

**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, 2023
83.3%**

prepared November 9, 2023

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.

	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	2022	2023 / 2022
														October YTD	Actual
REVENUES															
General property taxes	86,064	51,879	34,185	0.17%	52,217,421	51,878,812	338,609	101%	101%	52,300,000	51,878,812	421,188	100.81%	34,270,582	152%
Specific ownership taxes	194,921	100,000	94,921	16.24%	1,918,504	1,000,000	918,504	192%	160%	1,800,000	1,200,000	600,000	150.00%	1,753,790	109%
Earnings on investments	426,159	6,667	419,492	532.70%	3,355,664	66,667	3,288,997	5033%	4195%	3,300,000	80,000	3,220,000	4125.00%	606,108	554%
Fines and fees	3,787	2,083	1,704	15.15%	31,174	20,833	10,341	150%	125%	32,000	25,000	7,000	128.00%	24,937	125%
Grant revenue	13,784	-	13,784	16.34%	216,896	84,351	132,545	257%	257%	217,000	84,351	132,649	257.26%	430,915	50%
Other income	1,151	667	484	14.39%	14,251	6,667	7,584	214%	178%	15,000	8,000	7,000	187.50%	25,405	56%
Total revenues	725,866	161,296	564,570	1.36%	57,753,910	53,057,330	4,696,580	109%	108%	57,664,000	53,276,163	4,387,837	108.24%	37,111,737	
EXPENDITURES															
Salaries and wages	812,976	959,676	146,700	7.06%	8,259,004	9,596,755	1,337,751	86%	72%	11,000,000	11,516,106	516,106	95.52%	6,928,974	119%
Employee benefits	108,555	156,236	47,681	5.79%	1,131,810	1,562,352	430,542	72%	60%	1,800,000	1,874,820	74,820	96.01%	936,060	121%
Medical (Health, Dental, Vision) Insurance	17,956	198,845	180,889	0.75%	1,291,488	1,988,448	696,960	65%	54%	2,000,000	2,386,141	386,141	83.82%	1,361,632	95%
Workers' compensation	407	-	(407)	0.46%	62,186	88,000	25,814	71%	71%	88,000	88,000	-	100.00%	73,723	84%
Bank service charges	33	165	132	1.67%	773	1,650	877	47%	39%	1,200	1,980	780	60.61%	939	82%
Minor equipment/furniture <\$5k	4,135	4,273	138	8.06%	34,315	42,729	8,414	80%	67%	51,275	51,275	-	100.00%	20,699	166%
Janitorial supplies	4,880	5,333	453	7.63%	61,551	53,333	(8,218)	115%	96%	75,000	64,000	(11,000)	117.19%	38,371	160%
Operating supplies	29,589	13,528	(16,061)	18.23%	184,013	135,283	(48,730)	136%	113%	225,000	162,340	(62,660)	138.60%	80,789	228%
Bib processing supplies	14,556	19,731	5,175	6.15%	107,414	197,308	89,894	54%	45%	236,769	236,769	-	100.00%	85,346	126%
Postage	1,729	3,046	1,317	4.73%	24,685	30,452	5,767	81%	68%	36,542	36,542	-	100.00%	17,444	142%
Printing	558	2,000	1,442	2.33%	11,620	20,000	8,380	58%	48%	24,000	24,000	-	100.00%	22,890	51%
Memberships	8,009	2,290	(5,719)	29.14%	23,653	22,907	(746)	103%	86%	27,489	27,489	-	100.00%	22,492	105%
Public relations	2,589	5,105	2,516	4.23%	60,095	51,046	(9,049)	118%	98%	61,255	61,255	-	100.00%	50,887	118%
Programs	4,025	6,311	2,286	5.31%	69,421	63,108	(6,313)	110%	92%	75,730	75,730	-	100.00%	53,274	130%
Electric	33,954	31,691	(2,263)	8.93%	250,966	316,907	65,941	79%	66%	355,000	380,288	25,288	93.35%	212,371	118%
Water and sewer	14,087	8,531	(5,556)	13.76%	42,338	85,302	42,964	50%	41%	90,000	102,362	12,362	87.92%	78,562	54%
Natural gas	2,514	9,026	6,512	2.32%	83,840	90,264	6,424	93%	77%	140,000	108,317	(31,683)	129.25%	53,532	157%
Phones	(75,819)	26,809	102,628	-23.57%	92,527	268,087	175,560	35%	29%	321,704	321,704	-	100.00%	156,008	59%
Disposal services	8,127	7,372	(755)	9.19%	64,630	73,724	9,094	88%	73%	95,000	88,469	(6,531)	107.38%	48,530	133%
Professional contracts	137,174	125,375	(11,799)	9.09%	1,369,265	1,259,142	(110,123)	109%	91%	1,600,000	1,508,990	(91,010)	106.03%	1,220,825	112%
Gas, motor oil, lubricants	1,225	2,000	775	5.10%	8,661	20,000	11,339	43%	36%	24,000	24,000	-	100.00%	8,283	105%
Repair and maintenance - building	38,238	38,750	512	8.22%	369,199	387,500	18,301	95%	79%	500,000	465,000	(35,000)	107.53%	246,387	150%
Repair and maintenance - vehicles	726	2,308	1,582	2.62%	10,683	23,083	12,400	46%	39%	27,700	27,700	-	100.00%	13,551	79%
Repair and maintenance - office equip	15,942	14,517	(1,425)	9.15%	155,757	145,167	(10,590)	107%	89%	174,200	174,200	-	100.00%	113,063	138%
Repair and maintenance - computer	26,322	38,950	12,628	5.63%	446,853	389,500	(57,353)	115%	96%	450,000	467,400	17,400	96.28%	815,602	55%
Repair and maintenance - on-line computer	-	17,488	17,488	0.00%	261,202	174,878	(86,324)	149%	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	55,417	54,007	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%	6,422	239%
Travel & mileage	2,045	4,157	2,112	4.10%	21,280	41,577	20,297	51%	43%	49,893	49,893	-	100.00%	20,068	106%
In-house training	10,753	3,033	(7,720)	29.54%	29,867	30,333	466	98%	82%	36,400	36,400	-	100.00%	18,758	159%
Meetings	488	668	180	6.09%	6,543	6,679	136	98%	82%	8,015	8,015	-	100.00%	3,789	173%
Out-of-house training & conferences	5,362	5,067	(295)	8.82%	36,069	50,667	14,598	71%	59%	60,800	60,800	-	100.00%	19,439	186%
Treasurer's fee	1,409	825	(584)	0.17%	774,430	825,000	50,570	94%	94%	800,000	825,000	25,000	96.97%	510,166	152%
Books	47,833	45,583	(2,250)	8.74%	420,699	455,833	35,134	92%	77%	547,000	547,000	-	100.00%	506,978	83%
Newspapers/Periodicals	13,092	4,608	(8,484)	23.67%	33,844	46,083	12,239	73%	61%	55,300	55,300	-	100.00%	18,751	180%
Ebooks	7,854	11,667	3,813	5.61%	90,759	116,667	25,908	78%	65%	140,000	140,000	-	100.00%	81,971	111%
Compact discs	3,532	3,233	(299)	9.10%	28,373	32,333	3,960	88%	73%	38,800	38,800	-	100.00%	18,418	154%
Software	18,339	34,149	15,810	4.48%	357,037	341,487	(15,550)	105%	87%	425,000	409,784	(15,216)	103.71%	281,669	127%
DVD/BluRay	6,851	12,083	5,232	4.72%	42,712	120,833	78,121	35%	29%	145,000	145,000	-	100.00%	46,368	92%
Other expense	-	471	471	0.00%	778	4,708	3,930	17%	14%	5,650	5,650	-	100.00%	35	2223%
Electronic resources	49,492	40,833	(8,659)	10.10%	369,827	408,333	38,506	91%	75%	490,000	490,000	-	100.00%	355,673	104%
Platform Fees	-	1,325	1,325	0.00%	11,737	13,250	1,513	89%	74%	15,900	15,900	-	0.00%	11,676	101%
Insurance	-	-	-	0.00%	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%	-	833	833	0%	0%	1,000	1,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,379,537	1,872,683	493,146	5.85%	16,889,648	19,839,458	2,949,810	85%	72%	22,803,622	23,594,773	791,151	96.65%	14,841,448	114%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
New computers & other technology	18,872	29,583	10,711	5.32%	86,121	295,833	209,712	29%	24%	355,000	355,000	-	100.00%	204,364	42%
Capital improvements	1,501,697	1,314,817	(186,880)	9.52%	7,708,416	13,148,177	5,439,761	59%	49%	11,000,000	15,777,812	4,777,812	69.72%	18,916,403	41%

