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# Monthly Report

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Parkersburg & Wood County Public Library  
April 2022

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# Profit & Loss Actual vs Budget

PROFIT & LOSS	Apr 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Revenue</b>					
Unapplied Cash Payment Revenue	\$250	(\$500)	\$0	-	\$0
Calhoun County Reimbursement	\$6,793	\$24,054	\$18,333	31.20%	\$22,000
Dora B Woodyard Reimbursement	\$1,242	\$4,085	\$1,105	269.72%	\$1,326
<b>Parkersburg &amp; Wood County</b>					
<b>State Funding</b>					
State Funding	\$0	\$4	\$0	-	\$0
State Grant	\$97,054	\$388,216	\$388,216	0.00%	\$388,216
State Grant Calhoun County	\$9,713	\$40,436	\$38,854	4.07%	\$38,854
State Grant Wirt County	\$7,281	\$29,124	\$29,124	0.00%	\$29,124
State Grant Pleasants County	\$9,685	\$38,740	\$38,742	-0.01%	\$38,742
State Grant Roane County	\$19,009	\$76,036	\$76,036	0.00%	\$76,036
<b>Total State Funding</b>	<b>\$142,742</b>	<b>\$572,556</b>	<b>\$570,972</b>	<b>0.28%</b>	<b>\$570,972</b>
<b>Local Income</b>					
Wood County Board of Education	\$97,506	\$372,891	\$323,993	15.09%	\$431,991
Wood County Commission	\$73,495	\$293,980	\$293,980	0.00%	\$293,980
Wood County Excess Levy	\$0	\$505,038	\$533,333	-5.31%	\$640,000
City of Parkersburg	\$62,802	\$251,207	\$188,405	33.33%	\$251,207
<b>Total Local Income</b>	<b>\$233,803</b>	<b>\$1,423,116</b>	<b>\$1,339,712</b>	<b>6.23%</b>	<b>\$1,617,178</b>
<b>Donations &amp; Gifts</b>					
United Way Income	\$0	\$3,116	\$2,083	49.57%	\$2,500
Gifts	\$239	\$7,671	\$3,333	130.11%	\$4,000
Arboretum Donations	\$0	\$0	\$250	-100.00%	\$300
Memorial Gifts	\$0	\$12,225	\$667	1,733.77%	\$800
<b>Total Donations &amp; Gifts</b>	<b>\$239</b>	<b>\$23,012</b>	<b>\$6,333</b>	<b>263.34%</b>	<b>\$7,600</b>
<b>Fees</b>					
Fees	\$342	\$4,394	\$4,167	5.44%	\$5,000
Copiers	\$1,582	\$11,948	\$12,500	-4.41%	\$15,000
<b>Total Fees</b>	<b>\$1,924</b>	<b>\$16,342</b>	<b>\$16,667</b>	<b>-1.95%</b>	<b>\$20,000</b>
<b>Administrative Fees</b>					
Calhoun Administrative Fee	\$1,596	\$6,384	\$6,384	0.00%	\$6,384
Wirt Administrative Fee	\$1,236	\$4,945	\$4,945	0.01%	\$4,945
Pleasants Administrative Fee	\$1,583	\$6,330	\$6,330	0.00%	\$6,330
Roane Administrative Fees	\$3,249	\$12,997	\$12,997	0.00%	\$12,997
<b>Total Administrative Fees</b>	<b>\$7,664</b>	<b>\$30,657</b>	<b>\$30,656</b>	<b>0.00%</b>	<b>\$30,656</b>
<b>Total Parkersburg &amp; Wood County</b>	<b>\$386,372</b>	<b>\$2,065,682</b>	<b>\$1,964,340</b>	<b>5.16%</b>	<b>\$2,246,406</b>
Cash Overage	\$1	\$51	\$0	-	\$0
