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## Monthly Report

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Parkersburg & Wood County Public Library  
April 2025

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# Profit & Loss Actual vs Budget

INCOME STATEMENT	Apr 2025	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	\$396,056	\$387,556	2.19%	\$387,556
<b>Local Income</b>					
Wood County Board of Education	\$0	\$288,750	\$320,833	-10.00%	\$385,000
Wood County Commission	\$0	\$347,097	\$347,097	0.00%	\$347,097
Wood County Excess Levy	\$94,662	\$743,494	\$662,500	12.23%	\$795,000
City of Parkersburg	\$72,254	\$289,016	\$289,016	0.00%	\$289,016
<b>Total Local Income</b>	<b>\$166,916</b>	<b>\$1,668,358</b>	<b>\$1,619,446</b>	<b>3.02%</b>	<b>\$1,816,113</b>
<b>Donations &amp; Gifts</b>					
United Way Income	\$0	\$87	\$0	-	\$0
Gifts	\$1,207	\$11,216	\$5,000	124.32%	\$6,000
<b>Total Donations &amp; Gifts</b>	<b>\$1,207</b>	<b>\$11,303</b>	<b>\$5,000</b>	<b>126.06%</b>	<b>\$6,000</b>
<b>Fees</b>					
Fees	\$1,249	\$3,079	\$4,000	-23.02%	\$4,800
Copiers	\$1,578	\$16,553	\$16,667	-0.68%	\$20,000
Merchandise Sales Income	\$34	\$640	\$0	-	\$0
<b>Total Fees</b>	<b>\$2,860</b>	<b>\$20,272</b>	<b>\$20,667</b>	<b>-1.91%</b>	<b>\$24,800</b>
<b>Administrative Fees</b>					
Calhoun Administrative Fee	\$1,370	\$5,477	\$5,476	0.02%	\$5,476
Wirt Administrative Fee	\$1,142	\$4,565	\$4,565	0.00%	\$4,565
Pleasants Administrative Fee	\$1,682	\$6,725	\$6,726	-0.01%	\$6,726
Roane Administrative Fees	\$3,083	\$12,329	\$12,329	0.00%	\$12,329
<b>Total Administrative Fees</b>	<b>\$7,275</b>	<b>\$29,095</b>	<b>\$29,095</b>	<b>0.00%</b>	<b>\$29,095</b>
<b>Total Parkersburg &amp; Wood County</b>	<b>\$275,147</b>	<b>\$2,125,083</b>	<b>\$2,061,764</b>	<b>3.07%</b>	<b>\$2,263,564</b>
<b>Total Revenue</b>	<b>\$275,147</b>	<b>\$2,125,083</b>	<b>\$2,061,764</b>	<b>3.07%</b>	<b>\$2,263,564</b>
<b>Expenses</b>					
Wages	\$0	\$0	\$0	-	\$0
<b>Personnel</b>					
<b>Parkwoodlib Payroll</b>					
Salaries	\$84,519	\$912,241	\$961,017	-5.08%	\$1,153,220
WV Unemployment	\$523	\$5,282	\$5,118	3.22%	\$6,141
Social Security	\$5,130	\$55,125	\$59,583	-7.48%	\$71,500
Medicare	\$1,200	\$12,892	\$13,935	-7.48%	\$16,722
Worker's Compensation	\$3,016	\$3,016	\$5,613	-46.27%	\$5,613
WV Retirement	\$5,941	\$64,419	\$67,491	-4.55%	\$80,989
Health Insurance - Main	\$12,151	\$128,264	\$133,200	-3.71%	\$159,840
Basic Life	\$38	\$392	\$417	-5.92%	\$500
<b>Total Parkwoodlib Payroll</b>	<b>\$112,517</b>	<b>\$1,181,632</b>	<b>\$1,246,373</b>	<b>-5.19%</b>	<b>\$1,494,525</b>
<b>Calhoun County Payroll</b>					
Salaries-Calhoun County	\$5,795	\$60,977	\$43,790	39.25%	\$52,548
WV Unemployment-Calhoun County	\$55	\$399	\$330	20.91%	\$396
Social Security-Calhoun County	\$352	\$3,710	\$2,650	39.99%	\$3,180
