

# Winnefox Library System Balance Sheet As of December 31, 2017

Dec 31, 17

ASSETS	Dec 31, 17
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>Bank Accounts</b>	
Checking	58,957.90
Money Market	81,704.10
<b>Total Bank Accounts</b>	140,662.00
<b>12100 · LGIP 01 General</b>	
12101 · Capital Res - Winnefox	35,775.95
12102 · Comp Absences - Winnefox	45,000.00
12103 · New Services - Winnefox	137,200.00
12104 · Vehicle Res - Winnefox	5,000.00
12106 · LGIP - Winnefox	919,242.35
12100 · LGIP 01 General - Other	-80,572.51
<b>Total 12100 · LGIP 01 General</b>	1,061,645.79
<b>12200 · LGIP 02 WALS</b>	
12201 · Capital Reserves - WALS	428,704.01
12202 · Comp Absences - WALS	11,000.00
12203 · SIRSI Buyout Reserve - WALS	145,000.00
12204 · LGIP - WALS	225,965.94
12200 · LGIP 02 WALS - Other	139,518.80
<b>Total 12200 · LGIP 02 WALS</b>	950,188.75
<b>12300 · LGIP 03 WCTS</b>	
12301 · Capital Reserves - WCTS	6,017.56
12302 · Comp Absences - WCTS	18,000.00
12303 · Copier Reserves - WCTS	1,371.50
12304 · LGIP - WCTS	112,465.51
12300 · LGIP 03 WCTS - Other	-60,384.96
<b>Total 12300 · LGIP 03 WCTS</b>	77,469.61
<b>12400 · LGIP 04 FVLC</b>	
12401 · LGIP - FVLC	7,970.73
12400 · LGIP 04 FVLC - Other	79.42
<b>Total 12400 · LGIP 04 FVLC</b>	8,050.15
<b>Total Checking/Savings</b>	2,238,016.30
<b>Accounts Receivable</b>	
<b>Accounts Receivable</b>	
1-200 Acct. Rec. - Winnefox	9,234.75
2-200 Acct. Rec. - WALS	8,318.85
3-200 Acct. Rec. - WCTS	10,874.94
<b>Total Accounts Receivable</b>	28,428.54
<b>Total Accounts Receivable</b>	28,428.54
<b>Other Current Assets</b>	
<b>Other Current Assets</b>	
<b>Due from Other Funds</b>	
2-220 Due from Other - WALS	-200.00
3-220 Due from Other - WCTS	200.00
<b>Total Due from Other Funds</b>	0.00
<b>Prepaid Expense</b>	
1-210 Prepaid Exp - Winnefox	67,337.79
2-210 Prepaid Exp - WALS	583.92
<b>Total Prepaid Expense</b>	67,921.71
<b>Reimbursable Assets</b>	
1-201 Reimbursables - Winnefox	-6,939.61
2-201 Reimbursables - WALS	6,864.33
3-201 Reimbursables - WCTS	1,469.90
<b>Total Reimbursable Assets</b>	1,394.62
<b>Total Other Current Assets</b>	69,316.33
11500 · Undeposited Funds	714.73
<b>Total Other Current Assets</b>	70,031.06
<b>Total Current Assets</b>	2,336,475.90
<b>TOTAL ASSETS</b>	<b>2,336,475.90</b>

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**LIABILITIES & EQUITY****Liabilities****Current Liabilities****Accounts Payable****Accounts Payable**

1-300 Acct Payable - Winnefox 71,874.08

2-300 Acct Payable - WALs 120,644.40

3-300 Acct Payable - WCTS 13,031.91

**Total Accounts Payable** 205,550.39**Total Accounts Payable** 205,550.39**Other Current Liabilities****Other Current Liabilities****Deferred Revenue**

1-305 Deferred Rev - Winnefox 724,027.94

2-305 Deferred Rev - WALs 109,674.00

**Total Deferred Revenue** 833,701.94**Due to Other Funds**

1-331 Due to FVLC - Winnefox 8,050.15

**Total Due to Other Funds** 8,050.15**Passthrough Accounts**

1-350 County Levy Pass-Winnefox -200.00

1-352 WPLC Overdrive-Winnefox 0.23

**Total Passthrough Accounts** -199.77**Technology Reserve Accounts**

2-400 Berlin Technology Reserve 26,752.67

2-402 Campbellsport Tech Reserv 1,434.83

2-403 Coloma Tech Reserve 1,283.78

2-404 Endeavor Tech Reserve 570.40

2-405 Fond du Lac Tech Reserve 193.99

2-406 Green Lake Tech Reserve 45.00

2-407 Hancock Tech Reserve 149.44

2-408 Kingston Tech Reserve 53.00

2-409 Markesan Tech Reserve 1,883.00

2-410 Menasha Tech Reserve 29,469.65

2-411 Montello Tech Reserve 1,146.83

2-412 Neenah Tech Reserve 27,008.74

2-414 NFDL Tech Reserve 2,500.00

2-415 Oakfield Tech Reserve 1,800.00

2-417 Oshkosh Tech Reserve 56,252.15

2-419 Packwaukee Tech Reserve 399.63

2-421 Plainfield Tech Reserve 1,294.51

2-422 Poy Sippi Tech Reserve 53.00

2-423 Princeton Tech Reserve 276.00

2-424 Redgranite Tech Reserve 9.35

2-425 Ripon Tech Reserve 23,217.20

2-426 Wautoma Tech Reserve 619.94

2-427 Westfield Tech Reserve 1,530.00

2-428 Wild Rose Tech Reserve 8,295.38

2-429 Winneconne Tech Reserve 1,436.52

**Total Technology Reserve Accounts** 187,675.01**WCTS Deposit Accounts**

3-400 Berlin Deposit Account 157.63

3-401 Brandon Deposit Account 2,098.95

3-403 Coloma Deposit Account 205.35

3-407 Hancock Deposit Account 63.41

3-409 Markesan Deposit Account 758.50

3-411 Montello Deposit Account 924.19

3-418 Oxford Deposit Account 185.59

3-419 Packwaukee Deposit Account 227.49

3-423 Princeton Deposit Account 3.31

3-426 Wautoma Deposit Account 126.49

3-427 Westfield Deposit Account 3,035.77

3-428 Wild Rose Deposit Account 1,424.99

**Total WCTS Deposit Accounts** 9,211.67**24000 - Payroll Liabilities**

1-315 Medicare Payable 5.20

1-316 Social Security Payable 22.20

1-318 Wis Retirement Payable 10,036.01

1-321 Long-Term Disability -0.02

**125 Plan**

1-311 125 Health Insurance Prem 2,608.13

**Total 125 Plan** 2,608.13

**Winnefox Library System**  
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	<u>Dec 31, 17</u>
24000 · Payroll Liabilities - Other	-27.40
<b>Total 24000 · Payroll Liabilities</b>	<u>12,644.12</u>
<b>Total Other Current Liabilities</b>	<u>1,051,083.12</u>
<b>Total Other Current Liabilities</b>	<u>1,051,083.12</u>
<b>Total Current Liabilities</b>	<u>1,256,633.51</u>
<b>Total Liabilities</b>	<u>1,256,633.51</u>
<b>Equity</b>	
32000 · Unrestricted Net Assets	578,062.75
33200 · WALs Equity	561,482.94
33300 · WCTS Equity	28,604.89
Net Income	-88,308.19
<b>Total Equity</b>	<u>1,079,842.39</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,336,475.90</u></u>