<b>Total Revenue</b>	<b>\$394,658</b>	<b>\$2,093,372</b>	<b>\$1,983,778</b>	<b>5.52%</b>	<b>\$2,269,732</b>
<b>Expenses</b>					
Unapplied Cash Bill Payment Expenditure	\$0	\$18	\$0	-	\$0
Taxes	\$58	\$0	\$0	-	\$0
Reimbursements	\$317	\$317	\$0	-	\$0
<b>Personnel</b>					
<b>Parkwoodlib Payroll</b>					
Salaries	\$94,446	\$830,407	\$834,382	-0.48%	\$1,001,258
WV Unemployment	\$760	\$6,415	\$6,127	4.70%	\$7,352
Social Security	\$5,716	\$50,229	\$51,732	-2.90%	\$62,078
Medicare	\$1,337	\$11,747	\$12,098	-2.90%	\$14,518
Worker's Compensation	\$3,497	\$4,865	\$3,708	31.22%	\$4,449
WV Retirement	\$7,252	\$62,556	\$61,385	1.91%	\$73,662

	Apr 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Health Insurance - Main	\$8,291	\$74,024	\$65,650	12.76%	\$78,780
OPEB Expense Main	\$912	\$19,572	\$30,400	-35.62%	\$36,480
Basic Life	\$41	\$414	\$448	-7.58%	\$537
<b>Total Parkwoodlib Payroll</b>	<b>\$122,251</b>	<b>\$1,060,228</b>	<b>\$1,065,928</b>	<b>-0.53%</b>	<b>\$1,279,114</b>
<b>Calhoun County Payroll</b>					
Calhoun County Payroll	\$0	\$0	\$50,712	-100.00%	\$60,854
Salaries-Calhoun County	\$4,243	\$41,004	\$0	-	\$0
WV Unemployment-Calhoun County	\$64	\$333	\$0	-	\$0
Social Security-Calhoun County	\$257	\$2,500	\$0	-	\$0
Medicare - Calhoun	\$60	\$585	\$0	-	\$0
WV Retirement-Calhoun County	\$377	\$3,773	\$0	-	\$0
Health Insurance Calhoun	\$472	\$4,276	\$0	-	\$0
OPEB Expense Calhoun	\$48	\$1,024	\$0	-	\$0
<b>Total Calhoun County Payroll</b>	<b>\$5,520</b>	<b>\$53,494</b>	<b>\$50,712</b>	<b>5.49%</b>	<b>\$60,854</b>
<b>Wirt Payroll</b>					
Wirt Payroll	\$0	\$0	\$25,375	-100.00%	\$30,450
Salaries-Wirt County	\$3,013	\$24,666	\$0	-	\$0
WV Unemployment-Wirt County	\$45	\$235	\$0	-	\$0
Social Security - Wirt	\$187	\$1,534	\$0	-	\$0
Medicare - Wirt	\$44	\$359	\$0	-	\$0
WV Retirement-Wirt County	\$194	\$1,851	\$0	-	\$0
<b>Total Wirt Payroll</b>	<b>\$3,483</b>	<b>\$28,644</b>	<b>\$25,375</b>	<b>12.88%</b>	<b>\$30,450</b>
<b>WVLN Payroll</b>					
WVLN Payroll	\$0	\$0	\$16,373	-100.00%	\$19,647
Salaries-WVLN	\$1,500	\$15,000	\$0	-	\$0
WV Unemployment-WVLN	\$23	\$135	\$0	-	\$0
Social Security-WVLN	\$93	\$930	\$0	-	\$0
Medicare-WVLN	\$22	\$218	\$0	-	\$0
<b>Total WVLN Payroll</b>	<b>\$1,637</b>	<b>\$16,283</b>	<b>\$16,373</b>	<b>-0.55%</b>	<b>\$19,647</b>
<b>Total Personnel</b>	<b>\$132,891</b>	<b>\$1,158,649</b>	<b>\$1,158,387</b>	<b>0.02%</b>	<b>\$1,390,065</b>
<b>Current Operating Expenses</b>					
<b>Professional Fees</b>					
Auditor Fees	\$0	\$4,320	\$3,583	20.56%	\$4,300
Consulting Fees	\$0	\$375	\$2,917	-87.14%	\$3,500
Computer Consulting	\$0	\$4,546	\$8,333	-45.45%	\$10,000
