

**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 November 30, 2024  
91.7%  
prepared December 12, 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	2024 / 2023
														November YTD	Actual
<b>REVENUES</b>															
General property taxes	110,393	-	110,393	0.16%	69,926,862	68,939,989	986,873	101%	101%	69,950,000	68,939,989	1,010,011	101.47%	52,216,660	134%
Specific ownership taxes	190,633	120,000	70,633	13.24%	2,312,392	1,320,000	992,392	175%	161%	2,350,000	1,440,000	910,000	163.19%	2,100,299	110%
Earnings on investments	482,829	8,334	474,495	482.83%	5,257,872	91,667	5,166,205	5736%	5258%	5,300,000	100,000	5,200,000	5300.00%	3,760,902	140%
Fines and fees	3,546	2,084	1,462	14.18%	37,685	22,917	14,768	164%	151%	38,000	25,000	13,000	152.00%	33,887	111%
Grant revenue	-	-	-	0.00%	126,301	77,801	48,500	162%	162%	126,000	77,801	48,199	161.95%	219,396	58%
Other income	981	666	315	12.26%	952,288	7,333	944,955	12986%	11904%	950,000	8,000	942,000	11875.00%	14,824	6424%
<b>Total revenues</b>	788,382	131,084	657,298	1.12%	78,613,400	70,459,707	8,153,693	112%	111%	78,714,000	70,590,790	8,123,210	111.51%	58,345,968	
<b>EXPENDITURES</b>															
Salaries and wages	945,273	1,070,046	124,773	7.36%	10,497,664	11,770,511	1,272,847	89%	82%	12,000,000	12,840,558	840,558	93.45%	9,469,694	111%
Employee benefits	129,980	178,910	48,930	6.05%	1,444,413	1,968,025	523,612	73%	67%	1,650,000	2,146,938	496,938	76.85%	1,289,861	112%
Medical (Health, Dental, Vision) Insurance	153,942	227,707	73,765	5.63%	1,563,017	2,504,770	941,753	62%	57%	1,750,000	2,732,476	982,476	64.04%	1,432,672	109%
Workers' compensation	-	-	-	0.00%	51,722	88,000	36,278	59%	59%	75,000	88,000	13,000	85.23%	62,186	83%
Bank service charges	109	165	56	5.51%	799	1,815	1,016	44%	40%	1,200	1,980	780	60.61%	857	93%
Minor equipment/furniture <\$5k	6,138	7,085	947	7.22%	59,968	77,935	17,967	77%	71%	85,020	85,020	-	100.00%	35,054	171%
Janitorial supplies	5,066	10,834	5,768	3.90%	49,252	119,167	69,915	41%	38%	130,000	130,000	-	100.00%	66,393	74%
Operating supplies	16,445	18,657	2,212	7.35%	183,040	205,219	22,179	89%	82%	223,875	223,875	-	100.00%	209,517	87%
Bib processing supplies	13,695	19,898	6,203	5.74%	126,711	218,872	92,161	58%	53%	238,769	238,769	-	100.00%	121,551	104%
Postage	1,832	3,058	1,226	4.98%	29,077	33,724	4,647	86%	79%	36,782	36,782	-	100.00%	27,939	104%
Printing	409	2,000	1,591	1.70%	8,248	22,000	13,752	37%	34%	24,000	24,000	-	100.00%	11,680	71%
Memberships	895	3,625	2,730	2.06%	21,670	39,874	18,204	54%	50%	43,499	43,499	-	100.00%	24,352	89%
Public relations	4,838	7,217	2,379	5.59%	74,008	79,388	5,380	93%	85%	86,605	86,605	-	100.00%	60,692	122%
Programs	4,684	7,191	2,507	5.43%	111,422	79,108	(32,314)	141%	129%	135,000	86,300	(48,700)	156.43%	73,590	151%
Electric	8,260	31,041	22,781	2.22%	240,769	341,458	100,689	71%	65%	280,000	372,500	92,500	75.17%	267,397	90%
Water and sewer	2,529	8,650	6,121	2.44%	65,998	95,150	29,152	69%	64%	80,000	103,800	23,800	77.07%	46,117	143%
Natural gas	5,856	13,041	7,185	3.74%	58,550	143,458	84,908	41%	37%	100,000	156,500	56,500	63.90%	89,514	65%
Phones	60,136	33,129	(27,007)	15.13%	194,938	364,421	169,483	53%	49%	250,000	397,550	147,550	62.89%	126,898	154%
Disposal services	7,618	7,934	316	8.00%	80,490	87,267	6,777	92%	85%	95,200	95,200	-	100.00%	71,328	113%
Professional contracts	71,075	161,388	90,313	3.67%	1,546,558	1,775,267	228,709	87%	80%	1,936,655	1,936,655	-	100.00%	1,509,291	102%
Gas, motor oil, lubricants	888	2,000	1,112	3.70%	8,399	22,000	13,601	38%	35%	15,000	24,000	9,000	62.50%	9,544	88%
Repair and maintenance - building	25,116	41,666	16,550	5.02%	465,516	458,333	(7,183)	102%	93%	500,000	500,000	-	100.00%	391,252	119%
Repair and maintenance - vehicles	(5,466)	2,891	8,357	-15.75%	26,543	31,808	5,265	83%	76%	34,700	34,700	-	100.00%	16,184	164%
