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WINNEFOX LIBRARY SYSTEM

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## MEMORANDUM

**DATE:** March 20, 2026  
**TO:** Winnefox Library System Board  
**FROM:** Clairellyn Sommersmith, Director  
**RE:** 2025 Net Income Distribution

The three entities (Winnefox, WALs, and WCTS) under the Winnefox Library System umbrella, reported net incomes from 2025. These are funds that were either underspent from the 2025 budget or earned through investments. Below are the recommendations from the Winnefox Finance Committee. The recommendations follow the guidelines in the Winnefox Fund Balance Policy.

### **Recommendation 1 – Winnefox Library System**

Total Net Income: \$112,605  
Distribute to:  
    General Reserve - \$42,605  
    Vehicle Replacement - \$40,000  
    Winnefox Overdrive Advantage Collection - \$30,000

### **Recommendation 2 – Winnefox Automated Library Services (WALS)**

Total Net Income: \$63,045  
Distribute to:  
    SIRSI Buyout Reserve - \$63,045

### **Recommendation 3 – Winnefox Cooperative Technical Services (WCTS)**

Total Net Income: \$23,155  
Distribute to:  
    Capital Reserves - \$13,155  
    WCTS Library Collection Development Grants - \$10,000