10:56 AM 01/22/18 **Accrual Basis**

Johnson County Library Balance Sheet

As of January 22, 2018

	Jan 22, 18
ASSETS	
Current Assets Checking/Savings cash held-State Library First Northern Bank Petty Cash	185.39 390,691.91 400.00
Reserve account	300,668.40
Total Checking/Savings	691,945.70
Total Current Assets	691,945.70
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-752,711.16 -327,543.72 -66,573.58 860,000.00 4,727,941.00 225,113.00 145,868.62
Total Fixed Assets	4,812,094.16
Other Assets CD trans to depreciation fund due from treasurer property tax receivable tax allowance	12,390.77 5,335.18 25,586.12 -1,228.31
Total Other Assets	42,083.76
TOTAL ASSETS	5,546,123.62
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities accounts payable-audit accrued payroll audit deferred property taxes Payroll Liabilities Wyoming Retirement Payable	12,663.90 -4,119.08 18,601.48 58,007.12 38.41
Total Other Current Liabilities	85,191.83
Total Current Liabilities	85,191.83
Total Liabilities	85,191.83
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	319,513.00 734,630.69 -6,630.69 4,380,658.13 32,760.66
Total Equity	5,460,931.79
TOTAL LIABILITIES & EQUITY	**

12:38 PM 02/20/18 **Accrual Basis**

Johnson County Library Balance Sheet As of February 20, 2018

	Feb 20, 18
ASSETS	
Current Assets	
Checking/Savings cash held-State Library	185.39
First Northern Bank	366,534.78
Petty Cash	400.00
Reserve account	300,681.17
Total Checking/Savings	667,801.34
Total Current Assets	667,801.34
Fixed Assets	
accum. depbooks	-1,266,937.61
accum. depbuildings accum. dep. property & equip	-659,374.69 -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 - Depreciation Reserve	88,340.34
Cash Held - State Library Cash Reserve	245.45 -220,201.11
Deferred Outflows	149,034.96
Depreciation Reserve	-53,040.54
due from treasurer	5,335.18
property tax receivable tax allowance	25,586.12 -1,228.31
Total Other Assets	-5,927.91
	· · · · · · · · · · · · · · · · · · ·
TOTAL ASSETS	4,801,193.29
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 deferred property taxes	11,824.00 18,601.48
Payroll Liabilities	59,005.84
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	99,603.16
Total Current Liabilities	99,603.16
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
Mahal Tiabilities	612 000 64

Total Liabilities

613,090.64

02/26/2018 13:16

#181 P.005/005

12:38 PM 02/20/18 **Accrual Basis**

Johnson County Library Balance Sheet As of February 20, 2018

	Feb 20, 18
Equity	
Contriubtions from JCLF	319,513.00
investment-general fixed assets	584,314.41
Opening Bal Equity	-128,771.42
Retained Earnings	3,405,429.08
Net Income	7,617.58
Total Equity	4,188,102.65
TOTAL LIABILITIES & EQUITY	4,801,193.29

1:26 PM 03/19/18 Accrual Basis

Johnson County Library Balance Sheet As of March 19, 2018

	Mar 19, 18
ASSETS	
Current Assets Checking/Savings cash held-State Library First Northern Bank Petty Cash Reserve account	185.39 326,876.67 400.00 300,692.70
Total Checking/Savings	628,154.76
Total Current Assets	628,154.76
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-1,266,937.61 -659,374.69 -185,672.20 1,317,434.24 4,594,643.83 84,565.00 254,661.29
Total Fixed Assets	4,139,319.86
Other Assets Cash - Depreciation Reserve Cash Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable tax allowance	88,340.34 245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -1,228.31
Total Other Assets	-5,927.91
TOTAL ASSETS	4,761,546.71
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities accounts payable-audit accrued payroll audit Capital Lease - Copier Short Te deferred Inflow Pension deferred property taxes Payroll Liabilities Wyoming Retirement Payable	12,663.90 -4,119.08 1,588.61 11,824.00 18,601.48 60,004.56 38.41
Total Other Current Liabilities	100,601.88
Total Current Liabilities	100,601.88
Long Term Liabilities Accrued Compensated Absenses Capital Lease - Copier Long Ter Unfunded Pension Liability	26,686.71 5,699.26 481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	614,089.36

