

**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 January 31, 2025
8.3%
prepared February 13, 2025**

Note: Conditional formatting in the % of YTD, % of Actual, and 2025 / 2024 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	2024 January YTD	2025 / 2024 Actual
REVENUES															
General property taxes	207,070	216,352	(9,282)	0.38%	207,070	216,352	(9,282)	96%	0%	54,088,098	54,088,098	-	100.00%	85,447	242%
Specific ownership taxes	201,040	120,000	81,040	13.96%	201,040	120,000	81,040	168%	14%	1,440,000	1,440,000	-	100.00%	208,880	96%
Earnings on investments	468,032	100,000	368,032	39.00%	468,032	100,000	368,032	468%	39%	1,200,000	1,200,000	-	100.00%	391,803	119%
Fines and fees	3,023	2,083	940	12.09%	3,023	2,083	940	145%	12%	25,000	25,000	-	100.00%	3,126	97%
Grant revenue	-	79,941	(79,941)	0.00%	-	79,941	(79,941)	0%	0%	79,941	79,941	-	100.00%	77,801	0%
Other income	1,485	667	818	18.56%	1,485	667	818	223%	19%	8,000	8,000	-	100.00%	1,762	84%
Total revenues	880,650	519,043	361,607	1.55%	880,650	519,043	361,607	170%	2%	56,841,039	56,841,039	-	100.00%	768,819	115%
EXPENDITURES															
Salaries and wages	1,157,193	1,244,061	86,868	7.75%	1,157,193	1,244,061	86,868	93%	8%	14,928,727	14,928,727	-	100.00%	745,067	155%
Employee benefits	163,668	207,911	44,243	6.56%	163,668	207,911	44,243	79%	7%	2,494,960	2,494,960	-	100.00%	133,015	123%
Medical (Health, Dental, Vision) Insurance	159,094	264,617	105,523	5.01%	159,094	264,617	105,523	60%	5%	3,175,409	3,175,409	-	100.00%	148,060	107%
Workers' compensation	62,840	95,000	32,160	66.15%	62,840	95,000	32,160	66%	66%	95,000	95,000	-	100.00%	67,010	94%
Bank service charges	81	165	84	4.09%	81	165	84	49%	4%	1,980	1,980	-	100.00%	83	98%
Minor equipment/furniture <\$5k	1,804	45,378	43,574	1.38%	1,804	45,378	43,574	4%	1%	130,938	130,938	-	100.00%	2,333	77%
Janitorial supplies	3,363	7,500	4,137	3.74%	3,363	7,500	4,137	45%	4%	90,000	90,000	-	100.00%	3,554	95%
Operating supplies	79,113	20,592	(58,521)	32.02%	79,113	20,592	(58,521)	384%	32%	247,099	247,099	-	100.00%	9,964	794%
Bib processing supplies	157	20,339	20,182	0.06%	157	20,339	20,182	1%	0%	244,069	244,069	-	100.00%	408	38%
Postage	1,688	3,188	1,500	4.43%	1,688	3,188	1,500	53%	4%	38,093	38,093	-	100.00%	1,686	100%
Printing	206	1,208	1,002	1.42%	206	1,208	1,002	17%	1%	14,500	14,500	-	100.00%	65	317%
Memberships	11,054	3,997	(7,057)	23.05%	11,054	3,997	(7,057)	277%	23%	47,966	47,966	-	100.00%	15,536	71%
Public relations	6,444	8,102	1,658	6.63%	6,444	8,102	1,658	80%	7%	97,229	97,229	-	100.00%	5,046	128%
Programs	20,842	17,025	(3,817)	10.20%	20,842	17,025	(3,817)	122%	10%	204,300	204,300	-	100.00%	7,921	263%
Electric	53,604	30,583	(23,021)	14.61%	53,604	30,583	(23,021)	175%	15%	367,000	367,000	-	100.00%	(6,060)	-885%
Water and sewer	5,019	8,583	3,564	4.87%	5,019	8,583	3,564	58%	5%	103,000	103,000	-	100.00%	4,200	120%
Natural gas	16,128	12,500	(3,628)	10.75%	16,128	12,500	(3,628)	129%	11%	150,000	150,000	-	100.00%	7,600	212%
Phones	42,073	41,051	(1,022)	8.54%	42,073	41,051	(1,022)	102%	9%	492,609	492,609	-	100.00%	(61,709)	-68%
Disposal services	8,186	8,170	(16)	8.35%	8,186	8,170	(16)	100%	8%	98,043	98,043	-	100.00%	7,112	115%
Professional contracts	180,543	188,125	7,582	8.00%	180,543	188,125	7,582	96%	8%	2,257,500	2,257,500	-	100.00%	121,602	148%
Gas, motor oil, lubricants	-	2,250	2,250	0.00%	-	2,250	2,250	0%	0%	27,000	27,000	-	100.00%	850	0%
Repair and maintenance - building	10,548	54,167	43,619	1.62%	10,548	54,167	43,619	19%	2%	650,000	650,000	-	100.00%	30,900	34%
Repair and maintenance - vehicles	506	2,867	2,361	1.47%	506	2,867	2,361	18%	1%	34,400	34,400	-	100.00%	363	139%
Repair and maintenance - office equip	10,394	24,897	14,503	3.48%	10,394	24,897	14,503	42%	3%	298,770	298,770	-	100.00%	9,374	111%
Repair and maintenance - computer	104,209	38,555	(65,654)	22.52%	104,209	38,555	(65,654)	270%	23%	462,660	462,660	-	100.00%	53,938	193%
Repair and maintenance - on-line computer	140,382	31,630	(108,752)	36.99%	140,382	31,630	(108,752)	444%	37%	379,556	379,556	-	100.00%	99,898	141%
Repair and maintenance - other equipment	22,908	23,939	1,031	14.75%	22,908	23,939	1,031	96%	15%	155,263	155,263	-	100.00%	1,180	1941%
Tuition reimbursement	3,246	2,083	(1,163)	12.98%	3,246	2,083	(1,163)	156%	13%	25,000	25,000	-	100.00%	1,543	210%
Travel & mileage	2,197	6,115	3,918	2.99%	2,197	6,115	3,918	36%	3%	73,379	73,379	-	100.00%	1,710	128%
In-house training	34,868	4,417	(30,451)	65.79%	34,868	4,417	(30,451)	789%	66%	53,000	53,000	-	100.00%	3,274	1065%

