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## Monthly Report

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Parkersburg & Wood County Public Library  
October 2024

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# Profit & Loss Actual vs Budget

| INCOME STATEMENT                           | Oct 2024         | 2024/2025 (YTD)    | Budget (YTD)     | YTD vs YTD budget (%) | Budget (full FY)   |
|--|------------------|--------------------|------------------|-----------------------|--------------------|
| <b>Revenue</b>                             |                  |                    |                  |                       |                    |
| <b>Parkersburg &amp; Wood County</b>       |                  |                    |                  |                       |                    |
| <b>State Funding</b>                       |                  |                    |                  |                       |                    |
| State Grant                                | \$96,889         | \$202,278          | \$193,778        | 4.39%                 | \$387,556          |
| <b>Local Income</b>                        |                  |                    |                  |                       |                    |
| Wood County Board of Education             | \$0              | \$96,250           | \$128,333        | -25.00%               | \$385,000          |
| Wood County Commission                     | \$86,774         | \$173,549          | \$173,549        | 0.00%                 | \$347,097          |
| Wood County Excess Levy                    | \$99,434         | \$426,914          | \$265,000        | 61.10%                | \$795,000          |
| City of Parkersburg                        | \$72,254         | \$144,508          | \$144,508        | 0.00%                 | \$289,016          |
| <b>Total Local Income</b>                  | <b>\$258,462</b> | <b>\$841,221</b>   | <b>\$711,390</b> | <b>18.25%</b>         | <b>\$1,816,113</b> |
| <b>Donations &amp; Gifts</b>               |                  |                    |                  |                       |                    |
| United Way Income                          | \$0              | \$87               | \$0              | -                     | \$0                |
| Gifts                                      | \$648            | \$7,360            | \$2,000          | 267.99%               | \$6,000            |
| <b>Total Donations &amp; Gifts</b>         | <b>\$648</b>     | <b>\$7,447</b>     | <b>\$2,000</b>   | <b>272.34%</b>        | <b>\$6,000</b>     |
| <b>Fees</b>                                |                  |                    |                  |                       |                    |
| Fees                                       | \$111            | \$1,064            | \$1,600          | -33.48%               | \$4,800            |
| Copiers                                    | \$1,966          | \$7,126            | \$6,667          | 6.88%                 | \$20,000           |
| Merchandise Sales Income                   | \$107            | \$254              | \$0              | -                     | \$0                |
| <b>Total Fees</b>                          | <b>\$2,183</b>   | <b>\$8,443</b>     | <b>\$8,267</b>   | <b>2.14%</b>          | <b>\$24,800</b>    |
| <b>Administrative Fees</b>                 |                  |                    |                  |                       |                    |
| Calhoun Administrative Fee                 | \$1,369          | \$2,738            | \$2,738          | 0.02%                 | \$5,476            |
| Wirt Administrative Fee                    | \$1,141          | \$2,282            | \$2,282          | 0.00%                 | \$4,565            |
| Pleasants Administrative Fee               | \$1,681          | \$3,362            | \$3,363          | -0.01%                | \$6,726            |
| Roane Administrative Fees                  | \$3,082          | \$6,164            | \$6,164          | 0.00%                 | \$12,329           |
| <b>Total Administrative Fees</b>           | <b>\$7,273</b>   | <b>\$14,546</b>    | <b>\$14,546</b>  | <b>0.00%</b>          | <b>\$29,095</b>    |
| <b>Total Parkersburg &amp; Wood County</b> | <b>\$365,455</b> | <b>\$1,073,935</b> | <b>\$929,981</b> | <b>15.48%</b>         | <b>\$2,263,564</b> |
| <b>Total Revenue</b>                       | <b>\$365,455</b> | <b>\$1,073,935</b> | <b>\$929,981</b> | <b>15.48%</b>         | <b>\$2,263,564</b> |
| <b>Expenses</b>                            |                  |                    |                  |                       |                    |
| Unapplied Cash Bill Payment Expenditure    | \$5,558          | \$5,558            | \$0              | -                     | \$0                |
| Uncategorized Expenditure                  | \$354            | \$456              | \$0              | -                     | \$0                |
