

High Plains Library District
Balance Sheet - General Fund
Date Prepared: October 19, 2026

	September 30, 2026	September 30, 2025	Comments
<u>ASSETS</u>			
Cash	\$ 701,068	\$ 64,849	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust Plus+	\$ 90,463,347	\$ 92,908,424	
CISP	\$ 12,406,690	\$ 11,925,342	
U.S. Treasuries	\$ 29,677,561	\$ 29,669,192	
U.S. Instrumentalities	\$ 2,024,874	\$ 2,039,989	
Corporate Bonds			
Receivables:			
Property taxes - current month	\$ 647,033	\$ 46,830	
Property taxes	\$ 194,670	\$ 262,023	
Specific ownership taxes	\$ 213,908	\$ 221,235	
Other	\$ 172,328	\$ 183,117	
Total Assets	\$ 136,501,479	\$ 137,321,001	
<u>LIABILITIES</u>			
Accounts Payable	\$ 365,331	\$ 508,617	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 197,061	\$ 138,080	
Total Liabilities	\$ 562,392	\$ 646,697	
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Property Taxes	\$ 194,670	\$ 262,023	
<u>FUND BALANCE</u>			
Beginning Fund Balance	\$ 122,493,049	\$ 118,823,316	
Net Income (Loss)	\$ 13,251,368	\$ 17,588,965	
Ending Fund Balance	\$ 135,744,417	\$ 136,412,281	
Total Liabilities and Fund Balances	\$ 136,501,479	\$ 137,321,001	

High Plains Library District
Investments
September 30, 2026

