

Red Feather Lakes Community Library
1. 2021 Balance Sheet Prev Year Comparison
As of December 31, 2020

	Dec 31, 20	Dec 31, 19
ASSETS		
Current Assets		
Checking/Savings		
1st Bank Savings	451,511.09	452,166.58
Change Bag from Services	206.00	206.00
Debit Card Account	3,534.47	1,904.85
Grant Debit	489.22	511.22
New Operating	14,601.30	13,648.91
Total Checking/Savings	470,342.08	468,437.56
Other Current Assets		
Payroll Asset	-0.01	0.00
Grants Receivable	0.00	1,335.67
PERA-Deferred Outflows	61,543.44	61,543.44
Prepaid Insurance	92.15	92.15
Property taxes receivable	322,933.00	322,933.00
Total Other Current Assets	384,568.58	385,904.26
Total Current Assets	854,910.66	854,341.82
Fixed Assets		
Accumulated Depreciation	-949,201.41	-949,201.41
Building - Addition/Renovation	351,824.35	351,824.35
Building - Core	225,000.00	225,000.00
Equipment - Current	616.90	616.90
Equipment - Prior	112,544.87	112,544.87
Furniture and Fixtures	57,222.48	57,222.48
Land & Improvements	74,982.31	74,982.31
Materials - Base	338,197.23	338,197.23
Materials - Current	31,902.70	31,902.70
Total Fixed Assets	243,089.43	243,089.43
TOTAL ASSETS	1,098,000.09	1,097,431.25
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	1,385.64	386.93
Total Accounts Payable	1,385.64	386.93
Other Current Liabilities		
Deferred Revenue	322,933.00	322,933.00
Direct Deposit Liabilities	9.23	0.00
Payroll Liabilities	1,344.43	932.27
PERA-Deferred Inflows	-771.85	-771.85
PERA-Net Pension Liability	222,325.37	222,325.37
Total Other Current Liabilities	545,840.18	545,418.79
Total Current Liabilities	547,225.82	545,805.72
Total Liabilities	547,225.82	545,805.72
Equity		
Fixed Assets Fund	243,089.43	243,089.43
General Fund		
Fund Balance - Unreserved		
Fund Balance - PERA	-132,095.07	-132,095.07
Fund Balance - Unreserved - Other	81,633.86	81,633.86
Total Fund Balance - Unreserved	-50,461.21	-50,461.21
Other Temp Restricted Funds		
Operating Reserve Fund	106,451.94	106,451.94
Program Funds	129,663.53	129,663.53

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Restricted for Contingencies	67,661.46	67,661.46
Total Other Temp Restricted Funds	<u>303,776.93</u>	<u>303,776.93</u>
Total General Fund	253,315.72	253,315.72
Retaind Earnings-Alloc to Funds	55,220.38	0.00
Net Income	<u>-851.26</u>	<u>55,220.38</u>
Total Equity	<u>550,774.27</u>	<u>551,625.53</u>
TOTAL LIABILITIES & EQUITY	<u>1,098,000.09</u>	<u>1,097,431.25</u>

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	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
1st Bank Savings	-655.49	-0.1%
Change Bag from Services	0.00	0.0%
Debit Card Account	1,629.62	85.6%
Grant Debit	-22.00	-4.3%
New Operating	952.39	7.0%
Total Checking/Savings	1,904.52	0.4%
Other Current Assets		
Payroll Asset	-0.01	-100.0%
Grants Receivable	-1,335.67	-100.0%
PERA-Deferred Outflows	0.00	0.0%
Prepaid Insurance	0.00	0.0%
Property taxes receivable	0.00	0.0%
Total Other Current Assets	-1,335.68	-0.4%
Total Current Assets	568.84	0.1%
Fixed Assets		
Accumulated Depreciation	0.00	0.0%
Building - Addition/Renovation	0.00	0.0%
Building - Core	0.00	0.0%
Equipment - Current	0.00	0.0%
Equipment - Prior	0.00	0.0%
Furniture and Fixtures	0.00	0.0%
Land & Improvements	0.00	0.0%
Materials - Base	0.00	0.0%
Materials - Current	0.00	0.0%
Total Fixed Assets	0.00	0.0%
TOTAL ASSETS	568.84	0.1%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	998.71	258.1%
Total Accounts Payable	998.71	258.1%
Other Current Liabilities		
Deferred Revenue	0.00	0.0%
Direct Deposit Liabilities	9.23	100.0%
Payroll Liabilities	412.16	44.2%
PERA-Deferred Inflows	0.00	0.0%
PERA-Net Pension Liability	0.00	0.0%
Total Other Current Liabilities	421.39	0.1%
Total Current Liabilities	1,420.10	0.3%
Total Liabilities	1,420.10	0.3%
Equity		
Fixed Assets Fund		
Fixed Assets Fund	0.00	0.0%
General Fund		
Fund Balance - Unreserved		
Fund Balance - PERA	0.00	0.0%
Fund Balance - Unreserved - Other	0.00	0.0%
Total Fund Balance - Unreserved	0.00	0.0%
Other Temp Restricted Funds		
Operating Reserve Fund	0.00	0.0%
Program Funds	0.00	0.0%

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01/09/21

Accrual Basis

	\$ Change	% Change
Restricted for Contingencies	0.00	0.0%
Total Other Temp Restricted Funds	0.00	0.0%
Total General Fund	0.00	0.0%
Retaind Earnings-Alloc to Funds	55,220.38	100.0%
Net Income	-56,071.64	-101.5%
Total Equity	-851.26	-0.2%
TOTAL LIABILITIES & EQUITY	568.84	0.1%