



HPLD FOUNDATION BOARD OF DIRECTORS

Regular Session

May 18th, 2020

3:00 PM

District Support Services

2650 W 29th St Greeley, CO 80634

This is a VIRTUAL MEETING via GoToMeeting. You may join the meeting using the following link:

<https://global.gotomeeting.com/join/557963285>

1.0 OPENING OF MEETING

- 1.1** Roll Call and Pledge of Allegiance
- 1.2** Approval of Agenda (Action)
- 1.3** Approval of Minutes (Action)
 - A. February 10, 2020 Regular Session
- 1.4** Public Comment

2.0 ITEMS FOR ACTION / INFORMATION

- 2.1** Introduction of the 2020 Writer in Residence (Information)
- 2.2** Bylaws Amendments (Action)
- 2.3** MOU with HPLD (Action)
- 2.4** Nomination of New Members (Action)
- 2.5** Funding Distribution Process (Action)

3.0 FINANCE REPORT – Natalie Wertz, Finance Manager

- 3.1** Review of Foundation 990 and Audit (Action)

4.0 FOUNDATION REPORT – Abby Yeagle, Foundation Director

- 4.1** Writer in Residence Update
- 4.2** Friends Update
- 4.3** Rebrand and Website

5.0 BOARD COMMENTS

6.0 ADJOURNMENT



HPLD FOUNDATION
DRAFT: REGULAR SESSION
February 10th, 2020
Farr Regional Library
1939 61st Ave Greeley, CO 80634
3:30 PM

1.0 OPENING OF MEETING

Meeting Called to Order at 3:34PM

1.1 Roll Call

Present: John Damsma, Gerri Holton, Joyce Smock, Mary Roberts (arrived at 4:18PM),
Andrea Kaumann, Mark Moody
Absent: Lindsay Porter, Caleb Jackson
Staff: Abby Yeagle Foundation Director, Matthew Hорт Executive Director, Natalie
Wertz Finance Manager, Niamh Mercer Development Associate
Public: Laura Brashear, Kenneth Poncelow

1.2 Pledge of Allegiance

1.3 Approval of Agenda (Action)

Motion: Director Smock moved to approve the agenda as presented.
Second: Vice Chair Holton
Vote: Unanimously approved 5;0

1.4 Approval of Minutes (Action)

- A. November 4, 2019 Executive Session
- B. November 4, 2019 Regular Session

Motion: Director Holton moved to approve the November 4, 2019 Executive Session and
Regular Session minutes as presented.
Second: Director Moody
Discussion: Director Smock asked Finance Manager Wertz to review item 2.6 of the
November 4, 2019 Regular Session agenda. Wertz reviewed the previous discussion
dictated in the minutes.
Vote: Unanimously approved 5;0

1.5 Public Comment

No public comment.

2.0 ITEMS FOR ACTION / INFORMATION

2.1 2019 Writer in Residence Report

Foundation Director Yeagle informed the Board that the 2020 application opened on
January 6 and will close on March 9. 2019 Writer in Residence Laura Brashear thanked
the Board for the opportunity to serve as the Foundation's Writer in Residence.
Brashear was the first resident to experience the nine-month extension. During her
residency Brashear worked on her novel *Moving Beyond Hallways*. Brashear recently



rewrote sections of the novel from her point of view to share her story with other caretakers, as well as families moving through grief. Brashear implemented a Teen Journaling program at Fort Lupton School and Library to help teens journal through their emotions, and a series of NaNoWriMo (National Novel Writing Month) write-ins at Carbon Valley Regional Library. Brashear has begun to work on a query for her novel and hopes to contact publisher soon. Brashear noted that she enjoyed working with HPLD and the Foundation, especially on her programming and the Signature Author Fundraiser.

Chair Damsma asked if Brashear would share a draft of the novel when possible. Brashear noted that she is open to sharing a beta version of her novel with the Foundation.

Director Smock asked if Brashear had any advice for the next resident. Brashear shared that the best laid plans never work out how you expect.

The Board thanked Brashear for her service and asked to receive links to her website and social media accounts.

2.2 Introduction of New Board Members

Due to weather, the February 4, 2019 onboarding was rescheduled. Foundation Director Yeagle will conduct one on one sessions with each new member, dates to be determined. Present, new Board members Andrea Kaumann and Mark Moody introduced themselves to the Board. Both thanked the Board for the opportunity to serve their community.

2.3 Election of Officers (Action)

Motion: Vice Chair Holton moved to re-elect John Damsma as Chair.

Second: Director Kaumann

Vote: Unanimously approved 5;0

Motion: Director Moody moved to re-elect Gerri Holton as Vice Chair.

Second: Director Kaumann

Vote: Unanimously approved 5;0

Motion: Director Kaumann moved to elect Joyce Smock as Secretary/Treasurer

Second: Director Moody

Vote: Unanimously approved 5;0

2.4 Selection of Committees (Action)

Finance: Secretary/Treasurer Smock, additional members to be determined.

Nomination/Selection: Chair Damsma, Secretary/Treasurer Smock

Bylaws and Policy: Director Moody, Chair Damsma, additional members to be determined.

Fundraising Committee: Vice Chair Holton, additional members to be determined.

Friends Task Force: Director Kaumann, additional members to be determined.

Motion: Director Kaumann moved to accept the committee members with additional members to be determined.



Second: Director Holton

Vote: Unanimously approved 5;0

2.5 2020 Meeting Schedule (Action)

Motion: Secretary/Treasurer Smock moved to accept the 2020 Meeting Schedule as presented.

Second: Vice Chair Holton

Vote: Unanimously approved 5;0

2.6 Distribution of Funds to District (Action)

Foundation Director Yeagle reviewed that previous Boards had determined that staff should not solicit the Board for funding as they felt that the District had enough funding for all projects. Because of this, the Foundation is unable to distribute Board designated funds to the District. Yeagle asked that the Board create a process to determine how Board designated funds would be distributed to the District.

Finance Manager Wertz noted that \$10,000 could be distributed at this time.

Foundation Director Yeagle suggested that the Finance committee could meet to discuss the issue.

