

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 2/12/2019**

	<b>January 31, 2019</b>	<b>January 31, 2018</b>	<b>Comments</b>
<b><u>ASSETS</u></b>			
Cash	\$ 133,516	\$ 38,063	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 23,258,428	\$ 15,463,212	
U.S. Treasuries	\$ 5,982,369	\$ 5,981,133	
U.S. Instrumentalities	\$ 7,987,360	\$ 8,489,940	
Corporate Bonds	\$ -	\$ 500,050	
Receivables:			
Property taxes - current month	\$ 185,078	\$ 269,473	
Property taxes	\$ 33,763,746	\$ 27,120,824	
Specific Ownership taxes	\$ 210,960	\$ 168,022	
Other	\$ 112,027	\$ 145,642	
<b>Total Assets</b>	<b>\$ 71,633,484</b>	<b>\$ 58,176,359</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 165,914	\$ 19,618	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 157,986	\$ 396,897	
<b>Total Liabilities</b>	<b>\$ 323,900</b>	<b>\$ 416,515</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 33,763,746	\$ 27,120,824	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance (unaudited)	\$ 38,572,997	\$ 31,268,693	
Net Income (Loss)	\$ (1,027,159)	\$ (629,673)	
Ending Fund Balance	\$ 37,545,838	\$ 30,639,020	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 71,633,484</b>	<b>\$ 58,176,359</b>	

High Plains Library District  
Investments  
January 31, 2019

