

**Winnefox Library System  
Statement of Financial Control  
November - December 2008**

Account Number	Description	Budget	November - December Revenue	Year to Date	% Budget Received
<b>OPERATING REVENUE</b>					
1-3110	State Aid	952,262.00	0.00	952,262.00	100.00%
1-3150	Interest Revenue	60,000.00	3,007.20	38,001.62	63.34%
1-3115	Printing Revenue	3,000.00	216.00	1,413.00	47.10%
1-3120	Grant Revenue	0.00	0.00	10,137.50	#DIV/0!
1-3170	Miscellaneous Revenue	1,100.00	37,446.13	43,508.78	3955.34%
1-3180	Uncategorized Revenue	0.00	0.00	0.00	#DIV/0!
1-3200	Contractual Revenue	540,364.00	42,067.16	121,692.73	22.52%
		<u>1,556,726.00</u>	<u>82,736.49</u>	<u>1,167,015.63</u>	<u>74.97%</u>
<b>INTERGOVERNMENTAL REVENUE</b>					
1-3950	Winnebago County Contract	2,049,881.00	0.00	2,055,381.00	100.27%
1-3930	Marquette County Contract	152,758.00	0.00	152,758.00	100.00%
1-3910	Fond du Lac County Contract	893,460.71	0.00	893,462.00	100.00%
1-3920	Green Lake County Contract	214,313.00	0.00	214,313.00	100.00%
1-3940	Waushara County Contract	329,537.00	0.00	369,114.00	112.01%
1-3960	Act 420 County Revenue	68,956.00	0.00	192,051.00	
	<b>REVENUE</b>	<u>3,708,905.71</u>	<u>0.00</u>	<u>3,877,079.00</u>	<u>104.53%</u>
	<b>TOTAL REVENUE</b>	5,265,631.71	82,736.49	5,044,094.63	95.79%

Account Number	Description	Budget	November - December Expenses	Year to Date	% Budget Received
<b>OPERATIONAL EXPENDITURES</b>					
1-4100	Personnel	1,184,541.00	60,684.57	711,401.94	60.06%
1-4200	Contractual Services	68,496.00	56,311.00	76,606.00	111.84%
1-4300	Administrative Supplies & Expenses	78,599.00	11,912.42	75,098.86	95.55%
1-4400	Capital Purchases	0.00	0.00	4,435.17	#DIV/0!
1-4500	Services: Collections	850.00	0.00	21,972.00	2584.94%
1-4520	Services: Delivery	34,699.00	2,885.31	32,884.30	94.77%
1-4540	Services: Electronic Information	62,055.00	0.00	55,456.99	89.37%
1-4560	Services: ILL/Reference	36,792.00	13,793.69	33,586.63	91.29%
1-4580	Services: Summer Reading Program	10,000.00	0.00	8,128.56	81.29%
1-4620	Services: Member Library Cont. Education	7,100.00	1,622.82	8,238.12	116.03%
1-4600	Services: Printing and Graphics	35,300.00	1,451.68	26,544.58	75.20%
1-4640	Services: Training, Travel & Dues	5,100.00	2,319.78	7,792.44	152.79%
1-4650	Technology Support		18.14	765.27	#DIV/0!
1-4700	Interfund Transfers	33,194.00	0.00	31,461.91	94.78%
1-4750	Funds Allocated to Members	0.00	0.00	0.00	#DIV/0!
		<u>1,556,726.00</u>	<u>150,999.41</u>	<u>1,094,372.77</u>	<u>70.30%</u>
<b>INTERGOVERNMENTAL EXPENDITURES</b>					
1-4910	Fond du Lac County Contract	893,460.71	0.00	893,462.00	100.00%
1-4920	Green Lake County Contract	214,313.00	72.00	214,385.00	100.03%
1-4930	Marquette County Contract	152,758.00	0.00	152,758.00	100.00%
1-4940	Waushara County Contract	329,537.00	0.00	369,114.00	112.01%
1-4950	Winnebago County Contract	2,049,881.00	0.00	2,050,220.76	100.02%
1-4960	Act 420 County Expense	68,956.00	0.00	192,051.00	
	<b>TOTAL INTERGOVERNMENTAL EXPEND.</b>	<u>3,708,905.71</u>	<u>72.00</u>	<u>3,871,990.76</u>	<u>104.40%</u>
	<b>TOTAL EXPENDITURES</b>	5,265,631.71	151,071.41	4,966,363.53	94.32%

