## 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 October 31, 2024

83.3%

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.

83.3%		O	a m th		V <sub>2</sub> -	To Doto			Vaa	Duio u Voou					
prepared November 14, 2024	Current Month				Yea	r To Date	0/ - 6	Year End				Prior Year			
			Variance	% of			Variance	% of	% of	Projected	Ammund	Variance	% of	2023	2024 / 2022
	Actual	Dudget	Favorable	Annual	Actual	Dudmat	Favorable	YTD	Annual	Revenues/	Annual	Favorable	Annual	October	2024 / 2023
DEVENUES	Actual	Budget	(Unfavorable)	Budget	Actual	Budget	(Unfavorable)	Budget	Budget	Expenditures	Budget	(Unfavorable)	Budget	YTD	Actual
REVENUES	20.254	CO 040	(20 500)	0.000/	CO 04C 4CO	CO 020 000	070 400	4040/	4040/	CO 050 000	00 000 000	040 044	404 220/	50 047 404	40.40/
General property taxes	38,354	68,940	(30,586)	0.06%	69,816,469	68,939,989	876,480	101%	101%	69,850,000	68,939,989	910,011	101.32%	52,217,421	134%
Specific ownership taxes	239,269	120,000	119,269	16.62%	2,121,759	1,200,000	921,759	177%	147%	2,150,000	1,440,000	710,000	149.31%	1,918,504	111%
Earnings on investments	517,227	8,333	508,894	517.23%	4,775,043	83,333	4,691,710	5730%	4775%	4,800,000	100,000	4,700,000	4800.00%	3,355,664	142%
Fines and fees	3,471	2,083	1,388	13.88%	34,139	20,833	13,306	164%	137%	35,000	25,000	10,000	140.00%	31,174	110%
Grant revenue	4 000	-	-	0.00%	126,301	77,801	48,500	162%	162%	126,000	77,801	48,199	161.95%	216,896	58%
Other income	1,029	667	362	12.86%	951,307	6,667	944,640	14269%	11891%	950,000	8,000	942,000	11875.00%	14,251	6675%
Total revenues	799,350	200,023	599,327	1.13%	77,825,018	70,328,623	7,496,395	111%	110%	77,911,000	70,590,790	7,320,210	110.37%	57,753,910	
EXPENDITURES	4 400 757	4 070 045	(252.742)	44.000/	0.550.004	10 700 105	4 4 4 0 0 7 4	000/	740/	40,000,000	40.040.550	040.550	00.450/	0.050.004	4400/
Salaries and wages	1,422,757	1,070,045	(352,712)	11.08%	9,552,391	10,700,465	1,148,074	89%	74%	12,000,000	12,840,558	840,558	93.45%	8,259,004	116%
Employee benefits	189,560	178,913	(10,647)	8.83%	1,314,433	1,789,115	474,682	73%	61%	1,700,000	2,146,938	446,938	79.18%	1,131,810	116%
Medical (Health, Dental, Vision) Insurance	22,247	227,706	205,459	0.81%	1,409,075	2,277,063	867,988	62%	52%	1,800,000	2,732,476	932,476	65.87%	1,291,488	109%
Workers' compensation	695 78	165	(695) 87	0.79% 3.94%	51,722 690	88,000	36,278 960	59%	59% 35%	75,000	88,000	13,000 780	85.23% 60.61%	62,186 773	83% 89%
Bank service charges	2,701	165 7,085	4,384	3.94%	53,830	1,650 70,850	17,020	42% 76%	63%	1,200 85,020	1,980 85,020	700		34,315	157%
Minor equipment/furniture <\$5k Janitorial supplies		10,833		1.54%	44,186		•		34%			-	100.00% 100.00%	•	72%
• •	1,996	18,656	8,837 4,346	6.39%	166,595	108,333 186,562	64,147 19,967	41% 89%	74%	130,000 223,875	130,000 223,875	-	100.00%	61,551	91%
Operating supplies	14,310 13,918	19,897	5,979	5.83%	113,016	198,974	85,958	57%	47%	238,769	238,769	-	100.00%	184,013 107,414	105%
