## 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 August 31, 2024 66.7%

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.

66.7%															
prepared September 17, 2024		Current Mor			Year To Date					Year End			Prior Year		_
			Variance	% of			Variance	% of	% of	Projected		Variance	% of	2023	_
			Favorable	Annual			Favorable	YTD	Annual	Revenues/	Annual	Favorable	Annual	August	2024 / 2023
	Actual	Budget	(Unfavorable)	Budget	Actual	Budget	(Unfavorable)	Budget	Budget	Expenditures	Budget	(Unfavorable)	Budget	YTD	Actual
REVENUES															
General property taxes	291,245	275,760	15,485	0.42%	69,742,145	68,802,109	940,036	101%	101%	69,750,000	68,939,989	810,011	101.17%	51,915,663	134%
Specific ownership taxes	238,081	120,000	118,081	16.53%	1,662,804	960,000	702,804	173%	115%	1,700,000	1,440,000	260,000	118.06%	1,520,059	109%
Earnings on investments	589,253	8,334	580,919	589.25%	3,689,195	66,667	3,622,528	5534%	3689%	3,700,000	100,000	3,600,000	3700.00%	2,530,540	146%
Fines and fees	3,916	2,084	1,832	15.66%	27,422	16,667	10,755	165%	110%	30,000	25,000	5,000	120.00%	24,300	113%
Grant revenue	868	-	868	1.12%	98,115	77,801	20,314	126%	126%	98,115	77,801	20,314	126.11%	203,112	48%
Other income	777	666	111	9.71%	949,221	5,333	943,888	17799%	11865%	950,000	8,000	942,000	11875.00%	12,259	7743%
Total revenues	1,124,140	406,844	717,296	1.59%	76,168,902	69,928,577	6,240,325	109%	108%	76,228,115	70,590,790	5,637,325	107.99%	56,205,933	136%
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Salaries and wages	903,825	1,070,047	166,222	7.04%	7,192,786	8,560,372	1,367,586	84%	56%	12,000,000	12,840,558	840,558	93.45%	6,637,234	108%
Employee benefits	121,253	178,911 227,706	57,658	5.65% 1.07%	1,000,348	1,431,290	430,942	70%	47% 40%	1,750,000	2,146,938	396,938	81.51%	915,786	109% 96%
Medical (Health, Dental, Vision) Insurance	29,118	227,700	198,588	0.00%	1,086,543 51,027	1,821,650 88,000	735,107 36,973	60% 58%	40% 58%	2,000,000	2,732,476 88,000	732,476 13,000	73.19% 85.23%	1,136,760 61,779	83%
Workers' compensation Bank service charges	- 86	- 165	- 79	4.34%	535	1,320	785	41%	27%	75,000 1,200	1,980	780	60.61%	648	83%
Minor equipment/furniture <\$5k	8,747	7,085	(1,662)	10.29%	45,960	56,680	10,720	81%	54%	85,020	85,020		100.00%	25,957	177%
Janitorial supplies	5,922	10,834	4,912	4.56%	38,555	86,667	48,112	44%	30%	130,000	130,000	-	100.00%	52,246	74%
Operating supplies	25,950	18,657	(7,293)	11.59%	137,777	149,250	11,473	92%	62%	223,875	223,875	_	100.00%	140,718	98%
Bib processing supplies	13,346	19,897	6,551	5.59%	86,823	159,179	72,356	55%	36%	238,769	238,769	_	100.00%	77,528	112%
Postage	3,208	3,058	(150)	8.72%	21,074	24,549	3,475	86%	57%	36,782	36,782	_	100.00%	21,302	99%
Printing	1,805	2,000	195	7.52%	6,126	16,000	9,874	38%	26%	24,000	24,000	-	100.00%	10,018	61%
Memberships	1,115	3,625	2,510	2.56%	17,979	28,999	11,020	62%	41%	43,499	43,499	-	100.00%	14,781	122%
