

**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, 2024
8.3%
prepared February 14, 2024**

Note: Conditional formatting in the % of YTD, % of Actual, and 2024 / 2023 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	2023 January YTD	2024 / 2023 Actual
REVENUES															
General property taxes	85,447	275,760	(190,313)	0.12%	85,447	275,760	(190,313)	31%	0%	68,939,989	68,939,989	-	100.00%	229,658	37%
Specific ownership taxes	208,880	120,000	88,880	14.51%	208,880	120,000	88,880	174%	15%	1,440,000	1,440,000	-	100.00%	183,358	114%
Earnings on investments	391,803	8,333	383,470	391.80%	391,803	8,333	383,470	4702%	392%	100,000	100,000	-	100.00%	269,028	146%
Fines and fees	3,126	2,083	1,043	12.50%	3,126	2,083	1,043	150%	13%	25,000	25,000	-	100.00%	2,736	114%
Grant revenue	77,801	77,801	-	100.00%	77,801	77,801	-	100%	100%	77,801	77,801	-	100.00%	84,351	92%
Other income	1,762	667	1,095	22.03%	1,762	667	1,095	264%	22%	8,000	8,000	-	100.00%	2,741	64%
Total revenues	768,819	484,644	284,175	1.09%	768,819	484,644	284,175	159%	1%	70,590,790	70,590,790	-	100.00%	771,872	100%
EXPENDITURES															
Salaries and wages	745,067	1,070,046	324,979	5.80%	745,067	1,070,046	324,979	70%	6%	12,840,558	12,840,558	-	100.00%	710,372	105%
Employee benefits	133,015	178,911	45,896	6.20%	133,015	178,911	45,896	74%	6%	2,146,938	2,146,938	-	100.00%	118,317	112%
Medical (Health, Dental, Vision) Insurance	148,060	227,706	79,646	5.42%	148,060	227,706	79,646	65%	5%	2,732,476	2,732,476	-	100.00%	155,650	95%
Workers' compensation	67,010	88,000	20,990	76.15%	67,010	88,000	20,990	76%	76%	88,000	88,000	-	100.00%	68,073	98%
Bank service charges	83	165	82	4.19%	83	165	82	50%	4%	1,980	1,980	-	100.00%	116	72%
Minor equipment/furniture <\$5k	2,333	7,085	4,752	2.74%	2,333	7,085	4,752	33%	3%	85,020	85,020	-	100.00%	757	308%
Janitorial supplies	3,554	10,833	7,279	2.73%	3,554	10,833	7,279	33%	3%	130,000	130,000	-	100.00%	2,174	163%
Operating supplies	9,964	18,656	8,692	4.45%	9,964	18,656	8,692	53%	4%	223,875	223,875	-	100.00%	5,439	183%
Bib processing supplies	408	19,897	19,489	0.17%	408	19,897	19,489	2%	0%	238,769	238,769	-	100.00%	23	1774%
Postage	1,686	3,143	1,457	4.58%	1,686	3,143	1,457	54%	5%	36,782	36,782	-	100.00%	1,865	90%
Printing	65	2,000	1,935	0.27%	65	2,000	1,935	3%	0%	24,000	24,000	-	100.00%	76	86%
Memberships	15,536	3,625	(11,911)	35.72%	15,536	3,625	(11,911)	429%	36%	43,499	43,499	-	100.00%	2,252	690%
Public relations	5,046	7,217	2,171	5.83%	5,046	7,217	2,171	70%	6%	86,605	86,605	-	100.00%	12,360	41%
Programs	7,921	7,192	(729)	9.18%	7,921	7,192	(729)	110%	9%	86,300	86,300	-	100.00%	6,300	126%
Electric	(6,060)	31,042	37,102	-1.63%	(6,060)	31,042	37,102	-20%	-2%	372,500	372,500	-	100.00%	17,143	-35%
Water and sewer	4,200	8,650	4,450	4.05%	4,200	8,650	4,450	49%	4%	103,800	103,800	-	100.00%	2,408	174%
Natural gas	7,600	13,042	5,442	4.86%	7,600	13,042	5,442	58%	5%	156,500	156,500	-	100.00%	7,007	108%
Phones	(61,709)	33,129	94,838	-15.52%	(61,709)	33,129	94,838	-186%	-16%	397,550	397,550	-	100.00%	26,033	-237%
Disposal services	7,112	7,933	821	7.47%	7,112	7,933	821	90%	7%	95,200	95,200	-	100.00%	5,353	133%
Professional contracts	121,602	161,388	39,786	6.28%	121,602	161,388	39,786	75%	6%	1,936,655	1,936,655	-	100.00%	77,847	156%
Gas, motor oil, lubricants	850	2,000	1,150	3.54%	850	2,000	1,150	43%	4%	24,000	24,000	-	100.00%	751	113%
Repair and maintenance - building	30,900	41,667	10,767	6.18%	30,900	41,667	10,767	74%	6%	500,000	500,000	-	100.00%	29,691	104%
Repair and maintenance - vehicles	363	2,892	2,529	1.05%	363	2,892	2,529	13%	1%	34,700	34,700	-	100.00%	2,038	18%
Repair and maintenance - office equip	9,374	18,033	8,659	4.33%	9,374	18,033	8,659	52%	4%	216,400	216,400	-	100.00%	9,536	98%
Repair and maintenance - computer	53,938	29,246	(24,692)	15.37%	53,938	29,246	(24,692)	184%	15%	350,950	350,950	-	100.00%	32,448	166%
Repair and maintenance - on-line computer	99,898	27,272	(72,626)	30.53%	99,898	27,272	(72,626)	366%	31%	327,266	327,266	-	100.00%	110,169	91%
Repair and maintenance - other equipment	1,180	11,458	10,278	0.86%	1,180	11,458	10,278	10%	1%	137,500	137,500	-	100.00%	710	166%
Tuition reimbursement	1,543	2,083	540	6.17%	1,543	2,083	540	74%	6%	25,000	25,000	-	100.00%	1,896	81%
Travel & mileage	1,710	4,944	3,234	2.88%	1,710	4,944	3,234	35%	3%	59,326	59,326	-	100.00%	1,426	120%

