

**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 February 28, 2025  
16.7%  
prepared March 21, 2025**

Note: Conditional formatting in the % of YTD, % of Actual, and 2025 / 2024 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	2024 February YTD	2025 / 2024 Actual
<b>REVENUES</b>															
General property taxes	5,281,176	4,489,312	791,864	9.76%	5,488,246	4,705,664	782,582	117%	10%	54,088,098	54,088,098	-	100.00%	4,761,968	115%
Specific ownership taxes	184,108	120,000	64,108	12.79%	385,148	240,000	145,148	160%	27%	1,440,000	1,440,000	-	100.00%	414,822	93%
Earnings on investments	459,979	100,000	359,979	38.33%	928,011	200,000	728,011	464%	77%	1,200,000	1,200,000	-	100.00%	724,565	128%
Fines and fees	3,450	2,084	1,366	13.80%	6,473	4,167	2,306	155%	26%	25,000	25,000	-	100.00%	6,332	102%
Grant revenue	-	-	-	0.00%	-	79,941	(79,941)	0%	0%	79,941	79,941	-	100.00%	77,801	0%
Other income	3,306	666	2,640	41.33%	4,791	1,333	3,458	359%	60%	8,000	8,000	-	100.00%	3,934	122%
<b>Total revenues</b>	<b>5,932,019</b>	<b>4,712,062</b>	<b>1,219,957</b>	<b>10.44%</b>	<b>6,812,669</b>	<b>5,231,105</b>	<b>1,581,564</b>	<b>130%</b>	<b>12%</b>	<b>56,841,039</b>	<b>56,841,039</b>	<b>-</b>	<b>100.00%</b>	<b>5,989,422</b>	<b>114%</b>
<b>EXPENDITURES</b>															
Salaries and wages	639,952	1,244,060	604,108	4.29%	1,797,145	2,488,121	690,976	72%	12%	14,928,727	14,928,727	-	100.00%	1,572,437	114%
Employee benefits	133,499	207,918	74,419	5.35%	297,167	415,829	118,662	71%	12%	2,494,960	2,494,960	-	100.00%	246,201	121%
Medical (Health, Dental, Vision) Insurance	194,137	264,617	70,480	6.11%	353,231	529,234	176,003	67%	11%	3,175,409	3,175,409	-	100.00%	304,348	116%
Workers' compensation	-	-	-	0.00%	62,840	95,000	32,160	66%	66%	95,000	95,000	-	100.00%	67,010	94%
Bank service charges	94	165	71	4.75%	175	330	155	53%	9%	1,980	1,980	-	100.00%	167	105%
Minor equipment/furniture <\$5k	2,379	7,778	5,399	1.82%	4,183	53,156	48,973	8%	3%	130,938	130,938	-	100.00%	11,546	36%
Janitorial supplies	7,051	7,500	449	7.83%	10,414	15,000	4,586	69%	12%	90,000	90,000	-	100.00%	7,285	143%
Operating supplies	14,777	20,591	5,814	5.98%	93,890	41,183	(52,707)	228%	38%	247,099	247,099	-	100.00%	26,911	349%
Bib processing supplies	12,030	20,339	8,309	4.93%	12,187	40,678	28,491	30%	5%	244,069	244,069	-	100.00%	8,454	144%
Postage	3,194	3,173	(21)	8.38%	4,882	6,361	1,479	77%	13%	38,093	38,093	-	100.00%	4,911	99%
Printing	406	1,209	803	2.80%	612	2,417	1,805	25%	4%	14,500	14,500	-	100.00%	266	230%
Memberships	1,759	3,997	2,238	3.67%	12,813	7,994	(4,819)	160%	27%	47,966	47,966	-	100.00%	9,787	131%
Public relations	7,067	8,103	1,036	7.27%	13,511	16,205	2,694	83%	14%	97,229	97,229	-	100.00%	9,267	146%
Programs	14,275	17,025	2,750	6.99%	35,117	34,050	(1,067)	103%	17%	204,300	204,300	-	100.00%	11,913	295%