Meetings	203	982	779	1.72%	203	982	779	21%	2%	11,790	11,790	-	100.00%	75	271%
Out-of-house training & conferences	11,400	7,642	(3,758)	12.43%	11,400	7,642	(3,758)	149%	12%	91,700	91,700	-	100.00%	3,226	353%
Treasurer's fee	3,087	3,564	477	0.35%	3,087	3,564	477	87%	0%	891,000	891,000	-	100.00%	1,277	242%
Books	7,805	46,167	38,362	1.41%	7,805	46,167	38,362	17%	1%	554,000	554,000	-	100.00%	10,224	76%
Newspapers/Periodicals	37,092	4,625	(32,467)	66.83%	37,092	4,625	(32,467)	802%	67%	55,500	55,500	-	100.00%	19,643	189%
Ebooks	12,508	13,750	1,242	7.58%	12,508	13,750	1,242	91%	8%	165,000	165,000	-	100.00%	-	#DIV/0!
Compact discs	-	3,917	3,917	0.00%	-	3,917	3,917	0%	0%	47,000	47,000	-	100.00%	-	#DIV/0!
Software	119,490	57,333	(62,157)	17.37%	119,490	57,333	(62,157)	208%	17%	687,991	687,991	-	100.00%	92,314	129%
DVD/BluRay	283	7,500	7,217	0.31%	283	7,500	7,217	4%	0%	90,000	90,000	-	100.00%	-	#DIV/0!
Other expense	1,578	11,221	9,643	1.17%	1,578	11,221	9,643	14%	1%	134,650	134,650	-	100.00%	-	#DIV/0!
Electronic resources	206,067	52,500	(153,567)	32.71%	206,067	52,500	(153,567)	393%	33%	630,000	630,000	-	100.00%	193,860	106%
Platform Fees	260	1,104	844	0.00%	260	1,104	844	24%	2%	13,250	13,250	-	0.00%	11,000	2%
Insurance	198,317	225,000	26,683	88.14%	198,317	225,000	26,683	88%	88%	225,000	225,000	-	100.00%	171,720	115%
Equipment Rentals	-	1,167	1,167	0.00%	-	1,167	1,167	0%	0%	14,000	14,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	2,900,448	2,855,487	(44,961)	9.34%	2,900,448	2,855,487	(44,961)	102%	9%	31,048,331	31,048,331	-	100.00%	1,918,862	151%
Capital outlay															
Equipment/furniture >\$5k	-	7,500	7,500	0.00%	-	7,500	7,500	0%	0%	7,500	7,500	-	100.00%	-	#DIV/0!
New computers & other technology	60,092	176,829	116,737	2.83%	60,092	176,829	116,737	34%	3%	2,121,944	2,121,944	-	100.00%	30,192	199%
Capital improvements	262,362	2,338,917	2,076,555	0.93%	262,362	2,338,917	2,076,555	11%	1%	28,067,000	28,067,000	-	100.00%	127,890	205%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Opening Day Collection	-	-	-	0.00%	-	-	-	#DIV/0!	0%	510,000	510,000	-	-	-	#DIV/0!
Total capital outlay	322,454	2,523,246	2,200,792	1.05%	322,454	2,523,246	2,200,792	13%	1%	30,706,444	30,706,444	-	100.00%	158,082	204%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-	-	-	
Total transfers out	-	-	-		-	-	-			-	-	-	-	-	
Tax distribution															
Tax distribution to member libraries	61,989	46,967	(15,022)	0.53%	61,989	46,967	(15,022)	132%	1%	11,741,717	11,741,717	-	100.00%	15,888	390%
Total tax distribution to member libraries	61,989	46,967	(15,022)	0.53%	61,989	46,967	(15,022)	132%	1%	11,741,717	11,741,717	-	100.00%	15,888	390%
Total expenditures	3,284,891	5,425,700	2,140,809	4.47%	3,284,891	5,425,700	2,140,809	61%	4%	73,496,492	73,496,492	-	100.00%	2,092,832	157%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,404,241)	(4,906,657)	2,502,416		(2,404,241)	(4,906,657)	2,502,416			(16,655,453)	(16,655,453)	-		(1,324,013)	
FUND BALANCE															
Beginning Fund Balance	119,397,077				119,397,077					119,397,077	105,543,925			81,975,907	
Ending Fund Balance	116,992,836				116,992,836					102,741,624	88,888,472			80,651,894	