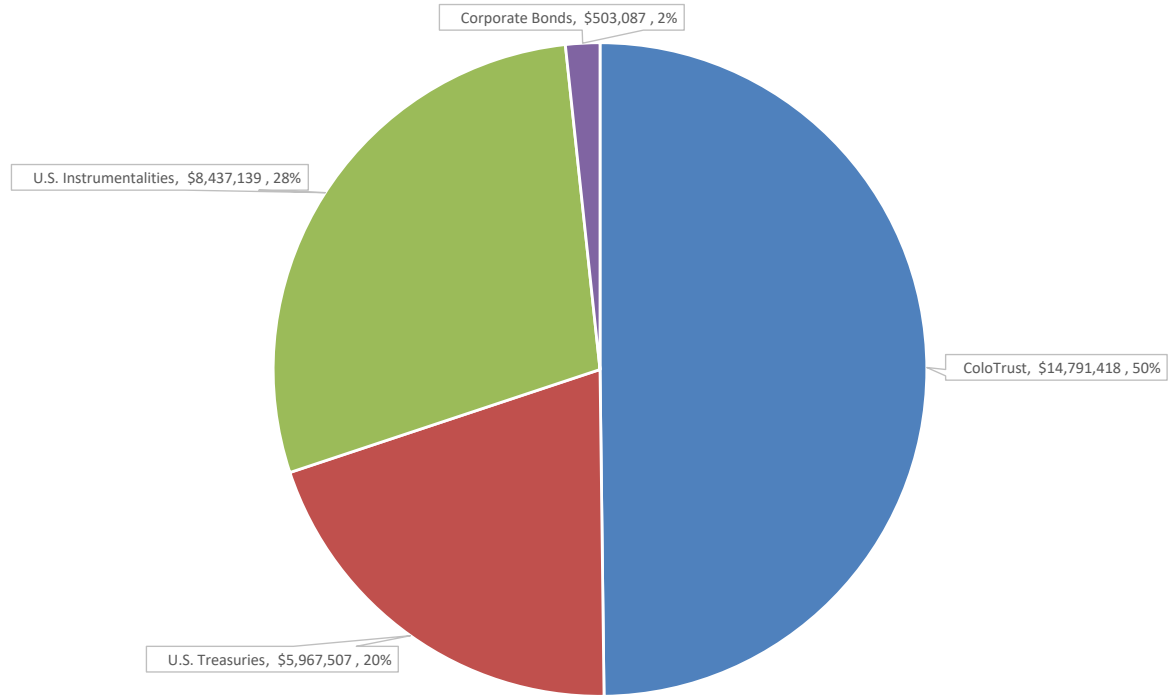


High Plains Library District
Balance Sheet - General Fund
Date Prepared: 3/8/2018

	February 28, 2018	February 28, 2017	Comments
<u>ASSETS</u>			
Cash	\$ 17,748	\$ 8,988	Capital assets (P,P, & E) used in governmental activities are not financial resources and therefore are not reported in the funds.
Investments:			
ColoTrust	\$ 14,791,418	\$ 7,718,821	
U.S. Treasuries	\$ 5,967,507	\$ 3,492,383	
U.S. Instrumentalities	\$ 8,437,139	\$ 7,997,059	
Corporate Bonds	\$ 503,087	\$ 2,459,624	
Receivables:			
Property taxes - current month	\$ 3,399,346	\$ 2,988,414	
Property taxes	\$ 23,721,478	\$ 23,776,766	
Specific Ownership taxes	\$ 124,753	\$ 143,654	
Other	\$ 146,511	\$ 35,034	
Total Assets	\$ 57,108,987	\$ 48,620,743	
<u>LIABILITIES</u>			
Accounts Payable	\$ 856,200	\$ 326,532	LT liabilities are not due and payable in the current period and therefore are not reported in the funds.
Accrued Expenses	\$ 464,717	\$ 1,076,891	
Total Liabilities	\$ 1,320,917	\$ 1,403,423	
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Property Taxes	\$ 23,721,478	\$ 23,776,766	
<u>FUND BALANCE</u>			
Beginning Fund Balance (unaudited)	\$ 31,100,095	\$ 22,904,693	
Net Income (Loss)	\$ 966,497	\$ 535,861	
Ending Fund Balance	\$ 32,066,592	\$ 23,440,554	
Total Liabilities and Fund Balances	\$ 57,108,987	\$ 48,620,743	

High Plains Library District
Investments
February 28, 2018



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