Chair Damsma asked that the Finance Committee meet to discuss the Distribution of Foundation Funds to the District and report back at the next meeting.

3.0 FINANCE REPORT – Natalie Wertz, Finance Manager

Director Roberts arrived at 4:18PM.

Finance Manager Wertz reviewed the Foundation's 2019 and current finances. Wertz noted that significant portions of the Foundation's income are from events like the Signature Author Series Fundraiser, Links for Literacy and Colorado Gives Day.

Chair Damsma asked Finance Manager Wertz to explain the Foundation's earnings on investments to the Board's new members. Wertz explained that the Foundation's investments are in a variety of mutual funds and that as a 501(c)3, the Foundation is less restricted in its investments compared to the District. Stifel Investment Services manages the portfolio. Stifel meets with Wertz and the Finance committee to suggest changes, the committee recommends changes to the Board.

Chair Damsma asked the Finance committee to review the Foundation's investments at their next meeting.

Chair Damsma asked Director Roberts to join the Finance committee, Director Roberts agreed.

4.0 FOUNDATION DIRECTOR'S REPORT – Abby Yeagle, Foundation Director

4.1 2019 Overview

Foundation Director Yeagle directed the Board to the 2019 Foundation Summary, and 2019 Foundation Photo Review. Yeagle noted that the financials are unaudited, and that the Board would receive audited financials in the second quarter.

4.2 2020 Calendar



Foundation Director Yeagle reviewed the 2020 calendar. The Foundation will focus on the creation of a Friends group, awareness and the Innovation Center capital campaign. The Board asked for an acronym guide.

4.3 Friends Update

Foundation Director Yeagle reviewed the Friends survey. Some of the most popular potential benefits included book sale benefits, Signature Author Series benefits, and a behind the scenes tour of libraries. Yeagle will use this survey and work with District staff to shape membership levels. Yeagle reviewed the Friends goal planning sheet which outlines the Friends process. Foundation staff will complete a volunteer management training with Spark the Change Colorado and external interviews with other libraries with Friends and volunteer groups.

4.4 Foundation Rebrand

Foundation Director Yeagle shared mock-ups of potential, new Foundation logos. Yeagle noted that they are intentionally similar, but distinct from the District's logo and marketing. Chair Damsma asked Director Kaumann to meet with staff to discuss the Foundation rebrand and Friends membership levels. The Board agreed that they liked the direction of the third logo option. Foundation Director Yeagle noted that she would provide additional samples at the next meeting.

5.0 BOARD COMMENTS

Director Moody shared that he looks forward to serving on the Board. Moody also noted that he would like the District to consider accepting AIMS student IDs across the District. Moody stated that the Friends and volunteers should collaborate with AIMS.

Director Kaumann shared an excerpt from a magazine (cake pans for check-out at libraries) that highlighted the change in public perception of what libraries offer to the public. Encouraged the Board to think beyond books.

Director Roberts thanked the Board for a well-run meeting and the staff for their work.

Secretary/Treasurer Smock noted the wealth of information in the Board packet and welcomed the new members to the Board.

Vice Chair Holton also noted that the Board packet was detailed and thorough.

Chair Damsma welcomed the new members, encouraged teamwork and new opinions and noted that this is an exciting time for the new Board members.

6.0 ADJOURNMENT

Motion: Director Roberts

Second: Director Moody

Vote: Unanimously passed 6;0

Meeting Adjourned at 4:51PM

HPLD FOUNDATION

BOARD OF DIRECTORS COMMUNICATION

Meeting date: May 18, 2020
Type of item: Action
Subject : Bylaws Amendments
Presented by: Foundation Bylaw and Policy Committee
Recommendation: Adopt the proposed revisions

Background

Following discussions with High Plains Library District’s Board of Trustees and legal counsel about the composition of the Foundation’s Board of Directors, the Foundation’s Bylaws and Policy Committee has proposed adjustments to the Foundation’s Bylaws. The primary change requires two HPLD Trustees to serve on the Foundation Board (instead of five) and requires these two Trustees to serve as Chair and Vice Chair of the Foundation Board. Additional clarifying revisions are also proposed (see below).

Recommended Revisions

Section 2 Number and Tenure of Board *The second sentence shall be deleted and replaced with:*

A MINIMUM OF TWO (2) SHALL BE CURRENT MEMBERS OF THE HIGH PLAINS LIBRARY DISTRICT (HEREINAFTER REFERRED TO “HPLD”) BOARD OF TRUSTEES AND THE REMAINING DIRECTORS SHALL BE APPOINTED FROM THE COMMUNITY AT LARGE.

Section 6 Voting Procedures *The first sentence shall be amended as follows:*

Fifty-five percent (55%) of the Board of Directors, ~~one~~ TWO of whom must be ~~an~~ officerS shall constitute a quorum...

Section 10 Powers *Add the following prior to the current first sentence:*

THE CORPORATION SHALL BE RESPONSIBLE FOR VISIONING, PLANNING AND ORGANIZING FUNDRAISING EVENTS AND OPPORTUNITIES, AS WELL AS COLLECTING AND TRANSFERRING DONATIONS IN SUPPORT OF THE HPLD. PROGRAMMING FOR THE HPLD IS THE SOLE RESPONSIBILITY OF THE HPLD.

ARTICLE IV-OFFICERS, shall be amended as follows:

Section 5 Chairman *Add the following after the current last sentence.*

THE CHAIRMAN SHALL BE A CURRENT MEMBER OF THE HPLD BOARD OF TRUSTEES.

Section 6 Vice-Chairman *Add the following after the current last sentence.*

THE VICE-CHAIRMAN SHALL BE A CURRENT MEMBER OF THE HPLD BOARD OF TRUSTEES.

ARTICLE VIII WAIYER OF NOTICES, shall be amended as follows:

Amend: ARTICLE VIII WAIVER OF NOTICES

HPLD FOUNDATION

BOARD OF DIRECTORS COMMUNICATION

Meeting date: May 18, 2020
Type of item: Action
Subject: MOU between HPLD and the Foundation
Presented by: Bylaws and Policy Committee
Recommendation: Approval of MOU as proposed

Background

In compliance with Agreement 14 in the MOU between HPLD and the Foundation that “the Library and Foundation agree that this Agreement will be reviewed on annual basis”, the Foundation Board has reviewed the MOU and is proposing the following revisions.

