



---

## Monthly Report

---

Parkersburg & Wood County Public Library  
May 2025

# Table of Contents

---

Profit & Loss Actual vs Budget	1
Balance Sheet	6

# Profit & Loss Actual vs Budget

INCOME STATEMENT	May 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	\$0	\$396,056	\$387,556	2.19%	\$387,556
<b>Local Income</b>					
Wood County Board of Education	\$0	\$288,750	\$352,917	-18.18%	\$385,000
Wood County Commission	\$0	\$347,097	\$347,097	0.00%	\$347,097
Wood County Excess Levy	\$0	\$743,494	\$728,750	2.02%	\$795,000
City of Parkersburg	\$0	\$289,016	\$289,016	0.00%	\$289,016
<b>Total Local Income</b>	<b>\$0</b>	<b>\$1,668,358</b>	<b>\$1,717,780</b>	<b>-2.88%</b>	<b>\$1,816,113</b>
<b>Donations &amp; Gifts</b>					
United Way Income	\$0	\$87	\$0	-	\$0
Gifts	\$289	\$11,505	\$5,500	109.18%	\$6,000
<b>Total Donations &amp; Gifts</b>	<b>\$289</b>	<b>\$11,592</b>	<b>\$5,500</b>	<b>110.76%</b>	<b>\$6,000</b>
<b>Fees</b>					
Fees	\$214	\$3,293	\$4,400	-25.15%	\$4,800
Copiers	\$1,479	\$18,032	\$18,333	-1.65%	\$20,000
Merchandise Sales Income	\$122	\$761	\$0	-	\$0
<b>Total Fees</b>	<b>\$1,814</b>	<b>\$22,086</b>	<b>\$22,733</b>	<b>-2.85%</b>	<b>\$24,800</b>
<b>Administrative Fees</b>					
Calhoun Administrative Fee	\$0	\$5,477	\$5,476	0.02%	\$5,476
Wirt Administrative Fee	\$0	\$4,565	\$4,565	0.00%	\$4,565
Pleasants Administrative Fee	\$0	\$6,725	\$6,726	-0.01%	\$6,726
Roane Administrative Fees	\$0	\$12,329	\$12,329	0.00%	\$12,329
<b>Total Administrative Fees</b>	<b>\$0</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>\$2,103</b>	<b>\$2,127,186</b>	<b>\$2,162,664</b>	<b>-1.64%</b>	<b>\$2,263,564</b>
<b>Total Revenue</b>	<b>\$2,103</b>	<b>\$2,127,186</b>	<b>\$2,162,664</b>	<b>-1.64%</b>	<b>\$2,263,564</b>
<b>Cost of Goods Sold</b>					
Cost of Goods Sold	\$1,429	\$1,429	\$0	-	\$0
<b>Gross Profit</b>	<b>\$674</b>	<b>\$2,125,757</b>	<b>\$2,162,664</b>	<b>-1.71%</b>	<b>\$2,263,564</b>
<b>Expenses</b>					
Wages	\$848	\$848	\$0	-	\$0
<b>Personnel</b>					
<b>Parkwoodlib Payroll</b>					
Salaries	\$128,701	\$1,040,942	\$1,057,118	-1.53%	\$1,153,220
WV Unemployment	\$599	\$5,881	\$5,629	4.48%	\$6,141
Social Security	\$7,812	\$62,937	\$65,542	-3.97%	\$71,500
Medicare	\$1,827	\$14,719	\$15,329	-3.98%	\$16,722
Worker's Compensation	\$0	\$3,016	\$5,613	-46.27%	\$5,613
WV Retirement	\$9,112	\$73,531	\$74,240	-0.95%	\$80,989
Health Insurance - Main	\$12,916	\$141,180	\$146,520	-3.64%	\$159,840
Basic Life	\$40	\$432	\$458	-5.83%	\$500
<b>Total Parkwoodlib Payroll</b>	<b>\$161,007</b>	<b>\$1,342,639</b>	<b>\$1,370,449</b>	<b>-2.03%</b>	<b>\$1,494,525</b>
<b>Calhoun County Payroll</b>					
Salaries-Calhoun County	\$9,016	\$69,993	\$48,169	45.31%	\$52,548
WV Unemployment-Calhoun County	\$25	\$424	\$363	16.80%	\$396
Social Security-Calhoun County	\$548	\$4,258	\$2,915	46.07%	\$3,180
Medicare - Calhoun	\$128	\$996	\$682	46.02%	\$744
WV Retirement-Calhoun County	\$718	\$5,309	\$3,589	47.93%	\$3,915
Health Insurance Calhoun	\$1,434	\$15,790	\$7,513	110.16%	\$8,196
OPEB Expense Calhoun	\$0	\$0	\$374	-100.00%	\$408
<b>Total Calhoun County Payroll</b>	<b>\$11,870</b>	<b>\$96,770</b>	<b>\$63,605</b>	<b>52.14%</b>	<b>\$69,387</b>
<b>Wirt Payroll</b>					
Salaries-Wirt County	\$3,705	\$26,656	\$24,051	10.83%	\$26,237
WV Unemployment-Wirt County	\$56	\$398	\$361	10.30%	\$394