| <b>Personnel</b>                           |                  |                    |                  |                       |                    |
| <b>Parkwoodlib Payroll</b>                 |                  |                    |                  |                       |                    |
| Salaries                                   | \$85,910         | \$351,384          | \$384,407        | -8.59%                | \$1,153,220        |
| WV Unemployment                            | \$166            | \$984              | \$2,047          | -51.91%               | \$6,141            |
| Social Security                            | \$5,188          | \$21,225           | \$23,833         | -10.94%               | \$71,500           |
| Medicare                                   | \$1,213          | \$4,964            | \$5,574          | -10.95%               | \$16,722           |
| Worker's Compensation                      | \$0              | \$0                | \$0              | -                     | \$5,613            |
| WV Retirement                              | \$6,129          | \$24,691           | \$26,996         | -8.54%                | \$80,989           |
| Health Insurance - Main                    | \$12,866         | \$52,498           | \$53,280         | -1.47%                | \$159,840          |
| Basic Life                                 | \$40             | \$158              | \$167            | -4.97%                | \$500              |
| <b>Total Parkwoodlib Payroll</b>           | <b>\$111,511</b> | <b>\$455,905</b>   | <b>\$496,304</b> | <b>-8.14%</b>         | <b>\$1,494,525</b> |
| <b>Calhoun County Payroll</b>              |                  |                    |                  |                       |                    |
| Salaries-Calhoun County                    | \$5,783          | \$23,365           | \$17,516         | 33.39%                | \$52,548           |
| WV Unemployment-Calhoun County             | \$11             | \$55               | \$132            | -58.14%               | \$396              |
| Social Security-Calhoun County             | \$351            | \$1,420            | \$1,060          | 33.99%                | \$3,180            |
| Medicare - Calhoun                         | \$82             | \$332              | \$248            | 33.94%                | \$744              |
| WV Retirement-Calhoun County               | \$454            | \$1,839            | \$1,305          | 40.88%                | \$3,915            |
| Health Insurance Calhoun                   | \$1,434          | \$5,752            | \$2,732          | 110.54%               | \$8,196            |
| OPEB Expense Calhoun                       | \$0              | \$0                | \$136            | -100.00%              | \$408              |
| <b>Total Calhoun County Payroll</b>        | <b>\$8,116</b>   | <b>\$32,763</b>    | <b>\$23,129</b>  | <b>41.65%</b>         | <b>\$69,387</b>    |

|  | Oct 2024         | 2024/2025 (YTD)  | Budget (YTD)     | YTD vs YTD budget (%) | Budget (full FY)   |
|--|------------------|------------------|------------------|-----------------------|--------------------|
| <b>Wirt Payroll</b>                    |                  |                  |                  |                       |                    |
| Salaries-Wirt County                   | \$2,567          | \$8,889          | \$8,746          | 1.64%                 | \$26,237           |
| WV Unemployment-Wirt County            | \$39             | \$133            | \$131            | 1.55%                 | \$394              |
| Social Security - Wirt                 | \$159            | \$551            | \$542            | 1.62%                 | \$1,627            |
| Medicare - Wirt                        | \$37             | \$129            | \$127            | 1.74%                 | \$380              |
| <b>Total Wirt Payroll</b>              | <b>\$2,801</b>   | <b>\$9,702</b>   | <b>\$9,546</b>   | <b>1.64%</b>          | <b>\$28,638</b>    |
| <b>WVLN Payroll</b>                    |                  |                  |                  |                       |                    |
| Salaries-WVLN                          | \$1,683          | \$6,731          | \$7,080          | -4.92%                | \$21,240           |
| WV Unemployment-WVLN                   | \$0              | \$0              | \$106            | -100.00%              | \$319              |
| Social Security-WVLN                   | \$104            | \$417            | \$439            | -4.93%                | \$1,317            |
| Medicare-WVLN                          | \$24             | \$98             | \$103            | -4.94%                | \$308              |
| <b>Total WVLN Payroll</b>              | <b>\$1,812</b>   | <b>\$7,246</b>   | <b>\$7,728</b>   | <b>-6.23%</b>         | <b>\$23,184</b>    |
| <b>Total Personnel</b>                 | <b>\$124,240</b> | <b>\$505,616</b> | <b>\$536,707</b> | <b>-5.79%</b>         | <b>\$1,615,734</b> |