WVLN Tammy	\$0	\$0	\$2,128	-100.00%	\$2,554
Accounting Services	\$1,000	\$2,250	\$0	-	\$0
<b>Total Professional Fees</b>	<b>\$1,000</b>	<b>\$11,491</b>	<b>\$16,962</b>	<b>-32.25%</b>	<b>\$20,354</b>
<b>Supplies</b>					
Office & Library Supplies	\$1,603	\$7,840	\$9,167	-14.47%	\$11,000
Janitor Supplies	\$516	\$9,896	\$10,000	-1.04%	\$12,000
Book Supplies	\$576	\$2,055	\$2,500	-17.79%	\$3,000
A/V Supplies	\$1,263	\$4,752	\$5,833	-18.53%	\$7,000
Copier Supplies	\$1,795	\$4,070	\$3,750	8.54%	\$4,500
<b>Total Supplies</b>	<b>\$5,753</b>	<b>\$28,614</b>	<b>\$31,250</b>	<b>-8.44%</b>	<b>\$37,500</b>
<b>Building Utilities</b>					
Utilities	\$0	\$0	\$46,667	-100.00%	\$56,000
Trash Removal	\$162	\$1,522	\$0	-	\$0
Utilities Arboretum	\$0	\$219	\$500	-56.17%	\$600
Telephone	\$0	\$0	\$5,333	-100.00%	\$6,400
Telephone - Emerson	\$275	\$2,838	\$0	-	\$0
Telephone - South	\$145	\$1,450	\$0	-	\$0
Telephone - Williamstown	\$36	\$363	\$0	-	\$0
Telephone - Bookmobile	\$40	\$400	\$0	-	\$0

	Apr 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Electric	\$3,519	\$31,767	\$0	-	\$0
Gas	\$1,015	\$5,992	\$0	-	\$0
Water	\$267	\$2,506	\$0	-	\$0
Water - Arboretum	\$18	\$293	\$0	-	\$0
Internet Service	\$398	\$2,060	\$0	-	\$0
<b>Total Building Utilities</b>	<b>\$5,875</b>	<b>\$49,411</b>	<b>\$52,500</b>	<b>-5.88%</b>	<b>\$63,000</b>
<b>Maintenance &amp; Repairs</b>					
Repairs & Maintenance	\$271	\$2,835	\$50,000	-94.33%	\$60,000
Repairs & Maintenance Emerson	\$2,449	\$31,552	\$0	-	\$0
Repairs & Maintenance South	\$333	\$8,277	\$0	-	\$0
Repairs & Maintenance Williamst	\$0	\$1,151	\$0	-	\$0
Repairs & Maintenance Arboretum	\$250	\$2,710	\$2,042	32.75%	\$2,450
Online Maintenance Services	\$3,740	\$17,924	\$13,333	34.43%	\$16,000
Online Maintenance Wood County	\$785	\$8,211	\$0	-	\$0
Online Maintenance Calhoun	\$203	\$407	\$0	-	\$0
Online Maintenance Wirt	\$0	\$218	\$0	-	\$0
Online Maintenance Pleasants	\$8	\$373	\$0	-	\$0
Online Maintenance Roane	\$16	\$911	\$0	-	\$0
Equipment Maintenance Services	\$925	\$4,193	\$11,667	-64.06%	\$14,000
Equip Maint Services-Emerson	\$0	\$9,046	\$0	-	\$0
<b>Total Maintenance &amp; Repairs</b>	<b>\$8,980</b>	<b>\$87,808</b>	<b>\$77,042</b>	<b>13.97%</b>	<b>\$92,450</b>
<b>Vehicle Expenses</b>					
BookMobile Expense	\$310	\$614	\$2,917	-78.96%	\$3,500
Library Van	\$180	\$1,904	\$2,000	-4.80%	\$2,400
<b>Total Vehicle Expenses</b>	<b>\$490</b>	<b>\$2,518</b>	<b>\$4,917</b>	<b>-48.79%</b>	<b>\$5,900</b>
<b>Equipment Expense</b>					
Office & Library Equipment	\$0	\$4,671	\$6,667	-29.94%	\$8,000
Computer Equipment	\$507	\$6,404	\$13,333	-51.97%	\$16,000
