

10:23 AM
10/22/18
Accrual Basis

Johnson County Library
Balance Sheet
As of October 22, 2018

	<u>Oct 22, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	90,388.07
Petty Cash	400.00
Reserve account	300,817.12
Total Checking/Savings	<u>391,790.58</u>
Total Current Assets	391,790.58
Fixed Assets	
accum. dep.-books	-1,266,937.61
accum. dep.-buildings	-659,374.69
accum. dep. property & equip	-185,672.20
book collection	1,317,434.24
buildings	4,594,643.83
land	84,565.00
property and equipment	254,661.29
Total Fixed Assets	<u>4,139,319.86</u>
Other Assets	
Cash - Depreciation Reserve	88,340.34
Cash Held - State Library	245.45
Cash Reserve	-220,201.11
Deferred Outflows	149,034.96
Depreciation Reserve	-53,040.54
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	<u>-5,927.91</u>
TOTAL ASSETS	<u><u>4,525,182.53</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
Capital Lease - Copier Short Te	1,588.61
deferred Inflow Pension	11,824.00
deferred property taxes	18,601.48
Direct Deposit Liabilities	2,337.29
Payroll Liabilities	66,671.52
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>109,606.13</u>
Total Current Liabilities	109,606.13
Long Term Liabilities	
Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26
Unfunded Pension Liability	481,101.51
Total Long Term Liabilities	<u>513,487.48</u>
Total Liabilities	623,093.61

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Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	584,314.41
Opening Bal Equity	-128,771.42
Retained Earnings	3,319,111.28
Net Income	-192,078.35
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Total Equity	3,902,088.92
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TOTAL LIABILITIES & EQUITY	4,525,182.53
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