## 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 September 30, 2023 75.0%

Note: Conditional formatting in the % of YTD, % of Actual, and 2023 / 2022 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.

75.0%															
prepared October 12, 2023		onth	Year To Date						Year	Prior Year					
			Variance	% of			Variance	% of	% of	Projected		Variance	% of	2022	
			Favorable	Annual			Favorable	YTD	<b>Annual</b>	Revenues/	Annual	Favorable	Annual	September	2023 / 2022
	Actual	Budget	(Unfavorable)	Budget	Actual	Budget	(Unfavorable)	Budget	Budget	Expenditures	Budget	(Unfavorable)	Budget	YTD	Actual
REVENUES			,				,			•		,			
General property taxes	215,694	51,879	163,815	0.42%	52,131,357	51,826,933	304,424	101%	100%	52,200,000	51,878,812	321,188	100.62%	34,128,327	153%
Specific ownership taxes	203,524	100,000	103,524	16.96%	1,723,583	900,000	823,583	192%	144%	1,800,000	1,200,000	600,000	150.00%	1,573,845	110%
Earnings on investments	398,965	6,667	392,298	498.71%	2,929,505	60,000	2,869,505	4883%	3662%	3,000,000	80,000		3750.00%	452,381	648%
Fines and fees	3,087	2,083	1,004	12.35%	27,387	18,750	8,637	146%	110%	30,000	25,000	5,000	120.00%	21,969	125%
	3,007	2,003	1,004		·	·								·	
Grant revenue	0.44	-	474	0.00%	203,112	84,351	118,761	241%	241%	205,000	84,351	120,649	243.03%	396,172	51%
Other income	841	667	174	10.51%	13,100	6,000	7,100	218%	164%	15,000	8,000	7,000	187.50%	21,997	60%
Total revenues	822,111	161,296	660,815	1.54%	57,028,044	52,896,034	4,132,010	108%	107%	57,250,000	53,276,163	3,973,837	107.46%	36,594,691	156%
EXPENDITURES															
Salaries and wages	808,794	959,675	150,881	7.02%	7,446,028	8,637,079	1,191,051	86%	65%	11,000,000	11,516,106	516,106	95.52%	6,266,827	119%
Employee benefits	107,469	156,237	48,768	5.73%	1,023,255	1,406,116	382,861	73%	55%	1,800,000	1,874,820	74,820	96.01%	841,520	122%
Medical (Health, Dental, Vision) Insurance	136,772	198,845	62,073	5.73%	1,273,532	1,789,603	516,071	71%	53%	2,100,000	2,386,141	286,141	88.01%	1,229,077	104%
Workers' compensation	-	-	-	0.00%	61,779	88,000	26,221	70%	70%	88,000	88,000	-	100.00%	73,723	84%
Bank service charges	92	165	73	4.65%	740	1,485	745	50%	37%	1,980	1,980	-	100.00%	856	86%
Minor equipment/furniture <\$5k	4,223	4,273	50	8.24%	30,180	38,456	8,276	78%	59%	51,275	51,275	-	100.00%	17,348	174%
Janitorial supplies	4,425	5,333	908	6.91%	56,671	48,000	(8,671)	118%	89%	75,000	64,000	(11,000)	117.19%	34,214	166%
Operating supplies	13,706	13,529	(177)	8.44%	154,424	121,755	(32,669)	127%	95%	225,000	162,340	(62,660)	138.60%	70,892	218%
Bib processing supplies	15,330	19,731	4,401	6.47%	92,858	177,577	84,719	52%	39%	236,769	236,769	· -	100.00%	74,096	125%
Postage	1,654	3,045	1,391	4.53%	22,956	27,406	4,450	84%	63%	36,542	36,542	-	100.00%	15,852	145%