**Winnefox Library System  
Balance Sheet  
As of December 31, 2008**

	<b>Dec 31, 08</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1-1000 · Cash	1,322,931.63
<b>Total Checking/Savings</b>	<b>1,322,931.63</b>
Accounts Receivable	
1-1100 · Accounts Receivable	15,189.95
<b>Total Accounts Receivable</b>	<b>15,189.95</b>
<b>Other Current Assets</b>	
1-1105 · Due From Other Funds(WALS/WCTS)	276.47
1-1160 · Prepaid Expense	20,463.00
1-1500 · Compensated Absences Reserve	30,000.00
1-1501 · PC Reserve	1,300.00
1-1502 · Vehicle Reserve	32,606.38
1-1504 · Capital Reserves	37,313.05
<b>Total Other Current Assets</b>	<b>121,958.90</b>
<b>Total Current Assets</b>	<b>1,460,080.48</b>
<b>TOTAL ASSETS</b>	<b>1,460,080.48</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
1-2000 · Accounts Payable	30,539.59
<b>Total Accounts Payable</b>	<b>30,539.59</b>
<b>Other Current Liabilities</b>	
1-2010 · Due to Member Libraries	7,854.35
1-2100 · Payroll Liabilities	5,730.06
1-2200 · Accrued Payroll	23,047.10
<b>Total Other Current Liabilities</b>	<b>36,631.51</b>
<b>Total Current Liabilities</b>	<b>67,171.10</b>
<b>Total Liabilities</b>	<b>67,171.10</b>
<b>Equity</b>	
1-2500 · Deferred Revenue	742,763.00
1-2650 · Unrestricted Net Assets	572,415.28
Net Income	77,731.10
<b>Total Equity</b>	<b>1,392,909.38</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,460,080.48</b>

**Winnefox Automated Library Services  
Statement of Financial Control  
November-December 2008**

Account Number	Description	Budget	Adjusted Budget	November - December Revenue	Year to Date	% Budget Received
<b>OPERATING REVENUE</b>						
2-3150	Total Interest Revenue	45,000.00	45,000.00	2,644.97	30,358.15	67.46%
2-3200	Total Uncategorized Income	0.00	0.00	0.00	11,544.00	#DIV/0!
2-3230	Total Grant Revenues	21,800.00	21,800.00	11,800.00	21,800.00	100.00%
2-3240	Total Miscellaneous Revenues	0.00	0.00	0.00	626.40	#DIV/0!
2-3300	Total Reimbursement Revenues	32,075.00	0.00	200.98	-34,447.76	#DIV/0!
2-3400	Total Operating Revenue Received	716,108.55	553,840.07	0.00	537,875.07	97.12%
2-3420	Total Shared Capital Reserve Revenue	49,745.00	49,745.00	0.00	55,965.00	112.50%
2-3430	Total Direct Cap Reserve Revenue	59,212.00	0.00	0.00	0.00	#DIV/0!
		<b>923,940.55</b>	<b>670,385.07</b>	<b>14,645.95</b>	<b>623,720.86</b>	<b>67.51%</b>
<b>EXPENSES</b>						
2-4100	Total Personnel	245,038.00	245,038.00	83,464.60	244,980.13	99.98%
	Prepaid Expenses			0.00	0.00	#DIV/0!
	Total Prepaid Expenses	0.00	0.00	0.00	0.00	#DIV/0!
	Total Operations Support	194,126.07	194,126.07	0.00	0.00	0.00%
2-4400	Total Supplies	51,645.00	17,100.00	-580.47	14,052.11	82.18%
2-4440	Total Operational Support			204,334.99	204,529.36	#DIV/0!
2-4470	Total Maintenance	120,258.00	98,151.00	4,284.67	74,558.87	75.96%
2-4460	Total Contractual Services	82,118.00	10,500.00	0.00	3,212.80	30.60%
2-4480	Total Telecommunications	72,130.00	38,130.00	20,671.50	49,306.41	129.31%
2-4430	Total Travel and Training	13,000.00	13,000.00	947.78	5,104.02	39.26%
2-4450	Total Miscellaneous	350.00	350.00	0.00	121.56	34.73%
2-4600	Total Minor Equipment	11,931.00	2,075.00	769.59	410.07	19.76%
2-4700	Total Reimbursable Expense			845.37	6,083.38	#DIV/0!
	Total Operating Expenditures	<b>790,596.07</b>	<b>618,470.07</b>	<b>314,738.03</b>	<b>602,358.71</b>	<b>97.39%</b>
2-4500	Total Capital Expenditures	124,500.00	34,500.00	0.00	-5,121.31	-14.84%
	<b>TOTAL EXPENDITURES</b>	<b>915,096.07</b>	<b>652,970.07</b>	<b>314,738.03</b>	<b>597,237.40</b>	<b>91.46%</b>