Bib processing supplies Postage	3,094	3,058	(36)	8.41%	27,245	30,666	3,421	89%	74%	36,782	36,782	_	100.00%	24,685	110%
Printing	230	2,000	1,770	0.96%	7,839	20,000	12,161	39%	33%	24,000	24,000	_	100.00%	11,620	67%
Memberships	1,445	3,625	2,180	3.32%	20,775	36,249	15,474	57%	48%	43,499	43,499		100.00%	23,653	88%
Public relations	4,203	7,217	3,014	4.85%	69,170	72,171	3,001	96%	80%	86,605	86,605	_	100.00%	60,095	115%
Programs	24,671	7,192	(17,479)	28.59%	106,738	71,917	(34,821)	148%	124%	125,000	86,300	(38,700)	144.84%	69,421	154%
Electric	60,741	31,042	(29,699)	16.31%	232,509	310,417	77,908	75%	62%	325,000	372,500	47,500	87.25%	250,966	93%
Water and sewer	12,563	8,650	(3,913)	12.10%	63,469	86,500	23,031	73%	61%	90,000	103,800	13,800	86.71%	42,338	150%
Natural gas	2,822	13,042	10,220	1.80%	52,694	130,417	77,723	40%	34%	150,000	156,500	6,500	95.85%	83,840	63%
Phones	(102,699)	33,130	135,829	-25.83%	134,802	331,292	196,490	41%	34%	397,550	397,550	-	100.00%	92,527	146%
Disposal services	7,572	7,933	361	7.95%	72,872	79,333	6,461	92%	77%	95,200	95,200		100.00%	64,630	113%
Professional contracts	174,380	161,388	(12,992)	9.00%	1,475,483	1,613,879	138,396	91%	76%	1,936,655	1,936,655	-	100.00%	1,369,265	108%
Gas, motor oil, lubricants	832	2,000	1,168	3.47%	7,511	20,000	12,489	38%	31%	20,000	24,000	4,000	83.33%	8,661	87%
Repair and maintenance - building	69,574	41,667	(27,907)	13.91%	440,400	416,667	(23,733)	106%	88%	500,000	500,000	-	100.00%	369,199	119%
Repair and maintenance - vehicles	11,289	2,892	(8,397)	32.53%	32,009	28,917	(3,092)	111%	92%	34,700	34,700	-	100.00%	10,683	300%
Repair and maintenance - office equip	12,080	18,033	5,953	5.58%	191,687	180,333	(11,354)	106%	89%	216,400	216,400	-	100.00%	155,757	123%
Repair and maintenance - computer	81,161	29,246	(51,915)	23.13%	462,435	292,458	(169,977)	158%	132%	500,000	350,950	(149,050)	142.47%	446,853	103%
Repair and maintenance - on-line computer	· •	27,273	27,273	0.00%	277,740	272,722	(5,018)	102%	85%	327,266	327,266	· · · · · ·	100.00%	261,202	106%
Repair and maintenance - other equipment	509	11,458	10,949	0.37%	4,305	114,583	110,278	4%	3%	137,500	137,500	-	100.00%	1,410	305%
Tuition reimbursement	-	2,083	2,083	0.00%	12,238	20,833	8,595	59%	49%	25,000	25,000	-	100.00%	15,362	80%
Travel & mileage	3,364	4,944	1,580	5.67%	23,598	49,438	25,840	48%	40%	50,000	59,326	9,326	84.28%	21,280	111%
In-house training	4,262	3,300	(962)	10.76%	13,851	33,000	19,149	42%	35%	39,600	39,600	-	100.00%	29,867	46%
Meetings	422	1,091	669	3.22%	5,246	10,933	5,687	48%	40%	13,115	13,115	-	100.00%	6,543	80%
Out-of-house training & conferences	1,604	5,183	3,579	2.58%	42,804	51,833	9,029	83%	69%	62,200	62,200	-	100.00%	36,069	119%
Treasurer's fee	561	1,114	553	0.05%	1,038,282	1,113,750	75,468	93%	93%	1,100,000	1,113,750	13,750	98.77%	774,430	134%
Books	42,678	46,000	3,322	7.73%	463,095	460,000	(3,095)	101%	84%	552,000	552,000	-	100.00%	420,699	110%
