

Johnson County Library
Balance Sheet
As of June 23, 2016

Jun 23, 16

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	371,201.53
Petty Cash	400.00
Reserve account	270,436.02
Total Checking/Savings	<u>642,222.94</u>
Total Current Assets	642,222.94
Fixed Assets	
accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.58
book collection	860,000.00
buildings	798,265.00
land	45,000.00
property and equipment	100,593.78
Total Fixed Assets	<u>657,030.32</u>
Other Assets	
CD trans to appreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	<u>42,083.76</u>
TOTAL ASSETS	<u>1,341,337.02</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	41,179.38
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>68,364.09</u>
Total Current Liabilities	<u>68,364.09</u>
Total Liabilities	68,364.09
Equity	
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	491,646.91
Net Income	53,326.02
Total Equity	<u>1,272,972.93</u>
TOTAL LIABILITIES & EQUITY	<u>1,341,337.02</u>

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07/19/16
Accrual Basis

Johnson County Library
Balance Sheet
As of July 19, 2016

Jul 19, 16

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	272,956.76
Petty Cash	400.00
Reserve account	290,447.22
Total Checking/Savings	<u>563,989.37</u>
Total Current Assets	563,989.37
Fixed Assets	
accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.58
book collection	860,000.00
buildings	798,265.00
land	45,000.00
property and equipment	100,593.78
Total Fixed Assets	<u>657,030.32</u>
Other Assets	
CD trans to depreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	<u>42,083.76</u>
TOTAL ASSETS	<u><u>1,263,103.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	42,192.74
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>69,377.45</u>
Total Current Liabilities	<u>69,377.45</u>
Total Liabilities	69,377.45
Equity	
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	545,006.99
Net Income	-79,280.99
Total Equity	<u>1,193,726.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,263,103.45</u></u>

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08/22/16

Accrual Basis

Johnson County Library
 Balance Sheet
 As of August 22, 2016

Aug 22, 16

ASSETS

Current Assets

Checking/Savings

cash held-State Library	185.39
First Northern Bank	227,478.38
Petty Cash	400.00
Reserve account	290,459.55

Total Checking/Savings 518,523.32

Total Current Assets 518,523.32

Fixed Assets

accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.58
book collection	860,000.00
buildings	798,265.00
land	45,000.00
property and equipment	100,593.78

Total Fixed Assets 657,030.32

Other Assets

CD trans to depreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31

Total Other Assets 42,083.76

TOTAL ASSETS 1,217,637.40

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	43,206.10
Wyoming Retirement Payable	38.41

Total Other Current Liabilities 70,390.81

Total Current Liabilities 70,390.81

Total Liabilities 70,390.81

Equity

investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	545,006.99
Net Income	-125,760.40

Total Equity 1,147,246.59

TOTAL LIABILITIES & EQUITY 1,217,637.40

Johnson County Library
Balance Sheet
As of September 19, 2016

Sep 19, 16

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	183,544.53
Petty Cash	400.00
Reserve account	290,471.89
Total Checking/Savings	474,601.81
Total Current Assets	474,601.81
Fixed Assets	
accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.58
book collection	860,000.00
buildings	798,265.00
land	45,000.00
property and equipment	100,593.78
Total Fixed Assets	657,030.32
Other Assets	
CD trans to depreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	42,083.76
TOTAL ASSETS	1,173,715.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	44,219.46
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	71,404.17
Total Current Liabilities	71,404.17
Total Liabilities	71,404.17
Equity	
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	545,006.99
Net Income	-170,695.27
Total Equity	1,102,311.72
TOTAL LIABILITIES & EQUITY	1,173,715.89

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10/24/16
Accrual Basis

Johnson County Library
Balance Sheet
As of October 24, 2016

Oct 24, 16

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	131,039.73
Petty Cash	400.00
Reserve account	290,483.82
Total Checking/Savings	422,108.94
Total Current Assets	422,108.94
Fixed Assets	
accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.58
book collection	860,000.00
buildings	937,665.00
land	225,113.00
property and equipment	100,593.78
Total Fixed Assets	976,543.32
Other Assets	
CD trans to depreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	42,083.76
TOTAL ASSETS	1,440,736.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	45,232.82
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	72,417.53
Total Current Liabilities	72,417.53
Total Liabilities	72,417.53
Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	545,006.99
Net Income	-224,201.50
Total Equity	1,368,318.49
TOTAL LIABILITIES & EQUITY	1,440,736.02

Johnson County Library
 Balance Sheet
 As of January 23, 2017

Jan 23, 17

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	331,247.31
Petty Cash	400.00
Reserve account	290,520.43
Total Checking/Savings	622,353.13
Total Current Assets	622,353.13
Fixed Assets	
accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.58
book collection	860,000.00
buildings	937,665.00
land	225,113.00
property and equipment	100,593.78
Total Fixed Assets	976,543.32
Other Assets	
CB trans to depreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	42,083.76
TOTAL ASSETS	1,640,980.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	47,757.79
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	74,942.50
Total Current Liabilities	74,942.50
Total Liabilities	74,942.50
Equity	
Contributions from JCLF	319,513.00
Investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	545,006.99
Net Income	-26,482.28
Total Equity	1,566,037.71
TOTAL LIABILITIES & EQUITY	1,640,980.21

Johnson County Library
Balance Sheet
As of December 20, 2016

Dec 20, 16

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	328,260.00
Petty Cash	400.00
Reserve account	290,508.10
Total Checking/Savings	619,353.49
Total Current Assets	619,353.49
Fixed Assets	
accum. dep.-books	-752,711.16
accum. dep.-buildings	-327,543.72
accum. dep. property & equip	-66,573.53
book collection	860,000.00
buildings	937,665.00
land	225,113.00
property and equipment	100,593.78
Total Fixed Assets	976,543.32
Other Assets	
CD trans to depreciation fund	12,390.77
due from treasurer	5,335.18
property tax receivable	25,586.12
tax allowance	-1,228.31
Total Other Assets	42,083.76
TOTAL ASSETS	1,637,980.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Payroll Liabilities	46,968.90
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	74,153.61
Total Current Liabilities	74,153.61
Total Liabilities	74,153.61
Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	545,006.99
Net Income	-28,693.03
Total Equity	1,563,826.96
TOTAL LIABILITIES & EQUITY	1,637,980.57