10:39 AM 01/22/19 Accrual Basis

Johnson County Library Balance Sheet

As of January 22, 2019

	Jan 22, 19
ASSETS Current Assets	
Checking/Savings Cash - Depreciation Reserve cash held-State Library	88,781.82 185.39 175,318.43
First Northern Bank Petty Cash Reserve account	400.00 300,892.95
Total Checking/Savings	565,578.59
Total Current Assets	565,578.59
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 Held - State Library Cash Reserve Deferred Outflows Depreciation Reserve due from treasurer property tax receivable	245.45 -220,201.11 149,034.96 -53,040.54 5,335.18 25,586.12 -1,228.31
tax allowance Total Other Assets	-94,268.25
	4,610,630.20
TOTAL ASSETS 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 69,417.12 38.41
Total Other Current Liabilities	110,014.44
Total Current Liabilities	110,014.44
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	623,501.92

Equity

01/23/2019 13:19 #508 P.005/005

10:39 AM 01/22/19 Accrual Basis

× :42

Johnson County Library Balance Sheet

As of January 22, 2019

	Jan 22, 19
Contriubtions from JCLF investment-general fixed assets	319,513.00 584,314.41 -128,771.42
Opening Bal Equity Retained Earnings	3,319,385.89 -107,313.60
Net Income	3,987,128.28
Total Equity TOTAL LIABILITIES & EQUITY	4,610,630.20

1:23 PM 02/19/19 Accrual Basis

Johnson County Library Balance Sheet

As of February 20, 2019

	Feb 20, 19
ASSETS Current Assets	
Checking/Savings Checking/Savings Cash - Depreciation Reserve cash held-State Library First Northern Bank Petty Cash Reserve account	88,812.95 185.39 162,800.59 400.00 300,918.50
Total Checking/Savings	553,117.43
Total Current Assets	553,117.43
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 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	4,598,169.04
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 70,332.32 38.41
Total Other Current Liabilities	110,929.64
Total Current Liabilities	110,929.64
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 Liabilíties	624,417.12

1:23 PM 02/19/19 Accrual Basis

Johnson County Library Balance Sheet

As of February 20, 2019

	Feb 20, 19
Equity Contriubtions from JCLF	319,513.00 584,314.41
investment-general fixed assets Opening Bal Equity Retained Earnings	-128,771.42 3,319,385.89 -120,689.96
Net Income	3,973,751.92
Total Equity	4,598,169.04
TOTAL LIABILITIES & EQUITY	

11:52 AM 03/20/19 Accrual Basis

Johnson County Library Balance Sheet As of March 20, 2019

	Mar 20, 19
N C C T M C	
ASSETS Current Assets	
Checking/Savings	00 002 43
Cash - Depreciation Reserve	88,903.43 185.39
cash held-State Library	128,706.39
First Northern Bank	400.00
Petty Cash	300,941.59
Reserve account	
Total Checking/Savings	519,136.80
Total Current Assets	519,136.80
Fixed Assets	
accum. depbooks	-1,266,937.61
accum. depbuildings	-659,374.69
accum. dep. property & equip	-185,672.20 1,317,434.24
book collection	4,594,643.83
buildings	84,565.00
land	254,661.29
property and equipment	Section of the sectio
Total Fixed Assets	4,139,319.86
Other Assets	245 45
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	4,564,188.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	10 662 00
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
Capital Lease - Copier Short le	1,588.61
deferred Inflow Pension	11,824.00
deferred property taxes	18,601.48
Payroll Liabilities	71,247.52
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	111,844.84
Total Current Liabilities	111,844.84
Long Term Liabilities	00.000.71
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	625,332.32

11:52 AM 03/20/19 Accrual Basis

Johnson County Library Balance Sheet As of March 20, 2019

	Mar 20, 19
Equity Contriubtions from JCLF investment-general fixed assets	319,513.00 584,314.41 -128,771.42
Opening Bal Equity Retained Earnings Net Income	3,319,385.89 -155,585.79
Total Equity	3,938,856.09
TOTAL LIABILITIES & EQUITY	= 4,564,100.31

