

# Bibliothèque publique de Casselman

Year End: December 31, 2020

Journal Entries

Date: 01/12/1999 To 12/31/2020

Number	Date	Name	Account No	Reference	Debit	Credit
1	12/31/2020	Amort. cum - Equipement	1510	U.02		1,030.82
1	12/31/2020	Amort. cum - Amélioration locative	1520	U.02		6,790.18
1	12/31/2020	Amort. cum - Système Informatique	1530	U.02		1,599.59
1	12/31/2020	Amortissement - Équipement	5900	U.02	1,030.82	
1	12/31/2020	Amortissement - Amel. locatives	5905	U.02	6,790.18	
1	12/31/2020	Amortissement - Système Informatiqu	5910	U.02	1,599.59	
To record amortization for the year						
2	12/31/2020	Système Informatique	1525	U.04	5,631.00	
2	12/31/2020	Équipement informatique	5860	U.04		5,631.00
To capitalize the laptops purchased from Multi Link						
3	12/31/2020	Amélioration locative	1515	U.04	6,777.22	
3	12/31/2020	Entretien & réparation - Biblio	5770	U.04		3,052.80
3	12/31/2020	Equipement (meubles)	5855	U.04		3,724.42
To capitalize the reception counters and the shelving purchased in 2020						
4	12/31/2020	Construction Nouveau Biblio	2110	GRA.07	31,500.00	
4	12/31/2020	Subvention provinciale spéciale	4535	GRA.07		31,500.00
To recognize the full payment of Long Term debt						
					<b>53,328.81</b>	<b>53,328.81</b>

**Net Income (Loss) 121,300.76**

05/19/2021

8:48 AM

<b>Prepared by</b> MMN 04/23/2021	<b>Detail Rev</b> AJB 05/07/2021	<b>Gen Rev</b>	<b>Quality Rev</b>
<b>4th Level Rev</b>	<b>Tax Rev</b>	<b>IS Audit Rev</b>	<b>Other Rev</b>

**H90**