	May 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Social Security - Wirt	\$230	\$1,653	\$1,491	10.82%	\$1,627
Medicare - Wirt	\$54	\$387	\$348	10.95%	\$380
<b>Total Wirt Payroll</b>	<b>\$4,044</b>	<b>\$29,094</b>	<b>\$26,252</b>	<b>10.83%</b>	<b>\$28,638</b>
<b>Pleasants Payroll</b>					
Salaries-Pleasants	\$9,109	\$28,588	\$0	-	\$0
WV Unemployment-Pleasants	\$91	\$384	\$0	-	\$0
WV Retirement-Pleasants	\$338	\$1,165	\$0	-	\$0
Social Security-Pleasants	\$565	\$1,772	\$0	-	\$0
Medicare-Pleasants	\$132	\$415	\$0	-	\$0
<b>Total Pleasants Payroll</b>	<b>\$10,235</b>	<b>\$32,324</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>
<b>WVLN Payroll</b>					
Salaries-WVLN	\$2,524	\$20,194	\$19,470	3.72%	\$21,240
WV Unemployment-WVLN	\$38	\$139	\$292	-52.51%	\$319
Social Security-WVLN	\$157	\$1,252	\$1,207	3.71%	\$1,317
Medicare-WVLN	\$37	\$293	\$282	3.70%	\$308
<b>Total WVLN Payroll</b>	<b>\$2,755</b>	<b>\$21,878</b>	<b>\$21,252</b>	<b>2.95%</b>	<b>\$23,184</b>
<b>Total Personnel</b>	<b>\$189,911</b>	<b>\$1,522,704</b>	<b>\$1,481,557</b>	<b>2.78%</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	\$1,100	-100.00%	\$1,200
Accounting Services	\$0	\$250	\$1,100	-77.27%	\$1,200
<b>Total Professional Fees</b>	<b>\$0</b>	<b>\$5,002</b>	<b>\$7,000</b>	<b>-28.54%</b>	<b>\$7,200</b>
<b>Supplies</b>					
Office & Library Supplies	\$2,211	\$11,033	\$11,000	0.30%	\$12,000
Janitor Supplies	\$1,725	\$14,861	\$11,916	24.72%	\$13,000
Book Supplies	\$0	\$3,080	\$2,200	40.00%	\$2,400
A/V Supplies	\$0	\$6,117	\$3,667	66.82%	\$4,000
Copier Supplies	\$2,834	\$7,807	\$5,500	41.94%	\$6,000
<b>Total Supplies</b>	<b>\$6,770</b>	<b>\$42,898</b>	<b>\$34,283</b>	<b>25.13%</b>	<b>\$37,400</b>
<b>Building Utilities</b>					
Trash Removal	\$185	\$2,000	\$1,974	1.33%	\$2,153
Utilities Arboretum	\$81	\$449	\$321	39.82%	\$350
Telephone	\$803	\$8,827	\$8,855	-0.31%	\$9,660
Electric	\$6,045	\$44,044	\$43,083	2.23%	\$47,000
Gas	\$355	\$7,893	\$8,433	-6.41%	\$9,200
Water	\$373	\$3,796	\$3,502	8.41%	\$3,820
Water - Arboretum	\$0	\$219	\$275	-20.44%	\$300
Internet Service	\$266	\$2,922	\$2,933	-0.37%	\$3,200
<b>Total Building Utilities</b>	<b>\$8,107</b>	<b>\$70,150</b>	<b>\$69,376</b>	<b>1.12%</b>	<b>\$75,683</b>
<b>Maintenance &amp; Repairs</b>					
Repairs & Maintenance	\$493	\$4,651	\$53,167	-91.25%	\$58,000
Repairs & Maintenance Emerson	\$2,040	\$30,935	\$0	-	\$0
Repairs & Maintenance South	\$652	\$14,154	\$0	-	\$0
Repairs & Maintenance Williamst	\$173	\$1,387	\$0	-	\$0
Repairs & Maintenance Arboretum	\$500	\$14,011	\$3,432	308.21%	\$3,432
<b>Total Maintenance &amp; Repairs</b>	<b>\$3,858</b>	<b>\$65,138</b>	<b>\$56,599</b>	<b>15.09%</b>	<b>\$61,432</b>
<b>Online Maintenance</b>					
Online Maintenance Services	\$0	\$10,400	\$9,167	13.45%	\$10,000
Online Maintenance Wood County	\$3	\$9,407	\$25,355	-62.90%	\$27,660
Staff Software	\$6,001	\$10,493	\$0	-	\$0
Website Software	\$0	\$572	\$0	-	\$0
Accounting Software	\$1,439	\$12,528	\$0	-	\$0
Online Maintenance Calhoun	\$240	\$882	\$458	92.48%	\$500
Online Maintenance Wirt	\$240	\$719	\$458	56.98%	\$500
Online Maintenance Pleasants	\$240	\$724	\$458	58.04%	\$500
Online Maintenance Roane	\$240	\$1,327	\$770	72.38%	\$840
<b>Total Online Maintenance</b>	<b>\$8,402</b>	<b>\$47,052</b>	<b>\$36,666</b>	<b>28.33%</b>	<b>\$40,000</b>
<b>Equipment Maintenance Services</b>					
Equipment Maintenance Services	\$0	\$0	\$14,666	-100.00%	\$16,000

