

**Winnefox Library System**  
**Balance Sheet**  
 As of October 31, 2023

	Oct 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Checking	21,616.80
10500 · Money Market	87,874.84
<b>11100 · LGIP 01 General</b>	
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	1,468,105.71
11108 · Library Project Grants (State)	5,510.00
<b>Total 11100 · LGIP 01 General</b>	1,674,430.66
<b>11200 · LGIP 02 WALS</b>	
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	-19,684.68
<b>Total 11200 · LGIP 02 WALS</b>	636,319.33
<b>11300 · LGIP 03 WCTS</b>	
11301 · Capital Reserves - WCTS	6,017.56
11302 · Comp Absences - WCTS	23,000.00
11303 · Copier Reserves - WCTS	1,371.50
11304 · LGIP - WCTS	15,210.98
<b>Total 11300 · LGIP 03 WCTS</b>	45,600.04
<b>Total Checking/Savings</b>	2,465,841.67
<b>Accounts Receivable</b>	
12000 · Accounts Receivable	
12101 · Acct. Rec. - Winnefox	655,476.26
12102 · Acct. Rec. - WALS	3,586.25
<b>Total 12000 · Accounts Receivable</b>	659,062.51
<b>Total Accounts Receivable</b>	659,062.51
<b>Other Current Assets</b>	
<b>Other Current Assets</b>	
13000 · Accounts Receivable (Manual)	
13200 · AR-Manual - WALS	132.00
13000 · Accounts Receivable (Manual) - Other	99.80
<b>Total 13000 · Accounts Receivable (Manual)</b>	231.80
15000 · Prepaid Expense	
15100 · Prepaid Exp - Winnefox	37,905.51
15200 · Prepaid Exp - WALS	56,205.25
15300 · Prepaid Exp - WCTS	287.75
<b>Total 15000 · Prepaid Expense</b>	94,398.51
<b>Total Other Current Assets</b>	94,630.31
<b>16000 · Reimbursable Assets</b>	
16100 · Reimbursable Assets - WLS	5,555.17
16200 · Reimbursable Assets - WALS	6,888.18
16300 · Reimbursable Assets - WCTS	5,624.51
<b>Total 16000 · Reimbursable Assets</b>	18,067.86
<b>17000 · Undeposited Funds</b>	2,770.58

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Total Other Current Assets	115,468.75
Total Current Assets	3,240,372.93
<b>TOTAL ASSETS</b>	<b>3,240,372.93</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	
20010 · Acct Payable - Winnefox	160,285.42
20020 · Acct Payable - WALS	3,862.99
Total 20000 · Accounts Payable	164,148.41
Total Accounts Payable	164,148.41
<b>Other Current Liabilities</b>	
<b>Other Current Liabilities</b>	
20100 · Deferred Revenue	
20110 · Deferred Rev - Winnefox	2,806.00
20120 · Deferred Rev - WALS	9,213.89
Total 20100 · Deferred Revenue	12,019.89
20200 · Due to Other Funds	
1-332 · Due to Reach Out and Read	13.79
Total 20200 · Due to Other Funds	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	9,734.92
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	14,490.74
Total Other Current Liabilities	26,524.42
20300 · Pass Through Revenue	
20310 · County Passthrough to Libraries	594,058.74
20330 · Overdrive - Statewide Passthrou	0.20
20360 · Fine Payment Passthrough	5,524.43
Total 20300 · Pass Through Revenue	599,583.37
20390 · Legal Clinic Deposit Acct.	5,761.47
20400 · Technology Reserve Accounts	
20401 · Berlin Tech Reserve	11,369.02
20403 · Campbellsport Tech Reserve	1,434.83
20404 · Coloma Tech Reserve	80.74
20406 · Fond du Lac Tech Reserve	150.01
20407 · Green Lake Tech Reserve	4,915.53
20408 · Hancock Tech Reserve	149.44
20409 · Kingston Tech Reserve	53.00
20410 · Markesan Tech Reserve	0.38
20411 · Menasha Tech Reserve	3,333.22
20412 · Montello Tech Reserve	2,974.00
20413 · Neenah Tech Reserve	28,252.60
20415 · North FDL Tech Reserve	3,500.00
20416 · Oakfield Tech Reserve	1,029.00
20418 · Oshkosh Tech Reserve	58,890.82
20420 · Packwaukee Tech Reserve	1,003.78

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20422 · Plainfield Tech Reserve	2,650.02
20423 · Poy Sippi Tech Reserve	54.43
20424 · Princeton Tech Reserve	276.00
20425 · Redgranite Tech Reserve	4,009.35
20426 · Ripon Tech Reserve	17,431.79
20427 · Wautoma Tech Reserve	4,255.05
20429 · Wild Rose Tech Reserve	6,933.65
20430 · Winneconne Tech Reserve	466.52
<b>Total 20400 · Technology Reserve Accounts</b>	<b>153,213.18</b>
<b>20500 · WCTS Deposit Accounts</b>	
20501 · Berlin Deposit Account	4,905.14
20502 · Brandon Deposit Account	3,258.95
20504 · Coloma Deposit Account	4.99
20505 · Endeavor Deposit Account	58.79
20507 · Green Lake Deposit Account	16,712.86
20508 · Hancock Deposit Account	643.36
20510 · Markesan Deposit Account	391.38
20512 · Montello Deposit Account	6,499.67
20519 · Oxford Deposit Account	185.59
20520 · Packwaukee Deposit Account	205.49
20522 · Plainfield Deposit Account	2,080.90
20523 · Poy Sippi Deposit Account	165.99
20524 · Princeton Deposit Account	3.31
20525 · Redgranite Deposit Account	6,000.00
20527 · Wautoma Deposit Account	5,791.05
20528 · Westfield Deposit Account	1,423.12
20529 · Wild Rose Deposit Account	5,943.03
20530 · Wonderbook Project	-10,412.69
<b>Total 20500 · WCTS Deposit Accounts</b>	<b>43,860.93</b>
<b>Total Other Current Liabilities</b>	<b>828,943.37</b>
<b>Total Current Liabilities</b>	<b>993,091.78</b>
<b>Total Liabilities</b>	<b>993,091.78</b>
<b>Equity</b>	
32000 · Unrestricted Net Assets	968,903.60
33200 · WALIS Equity	708,327.42
33300 · WCTS Equity	11,691.83
Net Income	558,358.30
<b>Total Equity</b>	<b>2,247,281.15</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,240,372.93</b>