**Winnefox Automated Library Services**  
**Balance Sheet**  
As of December 31, 2008

	Dec 31, 08
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
2-1000 · Cash	
2-1020 · Checking-West Pointe Bank	124.88
2-1030 · LGIP Account #2	233,575.94
2-1050 · Money Market-West Pointe Bank	16,555.71
<b>Total 2-1000 · Cash</b>	250,256.53
<b>Total Checking/Savings</b>	250,256.53
<b>Accounts Receivable</b>	
2-1100 · Accounts Receivable	4,834.48
<b>Total Accounts Receivable</b>	4,834.48
<b>Other Current Assets</b>	
2-1105 · Due from Other Funds WLS/WCTS	2,008.67
2-1160 · Prepaid Expense	71,753.49
2-1505 · WALS Compensated Absences	30,000.00
2-1510 · WALS Technology Reserve	568,974.27
<b>Total Other Current Assets</b>	672,736.43
<b>Total Current Assets</b>	927,827.44
<b>TOTAL ASSETS</b>	<b>927,827.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2-2000 · Accounts Payable	105,048.79
<b>Total Accounts Payable</b>	105,048.79
<b>Other Current Liabilities</b>	
2-2050 · Due to Other Funds	6.48
2-2209 · Technology Reserves	
2-2210 · Berlin Technology Reserve	20,130.27
2-2215 · Fond du Lac Technology Reserve	1,918.10
2-2219 · Markesan Technology Reserve	1,000.00
2-2220 · Menasha Technology Reserve	3,786.00
2-2222 · Neenah Technology Reserve	52,117.26
2-2227 · Oshkosh Technology Reserve	256,441.64
2-2229 · Packwaukee Technology Reserve	339.63
2-2235 · Ripon Technology Reserve	20,182.93
2-2236 · Wautoma Technology Reserve	690.00
2-2238 · Wild Rose Technology Reserve	85.72
<b>Total 2-2209 · Technology Reserves</b>	356,691.55
<b>Total Other Current Liabilities</b>	356,698.03
<b>Total Current Liabilities</b>	461,746.82
<b>Total Liabilities</b>	461,746.82
<b>Equity</b>	
2-3900 · Unrestricted Net Assets	439,597.16
Net Income	26,483.46
<b>Total Equity</b>	466,080.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>927,827.44</b>