Medicare - Calhoun	\$82	\$868	\$620	39.94%	\$744
WV Retirement-Calhoun County	\$456	\$4,591	\$3,263	40.71%	\$3,915
Health Insurance Calhoun	\$1,434	\$14,356	\$6,830	110.18%	\$8,196
OPEB Expense Calhoun	\$0	\$0	\$340	-100.00%	\$408
<b>Total Calhoun County Payroll</b>	<b>\$8,175</b>	<b>\$84,900</b>	<b>\$57,823</b>	<b>46.83%</b>	<b>\$69,387</b>
<b>Wirt Payroll</b>					
Salaries-Wirt County	\$2,269	\$22,951	\$21,864	4.97%	\$26,237
WV Unemployment-Wirt County	\$34	\$343	\$328	4.40%	\$394
Social Security - Wirt	\$141	\$1,423	\$1,356	4.96%	\$1,627
Medicare - Wirt	\$33	\$333	\$317	5.08%	\$380
<b>Total Wirt Payroll</b>	<b>\$2,477</b>	<b>\$25,050</b>	<b>\$23,865</b>	<b>4.97%</b>	<b>\$28,638</b>

	Apr 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Pleasants Payroll</b>					
Salaries-Pleasants	\$5,976	\$19,479	\$0	-	\$0
WV Unemployment-Pleasants	\$90	\$292	\$0	-	\$0
WV Retirement-Pleasants	\$225	\$827	\$0	-	\$0
Social Security-Pleasants	\$370	\$1,208	\$0	-	\$0
Medicare-Pleasants	\$87	\$282	\$0	-	\$0
<b>Total Pleasants Payroll</b>	<b>\$6,747</b>	<b>\$22,089</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>
<b>WVLN Payroll</b>					
Salaries-WVLN	\$1,683	\$17,670	\$17,700	-0.17%	\$21,240
WV Unemployment-WVLN	\$25	\$101	\$266	-62.01%	\$319
Social Security-WVLN	\$104	\$1,096	\$1,098	-0.18%	\$1,317
Medicare-WVLN	\$24	\$256	\$257	-0.19%	\$308
<b>Total WVLN Payroll</b>	<b>\$1,837</b>	<b>\$19,123</b>	<b>\$19,320</b>	<b>-1.02%</b>	<b>\$23,184</b>
<b>Total Personnel</b>	<b>\$131,753</b>	<b>\$1,332,793</b>	<b>\$1,347,381</b>	<b>-1.08%</b>	<b>\$1,615,734</b>
<b>Current Operating Expenses</b>					
<b>Professional Fees</b>					
Auditor Fees	\$0	\$4,752	\$4,800	-1.00%	\$4,800
Consulting Fees	\$0	\$0	\$1,000	-100.00%	\$1,200
Accounting Services	\$0	\$250	\$1,000	-75.00%	\$1,200
<b>Total Professional Fees</b>	<b>\$0</b>	<b>\$5,002</b>	<b>\$6,800</b>	<b>-26.44%</b>	<b>\$7,200</b>
<b>Supplies</b>					
Office & Library Supplies	\$664	\$8,822	\$10,000	-11.78%	\$12,000
Janitor Supplies	\$570	\$13,111	\$10,832	21.04%	\$13,000
Book Supplies	\$0	\$3,080	\$2,000	54.00%	\$2,400
A/V Supplies	\$68	\$6,117	\$3,333	83.50%	\$4,000
Copier Supplies	\$71	\$4,973	\$5,000	-0.53%	\$6,000
<b>Total Supplies</b>	<b>\$1,374</b>	<b>\$36,103</b>	<b>\$31,165</b>	<b>15.84%</b>	<b>\$37,400</b>
<b>Building Utilities</b>					
Trash Removal	\$185	\$1,815	\$1,794	1.17%	\$2,153
Utilities Arboretum	\$0	\$367	\$292	25.93%	\$350
Telephone	\$803	\$8,024	\$8,050	-0.32%	\$9,660
Electric	\$1,264	\$38,000	\$39,167	-2.98%	\$47,000
Gas	\$0	\$7,538	\$7,667	-1.68%	\$9,200
Water	\$41	\$3,423	\$3,183	7.54%	\$3,820
Water - Arboretum	\$0	\$219	\$250	-12.48%	\$300
Internet Service	\$266	\$2,657	\$2,667	-0.37%	\$3,200
<b>Total Building Utilities</b>	<b>\$2,558</b>	<b>\$62,043</b>	<b>\$63,069</b>	<b>-1.63%</b>	<b>\$75,683</b>
