

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 1/23/2026**

	<b>December 31, 2025</b>	<b>December 31, 2024</b>	<b>Comments</b>
<b>ASSETS</b>			
Cash	\$ 53,119	\$ 22,435	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust Plus+	\$ 81,785,571	\$ 103,256,585	
ColoTrust Edge	\$ -	\$ -	
CSIP	\$ 12,048,233	\$ 11,540,892	
U.S. Treasuries	\$ 29,269,890	\$ 4,428,040	
U.S. Instrumentalities	\$ 2,019,325	\$ -	
Corporate Bonds	\$ -	\$ -	
Receivables:			
Property taxes - current month	\$ 22,822	\$ 2,198	
Property taxes	\$ -	\$ -	
Specific ownership taxes	\$ 3,198	\$ 206,781	
Other	\$ 908,006	\$ 858,830	
<b>Total Assets</b>	<b>\$ 126,110,164</b>	<b>\$ 120,315,761</b>	
<b>LIABILITIES</b>			
Accounts Payable	\$ 1,433,087	\$ 996,244	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 632,140	\$ 496,201	
<b>Total Liabilities</b>	<b>\$ 2,065,227</b>	<b>\$ 1,492,445</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Property Taxes	\$ -	\$ -	
<b>FUND BALANCE</b>			
Beginning Fund Balance	\$ 118,823,316	\$ 81,916,097	
Net Income (Loss)	\$ 5,221,621	\$ 36,907,219	
Ending Fund Balance	\$ 124,044,937	\$ 118,823,316	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 126,110,164</b>	<b>\$ 120,315,761</b>	

High Plains Library District  
Investments  
December 31, 2025

