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, 2023 100.0%

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.

100.0%															
prepared January 17, 2024	Current Month			Year To Date					Year End				Prior Year		
			Variance	% of			Variance	% of	% of	Projected		Variance	% of	2022	
			Favorable	Annual			Favorable	YTD	Annual	Revenues/	Annual	Favorable	Annual	December	2023 / 2022
	Actual	Budget	(Unfavorable)	Budget	Actual	Budget	(Unfavorable)	Budget	Budget	Expenditures	Budget	(Unfavorable)	Budget	YTD	Actual
REVENUES				/											
General property taxes	143	-	143	0.00%	52,216,803	51,878,812	337,991	101%	101%	52,216,803	51,878,812	337,991	100.65%	34,295,766	152%
Specific ownership taxes	162,883	100,000	62,883	13.57%	2,263,182	1,200,000	1,063,182	189%	189%	2,263,182	1,200,000	1,063,182	188.60%	2,071,809	109%
Earnings on investments	403,508	6,667	396,841	504.39%	4,164,410	80,000	4,084,410	5206%	5206%	4,164,410	80,000	4,084,410	5205.51%	1,145,248	364%
Fines and fees	2,640	2,083	557	10.56%	36,527	25,000	11,527	146%	146%	36,527	25,000	11,527	146.11%	29,177	125%
Grant revenue	26,940	-	26,940	31.94%	246,336	84,351	161,985	292%	292%	246,336	84,351	161,985	292.04%	457,525	54%
Other income Total revenues	<u>1,606</u> 597,720	<u> </u>	<u>939</u> 488,303	20.08% 1.12%	16,430 58,943,688	8,000 53,276,163	8,430 5,667,525	205% 111%	<mark>205%</mark> 111%	16,430 58,943,688	8,000 53,276,163	8,430 5,667,525	205.38% 110.64%	47,672 38,047,197	34%
EXPENDITURES	597,720	109,417	400,303	1.1270	50,945,000	55,270,105	5,007,525	11170	11170	50,945,000	55,270,105	5,007,525	110.04%	36,047,197	
Salaries and wages	1,011,767	959,676	(52,001)	8.79%	10,481,461	11,516,106	1,034,645	91%	91%	10,481,461	11,516,106	1,034,645	91.02%	8,804,954	119%
Employee benefits	101,422	156,233	(52,091) 54,811	5.41%	1,391,283	1,874,820	483,537	74%	74%	1,391,283	1,874,820	483,537	74.21%	1,152,157	121%
Medical (Health, Dental, Vision) Insurance	257,964	198,848	(59,116)	10.81%	1,690,636	2,386,141	695,505	74%	74%	1,690,636	2,386,141	695,505	70.85%	1,639,639	103%
Workers' compensation	207,904	190,040	(59,110)	0.00%	62,186	88,000	25,814	71%	71%	62,186	88,000	25,814	70.67%	74,526	83%
Bank service charges	109	165	56	5.51%	966	1,980	1,014	49%	49%	966	1,980	1,014	48.79%	1,083	89%
Minor equipment/furniture <\$5k	2,680	4,273	1,593	5.23%	37,734	51,275	13,541	74%	74%	37,734	51,275	13,541	73.59%	35,538	106%
Janitorial supplies	5,766	5,333	(433)	9.01%	72,159	64,000	(8,159)	113%	113%	72,159	64,000	(8,159)	112.75%	45,037	160%
Operating supplies	26,169	13,528	(12,641)	16.12%	235,686	162,340	(73,346)	145%	145%	235,686	162,340	(73,346)	145.18%	122,006	193%
Bib processing supplies	18,762	19,731	969	7.92%	140,313	236,769	96,456	59%	59%	140,313	236,769	96,456	59.26%	138,108	102%
	3,303	3,045	(258)	9.04%	31,242	36,542	5,300	85%	85%	31,242	36,542	5,300	85.50%	21,931	142%
Postage	1,651		(258) 349	9.04% 6.88%	13,331	24,000	10,669	56%	56%	13,331	24,000	10,669	55.55%	21,931 24,011	56%
