

**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 July 31, 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.

58.3%  
prepared August 13, 2024

	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 July YTD	2024 / 2023 Actual
<b>REVENUES</b>															
General property taxes	360,114	344,700	15,414	0.52%	69,450,900	68,526,349	924,551	101%	101%	69,455,000	68,939,989	515,011	100.75%	51,668,967	134%
Specific ownership taxes	225,308	120,000	105,308	15.65%	1,424,723	840,000	584,723	170%	99%	1,500,000	1,440,000	60,000	104.17%	1,292,591	110%
Earnings on investments	589,538	8,333	581,205	589.54%	3,099,942	58,333	3,041,609	5314%	3100%	3,100,000	100,000	3,000,000	3100.00%	2,116,887	146%
Fines and fees	3,799	2,083	1,716	15.20%	23,506	14,583	8,923	161%	94%	26,000	25,000	1,000	104.00%	20,536	114%
Grant revenue	-	-	-	0.00%	97,247	77,801	19,446	125%	125%	97,250	77,801	19,449	125.00%	202,413	48%
Other income	937,475	667	936,808	11718.44%	948,444	4,667	943,777	20322%	11856%	600,000	8,000	592,000	7500.00%	11,018	8608%
<b>Total revenues</b>	<b>2,116,234</b>	<b>475,783</b>	<b>1,640,451</b>	<b>3.00%</b>	<b>75,044,762</b>	<b>69,521,733</b>	<b>5,523,029</b>	<b>108%</b>	<b>106%</b>	<b>74,778,250</b>	<b>70,590,790</b>	<b>4,187,460</b>	<b>105.93%</b>	<b>55,312,412</b>	
<b>EXPENDITURES</b>															
Salaries and wages	867,626	1,070,046	202,420	6.76%	6,288,961	7,490,325	1,201,364	84%	49%	12,840,558	12,840,558	-	100.00%	5,829,891	108%
Employee benefits	117,045	178,911	61,866	5.45%	879,095	1,252,379	373,284	70%	41%	2,146,938	2,146,938	-	100.00%	811,575	108%
Medical (Health, Dental, Vision) Insurance	281,903	227,707	(54,196)	10.32%	1,057,425	1,593,944	536,519	66%	39%	2,732,476	2,732,476	-	100.00%	999,201	106%
Workers' compensation	9	-	(9)	0.01%	51,027	88,000	36,973	58%	58%	88,000	88,000	-	100.00%	61,779	83%
Bank service charges	82	165	83	4.14%	449	1,155	706	39%	23%	1,980	1,980	-	100.00%	553	81%
Minor equipment/furniture <\$5k	9,132	7,085	(2,047)	10.74%	37,213	49,595	12,382	75%	44%	85,020	85,020	-	100.00%	22,148	168%
Janitorial supplies	5,606	10,833	5,227	4.31%	32,633	75,833	43,200	43%	25%	130,000	130,000	-	100.00%	48,002	68%
Operating supplies	20,075	18,656	(1,419)	8.97%	111,827	130,593	18,766	86%	50%	223,875	223,875	-	100.00%	125,393	89%
Bib processing supplies	11,552	19,898	8,346	4.84%	73,477	139,282	65,805	53%	31%	238,769	238,769	-	100.00%	67,216	109%
Postage	3,157	3,058	(99)	8.58%	17,866	21,491	3,625	83%	49%	36,782	36,782	-	100.00%	18,174	98%
Printing	1,148	2,000	852	4.78%	4,321	14,000	9,679	31%	18%	24,000	24,000	-	100.00%	9,446	46%
Memberships	3,224	3,625	401	7.41%	16,864	25,374	8,510	66%	39%	43,499	43,499	-	100.00%	13,761	123%
Public relations	10,162	7,218	(2,944)	11.73%	58,474	50,520	(7,954)	116%	68%	86,605	86,605	-	100.00%	45,521	128%