Electric	6,878	30,584	23,706	1.87%	60,482	61,167	685	99%	16%	367,000	367,000	-	100.00%	(1,662)	-3639%
Water and sewer	2,856	8,584	5,728	2.77%	7,875	17,167	9,292	46%	8%	103,000	103,000	-	100.00%	2,818	279%
Natural gas	15,040	12,500	(2,540)	10.03%	31,168	25,000	(6,168)	125%	21%	150,000	150,000	-	100.00%	15,178	205%
Phones	45,218	41,051	(4,167)	9.18%	87,291	82,102	(5,189)	106%	18%	492,609	492,609	-	100.00%	(15,401)	-567%
Disposal services	2,023	8,170	6,147	2.06%	10,209	16,340	6,131	62%	10%	98,043	98,043	-	100.00%	14,281	71%
Professional contracts	196,704	188,125	(8,579)	8.71%	377,247	376,250	(997)	100%	17%	2,257,500	2,257,500	-	100.00%	270,135	140%
Gas, motor oil, lubricants	625	2,250	1,625	2.31%	625	4,500	3,875	14%	2%	27,000	27,000	-	100.00%	1,453	43%
Repair and maintenance - building	23,344	54,166	30,822	3.59%	33,892	108,333	74,441	31%	5%	650,000	650,000	-	100.00%	55,712	61%
Repair and maintenance - vehicles	1,911	2,866	955	5.56%	2,417	5,733	3,316	42%	7%	34,400	34,400	-	100.00%	363	666%
Repair and maintenance - office equip	17,778	24,898	7,120	5.95%	28,172	49,795	21,623	57%	9%	298,770	298,770	-	100.00%	28,260	100%
Repair and maintenance - computer	78,293	38,555	(39,738)	16.92%	182,502	77,110	(105,392)	237%	39%	462,660	462,660	-	100.00%	143,021	128%
Repair and maintenance - on-line computer	-	31,629	31,629	0.00%	140,382	63,259	(77,123)	222%	37%	379,556	379,556	-	100.00%	99,898	141%
Repair and maintenance - other equipment	-	11,938	11,938	0.00%	22,908	35,877	12,969	64%	15%	155,263	155,263	-	100.00%	2,831	809%
Tuition reimbursement	-	2,084	2,084	0.00%	3,246	4,167	921	78%	13%	25,000	25,000	-	100.00%	1,543	210%
Travel & mileage	1,546	6,115	4,569	2.11%	3,743	12,230	8,487	31%	5%	73,379	73,379	-	100.00%	3,575	105%
In-house training	1,279	4,416	3,137	2.41%	36,147	8,833	(27,314)	409%	68%	53,000	53,000	-	100.00%	3,699	977%
Meetings	57	983	926	0.48%	260	1,965	1,705	13%	2%	11,790	11,790	-	100.00%	404	64%
Out-of-house training & conferences	(1,685)	7,641	9,326	-1.84%	9,715	15,283	5,568	64%	11%	91,700	91,700	-	100.00%	6,478	150%
Treasurer's fee	79,214	73,953	(5,261)	8.89%	82,301	77,517	(4,784)	106%	9%	891,000	891,000	-	100.00%	71,424	115%
Books	39,574	46,166	6,592	7.14%	47,379	92,333	44,954	51%	9%	554,000	554,000	-	100.00%	43,315	109%
Newspapers/Periodicals	25	4,625	4,600	0.05%	37,117	9,250	(27,867)	401%	67%	55,500	55,500	-	100.00%	19,713	188%
Ebooks	13,428	13,750	322	8.14%	25,936	27,500	1,564	94%	16%	165,000	165,000	-	100.00%	24,987	104%
Compact discs	2,216	3,916	1,700	4.71%	2,216	7,833	5,617	28%	5%	47,000	47,000	-	100.00%	3,480	64%
Software	38,333	57,332	18,999	5.57%	157,823	114,665	(43,158)	138%	23%	687,991	687,991	-	100.00%	148,119	107%
DVD/BluRay	4,812	7,500	2,688	5.35%	5,095	15,000	9,905	34%	6%	90,000	90,000	-	100.00%	3,895	131%
Other expense	-	11,221	11,221	0.00%	1,578	22,442	20,864	7%	1%	134,650	134,650	-	100.00%	-	#DIV/0!
