

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 10/15/2018**

	<b>September 30, 2018</b>	<b>September 30, 2017</b>	Comments
<b><u>ASSETS</u></b>			
Cash	\$ 25,325	\$ 199,511	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 28,552,875	\$ 18,120,850	
U.S. Treasuries	\$ 4,965,367	\$ 5,488,242	
U.S. Instrumentalities	\$ 8,938,954	\$ 9,998,544	
Corporate Bonds	\$ -	\$ 1,456,664	
Receivables:			
Property taxes - current month	\$ 14,233	\$ 17,717	
Property taxes	\$ 25,955	\$ 22,471	
Specific ownership taxes	\$ 383,582	\$ 206,738	
Other	\$ 126,137	\$ 35,394	
<b>Total Assets</b>	<b>\$ 43,032,428</b>	<b>\$ 35,546,131</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 161,079	\$ 8,495	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 288,957	\$ 159,256	
<b>Total Liabilities</b>	<b>\$ 450,036</b>	<b>\$ 167,751</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 25,955	\$ 22,471	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance	\$ 31,100,095	\$ 22,899,276	
Net Income (Loss)	\$ 11,456,342	\$ 12,456,633	
Ending Fund Balance	\$ 42,556,437	\$ 35,355,909	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 43,032,428</b>	<b>\$ 35,546,131</b>	

High Plains Library District  
Investments  
September 30, 2018

