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 December 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.

For the Period Ended December 31, 2024															
100.0%															
prepared January 13, 2025	Current Month			Year To Date						Yea	Prior Year	_			
			Variance	% of			Variance -	% of	% of	Projected		Variance	% of	2023	
	Actual	Rudget	Favorable (Unfavorable)	Annual Budget	Actual	Budget	Favorable	YTD Budget	Annual	Revenues/ Expenditures	Annual	Favorable (Unfavorable)	Annual	December YTD	2024 / 2023
REVENUES	Actual	Budget	(Onlavorable)	Duaget	Actual	Бийдег	(Unfavorable)	Buaget	Budget	Expenditures	Budget	(Offiavorable)	Budget		Actual
General property taxes	52,346	_	52,346	0.08%	69,979,208	68,939,989	1,039,219	102%	102%	69,950,000	68,939,989	1,010,011	101.47%	52,216,803	134%
Specific ownership taxes	206,781	120,000	86,781	14.36%	2,519,173	1,440,000	1,079,173	175%	175%	2,350,000	1,440,000	910,000	163.19%	2,263,182	111%
Earnings on investments	469,459	8,333	461,126	469.46%	5,727,331	100,000	5,627,331	5727%	5727%	5,300,000	100,000	5,200,000	5300.00%	4,164,410	138%
Fines and fees	3,837	2,083	1,754	15.35%	41,522	25,000	16,522	166%	166%	38,000	25,000	13,000	152.00%	36,527	114%
Grant revenue	21,000	-	21,000	26.99%	147,301	77,801	69,500	189%	189%	126,000	77,801	48,199	161.95%	246,336	60%
Other income	886	667	219	11.08%	953,174	8,000	945,174	11915%	11915%	950,000	8,000	942,000	11875.00%	39,236	2429%
Total revenues	754,309	131,083	623,226	1.07%	79,367,709	70,590,790	8,776,919	112%	112%	78,714,000	70,590,790	8,123,210	111.51%	58,966,494	
EXPENDITURES															
Salaries and wages	958,522	1,070,047	111,525	7.46%	11,456,186	12,840,558	1,384,372	89%	89%	12,000,000	12,840,558	840,558	93.45%	10,481,461	109%
Employee benefits  Medical (Health, Dental, Vision) Insurance	125,603	178,913	53,310	5.85%	1,570,016	2,146,938	576,922	73%	73%	1,650,000	2,146,938	496,938	76.85%	1,399,332	112%
Medical (Health, Dental, Vision) Insurance Workers' compensation	157,465	227,706	70,241	5.76% 0.00%	1,720,482 51,722	2,732,476 88,000	1,011,994 36,278	63% 59%	63% 59%	1,750,000 75,000	2,732,476 88,000	982,476 13,000	64.04% 85.23%	1,676,279 63,186	103% 82%
Bank service charges	89	165	76	4.49%	888	1,980	1,092	45%	45%	1,200	1,980	780	60.61%	966	92%
Minor equipment/furniture <\$5k	13,045	7,085	(5,960)	15.34%	73,013	85,020	12,007	86%	86%	85,020	85,020	-	100.00%	38,726	189%
Janitorial supplies	3,813	10,833	7,020	2.93%	53,065	130,000	76,935	41%	41%	130,000	130,000	-	100.00%	72,159	74%
Operating supplies	13,110	18,656	5,546	5.86%	196,150	223,875	27,725	88%	88%	223,875	223,875	-	100.00%	237,708	83%
Bib processing supplies	11,383	19,897	8,514	4.77%	138,094	238,769	100,675	58%	58%	238,769	238,769	-	100.00%	147,652	94%
Postage	3,329	3,058	(271)	9.05%	32,406	36,782	4,376	88%	88%	36,782	36,782	-	100.00%	31,252	104%
