

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 12/7/2017**

	<b>November 30, 2017</b>	<b>November 30, 2016</b>	Comments
<b><u>ASSETS</u></b>			
Cash	\$ 119,995	\$ 25,723	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 17,897,876	\$ 8,513,594	
U.S. Treasuries	\$ 4,988,164	\$ 4,493,125	
U.S. Instrumentalities	\$ 8,997,734	\$ 8,995,699	
Corporate Bonds	\$ 500,050	\$ 2,459,624	
Receivables:			
Property taxes - current month	\$ 527	\$ (6,556)	
Property taxes	\$ 15,969	\$ 39,059	
Specific ownership taxes	\$ 176,344	\$ 344,914	
Other	\$ 137,043	\$ 33,538	
<b>Total Assets</b>	<b>\$ 32,833,702</b>	<b>\$ 24,898,720</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 102,128	\$ 230,102	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 255,544	\$ 144,984	
<b>Total Liabilities</b>	<b>\$ 357,672</b>	<b>\$ 375,086</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 15,969	\$ 39,059	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance	\$ 22,899,276	\$ 19,742,671	
Net Income (Loss)	\$ 9,560,785	\$ 4,741,904	
Ending Fund Balance	\$ 32,460,061	\$ 24,484,575	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 32,833,702</b>	<b>\$ 24,898,720</b>	

High Plains Library District  
Investments  
November 30, 2017

