

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 9/13/2018**

	<b>August 31, 2018</b>	<b>August 31, 2017</b>	Comments
<b><u>ASSETS</u></b>			
Cash	\$ 20,890	\$ 188,323	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 29,311,605	\$ 18,784,661	
U.S. Treasuries	\$ 4,985,438	\$ 5,488,242	
U.S. Instrumentalities	\$ 8,951,017	\$ 9,994,439	
Corporate Bonds	\$ -	\$ 1,456,664	
Receivables:			
Property taxes - current month	\$ 136,088	\$ 81,620	
Property taxes	\$ 40,188	\$ 80,097	
Specific ownership taxes	\$ 2,297	\$ 207,184	
Other	\$ 113,721	\$ 49,377	
<b>Total Assets</b>	<b>\$ 43,561,244</b>	<b>\$ 36,330,607</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 155,516	\$ 89,184	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 147,251	\$ 46,702	
<b>Total Liabilities</b>	<b>\$ 302,767</b>	<b>\$ 135,886</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 40,188	\$ 80,097	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance	\$ 31,100,095	\$ 22,899,276	
Net Income (Loss)	\$ 12,118,194	\$ 13,215,348	
Ending Fund Balance	\$ 43,218,289	\$ 36,114,624	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 43,561,244</b>	<b>\$ 36,330,607</b>	

High Plains Library District  
Investments  
August 31, 2018

