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, 2023

91.7%

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.

| prepared December 12, 2023 | | Current Me | onth | | | Year End | | | | Prior Year | | | | | |
|--|-----------|------------|---------------|----------|---|------------|---------------|---------|---------|--------------|------------|-------------------------|----------|------------|-------------|
| prepared December 12, 2023 | | Current w | | 0/ of | | i eai | To Date | | 0/ of | | | Variance % of | | 2022 | |
| | | | Variance | % of | | | Variance | % of | % of | Projected | Annual | | | | 2022 / 2022 |
| | Actual | Dudmot | Favorable | Annual | Actual | Dudast | Favorable | YTD | Annual | Revenues/ | Annual | Favorable (Unfavorable) | Annual | | 2023 / 2022 |
| DEVENUE | Actual | Budget | (Unfavorable) | Budget | Actual | Budget | (Unfavorable) | Budget | Budget | Expenditures | Budget | (Unfavorable) | Budget | YTD | Actual |
| REVENUES | (=0.1) | | (=0.1) | 0.0004 | ======================================= | | 007.040 | 10101 | 10101 | | | 404 400 | 100 010/ | 04.4== 004 | 4=00/ |
| General property taxes | (761) | | (761) | 0.00% | 52,216,660 | 51,878,812 | 337,848 | 101% | 101% | 52,300,000 | 51,878,812 | 421,188 | 100.81% | 34,157,924 | 153% |
| Specific ownership taxes | 181,795 | 100,000 | 81,795 | 15.15% | 2,100,299 | 1,100,000 | 1,000,299 | 191% | 175% | 2,100,000 | 1,200,000 | 900,000 | 175.00% | 1,924,237 | 109% |
| Earnings on investments | 405,238 | 6,666 | 398,572 | 506.55% | 3,760,902 | 73,333 | 3,687,569 | 5129% | 4701% | 3,500,000 | 80,000 | 3,420,000 | 4375.00% | 819,206 | 459% |
| Fines and fees | 2,713 | 2,084 | 629 | 10.85% | 33,887 | 22,917 | 10,970 | 148% | 136% | 34,000 | 25,000 | 9,000 | 136.00% | 27,173 | 125% |
| Grant revenue | 2,500 | - | 2,500 | 2.96% | 219,396 | 84,351 | 135,045 | 260% | 260% | 219,000 | 84,351 | 134,649 | 259.63% | 457,555 | 48% |
| Other income | 573 | 666 | (93) | 7.16% | 14,824 | 7,333 | 7,491 | 202% | 185% | 15,000 | 8,000 | 7,000 | 187.50% | 26,981 | 55% |
| Total revenues | 592,058 | 109,416 | 482,642 | 1.11% | 58,345,968 | 53,166,746 | 5,179,222 | 110% | 110% | 58,168,000 | 53,276,163 | 4,891,837 | 109.18% | 37,413,076 | |
| EXPENDITURES | | | | | | | | | | | | | | | |
| Salaries and wages | 1,210,690 | 959,675 | (251,015) | 10.51% | 9,469,694 | 10,556,430 | 1,086,736 | 90% | 82% | 11,000,000 | 11,516,106 | 516,106 | 95.52% | 7,602,845 | 125% |
| Employee benefits | 158,051 | 156,235 | (1,816) | 8.43% | 1,289,861 | 1,718,587 | 428,726 | 75% | 69% | 1,600,000 | 1,874,820 | 274,820 | 85.34% | 1,025,848 | 126% |
| Medical (Health, Dental, Vision) Insurance | 141,184 | 198,845 | 57,661 | 5.92% | 1,432,672 | 2,187,293 | 754,621 | 65% | 60% | 1,700,000 | 2,386,141 | 686,141 | 71.24% | 1,485,544 | 96% |