In-house training	3,274	3,300	26	8.27%	3,274	3,300	26	99%	8%	39,600	39,600	-	100.00%	1,604	204%
Meetings	75	1,116	1,041	0.57%	75	1,116	1,041	7%	1%	13,115	13,115	-	100.00%	-	#DIV/0!
Out-of-house training & conferences	3,226	5,183	1,957	5.19%	3,226	5,183	1,957	62%	5%	62,200	62,200	-	100.00%	5,366	60%
Treasurer's fee	1,277	4,455	3,178	0.11%	1,277	4,455	3,178	29%	0%	1,113,750	1,113,750	-	100.00%	3,446	37%
Books	10,224	46,000	35,776	1.85%	10,224	46,000	35,776	22%	2%	552,000	552,000	-	100.00%	6,602	155%
Newspapers/Periodicals	19,643	4,625	(15,018)	35.39%	19,643	4,625	(15,018)	425%	35%	55,500	55,500	-	100.00%	75	26191%
Ebooks	-	12,917	12,917	0.00%	-	12,917	12,917	0%	0%	155,000	155,000	-	100.00%	-	#DIV/0!
Compact discs	-	3,542	3,542	0.00%	-	3,542	3,542	0%	0%	42,500	42,500	-	100.00%	-	#DIV/0!
Software	92,314	51,211	(41,103)	15.02%	92,314	51,211	(41,103)	180%	15%	614,535	614,535	-	100.00%	47,759	193%
DVD/BluRay	-	9,583	9,583	0.00%	-	9,583	9,583	0%	0%	115,000	115,000	-	100.00%	-	#DIV/0!
Other expense	-	771	771	0.00%	-	771	771	0%	0%	9,248	9,248	-	100.00%	-	#DIV/0!
Electronic resources	193,860	47,833	(146,027)	33.77%	193,860	47,833	(146,027)	405%	34%	574,000	574,000	-	100.00%	112,664	172%
Platform Fees	11,000	1,325	(9,675)	0.00%	11,000	1,325	(9,675)	830%	69%	15,900	15,900	-	0.00%	11,000	100%
Insurance	171,720	200,000	28,280	85.86%	171,720	200,000	28,280	86%	86%	200,000	200,000	-	100.00%	162,871	105%
Equipment Rentals	-	167	167	0.00%	-	167	167	0%	0%	2,000	2,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	1,918,862	2,431,283	512,421	7.09%	1,918,862	2,431,283	512,421	79%	7%	27,066,497	27,066,497	-	100.00%	1,759,617	109%
Capital outlay															
Equipment/furniture >\$5k	-	5,833	5,833	0.00%	-	5,833	5,833	0%	0%	70,000	70,000	-	100.00%	-	#DIV/0!
New computers & other technology	30,192	21,250	(8,942)	11.84%	30,192	21,250	(8,942)	142%	12%	255,000	255,000	-	100.00%	25,422	119%
Capital improvements	127,890	1,469,126	1,341,236	0.73%	127,890	1,469,126	1,341,236	9%	1%	17,629,510	17,629,510	-	100.00%	1,221,314	10%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Opening Day Collection	-	2,917	2,917	0.00%	-	2,917	2,917	0%	0%	35,000	35,000	-	100.00%	40	0%
Total capital outlay	158,082	1,499,126	1,341,044	0.88%	158,082	1,499,126	1,341,044	11%	1%	17,989,510	17,989,510	-	100.00%	1,246,776	13%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-	-	-	
Total transfers out	-	-	-		-	-	-			-	-	-	-	-	
Tax distribution															
Tax distribution to member libraries	15,888	58,146	42,258	0.11%	15,888	58,146	42,258	27%	0%	14,536,465	14,536,465	-	100.00%	46,534	34%
Total tax distribution to member libraries	15,888	58,146	42,258	0.11%	15,888	58,146	42,258	27%	0%	14,536,465	14,536,465	-	100.00%	46,534	34%
Total expenditures	2,092,832	3,988,555	1,895,723	3.51%	2,092,832	3,988,555	1,895,723	52%	4%	59,592,472	59,592,472	-	100.00%	3,052,927	69%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(1,324,013)	(3,503,911)	2,179,898		(1,324,013)	(3,503,911)	2,179,898			10,998,318	10,998,318	-		(2,281,055)	
FUND BALANCE															
Beginning Fund Balance	81,975,907				81,975,907					81,975,907	84,370,437			66,192,873	
Ending Fund Balance	80,651,894				80,651,894					92,974,225	95,368,755			63,911,818	