High Plains Library District Friends & Foundation Board of Directors

Regular Session

August 3, 2026

District Support Services

2650 W.29 St., Greeley, CO 80631

https://meet.goto.com/842411693

CANCELED

DRAFT

1. **OPENING OF MEETING**
    1.1. Roll Call and Pledge of Allegiance
    1.2. Approval of Agenda (Action)
    1.3. Approval of June 22, 2026 Minutes (Action)
    1.4. Public Comment

2. **ITEMS FOR ACTION/INFORMATION**
    2.1. Icebreaker (Information)
    2.2. 2026 990 (Information)
    2.3. 2025 Annual Report (Action)
    2.4. Carnival in the Stacks (Information)

3. **FINANCE REPORT Natalie Wertz-Finance Manager**

4. **FOUNDATION REPORT Niamh Mercer-Foundation Director**

5. **BOARD COMMENTS**

High Plains Library District Friends & Foundation Board of Directors

Regular Session

June 22, 2026

District Support Services

2650 W. 29th St., Greeley, CO 80631

https://meet.goto.com/842411693

Meeting Opened at: 4:18PM

1. OPENING OF MEETING

1.1. Roll Call and Pledge of Allegiance

Present: Chair Michael Wailes

Present via voice conference: Vice Chair Lisa Taylor, Director Sara Amodio, Secretary/Treasurer Matthew Starr, Executive Director Matthew Hortt

Excused: Director Clark Evans

Absent: Director Amanda Schnirel, Director Annie Epperson

Staff Present: Foundation Director Niamh Mercer, Finance Manager Natalie Wertz, Development Coordinator Christina Hardman, Development Associate Maria Bocanegra

Guests Present: Alanna Moses, Anderson Whitney.

1.2. Approval of Agenda (Action)
Motion: Vice Chair Taylor
Second: Secretary/Treasurer Starr
No discussion
Vote: Unanimously approved; 4

1.3. Approval of February 2, 2026, Minutes (Action)
Motion: Secretary/Treasurer Starr
Second: Director Amodio

Discussion: Director Amodio asked that the February 2,2026 minutes be edited with the correct spelling of her name during item 1.2. Chair Wailes notes that the minutes would be approved with the recommended change
Vote: Unanimously approved; 4

1.4. Public Comment
No Public Comment

2. ITEMS FOR ACTION/INFORMATION

2.1. Icebreaker (Information)
Chair Wailes led the Board in the icebreaker question, “What’s the first book you remember falling in love with?”

2.2. 2025 Audit (Action) Natalie Wertz, Finance Manager

Finance Manager Wertz invited Alanna Moses, Anderson, Whitney, to present the 2025 Friends & Foundation Audit to the Board. The Board did not have any questions.

Motion: Secretary/Treasurer Starr
Second: Vice Chair Taylor
Discussion: n/a
Vote: Unanimously approved; 4

2.3. Funding Project Updates (Information)

Director Mercer shared funding reports for projects that received funding support for 2026 projects staff report updates on project outcomes. Reports can be found in the Board packet for this meeting.

2.4. 2026 Fundraising Activities (Information)
Director Mercer shared information regarding upcoming 2026 fundraising events and shared ways the Board could support events and staff. She also shared results from Library Giving Day and the Friends & Foundation Shop.
Vice Chair Taylor mentioned having a great promotional push behind Carnival in the Stacks.

2.5. FINANCE REPORT Natalie Wertz-Finance Manager

Finance Manager Wertz provided financial reports to the Board. Vice Chair Taylor asked if Carnival in the Stacks expenses were noted in the reports provided. Wertz shared that expenses had not been incurred when the reports were pulled, but that staff anticipated event expenses in July and August.

3. FOUNDATION REPORT Niamh Mercer-Foundation Director

Foundation Director Mercer shared Foundation updates with the Board including the introduction of Maria Bocanegra as Development Associate.

4. BOARD COMMENTS

Vice Chair Taylor thanks the finance team for the audits that come back clean. She shares her excitement for Carnival in the Stacks and attending Open House for new building.

Director Amodio shares her gratitude for the Foundation team and looks forward to meeting Maria, as well as excitement to see where the next year can take Friends & Foundation.

Board did not have additional questions

5. CLOSING OF MEETING 5:07PM

Motion: Secretary/Treasurer STARR
Second: Director Amodio
Discussion: n/a
Vote: Unanimously approved; 4

Meeting Ended at 5:07PM

HPLD FRIENDS & FOUNDATION
BOARD OF DIRECTORS COMMUNICATION

Meeting date: August 3, 2026
Type of item: Information
Subject: Icebreaker
Presented by: Michael Wailes, Chair

Background

What library program or service do you use and encourage your friends and family to engage in?

HPLD FRIENDS & FOUNDATION
BOARD OF DIRECTORS COMMUNICATION

Meeting date: August 3, 2026
Type of item: Information
Subject: 2025 990
Presented by: Natalie Wertz, Finance Manager

Background

The 2025 HPLD Friends & Foundation 990 was prepared by Anderson & Whitney. The Finance Committee and staff reviewed the 2025 990. Please find the 2025 990 attached to this packet.

ANDERSON & WHITNEY, P.C.
1275 58TH AVENUE, SUITE C
GREELEY, CO 80634

HIGH PLAINS LIBRARY DISTRICT
FRIENDS & FOUNDATION
2650 W 29TH STREET
GREELEY, CO 80631

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

FEDERAL INFORMATIONAL FORMS

FILEABLE FORMS

Form **8868**
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION	Taxpayer identification number (TIN) 84-1600136
	Number, street, and room or suite no. If a P.O. box, see instructions. 2650 W 29TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. GREELEY, CO 80631	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name ______
Plan Number ______
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of NATALIE WERTZ
2650 W 29TH STREET - GREELEY, CO 80631
Telephone No. 970-506-8566 Fax No. ______

- If the organization does not have an office or place of business in the United States, check this box .... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) ______. If this is for the whole group, check this box ..... ☐ . If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 26, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 25 or
☐ tax year beginning ______, 20 ___, and ending ______, 20 ___

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

EXTENDED TO NOVEMBER 16, 2026

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization
HIGH PLAINS LIBRARY DISTRICT
FRIENDS & FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2650 W 29TH STREET

City or town, state or province, country, and ZIP or foreign postal code
GREELEY, CO 80631

D Employer identification number
84-1600136

E Telephone number
970-506-8550

G Gross receipts $ 453,091.

F Name and address of principal officer: NIAMH MERCER
2650 W 29TH STREET, GREELEY, CO 80631

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.HPLDFRIENDSANDFOUNDATION.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2000 **M** State of legal domicile: CO

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO BUILD A COMMUNITY OF LIBRARY LOVERS THROUGH INCREASED COLLABORATION, PHILANTHROPY, VOLUNTEER

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	62,598.	311,493.
	9	Program service revenue (Part VIII, line 2g)	7,140.	3,053.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	85,910.	105,935.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,837.	28,269.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	175,485.	448,750.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	69,117.	311,315.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	16,005.	17,424.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	85,122.	328,739.
	19	Revenue less expenses. Subtract line 18 from line 12	90,363.	120,011.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	793,640.	1,260,812.
	21	Total liabilities (Part X, line 26)	0.	347,161.
	22	Net assets or fund balances. Subtract line 21 from line 20	793,640.	913,651.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

NIAMH MERCER , FOUNDATION DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ALANNA MOSES		06/30/26		P03244470

Firm's name ANDERSON & WHITNEY, P.C. Firm's EIN 84-1016028

Firm's address 1275 58TH AVENUE, SUITE C
GREELEY, CO 80634 Phone no. 970-352-7990

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III .... [X]

1 Briefly describe the organization's mission:
TO BUILD A COMMUNITY OF LIBRARY LOVERS THROUGH INCREASED COLLABORATION, PHILANTHROPY, VOLUNTEER ENGAGEMENT, AWARENESS, AND ADVOCACY FOR THE LIBRARIES OF THE HIGH PLAINS LIBRARY DISTRICT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? .... [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? .... [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 311,315. including grants of $ 311,315.) (Revenue $)
THE HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION SUPPORTS THE HIGH PLAINS LIBRARY DISTRICT THROUGH GRANTS AND OTHER FUNDING SOURCES TO SUSTAIN AND CREATE LITERACY PROGRAMS, COLLECTION DEVELOPMENT, TECHNOLOGY UPGRADES, AND CAPITAL IMPROVEMENTS.

4b (Code:) (Expenses $ including grants of $) (Revenue $)
N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 311,315.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the sponsoring organization make any taxable distributions under section 4966?			9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.			13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.			17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

NATALIE WERTZ - 970-506-8566

2650 W 29TH STREET, GREELEY, CO 80631

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) NIAMH MERCER FOUNDATION DIRECTOR	40.00			X				0.	94,793.	0.
(2) MICHAEL WAILES CHAIR	1.00	X		X				0.	0.	0.
(3) JULIE FORLAND SECRETARY /TREASURER	1.00	X		X				0.	0.	0.
(4) LISA TAYLOR VICE CHAIR	1.00	X		X				0.	0.	0.
(5) MATTHEW STARR DIRECTOR	1.00	X						0.	0.	0.
(6) MANDY SCHNIREL DIRECTOR	1.00	X						0.	0.	0.
(7) ANNIE EPPERSON DIRECTOR	1.00	X						0.	0.	0.
(8) DR. SARA AMODIO DIRECTOR	1.00	X						0.	0.	0.
(9) CLARK EVANS DIRECTOR	1.00	X						0.	0.	0.