| <b>Current Operating Expenses</b>      |                  |                  |                  |                       |                    |
| <b>Professional Fees</b>               |                  |                  |                  |                       |                    |
| Auditor Fees                           | \$0              | \$0              | \$0              | -                     | \$4,800            |
| Consulting Fees                        | \$0              | \$0              | \$400            | -100.00%              | \$1,200            |
| Accounting Services                    | \$0              | \$0              | \$400            | -100.00%              | \$1,200            |
| <b>Total Professional Fees</b>         | <b>\$0</b>       | <b>\$0</b>       | <b>\$800</b>     | <b>-100.00%</b>       | <b>\$7,200</b>     |
| <b>Supplies</b>                        |                  |                  |                  |                       |                    |
| Office & Library Supplies              | \$918            | \$2,368          | \$4,000          | -40.80%               | \$12,000           |
| Janitor Supplies                       | \$1,436          | \$4,395          | \$4,332          | 1.47%                 | \$13,000           |
| Book Supplies                          | \$240            | \$1,596          | \$800            | 99.50%                | \$2,400            |
| A/V Supplies                           | \$5,700          | \$5,931          | \$1,333          | 344.86%               | \$4,000            |
| Copier Supplies                        | \$161            | \$3,340          | \$2,000          | 66.99%                | \$6,000            |
| <b>Total Supplies</b>                  | <b>\$8,456</b>   | <b>\$17,631</b>  | <b>\$12,465</b>  | <b>41.44%</b>         | <b>\$37,400</b>    |
| <b>Building Utilities</b>              |                  |                  |                  |                       |                    |
| Trash Removal                          | \$359            | \$717            | \$718            | -0.03%                | \$2,153            |
| Utilities Arboretum                    | \$44             | \$176            | \$117            | 50.47%                | \$350              |
| Telephone                              | \$803            | \$3,206          | \$3,220          | -0.44%                | \$9,660            |
| Electric                               | \$4,132          | \$18,363         | \$15,667         | 17.21%                | \$47,000           |
| Gas                                    | \$306            | \$598            | \$3,067          | -80.51%               | \$9,200            |
| Water                                  | \$322            | \$1,419          | \$1,273          | 11.42%                | \$3,820            |
| Water - Arboretum                      | \$24             | \$96             | \$100            | -4.17%                | \$300              |
| Internet Service                       | \$311            | \$1,108          | \$1,067          | 3.85%                 | \$3,200            |
| <b>Total Building Utilities</b>        | <b>\$6,301</b>   | <b>\$25,681</b>  | <b>\$25,228</b>  | <b>1.80%</b>          | <b>\$75,683</b>    |
| <b>Maintenance &amp; Repairs</b>       |                  |                  |                  |                       |                    |
| Repairs & Maintenance                  | \$164            | \$308            | \$19,333         | -98.41%               | \$58,000           |
| Repairs & Maintenance Emerson          | \$4,296          | \$8,194          | \$0              | -                     | \$0                |
| Repairs & Maintenance South            | \$2,352          | \$3,949          | \$0              | -                     | \$0                |
| Repairs & Maintenance Williamst        | \$85             | \$575            | \$0              | -                     | \$0                |
| Repairs & Maintenance Arboretum        | \$250            | \$1,644          | \$1,954          | -15.90%               | \$3,432            |
| Online Maintenance Services            | \$0              | \$0              | \$3,333          | -100.00%              | \$10,000           |
| Online Maintenance Wood County         | \$0              | \$5,551          | \$9,220          | -39.79%               | \$27,660           |
| Staff Software                         | \$1,619          | \$2,557          | \$0              | -                     | \$0                |
| Website Software                       | \$23             | \$112            | \$0              | -                     | \$0                |
| Accounting Software                    | \$1,029          | \$3,897          | \$0              | -                     | \$0                |
| Online Maintenance Calhoun             | \$0              | \$114            | \$164            | -30.76%               | \$500              |