	May 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Equipment Maintenance Services-Copie...	\$1,096	\$8,627	\$0	-	\$0
Equipment Maintenance Services-Genea...	\$0	\$859	\$0	-	\$0
Equipment Maintenance Services-Scann...	\$300	\$3,679	\$0	-	\$0
<b>Total Equipment Maintenance Services</b>	<b>\$1,396</b>	<b>\$13,166</b>	<b>\$14,666</b>	<b>-10.23%</b>	<b>\$16,000</b>
<b>Vehicle Expenses</b>					
Library Van	\$0	\$100	\$2,017	-95.05%	\$2,200
Library Van - Repairs & Maintenance	\$0	\$428	\$0	-	\$0
Library Van - Fuel	\$144	\$1,294	\$0	-	\$0
BookMobile Expense	\$0	\$0	\$4,583	-100.00%	\$5,000
Bookmobile - Repairs & Maintenance	\$0	\$1,948	\$0	-	\$0
Bookmobile - Fuel	\$267	\$2,328	\$0	-	\$0
<b>Total Vehicle Expenses</b>	<b>\$411</b>	<b>\$6,098</b>	<b>\$6,600</b>	<b>-7.60%</b>	<b>\$7,200</b>
<b>Equipment Expense</b>					
Office & Library Equipment	\$0	\$1,135	\$3,670	-69.07%	\$4,000
Computer Equipment	\$9,155	\$14,585	\$17,600	-17.13%	\$19,200
<b>Total Equipment Expense</b>	<b>\$9,155</b>	<b>\$15,720</b>	<b>\$21,270</b>	<b>-26.09%</b>	<b>\$23,200</b>
<b>Insurance Fees</b>					
Property Insurance	\$0	\$20,938	\$20,421	2.53%	\$22,277
D&O Insurance	\$0	\$2,328	\$2,561	-9.11%	\$2,794
Fire Fee Emerson	\$0	\$3,245	\$3,570	-9.10%	\$3,895
Fire Fee South	\$0	\$613	\$675	-9.15%	\$736
Fire Fee Williamstown	\$0	\$42	\$47	-9.41%	\$51
<b>Total Insurance Fees</b>	<b>\$0</b>	<b>\$27,166</b>	<b>\$27,274</b>	<b>-0.39%</b>	<b>\$29,753</b>
<b>Postage Shipping</b>					
Postage & Freight	\$2,751	\$11,626	\$8,300	40.06%	\$9,055
Shipping	\$697	\$5,078	\$3,850	31.88%	\$4,200
<b>Total Postage Shipping</b>	<b>\$3,448</b>	<b>\$16,703</b>	<b>\$12,150</b>	<b>37.47%</b>	<b>\$13,255</b>
<b>Marketing</b>					
Marketing	\$0	\$213	\$5,500	-96.13%	\$6,000
Advertising	\$0	\$849	\$0	-	\$0
Giveaways	\$0	\$378	\$0	-	\$0
<b>Total Marketing</b>	<b>\$0</b>	<b>\$1,440</b>	<b>\$5,500</b>	<b>-73.82%</b>	<b>\$6,000</b>
<b>Program Expenses</b>					
Programs-Emerson Adult	\$617	\$2,246	\$4,583	-51.01%	\$5,000
Programs-Emerson Young Adult	\$187	\$532	\$1,164	-54.30%	\$1,270
Programs-Emerson Children	\$282	\$6,000	\$5,500	9.09%	\$6,000
Programs-South	\$171	\$1,631	\$2,475	-34.10%	\$2,700
Programs-Summer Reading	\$7,579	\$10,118	\$12,833	-21.16%	\$14,000
Programs-Williamstown	\$0	\$1,435	\$1,375	4.35%	\$1,500
Programs-Bookmobile	\$65	\$525	\$1,375	-61.80%	\$1,500
<b>Total Program Expenses</b>	<b>\$8,902</b>	<b>\$22,487</b>	<b>\$29,306</b>	<b>-23.27%</b>	<b>\$31,970</b>
<b>Travel</b>					
Travel Reimbursements	\$0	\$139	\$0	-	\$0
Travel	\$35	\$1,912	\$3,667	-47.86%	\$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>\$35</b>	<b>\$2,241</b>	<b>\$3,667</b>	<b>-38.89%</b>	<b>\$4,000</b>
<b>Misc Expenses</b>					
Bank Fee	\$28	\$14,997	\$16,500	-9.11%	\$18,000
Credit Card Processing Fees	\$32	\$975	\$1,283	-24.06%	\$1,400
Melio Transaction Fee	\$0	\$74	\$605	-87.85%	\$660
Bank Fee Arboretum	\$0	\$338	\$460	-26.63%	\$500
Processing Fees for Materials	\$685	\$5,420	\$6,416	-15.52%	\$7,000
Bond Payment Emerson	\$5,784	\$62,153	\$72,627	-14.42%	\$79,229
Bond Payment South	\$10,131	\$63,225	\$64,563	-2.07%	\$70,432
Professional Dues	\$300	\$3,228	\$2,500	29.11%	\$2,500
Professional Dues - Calhoun	\$0	\$40	\$0	-	\$0
Professional Dues - Wirt	\$0	\$54	\$0	-	\$0
Professional Dues - Roane	\$0	\$50	\$0	-	\$0

