

**Winnefox Library System**  
**Balance Sheet**  
As of December 31, 2024

	Dec 31, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10000 · Checking	-53,128.87
10500 · Money Market	163,390.85
11100 · LGIP 01 General	
11102 · Comp Absences - Winnefox	35,000.00
11103 · New Services - Winnefox	119,539.00
11107 · LGIP - Winnefox Undesignated	2,240,190.84
11109 · General Reserve - Winnefox	5,510.00
Total 11100 · LGIP 01 General	2,400,239.84
11200 · LGIP 02 WALS	
11201 · Capital Reserves - WALS	500,004.01
11202 · Comp Absences - WALS	11,000.00
11203 · SIRSI Buyout Reserve - WALS	145,000.00
11204 · LGIP - WALS Undesignated	99,544.10
Total 11200 · LGIP 02 WALS	755,548.11
11300 · LGIP 03 WCTS	
11301 · Capital Reserves - WCTS	7,389.06
11302 · Comp Absences - WCTS	23,000.00
11304 · LGIP - WCTS Undesignated	34,817.30
Total 11300 · LGIP 03 WCTS	65,206.36
Total Checking/Savings	3,331,256.29
Accounts Receivable	
12000 · Accounts Receivable	
12101 · Acct. Rec. - Winnefox	97,588.43
Total 12000 · Accounts Receivable	97,588.43
Total Accounts Receivable	97,588.43
Other Current Assets	
Other Current Assets	
13000 · Accounts Receivable (Manual)	
13200 · AR-Manual - WALS	132.00
13000 · Accounts Receivable (Manual) - Other	99.80
Total 13000 · Accounts Receivable (Manual)	231.80
15000 · Prepaid Expense	
15100 · Prepaid Exp - Winnefox	51,042.56
15200 · Prepaid Exp - WALS	63,229.93
Total 15000 · Prepaid Expense	114,272.49
Total Other Current Assets	114,504.29
16000 · Reimbursable Assets	
16100 · Reimbursable Assets - WLS	21,917.47
16200 · Reimbursable Assets - WALS	2,544.08
16300 · Reimbursable Assets - WCTS	883.46
Total 16000 · Reimbursable Assets	25,345.01
Total Other Current Assets	139,849.30
Total Current Assets	3,568,694.02
Other Assets	
91000 - Principal GASB 96	118,235.00
Total Other Assets	118,235.00
<b>TOTAL ASSETS</b>	<b>3,686,929.02</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	

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Other Current Liabilities	
92000 - Interest GASB 96	-9,377.00
Other Current Liabilities	
20100 - Deferred Revenue	
20110 - Deferred Rev - Winnefox	1,110,065.79
20120 - Deferred Rev - WALs	18,938.89
20130 - Deferred Rev - WCTS	1,150.00
Total 20100 - Deferred Revenue	1,130,154.68
20600 - Payroll Liabilities	
20605 - Federal Withholding	938.93
20610 - Medicare Payable	5.20
20615 - Social Security Payable	22.20
20625 - Wis Retirement Payable	10,337.74
20665 - 125 Plan	
20667 - Health Insurance Premium	2,561.39
20668 - Medical Care	1,228.10
Total 20665 - 125 Plan	3,789.49
Total 20600 - Payroll Liabilities	15,093.56
Total Other Current Liabilities	1,145,248.24
20300 - Pass Through Revenue	
20310 - County Passthrough to Libraries	-0.01
20330 - Overdrive - Statewide Passthrou	0.18
20360 - Fine Payment Passthrough	11,024.63
Total 20300 - Pass Through Revenue	11,024.80
20390 - Legal Clinic Deposit Acct.	5,368.59
20500 - Deposit Accounts	
20501 - Berlin Deposit Account	31,809.23
20502 - Brandon Deposit Account	3,358.95
20503 - Campbellsport Deposit Account	1,534.83
20504 - Coloma Deposit Account	17.43
20505 - Endeavor Deposit Account	61.79
20506 - Fond du Lac Deposit Account	450.01
20507 - Green Lake Deposit Account	19,004.95
20509 - Kingston Deposit Account	53.00
20510 - Markesan Deposit Account	2,997.85
20511 - Menasha Deposit Account	3,333.22
20512 - Montello Deposit Account	16,834.58
20513 - Neenah Deposit Account	40,752.18
20514 - Neshkoro Deposit Account	100.00
20515 - North FDL Deposit Account	3,900.00
20516 - Oakfield Deposit Account	1,429.00
20518 - Oshkosh Deposit Account	14,291.85
20519 - Oxford Deposit Account	185.59
20520 - Packwaukee Deposit Account	1,515.27
20522 - Plainfield Deposit Account	2,324.53
20523 - Poy Sippi Deposit Account	220.42
20524 - Princeton Deposit Account	279.31
20525 - Redgranite Deposit Account	7,137.22
20526 - Ripon Deposit Account	16,620.99
20527 - Wautoma Deposit Account	3,230.35
20528 - Westfield Deposit Account	1,423.12
20529 - Wild Rose Deposit Account	16,279.44
20530 - Winneconne Deposit Account	466.52
20541 - Constant Contact	854.50
Total 20500 - Deposit Accounts	190,466.13
Total Other Current Liabilities	1,342,730.76
Total Current Liabilities	1,342,730.76
Total Liabilities	1,342,730.76
Equity	
32000 - Unrestricted Net Assets	1,424,225.49
33200 - WALs Equity	653,428.65
33300 - WCTS Equity	18,987.39

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	Dec 31,24
Net Income	247,556.73
Total Equity	2,344,198.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,686,929.02</b>