Revisions

Introduction

Change the IRS designation to reflect the Foundation’s current status as a 509(a)1 non-profit organization.

Agreement 12

Add “literary programs” as an approved area for fund disbursements. Add that the percentage of annual disbursements will be “mutually agreed upon” to ensure both parties are aware of disbursements. Remove reference to “endowment” funds.

Agreement 13 Programming

Add an agreement which states:

“HPLD will be responsible for all programming and management of the District and may provide additional volunteer and staff support in furtherance of Foundation fundraising activities. “

Recommendation

It is the recommendation of Bylaws and Policy Committee that the Foundation Board approve the proposed revisions.



Foundation Request for Support

Do you have an idea that will change the lives of our patrons and impact our community? The Foundation is here to support your vision. Before pursuing grants, sponsorship, or the use of endowment funds, the Foundation needs some more information about your project. Please fill out the following form and send to the Foundation (foundation@highplains.us). If you have any questions, feel free to reach out to Abby (ayeagle@highplains.us 970-506-8565) or schedule a meeting with us.

1. Project Title

2. Project Description

Please include a summary of the project, including if this is a new project or an expansion on an existing project. Include any relevant background or history.

3. Team Information

Please identify who is/will be involved in the project. List all staff involved, your supervisor (you must have approval from your supervisor before submitting form), and any community partners that are involved or that you will pursue. You will also need to designate a Program Lead who will be the main point of contact for the Foundation.

Type	Name	Phone	Email	Address	Notes
Program Lead					
Team Member					
Team Member					
Community Partner					
Community Partner					
Department Supervisor					
Other					

4. What area does the project cover?

Please highlight which funding focus area the project falls under and explain how. If more than one, rate as primary and secondary.

- a. Early Literacy
- b. STEM/STEAM
- c. Education/Lifelong Learning
- d. Community Health/Engagement
- e. Job Skills
- f. Social Change
- g. Event
- h. Other (please explain)

5. Which department / location(s) will the program take place?

6. Who is the target audience?

Please describe the audience the project will reach. Include demographic information you have gathered about this audience.

7. Why do HPLD patrons and community members need this program/project? How will they benefit?

8. List the goals and/or anticipated outputs and measurable outcomes for the project.

9. Which HPLD Strategic Plan strategy does the proposed project align with? Which tactic does it utilize?

10. Budget - Impact

How does this project fall outside of your department's budget?

11. Budget – Use of Funds

How much are you requesting? How will funds requested be used? Please include full details of items to be purchased as an attachment.

12. Estimated Timeline

Please outline the anticipated timeline including any preparation, start date, benchmarks, and completion (if applicable).

Project Budget

Please complete the attached budget sheet with all costs associated with the project. Include the District's contributions and any estimates of in-kind contributions. Please include any explanations of budgeted items / the duration of the budget in the narrative section.

	Projected Budget	HPLD Contribution
Personnel		
Consumable Supplies		
Printing / Marketing		
Other (please explain)		
Total		

Budget Narrative

**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 April 30, 2020
33.3%
prepared May 8, 2020

	Jan. - April Actual	Jan. - April Budget	Variance Favorable (Unfavorable)	% of YTD Budget	YTD Actual	Annual Budget	Variance Favorable (Unfavorable)	% of Annual Budget
REVENUES								
Donations - Restricted	500	3,333	(2,833)	15%	500	10,000	(9,500)	5%
Donations - Unrestricted	4,716	8,000	(3,284)	59%	4,716	24,000	(19,284)	20%
Earnings on investments	(27,992)	8,000	(35,992)	-350%	(27,992)	25,000	(52,992)	-112%
Special Events Income	763	-	763	#DIV/0!	763	78,500	(77,737)	1%
Grant revenue	-	10,000	(10,000)	0%	-	45,000	(45,000)	0%
Other income	83	1,000	(917)	8%	83	3,500	(3,417)	2%
Total revenues	(21,930)	30,333	(52,263)	-72%	(21,930)	186,000	(207,930)	-12%
EXPENSES								
Professional Fees	2,070	2,000	(70)	104%	2,070	3,000	930	69%
Contract Services	1,000	6,000	5,000	17%	1,000	27,800	26,800	4%
Special Events Expenses	500	500	-	100%	500	36,800	36,300	1%
Operations	268	3,000	2,732	9%	268	41,300	41,032	1%
HPLD Foundation Grants	-	4,000	4,000	0%	-	20,000	20,000	0%
Travel and Meetings	-	1,500	1,500	0%	-	2,500	2,500	0%
Capital Campaign	-	-	-	#DIV/0!	-	20,000	20,000	0%
Total expenses	3,838	17,000	13,162	23%	3,838	151,400	147,562	3%
Increase (Decrease) in Net Assets	(25,768)	13,333	(39,101)		(25,768)	34,600	(60,368)	

High Plains Library District Foundation

STATEMENT OF ACTIVITY

January - April, 2020

	TOTAL
Revenue	
43400 Donations	
43450 Restricted Donations	500.00
43451 UnRestricted Donations	4,378.63
43452 Vacation Donations	337.20
Total 43400 Donations	5,215.83
47000 Sales	10.00
47008 Book Sales - Foundation	73.25
Total 47000 Sales	83.25
47200 Special Events Income	
47250 Colorado Gives Day	762.81
Total 47200 Special Events Income	762.81
47500 Earnings on Investments	-29,883.03
47600 Interest and Dividend Income	1,890.70
Total Revenue	\$ -21,930.44
GROSS PROFIT	\$ -21,930.44
Expenditures	
62100 Contract Services	
62110 Accounting Fees	1,657.82
62140 Legal Fees	412.50
Total 62100 Contract Services	2,070.32
62800 Special Events Expense	
62840 Writers in Residence	1,000.00
62890 Links for Literacy	500.00
Total 62800 Special Events Expense	1,500.00
63800 Meeting Expenses	66.99
65000 Operations	
65020 Postage, Mailing Service	25.50
65040 Supplies	105.21
Total 65000 Operations	130.71
65100 Other Types of Expenses	70.00
Total Expenditures	\$3,838.02
NET OPERATING REVENUE	\$ -25,768.46
NET REVENUE	\$ -25,768.46