Construction Graphics	-	417	417	0.00%		4,167	4,167	0%	0%	-	5,000	5,000	0.00%		#DIV/0!
Opening Day Collection	2,741	26,292	23,551	0.87%	55,262	262,917	207,655	21%	18%	200,000	315,500	115,500	63.39%	1,281	4314%
Total capital outlay	1,523,310	1,371,109	(152,201)	9.26%	7,849,799	13,711,094	5,861,295	57%	48%	11,555,000	16,453,312	4,898,312	70.23%	19,122,048	41%
Transfers out															
Debt service lease 2006 & 2010	-	-	-												
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	-	-	-	0.00%	11,513,233	11,551,448	38,215	100%	100%	11,513,233	11,551,448	38,215	99.67%	7,412,989	155%
Total tax distribution to member libraries	-	-	-	0.00%	11,513,233	11,551,448	38,215	100%	100%	11,513,233	11,551,448	38,215	99.67%	7,412,989	
Total expenditures	2,902,847	3,243,792	340,945	5.63%	36,252,680	45,102,000	8,849,320	80%	70%	45,871,855	51,599,533	5,727,678	88.90%	41,376,485	88%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,176,981)	(3,082,496)	905,515		21,501,230	7,955,330	13,545,900			11,792,145	1,676,630	10,115,515		(4,264,748)	
FUND BALANCE															
Beginning Fund Balance	88,290,503				64,612,292					64,612,292	52,949,686			77,011,263	
Ending Fund Balance	86,113,522				86,113,522					76,404,437	54,626,316			72,746,515	