| Online Maintenance Wirt                | \$161            | \$353            | \$164            | 115.05%               | \$500              |
| Online Maintenance Pleasants           | \$54             | \$314            | \$164            | 91.21%                | \$500              |
| Online Maintenance Roane               | \$54             | \$588            | \$280            | 109.90%               | \$840              |
| Equipment Maintenance Services         | \$0              | \$0              | \$5,332          | -100.00%              | \$16,000           |
| <b>Total Maintenance &amp; Repairs</b> | <b>\$10,086</b>  | <b>\$28,154</b>  | <b>\$39,945</b>  | <b>-29.52%</b>        | <b>\$117,432</b>   |
| <b>Vehicle Expenses</b>                |                  |                  |                  |                       |                    |

|                                     | Oct 2024       | 2024/2025 (YTD) | Budget (YTD)    | YTD vs YTD budget (%) | Budget (full FY) |
|-------------------------------------|----------------|-----------------|-----------------|-----------------------|------------------|
| Library Van                         | \$0            | \$0             | \$733           | -100.00%              | \$2,200          |
| Library Van - Repairs & Maintenance | \$9            | \$9             | \$0             | -                     | \$0              |
| Library Van - Fuel                  | \$106          | \$508           | \$0             | -                     | \$0              |
| BookMobile Expense                  | \$0            | \$0             | \$1,667         | -100.00%              | \$5,000          |
| Bookmobile - Repairs & Maintenance  | \$0            | \$1,401         | \$0             | -                     | \$0              |
| Bookmobile Fuel                     | \$320          | \$740           | \$0             | -                     | \$0              |
| <b>Total Vehicle Expenses</b>       | <b>\$435</b>   | <b>\$2,658</b>  | <b>\$2,400</b>  | <b>10.73%</b>         | <b>\$7,200</b>   |
| <b>Equipment Expense</b>            |                |                 |                 |                       |                  |
| Office & Library Equipment          | \$393          | \$628           | \$1,340         | -53.11%               | \$4,000          |
| Computer Equipment                  | \$79           | \$512           | \$6,400         | -92.00%               | \$19,200         |
| Copiers                             | \$743          | \$3,038         | \$0             | -                     | \$0              |
| <b>Total Equipment Expense</b>      | <b>\$1,215</b> | <b>\$4,178</b>  | <b>\$7,740</b>  | <b>-46.02%</b>        | <b>\$23,200</b>  |
| <b>Insurance Fees</b>               |                |                 |                 |                       |                  |
| Property Insurance                  | \$0            | \$0             | \$7,426         | -100.00%              | \$22,277         |
| D&O Insurance                       | \$0            | \$2,328         | \$931           | 149.94%               | \$2,794          |
| Fire Fee Emerson                    | \$0            | \$3,245         | \$1,298         | 149.97%               | \$3,895          |
| Fire Fee South                      | \$0            | \$613           | \$245           | 149.82%               | \$736            |
| Fire Fee Williamstown               | \$0            | \$0             | \$17            | -100.00%              | \$51             |
| <b>Total Insurance Fees</b>         | <b>\$0</b>     | <b>\$6,186</b>  | <b>\$9,918</b>  | <b>-37.63%</b>        | <b>\$29,753</b>  |
| <b>Postage Shipping</b>             |                |                 |                 |                       |                  |
| Postage & Freight                   | \$1,822        | \$5,747         | \$3,018         | 90.40%                | \$9,055          |
| Shipping                            | \$941          | \$1,338         | \$1,400         | -4.46%                | \$4,200          |
| <b>Total Postage Shipping</b>       | <b>\$2,763</b> | <b>\$7,084</b>  | <b>\$4,418</b>  | <b>60.34%</b>         | <b>\$13,255</b>  |
| <b>Marketing</b>                    |                |                 |                 |                       |                  |
| Marketing                           | \$0            | \$0             | \$2,000         | -100.00%              | \$6,000          |
| Advertising                         | \$0            | \$750           | \$0             | -                     | \$0              |
| <b>Total Marketing</b>              | <b>\$0</b>     | <b>\$750</b>    | <b>\$2,000</b>  | <b>-62.50%</b>        | <b>\$6,000</b>   |
| <b>Program Expenses</b>             |                |                 |                 |                       |                  |
| Programs-Emerson Adult              | \$79           | \$508           | \$1,667         | -69.50%               | \$5,000          |
