

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 August 31, 2026
66.7%
prepared September 16, 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.

prepared September 16, 2026	Current Month				Year To Date				Year End				Prior Year		
	Actual	Budget	Variance	% of	Actual	Budget	Variance	% of	Projected Revenues/ Expenditures	Annual Budget	Variance	% of	2025 August YTD	2026 / 2025 Actual	
			Favorable (Unfavorable)	Annual Budget			Favorable (Unfavorable)	YTD Budget			Favorable (Unfavorable)	Annual Budget			
REVENUES															
General property taxes	490,112	211,641	278,471	0.93%	52,679,416	52,804,552	(125,136)	100%	100%	52,700,000	52,910,374	(210,374)	99.60%	54,216,080	97%
Specific ownership taxes	213,271	140,000	73,271	12.69%	1,533,599	1,120,000	413,599	137%	91%	1,680,000	1,680,000	-	100.00%	1,620,779	95%
Earnings on investments	438,794	237,500	201,294	15.40%	2,962,513	1,900,000	1,062,513	156%	104%	3,000,000	2,850,000	150,000	105.26%	3,885,960	76%
Fines and fees	5,607	2,084	3,523	22.43%	39,240	16,667	22,573	235%	157%	40,000	25,000	15,000	160.00%	29,793	132%
Grant revenue	38,492	28,221	10,271	11.37%	261,381	225,769	35,612	116%	77%	338,653	338,653	-	100.00%	85,032	307%
Other income	10,669	666	10,003	133.36%	24,629	5,333	19,296	462%	308%	25,000	8,000	17,000	312.50%	34,772	71%
Total revenues	1,196,945	620,112	576,833	2.07%	57,500,778	56,072,321	1,428,457	103%	99%	57,783,653	57,812,027	(28,374)	99.95%	59,872,146	96%
EXPENDITURES															
Salaries and wages	1,140,808	1,325,567	184,759	7.17%	8,829,043	10,604,505	1,775,462	83%	56%	15,000,000	15,906,758	906,758	94.30%	8,277,007	107%
Employee benefits	512,283	490,461	(21,822)	8.70%	2,952,873	3,923,666	970,793	75%	50%	5,500,000	5,885,499	385,499	93.45%	2,569,352	115%
Workers' compensation	-	-	-	0.00%	95,025	115,000	19,975	83%	83%	115,000	115,000	-	100.00%	60,956	156%
Bank service charges	400	130	(270)	25.64%	1,103	1,040	(63)	106%	71%	1,560	1,560	-	100.00%	850	130%
Minor equipment/furniture <\$5k	14,466	15,260	794	7.90%	95,409	122,082	26,673	78%	52%	183,123	183,123	-	100.00%	45,482	210%
Janitorial supplies	9,779	10,000	221	8.15%	41,873	80,000	38,127	52%	35%	120,000	120,000	-	100.00%	27,402	153%
Operating supplies	21,188	25,646	4,458	6.88%	133,478	205,172	71,694	65%	43%	307,759	307,759	-	100.00%	177,206	75%
Bib processing supplies	19,894	20,339	445	8.15%	117,697	162,713	45,016	72%	48%	244,069	244,069	-	100.00%	72,683	162%
Postage	1,779	3,327	1,548	4.46%	15,827	26,620	10,793	59%	40%	39,931	39,931	-	100.00%	16,424	96%
Printing	6,915	3,084	(3,831)	18.69%	29,067	24,667	(4,400)	118%	79%	37,000	37,000	-	100.00%	13,414	217%
Memberships	375	5,017	4,642	0.62%	58,745	40,137	(18,608)	146%	98%	60,206	60,206	-	100.00%	40,382	145%
Public relations	29,283	9,902	(19,381)	24.65%	116,015	79,211	(36,804)	146%	98%	130,000	118,816	(11,184)	109.41%	67,857	171%
Programs	26,256	19,560	(6,696)	11.19%	217,434	156,483	(60,951)	139%	93%	300,000	234,725	(65,275)	127.81%	125,240	174%
Electric	31,343	29,625	(1,718)	8.82%	270,783	237,000	(33,783)	114%	76%	355,500	355,500	-	100.00%	227,733	119%
Water and sewer	16,283	9,666	(6,617)	14.04%	72,220	77,333	5,113	93%	62%	116,000	116,000	-	100.00%	56,552	128%
Natural gas	946	10,791	9,845	0.73%	47,436	86,333	38,897	55%	37%	129,500	129,500	-	100.00%	62,658	76%
Phones	51,095	50,000	(1,095)	8.52%	347,640	400,000	52,360	87%	58%	550,000	600,000	50,000	91.67%	353,142	98%
Disposal services	9,268	9,462	194	8.16%	68,504	75,695	7,191	91%	60%	113,543	113,543	-	100.00%	56,195	122%
Professional contracts	153,701	225,360	71,659	5.68%	1,262,282	1,802,886	540,604	70%	47%	2,704,330	2,704,330	-	100.00%	1,345,992	94%
Gas, motor oil, lubricants	562	1,666	1,104	2.81%	3,148	13,333	10,185	24%	16%	20,000	20,000	-	100.00%	4,463	71%
Repair and maintenance - building	35,763	75,000	39,237	3.97%	415,629	600,000	184,371	69%	46%	900,000	900,000	-	100.00%	462,384	90%
Repair and maintenance - vehicles	948	4,766	3,818	1.66%	23,340	38,133	14,793	61%	41%	57,200	57,200	-	100.00%	19,714	118%
Repair and maintenance - office equip	25,697	33,064	7,367	6.48%	195,255	264,513	69,258	74%	49%	396,770	396,770	-	100.00%	138,645	141%