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Subtotal								0.	94,793.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	94,793.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

Section	Line	Description	Box	Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	311,493.				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a-1f			311,493.			
Program Service Revenue			Business Code					
	2 a	USED BOOK SALES	459510		3,053.	3,053.		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			3,053.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			105,935.	105,935.		
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6 a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7 a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)						
	8 a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c). See Part IV, line 18	8a	32,610.				
	b	Less: direct expenses	b	4,341.				
	c	Net income or (loss) from fundraising events			28,269.			28,269.
	9 a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10 a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code					
	11 a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a-11d						
	12	**Total revenue.** See instructions			448,750.	108,988.	0.	28,269.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	311,315.	311,315.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	1,040.		1,040.	
c Accounting	15,384.		15,384.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,000.		1,000.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	328,739.	311,315.	17,424.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X [ ]

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	6,720.	1	2,000.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	786,920.	12	1,258,812.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	793,640.	16	1,260,812.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	347,161.
	26	**Total liabilities.** Add lines 17 through 25	0.	26	347,161.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	793,640.	27	913,651.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here [ ] and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	793,640.	32	913,651.
	33	Total liabilities and net assets/fund balances	793,640.	33	1,260,812.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	448,750.
2	Total expenses (must equal Part IX, column (A), line 25)	2	328,739.
3	Revenue less expenses. Subtract line 2 from line 1	3	120,011.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	793,640.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	913,651.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form **990** (2025)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2025
Open to Public Inspection

Name of the organization	Employer identification number
HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION	84-1600136

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	98,085.	173,734.	230,564.	62,598.	311,493.	876,474.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	98,085.	173,734.	230,564.	62,598.	311,493.	876,474.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						876,474.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	98,085.	173,734.	230,564.	62,598.	311,493.	876,474.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	95,901.	-140,454.	100,640.	85,910.	105,935.	247,932.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						1124406.

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) ..... 14 77.95 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 ..... 15 72.46 %

16a **33 1/3% support test - 2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☒

b **33 1/3% support test - 2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10% -facts-and-circumstances test - 2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f)) 15 %

16 Public support percentage from 2024 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f)) 17 %

18 Investment income percentage from **2024** Schedule A, Part III, line 17 18 %

19a **33 1/3% support tests - 2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Line	Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organization during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI**, *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?			
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b A family member of a person described on line 11a above?	11b		
c A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c		

Section B. Type I Supporting Organizations

		Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental supported organization. *Describe in* **Part VI** *how you supported a governmental supported organization (see instructions).*

		Yes	No
2 Activities Test. **Answer lines 2a and 2b below.**			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3 Parent of Supported Organizations. **Answer lines 3a, 3b, and 3c below.**			
a Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* **Part VI.**	3a		
b Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		
c Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* **Part VI**.	3c		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 **Total annual distributions.** Add lines 1 through 5.	6	
7 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	7	
8 Distributable amount for 2025 from Section C, line 6	8	
9 Line 7 amount divided by line 8 amount	9	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2025**	**(iii) Distributable Amount for 2025**
1 Distributable amount for 2025 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2025 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2025			
a From 2020			
b From 2021			
c From 2022			
d From 2023			
e From 2024			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2025 distributable amount			
i Carryover from 2020 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2025 from Section D, line 6: $			
a Applied to underdistributions of prior years			
b Applied to 2025 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2021			
b Excess from 2022			
c Excess from 2023			
d Excess from 2024			
e Excess from 2025			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART IV, SECTION D, LINE 3
ROLE OF SUPPORTED ORGANIZATIONS
THE FOUNDATION BOARD OF DIRECTORS AND DIRECTOR ARE IN CHARGE OF MANAGING THE PROCEEDS OF THE FOUNDATION. ON AN ANNUAL BASIS THE FOUNDATION MAY APPROVE A DISBURSEMENT TO THE HIGH PLAINS LIBRARY DISTRICT, WHICH THE LIBRARY MAY USE FOR LITERACY PROGRAMS, COLLECTION DEVELOPMENT, TECHNOLOGY UPGRADES, AND CAPITAL IMPROVEMENTS

PART IV, SECTION E, LINE 1C
HOW SUPPORTED GOVERNMENT ENTITY
THE HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION SUPPORTS THE HIGH PLAINS LIBRARY DISTRICT THROUGH GRANTS AND OTHER FUNDING SOURCES.

Schedule B
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION	84-1600136

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year .... $ ____________

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
HIGH PLAINS LIBRARY DISTRICT
FRIENDS & FOUNDATION

Employer identification number
84-1600136

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COLORADO GIVES FOUNDATION 5855 WADSWORTH BYPASS A ARVADA , CO 80003	$ 7,498.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	THE ESTATE OF SYLVIA WERBIN UNKNOWN GREELEY, CO 80634	$ 23,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	THE WELD TRUST 815 8TH AVE GREELEY, CO 80631	$ 252,273.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

CANCELLED

CLIENT DRAFT COPY

Name of organization: HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION

Employer identification number: 84-1600136

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
HIGH PLAINS LIBRARY DISTRICT
FRIENDS & FOUNDATION

Employer identification number
84-1600136

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION
Employer identification number 84-1600136

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ______

4 Number of states where property subject to conservation easement is located ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ______

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ______

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 .... $ ______
(ii) Assets included in Form 990, Part X .... $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .... $ ______
b Assets included in Form 990, Part X .... $ ______

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule D (Form 990) (Rev. 12-2024)**
LHA 532051 04-01-25

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other ______

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

			Amount
c	Beginning balance	1c	
d	Additions during the year	1d	
e	Distributions during the year	1e	
f	Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	584,209.	542,152.	474,377.	636,893.	571,592.
b	Contributions					
c	Net investment earnings, gains, and losses	78,359.	76,401.	92,561.	-146,816.	91,301.
d	Grants or scholarships	15,150.	30,000.	21,000.	15,700.	26,000.
e	Other expenditures for facilities and programs					
f	Administrative expenses	4,585.	4,344.	3,786.		
g	End of year balance	642,833.	584,209.	542,152.	474,377.	636,893.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 100 %
b Permanent endowment ______ %
c Term endowment ______ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

			Yes	No
(i)	Unrelated organizations?	3a(i)		X
(ii)	Related organizations?	3a(ii)		X
b	If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				0.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) STIFEL NICOLAUS ACCOUNT	642,833.	END-OF-YEAR MARKET VALUE
(B) COLOTRUST ACCOUNT	615,979.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	1,258,812.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) REFUNDABLE ADVANCES	347,161.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	347,161.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	593,059.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b	139,968.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	4,341.		
e	Add lines 2a through 2d			2e	144,309.
3	Subtract line 2e from line 1			3	448,750.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	448,750.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	473,048.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	139,968.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	4,341.		
e	Add lines 2a through 2d			2e	144,309.
3	Subtract line 2e from line 1			3	328,739.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	328,739.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 2D - OTHER ADJUSTMENTS:
DIRECT FUNDRASING EXPENSES 4,341

PART XII, LINE 2D - OTHER ADJUSTMENTS:
DIRECT FUNDRASING EXPENSES 4,341

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION

Employer identification number 84-1600136

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		LINC EVENT	COLORADO GIVES DAY	NONE 0	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	21,147.	11,463.		32,610.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	21,147.	11,463.		32,610.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	4,341.			4,341.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				4,341.
	11 Net income summary. Subtract line 10 from line 3, column (d)				28,269.

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: ____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: ____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: ____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE I
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION

Employer identification number 84-1600136

Part I **General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
HIGH PLAINS LIBRARY DISTRICT	84-1560357	GOV	311,315.	0.			ASSISTANCE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) (Rev. 12-2024)**

LHA 532101 04-01-25

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

SCHEDULE O (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION	84-1600136

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
ENGAGEMENT, AWARENESS, AND ADVOCACY FOR THE LIBRARIES OF THE HIGH PLAINS DISTRICT.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
N/A

FORM 990, PART VI, SECTION B, LINE 11B:
THE 990 FOR THE HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION IS REVIEWED BY THE FOUNDATION DIRECTOR, AND THE FINANCE MANAGER OF THE HIGH PLAINS LIBRARY DISTRICT PRIOR TO BEING FILED.

FORM 990, PART VI, SECTION B, LINE 12C:
ALL BOARD OF DIRECTORS ARE REQUIRED TO REMAIN INDEPENDENT. ALL BOARD OFDIRECTORS ARE REQUIRED TO SIGN A CONFLICT OF INTEREST STATEMENT WHENBECOMING A MEMBER OF THE BOARD.