Printing	1,044	2,000	956	4.35%	11,062	18,000	6,938	61%	46%	24,000	24,000	_	100.00%	21,926	50%
Memberships	863	2,291	1,428	3.14%	15,644	20,617	4,973	76%	57%	27,489	27,489	_	100.00%	21,489	73%
Public relations	2,669	5,104	2,435	4.36%	57,506	45,941	(11,565)	125%	94%	61,255	61,255	-	100.00%	50,780	113%
Programs	5,688	6,310	622	7.51%	65,396	56,797	(8,599)	115%	86%	75,730	75,730	_	100.00%	50,757	129%
Electric	32,278	31,691	(587)	8.49%	217,012	285,216	68,204	76%	57%	355,000	380,288	25,288	93.35%	188,179	115%
Water and sewer	7,444	8,530	1,086	7.27%	28,251	76,771	48,520	37%	28%	90,000	102,362	12,362	93.33 <i>%</i> 87.92%	46,476	61%
	1,566	9,027	7,461	1.45%	81,326	81,238			75%					·	
Natural gas			•		·	·	(88)	100%		140,000	108,317	(31,683)	129.25%	52,020	156%
Phones	(61,837)	26,809	88,646	-19.22%	168,346	241,278	72,932	70%	52%	321,704	321,704	(0.504)	100.00%	231,996	73%
Disposal services	5,291	7,373	2,082	5.98%	56,503	66,352	9,849	85%	64%	95,000	88,469	(6,531)	107.38%	40,851	138%
Professional contracts	172,646	125,374	(47,272)	11.44%	1,232,091	1,133,767	(98,324)	109%	82%	1,600,000	1,508,990	(91,010)	106.03%	1,124,868	110%
Gas, motor oil, lubricants	1,005	2,000	995	4.19%	7,436	18,000	10,564	41%	31%	24,000	24,000	- /	100.00%	8,283	90%
Repair and maintenance - building	20,912	38,750	17,838	4.50%	330,961	348,750	17,789	95%	71%	500,000	465,000	(35,000)		191,642	173%
Repair and maintenance - vehicles	-	2,308	2,308	0.00%	9,957	20,775	10,818	48%	36%	27,700	27,700	-	100.00%	9,895	101%
Repair and maintenance - office equip	16,971	14,517	(2,454)	9.74%	139,815	130,650	(9,165)	107%	80%	174,200	174,200	-	100.00%	109,906	127%
Repair and maintenance - computer	48,420	38,950	(9,470)	10.36%	420,531	350,550	(69,981)	120%	90%	450,000	467,400	17,400	96.28%	716,875	59%
Repair and maintenance - on-line computer	7,911	17,487	9,576	3.77%	261,202	157,390	(103,812)	166%	124%	275,000	209,854	(65,146)	131.04%	171,720	152%
Repair and maintenance - other equipment	-	5,542	5,542	0.00%	1,410	49,875	48,465	3%	2%	30,000	66,500	36,500	45.11%	1,467	96%
Tuition reimbursement	-	-	-	0.00%	15,362	12,500	(2,862)	123%	61%	25,000	25,000	-	100.00%	1,422	1080%
Travel & mileage	1,795	4,158	2,363	3.60%	19,235	37,420	18,185	51%	39%	49,893	49,893	-	100.00%	17,380	111%
In-house training	637	3,033	2,396	1.75%	19,114	27,300	8,186	70%	53%	36,400	36,400	-	100.00%	10,309	185%
Meetings	377	668	291	4.70%	6,055	6,011	(44)	101%	76%	8,015	8,015	-	100.00%	3,423	177%
Out-of-house training & conferences	4,041	5,067	1,026	6.65%	30,707	45,600	14,893 <sup>°</sup>	67%	51%	60,800	60,800	-	100.00%	19,340	159%
Treasurer's fee	3,234	825	(2,409)	0.39%	773,021	824,175	51,154	94%	94%	800,000	825,000	25,000	96.97%	508,375	152%
Books	41,431	45,583	4,152	7.57%	372,866	410,250	37,384	91%	68%	547,000	547,000	-	100.00%	445,894	84%
