

Red Feather Lakes Community Library

1. 2025 Balance Sheet Comparison

As of October 3, 2025

	TOTAL	
	AS OF OCT 3, 2025	AS OF OCT 3, 2024 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1st Bank Savings	34,341.45	84,598.38
Change Bag from Services	206.00	206.00
CSIP	108,669.20	913,559.51
CSIP Term	1,000,000.00	
Debit Card Account	3,058.10	2,679.13
Grant Debit	3,204.14	980.31
Guaranty Bank (Operating)	0.00	0.00
New Operating	18,407.03	8,701.60
Premier Savings 2	0.00	0.00
Premier Tlme Savings	0.00	0.00
Total Bank Accounts	\$1,167,885.92	\$1,010,724.93
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	0.00	500.00
Total Other Current Assets	\$678,093.17	\$612,675.62
Total Current Assets	\$1,845,979.09	\$1,623,400.55
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	-38.20	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	\$273,194.44	\$269,179.41
TOTAL ASSETS	\$2,119,173.53	\$1,892,579.96

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	TOTAL	
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LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	682.90	3,542.03
Total Accounts Payable	\$682.90	\$3,542.03
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	-2,454.05	1,001.48
PERA-Deferred Inflows	-57,939.03	3,040.25
PERA-Net Pension Liability	320,103.37	166,801.51
Total Other Current Liabilities	\$796,104.64	\$709,273.39
Total Current Liabilities	\$796,787.54	\$712,815.42
Total Liabilities	\$796,787.54	\$712,815.42
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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Retaind Earnings-Alloc to Funds	204,463.88	62,769.31
Net Income	233,577.34	326,135.98
Total Equity	\$1,322,385.99	\$1,179,764.54
TOTAL LIABILITIES AND EQUITY	\$2,119,173.53	\$1,892,579.96