Programs	4,220	7,192	2,972	4.89%	63,607	50,342	(13,265)	126%	74%	86,300	86,300	-	100.00%	52,156	122%
Electric	50,118	31,042	(19,076)	13.45%	120,192	217,292	97,100	55%	32%	372,500	372,500	-	100.00%	151,727	79%
Water and sewer	11,432	8,650	(2,782)	11.01%	30,136	60,550	30,414	50%	29%	103,800	103,800	-	100.00%	14,138	213%
Natural gas	3,142	13,042	9,900	2.01%	46,967	91,292	44,325	51%	30%	156,500	156,500	-	100.00%	78,243	60%
Phones	9,085	33,129	24,044	2.29%	159,491	231,904	72,413	69%	40%	397,550	397,550	-	100.00%	207,637	77%
Disposal services	10,159	7,933	(2,226)	10.67%	54,166	55,533	1,367	98%	57%	95,200	95,200	-	100.00%	44,632	121%
Professional contracts	122,965	161,388	38,423	6.35%	1,009,281	1,129,715	120,434	89%	52%	1,936,655	1,936,655	-	100.00%	952,447	106%
Gas, motor oil, lubricants	862	2,000	1,138	3.59%	4,910	14,000	9,090	35%	20%	24,000	24,000	-	100.00%	5,687	86%
Repair and maintenance - building	50,854	41,667	(9,187)	10.17%	271,999	291,667	19,668	93%	54%	500,000	500,000	-	100.00%	249,509	109%
Repair and maintenance - vehicles	6,733	2,892	(3,841)	19.40%	14,568	20,242	5,674	72%	42%	34,700	34,700	-	100.00%	8,159	179%
Repair and maintenance - office equip	24,599	18,033	(6,566)	11.37%	129,007	126,233	(2,774)	102%	60%	216,400	216,400	-	100.00%	107,737	120%
Repair and maintenance - computer	106,377	29,246	(77,131)	30.31%	349,407	204,721	(144,686)	171%	100%	350,950	350,950	-	100.00%	364,570	96%
Repair and maintenance - on-line computer	2,001	27,272	25,271	0.61%	261,364	190,905	(70,459)	137%	80%	327,266	327,266	-	100.00%	248,679	105%
Repair and maintenance - other equipment	-	11,458	11,458	0.00%	2,991	80,208	77,217	4%	2%	137,500	137,500	-	100.00%	1,410	212%
Tuition reimbursement	-	2,083	2,083	0.00%	10,729	14,583	3,854	74%	43%	25,000	25,000	-	100.00%	12,519	86%
Travel & mileage	4,518	4,944	426	7.62%	15,556	34,607	19,051	45%	26%	59,326	59,326	-	100.00%	15,204	102%
In-house training	-	3,300	3,300	0.00%	8,598	23,100	14,502	37%	22%	39,600	39,600	-	100.00%	16,316	53%
Meetings	1,252	1,091	(161)	9.55%	2,876	7,661	4,785	38%	22%	13,115	13,115	-	100.00%	5,415	53%
Out-of-house training & conferences	8,520	5,183	(3,337)	13.70%	36,066	36,283	217	99%	58%	62,200	62,200	-	100.00%	21,982	164%
Treasurer's fee	3,831	5,569	1,738	0.34%	1,035,638	1,107,067	71,429	94%	93%	1,113,750	1,113,750	-	100.00%	768,119	135%

Books	56,521	46,000	(10,521)	10.24%	332,220	322,000	(10,220)	103%	60%	552,000	552,000	-	100.00%	296,909	112%
Newspapers/Periodicals	12,979	4,625	(8,354)	23.39%	36,802	32,375	(4,427)	114%	66%	55,500	55,500	-	100.00%	20,670	178%
Ebooks	-	12,917	12,917	0.00%	91,580	90,417	(1,163)	101%	59%	155,000	155,000	-	100.00%	63,813	144%
Compact discs	2,571	3,542	971	6.05%	15,396	24,792	9,396	62%	36%	42,500	42,500	-	100.00%	20,221	76%
Software	9,593	51,211	41,618	1.56%	348,157	358,479	10,322	97%	57%	614,535	614,535	-	100.00%	274,357	127%
