

## Johnson County Library

## Balance Sheet

As of February 20, 2017

	Feb 20, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
East Bend State Library	185.39
First Northern Bank	251,870.28
Petty Cash	470.00
Reserve account	290,532.77
Total Checking/Savings	542,789.44
Total Current Assets	542,789.44
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
<b>TOTAL ASSETS</b>	<b>1,561,416.52</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
accounts payable-audit	12,663.90
accrued payroll audit	-4,119.08
deferred property taxes	18,601.48
Direct Deposit Liabilities	2,834.35
Payroll Liabilities	48,546.68
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	78,565.74
Total Current Liabilities	78,565.74
Total Liabilities	78,565.74
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	-109,669.21
Total Equity	1,482,850.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,561,416.52</b>

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03/20/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of March 20, 2017

Mar 20, 17

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	287,473.91
Petty Cash	400.00
Reserve account	290,543.92
Total Checking/Savings	578,603.22
Total Current Assets	578,603.22
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	1,597,230.30
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	49,335.57
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	76,520.28
Total Current Liabilities	76,520.28
Total Liabilities	76,520.28
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	-71,809.97
Total Equity	1,520,710.02
TOTAL LIABILITIES & EQUITY	1,597,230.30

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04/20/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of April 20, 2017

	Apr 20, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	224,105.48
Petty Cash	400.00
Reserve account	290,556.25
Total Checking/Savings	<u>515,247.12</u>
Total Current Assets	515,247.12
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	<u>976,543.32</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>
<b>TOTAL ASSETS</b>	<u><u>1,533,874.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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	50,124.46
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>77,309.17</u>
Total Current Liabilities	<u>77,309.17</u>
Total Liabilities	77,309.17
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	-135,954.96
Total Equity	<u>1,456,565.03</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,533,874.20</u></u>

1:59 PM  
05/23/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of May 22, 2017

	<u>May 22, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	190,821.38
Petty Cash	400.00
Reserve account	290,568.19
Total Checking/Savings	<u>481,974.96</u>
Total Current Assets	481,974.96
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	<u>976,543.32</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>1,500,602.04</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	50,913.35
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>78,098.06</u>
Total Current Liabilities	<u>78,098.06</u>
Total Liabilities	78,098.06
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	-170,016.01
Total Equity	<u>1,422,503.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,500,602.04</u></u>

11:36 AM  
06/19/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of June 19, 2017

	<u>Jun 19, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	350,795.92
Petty Cash	400.00
Reserve account	<u>300,580.53</u>
Total Checking/Savings	<u>651,961.84</u>
Total Current Assets	651,961.84
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	<u>100,593.78</u>
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	<u>-1,228.31</u>
Total Other Assets	<u>42,083.76</u>
<b>TOTAL ASSETS</b>	<u><u>1,670,588.92</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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	51,702.24
Wyoming Retirement Payable	<u>38.41</u>
Total Other Current Liabilities	<u>78,886.95</u>
Total Current Liabilities	<u>78,886.95</u>
Total Liabilities	78,886.95
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	<u>-818.02</u>
Total Equity	<u>1,591,701.97</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,670,588.92</u></u>

11:05 AM  
07/25/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of July 25, 2017

	Jul 25, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	292,149.09
Petty Cash	400.00
Reserve account	300,592.63
Total Checking/Savings	593,327.11
Total Current Assets	593,327.11
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	4,727,941.00
land	225,113.00
property and equipment	145,868.62
Total Fixed Assets	4,812,094.16
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
<b>TOTAL ASSETS</b>	<b>5,447,505.03</b>
<b>LIABILITIES &amp; EQUITY</b>	
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	52,586.60
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	79,771.31
Total Current Liabilities	79,771.31
Total Liabilities	79,771.31
Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	4,380,658.13
Net Income	-60,437.41
Total Equity	5,367,733.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,447,505.03</b>

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08/22/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of August 22, 2017

	Aug 22, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	256,551.03
Petty Cash	400.00
Reserve account	300,605.39
Total Checking/Savings	<u>557,741.81</u>
Total Current Assets	557,741.81
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	4,727,941.00
land	225,113.00
property and equipment	145,868.62
Total Fixed Assets	<u>4,812,094.16</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>
<b>TOTAL ASSETS</b>	<u><u>5,411,919.73</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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	53,470.96
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>80,655.67</u>
Total Current Liabilities	<u>80,655.67</u>
Total Liabilities	80,655.67
Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	4,380,658.13
Net Income	-96,907.07
Total Equity	<u>5,331,264.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,411,919.73</u></u>

10:03 AM  
10/23/17  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of October 23, 2017

Oct 23, 17

ASSETS	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	175,257.54
Petty Cash	400.00
Reserve account	300,630.51
Total Checking/Savings	476,473.44
Total Current Assets	476,473.44
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	4,727,941.00
land	225,113.00
property and equipment	145,868.62
Total Fixed Assets	4,812,094.16
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	5,330,651.36
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	55,239.68
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	82,424.39
Total Current Liabilities	82,424.39
Total Liabilities	82,424.39
Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	4,380,658.13
Net Income	-179,944.16
Total Equity	5,248,226.97
TOTAL LIABILITIES & EQUITY	5,330,651.36



10:56 AM  
01/22/18  
Accrual Basis

Johnson County Library  
Balance Sheet  
As of January 22, 2018

	Jan 22, 18
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
cash held-State Library	185.39
First Northern Bank	390,691.91
Petty Cash	400.00
Reserve account	300,668.40
Total Checking/Savings	<u>691,945.70</u>
Total Current Assets	691,945.70
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	4,727,941.00
land	225,113.00
property and equipment	145,868.62
Total Fixed Assets	<u>4,812,094.16</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>
<b>TOTAL ASSETS</b>	<u><u>5,546,123.62</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
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	58,007.12
Wyoming Retirement Payable	38.41
Total Other Current Liabilities	<u>85,191.83</u>
Total Current Liabilities	<u>85,191.83</u>
Total Liabilities	85,191.83
Equity	
Contributions from JCLF	319,513.00
investment-general fixed assets	734,630.69
Opening Bal Equity	-6,630.69
Retained Earnings	4,380,658.13
Net Income	32,760.66
Total Equity	<u>5,460,931.79</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,546,123.62</u></u>