

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 1/12/2018**

	<b>December 31, 2017</b>	<b>December 31, 2016</b>	Comments
<b><u>ASSETS</u></b>			
Cash	\$ 113,347	\$ 130,275	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 17,511,927	\$ 8,432,127	
U.S. Treasuries	\$ 5,981,133	\$ 3,492,383	
U.S. Instrumentalities	\$ 7,501,959	\$ 8,995,699	
Corporate Bonds	\$ 500,050	\$ 2,459,624	
Receivables:			
Property taxes - current month	\$ (29,334)	\$ (5,073)	
Property taxes	\$ -	\$ -	
Specific ownership taxes	\$ 149,187	\$ 167,696	
Other	\$ 148,257	\$ 46,097	
<b>Total Assets</b>	<b>\$ 31,876,526</b>	<b>\$ 23,718,828</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 36,905	\$ 478,710	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 520,904	\$ 335,425	
<b>Total Liabilities</b>	<b>\$ 557,809</b>	<b>\$ 814,135</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ -	\$ -	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance	\$ 22,899,276	\$ 19,742,671	
Net Income (Loss)	\$ 8,419,441	\$ 3,162,022	
Ending Fund Balance	\$ 31,318,717	\$ 22,904,693	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 31,876,526</b>	<b>\$ 23,718,828</b>	

High Plains Library District  
Investments  
December 31, 2017

