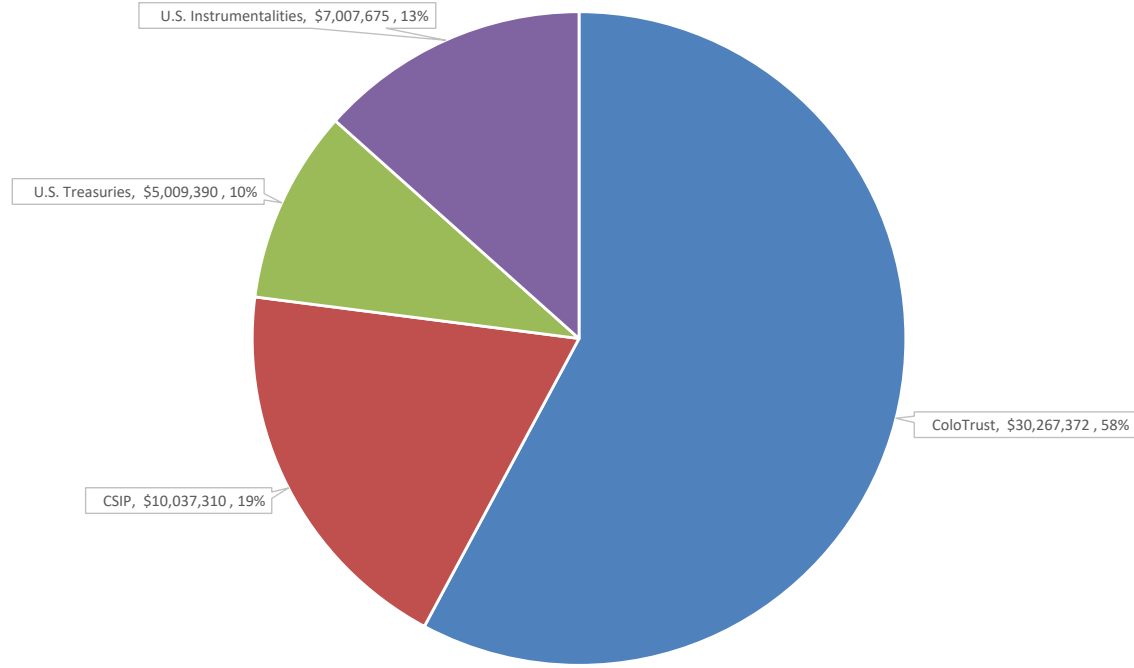


**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 6/20/2019**

	<u>May 31, 2019</u>	<u>May 31, 2018</u>	<u>Comments</u>
<b>ASSETS</b>			
Cash	\$ 145,777	\$ 144,495	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 30,267,372	\$ 25,607,146	
CSIP	\$ 10,037,310		
U.S. Treasuries	\$ 5,009,390	\$ 4,966,314	
U.S. Instrumentalities	\$ 7,007,675	\$ 8,950,373	
Corporate Bonds			
Receivables:			
Property taxes - current month	\$ 5,023,490	\$ 6,852,472	
Property taxes	\$ 3,950,122	\$ 2,121,140	
Specific ownership taxes	\$ 210,520	\$ 195,339	
Other	\$ 121,352	\$ 140,917	
<b>Total Assets</b>	<b>\$ 61,773,008</b>	<b>\$ 48,978,196</b>	
<b>LIABILITIES</b>			
Accounts Payable	\$ 138,841	\$ 1,740,767	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 2,101,341	\$ 469,903	
<b>Total Liabilities</b>	<b>\$ 2,240,182</b>	<b>\$ 2,210,670</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Property Taxes	\$ 3,950,122	\$ 2,121,140	
<b>FUND BALANCE</b>			
Beginning Fund Balance	\$ 38,343,913	\$ 31,100,095	
Net Income (Loss)	\$ 17,238,791	\$ 13,546,291	
Ending Fund Balance	\$ 55,582,704	\$ 44,646,386	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 61,773,008</b>	<b>\$ 48,978,196</b>	

High Plains Library District  
Investments  
May 31, 2019



■ ColoTrust ■ CSIP ■ U.S. Treasuries ■ U.S. Instrumentalities ■ Corporate Bonds