Repair and maintenance - office equip	22,568	18,034	(4,534)	10.43%	214,255	198,367	(15,888)	108%	99%	216,400	216,400	-	100.00%	173,330	124%
Repair and maintenance - computer	(52,611)	29,246	81,857	-14.99%	409,824	321,704	(88,120)	127%	117%	500,000	350,950	(149,050)	142.47%	462,068	89%
Repair and maintenance - on-line computer	7,228	27,272	20,044	2.21%	284,968	299,994	15,026	95%	87%	327,266	327,266	-	100.00%	261,879	109%
Repair and maintenance - other equipment	-	11,459	11,459	0.00%	4,305	126,042	121,737	3%	3%	137,500	137,500	-	100.00%	1,410	305%
Tuition reimbursement	-	2,084	2,084	0.00%	12,238	22,917	10,679	53%	49%	25,000	25,000	-	100.00%	15,362	80%
Travel & mileage	5,358	4,944	(414)	9.03%	28,956	54,382	25,426	53%	49%	50,000	59,326	9,326	84.28%	25,124	115%
In-house training	4,613	3,300	(1,313)	11.65%	18,464	36,300	17,836	51%	47%	39,600	39,600	-	100.00%	32,778	56%
Meetings	163	1,091	928	1.24%	5,409	12,024	6,615	45%	41%	13,115	13,115	-	100.00%	6,624	82%
Out-of-house training & conferences	5,111	5,184	73	8.22%	47,915	57,017	9,102	84%	77%	62,200	62,200	-	100.00%	38,236	125%
Treasurer's fee	1,627	-	(1,627)	0.15%	1,039,909	1,113,750	73,841	93%	93%	1,100,000	1,113,750	13,750	98.77%	774,419	134%
Books	45,474	46,000	526	8.24%	508,569	506,000	(2,569)	101%	92%	552,000	552,000	-	100.00%	475,230	107%
Newspapers/Periodicals	116	4,625	4,509	0.21%	37,383	50,875	13,492	73%	67%	55,500	55,500	-	100.00%	34,157	109%
Ebooks	11,976	12,916	940	7.73%	142,624	142,083	(541)	100%	92%	175,000	155,000	(20,000)	112.90%	90,759	157%
Compact discs	3,625	3,541	(84)	8.53%	24,408	38,958	14,550	63%	57%	40,000	42,500	2,500	94.12%	31,359	78%
Software	65,287	51,211	(14,076)	10.62%	527,926	563,324	35,398	94%	86%	614,535	614,535	-	100.00%	371,628	142%
DVD/BluRay	6,419	9,584	3,165	5.58%	52,107	105,417	53,310	49%	45%	115,000	115,000	-	100.00%	51,061	102%
Other expense	-	770	770	0.00%	4,090	8,477	4,387	48%	44%	9,248	9,248	-	100.00%	938	436%
Electronic resources	33,846	47,834	13,988	5.90%	542,181	526,167	(16,014)	103%	94%	574,000	574,000	-	100.00%	370,250	146%
Platform Fees	-	1,325	1,325	0.00%	11,484	14,575	3,091	79%	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	-	167	167	0.00%	-	1,833	1,833	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>	1,620,118	2,138,720	518,602	5.99%	20,996,893	24,927,776	3,930,883	84%	78%	24,585,569	27,066,497	2,480,928	90.83%	18,812,884	112%
<b>Capital outlay</b>															
Equipment/furniture >\$5k	940	5,834	4,894	1.34%	41,335	64,167	22,832	64%	59%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	16,629	21,250	4,621	6.52%	166,962	233,750	66,788	71%	65%	255,000	255,000	-	100.00%	116,911	143%
Capital improvements	288,101	1,469,126	1,181,025	1.63%	3,936,968	16,160,384	12,223,416	24%	22%	5,000,000	17,629,510	12,629,510	28.36%	8,049,895	49%

Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
Opening Day Collection	18	2,916	2,898	0.05%	15,662	32,083	16,421	49%	45%	35,000	35,000	-	100.00%	56,981	27%
<b>Total capital outlay</b>	<b>305,688</b>	<b>1,499,126</b>	<b>1,193,438</b>	<b>1.70%</b>	<b>4,160,927</b>	<b>16,490,384</b>	<b>12,329,457</b>	<b>25%</b>	<b>23%</b>	<b>5,360,000</b>	<b>17,989,510</b>	<b>12,629,510</b>	<b>29.80%</b>	<b>8,223,787</b>	<b>51%</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>1,925,806</b>	<b>3,637,846</b>	<b>1,712,040</b>	<b>3.23%</b>	<b>39,450,461</b>	<b>55,954,625</b>	<b>16,504,164</b>	<b>71%</b>	<b>66%</b>	<b>44,238,210</b>	<b>59,592,472</b>	<b>15,354,262</b>	<b>74.23%</b>	<b>38,549,904</b>	<b>102%</b>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,137,424)	(3,506,762)	2,369,338		39,162,939	14,505,082	24,657,857			34,475,790	10,998,318	23,477,472		19,796,064	
FUND BALANCE															
Beginning Fund Balance	122,216,460				81,916,097					81,916,097	84,370,437	(2,454,340)		64,612,292	
Ending Fund Balance	121,079,036				121,079,036					116,391,887	95,368,755	21,023,132		84,408,356	