<b>Total Equipment Expense</b>	<b>\$507</b>	<b>\$11,075</b>	<b>\$20,000</b>	<b>-44.63%</b>	<b>\$24,000</b>
<b>Insurance Fees</b>					
Property Insurance	\$0	\$15,369	\$13,333	15.27%	\$16,000
D&O Insurance	\$0	\$2,328	\$2,250	3.45%	\$2,700
Fire Fee	\$0	\$0	\$3,333	-100.00%	\$4,000
Fire Fee Emerson	\$275	\$2,746	\$0	-	\$0
Fire Fee South	\$0	\$613	\$0	-	\$0
Fire Fee Williamstown	\$0	\$42	\$0	-	\$0
<b>Total Insurance Fees</b>	<b>\$275</b>	<b>\$21,098</b>	<b>\$18,917</b>	<b>11.53%</b>	<b>\$22,700</b>
<b>Postage Shipping</b>					
Postage & Freight	\$410	\$6,595	\$7,083	-6.89%	\$8,500
Shipping	\$277	\$2,252	\$3,333	-32.43%	\$4,000
<b>Total Postage Shipping</b>	<b>\$687</b>	<b>\$8,848</b>	<b>\$10,417</b>	<b>-15.06%</b>	<b>\$12,500</b>
Public Relations	\$3,322	\$4,165	\$4,167	-0.03%	\$5,000
<b>Program Expenses</b>					
Programs-Emerson Adult	\$625	\$1,483	\$1,667	-11.04%	\$2,000
Programs-Emerson Young Adult	\$0	\$441	\$833	-47.04%	\$1,000
Programs-Emerson Children	\$495	\$4,446	\$7,083	-37.23%	\$8,500
Programs-South	\$1,735	\$2,772	\$4,167	-33.48%	\$5,000
Programs-Williamstown	\$0	\$19	\$417	-95.49%	\$500
Programs-Bookmobile	\$193	\$815	\$833	-2.25%	\$1,000
<b>Total Program Expenses</b>	<b>\$3,047</b>	<b>\$9,975</b>	<b>\$15,000</b>	<b>-33.50%</b>	<b>\$18,000</b>
<b>Travel</b>					
Travel	\$0	\$2,864	\$3,750	-23.63%	\$4,500
Travel - Calhoun	\$26	\$87	\$0	-	\$0

	Apr 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Travel - Wirt	\$26	\$38	\$0	-	\$0
Travel Roane County Library	\$0	\$65	\$0	-	\$0
<b>Total Travel</b>	<b>\$52</b>	<b>\$3,054</b>	<b>\$3,750</b>	<b>-18.56%</b>	<b>\$4,500</b>
<b>Misc Expenses</b>					
Bank Fee	\$1,639	\$17,930	\$13,333	34.48%	\$16,000
Credit Card Processing Fees	\$102	\$986	\$0	-	\$0
Bank Fee Arboretum	\$50	\$519	\$458	13.25%	\$550
Processing Fees for Materials	\$1,044	\$8,421	\$7,917	6.37%	\$9,500
Bond Payment Emerson	\$5,972	\$59,324	\$59,528	-0.34%	\$71,434
Bond Payment South	\$8,101	\$56,278	\$54,245	3.75%	\$65,094
Professional Dues	\$175	\$2,800	\$2,917	-4.01%	\$3,500
Professional Dues - Calhoun	\$35	\$35	\$0	-	\$0
Professional Dues - Wirt	\$49	\$49	\$0	-	\$0
Continuing Education	\$0	\$0	\$1,667	-100.00%	\$2,000
Contingency Fund	\$0	\$0	\$32,983	-100.00%	\$39,580
Cash Shortage	\$0	\$31	\$0	-	\$0
<b>Total Misc Expenses</b>	<b>\$17,167</b>	<b>\$146,372</b>	<b>\$173,048</b>	<b>-15.42%</b>	<b>\$207,658</b>
<b>Total Current Operating Expenses</b>	<b>\$47,155</b>	<b>\$384,428</b>	<b>\$427,968</b>	<b>-10.17%</b>	<b>\$513,562</b>
<b>Library Materials</b>					
<b>Adult Books</b>					
Books-Adult Non-Fiction	\$4,402	\$23,350	\$30,000	-22.17%	\$36,000