**Winnefox Cooperative Technical Services  
Statement of Financial Control  
November - December 2008**

Account Number	Description	Budget	November - December Revenue	Year to Date	% Budget Received
<b>OPERATING REVENUE</b>					
3-3100	County Contracts	174,104.00	72.00	174,171.00	100.04%
3-3200	Miscellaneous Revenue	7,800.00	30,328.20	32,722.62	419.52%
<b>SUBTOTAL OPERATING REVENUE</b>		<b>181,904.00</b>	<b>30,400.20</b>	<b>206,893.62</b>	<b>113.74%</b>
<b>REVENUE FROM MEMBERS</b>					
3-3300	Member Purchases	134,000.00	18,887.27	115,984.75	86.56%
3-3410	ABC	6,650.00	0.00	7,600.00	114.29%
3-3420	Large Print	3,600.00	0.00	3,849.51	106.93%
3-3415	DVD Circuit	3,200.00	0.00	3,600.00	112.50%
3-3400	Other	0.00	31.99	135.18	#DIV/0!
<b>SUBTOTAL REVENUE FROM MEMBERS</b>		<b>147,450.00</b>	<b>18,719.26</b>	<b>131,169.44</b>	<b>88.96%</b>
<b>TOTAL REVENUE</b>		<b>329,354.00</b>	<b>49,119.46</b>	<b>338,063.06</b>	<b>102.64%</b>

Account Number	Description	Budget	November - December Expenses	Year to Date	% Budget Received
<b>OPERATIONAL EXPENDITURES</b>					
3-4100	Personnel	151,959.00	51,557.29	148,081.29	97.45%
3-4200	Contractual Services	23,095.00	5,697.00	21,577.06	93.43%
3-4300	Administrative Supplies & Expenses	3,775.00	761.20	3,179.93	84.24%
3-4400	Capital Purchases	1,500.00	4,017.34	4,527.41	301.83%
3-4500	Library Materials	350.00	119.99	438.89	125.40%
3-4510	Library Improvement Grants	12,000.00	2,045.26	9,437.45	78.65%
3-4530	PLA Grant	3,000.00	615.50	2,959.73	98.66%
3-4550	Collection Enhancement Grants	0.00	0.00	0.00	#DIV/0!
3-4600	Staff Training, Travel & Dues	1,225.00	154.44	1,566.39	127.87%
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>196,904.00</b>	<b>64,968.02</b>	<b>191,768.15</b>	<b>97.39%</b>
<b>MEMBER LIBRARY EXPENDITURES</b>					
3-4700	Member Library Expenditures - Other	134,000.00	16,811.31	124,175.18	92.67%
<b>SUBTOTAL MEMBER EXPENDITURES</b>		<b>134,000.00</b>	<b>16,811.31</b>	<b>124,175.18</b>	<b>92.67%</b>
<b>TOTAL EXPENDITURES</b>		<b>330,904.00</b>	<b>81,779.33</b>	<b>315,943.33</b>	<b>95.48%</b>

**Winnefox Cooperative Technical Services**  
**Balance Sheet**  
As of December 31, 2008

	Dec 31, 08
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
3-1000 · Cash	
3-1020 · Checking West Pointe Bank	698.64
3-1030 · Cash LGIP Account #3	53,279.56
3-1050 · West Point Bank - Money Market	22,278.52
<b>Total 3-1000 · Cash</b>	76,256.72
<b>Total Checking/Savings</b>	76,256.72
<b>Accounts Receivable</b>	
3-1100 · Accounts Receivable	6,324.82
<b>Total Accounts Receivable</b>	6,324.82
<b>Other Current Assets</b>	
3-1499 · Undeposited Funds	2,136.63
3-1502 · Copier Reserves	3,500.00
3-1503 · Library Improvement Reserves	360.00
3-1504 · Capital Reserves	28,041.20
<b>Total Other Current Assets</b>	34,037.83
<b>Total Current Assets</b>	116,619.37
<b>TOTAL ASSETS</b>	<b>116,619.37</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
3-2000 · Accounts Payable	11,149.83
<b>Total Accounts Payable</b>	11,149.83
<b>Other Current Liabilities</b>	
3-2050 · Due to other Funds	2,278.66
<b>Total Other Current Liabilities</b>	2,278.66
<b>Total Current Liabilities</b>	13,428.49
<b>Total Liabilities</b>	13,428.49
<b>Equity</b>	
3-3900 · Unrestricted Net Assets	81,071.15
Net Income	22,119.73
<b>Total Equity</b>	103,190.88
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>116,619.37</b>