<b>Maintenance &amp; Repairs</b>					
Repairs & Maintenance	\$1,096	\$4,158	\$48,333	-91.40%	\$58,000
Repairs & Maintenance Emerson	\$5,258	\$28,984	\$0	-	\$0
Repairs & Maintenance South	\$3,622	\$13,502	\$0	-	\$0
Repairs & Maintenance Williamst	\$205	\$1,214	\$0	-	\$0
Repairs & Maintenance Arboretum	\$375	\$13,511	\$2,829	377.53%	\$3,432
Online Maintenance Services	\$0	\$10,400	\$8,333	24.80%	\$10,000
Online Maintenance Wood County	\$0	\$9,404	\$23,050	-59.20%	\$27,660
Staff Software	\$155	\$4,492	\$0	-	\$0
Website Software	\$6	\$572	\$0	-	\$0
Accounting Software	\$1,265	\$11,089	\$0	-	\$0
Online Maintenance Calhoun	\$400	\$642	\$416	54.25%	\$500
Online Maintenance Wirt	\$0	\$479	\$416	15.16%	\$500
Online Maintenance Pleasants	\$0	\$484	\$416	16.33%	\$500
Online Maintenance Roane	\$0	\$1,087	\$700	55.34%	\$840
Equipment Maintenance Services	\$0	\$0	\$13,332	-100.00%	\$16,000
Equipment Maintenance Services-Copie...	\$824	\$7,531	\$0	-	\$0
Equipment Maintenance Services-Genea...	\$0	\$859	\$0	-	\$0
Equipment Maintenance Services-Scann...	\$0	\$3,379	\$0	-	\$0
<b>Total Maintenance &amp; Repairs</b>	<b>\$13,206</b>	<b>\$111,789</b>	<b>\$97,826</b>	<b>14.27%</b>	<b>\$117,432</b>
<b>Vehicle Expenses</b>					
Library Van	\$35	\$100	\$1,833	-94.55%	\$2,200
Library Van - Repairs & Maintenance	\$0	\$428	\$0	-	\$0

	Apr 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Library Van - Fuel	\$91	\$1,150	\$0	-	\$0
BookMobile Expense	\$0	\$0	\$4,167	-100.00%	\$5,000
Bookmobile - Repairs & Maintenance	\$0	\$1,948	\$0	-	\$0
Bookmobile - Fuel	\$194	\$2,008	\$0	-	\$0
<b>Total Vehicle Expenses</b>	<b>\$320</b>	<b>\$5,634</b>	<b>\$6,000</b>	<b>-6.09%</b>	<b>\$7,200</b>
<b>Equipment Expense</b>					
Office & Library Equipment	\$0	\$1,018	\$3,340	-69.52%	\$4,000
Computer Equipment	\$976	\$5,430	\$16,000	-66.06%	\$19,200
<b>Total Equipment Expense</b>	<b>\$976</b>	<b>\$6,448</b>	<b>\$19,340</b>	<b>-66.66%</b>	<b>\$23,200</b>
<b>Insurance Fees</b>					
Property Insurance	\$0	\$20,938	\$18,564	12.79%	\$22,277
D&O Insurance	\$0	\$2,328	\$2,328	-0.02%	\$2,794
Fire Fee Emerson	\$0	\$3,245	\$3,246	-0.01%	\$3,895
Fire Fee South	\$0	\$613	\$613	-0.07%	\$736
Fire Fee Williamstown	\$0	\$42	\$43	-0.35%	\$51
<b>Total Insurance Fees</b>	<b>\$0</b>	<b>\$27,166</b>	<b>\$24,794</b>	<b>9.57%</b>	<b>\$29,753</b>
<b>Postage Shipping</b>					
Postage & Freight	\$707	\$8,875	\$7,546	17.61%	\$9,055
Shipping	\$10	\$4,401	\$3,500	25.73%	\$4,200
<b>Total Postage Shipping</b>	<b>\$717</b>	<b>\$13,275</b>	<b>\$11,046</b>	<b>20.18%</b>	<b>\$13,255</b>
<b>Marketing</b>					
Marketing	\$213	\$213	\$5,000	-95.74%	\$6,000
Advertising	\$99	\$849	\$0	-	\$0
Giveaways	\$0	\$378	\$0	-	\$0
<b>Total Marketing</b>	<b>\$312</b>	<b>\$1,440</b>	<b>\$5,000</b>	<b>-71.20%</b>	<b>\$6,000</b>