Electronic resources	34,490	52,500	18,010	5.47%	240,557	105,000	(135,557)	229%	38%	630,000	630,000	-	100.00%	221,090	109%
Platform Fees	-	1,104	1,104	0.00%	260	2,208	1,948	12%	2%	13,250	13,250	-	0.00%	11,000	2%
Insurance	-	-	-	0.00%	198,317	225,000	26,683	88%	88%	225,000	225,000	-	100.00%	171,720	115%
Equipment Rentals	1,118	1,166	48	7.99%	1,118	2,333	1,215	48%	8%	14,000	14,000	-	100.00%	-	0%
Lease/rental expense	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!
<b>Total operating expenditures</b>	<b>1,635,697</b>	<b>2,556,263</b>	<b>920,566</b>	<b>5.27%</b>	<b>4,536,145</b>	<b>5,411,750</b>	<b>875,605</b>	<b>84%</b>	<b>15%</b>	<b>31,048,331</b>	<b>31,048,331</b>	<b>-</b>	<b>100.00%</b>	<b>3,631,832</b>	<b>125%</b>
<b>Capital outlay</b>															
Equipment/furniture >\$5k	-	-	-	0.00%	-	7,500	7,500	0%	0%	7,500	7,500	-	100.00%	-	#DIV/0!
New computers & other technology	30,512	176,828	146,316	1.44%	90,604	353,657	263,053	26%	4%	2,121,944	2,121,944	-	100.00%	37,749	240%
Capital improvements	407,097	2,338,916	1,931,819	1.45%	669,459	4,677,833	4,008,374	14%	2%	28,067,000	28,067,000	-	100.00%	397,994	168%
Construction Graphics	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!

Opening Day Collection	-	-	-	0.00%	-	-	-	#DIV/0!	0%	510,000	510,000	-	100.00%	#DIV/0!
<b>Total capital outlay</b>	437,609	2,515,744	2,078,135	1.43%	760,063	5,038,990	4,278,927	15%	2%	30,706,444	30,706,444	-	100.00%	435,743 174%
<b>Transfers out</b>														
Debt service lease 2006 & 2010	-	-	-											
<b>Total transfers out</b>	-	-	-		-	-	-			-	-	-		-
<b>Tax distribution</b>														
Tax distribution to member libraries	1,119,172	974,563	(144,609)	9.53%	1,181,161	1,021,530	(159,631)	116%	10%	11,741,717	11,741,717	-	100.00%	932,558 127%
<b>Total tax distribution to member libraries</b>	1,119,172	974,563	(144,609)	9.53%	1,181,161	1,021,530	(159,631)	116%	10%	11,741,717	11,741,717	-	100.00%	932,558 127%
<b>Total expenditures</b>	3,192,478	6,046,570	2,854,092	4.34%	6,477,369	11,472,270	4,994,901	56%	9%	73,496,492	73,496,492	-	100.00%	5,000,133 130%
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	2,739,541	(1,334,508)	4,074,049		335,300	(6,241,165)	6,576,465			(16,655,453)	(16,655,453)	-		989,289
FUND BALANCE														
Beginning Fund Balance	116,419,075				118,823,316					81,916,097	84,370,437			81,916,097
Ending Fund Balance	119,158,616				119,158,616					65,260,644	67,714,984			82,905,386