| Programs-Emerson Young Adult        | \$9            | \$203           | \$423           | -52.06%               | \$1,270          |
| Programs-Emerson Children           | \$347          | \$1,466         | \$2,000         | -26.69%               | \$6,000          |
| Programs-South                      | \$76           | \$834           | \$900           | -7.34%                | \$2,700          |
| Programs-Summer Reading             | \$0            | \$0             | \$4,667         | -100.00%              | \$14,000         |
| Programs-Williamstown               | \$205          | \$391           | \$500           | -21.77%               | \$1,500          |
| Programs-Bookmobile                 | \$0            | \$37            | \$500           | -92.65%               | \$1,500          |
| <b>Total Program Expenses</b>       | <b>\$716</b>   | <b>\$3,439</b>  | <b>\$10,657</b> | <b>-67.73%</b>        | <b>\$31,970</b>  |
| <b>Travel</b>                       |                |                 |                 |                       |                  |
| Travel Reimbursements               | \$0            | \$139           | \$0             | -                     | \$0              |
| Travel                              | \$899          | \$1,487         | \$1,336         | 11.28%                | \$4,000          |
| Travel - Calhoun                    | \$0            | \$17            | \$0             | -                     | \$0              |
| Travel - Wirt                       | \$0            | \$17            | \$0             | -                     | \$0              |
| Travel Roane County Library         | \$0            | \$17            | \$0             | -                     | \$0              |
| <b>Total Travel</b>                 | <b>\$899</b>   | <b>\$1,677</b>  | <b>\$1,336</b>  | <b>25.49%</b>         | <b>\$4,000</b>   |
| <b>Misc Expenses</b>                |                |                 |                 |                       |                  |
| Bank Fee                            | \$1,737        | \$6,737         | \$6,000         | 12.28%                | \$18,000         |
| Credit Card Processing Fees         | \$192          | \$510           | \$467           | 9.23%                 | \$1,400          |
| Melio Transaction Fee               | \$0            | \$75            | \$220           | -65.91%               | \$660            |
| Bank Fee Arboretum                  | \$46           | \$180           | \$168           | 7.21%                 | \$500            |
| Processing Fees for Materials       | \$809          | \$2,143         | \$2,332         | -8.11%                | \$7,000          |
| Bond Payment Emerson                | \$5,593        | \$22,027        | \$26,410        | -16.60%               | \$79,229         |
| Bond Payment South                  | \$5,461        | \$22,638        | \$23,477        | -3.58%                | \$70,432         |
| Professional Dues                   | \$350          | \$1,740         | \$800           | 117.50%               | \$2,500          |
| Electronic Databases                | \$2,732        | \$2,732         | \$3,667         | -25.48%               | \$11,000         |

|   | Oct 2024          | 2024/2025 (YTD)  | Budget (YTD)     | YTD vs YTD budget (%) | Budget (full FY)   |
|---|-------------------|------------------|------------------|-----------------------|--------------------|
| Continuing Education                    | \$0               | \$0              | \$0              | -                     | \$2,000            |
| Cash Shortage                           | \$2               | \$4              | \$4              | -7.25%                | \$12               |
| <b>Total Misc Expenses</b>              | <b>\$16,922</b>   | <b>\$58,785</b>  | <b>\$63,544</b>  | <b>-7.49%</b>         | <b>\$192,733</b>   |
| <b>Total Current Operating Expenses</b> | <b>\$47,794</b>   | <b>\$156,223</b> | <b>\$180,451</b> | <b>-13.43%</b>        | <b>\$545,826</b>   |
| <b>Library Materials</b>                |                   |                  |                  |                       |                    |
| <b>Adult Books</b>                      |                   |                  |                  |                       |                    |
| Books-Adult Non-Fiction                 | \$3,036           | \$6,912          | \$11,000         | -37.16%               | \$33,000           |
| Books-Adult Fiction                     | \$4,061           | \$13,139         | \$12,333         | 6.53%                 | \$37,000           |
| Books-Young Adult Fiction               | \$474             | \$967            | \$1,067          | -9.37%                | \$3,200            |
| Books-Graphic Novels                    | \$239             | \$1,033          | \$1,833          | -43.63%               | \$5,500            |