11:50 AM 04/22/19 Accrual Basis

Johnson County Library Balance Sheet

7. 9	οf	April	22,	2019
AS	OΣ	11022		

As of April 22, 8020	
	Apr 22, 19
ASSETS Current Assets	
- V/Carrings	82,672.20
Checking/Savings Cash - Depreciation Reserve	185.39
cash held-State Library	64,074.86
First Northern Bank	400.00
First Northern Dans	300,967.15
Petty Cash	300, 301.20
Reserve account	448,299.60
Total Checking/Savings	448,299.60
Total Current Assets	,
at and hacets	-1,266,937.61
Fixed Assets	-659,374.69
accum. depbooks accum. depbuildings	-185,672.20
accum. dep. property & equip	1,317,434.24
accum. dep. property	4,594,643.83
book collection	84,565.00
buildings	254,661.29
land property and equipment	
	4,139,319.86
Total Fixed Assets	
Other Assets	245.45
Cash Held - State Library	-220,201.11
Cash Reserve	149,034.96
Deferred Outflows	-53,040.54
Depreciation Reserve	5,335.18
Depreciation Reserver	25,586.12
due from treasurer property tax receivable	-1,228.31
property tax records	-1,220,01
tax allowance	-94,268.25
Total Other Assets	4,493,351.21
TOTAL ASSETS	
LIABILITIES & EQUITY	
rishilities	
- Tiobilities	
Other Current Liabilities	12,663.90
accounts pavable duoic	-4,119.08
	1,588.61
G:+31 1.0350 - COPICE	11,824.00
deferred Inflow relision	18,601.48
deferred property taxes	72,162.72
n Tiabilities	38.41
Wyoming Retirement rayable	112,760.04
Total Other Current Liabilities	112,760.04
Total Current Liabilities	112,7000
m tiabilities	26,686.71
	5,699.26
2 1 1 0 3 6 2 COULCT 10	481,101.51
Unfunded Pension Liability	
Total Long Term Liabilities	513,487.48
	626,247.52
Total Liabilities	27

11:50 AM 04/22/19 Accrual Basis

G₂ = 0.00 →

Johnson County Library Balance Sheet

As of April 22, 2019

	Apr 22, 19
Equity Contriubtions from JCLF investment-general fixed assets	319,513.00 584,314.41 -128,771.42
Opening Bal Equity Retained Earnings Net Income	3,319,385.89 -227,338.19
Total Equity	3,867,103.69
TOTAL LIABILITIES & EQUITY	4,493,351.21

1:37 PM 05/20/19 Accrual Basis

Johnson County Library Balance Sheet As of May 20, 2019

	May 20, 19
\ -	
ASSETS	
Current Assets	
charking/Savings	82,700.67
Cash - Depreciation Reserve	185.39
cash held-State Library	37,969.35
First Northern Bank	400.00
Petty Cash	300,991.88
Reserve account	
Total Checking/Savings	422,247.29
	422,247.29
Total Current Assets	
Fixed Assets	-1,266,937.61
accum. depbooks	-659,374.69
- den -hill Idlnus	-185,672.20
accum. dep. property & equip	1,317,434.24
book collection	4,594,643.83
book Collection	84,565.00
buildings	84,565.00
land property and equipment	254,661.29
	4,139,319.86
Total Fixed Assets	
Other Assets	245.45
Cash Held - State Library	-220,201.11
Cash Reserve	149,034.96
Deferred Outflows	-53,040.54
Depreciation Reserve	5,335.18
Depreciation Reserve	5,333.10
due from treasurer	25,586.12
property tax receivable	-1,228.31
tax allowance	-94,268.25
Total Other Assets	
TOTAL ASSETS	4,467,298.90
LIABILITIES & EQUITY	
LIABILITES & EXOLL	
Liabilities	
Current Liabilities Other Current Liabilities	
Other Current Hisbridge	12,663.90
accounts payable-audit	-4,119.08
accrued payroll audit	1,588.61
Capital Lease - Copier Short Te	-300.00
Deferred Compensation Payable	11,824.00
deferred Inflow Pension	18,601.48
deferred property taxes	-2,632.85
nirect Deposit Liabilities	72,425.32
Dauroll Liabilities	-531.81
Wyoming Retirement Payable	109,519.57
Total Other Current Liabilities	109,519.57
Total Current Liabilities	109,519.57
Long Term Liabilities	26,686.71
- Companyated Apsellaca	5,699.26
Capital Lease - Copier Long Ter	481,101.51
Unfunded Pension Liability	481,101.31
	513,487.48
Total Long Term Liabilities	

