Parkersburg & Wood County Public Library

Balance Sheet

As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000000 Main Office Change Fund	150.00
1010000 South Branch Change Fund	122.50
1012000 Williamstown Change Fund	55.00
1013000 Petty Cash	250.00
1015000 Friends Book Sale Cash	363.20
1016000 Staff Memorial Fund	127.91
1050000 WesBanco Money Market	334,277.90
1051000 WesBanco Operating	217.55
1052000 WesBanco Payroll	159,627.92
1053000 WesBanco Special Projects	8,378.21
1054000 WesBanco Arboretum	5,411.41
1071 Bill.com Money In Clearing	0.00
1072 Bill.com Money Out Clearing	22,661.31
Total Bank Accounts	**$531,642.91**
Other Current Assets	
1091000 WesBanco Library Portfolio	3,088,042.25
1092000 Fidelity Library Portfolio	0.00
1093000 Fidelity Moneyline	0.00
1096000 WesBanco Arboretum Portfolio	65,663.41
1097000 Fidelity Arboretum Portfolio	0.00
1100000 Taxes Receivable	97,905.95
12000 Undeposited Funds	8,640.15
12100 Inventory Asset	2,163.76
Payroll Corrections	0.00
Payroll Refunds	0.00
QuickBooks Tax Holding Account	4,148.95
Total Other Current Assets	**$3,266,564.47**
Total Current Assets	**$3,798,207.38**

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As of Sep 30, 2026

	Total
Fixed Assets	
1200000 Land - Emerson Library	131,042.00
1200001 Vehicles	207,647.93
1200002 Parking Lot - Emerson Library	51,950.00
1200003 Parking Lot - Williamstown	7,650.00
1200004 Building - Emerson Library	$2,012,738.00
1200011 Emerson Roof Replacement	232,000.00
1200012 Emerson Building Renovation	1,276,415.97
1200013 Emerson Lower Level Renovations	29,151.00
Total for 1200004 Building - Emerson Library	**$3,550,304.97**
1200006 Building - Williamstown	$47,500.00
1200014 New Williamstown Building	92,900.00
Total for 1200006 Building - Williamstown	**$140,400.00**
1200008 Building - South Parkersburg	2,206,027.00
1200009 Furniture and Equipment	458,329.00
1200010 Materials	984,826.00
1200100 Accumulated Depreciation	-2,666,481.21
1300000 Deferred Outflow of Res Emp	81,858.79
1300001 WV RHBT Deferred Outflow	16,870.00
1400000 Deferred Outflow of Res Changes	15,047.00
1400001 WV RHBT Deferred Out-Changes in	0.00
1500000 Deferred Outflow of Res Net Dif	14,136.00
1500001 WV RHBT Deferred Outlow-net dif	0.00
1600000 Deferred Outflow of Res Diff	19,703.00
1600001 WV RHBT Deferred Outflow-Differ	7,340.00
Total Fixed Assets	**$5,226,650.48**
Total Assets	**$9,024,857.86**

Parkersburg & Wood County Public Library
Balance Sheet
As of Sep 30, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
3000000 Accounts Payable	0.00
Total Accounts Payable	**$0.00**
Credit Cards	
2100000 Lowe's	-334.15
2112000 WesBanco Visa	17,199.96
2150000 Pitney Bowes Purchase Power	-201.00
Total Credit Cards	**$16,664.81**
Other Current Liabilities	
2110 Direct Deposit Liabilities	0.00
24000 Payroll Liabilities	$0.00
AFLAC	-3,794.65
Catch-up deduction for retirement	73.32
Child Support	198.46
City User Fee	5,390.00
Federal Taxes (941/944)	-47,252.99
Federal Unemployment (940)	103.43
Health Insurance (pre-tax)	20,195.05
Marietta - Withholding	0.00
OH Income Tax	434.06
OH Local Tax	-843.00
PERS WV Retirement	34,575.16
Rekeying Service	692.00
Renaissance Dental	0.00
Renaissance Vision	0.00
SPD	0.00
United Way	0.00
Wage Garnishment	0.00
WV Income Tax	-26,072.22
WV Local Tax	120.00
WV Unemployment Tax	1,097.32

Parkersburg & Wood County Public Library
Balance Sheet
As of Sep 30, 2026

	Total
Total for 24000 Payroll Liabilities	**-$15,084.06**
3200000 Federal Income Tax Withheld	0.00
3210000 Accrued Compensated Absences	19,048.99
3240000 WV Income Tax Withheld	-22.71
3260000 OH Income Tax Withheld	0.00
3261000 Marietta Tax Withheld	0.00
3265000 State Unemployment Accrual	0.00
3270000 AFLAC Insurance Withheld	0.00
3271000 Renaissance Insurance Withheld	0.00
3285000 Garnishment	0.00
3290000 United Way	0.00
3291000 City User Fee	-2,716.25
3300000 WV Retirement Withheld	0.00
3320000 PEIA Insurance Withheld	0.00
3321000 ARC Liability	0.00
3322000 ARC Liability Calhoun	0.00
3325000 WV PERS Payable	-2,326.00
3325001 WV RHBT Net OPEB Liability	26,621.00
3326000 Deferred Inflow of Resources	0.00
3326001 WV RHBT Deferred Inflow	444.00
3327000 WV PERS Deferred Inflow-Changes	1,261.00
3327001 WV RHBT Deferred Inflow Changes	17,552.00
3328000 Deferred Inflow of Resources-Di	0.00
3328001 WV RHBT Deferred Inflow-Changes	14,852.00
3329000 WV PERS Deferred Inflow	0.00
3329001 WV RHBT Deferred Inflow Diff	15,496.00
3338000 Staff Orders	0.00
3360000 Friends of the Library	178.85
3361000 Staff Memorial Fund Liability	77.91
Direct Deposit Payable	408.07
Out Of Scope Agency Payable	0.00
Sales Tax Agency Payable	$0.00
Sales Tax Payable	-1,456.70
Total for Sales Tax Agency Payable	**-$1,456.70**
Total Other Current Liabilities	**$74,334.10**
Total Current Liabilities	**$90,998.91**
Long-term Liabilities	
2700100 Bonds Payable Emerson	425,726.99
2710110 Bonds Payable South Building	693,394.43
Total Long-term Liabilities	**$1,119,121.42**
Total Liabilities	**$1,210,120.33**

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Balance Sheet

As of Sep 30, 2026

	Total
Equity	
30000 Opening Balance Equity	-417,330.33
3900000 Capital Fund Balance	1,874,990.65
3900900 Capital Imp. Fund - Rollover	2,000.00
3901000 Net Investment in Capital Asset	13,581.00
3902000 Amt to Be Provided for LT Debt	356,261.33
32000 Unrestricted Net Assets	5,924,115.85
Net Income	61,119.03
Total Equity	**$7,814,737.53**
Total Liabilities and Equity	**$9,024,857.86**