

11:22 AM
11/19/18
Accrual Basis

Johnson County Library
Balance Sheet
As of November 19, 2018

	Nov 19, 18
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	88,723.47
cash held-State Library	185.39
First Northern Bank	95,500.93
Petty Cash	400.00
Reserve account	300,842.67
Total Checking/Savings	485,652.46
Total Current Assets	485,652.46
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	4,139,319.86
Other Assets	
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	-94,268.25
TOTAL ASSETS	4,530,704.07
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
Payroll Liabilities	67,586.72
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	108,184.04
Total Current Liabilities	108,184.04
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	513,487.48
Total Liabilities	621,671.52

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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	3,319,385.89
Net Income	-185,409.33
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Total Equity	3,909,032.55
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TOTAL LIABILITIES & EQUITY	<u>4,530,704.07</u>