

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 11/13/2025**

|  | October 31, 2025      | October 31, 2024      | Comments   |
|--|-----------------------|-----------------------|--|
| <b>ASSETS</b>                              |                       |                       |  |
| Cash                                       | \$ 92,057             | \$ 182,005            | Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds. |
| Investments:                               |                       |                       |  |
| ColoTrust Plus+                            | \$ 89,811,002         | \$ 108,101,953        |  |
| ColoTrust Edge                             | \$ -                  | \$ -                  |  |
| CSIP                                       | \$ 11,967,980         | \$ 11,447,807         |  |
| U.S. Treasuries                            | \$ 29,714,812         | \$ 2,478,303          |  |
| U.S. Instrumentalities                     | \$ 2,045,641          |                       |  |
| Corporate Bonds                            |                       |                       |  |
| Receivables:                               |                       |                       |  |
| Property taxes - current month             | \$ 35,833             | \$ 37,400             |  |
| Property taxes                             | \$ 226,190            | \$ -                  |  |
| Specific ownership taxes                   | \$ 229,380            | \$ 239,269            |  |
| Other                                      | \$ 242,321            | \$ 342,482            |  |
| <b>Total Assets</b>                        | <b>\$ 134,365,216</b> | <b>\$ 122,829,219</b> |  |
| <b>LIABILITIES</b>                         |                       |                       |  |
| Accounts Payable                           | \$ 267,090            | \$ 424,487            | LT liabilities are not due and payable in the current period and therefore are not reported in the funds.                          |
| Accrued Expenses                           | \$ 229,008            | \$ 188,272            |  |
| <b>Total Liabilities</b>                   | <b>\$ 496,098</b>     | <b>\$ 612,759</b>     |  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>       |                       |                       |  |
| Deferred Property Taxes                    | \$ 226,190            | \$ -                  |  |
| <b>FUND BALANCE</b>                        |                       |                       |  |
| Beginning Fund Balance                     | \$ 118,823,316        | \$ 81,916,097         |  |
| Net Income (Loss)                          | \$ 14,819,612         | \$ 40,300,363         |  |
| Ending Fund Balance                        | \$ 133,642,928        | \$ 122,216,460        |  |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 134,365,216</b> | <b>\$ 122,829,219</b> |  |

High Plains Library District  
Investments  
October 31, 2025

