

High Plains Library District
Balance Sheet - General Fund
Date Prepared: 9/16/2026

	August 31, 2026	August 31, 2025	Comments
<u>ASSETS</u>			
Cash	\$ 146,651	\$ 135,950	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust Plus+	\$ 93,790,560	\$ 110,372,492	
CSIP	\$ 12,366,354	\$ 11,883,343	
U.S. Treasuries	\$ 29,150,787	\$ 14,551,766	
U.S. Instrumentalities	\$ 2,020,359	\$ 2,030,538	
Receivables:			
Property taxes - current month	\$ 301,410	\$ 141,014	
Property taxes	\$ 841,703	\$ 308,853	
Specific ownership taxes	\$ 213,271	\$ 222,025	
Other	\$ 159,193	\$ 164,234	
Total Assets	\$ 138,990,288	\$ 139,810,215	
<u>LIABILITIES</u>			
Accounts Payable	\$ 701,215	\$ 475,640	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 152,449	\$ 136,783	
Total Liabilities	\$ 853,664	\$ 612,423	
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Property Taxes	\$ 841,703	\$ 308,853	
<u>FUND BALANCE</u>			
Beginning Fund Balance	\$ 122,493,049	\$ 118,823,316	
Net Income (Loss)	\$ 14,801,872	\$ 20,065,623	
Ending Fund Balance	\$ 137,294,921	\$ 138,888,939	
Total Liabilities and Fund Balances	\$ 138,990,288	\$ 139,810,215	

High Plains Library District
Investments
August 31, 2026