FORM 990, PART VI, SECTION C, LINE 19:
HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION MAKES COPIES OF GOVERNING DOCUMENTS, POLICIES, FINANCIAL STATEMENTS, AND ITS 990 AVAILABLE TO THE PUBLIC UPON REQUEST AND VIA THE HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION WEBSITE.

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS EXPLANATION
DIRECT EXPENSES FROM FUNDRASING - 4,341
DIRECT EXPENSES FROM FUNDRASING - (4,341)

SCHEDULE R
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: HIGH PLAINS LIBRARY DISTRICT FRIENDS & FOUNDATION

Employer identification number 84-1600136

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
HIGH PLAINS LIBRARY DISTRICT - 84-1560357 2650 W 29TH STREET GREELEY, CO 80634	LIBRARY OPERATIONS	COLORADO	509A1	LINE 6	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule R (Form 990) (Rev. 1-2025)**

LHA 532161 04-01-25

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**		X
b Gift, grant, or capital contribution to related organization(s)	**1b**	X	
c Gift, grant, or capital contribution from related organization(s)	**1c**		X
d Loans or loan guarantees to or for related organization(s)	**1d**		X
e Loans or loan guarantees by related organization(s)	**1e**		X
f Dividends from related organization(s)	**1f**		X
g Sale of assets to related organization(s)	**1g**		X
h Purchase of assets from related organization(s)	**1h**		X
i Exchange of assets with related organization(s)	**1i**		X
j Lease of facilities, equipment, or other assets to related organization(s)	**1j**		X
k Lease of facilities, equipment, or other assets from related organization(s)	**1k**		X
l Performance of services or membership or fundraising solicitations for related organization(s)	**1l**		X
m Performance of services or membership or fundraising solicitations by related organization(s)	**1m**		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**		X
o Sharing of paid employees with related organization(s)	**1o**	X	
p Reimbursement paid to related organization(s) for expenses	**1p**		X
q Reimbursement paid by related organization(s) for expenses	**1q**		X
r Other transfer of cash or property to related organization(s)	**1r**		X
s Other transfer of cash or property from related organization(s)	**1s**		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)	HIGH PLAINS LIBRARY DISTRICT	B	311,315.	CASH
(2)	HIGH PLAINS LIBRARY DISTRICT	O	139,968.	CASH
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

HPLD FRIENDS & FOUNDATION
BOARD OF DIRECTORS COMMUNICATION

Meeting date: August 3, 2026
Type of item: Action
Subject: 2025 Annual Report
Presented by: Niamh Mercer, Foundation Director
Recommendation: Staff and the Finance committee have reviewed the 2025 Annual Report and recommend that the Board vote to approve it.

Background

The 2025 HPLD Friends & Foundation Annual was prepared by Christina Hardman, Development Coordinator, based on the 2024 990 and Audit. Please find the 2025 Annual Report attached to this packet.

Recommendation

Staff and the Finance committee have reviewed the 2025 Annual Report and recommend that the Board vote to approve it.

2025

ANNUAL REPORT

HPLD Friends & Foundation

Helping Build Community

HPLD
Friends &
Foundation

The High Plains Library District Friends & Foundation is a 501(c)3 non-profit established to support the High Plains Library District.

The mission of the High Plains Library District Friends & Foundation is to build a community of library lovers through increased collaboration, philanthropy, volunteer engagement, awareness and advocacy for the libraries of the High Plains Library District.

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BOARD OF DIRECTORS

Michael Wailes
Chair

Lisa Taylor
Vice Chair

Julie Forland
Secretary/Treasurer

Matthew Starr
Director

Annie Epperson
Director

Amanda Schnirel
Director

Clark Evans
Director

Dr. Sara Amodio
Director

STAFF

Niamh Mercer
Foundation Director

Christina Hardman
Development Coordinator

Claudia Toledo
Volunteer Services Coordinator

Lauren Vanderlinden
Friends & Foundation Associate

HPLD Funded Programs

Board Designated Fund

The HPLD Friends & Foundation provides funding support to librarians to empower them to produce high-quality library programs and services. The additional funding support allows librarians to be creative in their support of our service community.

Based on the Foundation's Spending Policy, a percentage of the earnings from investments on the Quasi-Endowment is available for our Board to distribute to meet the needs of the District. HPLD librarians and staff submit proposals for their unfunded or underfunded projects from April to August. Our Board committee reviews and selects the proposals that best align with the funding priorities of the Foundation. Funds designated in 2025 go into effect for programs and services in 2026.

$33,023

Total Distributed

ReadCon

ReadCon gathers local authors and community members for a special one-night event at LINC. ReadCon connects aspiring authors with techniques strategies from local authors and give readers a chance to connect with different local authors.

Distribution: $5,000

Summer Reading Adventure

HPLD's annual Summer Reading Program fosters personal growth and development, promotes a passion for reading, and supports family literacy.

Distribution: $4,500

1,000 Books Before Kindergarten

1,000 Books Before Kindergarten is a multi-year reading program to promote early literacy by encouraging caregivers to read 1,000 books to their children by the time they enter kindergarten.

Distribution: $4,746

HPLD Funded Programs
Board Designated Fund

Erie Children's Patio

The patio off the Children's area of the Erie Community Library is an under-utilized space and an opportunity for increased community engagement. This new project will update the furniture and toys available to patrons on the patio.

Distribution: $4,000

Nature Play Zone

The intention of this space is to offer children and their families a place to connect to nature, which has innumerable health benefits, experience open-ended play, and encourage a love of plants, bugs, flowers, nature and the earth.

Distribution: $3,387.75

Adults Read On

Adult patrons (ages 16+) engage with year-round Reading Program activities by both exploring their own literary interests and delving into the myriad of library services available to them.

Distribution: $2,500

YES!Fest

YES!fest is a fun and educational festival for the whole family. Booths and exhibitors from across many science and engineering fields provide hands-on activities for all age levels.

Distribution: $2,500

HPLD Funded Programs

Board Designated Fund

Summer WHAM

During Summer WHAM program Northern Plains Public Library combines reading challenges with prizes and a weekly rotation of water activities, opportunities to socialize, arts and craft activities and age-appropriate movie nights.

Distribution: $2,500

Preserving Community History: Digitizing the Greeley Tribune

This project provides funds for staff to dis-bind and digitize selections from the archived Greeley Tribune

Distribution: $2,490

Community Seed Exchange

The Carbon Valley Seed Exchange Library provides seeds between January and October for patrons to grow at home and expand their personal gardens.

Distribution: $700

Author Talk with Todd Mitchell

This program provided access to a full day of workshops for high school students with author Todd Mitchell. The workshops focused on teaching students valuable writing skills and about the publishing process from an author's perspective.

Distribution: $700

The Last Innovation Luncheon

After three years, last Innovation Luncheon took place in 2025. This cornerstone fundraising event supported High Plains Library District's workforce development initiatives. Thanks to the generosity of sponsors, attendees, and community partners, the event raised $55,674 over the past three years, expanding opportunities for learners of all ages.

These investments in our workforce are transforming lives throughout our community. Funding has helped patrons earn their high school diplomas, inspired young learners through innovative STEM education experiences from the We Will Build It Better Kit, and will soon launch a new mobile workforce vehicle that brings career resources, job readiness services, and educational opportunities directly to the rural communities of Weld County.

Together, we removed barriers to education and employment, strengthened our regional workforce, and ensured that every community in Weld County has access to the resources needed to learn, grow, and succeed. Thank you for making this impact possible.

Mobile Workforce Vehicle
Photo Mock Up

$55,000+

Total raised in three years for Workforce Development in High Plains Library District

Career Online High School Access

We Will Build it Better Kit

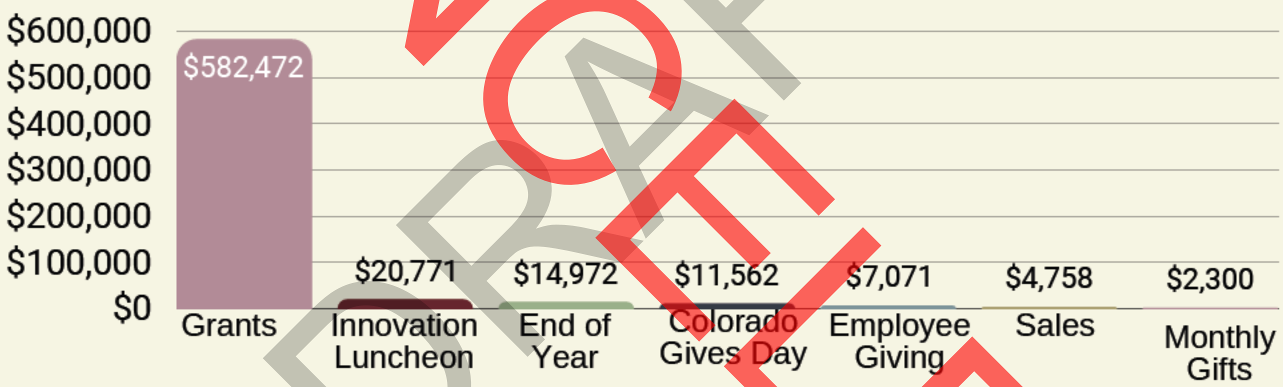
2025 Financials

Revenue	Expense	Undesignated Assets	Quasi Endowment
$593,059	$473,048	$270,818	$642,833

