

**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, 2026**

Note: Conditional formatting in the % of YTD, % of Actual, and 2026 / 2025 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.

8.3%
prepared February 13, 2026

	Current Month				Year To Date					Year End				Prior Year	
	Actual	Budget	Variance Favorable (Unfavorable)	% of Annual Budget	Actual	Budget	Variance Favorable (Unfavorable)	% of Budget	% of Annual Budget	Projected Revenues/ Expenditures	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget	2025 January YTD	2026 / 2025 Actual
REVENUES															
General property taxes	171,730	211,641	(39,911)	0.32%	171,730	211,641	(39,911)	81%	0%	52,910,374	52,910,374	-	100.00%	207,070	83%
Specific ownership taxes	197,333	140,000	57,333	11.75%	197,333	140,000	57,333	141%	12%	1,680,000	1,680,000	-	100.00%	201,040	98%
Earnings on investments	369,567	237,500	132,067	12.97%	369,567	237,500	132,067	156%	13%	2,850,000	2,850,000	-	100.00%	468,032	79%
Fines and fees	3,901	2,083	1,818	15.60%	3,901	2,083	1,818	187%	16%	25,000	25,000	-	100.00%	3,023	129%
Grant revenue	12,259	28,221	(15,962)	3.62%	12,259	28,221	(15,962)	43%	4%	338,653	338,653	-	100.00%	-	#DIV/0!
Other income	1,534	667	867	19.18%	1,534	667	867	230%	19%	8,000	8,000	-	100.00%	1,485	103%
Total revenues	756,324	620,112	136,212	1.31%	756,324	620,112	136,212	122%	1%	57,812,027	57,812,027	-	100.00%	880,650	86%
EXPENDITURES															
Salaries and wages	791,257	1,325,563	534,306	4.97%	791,257	1,325,563	534,306	60%	5%	15,906,758	15,906,758	-	100.00%	1,157,193	68%
Employee benefits	355,077	490,456	135,379	6.03%	355,077	490,456	135,379	72%	6%	5,885,499	5,885,499	-	100.00%	322,762	110%
Workers' compensation	95,025	115,000	19,975	82.63%	95,025	115,000	19,975	83%	83%	115,000	115,000	-	100.00%	62,840	151%
Bank service charges	102	130	28	6.54%	102	130	28	78%	7%	1,560	1,560	-	100.00%	81	126%
Minor equipment/furniture <\$5k	1,765	15,260	13,495	0.96%	1,765	15,260	13,495	12%	1%	183,123	183,123	-	100.00%	1,804	98%
Janitorial supplies	2,728	10,000	7,272	2.27%	2,728	10,000	7,272	27%	2%	120,000	120,000	-	100.00%	3,363	81%
Operating supplies	19,256	25,647	6,391	6.26%	19,256	25,647	6,391	75%	6%	307,759	307,759	-	100.00%	79,113	24%
Bib processing supplies	7	20,339	20,332	0.00%	7	20,339	20,332	0%	0%	244,069	244,069	-	100.00%	157	4%
Postage	1,617	3,328	1,711	4.05%	1,617	3,328	1,711	49%	4%	39,931	39,931	-	100.00%	1,688	96%
Printing	44	3,083	3,039	0.12%	44	3,083	3,039	1%	0%	37,000	37,000	-	100.00%	206	21%
Memberships	20,076	5,017	(15,059)	33.35%	20,076	5,017	(15,059)	400%	33%	60,206	60,206	-	100.00%	11,054	182%
Public relations	27,909	9,901	(18,008)	23.49%	27,909	9,901	(18,008)	282%	23%	118,816	118,816	-	100.00%	6,444	433%
Programs	18,765	19,560	795	7.99%	18,765	19,560	795	96%	8%	234,725	234,725	-	100.00%	20,842	90%
Electric	704	29,625	28,921	0.20%	704	29,625	28,921	2%	0%	355,500	355,500	-	100.00%	53,604	1%
Water and sewer	3,067	9,667	6,600	2.64%	3,067	9,667	6,600	32%	3%	116,000	116,000	-	100.00%	5,019	61%
Natural gas	8,335	10,792	2,457	6.44%	8,335	10,792	2,457	77%	6%	129,500	129,500	-	100.00%	16,128	52%
Phones	42,595	50,000	7,405	7.10%	42,595	50,000	7,405	85%	7%	600,000	600,000	-	100.00%	42,073	101%
Disposal services	8,941	9,462	521	7.87%	8,941	9,462	521	94%	8%	113,543	113,543	-	100.00%	8,186	109%
Professional contracts	133,078	225,361	92,283	4.92%	133,078	225,361	92,283	59%	5%	2,704,330	2,704,330	-	100.00%	180,543	74%
Gas, motor oil, lubricants	-	1,667	1,667	0.00%	-	1,667	1,667	0%	0%	20,000	20,000	-	100.00%	-	#DIV/0!
Repair and maintenance - building	43,260	75,000	31,740	4.81%	43,260	75,000	31,740	58%	5%	900,000	900,000	-	100.00%	10,548	410%
Repair and maintenance - vehicles	(676)	4,767	5,443	-1.18%	(676)	4,767	5,443	-14%	-1%	57,200	57,200	-	100.00%	506	-134%
Repair and maintenance - office equip	23,974	33,064	9,090	6.04%	23,974	33,064	9,090	73%	6%	396,770	396,770	-	100.00%	10,394	231%
Repair and maintenance - computer	12,322	89,924	77,602	1.14%	12,322	89,924	77,602	14%	1%	1,079,090	1,079,090	-	100.00%	104,209	12%
Repair and maintenance - on-line computer	139,830	35,344	(104,486)	32.97%	139,830	35,344	(104,486)	396%	33%	424,132	424,132	-	100.00%	140,382	100%
Repair and maintenance - other equipment	4,678	10,708	6,030	3.64%	4,678	10,708	6,030	44%	4%	128,500	128,500	-	100.00%	22,908	20%
Tuition reimbursement	-	2,083	2,083	0.00%	-	2,083	2,083	0%	0%	25,000	25,000	-	100.00%	3,246	0%
Travel & mileage	3,108	7,530	4,422	3.44%	3,108	7,530	4,422	41%	3%	90,360	90,360	-	100.00%	2,197	141%
In-house training	3,429	7,917	4,488	3.61%	3,429	7,917	4,488	43%	4%	95,000	95,000	-	100.00%	34,868	10%
Meetings	676	1,239	563	4.55%	676	1,239	563	55%	5%	14,870	14,870	-	100.00%	203	333%

