

From:

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	88,781.82
Cash - Depreciation Reserve	185.39
cash held-State Library	175,318.43
First Northern Bank	400.00
Petty Cash	300,892.95
Reserve account	

Total Checking/Savings

565,578.59

Total Current Assets

565,578.59

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

4,610,630.20

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	69,417.12
Wyoming Retirement Payable	38.41

Total Other Current Liabilities

110,014.44

Total Current Liabilities

110,014.44

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

623,501.92

Equity

From:

10:39 AM

01/22/19

Accrual Basis

Johnson County Library
Balance Sheet
As of January 22, 2019

	<u>Jan 22, 19</u>
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	-107,313.60
Total Equity	<u>3,987,128.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,610,630.20</u></u>

From:

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	88,812.95
Cash - Depreciation Reserve	185.39
cash held-State Library	162,800.59
First Northern Bank	400.00
Petty Cash	300,918.50
Reserve account	

Total Checking/Savings 553,117.43

Total Current Assets 553,117.43

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 4,598,169.04

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	70,332.32
Wyoming Retirement Payable	38.41

Total Other Current Liabilities 110,929.64

Total Current Liabilities 110,929.64

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 624,417.12

From:

Johnson County Library
Balance Sheet
As of February 20, 2019

1:23 PM
02/19/19
Accrual Basis

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

11:52 AM
03/20/19
Accrual Basis

Johnson County Library
Balance Sheet
As of March 20, 2019

Mar 20, 19

ASSETS

Current Assets

Checking/Savings

Cash - Depreciation Reserve	88,903.43
cash held-State Library	185.39
First Northern Bank	128,706.39
Petty Cash	400.00
Reserve account	300,941.59

Total Checking/Savings

519,136.80

Total Current Assets

519,136.80

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

4,564,188.41

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	71,247.52
Wyoming Retirement Payable	38.41

Total Other Current Liabilities

111,844.84

Total Current Liabilities

111,844.84

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

625,332.32

From:

Johnson County Library
Balance Sheet
As of March 20, 2019

11:52 AM

03/20/19

Accrual Basis

	<u>Mar 20, 19</u>
Equity	319,513.00
Contributions from JCLF	584,314.41
investment-general fixed assets	-128,771.42
Opening Bal Equity	3,319,385.89
Retained Earnings	-155,585.79
Net Income	<u>3,938,856.09</u>
Total Equity	<u>4,564,188.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,564,188.41</u></u>

From:

Johnson County Library
Balance Sheet
As of April 22, 2019

11:50 AM
04/22/19
Accrual Basis

Apr 22, 19

ASSETS

Current Assets

Checking/Savings	82,672.20
Cash - Depreciation Reserve	185.39
cash held-State Library	64,074.86
First Northern Bank	400.00
Petty Cash	300,967.15
Reserve account	

448,299.60

Total Checking/Savings

448,299.60

Total Current Assets

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

4,139,319.86

Total Fixed Assets

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

-94,268.25

Total Other Assets

4,493,351.21

TOTAL ASSETS

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	72,162.72
Wyoming Retirement Payable	38.41

112,760.04

Total Other Current Liabilities

112,760.04

Total Current Liabilities

Long Term Liabilities

Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26
Unfunded Pension Liability	481,101.51

513,487.48

Total Long Term Liabilities

626,247.52

Total Liabilities

From:

Johnson County Library
Balance Sheet
As of April 22, 2019

11:50 AM

04/22/19

Accrual Basis

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

From:

Johnson County Library
Balance Sheet
As of May 20, 2019

1:37 PM

05/20/19

Accrual Basis

May 20, 19

ASSETS

Current Assets

Checking/Savings

Cash - Depreciation Reserve	82,700.67
cash held-State Library	185.39
First Northern Bank	37,969.35
Petty Cash	400.00
Reserve account	300,991.88
	422,247.29

Total Checking/Savings

422,247.29

Total Current Assets

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
	4,139,319.86

Total Fixed Assets

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
	-94,268.25

Total Other Assets

4,467,298.90

TOTAL ASSETS

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 Compensation Payable	-300.00
deferred Inflow Pension	11,824.00
deferred property taxes	18,601.48
Direct Deposit Liabilities	-2,632.85
Payroll Liabilities	72,425.32
Wyoming Retirement Payable	-531.81
	109,519.57