High Plains Library District Foundation

STATEMENT OF FINANCIAL POSITION

As of April 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
10000 FirstBank	5,586.46
11000 Investments	
11001 Stifel Nicolaus	448,640.36
11002 Colotrust	64,128.72
Total 11000 Investments	512,769.08
Total Bank Accounts	\$518,355.54
Total Current Assets	\$518,355.54
TOTAL ASSETS	\$518,355.54
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 UnEarned Revenue	13,700.00
Total Other Current Liabilities	\$13,700.00
Total Current Liabilities	\$13,700.00
Total Liabilities	\$13,700.00
Equity	
30000 Opening Balance Equity	422,382.74
32000 Unrestricted Net Assets	108,041.26
Net Revenue	-25,768.46
Total Equity	\$504,655.54
TOTAL LIABILITIES AND EQUITY	\$518,355.54

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.

A For the 2019 calendar year, or tax year beginning _____, **and ending** _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization High Plains Library District 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 ** - ***0136 E Telephone number 970-506-8566 G Gross receipts\$ 233,520
F Name and address of principal officer: Abby Yeagle		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number ▶
J Website: ▶ www.MyLibrary.us/foundation		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> 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 cultivate information, inspiration, and entertainment for our community by raising funds for the High Plains Library District.		
	2 Check this box <input type="checkbox"/> 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 2019 (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, line 39	7b	0
Revenue		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	79,061	97,476
	9 Program service revenue (Part VIII, line 2g)	3,081	3,561
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-15,788	94,031
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,591	14,657
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	76,945	209,725
Expenses			
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	68,367	38,155
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	39,495	40,438
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 216		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	21,494	23,092
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	129,356	101,685
	19 Revenue less expenses. Subtract line 18 from line 12	-52,411	108,040
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	423,464	539,199
	21 Total liabilities (Part X, line 26)	1,082	8,777
	22 Net assets or fund balances. Subtract line 21 from line 20	422,382	530,422

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 Abby Yeagle	Date _____
	Type or print name and title Foundation Director	

Paid Preparer Use Only	Print/Type preparer's name D. Alan Holmberg, CPA	Preparer's signature _____	Date 05/05/20	Check <input type="checkbox"/> if self-employed PTIN *****
	Firm's name ▶ Anderson & Whitney, P.C.	Firm's EIN ▶ ** - ***6028		
	Firm's address ▶ 5801 W 11th St Ste 300 Greeley, CO 80634	Phone no. 970-352-7990		

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
To cultivate information, inspiration, and entertainment for our communities by raising funds for 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 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 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 \$ **68,402** including grants of \$ **38,155**) (Revenue \$ **3,561**)
The High Plains Library District 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 **68,402**

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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		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? <i>If "Yes," complete Schedule C, Part II</i>		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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	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? <i>If "Yes," complete Schedule D, Part VI</i>		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? <i>If "Yes," complete Schedule D, Part VII</i>	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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i> (see instructions)		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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see 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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	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		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		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? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> (see instructions)	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? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	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	
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	
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? <i>If "No," provide an explanation on Schedule O</i>	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 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

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

Table with columns for line numbers (1a, 1b, 2-9), a column for '8', and columns for 'Yes' and 'No'. Rows include questions about voting members, family relationships, management delegation, significant changes, asset diversions, members/stockholders, meeting documentation, and officer reachability.

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

Table with columns for line numbers (10a-16b), a column for '8', and columns for 'Yes' and 'No'. Rows include questions about local chapters, written policies, conflict of interest, whistleblower, document retention, compensation review, and joint ventures.

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.
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 2650 W 29th Street Greeley

CO 80631 970-506-8566

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 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 and/or Box 7 of Form 1099-MISC) 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 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 per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Abby Yeagle	40.00									
Foundation Director	0.00			X			0	40,438	0	
(2) John Damsma	1.00									
Chairman	0.00	X		X			0	0	0	
(3) Gerri Holton	1.00									
Vice-Chairman	0.00	X		X			0	0	0	
(4) Caleb Jackson	1.00									
Director	0.00	X					0	0	0	
(5) Andrea Kaumann	1.00									
Director	0.00	X					0	0	0	
(6) Mark Moody	1.00									
Director	0.00	X					0	0	0	
(7) Lindsay Porter	1.00									
Director	0.00	X					0	0	0	
(8) Mary Roberts	1.00									
Director	0.00	X					0	0	0	
(9) Joyce Smock	1.00									
Secretary/Treasurer	0.00	X		X			0	0	0	
(10)										
(11)										

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								40,438		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								40,438		

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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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

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

		(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	1a 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	97,476			
	g Noncash contributions included in lines 1a-1f	1g	\$ 40,438			
	h Total. Add lines 1a-1f		97,476			
	Program Service Revenue	2a <u>Used Book Sales</u>	Business Code	3,561	3,561	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			3,561			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		94,031	94,031		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6b Less: rental expenses				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales exps.	7b			
	c Gain or (loss)	7c				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		38,452			
		b Less: direct expenses	8b	23,795		
c Net income or (loss) from fundraising events			14,657			
9a Gross income from gaming activities. See Part IV, line 19						
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances						
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		209,725	97,592	0	0	

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

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	38,155	38,155		
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	40,438	20,219	20,219	
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				
c Accounting	7,127		7,127	
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 Schedule O.)	13,773	10,028	3,745	
12 Advertising and promotion	150		150	
13 Office expenses	299		299	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	1,527		1,527	
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 Colorado Gives Day	216			216
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	101,685	68,402	33,067	216
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 <input type="checkbox"/> 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	23,239	1	19,213	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	15	3	633	
	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		400,210	12	519,353
	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)		423,464	16	539,199	
Liabilities	17 Accounts payable and accrued expenses	1,082	17	4,077	
	18 Grants payable		18		
	19 Deferred revenue		19	4,700	
	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			25	
	26 Total liabilities. Add lines 17 through 25		1,082	26	8,777
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions		422,382	27	530,422
	28 Net assets with donor restrictions			28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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		422,382	32	530,422
33 Total liabilities and net assets/fund balances		423,464	33	539,199	

