

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 5/13/2020**

	<b>April 30, 2020</b>	<b>April 30, 2019</b>	Comments	
<b><u>ASSETS</u></b>				
Cash	\$ 8,999	\$ 697,018	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.	
Investments:				
ColoTrust	\$ 23,432,542	\$ 16,776,744		
CSIP	\$ 10,197,067	\$ 10,016,222		
U.S. Treasuries	\$ 6,603,575	\$ 5,023,317		
U.S. Instrumentalities	\$ 4,616,021	\$ 6,991,097		
Corporate Bonds	\$ 1,038,704	\$ -		
Receivables:				
Property taxes - current month	\$ 13,167,542	\$ 19,106,621		
Property taxes	\$ 25,047,542	\$ 8,973,612		
Specific Ownership taxes	\$ 137,719	\$ 161,837		
Other	\$ 126,885	\$ 131,100		
<b>Total Assets</b>	<b>\$ 84,376,596</b>	<b>\$ 67,877,568</b>		
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 145,073	\$ 207,288		LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 3,104,056	\$ 5,595,557		
<b>Total Liabilities</b>	<b>\$ 3,249,129</b>	<b>\$ 5,802,845</b>		
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>				
Deferred Property Taxes	\$ 25,047,542	\$ 8,973,612		
<b><u>FUND BALANCE</u></b>				
Beginning Fund Balance	\$ 49,289,430	\$ 38,343,913		
Net Income (Loss)	\$ 6,790,495	\$ 14,757,198		
Ending Fund Balance	\$ 56,079,925	\$ 53,101,111		
<b>Total Liabilities and Fund Balances</b>	<b>\$ 84,376,596</b>	<b>\$ 67,877,568</b>		

High Plains Library District  
Investments  
April 30, 2020

