

Red Feather Lakes Community Library

1. 2025 Balance Sheet Comparison

As of September 8, 2025

| | TOTAL | |
|-----------------------------------|-----------------------|------------------------|
| | AS OF SEP 8, 2025 | AS OF SEP 8, 2024 (PY) |
| ASSETS | | |
| Current Assets | | |
| Bank Accounts | | |
| 1st Bank Savings | 22,464.73 | 94,000.64 |
| Change Bag from Services | 206.00 | 206.00 |
| CSIP | 152,746.90 | 909,651.50 |
| CSIP Term | 1,000,000.00 | |
| Debit Card Account | 3,458.48 | 1,829.90 |
| Grant Debit | 1,926.39 | 3,473.05 |
| Guaranty Bank (Operating) | 0.00 | 0.00 |
| New Operating | 13,174.49 | 7,249.97 |
| Premier Savings 2 | 0.00 | 0.00 |
| Premier Tlme Savings | 0.00 | 0.00 |
| Total Bank Accounts | \$1,193,976.99 | \$1,016,411.06 |
| Accounts Receivable | | |
| Accounts Receivable | 0.00 | 0.00 |
| Total Accounts Receivable | \$0.00 | \$0.00 |
| Other Current Assets | | |
| Grants Receivable | 0.00 | 0.00 |
| Payroll Asset | 0.00 | 2,676.00 |
| PERA-Deferred Outflows | 144,698.94 | 77,126.12 |
| Prepaid Insurance | 91.23 | 87.50 |
| Property taxes receivable | 533,303.00 | 532,286.00 |
| Undeposited Funds | 1,354.41 | 500.00 |
| Total Other Current Assets | \$679,447.58 | \$612,675.62 |
| Total Current Assets | \$1,873,424.57 | \$1,629,086.68 |
| Fixed Assets | | |
| Accumulated Depreciation | -1,302,541.77 | -1,230,576.77 |
| Building - Addition/Renovation | 569,660.53 | 519,071.75 |
| Building - Core | 225,000.00 | 225,000.00 |
| Equipment - Current | 0.00 | 5,452.39 |
| Equipment - Donated | 0.00 | 0.00 |
| Equipment - Prior | 129,125.80 | 123,673.41 |
| Furniture and Fixtures | 56,741.12 | 56,741.12 |
| Land & Improvements | 74,982.31 | 74,982.31 |
| Materials - Base | 494,835.20 | 467,727.57 |
| Materials - Current | 25,429.45 | 27,107.63 |
| Total Fixed Assets | \$273,232.64 | \$269,179.41 |
| TOTAL ASSETS | \$2,146,657.21 | \$1,898,266.09 |

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| | TOTAL | |
|------------------------------------------|---------------------|------------------------|
| | AS OF SEP 8, 2025 | AS OF SEP 8, 2024 (PY) |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| Accounts Payable | 2,690.54 | 4,347.38 |
| Total Accounts Payable | \$2,690.54 | \$4,347.38 |
| Other Current Liabilities | | |
| Deferred Revenue | 533,303.00 | 532,286.00 |
| Direct Deposit Liabilities | 0.00 | 0.00 |
| Garnishment Payable | 18.00 | |
| Other Current Liabilities | | |
| Accrued Flex Time | 3,073.35 | 6,144.15 |
| Total Other Current Liabilities | 3,073.35 | 6,144.15 |
| Payroll Liabilities | -2,254.48 | 1,094.21 |
| PERA-Deferred Inflows | -57,939.03 | 3,040.25 |
| PERA-Net Pension Liability | 320,103.37 | 166,801.51 |
| Total Other Current Liabilities | \$796,304.21 | \$709,366.12 |
| Total Current Liabilities | \$798,994.75 | \$713,713.50 |
| Total Liabilities | \$798,994.75 | \$713,713.50 |
| Equity | | |
| Capital Projects Fund | | |
| Temp Restr - Capital Project | 0.00 | 0.00 |
| Total Capital Projects Fund | 0.00 | 0.00 |
| Fixed Assets Fund | 273,232.64 | 269,179.41 |
| General Fund | | |
| Fund Balance - Unreserved | 432,216.76 | 381,479.84 |
| Fund Balance - PERA | -9,509.22 | -40,225.43 |
| Total Fund Balance - Unreserved | 422,707.54 | 341,254.41 |
| Other Temp Restricted Funds | 0.00 | 0.00 |
| Legal Costs | 0.00 | 0.00 |
| Operating Reserve Fund | 106,451.94 | 106,451.94 |
| Program Funds | 14,291.19 | 6,312.03 |
| Restricted for Contingencies | 67,661.46 | 67,661.46 |
| Restricted Technology Fund | 0.00 | 0.00 |
| Total Other Temp Restricted Funds | 188,404.59 | 180,425.43 |
| Program Reimb Restrict Fund | 0.00 | 0.00 |
| Restricted Building Fund | 0.00 | 0.00 |
| Restricted Funds 2013 staffing | 0.00 | 0.00 |
| Total General Fund | 611,112.13 | 521,679.84 |
| Opening Bal Equity | 0.00 | 0.00 |

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| | AS OF SEP 8, 2025 | AS OF SEP 8, 2024 (PY) |
| Retaind Earnings-Alloc to Funds | 204,463.88 | 62,769.31 |
| Net Income | 258,853.81 | 330,924.03 |
| Total Equity | \$1,347,662.46 | \$1,184,552.59 |
| TOTAL LIABILITIES AND EQUITY | \$2,146,657.21 | \$1,898,266.09 |