2025 Solicitation Analysis

Innovation Luncheon	$20,771	**Monthly Gifts**	$2,300
End of Year	$14,972	**Sales**	$4,758
Grants	$582,472	**Colorado Gives Day**	$11,562

Employee Giving $7,071



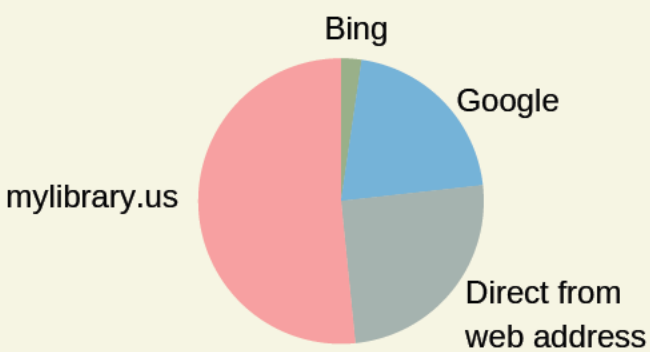
2025 Digital Engagement

Website

Site Sessions
2,529

Unique visitors
1,913

Traffic Source



Facebook

Page Reach
8,867

Facebook Followers
202

2025 Sponsors & Grantors

Gold
$15,000 and up
The Weld Trust

Silver
$10,000 up to $14,999

Title Sponsor
$7,500 up to $9,999
GH Phipps Construction Company

Presenting Sponsor
$5,000 up to $7,499
Fransen Pittman

Bibliophile Sponsor
$2,500 up to $4,999
Wember Inc.

Library Lover Sponsor
$1,000 up to $2,499
United Power
Front Range Roofing Systems LLC.
FirstBank
Stantec Consulting Services Inc

Friend of Sustainability Sponsor
$500 up to $999
OtterCares Foundation
ASCE Northern Colorado Branch
Points West Bank

2025 Friends of the Library

Friend of Sustainability
$500 and Up or 500 or more volunteer hours

Dr. Neil H. Allen
The Amodio Family**
Douglas Dale
The Caldwell Family
Cheryl Crabbe
Eileen Griffin
Dr. Matthew Hortt
Douglas Kemme
Drothy Kielian
Judiane Koch
James Melena
Shelley Nielsen
Kathleen O'Neil
Eric Paciotti
Melinda Ryan
Bryce Spitze
Maribel Talamantes
Sally Towner
Michael Trotter
Sylvia R. Werbin
Connie Willis

Friend of Innovation
$250-$499 or 250-499 volunteer hours

Mary Adams
Cornelia Dietz
Clark Evans**
Lori Gama Gabriel
Denise Maas
J. William Moore
Juan Mora
Holly Rasmussen
Mary Roberts
Elena Rosenfeld
Julie Sevier
Lisa Taylor
Michael Wailes

Friend of Community
$25-$249 or 25-249 volunteer hours

Camelia Arneson
Sarah Avery
Gretchen Ayala**
Elizabeth Barber
Karen Buie*
Jean Bruns
Kathy Burkland
David Caldwell
Carbon Valley Church of Christ
Kelly Carlton
Laura Connolly
Kamrie Credille
Doug Daiss*
Phyllis Endicott
Julie Forland
Julia Glennon
Robert Gudmestad
Jill Hatch
Regina Haugland
Rita Hirsch*
Ali Hobbs*
Dimitria Hurst
Bill Hurt

*Volunteer **Donor and Volunteer

2025 Friends of the Library

Friend of Community
$25-$249 or 25-249 volunteer hours

Jacqueline P. Iverson
Bernard Kinnick
Laura Klappenbach
Lia Kozatch
Anne Kremer
Lois Labanoski
Dania Laubach
The Loewenberg Family
Melissa Lunn
Laura Klappenbach
Joseph Maren
Niamh Mercer
Nicole Meyer
Jean Meyer-Scott
Cayleih Nunn
Joy Nusca
Susan Pedrick
The Raessler Family
Tessa Rainbolt
Cynthia Rixey Scott
Debbie Robinson
Donald Roby
Jan Rogstad
Gale Saddler
Amanda Schnirel**
Courtney Simmer
Joyce Smock
Paul Somlo
Matthew Starr
Amber Strevey
Sarah Swingle
William R Sype
Joseph Tyburczy
Carlos Vasquez
Denise Vega
Michele Vetting
The Welsh Family
Thea Yates
Sandra White
Devona Willms
Thea Yates
The Young Family

Junior Friend (18 & under)
$15 and up or 15 hours or more

Arhant Dholam*
Ishita Lingireddy*
Liam Miller*
Sophia Rodriguez*
James Schoeneshoefer*
Elliot Wicks*

*Volunteer **Donor and Volunteer

BUILDING A COMMUNITY OF LIBRARY LOVERS

WAYS TO GIVE

www.coloradogives.org/organization/HPLD

www.hpldfriendsandfoundation.org

foundation@highplains.us

Write checks to:
HPLD Friends & Foundation
2650 West 29th Street
Greeley, CO 80631

Make checks payable to:
HPLD Friends & Foundation
Write program/event in memo

Stay up to date on Foundation News with our newsletter: *The Quarterly.*
Our newsletter features interviews, program and event announcements, and fundraising updates. Sign up on our website.

HPLD
Friends &
Foundation

Follow us on Facebook @hpldfriendsandfoundation

HPLD FRIENDS & FOUNDATION
BOARD OF DIRECTORS COMMUNICATION

Meeting date: August 3, 2026
Type of item: Information
Subject: Carnival in the Stacks
Presented by: Niamh Mercer, Foundation Director

Background

Staff will provide an update on Carnival in the Stack's income, expense, and activities. Staff will also work to confirm Board volunteer support for both the LINC and Erie events.

High Plains Library District Foundation

Statement of Financial Position

As of Jun 30, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
10000 FirstBank	3,441.78
11000 Investments	
11001 Stifel Nicolaus	685,359.93
11002 Colotrust	752,078.60
Total for 11000 Investments	**$1,437,438.53**
Total for Bank Accounts	**$1,440,880.31**
Total for Current Assets	**$1,440,880.31**
Total for Assets	**$1,440,880.31**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 Accounts Payable	106.00
Total for Accounts Payable	**$106.00**
Other Current Liabilities	
21000 UnEarned Revenue	355,069.96
Total for Other Current Liabilities	**$355,069.96**
Total for Current Liabilities	**$355,175.96**
Total for Liabilities	**$355,175.96**
Equity	
30000 Opening Balance Equity	913,650.83
32000 Unrestricted Net Assets	0.00
Net Revenue	172,053.52
Total for Equity	**$1,085,704.35**
Total for Liabilities and Equity	**$1,440,880.31**

High Plains Library District Foundation

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January - June, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
43400 Donations		0.00	0.00	
43450 Restricted Donations	5,323.00	9,000.00	-3,677.00	59.14 %
43451 UnRestricted Donations	14,397.20	6,499.98	7,897.22	221.50 %
Total 43400 Donations	**19,720.20**	**15,499.98**	**4,220.22**	**127.23 %**
47000 Sales				
47008 Book Sales - Foundation	1,267.58	1,999.98	-732.40	63.38 %
Total 47000 Sales	**1,267.58**	**1,999.98**	**-732.40**	**63.38 %**
47200 Special Events Income				
47210 LINC Event	739.74	0.00	739.74	
Total 47200 Special Events Income	**739.74**	**0.00**	**739.74**	
47400 Grants				
47401 Operating	127,120.45	226,954.62	-99,834.17	56.01 %
Total 47400 Grants	**127,120.45**	**226,954.62**	**-99,834.17**	**56.01 %**
47500 Earnings on Investments	27,592.35		27,592.35	
47600 Interest and Dividend Income	22,374.53	12,499.98	9,874.55	179.00 %
Total Revenue	**$198,814.85**	**$256,954.56**	**$ -58,139.71**	**77.37 %**
GROSS PROFIT	**$198,814.85**	**$256,954.56**	**$ -58,139.71**	**77.37 %**
Expenditures				
60900 Professional Fees		250.02	-250.02	
60902 Marketing		2,500.02	-2,500.02	
Total 60900 Professional Fees		**2,750.04**	**-2,750.04**	
62100 Contract Services				
62110 Accounting Fees	12,401.51	13,000.00	-598.49	95.40 %
62140 Legal Fees	336.00	2,500.02	-2,164.02	13.44 %
62150 Outside Contract Services		2,500.02	-2,500.02	
Total 62100 Contract Services	**12,737.51**	**18,000.04**	**-5,262.53**	**70.76 %**
62800 Special Events Expense				
62890 Friends Event / Links for Literacy		1,249.98	-1,249.98	
Total 62800 Special Events Expense		**1,249.98**	**-1,249.98**	
65000 Operations				
65020 Postage, Mailing Service		300.00	-300.00	
Total 65000 Operations		**300.00**	**-300.00**	
65400 HPLD Foundation Grants	14,023.82	235,954.62	-221,930.80	5.94 %
68300 Travel and Meetings		0.00	0.00	
68310 Conference, Convention, Meeting		250.02	-250.02	
68320 Travel		124.98	-124.98	
Total 68300 Travel and Meetings		**375.00**	**-375.00**	
Total Expenditures	**$26,761.33**	**$258,629.68**	**$ -231,868.35**	**10.35 %**
NET OPERATING REVENUE	**$172,053.52**	**$ -1,675.12**	**$173,728.64**	**-10,271.12 %**