	May 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Electronic Databases	\$0	\$11,386	\$10,083	12.92%	\$11,000
Continuing Education	\$41	\$391	\$2,000	-80.47%	\$2,000
Cash Shortage	\$0	\$18	\$11	65.73%	\$12
<b>Total Misc Expenses</b>	<b>\$17,000</b>	<b>\$162,347</b>	<b>\$177,048</b>	<b>-8.30%</b>	<b>\$192,733</b>
<b>Total Current Operating Expenses</b>	<b>\$67,485</b>	<b>\$497,610</b>	<b>\$501,404</b>	<b>-0.76%</b>	<b>\$545,826</b>
<b>Library Materials</b>					
<b>Adult Books</b>					
Books-Adult Non-Fiction	\$1,431	\$13,665	\$30,250	-54.83%	\$33,000
Books-Adult Fiction	\$2,034	\$27,426	\$29,563	-7.23%	\$32,250
Books-Young Adult Fiction	\$382	\$2,495	\$4,079	-38.84%	\$4,450
Books-Graphic Novels	\$377	\$4,549	\$8,250	-44.86%	\$9,000
Books-Adult Reference	\$0	\$4,051	\$3,666	10.50%	\$4,000
Books-Genealogy	\$0	\$1,133	\$1,375	-17.61%	\$1,500
Adult Memorial Books	\$0	\$66	\$0	-	\$0
Spartan Adult Books	\$2,756	\$6,001	\$11,458	-47.63%	\$12,500
<b>Total Adult Books</b>	<b>\$6,979</b>	<b>\$59,386</b>	<b>\$88,641</b>	<b>-33.00%</b>	<b>\$96,700</b>
<b>Juvenile Books</b>					
Books-Juvenile Non-Fiction	\$184	\$8,161	\$18,333	-55.48%	\$20,000
Books- Juvenile Fiction	\$710	\$16,772	\$29,792	-43.70%	\$32,500
Books - Juvenile Reference	\$0	\$71	\$375	-81.11%	\$500
Spartan Young Reader's Books	\$2,612	\$3,376	\$11,458	-70.54%	\$12,500
<b>Total Juvenile Books</b>	<b>\$3,506</b>	<b>\$28,380</b>	<b>\$59,958</b>	<b>-52.67%</b>	<b>\$65,500</b>
<b>Periodicals</b>					
Periodicals	\$0	\$4,572	\$4,125	10.84%	\$4,500
<b>Electronic Materials</b>					
Ebooks	\$2,438	\$34,530	\$41,250	-16.29%	\$45,000
Eaudiobooks	\$6,100	\$63,267	\$54,083	16.98%	\$59,000
<b>Total Electronic Materials</b>	<b>\$8,538</b>	<b>\$97,798</b>	<b>\$95,333</b>	<b>2.58%</b>	<b>\$104,000</b>
<b>Games</b>					
Video Games	\$0	\$5,866	\$5,042	16.36%	\$5,500
Board Games	\$0	\$1,108	\$1,009	9.80%	\$1,100
<b>Total Games</b>	<b>\$0</b>	<b>\$6,974</b>	<b>\$6,051</b>	<b>15.27%</b>	<b>\$6,600</b>
<b>Video Materials</b>					
Videos	\$1,178	\$14,056	\$12,925	8.75%	\$14,100
<b>Total Library Materials</b>	<b>\$20,201</b>	<b>\$211,167</b>	<b>\$267,033</b>	<b>-20.92%</b>	<b>\$291,400</b>
Reimbursements	\$116	\$2,368	\$0	-	\$0
<b>Total Expenses</b>	<b>\$278,560</b>	<b>\$2,234,696</b>	<b>\$2,249,995</b>	<b>-0.68%</b>	<b>\$2,452,960</b>
<b>Operating Profit</b>	<b>(\$277,886)</b>	<b>(\$108,939)</b>	<b>(\$87,331)</b>	<b>-24.74%</b>	<b>(\$189,396)</b>
<b>Other Income</b>					
<b>Other Income</b>					
Grant Money	\$22,808	\$84,308	\$0	-	\$0
WVLN Revenue	\$303	\$313,713	\$273,877	14.55%	\$298,775
Calhoun County Reimbursement	\$0	\$83,504	\$63,605	31.29%	\$69,387
Dora B Woodyard Reimbursement	\$0	\$25,113	\$26,252	-4.34%	\$28,638
Pleasants County Reimbursement	\$3,215	\$25,654	\$0	-	\$0
Insurance Claim	\$0	\$1,800	\$0	-	\$0
Cash Overage	\$6	\$43	\$33	30.67%	\$36
Motor Fuel Refunds	\$0	\$429	\$0	-	\$0
<b>Total Other Income</b>	<b>\$26,333</b>	<b>\$534,564</b>	<b>\$363,766</b>	<b>46.95%</b>	<b>\$396,836</b>
<b>Investment Income</b>					
Interest Income	\$3,518	\$79,195	\$64,167	23.42%	\$70,000
Interest Arboretum	\$119	\$1,638	\$1,650	-0.75%	\$1,800
Change in Market Value-Port	\$87,284	(\$275,990)	\$0	-	\$0
Change in Market Value-Arb Port	\$1,017	(\$10,606)	\$0	-	\$0
Realized Gains	\$0	\$404,529	\$25,667	1,476.09%	\$28,000
Realized Gains - Arboretum	\$3	\$13,813	\$458	2,913.55%	\$500
<b>Total Investment Income</b>	<b>\$91,940</b>	<b>\$212,579</b>	<b>\$91,942</b>	<b>131.21%</b>	<b>\$100,300</b>

