

## Winnefox Library System

## Balance Sheet

As of December 31, 2023

	Dec 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10000 · Checking	
10101 · WLS Checking ending 4930	-12,616.25
10102 · WALs Checking ending 6569	-22,190.26
10103 · WALs Fine Payment Checking	3,186.62
10104 · WCTS Checking	2,636.10
<b>Total 10000 · Checking</b>	<b>-28,983.79</b>
<b>10500 · Money Market</b>	
10501 · WLS Money Market ending 5506	72,159.17
10502 · WALs Money Market ending 6569	41,435.92
10503 · WCTS Money Market ending 9315	43.39
<b>Total 10500 · Money Market</b>	<b>113,638.48</b>
<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	2,118,864.97
11108 · Library Project Grants (State)	5,510.00
<b>Total 11100 · LGIP 01 General</b>	<b>2,325,189.92</b>
<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	-79,506.68
<b>Total 11200 · LGIP 02 WALs</b>	<b>576,497.33</b>
<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	21,710.06
<b>Total 11300 · LGIP 03 WCTS</b>	<b>52,099.12</b>
<b>Total Checking/Savings</b>	<b>3,038,441.06</b>
<b>Accounts Receivable</b>	
12000 · Accounts Receivable	
12101 · Acct. Rec. - Winnefox	95,458.24
12102 · Acct. Rec. - WALs	10,735.17
<b>Total 12000 · Accounts Receivable</b>	<b>106,193.41</b>
<b>Total Accounts Receivable</b>	<b>106,193.41</b>
<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>	<b>231.80</b>
<b>15000 · Prepaid Expense</b>	
15100 · Prepaid Exp - Winnefox	41,131.20
15200 · Prepaid Exp - WALs	56,646.41
15300 · Prepaid Exp - WCTS	4,787.25
<b>Total 15000 · Prepaid Expense</b>	<b>102,564.86</b>
<b>Total Other Current Assets</b>	<b>102,796.66</b>

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01/24/24

Accrual Basis

	Dec 31, 23
16000 - Reimbursable Assets	
16100 - Reimbursable Assets - WLS	2,767.25
16200 - Reimbursable Assets - WALs	8,862.19
16300 - Reimbursable Assets - WCTS	-514.82
<b>Total 16000 - Reimbursable Assets</b>	<b>11,114.62</b>
<b>Total Other Current Assets</b>	<b>113,911.28</b>
<b>Total Current Assets</b>	<b>3,258,545.75</b>
<b>TOTAL ASSETS</b>	<b>3,258,545.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 - Accounts Payable	
20010 - Acct Payable - Winnefox	-672.00
<b>Total 20000 - Accounts Payable</b>	<b>-672.00</b>
<b>Total Accounts Payable</b>	<b>-672.00</b>
<b>Other Current Liabilities</b>	
<b>Other Current Liabilities</b>	
20100 - Deferred Revenue	
20110 - Deferred Rev - Winnefox	979,250.49
20120 - Deferred Rev - WALs	18,913.89
20130 - Deferred Rev - WCTS	100.00
<b>Total 20100 - Deferred Revenue</b>	<b>998,264.38</b>
20200 - Due to Other Funds	
1-332 - Due to Reach Out and Read	13.79
20210 - Due to Other - Winnefox	-31.95
<b>Total 20200 - Due to Other Funds</b>	<b>-18.16</b>
20600 - Payroll Liabilities	
20605 - Federal Withholding	938.93
20610 - Medicare Payable	5.20
20615 - Social Security Payable	22.20
20625 - Wis Retirement Payable	9,785.10
20665 - 125 Plan	
20667 - Health Insurance Premium	2,561.39
20668 - Medical Care	1,228.10
<b>Total 20665 - 125 Plan</b>	<b>3,789.49</b>
<b>Total 20600 - Payroll Liabilities</b>	<b>14,540.92</b>
<b>Total Other Current Liabilities</b>	<b>1,012,787.14</b>
<b>20300 - Pass Through Revenue</b>	
20310 - County Passthrough to Libraries	-0.01
20330 - Overdrive - Statewide Passthrou	0.20
20360 - Fine Payment Passthrough	7,468.72
<b>Total 20300 - Pass Through Revenue</b>	<b>7,468.91</b>
20390 - Legal Clinic Deposit Acct.	5,547.69

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01/24/24

Accrual Basis

	Dec 31, 23
<b>20400 · Technology Reserve Accounts</b>	
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	2,100.38
20411 · Menasha Tech Reserve	3,333.22
20412 · Montello Tech Reserve	5,474.00
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	1,309.78
20422 · Plainfield Tech Reserve	2,334.26
20423 · Poy Sippi Tech Reserve	54.43
20424 · Princeton Tech Reserve	276.00
20425 · Redgranite Tech Reserve	4,009.35
20426 · Ripon Tech Reserve	17,209.15
20427 · Wautoma Tech Reserve	4,255.05
20429 · Wild Rose Tech Reserve	9,856.10
20430 · Winneconne Tech Reserve	466.52
<b>Total 20400 · Technology Reserve Accounts</b>	<b>160,503.23</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	16,632.78
20508 · Hancock Deposit Account	643.36
20510 · Markesan Deposit Account	5,451.63
20512 · Montello Deposit Account	8,375.20
20519 · Oxford Deposit Account	185.59
20520 · Packwaukee Deposit Account	205.49
20522 · Plainfield Deposit Account	428.05
20523 · Poy Sippi Deposit Account	165.99
20524 · Princeton Deposit Account	3.31
20525 · Redgranite Deposit Account	6,000.00
20527 · Wautoma Deposit Account	5,114.84
20528 · Westfield Deposit Account	1,423.12
20529 · Wild Rose Deposit Account	7,943.03
20530 · Wonderbook Project	-11,623.33
<b>Total 20500 · WCTS Deposit Accounts</b>	<b>49,176.93</b>
<b>Total Other Current Liabilities</b>	<b>1,235,483.90</b>
<b>Total Current Liabilities</b>	<b>1,234,811.90</b>
<b>Total Liabilities</b>	<b>1,234,811.90</b>
<b>Equity</b>	
32000 · Unrestricted Net Assets	972,255.03
33200 · WALs Equity	708,327.42
33300 · WCTS Equity	11,691.83
Net Income	331,459.57
<b>Total Equity</b>	<b>2,023,733.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,258,545.75</b>