High Plains Library District Foundation

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January - June, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET REVENUE	**$172,053.52**	**$ -1,675.12**	**$173,728.64**	**-10,271.12 %**

HIGH PLAINS LIBRARY DISTRICT FOUNDATION
STATEMENT OF ACTIVITY
BUDGET TO ACTUAL

Note: Conditional formatting in the % of YTD Budget and % of Annual Budget is on a red to green scale for revenues and green to red scale for expenses. Green is favorable variance. Red is an unfavorable variance.

For the Period Ended June 30, 2026
50.0%
prepared July 13, 2026

	Jan. - June Actual	Jan. - June Budget	Variance Favorable (Unfavorable)	% of YTD Budget	YTD Actual	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget
REVENUES								
Donations - Restricted	5,323	9,000	(3,677)	59%	5,323	18,000	(12,677)	30%
Donations - Unrestricted	14,397	6,500	7,897	221%	14,397	17,000	(2,603)	85%
Donations - Capital Campaign	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Earnings on investments	49,967	12,500	37,467	400%	49,967	25,000	24,967	200%
Special Events Income	740	-	740	#DIV/0!	740	35,000	(34,260)	2%
Grant revenue	127,120	226,955	(99,835)	56%	127,120	453,909	(326,789)	28%
Other income	1,268	2,000	(732)	63%	1,268	4,000	(2,732)	32%
Total revenues	198,815	256,955	(58,140)	77%	198,815	552,909	(354,094)	36%
EXPENSES								
Professional Fees	-	2,750	2,750	0%	-	5,500	5,500	0%
Contract Services	12,737	18,000	5,263	71%	12,737	23,000	10,263	55%
Special Events Expenses	-	1,250	1,250	0%	-	14,650	14,650	0%
Operations	-	300	300	0%	-	600	600	0%
HPLD Foundation Grants	14,024	235,955	221,931	6%	14,024	471,909	457,885	3%
Travel and Meetings	-	375	375	0%	-	750	750	0%
Captial Campaign	-	-	-	#DIV/0!	-	-	-	#DIV/0!
Total expenses	26,761	258,630	231,869	10%	26,761	516,409	489,648	5%
Increase (Decrease) in Net Assets	172,054	(1,675)	173,729		172,054	36,500	135,554	

STIFEL

STIFEL ACCOUNT STATEMENT

HIGH PLAINS LIBRARY DIST
FRIENDS & FOUNDATION
ATTN NATALIE A WERTZ
HORIZON ACCOUNT
[redacted]

PORTFOLIO SUMMARY	June 30	May 31
Net Cash Equivalents		
Net Portfolio Assets held at Stifel	685,359.93	682,860.65
Net Portfolio Assets not held at Stifel		
Net Portfolio Value	**$685,359.93**	**$682,860.65**

YOUR CHANGE IN PORTFOLIO VALUE	June 30	May 31
Net Cash Flow (Inflows/Outflows) [2]		
Securities Transferred In/Out		
Income and Distributions	13,799.07	263.63
Change in Securities Value	-11,299.79	13,607.08
Net Change in Portfolio Value	**$2,499.28**	**$13,870.71**

2 Does not include cost or proceeds for buy or sell transactions.

Your Financial Advisor (GC44):
LAURA SCHNELL
Telephone: [redacted]

Office Serving Your Account:
[redacted]

PRIMARY INVESTMENT OBJECTIVE: Growth & Income
RISK TOLERANCE: Moderate Growth

For a full definition of this objective and risk tolerance, including the use of margin, please see www.stifel.com, IMPORTANT DISCLOSURES, or contact your Financial Advisor. If you have any questions concerning your investment objective or risk tolerance, or wish to make a change, please contact your Financial Advisor or the Branch Manager for this office.

TRADING TAX LOT RELIEF METHOD : First In, First Out

INVESTOR UPDATE

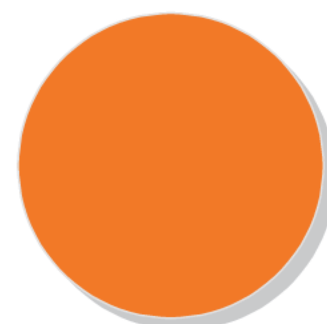
Market volatility can be unnerving, even for the most experienced investors. It's also a perfectly normal part of investing. If you're feeling concerned about how day-to-day market fluctuations are impacting your long-term plans, your Stifel Financial Advisor is here to help.

ACCOUNT PROTECTION

Stifel, Nicolaus & Company, Incorporated provides up to $150 million of coverage for securities held in client accounts, of which $1.15 million may be in cash deposits. Ask your Financial Advisor for more details.

YOUR ASSET SUMMARY

	Value on June 30, 2026 ($)	Percentage of your account
F Mutual Funds	685,359.93	100.00%
Total Assets	$685,359.93	100.00%



Thank you for allowing Stifel to serve you. In order to protect your rights, including rights under the Securities Investor Protection Act (SIPA), please promptly report, in writing, any inaccuracies or discrepancies in this account or statement to the Compliance Department of Stifel at the address below. If you have any questions regarding your account or this statement, please contact your Financial Advisor or the Branch Manager for this office. For additional information regarding your Stifel account, please refer to the current Stifel Account Agreement and Disclosure Booklet, which is available at www.stifel.com/disclosures/account-agreement.

STIFEL

ASSET SUMMARY

	Value as of June 30, 2026				Gains/(-)Losses		
						Realized	
	At Stifel	Not at Stifel	Total	% of assets *	Unrealized	This Period	Year-to-date
Cash							
Cash Sweep/Non-Sweep**							
Margin Balance							
A. Net Cash Equivalents	**$0.00**		**$0.00**				
B. Equities							
C. Preferreds							
D. Fixed Income-Muni							
E. Fixed Income-Other							
F. Mutual Funds	685,359.93		685,359.93	100.00%	118,687.05		436.09
G. Unit Investment Trusts							
H. Insurance Products							
I. Alternative Investments							
J. Other Investments							
K. Stifel Smart Rate Program **							
Net Portfolio Assets	**$685,359.93**	**$0.00**	**$685,359.93**	**100.00%**	**$118,687.05**	**$0.00**	**$436.09**
Net Portfolio Value	**$685,359.93**	**$0.00**	**$685,359.93**	**100.00%**	**$118,687.05**	**$0.00**	**$436.09**

INCOME & DISTRIBUTION SUMMARY

	Security Type	Year-to-date	This period
Dividends	Tax-Exempt		
	Taxable	6,058.87	2,531.56
Interest	Tax-Exempt		
	Taxable		
Capital Gain Distributions		11,267.51	11,267.51
Return of Principal			
Other			
Total Income & Distributions		**$17,326.38**	**$13,799.07**

INFORMATION SUMMARY

	Security Type	Year-to-date	This period
Accrued Interest Paid	Tax-Exempt		
	Taxable		
Accrued Interest Received	Tax-Exempt		
	Taxable		
Gross Proceeds		2,355.08	
Federal Withholding			
Foreign Taxes Paid			
Margin Interest Charged			

* Please note "% of assets" figures are shown gross of any amounts owed to Stifel and/or net short positions.
** Includes balances that are FDIC insured bank deposits and not covered by SIPC, including Stifel Reserve Deposit Network balances that are not immediately liquid. Refer to the Asset Details page for more information. Does not include cash held in your Securities Account.

ASSET DETAILS

This section shows the cash equivalents and/or securities in your account. Prices obtained from outside sources are considered reliable but are not guaranteed by Stifel. Actual prices may vary, and upon sale, you may receive more or less than your original purchase price. Contact your Financial Advisor for current price quotes. Gain/Loss is provided for informational purposes only. Cost basis may be adjusted for, but not limited to, amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. The Gain/Loss information should not be used for tax preparation without the assistance of your tax advisor. Lot detail quantity displayed is truncated to the one thousandth of a share.