Printing	195	2,000	1,805	0.81%	8,443	24,000	15,557	35%	35%	24,000	24,000	-	100.00%	13,331	63%
Memberships	296	3,625	3,329	0.68%	21,966	43,499	21,533	50%	50%	43,499	43,499	-	100.00%	37,380	59%
Public relations	14,579 4,939	7,217 7,192	(7,362) 2,253	16.83% 5.72%	88,587 116,361	86,605	(1,982)	102% 135%	102% 135%	86,605	86,605 86,300	(48,700)	100.00% 156.43%	70,092 78,041	126% 149%
Programs Electric	6,475	31,042	24,567	1.74%	247,244	86,300 372,500	(30,061) 125,256	66%	66%	135,000 280,000	372,500	92,500	75.17%	324,799	76%
Water and sewer	2,386	8,650	6,264	2.30%	68,384	103,800	35,416	66%	66%	80,000	103,800	23,800	77.07%	53,699	127%
Natural gas	11,324	13,042	1,718	7.24%	69,874	156,500	86,626	45%	45%	100,000	156,500	56,500	63.90%	116,451	60%
Phones	29,541	33,129	3,588	7.43%	224,479	397,550	173,071	56%	56%	250,000	397,550	147,550	62.89%	160,903	140%
Disposal services	7,028	7,933	905	7.38%	87,518	95,200	7,682	92%	92%	95,200	95,200	· •	100.00%	78,030	112%
Professional contracts	165,207	161,388	(3,819)	8.53%	1,711,765	1,936,655	224,890	88%	88%	1,936,655	1,936,655	-	100.00%	1,712,205	100%
Gas, motor oil, lubricants	731	2,000	1,269	3.05%	9,130	24,000	14,870	38%	38%	15,000	24,000	9,000	62.50%	11,150	82%
Repair and maintenance - building	23,326	41,667	18,341	4.67%	488,842	500,000	11,158	98%	98%	500,000	500,000	-	100.00%	450,549	108%
Repair and maintenance - vehicles	3,716	2,892	(824)	10.71%	30,259	34,700	4,441	87%	87%	34,700	34,700	-	100.00%	28,650	106%
Repair and maintenance - office equip Repair and maintenance - computer	16,117 16,183	18,033 29,246	1,916 13,063	7.45% 4.61%	230,372 426,007	216,400 350,950	(13,972) (75,057)	106% 121%	106% 121%	216,400 500,000	216,400 350,950	(149,050)	100.00% 142.47%	205,123 530,356	112% 80%
Repair and maintenance - computer	10,000	27,272	17,272	3.06%	294,968	327,266	32,298	90%	90%	327,266	327,266	(149,030)	100.00%	261,879	113%
Repair and maintenance - other equipment	22,026	11,458	(10,568)	16.02%	26,331	137,500	111,169	19%	19%	137,500	137,500	_	100.00%	1,410	1867%
Tuition reimbursement	10,727	2,083	(8,644)	42.91%	22,965	25,000	2,035	92%	92%	25,000	25,000	_	100.00%	15,362	149%
Travel & mileage	4,201	4,944	743	7.08%	33,157	59,326	26,169	56%	56%	50,000	59,326	9,326	84.28%	30,385	109%
In-house training	2,179	3,300	1,121	5.50%	20,643	39,600	18,957	52%	52%	39,600	39,600	-	100.00%	34,206	60%
Meetings	212	1,091	879	1.62%	5,621	13,115	7,494	43%	43%	13,115	13,115	-	100.00%	7,328	77%
Out-of-house training & conferences	3,249	5,183	1,934	5.22%	51,164	62,200	11,036	82%	82%	62,200	62,200	-	100.00%	42,343	121%
Treasurer's fee	33	40.000	(33)	0.00%	1,039,942	1,113,750	73,808	93%	93%	1,100,000	1,113,750	13,750	98.77%	774,422	134%
Books Newspapers/Periodicals	44,765 58	46,000 4,625	1,235 4,567	8.11% 0.10%	553,334 37,441	552,000	(1,334) 18,059	100% 67%	100% 67%	552,000	552,000 55,500	-	100.00% 100.00%	557,121 45,620	99% 82%