03/20/2018 14:56 #216 P.003/005

1:26 PM 03/19/18 Accrual Basis

Johnson County Library Balance Sheet As of March 19, 2018

	Mar 19, 18
Equity Contriubtions from JCLF	319,513.00
investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	584,314.41 -128,771.42 3,405,429.08 -33,027.72
Total Equity	4,147,457.35
TOTAL LIABILITIES & EQUITY	4,761,546.71

11:12 AM 04/23/18 Accrual Basis

Johnson County Library Balance Sheet As of April 23, 2018

	Apr 23, 18
ASSETS	
Current Assets Checking/Savings cash held-State Library First Northern Bank Petty Cash	185.39 258,888.92 400.00
Reserve account	300,705.47
Total Checking/Savings	560,179.78
Total Current Assets	560,179.78
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-1,266,937.61 -659,374.69 -185,672.20 1,317,434.24 4,594,643.83 84,565.00 254,661.29
Total Fixed Assets	4,139,319.86
Other Assets Cash - Depreciation Reserve Cash Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable tax allowance	88,340.34 245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -1,228.31
Total Other Assets	-5,927.91
TOTAL ASSETS	4,693,571.73
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities accounts payable-audit accrued payroll audit Capital Lease - Copier Short Te deferred Inflow Pension deferred property taxes Payroll Liabilities Wyoming Retirement Payable	12,663.90 -4,119.08 1,588.61 11,824.00 18,601.48 61,003.28 38.41
Total Other Current Liabilities	101,600.60
Total Current Liabilities	101,600.60
Long Term Liabilities Accrued Compensated Absenses Capital Lease - Copier Long Ter Unfunded Pension Liability	26,686.71 5,699.26 481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	615,088.08

11:12 AM 04/23/18 **Accrual Basis**

Johnson County Library Balance Sheet As of April 23, 2018

	Apr 23, 18
Equity Contriubtions from JCLF	319,513.00
investment-general fixed assets Opening Bal Equity Retained Earnings	584,314.41 -128,771.42 3,405,429.08
Net Income Total Equity	4,078,483.65
TOTAL LIABILITIES & EQUITY	4,693,571.73

10:38 AM 05/21/18 Accrual Basis

Johnson County Library Balance Sheet As of May 21, 2018

	May 21, 18
ASSETS Current Assets	4
Checking/Savings cash held-State Library First Northern Bank Petty Cash Reserve account	185.39 212,917.30 400.00 300,705.47
Total Checking/Savings	514,208.16
Total Current Assets	514,208.16
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-1,266,937.61 -659,374.69 -185,672.20 1,317,434.24 4,594,643.83 84,565.00 254,661.29
Total Fixed Assets	4,139,319.86
Other Assets Cash - Depreciation Reserve Cash Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable tax allowance	88,340.34 245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -1,228.31
Total Other Assets	-5,927.91
TOTAL ASSETS	4,647,600.11
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities accounts payable-audit accrued payroll audit Capital Lease - Copier Short Te deferred Inflow Pension deferred property taxes Payroll Liabilities Wyoming Retirement Payable	12,663.90 -4,119.08 1,588.61 11,824.00 18,601.48 62,002.00 38.41
Total Other Current Liabilities	102,599.32
Total Current Liabilities	102,599.32
Long Term Liabilities Accrued Compensated Absenses Capital Lease - Copier Long Ter Unfunded Pension Liability	26,686.71 5,699.26 481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	616,086.80

10:38 AM 05/21/18 Accrual Basis

Johnson County Library Balance Sheet As of May 21, 2018

	May 21, 18
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity	319,513.00 584,314.41 -128,771.42
Retained Earnings Net Income	3,405,429.08 -148,971.76
Total Equity	4,031,513.31
TOTAL LIABILITIES & EQUITY	4,647,600.11



