

**HIGH PLAINS LIBRARY DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
AND PROJECTED ENDING FUND BALANCE
BUDGET AND ACTUAL -- GENERAL FUND
For the Period Ended June 30, 2024
50.0%
prepared July 18, 2024**

Note: Conditional formatting in the % of YTD, % of Actual, and 2024 / 2023 Actual columns is on a red to green scale for revenues and green to red scale for expenditures. Green is favorable variance. Red is an unfavorable variance.

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of YTD Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2023 June YTD	2024 / 2023 Actual
REVENUES															
General property taxes	5,315,545	4,136,399	1,179,146	7.71%	69,090,786	68,181,649	909,137	101%	100%	69,100,000	68,939,989	160,011	100.23%	51,357,683	135%
Specific ownership taxes	189,215	120,000	69,215	13.14%	1,199,415	720,000	479,415	167%	83%	1,500,000	1,440,000	60,000	104.17%	1,103,036	109%
Earnings on investments	542,531	8,333	534,198	542.53%	2,510,404	50,000	2,460,404	5021%	2510%	2,500,000	100,000	2,400,000	2500.00%	1,715,532	146%
Fines and fees	2,959	2,083	876	11.84%	19,707	12,500	7,207	158%	79%	26,000	25,000	1,000	104.00%	17,419	113%
Grant revenue	-	-	-	0.00%	97,247	77,801	19,446	125%	125%	97,250	77,801	19,449	125.00%	198,661	49%
Other income	4,011	667	3,344	50.14%	10,969	4,000	6,969	274%	137%	12,000	8,000	4,000	150.00%	9,894	111%
Total revenues	6,054,261	4,267,482	1,786,779	8.58%	72,928,528	69,045,950	3,882,578	106%	103%	73,235,250	70,590,790	2,644,460	103.75%	54,402,225	134%
EXPENDITURES															
Salaries and wages	856,609	1,070,047	213,438	6.67%	5,421,335	6,420,279	998,944	84%	42%	12,840,558	12,840,558	-	100.00%	5,012,377	108%
Employee benefits	115,252	178,912	63,660	5.37%	762,050	1,073,468	311,418	71%	35%	2,146,938	2,146,938	-	100.00%	704,428	108%
Medical (Health, Dental, Vision) Insurance	159,171	227,705	68,534	5.83%	775,522	1,366,237	590,715	57%	28%	2,732,476	2,732,476	-	100.00%	737,819	105%
Workers' compensation	-	-	-	0.00%	51,018	88,000	36,982	58%	58%	88,000	88,000	-	100.00%	61,129	83%
Bank service charges	54	165	111	2.73%	367	990	623	37%	19%	1,980	1,980	-	100.00%	471	78%
Minor equipment/furniture <\$5k	(31)	7,085	7,116	-0.04%	28,081	42,510	14,429	66%	33%	85,020	85,020	-	100.00%	21,173	133%
Janitorial supplies	3,305	10,833	7,528	2.54%	27,027	65,000	37,973	42%	21%	130,000	130,000	-	100.00%	44,289	61%
Operating supplies	18,225	18,656	431	8.14%	91,752	111,937	20,185	82%	41%	223,875	223,875	-	100.00%	110,249	83%
Bib processing supplies	13,821	19,897	6,076	5.79%	61,925	119,384	57,459	52%	26%	238,769	238,769	-	100.00%	56,113	110%
Postage	1,702	3,058	1,356	4.63%	14,709	18,433	3,724	80%	40%	36,782	36,782	-	100.00%	14,950	98%
Printing	827	2,000	1,173	3.45%	3,173	12,000	8,827	26%	13%	24,000	24,000	-	100.00%	6,976	45%
Memberships	1,769	3,625	1,856	4.07%	13,640	21,749	8,109	63%	31%	43,499	43,499	-	100.00%	15,314	89%
Public relations	10,769	7,217	(3,552)	12.43%	48,312	43,302	(5,010)	112%	56%	86,605	86,605	-	100.00%	35,206	137%
Programs	8,378	7,192	(1,186)	9.71%	59,387	43,150	(16,237)	138%	69%	86,300	86,300	-	100.00%	45,154	132%
Electric	7,964	31,042	23,078	2.14%	70,074	186,250	116,176	38%	19%	372,500	372,500	-	100.00%	99,842	70%
Water and sewer	5,070	8,650	3,580	4.88%	18,704	51,900	33,196	36%	18%	103,800	103,800	-	100.00%	9,473	197%
Natural gas	2,967	13,042	10,075	1.90%	43,825	78,250	34,425	56%	28%	156,500	156,500	-	100.00%	73,534	60%
Phones	73,512	33,129	(40,383)	18.49%	150,406	198,775	48,369	76%	38%	397,550	397,550	-	100.00%	175,545	86%
Disposal services	7,448	7,933	485	7.82%	44,007	47,600	3,593	92%	46%	95,200	95,200	-	100.00%	37,097	119%
Professional contracts	204,599	161,388	(43,211)	10.56%	886,316	968,327	82,011	92%	46%	1,936,655	1,936,655	-	100.00%	760,443	117%
Gas, motor oil, lubricants	898	2,000	1,102	3.74%	4,048	12,000	7,952	34%	17%	24,000	24,000	-	100.00%	4,698	86%
Repair and maintenance - building	12,483	41,667	29,184	2.50%	221,145	250,000	28,855	88%	44%	500,000	500,000	-	100.00%	213,703	103%
Repair and maintenance - vehicles	1,357	2,892	1,535	3.91%	7,835	17,350	9,515	45%	23%	34,700	34,700	-	100.00%	5,365	146%
Repair and maintenance - office equip	19,577	18,033	(1,544)	9.05%	104,408	108,200	3,792	96%	48%	216,400	216,400	-	100.00%	90,741	115%
Repair and maintenance - computer	7,403	29,246	21,843	2.11%	243,030	175,475	(67,555)	138%	69%	350,950	350,950	-	100.00%	165,385	147%
Repair and maintenance - on-line computer	28,054	27,272	(782)	8.57%	259,363	163,633	(95,730)	159%	79%	327,266	327,266	-	100.00%	247,105	105%
Repair and maintenance - other equipment	-	11,458	11,458	0.00%	2,991	68,750	65,759	4%	2%	137,500	137,500	-	100.00%	830	360%
Tuition reimbursement	3,150	2,083	(1,067)	12.60%	10,729	12,500	1,771	86%	43%	25,000	25,000	-	100.00%	12,519	86%
Travel & mileage	3,002	4,944	1,942	5.06%	11,038	29,663	18,625	37%	19%	59,326	59,326	-	100.00%	9,255	119%
In-house training	-	3,300	3,300	0.00%	8,598	19,800	11,202	43%	22%	39,600	39,600	-	100.00%	15,516	55%
Meetings	215	1,091	876	1.64%	1,624	6,570	4,946	25%	12%	13,115	13,115	-	100.00%	4,884	33%
Out-of-house training & conferences	1,731	5,183	3,452	2.78%	27,546	31,100	3,554	89%	44%	62,200	62,200	-	100.00%	19,332	142%
Treasurer's fee	77,423	66,825	(10,598)	6.95%	1,031,807	1,101,498	69,691	94%	93%	1,113,750	1,113,750	-	100.00%	764,966	135%
Books	85,640	46,000	(39,640)	15.51%	275,699	276,000	301	100%	50%	552,000	552,000	-	100.00%	244,103	113%
Newspapers/Periodicals	1,705	4,625	2,920	3.07%	23,823	27,750	3,927	86%	43%	55,500	55,500	-	100.00%	20,420	117%
Ebooks	10,325	12,917	2,592	6.66%	91,580	77,500	(14,080)	118%	59%	155,000	155,000	-	100.00%	45,075	203%
Compact discs	1,301	3,542	2,241	3.06%	12,825	21,250	8,425	60%	30%	42,500	42,500	-	100.00%	15,639	82%
Software	82,691	51,212	(31,479)	13.46%	338,564	307,268	(31,296)	110%	55%	614,535	614,535	-	100.00%	255,255	133%
DVD/BluRay	3,781	9,583	5,802	3.29%	22,894	57,500	34,606	40%	20%	115,000	115,000	-	100.00%	20,282	113%
Other expense	1,200	771	(429)	12.98%	1,200	4,624	3,424	26%	13%	9,248	9,248	-	100.00%	160	750%
Electronic resources	(8,545)	47,833	56,378	-1.49%	362,763	287,000	(75,763)	126%	63%	574,000	574,000	-	100.00%	247,263	147%
Platform Fees	84	1,325	1,241	0.00%	11,484	7,950	(3,534)	144%	72%	15,900	15,900	-	0.00%	11,737	98%
Insurance	-	-	-	0.00%	171,720	200,000	28,280	86%	86%	190,000	200,000	10,000	95.00%	163,023	105%
Equipment Rentals	-	167	167	0.00%	-	1,000	1,000	0%	0%	2,000	2,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,824,886	2,205,545	380,659	6.74%	11,818,344	14,221,922	2,403,578	83%	44%	27,056,497	27,066,497	10,000	99.96%	10,598,838	112%
Capital outlay															
Equipment/furniture >\$5k	-	5,833	5,833	0.00%	37,400	35,000	(2,400)	107%	53%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	3,258	21,250	17,992	1.28%	110,548	127,500	16,952	87%	43%	255,000	255,000	-	100.00%	(18,102)	-611%
Capital improvements	788,106	1,469,126	681,020	4.47%	2,211,370	8,814,755	6,603,385	25%	13%	15,000,000	17,629,510	2,629,510	85.08%	5,687,587	39%

Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Opening Day Collection	3,216	2,917	(299)	9.19%	6,083	17,500	11,417	35%	17%	35,000	35,000	-	-	46,796	13%
Total capital outlay	794,580	1,499,126	704,546	4.42%	2,365,401	8,994,755	6,629,354	26%	13%	15,360,000	17,989,510	2,629,510	85.38%	5,716,281	41%
Transfers out															
Debt service lease 2006 & 2010	-	-	-							-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	696,031	1,032,091	336,060	4.79%	14,292,641	14,536,465	243,824	98%	98%	14,292,641	14,536,465	243,824	98.32%	11,513,233	124%
Total tax distribution to member libraries	696,031	1,032,091	336,060	4.79%	14,292,641	14,536,465	243,824	98%	98%	14,292,641	14,536,465	243,824	98.32%	11,513,233	
Total expenditures	3,315,497	4,736,762	1,421,265	5.56%	28,476,386	37,753,142	9,276,756	75%	48%	56,709,138	59,592,472	2,883,334	95.16%	27,828,352	102%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	2,738,764	(469,280)	3,208,044		44,452,142	31,292,808	13,159,334			16,526,112	10,998,318	5,527,794		26,573,873	
FUND BALANCE															
Beginning Fund Balance	123,629,475				81,916,097					81,916,097	84,370,437	(2,454,340)		64,612,292	
Ending Fund Balance	126,368,239				126,368,239					98,442,209	95,368,755	3,073,454		91,186,165	