<b>Program Expenses</b>					
Programs-Emerson Adult	\$50	\$1,628	\$4,167	-60.92%	\$5,000
Programs-Emerson Young Adult	\$0	\$345	\$1,058	-67.40%	\$1,270
Programs-Emerson Children	\$628	\$5,455	\$5,000	9.11%	\$6,000
Programs-South	\$0	\$1,460	\$2,250	-35.12%	\$2,700
Programs-Summer Reading	\$2,539	\$2,539	\$11,667	-78.24%	\$14,000
Programs-Williamstown	\$0	\$1,417	\$1,250	13.37%	\$1,500
Programs-Bookmobile	\$79	\$460	\$1,250	-63.22%	\$1,500
<b>Total Program Expenses</b>	<b>\$3,296</b>	<b>\$13,305</b>	<b>\$26,642</b>	<b>-50.06%</b>	<b>\$31,970</b>
<b>Travel</b>					
Travel Reimbursements	\$0	\$139	\$0	-	\$0
Travel	\$40	\$1,877	\$3,334	-43.69%	\$4,000
Travel - Calhoun	\$0	\$55	\$0	-	\$0
Travel - Wirt	\$0	\$55	\$0	-	\$0
Travel Roane County Library	\$0	\$80	\$0	-	\$0
<b>Total Travel</b>	<b>\$40</b>	<b>\$2,206</b>	<b>\$3,334</b>	<b>-33.83%</b>	<b>\$4,000</b>
<b>Misc Expenses</b>					
Bank Fee	\$25	\$14,969	\$15,000	-0.21%	\$18,000
Credit Card Processing Fees	\$73	\$943	\$1,167	-19.19%	\$1,400
Melio Transaction Fee	\$0	\$74	\$550	-86.64%	\$660
Bank Fee Arboretum	\$0	\$338	\$420	-19.64%	\$500
Processing Fees for Materials	\$346	\$4,735	\$5,832	-18.80%	\$7,000
Bond Payment Emerson	\$6,069	\$56,369	\$66,024	-14.62%	\$79,229
Bond Payment South	\$0	\$53,094	\$58,693	-9.54%	\$70,432
Professional Dues	\$118	\$2,928	\$2,500	17.11%	\$2,500
Professional Dues - Calhoun	\$0	\$40	\$0	-	\$0
Professional Dues - Wirt	\$0	\$54	\$0	-	\$0
Professional Dues - Roane	\$0	\$50	\$0	-	\$0
Electronic Databases	\$3,607	\$11,386	\$9,167	24.21%	\$11,000
Continuing Education	\$0	\$350	\$1,000	-65.00%	\$2,000
Cash Shortage	\$1	\$18	\$10	82.30%	\$12
<b>Total Misc Expenses</b>	<b>\$10,237</b>	<b>\$145,347</b>	<b>\$160,363</b>	<b>-9.36%</b>	<b>\$192,733</b>
<b>Total Current Operating Expenses</b>	<b>\$33,035</b>	<b>\$429,759</b>	<b>\$455,379</b>	<b>-5.63%</b>	<b>\$545,826</b>
<b>Library Materials</b>					
<b>Adult Books</b>					

	Apr 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Books-Adult Non-Fiction	\$535	\$12,234	\$27,500	-55.51%	\$33,000
Books-Adult Fiction	\$670	\$25,393	\$26,875	-5.52%	\$32,250
Books-Young Adult Fiction	\$283	\$2,113	\$3,708	-43.03%	\$4,450
Books-Graphic Novels	\$251	\$4,172	\$7,500	-44.37%	\$9,000
Books-Adult Reference	\$50	\$4,051	\$3,332	21.58%	\$4,000
Books-Genealogy	\$0	\$1,133	\$1,250	-9.37%	\$1,500
Adult Memorial Books	\$0	\$66	\$0	-	\$0
Spartan Adult Books	\$1,324	\$3,245	\$10,417	-68.85%	\$12,500
<b>Total Adult Books</b>	<b>\$3,114</b>	<b>\$52,407</b>	<b>\$80,582</b>	<b>-34.96%</b>	<b>\$96,700</b>
<b>Juvenile Books</b>					
Books-Juvenile Non-Fiction	\$142	\$7,978	\$16,667	-52.13%	\$20,000
Books- Juvenile Fiction	\$1,168	\$16,063	\$27,083	-40.69%	\$32,500
Books - Juvenile Reference	\$21	\$71	\$375	-81.11%	\$500