Repair and maintenance - computer	23,176	89,924	66,748	2.15%	608,330	719,393	111,063	85%	56%	1,079,090	1,079,090	-	100.00%	387,595	157%
Repair and maintenance - on-line computer	36,602	35,345	(1,257)	8.63%	340,647	282,755	(57,892)	120%	80%	424,132	424,132	-	100.00%	283,795	120%
Repair and maintenance - other equipment	2,774	10,709	7,935	2.16%	28,053	85,667	57,614	33%	22%	128,500	128,500	-	100.00%	60,444	46%
Tuition reimbursement	5,478	2,084	(3,394)	21.91%	16,275	16,667	392	98%	65%	25,000	25,000	-	100.00%	25,672	63%
Travel & mileage	2,909	7,530	4,621	3.22%	29,812	60,240	30,428	49%	33%	90,360	90,360	-	100.00%	25,006	119%
In-house training	14,532	7,916	(6,616)	15.30%	32,042	63,333	31,291	51%	34%	95,000	95,000	-	100.00%	84,064	38%
Meetings	2,037	1,239	(798)	13.70%	5,764	9,913	4,149	58%	39%	14,870	14,870	-	100.00%	2,461	234%
Out-of-house training & conferences	14,896	8,834	(6,062)	14.05%	50,126	70,667	20,541	71%	47%	106,000	106,000	-	100.00%	25,935	193%
Treasurer's fee	4,521	3,742	(779)	0.48%	781,062	933,678	152,616	84%	83%	935,550	935,550	-	100.00%	806,258	97%
Books	65,068	46,166	(18,902)	11.75%	330,213	369,333	39,120	89%	60%	554,000	554,000	-	100.00%	322,516	102%
Newspapers/Periodicals	44	4,666	4,622	0.08%	19,464	37,333	17,869	52%	35%	56,000	56,000	-	100.00%	56,705	34%
Ebooks	25,758	14,166	(11,592)	15.15%	99,050	113,333	14,283	87%	58%	170,000	170,000	-	100.00%	84,065	118%
Compact discs	1,774	3,500	1,726	4.22%	28,047	28,000	(47)	100%	67%	42,000	42,000	-	100.00%	18,726	150%
Software	48,986	66,887	17,701	6.12%	355,996	533,496	177,500	67%	44%	800,244	800,244	-	100.00%	377,630	94%
DVD/BluRay	8,463	6,500	(1,963)	10.85%	45,703	52,000	6,297	88%	59%	78,000	78,000	-	100.00%	33,304	137%
Other expense	176	21,629	21,453	0.07%	34,481	173,033	138,552	20%	13%	259,550	259,550	-	100.00%	4,167	827%
Electronic resources	106,649	62,500	(44,149)	14.22%	703,615	500,000	(203,615)	141%	94%	750,000	750,000	-	100.00%	554,786	127%
Platform Fees	-	1,112	1,112	0.00%	11,600	8,900	(2,700)	130%	87%	13,350	13,350	-	0.00%	12,405	94%
Insurance	2,620	-	(2,620)	1.09%	244,161	240,000	(4,161)	102%	102%	260,000	240,000	(20,000)	108.33%	198,317	123%
Equipment Rentals	3,461	666	(2,795)	43.26%	12,286	5,333	(6,953)	230%	154%	10,000	8,000	(2,000)	125.00%	5,242	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	83,117	0%
Total operating expenditures	2,478,956	2,772,608	293,652	7.18%	19,186,553	23,439,596	4,253,043	82%	56%	33,273,137	34,516,935	1,243,798	96.40%	17,673,943	109%
Capital outlay															
Equipment/furniture >\$5k	87,574	36,159	(51,415)	20.18%	87,574	289,267	201,693	30%	20%	433,900	433,900	-	100.00%	-	#DIV/0!
New computers & other technology	5,407	40,250	34,843	1.12%	282,534	322,000	39,466	88%	58%	483,000	483,000	-	100.00%	647,460	44%
Capital improvements	1,132,402	1,374,916	242,514	6.86%	10,801,040	10,999,333	198,293	98%	65%	16,000,000	16,499,000	499,000	96.98%	9,871,173	109%
Opening Day Collection	31,089	33,750	2,661	7.68%	82,321	270,000	187,679	30%	20%	405,000	405,000	-	100.00%	-	#DIV/0!
Total capital outlay	1,256,472	1,485,075	228,603	7.05%	11,253,469	11,880,600	627,131	95%	63%	17,321,900	17,820,900	499,000	97.20%	10,518,633	107%
Transfers out															
Debt service lease 2006 & 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total transfers out	-	-	-		-	-	-		-	-	-		-		
Tax distribution															
Tax distribution to member libraries	-	49,835	49,835	0.00%	12,258,884	12,433,966	175,082	99%	98%	12,358,884	12,458,884	100,000	99.20%	11,614,217	106%
Total tax distribution to member libraries	-	49,835	49,835	0.00%	12,258,884	12,433,966	175,082	99%	98%	12,358,884	12,458,884	100,000	99.20%	11,614,217	
Total expenditures	3,735,428	4,307,518	572,090	5.76%	42,698,906	47,754,162	5,055,256	89%	66%	62,953,921	64,796,719	1,842,798	97.16%	39,806,793	107%
EXCESS (DEFICIENCY) OF REVENUE															
OVER (UNDER) EXPENDITURES	(2,538,483)	(3,687,406)	1,148,923		14,801,872	8,318,159	6,483,713			(5,170,268)	(6,984,692)	1,814,424		20,065,623	
FUND BALANCE															
Beginning Fund Balance	139,833,404				122,493,049					122,493,049	117,367,640			118,823,316	
Ending Fund Balance	137,294,921				137,294,921					117,322,781	110,382,948			138,888,939	