Public relations	2,166	7,217	5,051	2.50%	60,640	57,737	(2,903)	105%	70%		86,605	-	100.00%	54,837	111%
Programs	10,411	7,191	(3,220)	12.06%	74,018	57,533	(16,485)	129%	86%	90,000	86,300	(3,700)	104.29%	59,708	124%
Electric	41,336	31,041	(10,295)	11.10%	161,528	248,333	86,805	65%	43%	325,000	372,500	47,500	87.25%	184,734	87%
Water and sewer	7,549	8,650	1,101	7.27%	37,685	69,200	31,515	54%	36%	90,000	103,800	13,800	86.71%	20,807	181%
Natural gas	1,563	13,041	11,478	1.00%	48,530	104,333	55,803	47%	31%	150,000	156,500	6,500	95.85%	79,760	61%
Phones	38,948	33,129	(5,819)	9.80%	198,439	265,033	66,594	75%	50%	397,550	397,550	-	100.00%	230,183	86%
Disposal services	5,845	7,934	2,089	6.14%	60,011	63,467	3,456	95%	63%	95,200	95,200	-	100.00%	51,212	117%
Professional contracts	149,727	161,388	11,661	7.73%	1,159,008	1,291,103	132,095	90%	60%	1,936,655	1,936,655	-	100.00%	1,059,445	109%
Gas, motor oil, lubricants	853	2,000	1,147	3.55%	5,763	16,000	10,237	36%	24%	20,000	24,000	4,000	83.33%	6,431	90%
Repair and maintenance - building	60,327	41,666	(18,661)	12.07%	332,326	333,333	1,007	100%	66%	500,000	500,000	-	100.00%	310,049	107%
Repair and maintenance - vehicles	1,534	2,891	1,357	4.42%	16,102	23,133	7,031	70%	46%	34,700	34,700	-	100.00%	9,957	162%
Repair and maintenance - office equip	27,947	18,034	(9,913)	12.91%	156,954	144,267	(12,687)	109%	73%	216,400	216,400	-	100.00%	122,844	128%
Repair and maintenance - computer	58,178	29,246	(28,932)	16.58%	407,585	233,967	(173,618)	174%	116%	500,000	350,950	(149,050)	142.47%	372,111	110%
Repair and maintenance - on-line computer	-	27,272	27,272	0.00%	261,364	218,177	(43,187)	120%	80%	327,266	327,266	-	100.00%	253,291	103%
Repair and maintenance - other equipment	-	11,459	11,459	0.00%	2,991	91,667	88,676	3%	2%	137,500	137,500	-	100.00%	1,410	212%
Tuition reimbursement	1,509	2,084	575	6.04%	12,238	16,667	4,429	73%	49%	25,000	25,000	-	100.00%	15,362	80%
Travel & mileage	2,309	4,943	2,634	3.89%	17,865	39,550	21,685	45%	30%	50,000	59,326	9,326	84.28%	17,440	102%
In-house training	681	3,300	2,619	1.72%	9,279	26,400		35%	23%	39,600	39,600	-	100.00%	18,477	50%
Meetings	1,432	1,091	(341)	10.92%	4,308	8,752	4,444	49%	33%	13,115	13,115	-	100.00%	5,678	76%
Out-of-house training & conferences	2,898	5,184	2,286	4.66%	38,964	41,467	2,503	94%	63%		62,200	-	100.00%	26,666	146%
Treasurer's fee	1,563	4,455	2,892	0.14%	1,037,201	1,111,522	74,321	93%	93%	1,100,000	1,113,750	13,750	98.77%	769,787	135%
Books	47,969	46,000	(1,969)	8.69%	380,189	368,000	(12,189)	103%	69%	552,000	552,000	-	100.00%	331,435	115%
Newspapers/Periodicals	354	4,625	4,271	0.64%	37,156	37,000	(156)	100%	67%	· · · ·	55,500	-	100.00%	20,752	179%
Ebooks	23,398	12,916	(10,482)	15.10%	114,978	103,333	(11,645)	111%	74%		155,000	(20,000)	112.90%	71,591	161%
Compact discs	2,543	3,541	998	5.98%	17,939	28,333	10,394	63%	42%	40,000	42,500	2,500	94.12%	22,918	78%