Printing		2,000													
Memberships	12,928	2,291	(10,637)	47.03%	37,280	27,489	(9,791)	136%	136%	37,280	27,489	(9,791)	135.62%	24,294	153%
Public relations	9,147	5,105	(4,042)	14.93%	69,839	61,255	(8,584)	114%	114%	69,839	61,255	(8,584)	114.01%	57,414	122%
Programs	4,006	6,311	2,305	5.29%	77,596	75,730	(1,866)	102%	102%	77,596	75,730	(1,866)	102.46%	57,695	134%
	37,445	31,691	(5,754)	9.85%	304,842	380,288	75,446	80%	80%	304,842	380,288	75,446	80.16%	281,294	108%
Water and sewer	8,035	8,530	495	7.85%	54,152	102,362	48,210	53%	53%	54,152	102,362	48,210	52.90%	88,157	61%
Natural gas	36,637	9,026	(27,611)	33.82%	126,151	108,317	(17,834)	116%	116%	126,151	108,317	(17,834)	116.46%	96,941	130%
Phones	29,940	26,809	(3,131)	9.31%	156,838	321,704	164,866	49%	49%	156,838	321,704	164,866	48.75%	220,605	71%
Disposal services	11,702	7,372	(4,330)	13.23%	83,030	88,469	5,439	94%	94%	83,030	88,469	5,439	93.85%	58,164	143%
Professional contracts	201,629	124,474	(77,155)	13.36%	1,710,920	1,508,990	(201,930)	113%	113%	1,710,920	1,508,990	(201,930)	113.38%	1,524,029	112%
Gas, motor oil, lubricants	954	2,000	1,046	3.98%	10,498	24,000	13,502	44%	44%	10,498	24,000	13,502	43.74%	10,693	98%
Repair and maintenance - building	51,187	38,750	(12,437)	11.01%	442,439	465,000	22,561	95%	95%	442,439	465,000	22,561	95.15%	355,235	125%
Repair and maintenance - vehicles	5,438	2,308	(3,130)	19.63%	21,622	27,700	6,078	78%	78%	21,622	27,700	6,078	78.06%	17,329	125%
Repair and maintenance - office equip	26,686	14,517	(12,169)	15.32%	200,016	174,200	(25,816)	115%	115%	200,016	174,200	(25,816)	114.82%	141,284	142%
Repair and maintenance - computer	68,288	38,950	(29,338)	14.61%	530,356	467,400	(62,956)	113%	113%	530,356	467,400	(62,956)	113.47%	662,694	80%
Repair and maintenance - on-line computer	-	17,488	17,488	0.00%	261,879	209,854	(52,025)	125%	125%	261,879	209,854	(52,025)	124.79%	139,577	188%
Repair and maintenance - other equipment	-	5,542	5,542	0.00%	1,410	66,500	65,090	2%	2%	1,410	66,500	65,090	2.12%	1,773	80%
Tuition reimbursement	-	12,500	12,500	0.00%	15,362	25,000	9,638	61%	61%	15,362	25,000	9,638	61.45%	6,422	239%
Travel & mileage	5,261	3,158	(2,103)	10.54%	30,385	48,893	18,508	62%	61%	30,385	49,893	19,508	60.90%	27,847	109%
In-house training	178	3,033	2,855	0.49%	32,956	36,400	3,444	91%	91%	32,956	36,400	3,444	90.54%	22,957	144%
Meetings	617	668	51	7.70%	7,241	8,015	774	90%	90%	7,241	8,015	774	90.34%	5,192	139%
Out-of-house training & conferences	3,807	5,067	1,260	6.26%	42,043	60,800	18,757	69%	69%	42,043	60,800	18,757	69.15%	31,967	132%
Treasurer's fee	3	-	(3)	0.00%	774,422	825,000	50,578	94%	94%	774,422	825,000	50,578	93.87%	512,077	151%
Books	126,003	45,583	(80,420)	23.04%	601,233	547,000	(54,233)	110%	110%	601,233	547,000	(54,233)	109.91%	688,718	87%
Newspapers/Periodicals	11,463	4,608	(6,855)	20.73%	45,620	55,300	9,680	82%	82%	45,620	55,300	9,680	82.50%	30,901	148%