	May 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Other Expenses</b>					
<b>Other Expenses</b>					
WVLN Expenses	\$0	\$295,582	\$261,369	13.09%	\$285,130
Grant Expenses	\$19,225	\$87,797	\$0	-	\$0
<b>Total Other Expenses</b>	<b>\$19,225</b>	<b>\$383,380</b>	<b>\$261,369</b>	<b>46.68%</b>	<b>\$285,130</b>
<b>Earnings Before Interest &amp; Tax</b>	<b>(\$178,838)</b>	<b>\$254,824</b>	<b>\$107,008</b>	<b>138.14%</b>	<b>\$22,610</b>
<b>Interest Expenses</b>					
<b>Interest Expenses</b>					
Bond Interest Emerson	\$2,536	\$29,367	\$18,894	55.43%	\$20,612
Bond Interest South	\$6,071	\$25,886	\$24,548	5.45%	\$26,780
<b>Total Interest Expenses</b>	<b>\$8,607</b>	<b>\$55,253</b>	<b>\$43,443</b>	<b>27.19%</b>	<b>\$47,392</b>
<b>Earnings Before Tax</b>	<b>(\$187,445)</b>	<b>\$199,571</b>	<b>\$63,565</b>	<b>213.96%</b>	<b>(\$24,782)</b>
<b>Tax Expenses</b>					
WV Sales Tax	\$0	\$61	\$70	-13.17%	\$70
<b>Earnings After Tax</b>	<b>(\$187,445)</b>	<b>\$199,510</b>	<b>\$63,495</b>	<b>214.21%</b>	<b>(\$24,852)</b>
<b>Net Income</b>	<b>(\$187,445)</b>	<b>\$199,510</b>	<b>\$63,495</b>	<b>214.21%</b>	<b>(\$24,852)</b>

