

**High Plains Library District**  
**Balance Sheet - General Fund**  
**Date Prepared: 3/9/2017**

	<b>February 28, 2017</b>	<b>February 29, 2016</b>	<b>Comments</b>
<b><u>ASSETS</u></b>			
Cash	\$ 8,988	\$ 211,174	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 7,718,821	\$ 414,874	
U.S. Treasuries	\$ 3,492,383	\$ 4,500,586	
U.S. Instrumentalities	\$ 7,997,059	\$ 9,490,339	
Corporate Bonds	\$ 2,459,624	\$ 2,973,204	
Receivables:			
Property taxes - current month	\$ 2,988,414		
Property taxes	\$ 23,776,766	\$ 31,949,485	
Specific Ownership taxes	\$ 143,654		
Other	\$ 35,034	\$ 32,422	
<b>Total Assets</b>	<b>\$ 48,620,743</b>	<b>\$ 49,572,084</b>	
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 326,532	\$ (1,928,396)	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 1,076,891	\$ 180,011	
<b>Total Liabilities</b>	<b>\$ 1,403,423</b>	<b>\$ (1,748,385)</b>	
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred Property Taxes	\$ 23,776,766	\$ 31,949,485	
<b><u>FUND BALANCE</u></b>			
Beginning Fund Balance (unaudited)	\$ 22,904,693	\$ 19,038,666	
Net Income (Loss)	\$ 535,861	\$ 332,318	
Ending Fund Balance	\$ 23,440,554	\$ 19,370,984	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 48,620,743</b>	<b>\$ 49,572,084</b>	

High Plains Library District  
Investments  
February 28, 2017