| Workers' compensation | | - | - | 0.00% | 62,186 | 88,000 | 25,814 | 71% | 71% | 88,000 | 88,000 | - | 100.00% | 73,723 | 84% |
| Bank service charges | 84 | 165 | 81 | 4.24% | 857 | 1,815 | 958 | 47% | 43% | 1,000 | 1,980 | 980 | 50.51% | 1,012 | 85% |
| · · | | | | | | | | | | | • | 900 | | | |
| Minor equipment/furniture <\$5k | 739 | 4,273 | 3,534 | 1.44% | 35,054 | 47,002 | 11,948 | 75% | 68% | 51,275 | 51,275 | (44.000) | 100.00% | 30,183 | 116% |
| Janitorial supplies | 4,842 | 5,334 | 492 | 7.57% | 66,393 | 58,667 | (7,726) | 113% | 104% | 75,000 | 64,000 | (11,000) | 117.19% | 41,540 | 160% |
| Operating supplies | 25,504 | 13,529 | (11,975) | 15.71% | 209,517 | 148,812 | (60,705) | 141% | 129% | 225,000 | 162,340 | (62,660) | 138.60% | 93,191 | 225% |
| Bib processing supplies | 14,137 | 19,730 | 5,593 | 5.97% | 121,551 | 217,038 | 95,487 | 56% | 51% | 236,769 | 236,769 | - | 100.00% | 111,787 | 109% |
| Postage | 3,254 | 3,045 | (209) | 8.90% | 27,939 | 33,497 | 5,558 | 83% | 76% | 36,542 | 36,542 | - | 100.00% | 19,110 | 146% |
| Printing | 60 | 2,000 | 1,940 | 0.25% | 11,680 | 22,000 | 10,320 | 53% | 49% | 24,000 | 24,000 | - | 100.00% | 23,153 | 50% |
| Memberships | 699 | 2,291 | 1,592 | 2.54% | 24,352 | 25,198 | 846 | 97% | 89% | 27,489 | 27,489 | - | 100.00% | 23,240 | 105% |
| Public relations | 597 | 5,104 | 4,507 | 0.97% | 60,692 | 56,150 | (4,542) | 108% | 99% | 61,255 | 61,255 | - | 100.00% | 55,232 | 110% |
| Programs | 4,169 | 6,311 | 2,142 | 5.51% | 73,590 | 69,419 | (4,171) | 106% | 97% | 75,730 | 75,730 | _ | 100.00% | 55,703 | 132% |
| Electric | 16,431 | 31,690 | 15,259 | 4.32% | 267,397 | 348,597 | 81,200 | 77% | 70% | 355,000 | 380,288 | 25,288 | 93.35% | 233,498 | 115% |
| Water and sewer | 3,779 | 8,530 | 4,751 | 3.69% | 46,117 | 93,832 | 47,715 | 49% | 45% | 90,000 | 102,362 | 12,362 | 87.92% | 82,784 | 56% |
| | 5,674 | 9,027 | 3,353 | 5.24% | 89,514 | 99,291 | 9,777 | 90% | 83% | 140,000 | 102,302 | (31,683) | 129.25% | 58,741 | 152% |
| Natural gas | | | | | | | · | | | | | (31,003) | | | |
| Phones | 34,371 | 26,808 | (7,563) | 10.68% | 126,898 | 294,895 | 167,997 | 43% | 39% | 321,704 | 321,704 | (0.504) | 100.00% | 190,179 | 67% |
| Disposal services | 6,698 | 7,373 | 675 | 7.57% | 71,328 | 81,097 | 9,769 | 88% | 81% | 95,000 | 88,469 | (6,531) | 107.38% | 53,448 | 133% |
| Professional contracts | 140,026 | 125,374 | (14,652) | 9.28% | 1,509,291 | 1,384,516 | (124,775) | 109% | 100% | 1,600,000 | 1,508,990 | (91,010) | 106.03% | 1,334,998 | 113% |
| Gas, motor oil, lubricants | 883 | 2,000 | 1,117 | 3.68% | 9,544 | 22,000 | 12,456 | 43% | 40% | 24,000 | 24,000 | - | 100.00% | 9,217 | 104% |
| Repair and maintenance - building | 22,053 | 38,750 | 16,697 | 4.74% | 391,252 | 426,250 | 34,998 | 92% | 84% | 500,000 | 465,000 | (35,000) | 107.53% | 287,240 | 136% |