Spartan Young Reader's Books	\$676	\$764	\$10,417	-92.67%	\$12,500
<b>Total Juvenile Books</b>	<b>\$2,006</b>	<b>\$24,875</b>	<b>\$54,542</b>	<b>-54.39%</b>	<b>\$65,500</b>
<b>Periodicals</b>					
Periodicals	\$0	\$4,572	\$3,750	21.93%	\$4,500
<b>Electronic Materials</b>					
Ebooks	\$3,298	\$32,092	\$37,500	-14.42%	\$45,000
Eaudiobooks	\$6,475	\$57,167	\$49,167	16.27%	\$59,000
<b>Total Electronic Materials</b>	<b>\$9,774</b>	<b>\$89,260</b>	<b>\$86,667</b>	<b>2.99%</b>	<b>\$104,000</b>
<b>Games</b>					
Video Games	\$101	\$5,866	\$4,583	28.00%	\$5,500
Board Games	\$0	\$1,000	\$918	8.92%	\$1,100
<b>Total Games</b>	<b>\$101</b>	<b>\$6,866</b>	<b>\$5,501</b>	<b>24.81%</b>	<b>\$6,600</b>
<b>Video Materials</b>					
Videos	\$1,145	\$13,075	\$11,750	11.27%	\$14,100
<b>Total Library Materials</b>	<b>\$16,138</b>	<b>\$191,055</b>	<b>\$242,792</b>	<b>-21.31%</b>	<b>\$291,400</b>
Office Supplies & Software	\$0	\$18	\$0	-	\$0
Reimbursements	\$706	\$2,252	\$0	-	\$0
<b>Total Expenses</b>	<b>\$181,633</b>	<b>\$1,955,877</b>	<b>\$2,045,551</b>	<b>-4.38%</b>	<b>\$2,452,960</b>
<b>Operating Profit</b>	<b>\$93,514</b>	<b>\$169,207</b>	<b>\$16,213</b>	<b>943.66%</b>	<b>(\$189,396)</b>
<b>Other Income</b>					
<b>Other Income</b>					
Grant Money	\$1,500	\$61,500	\$0	-	\$0
WVLN Revenue	\$2,953	\$313,410	\$248,979	25.88%	\$298,775
Calhoun County Reimbursement	\$8,195	\$83,504	\$57,823	44.41%	\$69,387
Dora B Woodyard Reimbursement	\$2,483	\$25,113	\$23,865	5.23%	\$28,638
Pleasants County Reimbursement	\$6,747	\$22,438	\$0	-	\$0
Insurance Claim	\$0	\$1,800	\$0	-	\$0
Cash Overage	\$2	\$37	\$30	22.60%	\$36
Motor Fuel Refunds	\$0	\$429	\$0	-	\$0
<b>Total Other Income</b>	<b>\$21,880</b>	<b>\$508,232</b>	<b>\$330,697</b>	<b>53.69%</b>	<b>\$396,836</b>
<b>Investment Income</b>					
Interest Income	\$8,992	\$75,677	\$58,333	29.73%	\$70,000
Interest Arboretum	\$238	\$1,518	\$1,500	1.23%	\$1,800
Change in Market Value-Port	(\$125)	(\$363,274)	\$0	-	\$0
Change in Market Value-Arb Port	(\$22)	(\$11,623)	\$0	-	\$0
Realized Gains	\$0	\$404,529	\$23,333	1,633.70%	\$28,000
Realized Gains - Arboretum	\$0	\$13,811	\$417	3,214.29%	\$500
<b>Total Investment Income</b>	<b>\$9,083</b>	<b>\$120,639</b>	<b>\$83,583</b>	<b>44.33%</b>	<b>\$100,300</b>
<b>Other Expenses</b>					
<b>Other Expenses</b>					
WVLN Expenses	\$320	\$295,582	\$237,608	24.40%	\$285,130
Grant Expenses	\$58,089	\$68,516	\$0	-	\$0
<b>Total Other Expenses</b>	<b>\$58,409</b>	<b>\$364,098</b>	<b>\$237,608</b>	<b>53.23%</b>	<b>\$285,130</b>
<b>Earnings Before Interest &amp; Tax</b>	<b>\$66,068</b>	<b>\$433,979</b>	<b>\$192,884</b>	<b>124.99%</b>	<b>\$22,610</b>

	Apr 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Interest Expenses</b>					
<b>Interest Expenses</b>					
Bond Interest Emerson	\$2,251	\$26,831	\$17,177	56.21%	\$20,612
