

4:13 PM  
07/23/19  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of July 23, 2019

	<u>Jul 23, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,727.84
cash held-State Library	185.39
First Northern Bank	18,309.35
Petty Cash	400.00
Reserve account	301,042.19
	<u>402,664.77</u>
Total Checking/Savings	402,664.77
Total Current Assets	402,664.77
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
	<u>4,139,319.86</u>
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
	<u>-94,268.25</u>
Total Other Assets	-94,268.25
TOTAL ASSETS	<u><u>4,447,716.38</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
Payroll Liabilities	74,929.72
Wyoming Retirement Payable	38.41
	<u>115,527.04</u>
Total Other Current Liabilities	115,527.04
Total Current Liabilities	115,527.04
Long Term Liabilities	
Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26
Unfunded Pension Liability	481,101.51
	<u>513,487.48</u>
Total Long Term Liabilities	513,487.48
Total Liabilities	629,014.52

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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	3,103,794.30
Net Income	-60,148.43
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Total Equity	3,818,701.86
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TOTAL LIABILITIES & EQUITY	<u>4,447,716.38</u>