Newspapers/Periodicals	-	4,608	4,608	0.00%	20,752	41,475	20,723	50%	38%	55,300	55,300	_	100.00%	18,751	111%
Ebooks	11,314	11,667	353	8.08%	82,905	105,000	22,095	79%	59%	140,000	140,000	_	100.00%	71,141	117%
Compact discs	1,923	3,233	1,310	4.96%	24,841	29,100	4,259	85%	64%	38,800	38,800	_	100.00%	16,915	147%
Software	35,915	34,149	(1,766)	8.76%	338,698	307,338	(31,360)	110%	83%	409,784	409,784	_	100.00%	243,564	139%
DVD/BluRay	5,068	12,083	7,015	3.50%	35,861	108,750	72,889	33%	25%	145,000	145,000	_	100.00%	41,590	86%
Other expense	10	470	460	0.18%	778	4,237	3,459	18%	14%	5,650	5,650		100.00%	35	2223%
·	24,117			4.92%		·	·	87%				-			
Electronic resources	24,117	40,833	16,716		320,335	367,500	47,165		65%	490,000	490,000	-	100.00%	337,493	95%
Platform Fees	- (40)	1,325	1,325	0.00%	11,737	11,925	188	98%	74%	15,900	15,900	45.000	0.00%	11,676	101%
Insurance	(10)	-	10	-0.01%	170,972	190,000	19,028	90%	90%	175,000	190,000	15,000	92.11%	107,846	159%
Equipment Rentals	-	83	83	0.00%		750	750	0%	0%	1,000	1,000	-	100.00%		0%
Lease/rental expense	-	-	-	#DIV/0!		-	-	#DIV/0!	#DIV/0!	-	-	-			#DIV/0!
Total operating expenditures	1,485,188	1,872,681	387,493	6.29%	15,510,111	17,966,775	2,456,664	86%	66%	22,889,186	23,594,773	705,587	97.01%	13,518,689	
Capital outlay															
Equipment/furniture >\$5k	-	-	_	#DIV/0!			-	#DIV/0!	#DIV/0!	-	-	<u>-</u>	#DIV/0!		#DIV/0!
New computers & other technology	9,155	29,583	20,428	2.58%	67,249	266,250	199,001	25%	19%	355,000	355,000	-	100.00%	159,268	42%
Capital improvements	108,955	1,314,819	1,205,864	0.69%	6,206,719	11,833,360	5,626,641	52%	39%	11,000,000	15,777,812	4,777,812	69.72%	16,862,968	37%
Construction Graphics	,		-	0.00%		3,750	3,750	0%	0%	-	5,000	5,000	0.00%	,	
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Opening Day Collection  Total capital outlay	1,240 119,350	26,292 1,370,694	25,052 1,251,344	0.39% 0.73%	52,521 6,326,489	236,625 12,339,985	184,104 6,013,496	22% 51%	17% 38%	200,000 11,555,000	315,500 16,453,312	115,500 4,898,312	63.39% 70.23%	17,022,296	37%
Transfers out  Debt service lease 2006 & 2010  Total transfers out	-	<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> -			11,551,448 11,551,448	38,215 38,215	100% 100%	100% 100%	11,513,233 11,513,233	11,551,448 11,551,448	38,215 38,215	99.67% 99.67%	7,401,945 7,401,945	156%
Total expenditures	1,604,538	3,243,375	1,638,837	3.11%	33,349,833	41,858,208	8,508,375	80%	65%	45,957,419	51,599,533	5,642,114	89.07%	37,942,930	88%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES FUND BALANCE	(782,427)	(3,082,079)	2,299,652	,	23,678,211	11,037,826	12,640,385			11,292,581	1,676,630	9,615,951		(1,348,239)	
Beginning Fund Balance	89,072,930				64,612,292					64,612,292	52,949,686			77,011,263	
Ending Fund Balance	88,290,503				88,290,503					75,904,873	54,626,316			75,663,024	