NET CASH EQUIVALENTS

	Current value	*Cost Basis*	*Estimated Annualized Income*	*Estimated Yield %*
Total Net Cash Equivalents	**$0.00**	**$0.00**	**$0.00**	

PORTFOLIO ASSETS - HELD AT STIFEL

Mutual Funds	*Symbol/ Type*	*Quantity*	*Current Price/ Current Value*	*Average Unit Cost/ Cost Basis*	*Original Investment[7]/ Cumulative Return[8]*	*Unrealized Gain/(-)Loss[10]*	*Estimated Annualized Income*	*Estimated Yield %*
Open-End Funds								
AMCAP CL F2 CUSIP: 023375827 *Dividend Option: Reinvest*	AMCFX **Cash**	1,479.120	46.0200 68,069.10	36.6990 54,282.21	8,557.85 59,511.25	13,786.89	353.36	0.52%
AMERICAN BALANCED CL F2 CUSIP: 024071821 *Dividend Option: Reinvest*	AMBFX **Cash**	3,519.513	41.0000 144,300.03	29.2792 103,048.43	55,417.00 88,883.03	41,251.65	2,922.60	2.03%
BOND FUND OF AMERICA CL F2 CUSIP: 097873822 *Dividend Option: Reinvest*	ABNFX **Cash**	6,494.269	11.2600 73,125.46	12.3113 79,952.80	61,056.06 12,069.40	-6,827.34	3,208.16	4.39%
GROWTH FUND OF AMERICA CL F2 CUSIP: 399874825 *Dividend Option: Reinvest*	GFFFX **Cash**	242.483	87.7400 21,275.45	58.9276 14,288.93	6,229.10 15,046.35	6,986.53	93.96	0.44%
INCOME FUND OF AMERICA CL F2 CUSIP: 453320822 *Dividend Option: Reinvest*	AMEFX **Cash**	6,758.515	27.2800 184,372.28	23.1094 156,184.98	122,722.00 61,650.28	28,187.31	6,972.08	3.78%

ASSET DETAILS (continued)

PORTFOLIO ASSETS - HELD AT STIFEL (continued)

Mutual Funds	Symbol/ Type	Quantity	Current Price/ Current Value	Average Unit Cost/ Cost Basis	Original Investment[7]/ Cumulative Return[8]	Unrealized Gain/(-)Loss[10]	Estimated Annualized Income	Estimated Yield %
Open-End Funds								
SMALLCAP WORLD CL F2 CUSIP: 831681820 *Dividend Option: Reinvest*	SMCFX **Cash**	250.214	88.7700 22,211.49	63.9076 15,990.58	14,811.91 7,399.58	6,220.92	179.95	0.81%
WASHINGTON MUTUAL INVESTORS CL F2 CUSIP: 939330825 *Dividend Option: Reinvest*	WMFFX **Cash**	2,574.942	66.8000 172,006.12	55.5061 142,925.03	96,590.17 75,415.95	29,081.09	2,528.85	1.47%
Total Mutual Funds			**$685,359.93**	**$566,672.96**		**$118,687.05**	**$16,258.96**	**2.37%**
Total Portfolio Assets - Held at Stifel			**$685,359.93**	**$566,672.96**		**$118,687.05**	**$16,258.96**	**2.37%**
Total Net Portfolio Value			**$685,359.93**	**$566,672.96**		**$118,687.05**	**$16,258.96**	**2.37%**

FOOTNOTE DEFINITIONS

7 **Original Investment:** Total cost invested and held in the account as of month-end. Items may be adjusted for corporate actions, return of capital, or other miscellaneous adjustments, which may affect cost basis. Excludes purchases through automatic reinvestment of capital gains and dividends.

8 **Cumulative Return:** Current Value minus Original Investment. Cumulative Return is the capital appreciation (depreciation) of the entire purchased security, including purchases through automatic reinvestment of capital gains and dividends. Cumulative Return may not be accurate if any purchased shares are sold or transferred. Shares purchased at a prior firm through automatic reinvestment of capital gains and dividends that are subsequently transferred into the Stifel account may be treated as "Original Investment" shares if appropriate coding is not supplied by the prior firm when transferred.

10 Please note "Unrealized Gain/(-)Loss" does not equal the total current value minus the total cost if any value or cost amounts are missing. Unrealized gains or losses are provided for your information only and should not be used for tax purposes.

STIFEL

HIGH PLAINS LIBRARY DIST
FRIENDS & FOUNDATION
ATTN NATALIE A WERTZ
HORIZON ACCOUNT

June 1 -
June 30, 2026
Account Number: [redacted]

ACTIVITY SUMMARY / CASH EQUIVALENTS

Type of Activity	*Activity*	*Year-to-date*	*This period*	*Cash*	*Sweep/Non-Sweep*	*Margin*
	Opening Balance - Net Cash Equivalents		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Buy and Sell Transactions	Assets Bought	-17,326.38	-13,799.07	-13,799.07		
	Assets Sold/Redeemed	2,355.08				
Deposits	Deposits Made To Your Account					
Withdrawals	Withdrawals From Your Account					
Income and Distributions	Income and Distributions	17,326.38	13,799.07	13,799.07		
Cash Sweep/Non-Sweep	Cash Sweep/Non-Sweep Activity					
Margin Interest	Margin Interest Charged					
Other	Other Transactions	-2,391.51				
Cash Management Activity	Card Activity					
	ACH/ATM Activity					
Checkwriting Activity	Checks You Wrote					
	Closing Balance - Net Cash Equivalents		**$0.00**	**$0.00**	**$0.00**	**$0.00**
Securities Transferred	Securities Transferred In/Out					

ACTIVITY DETAILS / CASH EQUIVALENTS

	This period	*Cash*	*Sweep/Non-Sweep*	*Margin*
Opening Balance - Net Cash Equivalents	**$0.00**	**$0.00**	**$0.00**	**$0.00**

Assets Bought

Date	*Activity*	*Quantity*	*Price*	*Description*	*Total*	*Cash*	*Sweep/Non-Sweep*	*Margin*
6/1/2026	Reinvest Div	23.839		BOND FUND OF AMERICA CL F2 CUSIP: 097873822	-268.90	-268.90		
	****note****			REINVEST AT 11.280				
6/16/2026	Reinvest Div	11.100		AMERICAN BALANCED CL F2 CUSIP: 024071821	-453.99	-453.99		
	****note****			REINVEST AT 40.900				

ACTIVITY DETAILS continued | CASH EQUIVALENTS continued

Assets Bought continued

Date	Activity	Quantity	Price	Description	Total	Cash	Sweep/Non-Sweep	Margin
6/16/2026	Reinvest Div	44.742		INCOME FUND OF AMERICA CL F2 CUSIP: 453320822	-1,231.31	-1,231.31		
	****note****			REINVEST AT 27.520				
6/17/2026	Reinvest Lt Cap Gain	105.789		AMCAP CL F2 CUSIP: 023375827	-4,856.79	-4,856.79		
	****note****			REINVEST AT 45.910				
6/17/2026	Reinvest Lt Cap Gain	96.766		WASHINGTON MUTUAL INVESTORS CL F2 CUSIP: 939330825	-6,410.72	-6,410.72		
	****note****			REINVEST AT 66.250				
6/17/2026	Reinvest Div	8.715		WASHINGTON MUTUAL INVESTORS CL F2 CUSIP: 939330825	-577.36	-577.36		
	****note****			REINVEST AT 66.250				
Total Assets Bought					**-$13,799.07**	**-$13,799.07**		

Income and Distributions

Date	Activity	Quantity	Description	Total	Cash	Sweep/Non-Sweep	Margin
6/1/2026	Dividend		BOND FUND OF AMERICA CL F2 060126 6,470.43000 CUSIP: 097873822	268.90	268.90		
6/16/2026	Dividend		AMERICAN BALANCED CL F2 061626 3,508.41300 CUSIP: 024071821	453.99	453.99		
6/16/2026	Dividend		INCOME FUND OF AMERICA CL F2 061626 6,713.77300 CUSIP: 453320822	1,231.31	1,231.31		

ACTIVITY DETAILS continued

CASH EQUIVALENTS continued

Income and Distributions continued

Date	Activity	Quantity	Description	Total	Cash	Sweep/Non-Sweep	Margin
6/17/2026	Long Term Cap Gain		AMCAP CL F2 061726 1,373.33100 CUSIP: 023375827	4,856.79	4,856.79		
6/17/2026	Long Term Cap Gain		WASHINGTON MUTUAL INVESTORS CL F2 061726 2,469.46100 CUSIP: 939330825	6,410.72	6,410.72		
6/17/2026	Dividend		WASHINGTON MUTUAL INVESTORS CL F2 061726 2,469.46100 CUSIP: 939330825	577.36	577.36		
Total Income and Distributions				**$13,799.07**	**$13,799.07**		

	This period	Cash	Sweep/Non-Sweep	Margin
Closing Balance - Net Cash Equivalents	**$0.00**	**$0.00**	**$0.00**	**$0.00**

REALIZED GAINS/(-)LOSSES

This section provides estimated realized gains or losses for informational purposes only. Cost basis may be adjusted due to, but not limited to, the following: amortization, accretion, principal paydowns, capital changes, listed option premiums, gifting rules, inheritance step-up, or wash sales. Unless another method was in effect at the time of the trade, the trading tax lot relief method indicated on the first page of the statement was used to calculate gains or losses. Please review this information carefully for accuracy, and contact your Financial Advisor with any questions.