Newspapers/Periodicals	65	4,625	4,560	0.12%	37,267	46,250	8,983	81%	67%	55,500	55,500	-	100.00%	33,844	110%
Ebooks	-	12,917	12,917	0.00%	130,648	129,167	(1,481)	101%	84%	175,000	155,000	(20,000)	112.90%	90,759	144%
Compact discs	1,366	3,542	2,176	3.21%	20,783	35,417	14,634	59%	49%	40,000	42,500	2,500	94.12%	28,373	73%
Software	26,015	51,212	25,197	4.23%	462,639	512,113	49,474	90%	75%	614,535	614,535	-	100.00%	357,037	130%
DVD/BluRay	5,381	9,583	4,202	4.68%	45,688	95,833	50,145	48%	40%	115,000	115,000	-	100.00%	42,712	107%
Other expense	-	771	771	0.00%	4,090	7,707	3,617	53%	44%	9,248	9,248	-	100.00%	778	526%
Electronic resources	14,039	47,833	33,794	2.45%	508,335	478,333	(30,002)	106%	89%	574,000	574,000	-	100.00%	369,827	137%
Platform Fees	-	1,325	1,325	0.00%	11,484	13,250	1,766	87%	72%	15,900	15,900	-	0.00%	11,737	98%
Insurance	-	-	-	0.00%	171,106	200,000	28,894	86%	86%	190,000	200,000	10,000	95.00%	170,972	100%
Equipment Rentals	-	166	166	0.00%		1,666	1,666	0%	0%	2,000	2,000	-	100.00%		0%
Lease/rental expense	- 0.400.400	0.400.005	-	#DIV/0!	40.070.77	-	- 0.440.00:	#DIV/0!	#DIV/0!	- 04.000.445	- 07.000.105		60.4004	40.000.015	#DIV/0!
Total operating expenditures	2,132,486	2,139,835	7,349	7.88%	19,376,775	22,789,056	3,412,281	85%	72%	24,933,119	27,066,497	2,133,378	92.12%	16,889,648	115%
Capital outlay															
Equipment/furniture >\$5k	-	5,833	5,833	0.00%	40,395	58,333	17,938	69%	58%	70,000	70,000	-	100.00%		#DIV/0!
New computers & other technology	(5,332)	21,250	26,582	-2.09%	150,333	212,500	62,167	71%	59%	255,000	255,000	-	100.00%	86,121	175%
Capital improvements	187,607	1,469,126	1,281,519	1.06%	3,648,867	14,691,258	11,042,391	25%	21%	5,000,000	17,629,510	12,629,510	28.36%	7,708,416	47%

Construction Graphics Opening Day Collection Total capital outlay	- 19 182,294	2,917 1,499,126	2,898 1,316,832	#DIV/0! 0.05% 1.01%	15,644 3,855,239	29,167 14,991,258	13,523 11,136,019	#DIV/0! 54% 26%	#DIV/0! 45% 21%	35,000 5,360,000	35,000 17,989,510	12,629,510	#DIV/0! 100.00% 29.80%	55,262 7,849,799	#DIV/0! 28% 49%
Transfers out  Debt service lease 2006 & 2010  Total transfers out	<u>-</u>	<u>.</u>	<u> </u>		<del>-</del>	-	<u>-</u>			<u>-</u>	<u>.</u>	<u> </u>		<u>-</u>	
Tax distribution  Tax distribution to member libraries  Total tax distribution to member libraries	-	<u>-</u>	<u>.</u>	0.00% 0.00%	14,292,641 14,292,641	14,536,465 14,536,465	243,824 243,824	98% 98%	98% 98%	14,292,641 14,292,641	14,536,465 14,536,465	243,824 243,824	98.32% 98.32%	11,513,233	124%
Total expenditures  EXCESS (DEFICIENCY) OF REVENUE  OVER (UNDER) EXPENDITURES  FUND BALANCE	2,314,780 (1,515,430)	3,638,961 (3,438,938)	1,324,181	3.88%	37,524,655 40,300,363	52,316,779 18,011,844	14,792,124 22,288,519	72%	63%	44,585,760 33,325,240	59,592,472 10,998,318	15,006,712 22,326,922	74.82%	36,252,680 21,501,230	104%
Beginning Fund Balance Ending Fund Balance	123,731,890 122,216,460				81,916,097 122,216,460					81,916,097 115,241,337	84,370,437 95,368,755			64,612,292 86,113,522	