

**Winnefox Library System**  
**Balance Sheet**  
 As of February 28, 2021

|  | Feb 28, 21          |
|--|---------------------|
| <b>ASSETS</b>                            |                     |
| <b>Current Assets</b>                    |                     |
| <b>Checking/Savings</b>                  |                     |
| 10000 · Checking                         | 18,833.58           |
| 10500 · Money Market                     | 2,519,982.51        |
| 11100 · LGIP 01 General                  |                     |
| 11101 · Capital Res - Winnefox           | 35,775.95           |
| 11102 · Comp Absences - Winnefox         | 35,000.00           |
| 11103 · New Services - Winnefox          | 119,539.00          |
| 11104 · Vehicle Res - Winnefox           | 10,000.00           |
| 11106 · Bus Sponsorship (FVLC)           | 500.00              |
| 11107 · LGIP - Winnefox                  | 1,544,261.82        |
| 11108 · Library Project Grants (State)   | 5,510.00            |
| 11100 · LGIP 01 General - Other          | -60,000.00          |
| <b>Total 11100 · LGIP 01 General</b>     | 1,690,586.77        |
| 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                      | 597,560.89          |
| <b>Total 11200 · LGIP 02 WALS</b>        | 1,253,564.90        |
| 11300 · LGIP 03 WCTS                     |                     |
| 11301 · Capital Reserves - WCTS          | 6,017.56            |
| 11302 · Comp Absences - WCTS             | 23,000.00           |
| 11303 · Copier Reserves - WCTS           | 1,371.50            |
| 11304 · LGIP - WCTS                      | 2,137.93            |
| <b>Total 11300 · LGIP 03 WCTS</b>        | 32,526.99           |
| <b>Total Checking/Savings</b>            | 5,515,494.75        |
| <b>Accounts Receivable</b>               |                     |
| 12000 · Accounts Receivable              |                     |
| 12101 · Acct. Rec. - Winnefox            | 16,985.72           |
| 12102 · Acct. Rec. - WALS                | 61,338.98           |
| 12103 · Acct. Rec. - WCTS                | 16,226.21           |
| <b>Total 12000 · Accounts Receivable</b> | 94,550.91           |
| <b>Total Accounts Receivable</b>         | 94,550.91           |
| <b>Other Current Assets</b>              |                     |
| <b>Other Current Assets</b>              |                     |
| 15000 · Prepaid Expense                  |                     |
| 15200 · Prepaid Exp - WALS               | 0.04                |
| <b>Total 15000 · Prepaid Expense</b>     | 0.04                |
| <b>Total Other Current Assets</b>        | 0.04                |
| 16000 · Reimbursable Assets              |                     |
| 16100 · Reimbursable Assets - WLS        | 10,000.93           |
| 16200 · Reimbursable Assets - WALS       | 8,438.07            |
| 16300 · Reimbursable Assets - WCTS       | 8,295.17            |
| <b>Total 16000 · Reimbursable Assets</b> | 26,734.17           |
| 17000 · Undeposited Funds                | 180,731.91          |
| <b>Total Other Current Assets</b>        | 207,466.12          |
| <b>Total Current Assets</b>              | 5,817,511.78        |
| <b>TOTAL ASSETS</b>                      | <b>5,817,511.78</b> |
| <b>LIABILITIES &amp; EQUITY</b>          |                     |
| <b>Liabilities</b>                       |                     |
| <b>Current Liabilities</b>               |                     |