Ebooks	13,339	12,917	4,567 (422)	8.61%	155,963	55,500 155,000	(963)	101%	101%	55,500 175,000	155,000	(20,000)	112.90%	90,759	172%
Compact discs	2,559	3,542	983	6.02%	26,967	42,500	15,533	63%	63%	40,000	42,500	2,500	94.12%	36,433	74%
Software	12,063	51,211	39,148	1.96%	539,989	614,535	74,546	88%	88%	614,535	614,535	_,000	100.00%	405,349	133%
DVD/BluRay	5,356	9,583	4,227	4.66%	57,463	115,000	57,537	50%	50%	115,000	115,000	-	100.00%	60,812	94%
Other expense	1,433	771	(662)	15.50%	5,523	9,248	3,725	60%	60%	9,248	9,248	-	100.00%	1,108	498%
Electronic resources	35,304	47,833	12,529	6.15%	577,485	574,000	(3,485)	101%	101%	574,000	574,000	-	100.00%	430,636	134%
Platform Fees	-	1,325	1,325	0.00%	11,484	15,900	4,416	72%	72%	15,900	15,900	-	0.00%	13,304	86%
Insurance	-	-	407	0.00%	171,106	200,000	28,894	86%	86%	190,000	200,000	10,000	95.00%	175,972	97%
Equipment Rentals Lease/rental expense	-	167	167	0.00% #DIV/0!		2,000	2,000	0% #DIV/0!	0% #DIV/0!	2,000	2,000	-	100.00%		0% #DIV/0!
Total operating expenditures	1,755,906	2,138,721	382,815	. #DIV/0! _ 6.49%	22,752,799	27,066,497	4,313,698	. # <u>DIV/0:</u> 84%	84%	24,585,569	27,066,497	2,480,928	90.83%	21,003,929	#DIV/0!
. Juli opoluting expenditures	1,700,000	2,100,721	302,013	J. 73 /0	22,102,100	21,000,401	-1,010,000	U <del>-1</del> /0	U <del>-1</del> /0	2-1,000,003	21,000,431	2,400,320	30.0370	21,000,020	10070
Capital outlay															
Equipment/furniture >\$5k	36,060	5,833	(30,227)	51.51%	77,395	70,000	(7,395)	111%	111%	70,000	70,000	_	100.00%	-	#DIV/0!
New computers & other technology	5,893	21,250	15,357	2.31%	172,855	255,000	82,145	68%	68%	255,000	255,000	-	100.00%	130,492	132%
Capital improvements	270,764	1,469,126	1,198,362	1.54%	4,207,732	17,629,510	13,421,778	24%	24%	5,000,000	17,629,510	12,629,510	28.36%	8,957,101	47%
Construction Graphics			-	#DIV/0!		-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!		#DIV/0!
Opening Day Collection	48	2,917	2,869	0.14%	15,710	35,000	19,290	45%	45%	35,000	35,000	-	100.00%	57,934	27%
Total capital outlay	312,765	1,499,126	1,186,361	1.74%	4,473,692	17,989,510	13,515,818	25%	25%	5,360,000	17,989,510	12,629,510	29.80%	9,145,527	49%
Transfers 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>	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	2,068,671	3,637,847	1,569,176	3.47%	41,519,132	59,592,472	18,073,340	70%	70%	44,238,210	59,592,472	15,354,262	74.23%	41,662,689	100%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,314,362)	(3,506,764)	2,192,402		37,848,577	10,998,318	26,850,259			34,475,790	10,998,318	23,477,472		17,303,805	
FUND BALANCE Beginning Fund Balance	121,079,036				81,916,097					81,916,097	84,370,437	(2,454,340)		64,612,292	
Ending Fund Balance	119,764,674				119,764,674					116,391,887	95,368,755	21,023,132		81,916,097	