Bond Interest South	\$0	\$19,815	\$22,317	-11.21%	\$26,780
<b>Total Interest Expenses</b>	<b>\$2,251</b>	<b>\$46,646</b>	<b>\$39,493</b>	<b>18.11%</b>	<b>\$47,392</b>
<b>Earnings Before Tax</b>	<b>\$63,816</b>	<b>\$387,332</b>	<b>\$153,391</b>	<b>152.51%</b>	<b>(\$24,782)</b>
<b>Tax Expenses</b>					
WV Sales Tax	\$0	\$61	\$70	-13.17%	\$70
<b>Earnings After Tax</b>	<b>\$63,816</b>	<b>\$387,272</b>	<b>\$153,321</b>	<b>152.59%</b>	<b>(\$24,852)</b>
<b>Net Income</b>	<b>\$63,816</b>	<b>\$387,272</b>	<b>\$153,321</b>	<b>152.59%</b>	<b>(\$24,852)</b>

# Balance Sheet

BALANCE SHEET		2024/2025 (YTD)
<b>ASSETS</b>		
<b>Cash &amp; Equivalents</b>		
WesBanco Money Market		\$608,913
WesBanco Operating		\$67,305
WesBanco Payroll		\$74,238
WesBanco Special Projects		\$8,378
WesBanco Arboretum		\$612
Main Office Change Fund		\$150
South Branch Change Fund		\$123
Williamstown Change Fund		\$55
Petty Cash		\$250
Staff Memorial Fund		\$198
<b>Total Cash &amp; Equivalents</b>		<b>\$760,223</b>
<b>Inventory</b>		
Inventory Asset		\$2,164
<b>Other Current Assets</b>		
Fidelity Library Portfolio		\$12
Taxes Receivable		\$37,805
Undeposited Funds		\$3,705
WesBanco Arboretum Portfolio		\$60,285
WesBanco Library Portfolio		\$2,668,248
<b>Total Other Current Assets</b>		<b>\$2,770,054</b>
<b>Total Current Assets</b>		<b>\$3,532,440</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



	2024/2025 (YTD)
<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>\$8,779,503</b>
<b>LIABILITIES</b>	
<b>Short Term Debt</b>	
Lowe's	\$404
WesBanco Visa	\$6,403
<b>Total Short Term Debt</b>	<b>\$6,807</b>
<b>Other Current Liabilities</b>	
Accrued Compensated Absences	\$37,208
City User Fee	\$410
Deferred Inflow of Resources-Di	\$11,260
Staff Memorial Fund Liability	\$198
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	\$694
PERS WV Retirement	(\$79)
Health Insurance (pre-tax)	(\$350)
OH Local Tax	\$250
AFLAC	(\$1,150)
Child Support	(\$99)
<b>Total Other Current Liabilities</b>	<b>\$708,528</b>
<b>Total Current Liabilities</b>	<b>\$715,335</b>
<b>Other Non-Current Liabilities</b>	
Bonds Payable Emerson	\$527,312
Bonds Payable South Building	\$835,580
<b>Total Other Non-Current Liabilities</b>	<b>\$1,362,892</b>
<b>Total Non-Current Liabilities</b>	<b>\$1,362,892</b>
<b>Total Liabilities</b>	<b>\$2,078,227</b>
<b>EQUITY</b>	
<b>Retained Earnings</b>	
Opening Balance Equity	(\$407,143)
Unrestricted Net Assets	\$1,676,455
<b>Total Retained Earnings</b>	<b>\$1,269,311</b>
<b>Current Earnings</b>	
Net Income	\$387,272
<b>Other Equity</b>	
Amt to Be Provided for LT Debt	\$517,826
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>\$5,044,693</b>
<b>Total Equity</b>	<b>\$6,701,276</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$8,779,503</b>