

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 4/9/2018**

	<b>March 31, 2018</b>	<b>March 31, 2017</b>	<b>Comments</b>
<b><u>ASSETS</u></b>			
Cash	\$ 152,532	\$ 127,811	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments			
ColoTrust	\$ 15,720,635	\$ 8,391,741	
U.S. Treasuries	\$ 5,959,289	\$ 3,492,383	
U.S. Instrumentalities	\$ 8,942,609	\$ 7,997,059	
Corporate Bonds	\$ -	\$ 2,459,624	
Receivables:			
Property taxes - current month	\$ 974,519	\$ 1,504,028	
Property taxes	\$ 22,802,247	\$ 22,272,738	
Specific Ownership taxes	\$ 171,662	\$ 187,870	
Other	\$ 151,738	\$ 25,355	
<b>Total Assets</b>	<b>\$ 54,875,231</b>	<b>\$ 46,458,609</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 327,148	\$ 120,922	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 195,115	\$ 380,101	
<b>Total Liabilities</b>	<b>\$ 522,263</b>	<b>\$ 501,023</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 22,802,247	\$ 22,272,738	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance (unaudited)	\$ 31,100,095	\$ 22,899,276	
Net Income (Loss)	\$ 450,626	\$ 785,572	
Ending Fund Balance	\$ 31,550,721	\$ 23,684,848	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 54,875,231</b>	<b>\$ 46,458,609</b>	

High Plains Library District  
Investments  
March 31, 2018