| Books-Adult Reference                   | \$234             | \$3,131          | \$1,332          | 135.04%               | \$4,000            |
| Books-Genealogy                         | \$0               | \$0              | \$500            | -100.00%              | \$1,500            |
| <b>Total Adult Books</b>                | <b>\$8,045</b>    | <b>\$25,182</b>  | <b>\$28,065</b>  | <b>-10.27%</b>        | <b>\$84,200</b>    |
| <b>Juvenile Books</b>                   |                   |                  |                  |                       |                    |
| Books-Juvenile Non-Fiction              | \$1,628           | \$4,010          | \$6,667          | -39.85%               | \$20,000           |
| Books- Juvenile Fiction                 | \$3,863           | \$7,749          | \$10,833         | -28.47%               | \$32,500           |
| Books - Juvenile Reference              | \$0               | \$50             | \$125            | -60.01%               | \$500              |
| <b>Total Juvenile Books</b>             | <b>\$5,491</b>    | <b>\$11,809</b>  | <b>\$17,625</b>  | <b>-33.00%</b>        | <b>\$53,000</b>    |
| <b>Periodicals</b>                      |                   |                  |                  |                       |                    |
| Periodicals                             | \$255             | \$1,493          | \$1,500          | -0.46%                | \$4,500            |
| <b>Electronic Materials</b>             |                   |                  |                  |                       |                    |
| Ebooks                                  | \$2,686           | \$10,992         | \$15,000         | -26.72%               | \$45,000           |
| Eaudiobooks                             | \$5,631           | \$21,582         | \$19,667         | 9.74%                 | \$59,000           |
| <b>Total Electronic Materials</b>       | <b>\$8,318</b>    | <b>\$32,574</b>  | <b>\$34,667</b>  | <b>-6.04%</b>         | <b>\$104,000</b>   |
| <b>Games</b>                            |                   |                  |                  |                       |                    |
| Video Games                             | \$1,385           | \$3,381          | \$1,833          | 84.40%                | \$5,500            |
| Board Games                             | \$0               | \$130            | \$368            | -64.70%               | \$1,100            |
| <b>Total Games</b>                      | <b>\$1,385</b>    | <b>\$3,511</b>   | <b>\$2,201</b>   | <b>59.48%</b>         | <b>\$6,600</b>     |
| <b>Video Materials</b>                  |                   |                  |                  |                       |                    |
| Videos                                  | \$1,437           | \$6,006          | \$4,700          | 27.78%                | \$14,100           |
| <b>Total Library Materials</b>          | <b>\$24,931</b>   | <b>\$80,575</b>  | <b>\$88,758</b>  | <b>-9.22%</b>         | <b>\$266,400</b>   |
| Reimbursements                          | \$538             | \$809            | \$0              | -                     | \$0                |
| <b>Total Expenses</b>                   | <b>\$203,414</b>  | <b>\$749,238</b> | <b>\$805,916</b> | <b>-7.03%</b>         | <b>\$2,427,960</b> |
| <b>Operating Profit</b>                 | <b>\$162,040</b>  | <b>\$324,697</b> | <b>\$124,064</b> | <b>161.72%</b>        | <b>(\$164,396)</b> |
| <b>Other Income</b>                     |                   |                  |                  |                       |                    |
| <b>Other Income</b>                     |                   |                  |                  |                       |                    |
| Grant Money                             | \$0               | \$10,000         | \$0              | -                     | \$0                |
| WVLN Revenue                            | \$283,961         | \$301,599        | \$99,592         | 202.84%               | \$298,775          |
| Calhoun County Reimbursement            | \$8,132           | \$32,676         | \$23,129         | 41.28%                | \$69,387           |
| Dora B Woodyard Reimbursement           | \$2,809           | \$9,727          | \$9,546          | 1.90%                 | \$28,638           |
| Insurance Claim                         | \$0               | \$1,800          | \$0              | -                     | \$0                |
| Cash Overage                            | \$0               | \$10             | \$12             | -14.75%               | \$36               |
| Motor Fuel Refunds                      | \$300             | \$300            | \$0              | -                     | \$0                |
| <b>Total Other Income</b>               | <b>\$295,202</b>  | <b>\$356,112</b> | <b>\$132,279</b> | <b>169.21%</b>        | <b>\$396,836</b>   |
| <b>Investment Income</b>                |                   |                  |                  |                       |                    |