Ebooks	-	11,667	11,667	0.00%	90,759	140,000	49,241	65%	65%	90,759	140,000	49,241	64.83%	109,596	83%
Compact discs	2,777	3,233	456	7.16%	34,136	38,800	4,664	88%	88%	34,136	38,800	4,664	87.98%	25,633	133%
Software	31,796	34,149	2,353	7.76%	403,424	409,784	6,360	98%	98%	403,424	409,784	6,360	98.45%	334,135	121%
DVD/BluRay	4,982	12,083	7,101	3.44%	56,043	145,000	88,957	39%	39%	56,043	145,000	88,957	38.65%	65,792	85%
Other expense	81	471	390	1.43%	1,019	5,650	4,631	18%	18%	1,019	5,650	4,631	18.04%	68	1499%
Electronic resources	60,386	40,833	(19,553)	12.32%	430,636	490,000	59,364	88%	88%	430,636	490,000	59,364	87.88%	469,926	92%
Platform Fees	1,567	1,325	(242)	0.00%	13,304	15,900	2,596	84%	84%	13,304	15,900	2,596	0.00%	12,676	105%
Insurance	-	-	-	0.00%	170,972	190,000	19,028	90%	90%	170,972	190,000	19,028	89.99%	107,836	159%
Equipment Rentals	-	83	83	0.00%		1,000	1,000	0%	0%	-	1,000	1,000	0.00%		0%
Lease/rental expense	-	-	-	#DIV/0!		-	-	<u>#DIV/0!</u>	<u>#DIV/0!</u>	-	-	-			#DIV/0!
Total operating expenditures	2,182,536	1,882,457	(300,079)	9.25%	20,995,420	23,593,773	2,598,353	89%	89%	20,995,420	23,594,773	2,599,353	88.98%	18,247,911	115%
Capital outlay															
Equipment/furniture >\$5k	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!	15,765	
New computers & other technology	13,581	29,583	16,002	3.83%	130,492	355,000	224,508	37%	37%	130,492	355,000	224,508	36.76%	367,861	35%
Capital improvements	633,642	1,314,818	681,176	4.02%	8,683,537	15,777,812	7,094,275	55%	55%	8,683,537	15,777,812	7,094,275	55.04%	23,713,179	37%
Construction Graphics			-	0.00%		5,000	5,000	0%	0%	-	5,000	5,000	0.00%		#DIV/0!
Opening Day Collection	953	26,292	25,339	0.30%	57,934	315,500	257,566	18%	18%	57,934	315,500	257,566	18.36%	641,472	
Total capital outlay	648,176	1,370,693	722,517	3.94%	8,871,963	16,453,312	7,581,349	54%	54%	8,871,963	16,453,312	7,581,349	53.92%	24,738,277	36%
Transford out															

Transfers out

Debt service lease 2006 & 2010 Total transfers out	-	-	-	-	-	-	-		_	-	-	-		<u>-</u>	
Tax distribution Tax distribution to member libraries Total tax distribution to member libraries	-	-	<u> </u>	0.00% 0.00%	<u>11,513,233</u> 11,513,233	<u>11,551,448</u> 11,551,448	38,215 38,215	<mark>100%</mark> 100%	<mark>100%</mark> 100%	11,513,233 11,513,233	<u>11,551,448</u> 11,551,448	<u>38,215</u> 38,215	99.67% 99.67%	7,459,980 7,459,980	154%
Total expenditures	2,830,712	3,253,150	422,438	5.49%	41,380,616	51,598,533	10,217,917	80%	80%	41,380,616	51,599,533	10,218,917	80.20%	50,446,168	82%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES FUND BALANCE	(2,232,992)	(3,143,733)	910,741		17,563,072	1,677,630	15,885,442			17,563,072	1,676,630	15,886,442		(12,398,971)	
Beginning Fund Balance	84,408,356				64,612,292					64,612,292	52,949,686	11,662,606		77,011,263	
Ending Fund Balance	82,175,364				82,175,364					82,175,364	54,626,316	27,549,048		64,612,292	