Mutual Funds	Closing Transaction	Date Acquired	Date Sold	Quantity	Cost Basis	Sale Proceeds	Realized Gain/(-)Loss**
Open-End Funds							
AMCAP CL F2 CUSIP: 023375827		12/19/17	01/08/26	2.483	78.69	118.47	39.78 (LT)
AMCAP CL F2 CUSIP: 023375827		12/19/17	04/06/26	2.562	81.19	111.33	30.14 (LT)

** Please note "Realized Gain/(-)Loss" does not equal total sale proceeds minus total cost basis if any cost basis amounts are missing.

REALIZED GAINS/(-)LOSSES continued

Mutual Funds	Closing Transaction	Date Acquired	Date Sold	Quantity	Cost Basis	Sale Proceeds	Realized Gain/(-)Loss**
Open-End Funds							
AMERICAN BALANCED CUSIP: 024071821		04/12/16	01/08/26	6.306	153.05	239.83	86.78 (LT)
AMERICAN BALANCED CUSIP: 024071821		04/12/16	04/06/26	6.537	158.66	243.39	84.73 (LT)
BOND FUND OF AMERICA CL F2 CUSIP: 097873822		02/06/17	01/08/26	11.515	147.28	131.73	-15.55 (LT)
BOND FUND OF AMERICA CL F2 CUSIP: 097873822		02/06/17	04/06/26	12.048	154.10	136.38	-17.72 (LT)
GROWTH FUND OF AMERICA CL F2 CUSIP: 399874825		04/08/22	01/08/26	0.439	28.36	35.92	7.56 (LT)
GROWTH FUND OF AMERICA CL F2 CUSIP: 399874825		04/08/22	04/06/26	0.453	29.27	33.77	4.50 (LT)
INCOME FUND OF AMERICA CL F2 CUSIP: 453320822		05/19/23	01/08/26	11.959	269.56	315.85	46.29 (LT)
INCOME FUND OF AMERICA CL F2 CUSIP: 453320822		05/19/23	04/06/26	12.510	281.98	334.90	52.92 (LT)
SMALLCAP WORLD CL F2 CUSIP: 831681820		05/22/23	01/08/26	0.451	28.08	35.16	7.08 (LT)
SMALLCAP WORLD CL F2 CUSIP: 831681820		05/22/23	04/06/26	0.468	29.13	35.49	6.36 (LT)
WASHINGTON MUTUAL INVESTORS CUSIP: 939330825		05/19/23	01/08/26	4.419	235.14	291.74	56.60 (LT)

** Please note "Realized Gain/(-)Loss" does not equal total sale proceeds minus total cost basis if any cost basis amounts are missing.

STIFEL

REALIZED GAINS/(-)LOSSES continued

Mutual Funds	Closing Transaction	Date Acquired	Date Sold	Quantity	Cost Basis	Sale Proceeds	Realized Gain/(-)Loss**
Open-End Funds							
WASHINGTON MUTUAL INVESTORS CUSIP: 939330825		05/19/23	04/06/26	4.595	244.50	291.12	46.62 (LT)
Total Mutual Funds					**$1,918.99**	**$2,355.08**	**$436.09**
Total Realized Gains/(-)Losses					**$1,918.99**	**$2,355.08**	**$436.09**
Total Net Short-Term (ST)					**$0.00**	**$0.00**	**$0.00**
Total Net Long-Term (LT)					**$1,918.99**	**$2,355.08**	**$436.09**
Total Net Other-Term (OT)					**$0.00**	**$0.00**	**$0.00**

** Please note "Realized Gain/(-)Loss" does not equal total sale proceeds minus total cost basis if any cost basis amounts are missing.

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STIFEL

Certain Definitions

"Stifel" means Stifel, Nicolaus & Company, Incorporated, Member SIPC and NYSE.

"Stifel Banks" means affiliated banks of Stifel, which may include Stifel Bank & Trust, Member Federal Deposit Insurance Corporation ("FDIC"); Stifel Bank, Member FDIC; Stifel Trust Company, National Association, Member FDIC; and Stifel Trust Company Delaware, National Association, Member FDIC. **Unless otherwise specified, products purchased from or held by Stifel in a Securities Account are not insured by the FDIC, are not deposits or other obligations of the Stifel Banks, are not guaranteed by the Stifel Banks, and are subject to investment risk, including possible loss of the principal.**

"Stifel Smart Rate Program" refers to a money market deposit account at Stifel Bank & Trust, Stifel Bank, Stifel Trust Company, N.A., or Stifel Trust Company Delaware, N.A., each an affiliate of Stifel, which is made available to eligible clients of Stifel. The deposits are insured by the FDIC, within applicable limits, and are not cash held in your Securities Account. For additional information and terms and conditions concerning these deposits, see the Stifel Smart Rate Program Disclosure, which is available at www.stifel.com/disclosures or from your Financial Advisor.

"Stifel Reserve Deposit Network" refers to a demand deposit account at Stifel Bank & Trust which is made available to eligible clients of Stifel. The deposits are insured by the FDIC, within applicable limits, and are not cash held in your Securities Account. For additional information and terms and conditions concerning these deposits, see the Stifel Reserve Deposit Network Disclosure, which is available at www.stifel.com/disclosures or from your Financial Advisor.

"Stifel Fixed Yield Program" refers to a time deposit account at Stifel Bank & Trust, Stifel Bank, Stifel Trust Company, N.A., or Stifel Trust Company Delaware, N.A., each an affiliate of Stifel, which is made available to eligible clients of Stifel. The deposits are insured by the FDIC, within applicable limits, and are not cash held in your Securities Account. For additional information and terms and conditions concerning these deposits, see the Stifel Fixed Yield Program Disclosure, which is available at www.stifel.com/disclosures or from your Financial Advisor.

"Enhanced Advisory Yield" refers to an interest rate tier assigned to certain advisory accounts with an eligible deposit account balance. For advisory accounts with balances qualifying for an Enhanced Advisory Yield, Stifel will use the balances in your deposit accounts at the end of the prior business day to determine the interest rate tier applicable to balances earning standard interest and the interest rate tier applicable to balances earning an Enhanced Advisory Yield. The rate at month-end displayed on statements is the weighted average of the standard and enhanced interest rates. Additional information, including terms and conditions, is available at www.stifel.com/disclosures/sweep-choices/sweep-choices-disclosure.

Account Disclosures

Errors and Inquiries – You should review this statement carefully and notify the Manager of the Office servicing your account of anything you believe to be incorrect. Any verbal communications should be re-confirmed in writing to protect your rights, including rights under SIPA. All statements furnished to you shall be considered accurate, complete, and acknowledged by you unless you report any inaccuracies to the Manager. Instructions and inquiries should be directed to your Financial Advisor. When making inquiries, please mention your account number. Please notify us promptly of any change of address.

Investment Objective – All clients are requested to promptly notify us of any material change in their investment objective or financial situation in order to assist us in maintaining current background and financial information.

Pricing and Rating of Securities– The pricing of securities displayed on your statement is derived from various sources and, in some cases, may be higher or lower than the price you would actually receive in the market. If we cannot obtain a price, "N/A" appears. For securities listed on an exchange or trading continually in an active marketplace, the prices reflect market quotations at the close of your statement period. For securities trading less frequently, we rely on third-party pricing services or a computerized pricing model, which may not always reflect actual market values. Similarly, some insurance product values provided by outside carriers may be valued as of a date other than the statement date. Bond ratings of securities were obtained from various rating services. There is no guarantee with respect to their accuracy. For current price quotes, please contact your Financial Advisor.

Cost Basis Information – All information provided with respect to cost basis is derived from transactions in the account or information supplied by other sources. There is no guarantee as to the accuracy of cost basis information or the profit and loss information provided for tax lots designated as noncovered. Stifel uses the first-in, first-out method when calculating the realized gain or loss on sale transactions unless a specific identification is made prior to settlement date. The gain or loss provided on your statement is informational only and should not be used for tax reporting. A 1099 including the cost basis for sale proceeds from covered tax lots will be provided after year-end for tax reporting. Please inform your Financial Advisor if a cost basis is not accurate.

Transaction Dates – All securities transactions are reflected on a trade date basis. Settlement of trades will normally occur in two business days (T+1 = trade date plus one business day) unless stated differently on your confirmation.

Custody of Securities – Securities held by Stifel, Nicolaus & Company, Incorporated for you, but which are not registered in your name, may be commingled with identical securities being held for other clients by our Correspondent, the Depository Trust Company, or in similar systems.