| Interest Income                         | \$4,327           | \$26,341         | \$23,333         | 12.89%                | \$70,000           |
| Interest Arboretum                      | \$107             | \$510            | \$600            | -15.07%               | \$1,800            |
| Change in Market Value-Port             | (\$112,462)       | (\$12,877)       | \$0              | -                     | \$0                |
| Change in Market Value-Arb Port         | (\$2,138)         | \$1,266          | \$0              | -                     | \$0                |
| Realized Gains                          | \$75,130          | \$80,452         | \$9,333          | 761.98%               | \$28,000           |
| Realized Gains - Arboretum              | \$360             | \$614            | \$167            | 268.18%               | \$500              |
| <b>Total Investment Income</b>          | <b>(\$34,678)</b> | <b>\$96,305</b>  | <b>\$33,433</b>  | <b>188.05%</b>        | <b>\$100,300</b>   |

|   | Oct 2024         | 2024/2025 (YTD)  | Budget (YTD)     | YTD vs YTD budget (%) | Budget (full FY) |
|---|------------------|------------------|------------------|-----------------------|------------------|
| <b>Other Expenses</b>                     |                  |                  |                  |                       |                  |
| <b>Other Expenses</b>                     |                  |                  |                  |                       |                  |
| WVLN Expenses                             | \$54             | \$12,672         | \$95,043         | -86.67%               | \$285,130        |
| Grant Expenses                            | \$35             | \$1,976          | \$0              | -                     | \$0              |
| <b>Total Other Expenses</b>               | <b>\$89</b>      | <b>\$14,648</b>  | <b>\$95,043</b>  | <b>-84.59%</b>        | <b>\$285,130</b> |
| <b>Earnings Before Interest &amp; Tax</b> | <b>\$422,476</b> | <b>\$762,466</b> | <b>\$194,733</b> | <b>291.54%</b>        | <b>\$47,610</b>  |
| <b>Interest Expenses</b>                  |                  |                  |                  |                       |                  |
| <b>Interest Expenses</b>                  |                  |                  |                  |                       |                  |
| Bond Interest Emerson                     | \$2,727          | \$11,253         | \$6,871          | 63.79%                | \$20,612         |
| Bond Interest South                       | \$2,640          | \$9,766          | \$8,927          | 9.41%                 | \$26,780         |
| <b>Total Interest Expenses</b>            | <b>\$5,367</b>   | <b>\$21,020</b>  | <b>\$15,797</b>  | <b>33.06%</b>         | <b>\$47,392</b>  |
| <b>Earnings Before Tax</b>                | <b>\$417,109</b> | <b>\$741,446</b> | <b>\$178,935</b> | <b>314.37%</b>        | <b>\$218</b>     |
| <b>Tax Expenses</b>                       |                  |                  |                  |                       |                  |
| WV Sales Tax                              | \$0              | \$0              | \$0              | -                     | \$70             |
| <b>Earnings After Tax</b>                 | <b>\$417,109</b> | <b>\$741,446</b> | <b>\$178,935</b> | <b>314.37%</b>        | <b>\$148</b>     |
| <b>Net Income</b>                         | <b>\$417,109</b> | <b>\$741,446</b> | <b>\$178,935</b> | <b>314.37%</b>        | <b>\$148</b>     |

# Balance Sheet

| BALANCE SHEET                           | 2024/2025 (YTD)    |
|---|--------------------|
| <b>ASSETS</b>                           |                    |
| <b>Cash &amp; Equivalents</b>           |                    |
| WesBanco Money Market                   | \$950,085          |
| WesBanco Operating                      | \$75,245           |
| WesBanco Payroll                        | \$75,200           |
| WesBanco Special Projects               | \$8,378            |
| WesBanco Arboretum                      | \$545              |
| Main Office Change Fund                 | \$150              |
| South Branch Change Fund                | \$123              |
| Williamstown Change Fund                | \$55               |
| Petty Cash                              | \$250              |
| Staff Memorial Fund                     | \$66               |
| <b>Total Cash &amp; Equivalents</b>     | <b>\$1,110,097</b> |
| <b>Inventory</b>                        |                    |
| Inventory Asset                         | \$2,164            |
| <b>Other Current Assets</b>             |                    |
| Fidelity Arboretum Portfolio            | \$71,125           |
| Fidelity Library Portfolio              | \$2,660,411        |
| Fidelity Moneyline                      | \$0                |
| Taxes Receivable                        | \$37,805           |
| Undeposited Funds                       | (\$142)            |
