

Ashland Public Library
Ashland County
Statement of Receipts, Disbursements and Changes in Fund Balances - Cash Basis
Governmental Funds
For the Year Ended December 31, 2024
(Unaudited)

	General	ARP Grants Fund	Building Equipment and Repair Fund	Bookmobile Fund	Total Governmental Funds
Receipts					
Property and Other Local Taxes	\$482,090				\$482,090
Public Library	1,460,428				1,460,428
Intergovernmental	48,683	60,357			109,040
Patron Fines and Fees	15,695				15,695
Contributions, Gifts and Donations	12,853				12,853
Earnings on Investments	163,440				163,440
Miscellaneous	5,322				5,322
<i>Total Receipts</i>	<u>2,188,511</u>	<u>60,357</u>	<u>-</u>	<u>-</u>	<u>2,248,868</u>
Disbursements					
Current:					
Library Services:					
Public Services and Programs	880,408	5,897			886,305
Collection Development and Processing	390,853				390,853
Support Services:					
Facilities Operation and Maintenance	122,570		17,895		140,465
Information Services	100,561				100,561
Business Administration	338,792				338,792
Capital Outlay	4,905	24,867	226,154	4,753	260,679
<i>Total Disbursements</i>	<u>1,838,089</u>	<u>30,764</u>	<u>244,049</u>	<u>4,753</u>	<u>2,117,655</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>350,422</u>	<u>29,593</u>	<u>(244,049)</u>	<u>(4,753)</u>	<u>131,213</u>
Other Financing Sources (Uses)					
Transfers In			550,000	50,000	600,000
Transfers Out	(600,000)				(600,000)
Advances In	60,357				60,357
Advances Out		(60,357)			(60,357)
<i>Total Other Financing Sources (Uses)</i>	<u>(539,643)</u>	<u>(60,357)</u>	<u>550,000</u>	<u>50,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(189,221)</u>	<u>(30,764)</u>	<u>305,951</u>	<u>45,247</u>	<u>131,213</u>
<i>Fund Balances Beginning of Year</i>	<u>2,831,688</u>	<u>30,764</u>	<u>719,413</u>	<u>57,887</u>	<u>3,639,752</u>
<i>Fund Balances End of Year</i>	<u>\$2,642,467</u>	<u>\$ -</u>	<u>\$1,025,364</u>	<u>\$103,134</u>	<u>\$3,770,965</u>

See accompanying notes to the basic financial statements