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	209,725
2	Total expenses (must equal Part IX, column (A), line 25)	2	101,685
3	Revenue less expenses. Subtract line 2 from line 1	3	108,040
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	422,382
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	530,422

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? 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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	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		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2019

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.**

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

Name of the organization High Plains Library District Foundation	Employer identification number **-***0136
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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 or 990-EZ).)
- 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 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 in 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?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")		67,644	102,057	79,061	97,476	346,238
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		67,644	102,057	79,061	97,476	346,238
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						346,238

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4		67,644	102,057	79,061	97,476	346,238
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		24,605	66,753	15,788	94,031	201,177
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						547,415
12 Gross receipts from related activities, etc. (see instructions)					12	190,887
13 First five 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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	63.25 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	73.14 %
16a 33 1/3% support test—2019. 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 ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test—2018. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2019. 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 ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2018. 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 ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 in 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 five 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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

- 19a **33 1/3% support tests—2019.** 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—2018.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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).</i>		
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?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

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 in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?	X	
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	X	
3	By reason of the relationship described in (2), 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	X	

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	<input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c	<input checked="" type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>		
2	Activities Test. Answer (a) and (b) below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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 those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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 1-1/2% 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 .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 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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, 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 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; 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 Foundation supports the High Plains Library District through grants and other funding sources.

SCHEDULE D (Form 990)

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

2019

Open to Public Inspection

Name of the organization

High Plains Library District Foundation

Employer identification number

** - ***0136

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.

Table with 3 columns: Question number, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

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

Table with 3 columns: Question number, Description, and Held at the End of the Tax Year. Includes questions 1-9 regarding 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.

Table with 3 columns: Question number, Description, and Amount. Includes questions 1a-1b and 2 regarding art and historical treasures.

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 on 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	378,804	380,380	298,614	241,282	247,811
b Contributions	5,695	18,627	15,013	35,248	
c Net investment earnings, gains, and losses	94,031	-15,788	66,753	24,605	-6,529
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	478,530	378,804	380,380	298,614	241,282

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment **▶ 100.00 %**
 - 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 | | X |
| (ii) Related organizations | | X |
| 3b | | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 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, column (B), line 10c.)

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 Stifel Nicolaus Account	478,530	Market
(A) Colotrust Account	40,823	Market
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	519,353	

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. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

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, col. (B) line 15.)	

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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	233,520
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		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	23,795	
e	Add lines 2a through 2d		2e	23,795
3	Subtract line 2e from line 1		3	209,725
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	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	209,725

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	125,480
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	23,795	
e	Add lines 2a through 2d		2e	23,795
3	Subtract line 2e from line 1		3	101,685
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	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	101,685

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 V, Line 4 - Intended Uses for Endowment Funds

The Board designated endowment funds are used to support the High Plains Library District.

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

Direct expenses of fundraising \$ 23,795

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Direct expenses of fundraising \$ 23,795

**SCHEDULE G
(Form 990 or 990-EZ)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

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.

2019

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization **High Plains Library District
Foundation**

Employer identification number
**** - ***0136**

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 non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a 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?		(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
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
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.

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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
		<u>Links/Literacy</u> (event type)	<u>The Signature A</u> (event type)	<u>None</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	31,313	7,139	38,452
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	31,313	7,139	38,452
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	19,195	4,600	23,795
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				14,657

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))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> 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 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.

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**SCHEDULE I
(Form 990)**

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.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

**High Plains Library District
Foundation**

Employer identification number

****-***0136**

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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	High Plains Library District	**--***0357 GOV		30,587	7,568		Supplies	
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

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.

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

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

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**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **High Plains Library District
Foundation**

Employer identification number
**** - ***0136**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art— Works of art				
2 Art— Historical treasures				
3 Art— Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Donated Service) <input checked="" type="checkbox"/>	X	1	40,438	Actual cost
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Schedule M - Supplemental Information

In-kind donation is the amount of salary paid to the executive director of the High Plains Library District Foundation by the High Plains Library District.

SCHEDULE O
(Form 990 or 990-EZ)

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 990-EZ.

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

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization **High Plains Library District
Foundation**

Employer identification number
**** - ***0136**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
The 990 for the High Plains Library District 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, Line 12c - Enforcement of Conflicts Policy
All Board of Directors are required to remain independent. All Board of
Directors are required to sign a conflict of interest statement when
becoming a member of the board.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
High Plains Library District 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 website.

Form 990, Part IX, Line 11g - Other Fees for Services

Description

	Tot/Prog Service	Mgt & General	Fundraising
--	------------------	---------------	-------------

Membership

	\$ 399	\$ 148	\$ 0
--	--------	--------	------

Outside Contract Services

	\$ 9,629	\$ 3,597	\$ 0
--	----------	----------	------

Total

	\$ 10,028	\$ 3,745	\$ 0
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Name of the organization

Employer identification number

High Plains Library District

** - ***0136

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Direct expenses of fundraising \$ 23,795

Direct expenses of fundraising \$ -23,795

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2019
Open to Public Inspection

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

Department of the Treasury
Internal Revenue Service

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

**High Plains Library District
Foundation**

Employer identification number
****-***0136**

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

(1)	(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
(1)					
(2)					
(3)					
(4)					
(5)					

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.

(1)	(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
(1)	High Plains Library District 2650 W 29th Street Greeley CO 80634 EIN: **-*0357			509A1	6	N/A		X
(2)							
(3)							
(4)							
(5)							

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

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 alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

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	No
(1)									
(2)									
(3)									
(4)									

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.