Assets Held Away – You may purchase certain assets through Stifel, which will be held at a custodial institution other than Stifel. Where available, we include information about these assets on your statement. The custodial institution is responsible, however, for providing year-end tax reporting information (Form 1099) and separate periodic statements, which may vary from the information included on your Stifel statement because of different reporting periods. Your Stifel statements may also reflect other assets "not held" at Stifel, in addition to those held by a custodial institution. The value and nature of these investments is generally provided by you. Stifel does not guarantee the accuracy of the information with respect to the value of these investments as reflected on your statement. Assets held away are not covered by Stifel SIPC.

Estimated Annual Income and Yields – Estimated annual income and yields are calculated by annualizing the most recent distribution and do not reflect historical experience or project future results. The yield information for the money market funds is based on historical performance; future yields will fluctuate. These figures have been obtained from sources believed to be reliable, but no assurance can be made as to accuracy. Before investing in any of these funds, carefully read the prospectus, which is available through your Financial Advisor.

Order Routing and Payment for Order Flow – In order to access a wide variety of execution venues, the firm does participate in the maker/taker model. Certain exchanges and other trading centers to which the firm routes equities and options orders have implemented fee structures under which broker-dealer participants may receive rebates on certain orders. Under these fee structures, participants are charged a fee for orders that take liquidity from the venue and provided a rebate for orders that add liquidity to the venue. Rebates received by the firm from a venue during any time period may or may not exceed the fees paid by the firm to the venue during that time period. Fees and/or rebates from all venues are subject to change. Stifel will provide customers additional information regarding average net fees/rebates paid/received upon written request. For venues from which Stifel receives a rebate, Stifel is considered to be receiving payment for order flow.

Stifel monitors the performance of competing market centers and routes orders to those that seek competitive executions and complete transactions on a timely basis at a reasonable cost. Whenever possible, Stifel routes orders to market centers that offer, through automated systems, an opportunity for price improvement to the client. Held market orders received and entered prior to 9:28 a.m. Eastern will be routed to market centers that will attempt to execute at the opening price on the listing exchange.

Additional information will be provided upon written request, and certain order routing information is available online at www.stifel.com/disclosures/best-execution. On request of a customer and at no fee, Stifel will disclose to such customer the identity of the venue to which such customer's orders were routed for execution in the six months prior to the request, whether the orders were directed orders or non-directed orders, and the time of the transactions, if any, that resulted from such orders. Orders may be routed and executed internally through Stifel's trading desk. In such instances, Stifel stands to share in 100% of remuneration received (in the case of orders executed as agent) or profits or losses generated (in the case of orders executed as principal) as a result of internalizing such orders. Customers may mail their inquiries to: Stifel – Attn: Equity Trading Compliance, 501 North Broadway, St. Louis, Missouri 63102.

Tax Information – Although your statement may describe certain items as Federally tax-exempt, this is for information purposes only. When reporting your taxes, please rely exclusively on the substitute Form 1099 you will receive from us after year-end for your taxable accounts. (For Retirement Accounts, Form 1099R will report distributions from the account rather than income and dividends or proceeds from sales.)

STIFEL

Account Disclosures Continued

SIPC Protection – Stifel is a member of the Securities Investor Protection Corporation (SIPC). SIPC coverage protects securities customers of its members up to $500,000 (including $250,000 for claims for cash). An explanatory brochure is available upon request or at www.sipc.org, or investors may contact SIPC at (202) 371-8300. Stifel has purchased additional securities coverage of $149,500,000 and cash coverage of $900,000 for a total of $150,000,000 of securities coverage and $1,150,000 of cash coverage, subject to the terms and conditions of the policy, with an aggregate limit of $300,000,000. (For more information, visit: www.stifel.com/disclosures/asset-protection.) This coverage does not protect against market losses and does not cover securities not held by Stifel.

Margin Accounts – If you have a margin account, this is a combined statement of your margin account and special memorandum account ("SMA") maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the ("SMA") as required by Regulation T is available for your inspection upon request. If you have applied for margin privileges and have been approved, you may borrow money from Stifel in exchange for pledging assets in your account as collateral for any outstanding margin loan. The amount you may borrow is based on Regulation T, Stifel's internal policies, and the value of securities in your margin account. Securities held in a margin account are identified by the word "margin" on your statement. Stifel reserves the right to limit margin purchases and short sales and to alter its margin requirements and due dates for house or other margin calls in accordance with the Firm's guidelines, market conditions, and regulatory margin requirements.

Margin Account Interest Charges – The margin interest period includes the second to last day of the prior statement period through the third day prior to the last day of the current statement period. The margin interest charge is computed by multiplying the rate of interest by the average net daily settled debit balance and a fraction, the numerator of which is the number of days the debit balance existed, and the denominator of which is three hundred sixty (360). The rate of interest is determined by the cost of borrowing money and is subject to change without notice. The average net daily settled debit balance includes any settled credit and settled debit balances in your cash and margin accounts during the period. Please review the "Statement of Credit Terms" you have already received for further information.

Fully Paid Lending Participants –Without waiving any rights given to you, it is understood and agreed that the provisions of the Securities Investor Protection Act of 1970 may not protect the lender with respect to loaned securities hereunder and that, therefore, the collateral held for you may constitute the only source of satisfaction of Stifel's obligations in the event Stifel fails to return the loaned securities.

Late Charges – If transactions in your account result in a debit balance in your cash account and you do not make payment by the settlement date, you may be subject to interest charges.

Free Credit Balances – Customer Free Credit Balances may be used in this Firm's business subject to the limitations of 17CFR Section 240, 15c3-3 under The Securities Exchange Act of 1934. You have the right to receive from us in the course of normal business operations, upon demand, the delivery of: a) any Free Credit Balances to which you are entitled, b) any Fully Paid Securities to which you are entitled, c) any Securities purchased on margin upon full payment of any indebtedness to us. If you participate in Cash Management Accounts, the payment to you of a Free Credit Balance may be subject to the cancellation of any commitment made in respect to your account for the payment of checks, automated clearing house (ACH) payments, ATM Card or Point of Sale transaction charges, or other debit card transactions.

Option Accounts – 1) Commissions and other charges related to the execution of option transactions have been included on confirmations for such transactions, which have already been sent to you, and copies of confirmations are available upon request; 2) should you have any changes in your investment objective or current financial situation, you should advise your investment professional immediately; and 3) assignment notices for option contracts are allocated among client short positions pursuant to an automated procedure that randomly selects from all client short option positions those contracts that are subject to assignment, which includes positions established on the day of assignment. Additional information pertaining to the procedures used for random selection is available upon request.

Complaints – Complaints relating to your account(s) may be directed to Stifel, Legal Department, 501 North Broadway, St. Louis, Missouri 63102 or by phoning (800) 488-0970 or (314) 342-2000.

Lost Certificates – In the event your statement indicates that securities were delivered out of your account in certificate form and you have not received them, it is understood that you will notify Stifel immediately in writing. If written notification is received within 120 calendar days after the delivery date, as reflected on your statement, the certificate will be replaced free of charge. Thereafter, a fee for replacement may apply.

Dividend Reinvestment – (Optional) The dollar amount of Mutual Fund distributions, Money Market Fund income, or dividends on other securities shown on your statement may have been reinvested into additional shares. You will not receive confirmations for these reinvestment transactions. However, information pertaining to these transactions which would otherwise appear on confirmations will be furnished to you upon written request. In dividend reinvestment transactions, Stifel may act as your agent and receive payment for order flow. The source and nature of such payment will be furnished to you upon written request to Stifel or your introducing firm. If Stifel is currently a market maker in the eligible security, Stifel will purchase, as principal for you, additional shares at the opening market price.

Stifel Information – A Statement of Financial Condition of Stifel, Nicolaus & Company, Incorporated is available for your inspection at any of our offices, or a copy will be mailed to you upon request.

Investor Education and Protection – Under the Public Disclosure Program, the Financial Industry Regulatory Authority ("FINRA") provides certain information regarding the disciplinary history of FINRA members and their associated persons via FINRA's BrokerCheck Hotline (toll-free (800) 289-9999) or on the FINRA website at www.finra.org, including an investor brochure that includes information describing FINRA BrokerCheck. Stifel, Nicolaus & Company, Incorporated is registered with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board ("MSRB"). Additional information may be obtained from the MSRB website at www.msrb.org, including an investor brochure that is posted on the website describing the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

ERISA Section 408(b)(2) Notice – For Service Provider Fee Disclosures under ERISA 408(b)(2), please see www.stifel.com/disclosures/ERISA. Please direct any questions you may have to your Financial Advisor.

Notification of Change in Circumstances and Availability of Investment Advisory Disclosure Brochures – In the event that there are any material changes in your financial situation, investment objective(s), risk tolerance, or instructions regarding your account(s), please promptly report such changes to your Financial Advisor to ensure that your investment advisory accounts are being managed based on the most current information. You should review Stifel's Form ADV Part 2A (Disclosure Brochure) for information and disclosures relating to Stifel's investment advisory services (available at: www.stifel.com/disclosures/investment-advisory-services/program-disclosures), including (but not limited to) a discussion of the various conflicts of interest to which our firm may be subject in the provision of investment advisory services to you.