# Winnefox Library System

## Balance Sheet

### As of February 28, 2021

|  | Feb 28, 21   |
|--|--------------|
| <b>Accounts Payable</b>                          |              |
| <b>20000 · Accounts Payable</b>                  |              |
| 20010 · Acct Payable - Winnefox                  | 2,029,114.51 |
| 20020 · Acct Payable - WALS                      | 42,007.00    |
| 20030 · Acct Payable - WCTS                      | 14,465.20    |
|  | 2,085,586.71 |
| <b>Total 20000 · Accounts Payable</b>            | 2,085,586.71 |
| <b>Total Accounts Payable</b>                    | 2,085,586.71 |
| <b>Other Current Liabilities</b>                 |              |
| <b>Other Current Liabilities</b>                 |              |
| 20200 · Due to Other Funds                       |              |
| 1-332 · Due to Reach Out and Read                | 13.79        |
|  | 13.79        |
| <b>Total 20200 · Due to Other Funds</b>          | 13.79        |
| 20600 · Payroll Liabilities                      |              |
| 20605 · Federal Withholding                      | 938.93       |
| 20610 · Medicare Payable                         | 5.20         |
| 20615 · Social Security Payable                  | 22.20        |
| 20625 · Wis Retirement Payable                   | 8,065.36     |
| 20665 · 125 Plan                                 |              |
| 20667 · Health Insurance Premium                 | 2,561.39     |
|  | 2,561.39     |
| <b>Total 20665 · 125 Plan</b>                    | 2,561.39     |
| <b>Total 20600 · Payroll Liabilities</b>         | 11,593.08    |
| <b>Total Other Current Liabilities</b>           | 11,606.87    |
| <b>20300 · Pass Through Revenue</b>              |              |
| 20310 · County Passthrough to Libraries          | 532,570.02   |
| 20320 · Act 420 Passthrough                      | 142,102.00   |
| 20330 · Overdrive - Statewide Passthrou          | 67,986.24    |
| 20340 · Overdrive - Winnefox Passthroug          | 53,329.57    |
| 20360 · Fine Payment Passthrough                 | 6,735.12     |
|  | 802,722.95   |
| <b>Total 20300 · Pass Through Revenue</b>        | 802,722.95   |
| <b>20400 · Technology Reserve Accounts</b>       |              |
| 20401 · Berlin Tech Reserve                      | 20,164.73    |
| 20403 · Campbellsport Tech Reserve               | 1,434.83     |
| 20404 · Coloma Tech Reserve                      | 1,252.03     |
| 20406 · Fond du Lac Tech Reserve                 | 193.99       |
| 20407 · Green Lake Tech Reserve                  | 45.00        |
| 20408 · Hancock Tech Reserve                     | 149.44       |
| 20409 · Kingston Tech Reserve                    | 53.00        |
| 20410 · Markesan Tech Reserve                    | 4,523.03     |
| 20411 · Menasha Tech Reserve                     | 23,899.01    |
| 20412 · Montello Tech Reserve                    | 1,974.54     |
| 20413 · Neenah Tech Reserve                      | 69,471.06    |
| 20414 · Neshkoro Tech Reserve                    | 3,500.00     |
| 20415 · North FDL Tech Reserve                   | 3,000.00     |
| 20416 · Oakfield Tech Reserve                    | 29.00        |
| 20418 · Oshkosh Tech Reserve                     | 76,418.10    |
| 20420 · Packwaukee Tech Reserve                  | 1,000.00     |
| 20422 · Plainfield Tech Reserve                  | 689.98       |
| 20423 · Poy Sippi Tech Reserve                   | 53.00        |
| 20424 · Princeton Tech Reserve                   | 276.00       |
| 20425 · Redgranite Tech Reserve                  | 1,009.35     |
| 20426 · Ripon Tech Reserve                       | 16,873.76    |
| 20427 · Wautoma Tech Reserve                     | 7,838.81     |
| 20428 · Westfield Tech Reserve                   | 191.60       |
| 20429 · Wild Rose Tech Reserve                   | 13,764.77    |
| 20430 · Winneconne Tech Reserve                  | 146.52       |
|  | 247,951.55   |
| <b>Total 20400 · Technology Reserve Accounts</b> | 247,951.55   |
| <b>20500 · Deposit Accounts</b>                  |              |
| 20501 · Berlin Deposit Account                   | 6,586.26     |
| 20502 · Brandon Deposit Account                  | 2,098.95     |

**Winnefox Library System**  
**Balance Sheet**  
As of February 28, 2021

|  | Feb 28, 21          |
|--|---------------------|
| 20504 · Coloma Deposit Account         | 4.99                |
| 20505 · Endeavor Deposit Account       | 2,117.03            |
| 20507 · Green Lake Deposit Account     | 14,411.51           |
| 20508 · Hancock Deposit Account        | 643.36              |
| 20510 · Markesan Deposit Account       | 391.38              |
| 20512 · Montello Deposit Account       | 8,028.94            |
| 20519 · Oxford Deposit Account         | 185.59              |
| 20520 · Packwaukee Deposit Account     | 227.49              |
| 20522 · Plainfield Deposit Account     | 1,003.00            |
| 20524 · Princeton Deposit Account      | 3.31                |
| 20525 · Redgranite Deposit Account     | 4,000.00            |
| 20527 · Wautoma Deposit Account        | 8,132.86            |
| 20528 · Westfield Deposit Account      | 1,423.12            |
| 20529 · Wild Rose Deposit Account      | 6,907.27            |
| <b>Total 20500 · Deposit Accounts</b>  | <b>56,165.06</b>    |
| <b>Total Other Current Liabilities</b> | <b>1,118,446.43</b> |
| <b>Total Current Liabilities</b>       | <b>3,204,033.14</b> |
| <b>Total Liabilities</b>               | <b>3,204,033.14</b> |
| <b>Equity</b>                          |                     |
| 32000 · Unrestricted Net Assets        | 757,878.14          |
| 33200 · WAL5 Equity                    | 734,034.42          |
| 33300 · WCTS Equity                    | 18,091.83           |
| Net Income                             | 1,103,474.25        |
| <b>Total Equity</b>                    | <b>2,613,478.64</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>5,817,511.78</b> |