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to related organization(s)	<input checked="" type="checkbox"/>	
c Gift, grant, or capital contribution from related organization(s)		<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for related organization(s)		<input checked="" type="checkbox"/>
e Loans or loan guarantees by related organization(s)		<input checked="" type="checkbox"/>
f Dividends from related organization(s)		<input checked="" type="checkbox"/>
g Sale of assets to related organization(s)		<input checked="" type="checkbox"/>
h Purchase of assets from related organization(s)		<input checked="" type="checkbox"/>
i Exchange of assets with related organization(s)		<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets to related organization(s)		<input checked="" type="checkbox"/>
k Lease of facilities, equipment, or other assets from related organization(s)		<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations for related organization(s)		<input checked="" type="checkbox"/>
m Performance of services or membership or fundraising solicitations by related organization(s)	<input checked="" type="checkbox"/>	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<input checked="" type="checkbox"/>	
o Sharing of paid employees with related organization(s)		<input checked="" type="checkbox"/>
p Reimbursement paid to related organization(s) for expenses		<input checked="" type="checkbox"/>
q Reimbursement paid by related organization(s) for expenses		<input checked="" type="checkbox"/>
r Other transfer of cash or property to related organization(s)		<input checked="" type="checkbox"/>
s Other transfer of cash or property from related organization(s)		<input checked="" type="checkbox"/>

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		Cash
(2)				
(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.

(1)	(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 section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
					Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

FINANCIAL STATEMENTS

Years Ended December 31, 2019 and 2018

**Preliminary Draft
For Review and Discussion
Subject to Change**

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Independent Auditors' Report

Board of Directors
High Plains Library District Foundation
Greeley, Colorado

We have audited the accompanying statements of financial position of the High Plains Library District Foundation (a nonprofit organization) as of December 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.


An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the High Plains Library District Foundation as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.




May __, 2020

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

STATEMENTS OF FINANCIAL POSITION

December 31	2019	2018
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 19,213	\$ 23,239
Grant and donation receivables	633	15
Total Current Assets	19,846	23,254
Other Assets:		
Investments	519,353	400,210
TOTAL ASSETS	\$ 539,199	\$ 423,464
<u>LIABILITIES</u>		
Current Liabilities:		
Accounts payable	\$ 4,075	\$ 1,081
Unearned revenue	4,700	-
Total Current Liabilities	8,775	1,081
Net Assets:		
Without donor restrictions:		
Undesignated	41,894	33,579
Quasi-endowment	478,530	378,804
Capital reserve	10,000	10,000
Total Net Assets	530,424	422,383
TOTAL LIABILITIES AND NET ASSETS	\$ 539,199	\$ 423,464

See Accompanying Notes to Financial Statements.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

STATEMENTS OF ACTIVITIES

Years Ended December 31	2019	2018
Change in Net Assets Without Donor Restriction:		
Revenue:		
Contributions	\$ 17,500	\$ 16,566
HPLD In-kind contribution	40,438	39,495
Used book sales	3,561	3,081
Grants	33,500	18,792
Special events	44,490	32,508
Earnings (loss) on investments	94,031	(15,788)
Total Revenue	233,520	94,654
Expenses:		
Grants to HPLD	38,155	68,367
Salaries	40,438	39,495
Special events	24,010	17,754
Professional services	7,824	8,349
Office	299	2,260
Contract services	13,226	9,500
Travel and meetings	1,527	1,339
Total Expenses	125,479	147,064
Increase (Decrease) in Net Assets Without Donor Restriction	108,041	(52,410)
NET ASSETS, Beginning of Year	422,383	474,793
NET ASSETS, End of Year	\$ 530,424	\$ 422,383

See Accompanying Notes to Financial Statements.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

STATEMENTS OF FUNCTIONAL EXPENSES

Years Ended December 31	2019			2018				
	Program Services	Fundraising	Management and General	Total	Program Services	Fundraising	Management and General	Total
Grants to HPLD	\$ 38,155	\$ -	\$ -	\$ 38,155	\$ 68,367	\$ -	\$ -	\$ 68,367
Salaries	20,219	-	20,218	40,437	19,748	-	19,747	39,495
Special events	-	24,010	-	24,010	-	17,754	-	17,754
Professional services	-	-	7,824	7,824	-	-	9,154	9,154
Office	-	-	299	299	-	-	1,455	1,455
Contract services	8,000	-	5,226	13,226	7,500	-	2,000	9,500
Travel and meetings	-	-	1,528	1,528	-	-	1,339	1,339
	\$ 66,374	\$ 24,010	\$ 35,095	\$ 125,479	\$ 95,615	\$ 17,754	\$ 33,695	\$ 147,064

See Accompanying Notes to Financial Statements.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

STATEMENTS OF CASH FLOWS

Years Ended December 31	2019	2018
Cash Flows from Operating Activities:		
Cash received (paid) for:		
Fundraising and grants	\$ 106,253	\$ 69,957
Suppliers and grantees	(82,047)	(110,969)
Net Cash Provided (Used) by Operating Activities	24,206	(41,012)
Cash Flows from Investing Activities:		
Purchase of investments	(63,232)	(18,000)
Sales of investments	35,000	71,023
Net Cash Provided (Used) by Investing Activities:	(28,232)	53,023
Cash Flows from Financing Activities	-	-
Net Increase (Decrease) in Cash	(4,026)	12,011
Cash, Beginning of Year	23,239	11,228
Cash, End of Year	\$ 19,213	\$ 23,239

Reconciliation of Increase (Decrease) in Net Assets to Net Cash

Provided by Operating Activities:		
Change in net assets	\$ 108,041	\$ (52,410)
Adjustments:		
(Gain) loss on investments	(90,911)	15,788
(Increase) decrease in operating assets:		
Accounts receivable	(618)	2,802
Prepaid expenses		1,263
Increase (decrease) in operating liabilities:		
Accounts payable	2,994	(4,663)
Unearned revenue	4,700	(3,792)
Net Cash Provided (Used) by Operating Activities	\$ 24,206	\$ (41,012)

See Accompanying Notes to Financial Statements.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies:

The accounting and reporting policies of High Plains Library District Foundation conform to accounting principles generally accepted in the United States. The following summary of significant accounting policies is presented to assist the reader in evaluating High Plains Library District Foundation's financial statements.