Out-of-house training & conferences	4,484	8,833	4,349	4.23%	4,484	8,833	4,349	51%	4%	106,000	106,000	-	100.00%	11,400	39%
Treasurer's fee	2,561	3,742	1,181	0.27%	2,561	3,742	1,181	68%	0%	935,550	935,550	-	100.00%	3,087	83%
Books	10,340	46,167	35,827	1.87%	10,340	46,167	35,827	22%	2%	554,000	554,000	-	100.00%	7,805	132%
Newspapers/Periodicals	190	4,667	4,477	0.34%	190	4,667	4,477	4%	0%	56,000	56,000	-	100.00%	37,092	1%
Ebooks	4,833	14,167	9,334	2.84%	4,833	14,167	9,334	34%	3%	170,000	170,000	-	100.00%	12,508	39%
Compact discs	-	3,500	3,500	0.00%	-	3,500	3,500	0%	0%	42,000	42,000	-	100.00%	-	#DIV/0!
Software	139,597	66,687	(72,910)	17.44%	139,597	66,687	(72,910)	209%	17%	800,244	800,244	-	100.00%	119,490	117%
DVD/BluRay	-	6,500	6,500	0.00%	-	6,500	6,500	0%	0%	78,000	78,000	-	100.00%	283	0%
Other expense	82	21,629	21,547	0.03%	82	21,629	21,547	0%	0%	259,550	259,550	-	100.00%	1,578	5%
Electronic resources	224,929	62,500	(162,429)	29.99%	224,929	62,500	(162,429)	360%	30%	750,000	750,000	-	100.00%	206,067	109%
Platform Fees	11,000	1,113	(9,887)	0.00%	11,000	1,113	(9,887)	988%	82%	13,350	13,350	-	0.00%	260	4231%
Insurance	228,691	240,000	11,309	95.29%	228,691	240,000	11,309	95%	95%	240,000	240,000	-	100.00%	198,317	115%
Equipment Rentals	-	667	667	0.00%	-	667	667	0%	0%	8,000	8,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
Total operating expenditures	2,387,656	3,127,606	739,950	6.92%	2,387,656	3,127,606	739,950	76%	7%	34,516,935	34,516,935	-	100.00%	2,900,448	82%
Capital outlay															
Equipment/furniture >\$5k	-	36,158	36,158	0.00%	-	36,158	36,158	0%	0%	433,900	433,900	-	100.00%	-	#DIV/0!
New computers & other technology	32,133	40,250	8,117	6.65%	32,133	40,250	8,117	80%	7%	483,000	483,000	-	100.00%	60,092	53%
Capital improvements	923,520	1,374,917	451,397	5.60%	923,520	1,374,917	451,397	67%	6%	16,499,000	16,499,000	-	100.00%	262,362	352%
Construction Graphics	-	33,750	33,750	#DIV/0!	-	33,750	33,750	0%	#DIV/0!	-	-	-	-	-	#DIV/0!
Opening Day Collection	-	-	-	0.00%	-	-	-	#DIV/0!	0%	405,000	405,000	-	100.00%	-	#DIV/0!
Total capital outlay	955,653	1,485,075	529,422	5.36%	955,653	1,485,075	529,422	64%	5%	17,820,900	17,820,900	-	100.00%	322,454	296%
Transfers out															
Debt service lease 2006 & 2010	-	-	-		-	-	-			-	-	-		-	
Total transfers out	-	-	-		-	-	-			-	-	-		-	
Tax distribution															
Tax distribution to member libraries	39,037	49,835	10,798	0.31%	39,037	49,835	10,798	78%	0%	12,458,884	12,458,884	-	100.00%	61,989	63%
Total tax distribution to member libraries	39,037	49,835	10,798	0.31%	39,037	49,835	10,798	78%	0%	12,458,884	12,458,884	-	100.00%	61,989	63%
Total expenditures	3,382,346	4,662,516	1,280,170	5.22%	3,382,346	4,662,516	1,280,170	73%	5%	64,796,719	64,796,719	-	100.00%	3,284,891	103%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(2,626,022)	(4,042,404)	1,416,382		(2,626,022)	(4,042,404)	1,416,382			(6,984,692)	(6,984,692)	-		(2,404,241)	
FUND BALANCE															
Beginning Fund Balance	122,529,381				122,529,381					122,529,381	117,367,640			119,397,077	
Ending Fund Balance	119,903,359				119,903,359					115,544,689	110,382,948			116,992,836	