DVD/BluRay	6,421	9,583	3,162	5.58%	29,315	67,083	37,768	44%	25%	115,000	115,000	-	100.00%	26,790	109%
Other expense	-	771	771	0.00%	1,200	5,395	4,195	22%	13%	9,248	9,248	-	100.00%	768	156%
Electronic resources	37,606	47,833	10,227	6.55%	400,369	334,833	(65,536)	120%	70%	574,000	574,000	-	100.00%	295,902	135%
Platform Fees	-	1,325	1,325	0.00%	11,484	9,275	(2,209)	124%	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%	-	1,167	1,167	0%	0%	2,000	2,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
<b>Total operating expenditures</b>	<b>1,877,080</b>	<b>2,144,290</b>	<b>267,210</b>	<b>6.94%</b>	<b>13,695,424</b>	<b>16,366,212</b>	<b>2,670,788</b>	<b>84%</b>	<b>51%</b>	<b>27,056,497</b>	<b>27,066,497</b>	<b>10,000</b>	<b>99.96%</b>	<b>12,553,136</b>	<b>109%</b>
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	5,833	5,833	0.00%	37,400	40,833	3,433	92%	53%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	9,596	21,250	11,654	3.76%	120,144	148,750	28,606	81%	47%	255,000	255,000	-	100.00%	8,241	1458%
Capital improvements	457,095	1,469,125	1,012,030	2.59%	2,668,465	10,283,880	7,615,415	26%	15%	14,000,000	17,629,510	3,629,510	79.41%	5,776,793	46%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
Opening Day Collection	3,065	2,917	(148)	8.76%	9,148	20,417	11,269	45%	26%	35,000	35,000	-	100.00%	48,315	19%
<b>Total capital outlay</b>	<b>469,756</b>	<b>1,499,125</b>	<b>1,029,369</b>	<b>2.61%</b>	<b>2,835,157</b>	<b>10,493,880</b>	<b>7,658,723</b>	<b>27%</b>	<b>16%</b>	<b>14,360,000</b>	<b>17,989,510</b>	<b>3,629,510</b>	<b>79.82%</b>	<b>5,833,349</b>	<b>49%</b>
<b>Transfers out</b>															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-	
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Tax distribution</b>															
Tax distribution to member libraries	-	-	-	0.00%	14,292,641	14,536,465	243,824	98%	98%	14,292,641	14,536,465	243,824	98.32%	11,513,233	124%
<b>Total tax distribution to member libraries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>14,292,641</b>	<b>14,536,465</b>	<b>243,824</b>	<b>98%</b>	<b>98%</b>	<b>14,292,641</b>	<b>14,536,465</b>	<b>243,824</b>	<b>98.32%</b>	<b>11,513,233</b>	
<b>Total expenditures</b>	<b>2,346,836</b>	<b>3,643,415</b>	<b>1,296,579</b>	<b>3.94%</b>	<b>30,823,222</b>	<b>41,396,557</b>	<b>10,573,335</b>	<b>74%</b>	<b>52%</b>	<b>55,709,138</b>	<b>59,592,472</b>	<b>3,883,334</b>	<b>93.48%</b>	<b>29,899,718</b>	<b>103%</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(230,602)	(3,167,632)	2,937,030		44,221,540	28,125,176	16,096,364			19,069,112	10,998,318	8,070,794		25,412,694	
FUND BALANCE															
Beginning Fund Balance	126,368,239				81,916,097					81,916,097	84,370,437			64,612,292	
Ending Fund Balance	126,137,637				126,137,637					100,985,209	95,368,755			90,024,986	