Total Other Current Liabilities

109,519.57

Total Current Liabilities

Long Term Liabilities

Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26
Unfunded Pension Liability	481,101.51
	513,487.48

Total Long Term Liabilities

From:

1:37 PM

05/20/19

Accrual Basis

Johnson County Library
Balance Sheet
As of May 20, 2019

	May 20, 19
Total Liabilities	623,007.05
Equity	319,513.00
Contributions from JCLF	584,314.41
investment-general fixed assets	-128,771.42
Opening Bal Equity	3,319,385.89
Retained Earnings	-250,150.03
Net Income	3,844,291.85
Total Equity	4,467,298.90
TOTAL 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	
Cash - Depreciation Reserve	82,727.84
cash held-State Library	185.39
First Northern Bank	77,545.92
Petty Cash	400.00
Reserve account	301,017.45

Total Checking/Savings 461,876.60

Total Current Assets 461,876.60

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 4,506,928.21

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	73,993.12
Wyoming Retirement Payable	38.41

Total Other Current Liabilities 114,590.44

Total Current Liabilities 114,590.44

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 628,077.92

1:15 PM
06/26/19
Accrual Basis

Johnson County Library
Balance Sheet
As of June 26, 2019

	<u>Jun 26, 19</u>
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	-215,591.59
	<hr/>
Total Equity	3,878,850.29
	<hr/>
TOTAL LIABILITIES & EQUITY	4,506,928.21
	<hr/> <hr/>

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
Total Checking/Savings	<u>402,664.77</u>
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
Total Fixed Assets	<u>4,139,319.86</u>
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	<u>-94,268.25</u>
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
Total Other Current Liabilities	<u>115,527.04</u>
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
Total Long Term Liabilities	<u>513,487.48</u>
Total Liabilities	629,014.52

From:

4:13 PM
07/23/19
Accrual Basis

Johnson County Library
Balance Sheet
As of July 23, 2019

	<u>Jul 23, 19</u>
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
	<u>3,818,701.86</u>
Total Equity	
TOTAL LIABILITIES & EQUITY	<u><u>4,447,716.38</u></u>

12:35 PM
08/19/19
Accrual Basis

Johnson County Library
Balance Sheet
As of August 20, 2019

	<u>Aug 20, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,755.92
cash held-State Library	185.39
First Northern Bank	91,552.11
Petty Cash	400.00
Reserve account	201,042.19
Total Checking/Savings	<u>375,935.61</u>
Total Current Assets	375,935.61
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 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>-94,268.25</u>
TOTAL ASSETS	<u><u>4,420,987.22</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	75,668.34
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>116,265.66</u>
Total Current Liabilities	116,265.66
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	629,753.14

12:35 PM
08/19/19
Accrual Basis

Johnson County Library
Balance Sheet
As of August 20, 2019

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

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	82,722.80
cash held-State Library	185.39
First Northern Bank	76,743.46
Operations & Maintenance	70,950.25
Petty Cash	400.00
Reserve account	201,065.84
Total Checking/Savings	432,067.74
Total Current Assets	432,067.74
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	4,477,119.35
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	76,442.17
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	117,039.49
Total Current Liabilities	117,039.49
Long Term Liabilities	
Accrued Compensated Absences	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	630,526.97

11:56 AM
09/23/19
Accrual Basis

Johnson County Library
Balance Sheet
As of September 24, 2019

	<u>Sep 24, 19</u>
Equity	
Contributions 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	<u>3,846,592.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,477,119.35</u></u>

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	63,767.60
Petty Cash	400.00
Reserve account	201,096.41
	<hr/>
Total Checking/Savings	437,214.48

Total Current Assets 437,214.48

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
	<hr/>

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
	<hr/>

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	1,588.61
deferred Inflow Pension	11,824.00
deferred property taxes	18,601.48
Payroll Liabilities	73,993.12
Wyoming Retirement Payable	-5,039.74
	<hr/>

Total Other Current Liabilities 109,512.29

Total Current Liabilities 109,512.29

Long Term Liabilities

Accrued Compensated Absenses	26,686.71
Capital Lease - Copier Long Ter	5,699.26
Unfunded Pension Liability	481,101.51
	<hr/>

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

	<u>Nov 19, 19</u>
Equity	
Contributions 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	-20,219.33
	<hr/>
Total Equity	3,859,266.32
	<hr/>
TOTAL LIABILITIES & EQUITY	4,482,266.09
	<hr/> <hr/>