| <b>Total Other Current Assets</b>       | <b>\$2,769,199</b> |
| <b>Total Current Assets</b>             | <b>\$3,881,460</b> |
| <b>Fixed Assets</b>                     |                    |
| Accumulated Depreciation                | (\$2,623,446)      |
| <b>Building - Emerson Library</b>       |                    |
| Emerson Building Renovation             | \$1,276,416        |
| Emerson Lower Level Renovations         | \$29,151           |
| Emerson Roof Replacement                | \$232,000          |
| Building - Emerson Library              | \$2,012,738        |
| <b>Total Building - Emerson Library</b> | <b>\$3,550,305</b> |
| Building - South Parkersburg            | \$2,206,027        |
| Building - Williamstown                 | \$47,500           |
| Deferred Outflow of Res Changes         | \$154              |
| Deferred Outflow of Res Diff            | \$37,608           |
| Deferred Outflow of Res Emp             | \$75,117           |
| Deferred Outflow of Res Net Dif         | \$80,999           |
| Furniture and Equipment                 | \$458,329          |
| Land - Emerson Library                  | \$131,042          |
| Materials                               | \$1,005,777        |
| New Williamstown Building               | \$18,000           |
| Parking Lot - Emerson Library           | \$51,950           |
| Parking Lot - Williamstown              | \$7,650            |
| Vehicles                                | \$130,345          |
| WV RHBT Deferred Out-Changes in         | \$18,615           |
| WV RHBT Deferred Outflow                | \$40,846           |
| WV RHBT Deferred Outflow-net dif        | \$10,244           |



|  |                    |
|--|--------------------|
| <b>Total Fixed Assets</b>                  | <b>\$5,247,063</b> |
| <b>Total Non-Current Assets</b>            | <b>\$5,247,063</b> |
| <b>Total Assets</b>                        | <b>\$9,128,523</b> |
| <b>LIABILITIES</b>                         |                    |
| <b>Short Term Debt</b>                     |                    |
| Lowe's                                     | \$264              |
| WesBanco Visa                              | \$935              |
| <b>Total Short Term Debt</b>               | <b>\$1,199</b>     |
| <b>Other Current Liabilities</b>           |                    |
| Accrued Compensated Absences               | \$37,208           |
| City User Fee                              | \$420              |
| Deferred Inflow of Resources-Di            | \$11,260           |
| Staff Memorial Fund Liability              | \$66               |
| WV PERS Deferred Inflow                    | \$5,269            |
| WV PERS Deferred Inflow-Changes            | \$9,289            |
| WV PERS Payable                            | \$255,560          |
| WV RHBT Deferred Inflow                    | \$3,159            |
| WV RHBT Deferred Inflow Changes            | \$22,366           |
| WV RHBT Deferred Inflow Diff               | \$60,319           |
| WV RHBT Deferred Inflow-Changes            | \$210,886          |
| WV RHBT Net OPEB Liability                 | \$93,339           |
| WV Unemployment Tax                        | \$185              |
| PERS WV Retirement                         | (\$79)             |
| Health Insurance (pre-tax)                 | (\$416)            |
| OH Local Tax                               | \$298              |
| AFLAC                                      | (\$125)            |
| <b>Total Other Current Liabilities</b>     | <b>\$709,004</b>   |
| <b>Total Current Liabilities</b>           | <b>\$710,203</b>   |
| <b>Other Non-Current Liabilities</b>       |                    |
| Bonds Payable Emerson                      | \$561,256          |
| Bonds Payable South Building               | \$882,906          |
| <b>Total Other Non-Current Liabilities</b> | <b>\$1,444,162</b> |
| <b>Total Non-Current Liabilities</b>       | <b>\$1,444,162</b> |
| <b>Total Liabilities</b>                   | <b>\$2,154,365</b> |
| <b>EQUITY</b>                              |                    |
| <b>Retained Earnings</b>                   |                    |
| Opening Balance Equity                     | (\$407,143)        |
| Unrestricted Net Assets                    | \$1,676,432        |
| <b>Total Retained Earnings</b>             | <b>\$1,269,289</b> |
| <b>Current Earnings</b>                    |                    |
| Net Income                                 | \$741,446          |
| <b>Other Equity</b>                        |                    |
| Amt to Be Provided for LT Debt             | \$436,556          |
| Capital Fund Balance                       | \$4,889,068        |
| Capital Imp. Fund - Rollover               | \$2,000            |
| Net Investment in Capital Asset            | (\$364,202)        |
| <b>Total Other Equity</b>                  | <b>\$4,963,423</b> |
| <b>Total Equity</b>                        | <b>\$6,974,158</b> |
| <b>Total Liabilities &amp; Equity</b>      | <b>\$9,128,523</b> |