| Repair and maintenance - vehicles | 5,501 | 2,309 | (3,192) | 19.86% | 16,184 | 25,392 | 9,208 | 64% | 58% | 27,700 | 27,700 | - | 100.00% | 15,801 | 102% |
| Repair and maintenance - office equip | 17,573 | 14,516 | (3,057) | 10.09% | 173,330 | 159,683 | (13,647) | 109% | 100% | 174,200 | 174,200 | - | 100.00% | 123,801 | 140% |
| Repair and maintenance - computer | 15,215 | 38,950 | 23,735 | 3.26% | 462,068 | 428,450 | (33,618) | 108% | 99% | 467,400 | 467,400 | - | 100.00% | 812,402 | 57% |
| Repair and maintenance - on-line computer | 677 | 17,488 | 16,811 | 0.32% | 261,879 | 192,366 | (69,513) | 136% | 125% | 275,000 | 209,854 | (65,146) | 131.04% | 139,791 | 187% |
| Repair and maintenance - other equipment | | 5,541 | 5,541 | 0.00% | 1,410 | 60,958 | 59,548 | 2% | 2% | 30,000 | 66,500 | 36,500 | 45.11% | 1,763 | 80% |
| Tuition reimbursement | <u>_</u> | | | 0.00% | 15,362 | 12,500 | (2,862) | 123% | 61% | 25,000 | 25,000 | - | 100.00% | 6,422 | 239% |
| Travel & mileage | 3,844 | 4,158 | 314 | 7.70% | 25,124 | 45,735 | 20,611 | 55% | 50% | 49,893 | 49,893 | _ | 100.00% | 22,417 | 112% |
| - | | | | | | | · | | | | | - | | | |
| In-house training | 2,911 | 3,034 | 123 | 8.00% | 32,778 | 33,367 | 589 | 98% | 90% | 36,400 | 36,400 | - | 100.00% | 22,057 | 149% |
| Meetings | 81 | 668 | 587 | 1.01% | 6,624 | 7,347 | 723 | 90% | 83% | 8,015 | 8,015 | - | 100.00% | 4,431 | 149% |
| Out-of-house training & conferences | 2,167 | 5,066 | 2,899 | 3.56% | 38,236 | 55,733 | 17,497 | 69% | 63% | 60,800 | 60,800 | - | 100.00% | 20,315 | 188% |
| Treasurer's fee | (11) | - | 11 | 0.00% | 774,419 | 825,000 | 50,581 | 94% | 94% | 800,000 | 825,000 | 25,000 | 96.97% | 510,238 | 152% |
| Books | 54,531 | 45,584 | (8,947) | 9.97% | 475,230 | 501,417 | 26,187 | 95% | 87% | 547,000 | 547,000 | - | 100.00% | 626,682 | 76% |
| Newspapers/Periodicals | 313 | 4,609 | 4,296 | 0.57% | 34,157 | 50,692 | 16,535 | 67% | 62% | 55,300 | 55,300 | - | 100.00% | 18,788 | 182% |
| Ebooks | - | 11,666 | 11,666 | 0.00% | 90,759 | 128,333 | 37,574 | 71% | 65% | 140,000 | 140,000 | - | 100.00% | 92,445 | 98% |
| Compact discs | 2,986 | 3,234 | 248 | 7.70% | 31,359 | 35,567 | 4,208 | 88% | 81% | 38,800 | 38,800 | - | 100.00% | 22,801 | 138% |
| Software | 14,591 | 34,148 | 19,557 | 3.56% | 371,628 | 375,635 | 4,007 | 99% | 91% | 425,000 | 409,784 | (15,216) | | 304,215 | 122% |
| DVD/BluRay | 8,349 | 12,084 | 3,735 | 5.76% | 51,061 | 132,917 | 81,856 | 38% | 35% | 145,000 | 145,000 | - | 100.00% | 53,617 | 95% |
| Other expense | 160 | 471 | 311 | 2.83% | 938 | 5,179 | 4,241 | 18% | 17% | 5,650 | 5,650 | _ | 100.00% | 45 | 2084% |
| Electronic resources | 423 | 40,834 | 40,411 | 0.09% | 370,250 | 449,167 | 78,917 | 82% | 76% | 450,000 | 490,000 | 40,000 | 91.84% | 373,404 | 99% |