11:57 AM 06/19/18 **Accrual Basis**

Johnson County Library Balance Sheet As of June 20, 2018

	Jun 20, 18
ASSETS	
Current Assets Checking/Savings cash held-State Library First Northern Bank Petty Cash Reserve account	185.39 276,002.40 400.00 300,730.60
Total Checking/Savings	577,318.39
Total Current Assets	577,318.39
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-1,266,937.61 -659,374.69 -185,672.20 1,317,434.24 4,594,643.83 84,565.00 254,661.29
Total Fixed Assets	4,139,319.86
Other Assets Cash - Depreciation Reserve Cash Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable tax allowance	88,340.34 245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -1,228.31
Total Other Assets	-5,927.91
TOTAL ASSETS	4,710,710.34
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities accounts payable-audit accrued payroll audit Capital Lease - Copier Short Te deferred Inflow Pension deferred property taxes	12,663.90 -4,119.08 1,588.61 11,824.00 18,601.48
Payroll Liabilities Wyoming Retirement Payable	63,000.72 38.41
Total Other Current Liabilities	103,598.04
Total Current Liabilities	103,598.04
Long Term Liabilities Accrued Compensated Absenses Capital Lease - Copier Long Ter Unfunded Pension Liability	26,686.71 5,699.26 481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	617,085.52

06/25/2018 10:59

#327 P.004/004

11:57 AM 06/19/18 Accrual Basis

Johnson County Library Balance Sheet As of June 20, 2018

Jun 20, 18
319,513.00
584,314.41 -128,771.42
3,405,429.08
-86,860.25
4,093,624.82
4,710,710.34

12:08 PM 07/23/18 Accrual Basis

Johnson County Library Balance Sheet As of July 23, 2018

AS OI JULY 25, 2010	
	Jul 23, 18
ASSETS	
Current Assets	
Checking/Savings	185.39
cash held-State Library	215,061.43
First Northern Bank	400.00
Petty Cash	
Reserve account	300,742.96
Total Checking/Savings	516,389.78
Total Current Assets	516,389.78
Fixed Assets	-1,266,937.61
accum. depbooks	-659,374.69
accum. depbuildings	-185,672.20
accum. dep. property & equip	1,317,434.24
book collection	4,594,643.83
buildings	4,094,045.05
land	84,565.00
property and equipment	254,661.29
Total Fixed Assets	4,139,319.86
Other Assets	00 740 24
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
que from treasurer	25,586.12
property tax receivable tax allowance	-1,228.31
Total Other Assets	-5,927.91
TOTAL ASSETS	4,649,781.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	12 663 00
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	63,925.92
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	104,523.24
Total Current Liabilities	104,523.24
Long Term Liabilities	
Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26
Capital Descion Tightlifu	481,101.51
Unfunded Pension Liability	CHARLES COLORS
Total Long Term Liabilities	513,487.48
Total Liabilities	618,010.72

12:08 PM 07/23/18 **Accrual Basis**

Johnson County Library Balance Sheet As of July 23, 2018

	Jul 23, 18
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	319,513.00 584,314.41 -128,771.42 3,319,111.28 -62,396.26
Total Equity	4,031,771.01
TOTAL LIABILITIES & EQUITY	4,649,781.73

10:55 AM 08/20/18 Accrual Basis

Johnson County Library Balance Sheet

As of August 20, 2018

	Aug 20, 18
ASSETS	3111033 3
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	177,550.82 400.00
Petty Cash Reserve account	300,766.85
Kesaive account	
Total Checking/Savings	478,903.06
Total Current Assets	478,903.06
Fixed Assets	
accum. depbooks	-1,266,937.61
accum. depbuildings	-659,374.69
<pre>accum. dep. property & equip book collection</pre>	-185,672.20 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	00 240 24
Cash - Depreciation Reserve	88,340.34
Cash Held - State Library	245.45 -220,201.11
Cash Reserve 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	-5,927.91
TOTAL ASSETS	4,612,295.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	10 ((0 00
accounts payable-audit	12,663.90 -4,119.08
accrued payroll audit Capital Lease - Copier Short Te	1,588.61
deferred Inflow Pension	11,824.00
deferred property taxes	18,601.48
Payroll Liabilities	64,841.12
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	105,438.44
Total Current Liabilities	105,438.44
Long Term Liabilities	26 606 73
Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26 481,101.51
Unfunded Pension Liability	
Total Long Term Liabilities	513,487.48
Total Liabilities	618,925.92

