

High Plains Library District
Balance Sheet - General Fund
Date Prepared: 7/15/2025

	June 30, 2026	June 30, 2025	Comments
<u>ASSETS</u>			
Cash	\$ 156,122	\$ 16,635	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust Plus+	\$ 96,099,142	\$ 113,500,675	
CSIP	\$ 12,283,213	\$ 11,796,107	
U.S. Treasuries	\$ 29,036,152	\$ 14,502,201	
U.S. Instrumentalities	\$ 2,006,831	\$ 2,015,132	
Receivables:			
Property taxes - current month	\$ 5,311,839	\$ 4,730,528	
Property taxes	\$ 1,757,531	\$ 708,367	
Specific ownership taxes	\$ 194,826	\$ 204,867	
Other	\$ 114,032	\$ 112,270	
Total Assets	\$ 146,959,688	\$ 147,586,782	
<u>LIABILITIES</u>			
Accounts Payable	\$ 2,215,867	\$ 839,571	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 1,042,771	\$ 1,791,805	
Total Liabilities	\$ 3,258,638	\$ 2,631,376	
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Property Taxes	\$ 1,757,531	\$ 708,367	
<u>FUND BALANCE</u>			
Beginning Fund Balance	\$ 122,493,049	\$ 118,823,316	
Net Income (Loss)	\$ 19,450,470	\$ 25,423,723	
Ending Fund Balance	\$ 141,943,519	\$ 144,247,039	
Total Liabilities and Fund Balances	\$ 146,959,688	\$ 147,586,782	

High Plains Library District
Investments
June 30, 2026

