

2:04 PM

01/21/20

Accrual Basis

Johnson County Library
Balance Sheet
As of January 24, 2020

Jan 24, 20

ASSETS		<u>Jan 24, 20</u>
Current Assets		
Checking/Savings		
Cash - Depreciation Reserve		82,806.24
cash held-State Library		185.39
First Northern Bank		231,710.31
Operations & Maintenance		56,612.61
Petty Cash		400.00
Reserve account		208,621.99
Total Checking/Savings		<u>580,336.54</u>
Total Current Assets		580,336.54
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>4,625,388.15</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		73,993.12
Wyoming Retirement Payable		-5,039.74
Total Other Current Liabilities		<u>109,512.29</u>
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
Total Long Term Liabilities		<u>513,487.48</u>
Total Liabilities		622,999.77

2:04 PM
01/21/20
Accrual Basis

Johnson County Library
Balance Sheet
As of January 24, 2020

	<u>Jan 24, 20</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	<u>122,902.73</u>
Total Equity	<u>4,002,388.38</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,625,388.15</u></u>

10:29 AM
02/25/20
Accrual Basis

Johnson County Library
Balance Sheet
As of February 28, 2020

	<u>Feb 28, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,885.15
cash held-State Library	185.39
First Northern Bank	209,685.37
Operations & Maintenance	52,586.99
Petty Cash	400.00
Reserve account	208,630.85
Total Checking/Savings	<u>554,373.75</u>
Total Current Assets	554,373.75
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,474,853.24</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,063,478.45
Net Income	91,861.79
Total Equity	<u>4,474,853.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,474,853.24</u></u>

Johnson County Library
Balance Sheet
As of March 28, 2020

Mar 28, 20

ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,885.15
cash held-State Library	185.39
First Northern Bank	188,852.59
Operations & Maintenance	48,720.02
Petty Cash	400.00
Reserve account	288,394.11
Total Checking/Savings	<u>609,437.26</u>
Total Current Assets	609,437.26
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,529,916.75</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	5,978.90
Total Other Current Liabilities	<u>5,978.90</u>
Total Current Liabilities	<u>5,978.90</u>
Total Liabilities	5,978.90
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,063,478.45
Net Income	140,946.40
Total Equity	<u>4,523,937.85</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,529,916.75</u></u>

Johnson County Library
Balance Sheet
As of April 27, 2020

	<u>Apr 27, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash -- Depreciation Reserve	82,885.15
cash held-State Library	185.39
First Northern Bank	133,726.53
Operations & Maintenance	45,073.56
Petty Cash	400.00
Reserve account	288,394.11
Total Checking/Savings	<u>550,664.74</u>
Total Current Assets	550,664.74
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,471,144.23</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,063,478.45
Net Income	88,152.78
Total Equity	<u>4,471,144.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,471,144.23</u></u>

9:56 AM
05/19/20
Accrual Basis

Johnson County Library
Balance Sheet
As of May 20, 2020

	<u>May 20, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,948.46
cash held-State Library	185.39
First Northern Bank	154,312.32
Operations & Maintenance	33,130.16
Petty Cash	400.00
Reserve account	288,425.63
Total Checking/Savings	<u>559,401.96</u>
Total Current Assets	559,401.96
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,479,881.45</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,063,478.45
Net Income	96,890.00
Total Equity	<u>4,479,881.45</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,479,881.45</u></u>

11:31 AM
06/23/20
Accrual Basis

Johnson County Library
Balance Sheet
As of June 23, 2020

Jun 23, 20

ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,948.46
cash held-State Library	185.39
First Northern Bank	195,264.77
Operations & Maintenance	28,148.78
Petty Cash	400.00
Reserve account	288,425.63
Total Checking/Savings	<u>595,373.03</u>
Total Current Assets	595,373.03
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,515,852.52</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,063,478.45
Net Income	132,861.07
Total Equity	<u>4,515,852.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,515,852.52</u></u>

9:29 AM
07/21/20
Accrual Basis

Johnson County Library
Balance Sheet
As of July 31, 2020

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,957.17
cash held-State Library	185.39
First Northern Bank	142,947.73
Operations & Maintenance	23,072.98
Petty Cash	400.00
Reserve account	288,437.88
Total Checking/Savings	<u>538,001.15</u>
Total Current Assets	538,001.15
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,458,480.64</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,196,086.07
Net Income	-57,118.43
Total Equity	<u>4,458,480.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,458,480.64</u></u>

Johnson County Library
 Balance Sheet
 As of August 28, 2020

	Aug 28, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	82,975.73
cash held-State Library	185.39
First Northern Bank	133,238.26
Operations & Maintenance	19,246.86
Petty Cash	400.00
Reserve account	288,461.96
Total Checking/Savings	<u>524,508.20</u>
Total Current Assets	<u>524,508.20</u>
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,444,987.69</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,196,109.19
Net Income	-70,634.50
Total Equity	<u>4,444,987.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,444,987.69</u></u>

Johnson County Library
Balance Sheet
As of October 26, 2020

	<u>Oct 26, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	83,016.24
cash held-State Library	185.39
First Northern Bank	90,394.74
Operations & Maintenance	55,216.89
Petty Cash	400.00
Reserve account	287,185.95
Total Checking/Savings	<u>516,399.21</u>
Total Current Assets	516,399.21
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	<u>3,914,152.49</u>
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	<u>6,327.00</u>
TOTAL ASSETS	<u><u>4,436,878.70</u></u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,196,109.19
Net Income	-78,743.49
Total Equity	<u>4,436,878.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,436,878.70</u></u>

Johnson County Library
Balance Sheet
As of November 30, 2020

	<u>Nov 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	83,026.11
cash held-State Library	185.39
First Northern Bank	111,104.87
Operations & Maintenance	51,994.51
Petty Cash	400.00
Reserve account	287,185.95
	<hr/>
Total Checking/Savings	533,896.83
	<hr/>
Total Current Assets	533,896.83
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
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Total Fixed Assets	3,914,152.49
Other Assets	
Cash Held - State Library	6,327.00
	<hr/>
Total Other Assets	6,327.00
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TOTAL ASSETS	<u>4,454,376.32</u>
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,196,109.19
Net Income	-61,245.87
	<hr/>
Total Equity	4,454,376.32
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TOTAL LIABILITIES & EQUITY	<u>4,454,376.32</u>

Johnson County Library
Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Cash - Depreciation Reserve	83,037.00
cash held-State Library	185.39
First Northern Bank	174,654.59
Operations & Maintenance	48,052.53
Petty Cash	400.00
Reserve account	287,209.95
Total Checking/Savings	593,539.46
Total Current Assets	593,539.46
Fixed Assets	
accum. dep.-books	-1,340,603.29
accum. dep.-buildings	-897,405.62
accum. dep. property & equip	-228,213.46
book collection	1,444,504.74
buildings	4,594,643.83
land	84,565.00
property and equipment	256,661.29
Total Fixed Assets	3,914,152.49
Other Assets	
Cash Held - State Library	6,327.00
Total Other Assets	6,327.00
TOTAL ASSETS	4,514,018.95
LIABILITIES & EQUITY	
Equity	
Contributions from JCLF	319,513.00
Retained Earnings	4,196,109.19
Net Income	-1,603.24
Total Equity	4,514,018.95
TOTAL LIABILITIES & EQUITY	4,514,018.95