Organization:

The High Plains Library District Foundation (Foundation or HPLD Foundation), was incorporated in 2000 to cultivate information, inspiration and entertainment for our communities by raising funds to sustain and create literacy programs, collection development, technology upgrades and capital improvements for the HPLD libraries.

Basis of Presentation:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. Net assets and revenue, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities.

At December 31, 2019 and 2018, the Foundation did not have any net assets with donor restrictions.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies - Continued:

Cash and Cash Equivalents:

HPLD Foundation considers all demand bank deposits and highly liquid investments with a maturity of three months or less at the date of acquisition to be cash and cash equivalents for purposes of the cash flow statement.

Concentrations of Credit Risk:

HPLD Foundation cash accounts are held at financial institutions at which deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Balances in the bank accounts may, at times, exceed the FDIC insurance coverage.

Investments:

The Foundation records investments at market value. Gains and losses on the sale of investments are based on either the specific cost or average cost of the investments sold. Investments are generally pooled for investment management.

Contributions:

Contributions, including unconditional promises to give, if any, are recorded as received. All contributions are available for unrestricted use unless specifically restricted by the donor. Contributions whose restrictions are met in the same reporting period as donated are reported as contributions without donor restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

As of January 1, 2019, the Foundation adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This ASU clarifies the guidance presented in Topic 958, “Not-for-Profit Entities,” of the FASB’s Accounting Standards Codification for evaluating whether a transaction is reciprocal (i.e. an exchange transaction) or nonreciprocal (i.e. a contribution) and for distinguishing between conditional and unconditional contributions. This adoption did not have a material impact on the Foundation’s financial statements.

Donated Materials and Services:

Donations of used books are not valued until sold. Numerous volunteers donate significant time to program services and special event activities. The value of contributed time, while critical to program activities, is not reflected in the financial statements since it does not meet accounting requirements.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies - Continued:

Tax Exempt Status:

High Plains Library District Foundation has been granted an exemption from federal and Colorado income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision is made in these financial statements for income taxes.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Expenses:

The Statement of Functional Expenses presents expenses by both their nature and their function for 2019 and 2018. Certain categories of expenses are attributable to program and to management and general functions, and thus require allocation on a reasonable basis that is consistently applied. Personnel costs (compensation, fringe benefits and payroll taxes) are allocated based on estimates of the efforts the staff apply to various programs and functions. Other costs (including facility costs, office expenses, and equipment maintenance and usage) are allocated in the same portions as the personnel costs.

Subsequent Events:

Management has evaluated subsequent events through the date the financial statements were available for issuance, which is the same date as the auditors' report.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Endowment:

Board designated net assets include an endowment fund designated by the Foundation's Board of Directors. Designated net assets are invested in perpetuity, the income from which is expendable to support the Foundation's programs and operations.

The Board of Directors of the HPLD Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as generally requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent donor stipulations to the contrary. As a result of this interpretation, HPLD Foundation generally classifies as quasi-endowment net assets (a) the original value of gifts designated to the quasi-endowment, (b) the original value of subsequent gifts to the quasi-endowment, and (c) accumulations to the quasi-endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. In accordance with UPMIFA, the HPLD Foundation considers the following factors in making a determination to appropriate or accumulate quasi-endowment funds:

- (1) The duration and preservation of the fund.
- (2) The purpose of the organization and the quasi-endowment fund.
- (3) General economic conditions.
- (4) The possible effect of inflation and deflation.
- (5) The expected total return from income and the appreciation of investments.
- (6) Other resources of the organization.
- (7) The investment policies of the organization.

The endowment funds may be invested in portfolios of mutual funds, exchange traded funds, individual equity securities (common stock and convertible securities), fixed-income securities, and short-term (cash) investments. As a guide to accomplishing these objectives, the investments shall remain within the ranges provided in asset allocation guidelines.

The Foundation's policy is to diversify funds to best achieve its purpose as stated in this policy. The primary objective of the Foundation and its Board of Directors is to seek a moderate investment approach that values principal preservation but will accept a small degree of risk and volatility to seek a desired degree of appreciation. The Board acknowledges that unfavorable capital markets may persist over periods of unpredictable duration and therefore, maintains a long-term investment horizon. The primary investment objective of the endowment is to achieve a total annual return measured on an average basis, at least equal to the rate of inflation plus five percent (5%).

The HPLD Foundation has a policy of appropriating for distribution each year up to 5% of the endowment's market values, as approved by the HPLD Foundation Board of Directors, in accordance with the endowment mission and purpose.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Endowment – Continued:

The following are the changes in board designated net assets for the year ended December 31, 2019:

Year Ended December 31, 2019	Board Designated
Endowment net assets, beginning of year	\$ 378,804
Board designated contributions	10,000
Appropriation of endowment assets for expenditure	--
Investment income	89,726
Endowment net assets, end of year	\$ 478,530

The following are the changes in board designated net assets for the year ended December 31, 2018:

Year Ended December 31, 2018	Board Designated
Endowment net assets, beginning of year	\$ 380,380
Board designated contributions	18,000
Appropriation of endowment assets for expenditure	--
Investment income (loss)	(19,576)
Endowment net assets, end of year	\$ 378,804

The *Fair Value Measurements and Disclosures* Topic of the Financial Accounting Standards Board Codification establishes a fair value hierarchy that is based on the fair value measurements. Measurements using quoted prices in active markets for identical assets and liabilities fall within Level 1 of the hierarchy, measurements using significant other observable inputs fall within Level 2, and measurements using significant unobservable inputs fall within Level 3.

Description	Fair Value Measurements at December 31, 2019		
	Quoted Prices In Active Markets for Identical assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Securities:			
Mutual funds	\$ 478,530	\$ --	\$ --
ColoTrust	--	40,823	--

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Endowment – Continued:

Description	Fair Value Measurements at December 31, 2018		
	Quoted Prices In Active Markets for Identical assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investment Securities:			
Mutual funds	\$ 378,804	\$ --	\$ --
ColoTrust	--	21,406	--

NOTE 3 – Related Party Transactions:

The Foundation receives, manages, and invests gifts on behalf of the High Plains Library District. In consideration of these services, the District provides workspace and assigns an employee to also be the executive director of the Foundation. For 2019 and 2018, the estimated value of these services was \$40,438 and \$39,425, respectively.