Software	25,902	51,211	25,309	4.21%	374,059	409,690	35,631	91%	61%	614,535	614,535	-	100.00%	302,783	124%
DVD/BluRay	6,971	9,584	2,613	6.06%	36,286	76,667	40,381	47%	32%	115,000	115,000	-	100.00%	30,793	118%
Other expense	2,880	770	(2,110)	31.14%	4,080	6,165	2,085	66%	44%	9,248	9,248	-	100.00%	768	531%
Electronic resources	62,443	47,834	(14,609)	10.88%	462,812	382,667	(80,145)	121%	81%	· · · ·	574,000	-	100.00%	296,218	156%
Platform Fees	-	1,325	1,325	0.00%	11,484	10,600	(884)	108%	72%		15,900	-	0.00%	11,737	98%
Insurance	(604)	-	604	-0.30%	171,116	200,000		86%	86%		200,000	10,000	95.00%	170,982	100%
Equipment Rentals	-	166	166	0.00%		1,333	1,333	0%	0%	2,000	2,000	-	100.00%	-	
Lease/rental expense	- 1 702 007	2,143,173	440,166	#DIV/0!	15 200 /21	- 19 500 295	- 3,110,954	#DIV/0! 83%	<u>#DIV/0!</u> 57%	- 25,148,119	27,066,497	1,918,378	92.91%	- 14,024,923	#DIV/0! 110%
Total operating expenditures	1,703,007	2,143,173	440,100	6.29%	15,398,431	18,509,385	3,110,954	03%	51%	25,140,119	27,000,497	1,910,378	92.91%	14,024,923	110%
Capital outlay															
Equipment/furniture >\$5k	-	5,834	5,834	0.00%	37,400	46,667	9,267	80%	53%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	18,694	21,250	2,556	7.33%	138,838	170,000	31,162	82%	54%		255,000	-	100.00%	58,094	239%
Capital improvements	614,833	1,469,127	854,294	3.49%	3,283,298	11,753,007	8,469,709	28%	19%	12,000,000	17,629,510	5,629,510	68.07%	6,097,764	54%
Construction Graphics	-	-	-	#DIV/0!		· · ·		#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	· · · ·	
Opening Day Collection	6,061	2,916	(3,145)	17.32%	15,209	23,333	8,124	65%	43%	35,000	35,000		100.00%	51,281	30%
Total capital outlay	639,588	1,499,127	859,539	3.56%	3,474,745	11,993,007	8,518,262	29%	19%	12,360,000	17,989,510	5,629,510	68.71%	6,207,139	56%
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Transford out															

Transfers out

Debt service lease 2006 & 2010 Total transfers out	-	-	-		-	-			_	- -	-				
Tax distribution Tax distribution to member libraries Total tax distribution to member libraries	<u>-</u>	<u> </u>	<u> </u>	0.00% 0.00%	14,292,641 14,292,641	14,536,465 14,536,465	243,824 243,824	<mark>98%</mark> 98%	<mark>98%</mark> 98%	14,292,641 14,292,641	14,536,465 14,536,465	<u>243,824</u> 243,824	98.32% 98.32%	<u>11,513,233</u> 11,513,233	124%
Total expenditures	2,342,595	3,642,300	1,299,705	3.93%	33,165,817	45,038,857	11,873,040	74%	56%	51,800,760	59,592,472	7,791,712	86.93%	31,745,295	104%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES FUND BALANCE	(1,218,455)	(3,235,456)	2,017,001		43,003,085	24,889,720	18,113,365			24,427,355	10,998,318	13,429,037		24,460,638	
Beginning Fund Balance	126,137,637				81,916,097					81,916,097	84,370,437			64,612,292	
Ending Fund Balance	124,919,182				124,919,182					106,343,452	95,368,755			89,072,930	