08/21/2018 10:36 #391 P.003/005

10:55 AM 08/20/18 Accrual Basis

Johnson County Library Balance Sheet As of August 20, 2018

	Aug 20, 18
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	319,513.00 584,314.41 -128,771.42 3,319,111.28 -100,798.18
Total Equity	3,993,369.09
TOTAL LIABILITIES & EQUITY	4,612,295.01

10:58 AM 09/24/18 Accrual Basis

Johnson County Library Balance Sheet

As of September 24, 2018

	Sep 24, 18
ASSETS	
Current Assets Checking/Savings cash held-State Library First Northern Bank Petty Cash Reserve account	185.39 138,931.11 400.00 300,792.40
Total Checking/Savings	440,308.90
Total Current Assets	440,308.90
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-1,266,937.61 -659,374.69 -185,672.20 1,317,434.24 4,594,643.83 84,565.00 254,661.29
Total Fixed Assets	4,139,319.86
Other Assets Cash - Depreciation Reserve Cash Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable tax allowance	88,340.34 245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -1,228.31
Total Other Assets	-5,927.91
TOTAL ASSETS	4,573,700.85
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 deferred Inflow Pension	1,588.61
deferred property taxes	11,824.00
Payroll Liabilities	18,601.48 65,756.32
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	106,353.64
Total Current Liabilities	106, 353.64
Long Term Liabilities Accrued Compensated Absenses Capital Lease - Copier Long Ter Unfunded Pension Liability	26,686.71 5,699.26 481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	619,841.12
Equity	

018 11:15 #416 P.003/005

10:58 AM 09/24/18 Accrual Basis

Johnson County Library Balance Sheet As of September 24, 2018

	Sep 24, 18
Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	319,513.00 584,314.41 -128,771.42 3,319,111.28 -140,307.54
Total Equity	3,953,859.73
TOTAL LIABILITIES & EQUITY	4,573,700.85

10:23 AM 10/22/18 Accrual Basis

Johnson County Library Balance Sheet

As of October 22, 2018

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

10:23 AM 10/22/18 Accrual Basis

Johnson County Library Balance Sheet

As of October 22, 2018

Brusha	Oct 22, 18
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	319,513.00 584,314.41 -128,771.42 3,319,111.28 -192,078.35
Total Equity	3,902,088.92
TOTAL LIABILITIES & EQUITY	4,525,182.53

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 cash held-State Library First Northern Bank Petty Cash Reserve account	88,723.47 185.39 95,500.93 400.00 300,842.67
Total Checking/Savings	485,652.46
Total Current Assets	485,652.46
Fixed Assets accum. depbooks accum. depbuildings accum. dep. property & equip book collection buildings land property and equipment	-1,266,937.61 -659,374.69 -185,672.20 1,317,434.24 4,594,643.83 84,565.00 254,661.29
property and equipment	254,001.29
Total Fixed Assets	4,139,319.86
Other Assets Cash Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable tax allowance	245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -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 accrued payroll audit Capital Lease - Copier Short Te deferred Inflow Pension deferred property taxes Payroll Liabilities	12,663.90 -4,119.08 1,588.61 11,824.00 18,601.48 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 Capital Lease - Copier Long Ter Unfunded Pension Liability	26,686.71 5,699.26 481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	621,671.52

Frøm:

11:22 AM 11/19/18 Accrual Basis

Johnson County Library Balance Sheet

As of November 19, 2018

	Nov 19, 18
Equity Contriubtions from JCLF	319,513.00
investment-general fixed assets Opening Bal Equity Retained Earnings	584,314.41 -128,771.42 3,319,385.89
Net Income Total Equity	-185,409.33 3,909,032.55
TOTAL LIABILITIES & EQUITY	4,530,704.07