05/21/2019 15:36 #597 P.005/005

1:37 PM 05/20/19 Accrual Basis

Johnson County Library Balance Sheet As of May 20, 2019

	May 20, 19
	623,007.05
Total Liabilities	
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings	319,513.00 584,314.41 -128,771.42 3,319,385.89 -250,150.03
Net Income Total Equity	3,844,291.85
OTAL LIABILITIES & EQUITY	4,467,298.90

11:10 AM 06/24/19 Accrual Basis

Johnson County Library Balance Sheet As of June 24, 2019

Jun 24, 19 **ASSETS** Current Assets Checking/Savings 82,727.84 Cash - Depreciation Reserve 185.39 cash held-State Library First Northern Bank 77,545.92 400.00 Petty Cash Reserve account 301,017.45 461,876.60 Total Checking/Savings 461,876.60 Total Current Assets Fixed Assets -1,266,937.61 accum. dep.-books -659,374.69 accum. dep.-buildings accum. dep. property & equip -185,672.20book collection 1,317,434.24 4,594,643.83 buildings 84,565.00 land property and equipment 254,661.29 4,139,319.86 Total Fixed Assets Other Assets 245.45 Cash Held - State Library -220,201.11 Cash Reserve Deferred Outflows 149,034.96 Depreciation Reserve -53,040.54 5,335.18 due from treasurer property tax receivable 25,586.12 -1,228.31tax allowance -94,268.25 Total Other Assets TOTAL ASSETS 4,506,928.21 LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities 12,663.90 accounts payable-audit -4,119.08 accrued payroll audit Capital Lease - Copier Short Te 1,588.61 11,824.00 deferred Inflow Pension 18,601.48 deferred property taxes 73,993.12 Payroll Liabilities 38.41 Wyoming Retirement Payable 114,590.44 Total Other Current Liabilities Total Current Liabilities 114,590.44 Long Term Liabilities 26,686.71 Accrued Compensated Absenses 5,699.26 Capital Lease - Copier Long Ter 481,101.51 Unfunded Pension Liability 513,487.48 Total Long Term Liabilities 628,077.92 Total Liabilities

1:15 PM 06/26/19 Accrual Basis

Johnson County Library Balance Sheet As of June 26, 2019

	Jun 26, 19
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings	319,513.00 584,314.41 -128,771.42 3,319,385.89 -215,591.59
Net Income Total Equity	3,878,850.29
TOTAL LIABILITIES & EQUITY	4,506,928.21

4:13 PM 07/23/19 **Accrual Basis**

Johnson County Library Balance Sheet As of July 23, 2019

	Jul 23, 19
ACCEMO	001 25, 15
ASSETS Current Assets	
Checking/Savings Cash - Depreciation Reserve cash held-State Library First Northern Bank	82,727.84 185.39 18,309.35
Petty Cash Reserve account	400.00 301,042.19
Total Checking/Savings	402,664.77
Total Current Assets	402,664.77
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 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	4,447,716.38
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities	
accounts payable-audit accrued payroll audit	12,663.90 -4,119.08 1,588.61
Capital Lease - Copier Short Te deferred Inflow Pension	11,824.00
deferred property taxes	18,601.48
Payroll Liabilities Wyoming Retirement Payable	74,929.72 38.41
Total Other Current Liabilities	115,527.04
Total Current Liabilities	115,527.04
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	629,014.52