Grants and other payments for the High Plains Library District were \$38,155 and \$68,367 in 2019 and 2018, respectively. District employees donated approximately \$4,734 and \$6,316 to the Foundation in 2019 and 2018, respectively through unused vacation.

NOTE 4 – Information Regarding Liquidity and Availability:

The Foundation strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. Financial assets in excess of daily cash requirements are invested in certificates of deposit, money market funds and other short-term investments.

The following table reflects the Foundation's financial assets as of December 31, 2019 and 2018, reduced by amounts that are not available to meet general expenditures within one year of the Statements of Financial Position date. Amounts not available include board-designated funds that are intended to fund future technological and operational needs and to provide resources for the implementation or expansion of various programs. In the event the need arises to utilize the board-designated funds for liquidity purposes, the reserves could be drawn upon through board resolution.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Information Regarding Liquidity and Availability – Continued:

Amounts not available to meet general expenditures within one year also may include net assets with donor restrictions. There were no net assets with donor restrictions at December 31, 2019 and 2018.

<u>December 31</u>	<u>2019</u>	<u>2018</u>
Financial Assets at Year-End:		
Cash and cash equivalents	\$ 19,213	\$ 23,239
Investment securities	519,353	400,210
Accounts receivable	633	15
	<u>539,199</u>	<u>423,464</u>
<u>Board Designations for Programs and Projects</u>	<u>488,530</u>	<u>388,804</u>
Financial Assets Available to Meet General Expenditures Over the Next Twelve Months	\$ 50,669	\$ 34,660

NOTE 5– Board Designated Net Assets:

The Foundation’s board of directors has designated, from net assets without donor restrictions, a portion of net assets for the programs, projects and purposes listed in the table below. These balances are for planning purposes and the Foundation is under no contractual or donor-specified obligation to maintain these funds.

<u>December 31</u>	<u>2019</u>	<u>2018</u>
Designated for Future Operational Needs:		
Capital Reserve	\$ 10,000	\$ 10,000
Quasi-Endowment	478,530	378,804
	<u>\$ 488,530</u>	<u>\$ 388,804</u>

HPLD FOUNDATION

BOARD OF DIRECTORS COMMUNICATION

Meeting date: May 18, 2020
Type of item: Discussion
Subject: Writer in Residence
Presented by: Niamh Mercer, Development Associate
Recommendation: Determine if the Writer in Residence program should be adjusted to be more inclusive and include more deliverables

Background

Now in its fifth year, the Writer in Residence program has served authors around Weld County and helped to inspire diverse local content. Upon the directive of the Foundation Board of Directors, the length of the residency was extended from six to nine months in 2020 and will continue to do so in the future. Other than this change, the program has not been evaluated or adapted to adjust to our growing county's needs. After receiving anecdotal feedback from staff, residents, and members of the community, the Foundation created a survey to gather feedback from staff.

Survey highlights include:

- 22 survey participants
- 50% of staff surveyed felt that current Writer in Residence program is beneficial to our staff, patrons and community
- 68.1% of staff surveyed felt that increased program deliverables would benefit our community, and residents.
- In what ways would you improve the Writer in Residence program, if it were to continue in its current model (one, nine-month literary residency)?
 - "I would like to remove the requirement that the writing must be connected to Weld County in some way...Limiting the scope of the writing that way seems like it would exclude other potential applicants too."
 - "Increased visibility of the writer, increased deliverables, more emphasis on what they're delivering to the public, better library support through the publication process and book release events, better placement of their work in the collection and community."
- Please find survey results attached.

Recommendations

Staff recommends that the Foundation Board of Director's review the attached survey results and determine whether it is appropriate to make changes to the Writer in Residence program in 2021.

Constant Contact Survey Results

Survey Name: Writer in Residence Survey

Response Status: Partial & Completed

Filter: None

3/10/2020 10:35 AM MDT

1. Is the current Writer in Residence Program beneficial to our staff, patrons and community?

	Number of Response(s)	Response Ratio
Yes	11	50.0%
No	11	50.0%
No Responses	0	0.0%
Total	22	100%
13 Comment(s)		

2. Do you support transitioning the current Writer in Residence program to a Creative in Residence program?

	Number of Response(s)	Response Ratio
Yes	16	72.7%
No	6	27.2%
No Responses	0	0.0%
Total	22	100%
12 Comment(s)		

3. Would three, three-month, multi-disciplinary residencies be more beneficial to our staff, patrons, and community more than one, nine month literary residency?

	Number of Response(s)	Response Ratio
Yes	13	59.0%
No	9	40.9%
No Responses	0	0.0%
Total	22	100%
12 Comment(s)		

4. Would one, nine-month, literary residency be more beneficial to our staff, patrons and community than three, three month multi-disciplinary residencies?

	Number of Response(s)	Response Ratio
Yes	8	36.3%
No	14	63.6%
No Responses	0	0.0%
Total	22	100%
10 Comment(s)		

5. Is the Creative in Residence program most or least likely to support our staff, patrons and community more than the current Writer in Residence program?

Top number is the count of respondents selecting the option. Bottom % is percent of the total respondents selecting the option.

Least Likely

Most Likely

1	4	5	5	7
5%	18%	23%	23%	32%

6. Is the Creative in Residence program most or least likely to support our creative community more than the current Writer in Residence program?

Top number is the count of respondents selecting the option. Bottom % is percent of the total respondents selecting the option.

Least Likely

Most Likely

1	2	3	3	13
5%	9%	14%	14%	59%

7. The Creative in Residence program will see an increase in deliverables (art installations, presentations, demonstrations, displays, performances, etc.). Will the increased program deliverables benefit our community, and residents?

	Number of Response(s)	Response Ratio
Yes	15	68.1%
No	7	31.8%
No Responses	0	0.0%
Total	22	100%

10 Comment(s)

8. In what ways would you improve the Writer in Residence program, if it were to continue in its current model (one, nine-month literary residency)?

22 Response(s)

9. Additional Comments

4 Response(s)