

# Red Feather Lakes Community Library

## 1. 2026 Balance Sheet Comparison

As of February 28, 2026

	TOTAL	
	AS OF FEB 28, 2026	AS OF FEB 28, 2025 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
1st Bank Savings	14,656.47	46,055.91
Change Bag from Services	206.00	206.00
CSIP	1,006,822.79	850,741.10
CSIP Term	0.00	0.00
Debit Card Account	2,311.68	1,618.70
Grant Debit	2,769.86	815.58
Guaranty Bank (Operating)	0.00	0.00
New Operating	6,209.62	7,812.94
Premier Savings 2	0.00	0.00
Premier Tlme Savings	0.00	0.00
<b>Total Bank Accounts</b>	<b>\$1,032,976.42</b>	<b>\$907,250.23</b>
Accounts Receivable		
Accounts Receivable	0.00	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Assets		
Grants Receivable	0.00	0.00
Payroll Asset	0.00	0.00
PERA-Deferred Outflows	141,088.13	144,698.94
Prepaid Insurance	95.50	95.50
Property taxes receivable	536,059.00	533,303.00
Undeposited Funds	0.00	18.00
<b>Total Other Current Assets</b>	<b>\$677,242.63</b>	<b>\$678,115.44</b>
<b>Total Current Assets</b>	<b>\$1,710,219.05</b>	<b>\$1,585,365.67</b>
Fixed Assets		
Accumulated Depreciation	-1,298,016.53	-1,302,541.77
Building - Addition/Renovation	569,660.53	569,660.53
Building - Core	225,000.00	225,000.00
Equipment - Current	11,648.58	0.00
Equipment - Donated	0.00	0.00
Equipment - Prior	110,189.59	129,125.80
Furniture and Fixtures	56,741.12	56,741.12
Land & Improvements	81,567.81	74,982.31
Materials - Base	464,098.62	494,835.20
Materials - Current	27,014.11	25,429.45
<b>Total Fixed Assets</b>	<b>\$247,903.83</b>	<b>\$273,232.64</b>
<b>TOTAL ASSETS</b>	<b>\$1,958,122.88</b>	<b>\$1,858,598.31</b>

# Red Feather Lakes Community Library

## 1. 2026 Balance Sheet Comparison

As of February 28, 2026

	TOTAL	
	AS OF FEB 28, 2026	AS OF FEB 28, 2025 (PY)
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	2,225.34	5,324.63
<b>Total Accounts Payable</b>	<b>\$2,225.34</b>	<b>\$5,324.63</b>
Other Current Liabilities		
Deferred Revenue	536,059.00	533,303.00
Direct Deposit Liabilities	0.00	0.00
Garnishment Payable	36.00	24.00
Other Current Liabilities		
Accrued Flex Time	9,037.33	3,073.35
<b>Total Other Current Liabilities</b>	<b>9,037.33</b>	<b>3,073.35</b>
Payroll Liabilities	778.35	0.00
Child Support Garnishment	-36.00	
<b>Total Payroll Liabilities</b>	<b>742.35</b>	<b>0.00</b>
PERA-Deferred Inflows	-65,172.29	-57,939.03
PERA-Net Pension Liability	342,293.21	320,103.37
<b>Total Other Current Liabilities</b>	<b>\$822,995.60</b>	<b>\$798,564.69</b>
<b>Total Current Liabilities</b>	<b>\$825,220.94</b>	<b>\$803,889.32</b>
<b>Total Liabilities</b>	<b>\$825,220.94</b>	<b>\$803,889.32</b>
Equity		
Capital Projects Fund		
Temp Restr - Capital Project	0.00	0.00
<b>Total Capital Projects Fund</b>	<b>0.00</b>	<b>0.00</b>
Fixed Assets Fund		
Fixed Assets Fund	247,942.02	273,232.64
General Fund		
Fund Balance - Unreserved	661,444.47	432,216.76
Fund Balance - PERA	25,884.37	-9,509.22
<b>Total Fund Balance - Unreserved</b>	<b>687,328.84</b>	<b>422,707.54</b>
Other Temp Restricted Funds	0.00	0.00
Legal Costs	0.00	0.00
Operating Reserve Fund	119,232.72	106,451.94
Program Funds	2,037.20	14,291.19
Restricted for Contingencies	67,661.46	67,661.46
Restricted Technology Fund	0.00	0.00

# Red Feather Lakes Community Library

## 1. 2026 Balance Sheet Comparison

As of February 28, 2026

	TOTAL	
	AS OF FEB 28, 2026	AS OF FEB 28, 2025 (PY)
<b>Total Other Temp Restricted Funds</b>	<b>188,931.38</b>	<b>188,404.59</b>
Program Reimb Restrict Fund	0.00	0.00
Restricted Building Fund	0.00	0.00
Restricted Funds 2013 staffing	0.00	0.00
<b>Total General Fund</b>	<b>876,260.22</b>	<b>611,112.13</b>
Opening Bal Equity	0.00	0.00
Retaind Earnings-Alloc to Funds	67,498.10	204,463.88
Net Income	-58,798.40	-34,099.66
<b>Total Equity</b>	<b>\$1,132,901.94</b>	<b>\$1,054,708.99</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,958,122.88</b>	<b>\$1,858,598.31</b>