

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 9/11/2017**

	<b>August 31, 2017</b>	<b>August 31, 2016</b>	Comments
<b><u>ASSETS</u></b>			
Cash	\$ 188,323	\$ 118,861	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 18,784,661	\$ 18,187,898	
U.S. Treasuries	\$ 5,488,242	\$ 5,503,945	
U.S. Instrumentalities	\$ 9,994,439	\$ 9,989,619	
Corporate Bonds	\$ 1,456,664	\$ 2,973,204	
Receivables:			
Property taxes - current month	\$ 81,620	\$ 139,162	
Property taxes	\$ 80,097	\$ 114,335	
Specific ownership taxes	\$ 207,184	\$ 164,514	
Other	\$ 49,377	\$ 33,738	
<b>Total Assets</b>	<b>\$ 36,330,607</b>	<b>\$ 37,225,276</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 89,184	\$ 198,348	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 46,702	\$ 146,488	
<b>Total Liabilities</b>	<b>\$ 135,886</b>	<b>\$ 344,836</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 80,097	\$ 114,335	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance	\$ 22,899,276	\$ 19,742,671	
Net Income (Loss)	\$ 13,215,348	\$ 17,023,434	
Ending Fund Balance	\$ 36,114,624	\$ 36,766,105	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 36,330,607</b>	<b>\$ 37,225,276</b>	

High Plains Library District  
Investments  
August 31, 2017

