

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 1/13/2017**

	<b>December 31, 2016</b>	<b>December 31, 2015</b>	Comments
<b><u>ASSETS</u></b>			
Cash	\$ 130,275	\$ 590,363	Capital assets (P,P, & E) used in governmental activities are not financial resources and
Investments:			
ColoTrust	\$ 8,432,127	\$ 1,320,215	
U.S. Treasuries	\$ 3,492,383	\$ 6,021,641	
U.S. Instrumentalities	\$ 8,995,699	\$ 9,490,339	
Corporate Bonds	\$ 2,459,624	\$ 2,973,204	
Receivables:			therefore are not reported in the funds.
Property taxes - current month	\$ (5,073)		
Property taxes	\$ -	\$ 438,190	<b><i>Reported in Statement of Net Position.</i></b>
Specific ownership taxes	\$ 167,696		
Other	\$ 55,418	\$ 24,850	
<b>Total Assets</b>	<b>\$ 23,728,149</b>	<b>\$ 20,858,802</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 227,333	\$ 349,547	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 333,565	\$ 261,357	
<b>Total Liabilities</b>	<b>\$ 560,898</b>	<b>\$ 610,904</b>	<b><i>Reported in Statement of Net Position.</i></b>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ -	\$ 438,190	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance	\$ 19,742,671	\$ 12,972,519	
Net Income (Loss)	\$ 3,424,580	\$ 6,837,189	
Ending Fund Balance	\$ 23,167,251	\$ 19,809,708	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 23,728,149</b>	<b>\$ 20,858,802</b>	

High Plains Library District  
Investments  
December 31, 2016

