

Winnefox Library System

Balance Sheet

As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · Checking	
10101 · WLS Checking ending 4930	-31,143.85
10102 · WALS Checking ending 6569	-16,153.93
10103 · WALS Fine Payment Checking 2887	7,595.86
Total 10000 · Checking	-39,701.92
10500 · Money Market	
10501 · WLS Money Market ending 5506	160,437.35
10502 · WALS Money Market ending 5476	77,989.95
Total 10500 · Money Market	238,427.30
11100 · LGIP 01 General	
11102 · Comp Absences - Winnefox	64,059.88
11103 · New Services - Winnefox	119,539.00
11104 · Vehicle Reserve - Winnefox	10,000.00
11107 · LGIP - Winnefox Undesignated	2,277,592.40
11109 · General Reserve - Winnefox	58,847.63
11100 · LGIP 01 General - Other	-7,372.23
Total 11100 · LGIP 01 General	2,522,666.68
11200 · LGIP 02 WALS	
11201 · Capital Reserves - WALS	500,004.01
11202 · Comp Absences - WALS	36,848.39
11203 · SIRSI Buyout Reserve - WALS	191,899.60
11204 · LGIP - WALS Undesignated	54,582.57
Total 11200 · LGIP 02 WALS	783,334.57
11300 · LGIP 03 WCTS	
11301 · Capital Reserves - WCTS	27,392.04
11304 · LGIP - WCTS Undesignated	78,569.69
Total 11300 · LGIP 03 WCTS	105,961.73
Total Checking/Savings	3,610,688.36
Accounts Receivable	
12000 · Accounts Receivable	
12101 · Acct. Rec. - Winnefox	53,649.47
Total 12000 · Accounts Receivable	53,649.47
Total Accounts Receivable	53,649.47
Other Current Assets	
Other Current Assets	
15000 · Prepaid Expense	
15100 · Prepaid Exp - Winnefox	53,962.34
15200 · Prepaid Exp - WALS	72,920.60
Total 15000 · Prepaid Expense	126,882.94
Total Other Current Assets	126,882.94
16000 · Reimbursable Assets	
16100 · Reimbursable Assets - WLS	33,962.76
16300 · Reimbursable Assets - WCTS	1,126.80
Total 16000 · Reimbursable Assets	35,089.56
17000 · Undeposited Funds	10,986.24
Total Other Current Assets	172,958.74
Total Current Assets	3,837,296.57
TOTAL ASSETS	3,837,296.57
LIABILITIES & EQUITY	
Liabilities	

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Current Liabilities	
Other Current Liabilities	
Other Current Liabilities	
20100 · Deferred Revenue	
20110 · Deferred Rev - Winnefox Other	47,508.26
20111 · Deferred Rev - WLS State Aid	1,106,969.25
20120 · Deferred Rev - WALS	28,035.96
20130 · Deferred Rev - WCTS	1,050.00
Total 20100 · Deferred Revenue	1,183,563.47
20600 · Payroll Liabilities	
20605 · Federal Withholding	938.93
20610 · Medicare Payable	5.20
20615 · Social Security Payable	22.20
20625 · Wis Retirement Payable	15,553.04
20665 · 125 Plan	
20667 · Health Insurance Premium	2,561.39
20668 · Medical Care	1,228.10
20670 · Vision Supplemental Ins	82.82
Total 20665 · 125 Plan	3,872.31
Total 20600 · Payroll Liabilities	20,391.68
Total Other Current Liabilities	1,203,955.15
20300 · Pass Through Revenue	
20360 · Fine Payment Passthrough	11,877.96
Total 20300 · Pass Through Revenue	11,877.96
20390 · Legal Clinic Deposit Acct.	5,395.60
20500 · Deposit Accounts	
20501 · Berlin Deposit Account	24,279.09
20502 · Brandon Deposit Account	3,358.95
20503 · Campbellsport Deposit Account	1,534.83
20504 · Coloma Deposit Account	4,895.16
20505 · Endeavor Deposit Account	61.13
20506 · Fond du Lac Deposit Account	15,339.51
20507 · Green Lake Deposit Account	18,262.94
20509 · Kingston Deposit Account	53.00
20510 · Markesan Deposit Account	163.61
20511 · Menasha Deposit Account	336.37
20512 · Montello Deposit Account	15,340.40
20513 · Neenah Deposit Account	42,908.32
20514 · Neshkoro Deposit Account	100.00
20515 · North FDL Deposit Account	3,900.00
20516 · Oakfield Deposit Account	2,229.00
20518 · Oshkosh Deposit Account	4,669.89
20519 · Oxford Deposit Account	185.59
20520 · Packwaukee Deposit Account	110.27
20521 · Pine River Deposit Account	0.04
20522 · Plainfield Deposit Account	1,369.53
20523 · Poy Sippi Deposit Account	220.42
20524 · Princeton Deposit Account	362.76
20525 · Redgranite Deposit Account	6,459.35
20526 · Ripon Deposit Account	4,508.16
20527 · Wautoma Deposit Account	4,218.75
20528 · Westfield Deposit Account	1,423.15
20529 · Wild Rose Deposit Account	19,131.53
20530 · Winneconne Deposit Account	466.52
Total 20500 · Deposit Accounts	175,888.27
Total Other Current Liabilities	1,397,116.98
Total Current Liabilities	1,397,116.98
Total Liabilities	1,397,116.98
Equity	
32000 · Unrestricted Net Assets	1,491,625.61
33200 · WALS Equity	653,428.65

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	Dec 31, 25
33300 - WCTS Equity	18,987.39
Net Income	276,137.94
Total Equity	2,440,179.59
TOTAL LIABILITIES & EQUITY	3,837,296.57