# Balance Sheet

BALANCE SHEET	2024/2025 (YTD)
<b>ASSETS</b>	
<b>Cash &amp; Equivalents</b>	
WesBanco Money Market	\$321,887
WesBanco Operating	\$75,640
WesBanco Payroll	\$74,997
WesBanco Special Projects	\$8,378
WesBanco Arboretum	\$1,761
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>\$483,439</b>
<b>Inventory</b>	
Inventory Asset	\$2,164
<b>Other Current Assets</b>	
Taxes Receivable	\$37,805
WesBanco Arboretum Portfolio	\$59,423
WesBanco Library Portfolio	\$2,757,924
<b>Total Other Current Assets</b>	<b>\$2,855,152</b>
<b>Total Current Assets</b>	<b>\$3,340,755</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>\$8,587,818</b>
<b>LIABILITIES</b>	
<b>Short Term Debt</b>	
Lowe's	\$283
WesBanco Visa	\$14
<b>Total Short Term Debt</b>	<b>\$296</b>
<b>Other Current Liabilities</b>	
Accrued Compensated Absences	\$37,208
City User Fee	\$1,025
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	\$1,515
PERS WV Retirement	(\$79)
Health Insurance (pre-tax)	\$30
OH Local Tax	\$631
AFLAC	(\$860)
<b>Total Other Current Liabilities</b>	<b>\$711,114</b>
<b>Total Current Liabilities</b>	<b>\$711,411</b>
<b>Other Non-Current Liabilities</b>	
Bonds Payable Emerson	\$521,527
Bonds Payable South Building	\$830,438
<b>Total Other Non-Current Liabilities</b>	<b>\$1,351,965</b>
<b>Total Non-Current Liabilities</b>	<b>\$1,351,965</b>
<b>Total Liabilities</b>	<b>\$2,063,376</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	\$199,510
<b>Other Equity</b>	
Amt to Be Provided for LT Debt	\$528,753
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>\$5,055,620</b>
<b>Total Equity</b>	<b>\$6,524,442</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$8,587,818</b>