| Platform Fees | 423 | 1,325 | 1,325 | 0.09% | | | 2,838 | | 76% | | | 40,000 | 0.00% | | |
| | • | 1,325 | 1,325 | | 11,737 | 14,575 | , | 81% | | 15,900 | 15,900 | 45.000 | | 11,676 | 101% |
| Insurance | - | - | <u>-</u> | 0.00% | 170,972 | 190,000 | 19,028 | 90% | 90% | 175,000 | 190,000 | 15,000 | 92.11% | 107,836 | 159% |
| Equipment Rentals | - | 84 | 84 | 0.00% | | 917 | 917 | 0% | 0% | 1,000 | 1,000 | - | 100.00% | - | 0% |
| Lease/rental expense | - | - | - | #DIV/0!_ | | - | - | #DIV/0! | #DIV/0! | - | - | - | | | #DIV/0! |
| Total operating expenditures | 1,923,236 | 1,871,858 | (51,378) | 8.15% | 18,812,884 | 21,711,316 | 2,898,432 | 87% | 80% | 22,280,822 | 23,594,773 | 1,313,951 | 94.43% | 16,183,163 | 116% |
| Capital outlay | | | | | | | | | | | | | | | |
| Equipment/furniture >\$5k | - | - | - | #DIV/0! | - | - | - | #DIV/0! | #DIV/0! | - | - | - | #DIV/0! | 15,765 | 0% |
| New computers & other technology | 30,790 | 29,584 | (1,206) | 8.67% | 116,911 | 325,417 | 208,506 | 36% | 33% | 355,000 | 355,000 | - | 100.00% | 216,546 | 54% |
| Capital improvements | 341,479 | 1,314,817 | 973,338 | 2.16% | 8,049,895 | 14,462,994 | 6,413,099 | 56% | 51% | 11,000,000 | 15,777,812 | 4,777,812 | 69.72% | 20,918,518 | 38% |

| Construction Graphics Opening Day Collection Total capital outlay | 1,719 373,988 | 416 26,291 1,371,108 | 416 24,572 997,120 | 0.00% 0.54% 2.27% | 56,981 8,223,787 | 4,583 289,208 15,082,202 | 4,583 232,227 6,858,415 | 0% 20% 55% | 0% 18% 50% | 200,000 11,555,000 | 5,000 315,500 16,453,312 | 5,000 | 0.00% 63.39% 70.23% | 84,077 21,234,906 | #DIV/0! 68% 39% |
|--|--------------------------|----------------------------|--------------------------|-------------------------|--------------------------|--------------------------------|-------------------------------|------------------|------------------|--------------------------|--------------------------------|--------------------------|---------------------------|--------------------------|-----------------------|
| Transfers out Debt service lease 2006 & 2010 Total transfers out | <u>-</u> - | <u>-</u> | <u>.</u> | _ | - | - | <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> | 0.00% 0.00% | 11,513,233 11,513,233 | 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% | 7,440,989 7,440,989 | 155% |
| Total expenditures EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES FUND BALANCE | (1,705,166) | 3,242,966 (3,133,550) | 1,428,384 | 4.45% <u> </u> | 19,796,064 | 48,344,966 4,821,780 | 9,795,062 | 80% | 75% | 45,349,055 12,818,945 | 1,676,630 | 6,134,978 11,142,315 | 87.89% | (7,445,982) | 86% |
| Beginning Fund Balance Ending Fund Balance | 86,113,522 84,408,356 | | | | 64,612,292 84,408,356 | | | | | 77,011,263 89,830,208 | | 24,061,577 35,203,892 | | 77,011,263 69,565,281 | |