4:13 PM 07/23/19 **Accrual Basis**

Johnson County Library Balance Sheet As of July 23, 2019

	Jul 23, 19
Equity Contriubtions from JCLF investment-general fixed assets Opening Bal Equity Retained Earnings	319,513.00 584,314.41 -128,771.42 3,103,794.30 -60,148.43
Net Income Total Equity	3,818,701.86
TOTAL LIABILITIES & EQUITY	4,447,716.38

12:35 PM 08/19/19 **Accrual Basis**

Johnson County Library Balance Sheet As of August 20, 2019

	Aug 20, 19
ASSETS	
Current Assets	
Checking/Savings Cash - Depreciation Reserve cash held-State Library First Northern Bank Petty Cash Reserve account	82,755.92 185.39 91,552.11 400.00 201,042.19
Total Checking/Savings	375,935.61
Total Current Assets	375,935.61
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 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	4,420,987.22
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 75,668.34 38.41
Total Other Current Liabilities	116,265.66
Total Current Liabilities	116,265.66
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	629,753.14

12:35 PM 08/19/19 **Accrual Basis**

Johnson County Library Balance Sheet As of August 20, 2019

	Aug 20, 19
Equity Contriubtions from JCLF investment-general fixed assets	319,513.00 584,314.41
Opening Bal Equity Retained Earnings Net Income	-128,771.42 3,103,847.12 -87,669.03
Total Equity	3,791,234.08
TOTAL LIABILITIES & EQUITY	4,420,987.22

11:56 AM 09/23/19 Accrual Basis

Johnson County Library Balance Sheet

As of September 24, 2019

	Sep 24, 19
ASSETS	
Current Assets Checking/Savings Cash - Depreciation Reserve cash held-State Library First Northern Bank Operations & Maintenance Petty Cash	82,722.80 185.39 76,743.46 70,950.25
Reserve account	400.00
Total Checking/Savings	432,067.74
Total Current Assets	432,067.74
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 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	4,477,119.35
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 76,442.17 38.41
Total Other Current Liabilities	117,039.49
Total Current Liabilities	117,039.49
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	630,526.97

11:56 AM 09/23/19 Accrual Basis

Johnson County Library Balance Sheet

As of September 24, 2019

	Sep 24, 19	
Equity		
Contriubtions from JCLF	319,513.00	
investment-general fixed assets	584,314.41	
Opening Bal Equity	-128,771.42	
Retained Earnings	3,104,429.66	
Net Income	-32,893.27	
Total Equity	3,846,592.38	
TOTAL LIABILITIES & EQUITY	4,477,119.35	

1:42 PM 11/18/19 Accrual Basis

Johnson County Library Balance Sheet

As of November 19, 2019

	Nov 19, 19
ASSETS	
Current Assets Checking/Savings	
Cash - Depreciation Reserve	82,806.24
cash held-State Library	185.39
First Northern Bank	88,958.84
Operations & Maintenance Petty Cash	63,767.60 400.00
Reserve account	201,096.41
Total Checking/Savings	437,214.48
Total Current Assets	437,214.48
Fixed Assets	
accum. depbooks	-1,266,937.61
<pre>accum. depbuildings accum. dep. property & equip</pre>	-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 Held - State Library	245.45
Cash Reserve Deferred Outflows	-220,201.11 149,034.96
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	4,482,266.09
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 11,824.00
deferred inflow rension deferred property taxes	18,601.48
Payroll Liabilities	73,993.12
Wyoming Retirement Payable	-5,039.74
Total Other Current Liabilities	109,512.29
Total Current Liabilities	109,512.29
Long Term Liabilities	26 606 33
Accrued Compensated Absenses	26,686.71 5,699.26
Capital Lease - Copier Long Ter Unfunded Pension Liability	481,101.51
Total Long Term Liabilities	513,487.48
Total Liabilities	622,999.77

1:42 PM 11/18/19 **Accrual Basis**

Johnson County Library Balance Sheet As of November 19, 2019

	Nov 19, 19
Equity Contriubtions from JCLF	319,513.00
investment-general fixed assets Opening Bal Equity Retained Earnings Net Income	584,314.41 -128,771.42 3,104,429.66 -20,219.33
Total Equity	3,859,266.32
TOTAL LIABILITIES & EQUITY	4,482,266.09