

High Plains Library District
Balance Sheet - General Fund
Date Prepared: 1/14/2019

	December 31, 2018	December 31, 2017	Comments
<u>ASSETS</u>			
Cash	\$ 11,801	\$ 113,347	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 24,764,905	\$ 17,511,927	
U.S. Treasuries	\$ 5,992,815	\$ 5,971,105	
U.S. Instrumentalities	\$ 7,970,494	\$ 7,468,287	
Corporate Bonds	\$ -	\$ 501,619	
Receivables:			
Property taxes - current month	\$ 1,386	\$ (29,102)	
Property taxes	\$ -	\$ -	
Specific ownership taxes	\$ 163,779	\$ 149,187	
Other	\$ 622,655	\$ 213,112	
Total Assets	\$ 39,527,835	\$ 31,899,482	
<u>LIABILITIES</u>			
Accounts Payable	\$ 374,922	\$ 465,267	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 446,806	\$ 334,120	
Total Liabilities	\$ 821,728	\$ 799,387	
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Property Taxes	\$ -	\$ -	
<u>FUND BALANCE</u>			
Beginning Fund Balance	\$ 31,100,095	\$ 22,899,276	
Net Income (Loss)	\$ 7,606,012	\$ 8,200,819	
Ending Fund Balance	\$ 38,706,107	\$ 31,100,095	
Total Liabilities and Fund Balances	\$ 39,527,835	\$ 31,899,482	

High Plains Library District
Investments
December 31, 2018