Books-Adult Fiction	\$2,467	\$27,186	\$33,333	-18.44%	\$40,000
Books-Young Adult Fiction	\$172	\$2,579	\$6,250	-58.73%	\$7,500
Books-Graphic Novels	\$759	\$3,592	\$4,583	-21.63%	\$5,500
Books-Adult Reference	\$226	\$3,381	\$3,333	1.44%	\$4,000
Books-Genealogy	\$0	\$2,062	\$2,083	-1.02%	\$2,500
Adult Memorial Books	\$0	\$208	\$375	-44.50%	\$450
<b>Total Adult Books</b>	<b>\$8,026</b>	<b>\$62,360</b>	<b>\$79,958</b>	<b>-22.01%</b>	<b>\$95,950</b>
<b>Juvenile Books</b>					
Books-Juvenile Non-Fiction	\$1,649	\$16,830	\$22,500	-25.20%	\$27,000
Books- Juvenile Fiction	\$2,790	\$22,730	\$26,667	-14.76%	\$32,000
Books - Juvenile Reference	\$0	\$240	\$1,000	-76.00%	\$1,200
<b>Total Juvenile Books</b>	<b>\$4,439</b>	<b>\$39,800</b>	<b>\$50,167</b>	<b>-20.66%</b>	<b>\$60,200</b>
<b>Periodicals</b>					
Periodicals	\$972	\$7,441	\$14,167	-47.47%	\$17,000
<b>Electronic Materials</b>					
Electronic Materials	\$436	\$436	\$0	-	\$0
Ebooks	\$3,934	\$35,541	\$41,667	-14.70%	\$50,000
Eaudiobooks	\$5,314	\$39,774	\$28,333	40.38%	\$34,000
Electronic Databases	\$0	\$8,613	\$8,333	3.36%	\$10,000
<b>Total Electronic Materials</b>	<b>\$9,685</b>	<b>\$84,364</b>	<b>\$78,333</b>	<b>7.70%</b>	<b>\$94,000</b>
<b>Games</b>					
Video Games	\$478	\$4,654	\$4,583	1.54%	\$5,500
Board Games	\$99	\$882	\$833	5.85%	\$1,000
<b>Total Games</b>	<b>\$577</b>	<b>\$5,536</b>	<b>\$5,417</b>	<b>2.20%</b>	<b>\$6,500</b>
<b>Video Materials</b>					
Videos	\$1,977	\$15,616	\$20,833	-25.04%	\$25,000
<b>Audio Materials</b>					
Music	\$121	\$1,622	\$1,667	-2.68%	\$2,000
<b>Total Library Materials</b>	<b>\$25,796</b>	<b>\$216,739</b>	<b>\$250,542</b>	<b>-13.49%</b>	<b>\$300,650</b>
Postage Shipping	\$2	\$2	\$0	-	\$0
Lease Expense (deleted)	\$0	\$200	\$0	-	\$0
Misc Expenses	\$254	\$262	\$0	-	\$0
<b>Service/Plans Affiliates</b>					

	Apr 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Service Plan For Calhoun Co PL	\$0	\$1,584	\$0	-	\$0
Service Plan Pleasants County	\$9,685	\$38,740	\$38,742	-0.01%	\$38,742
Service Plan Roane County	\$19,009	\$76,036	\$76,036	0.00%	\$76,036
<b>Total Service/Plans Affiliates</b>	<b>\$28,694</b>	<b>\$116,360</b>	<b>\$114,778</b>	<b>1.38%</b>	<b>\$114,778</b>
Maintenance & Repairs	\$322	\$322	\$0	-	\$0
<b>Total Expenses</b>	<b>\$235,487</b>	<b>\$1,877,297</b>	<b>\$1,951,676</b>	<b>-3.81%</b>	<b>\$2,319,055</b>
<b>Operating Profit</b>	<b>\$159,171</b>	<b>\$216,075</b>	<b>\$32,103</b>	<b>573.08%</b>	<b>(\$49,323)</b>
<b>Other Income</b>					
<b>Grant Money</b>					
Grant Money	\$2,000	\$52,000	\$0	-	\$0
WVLN Revenue	\$3,929	\$20,781	\$19,647	5.77%	\$19,647
Interest Income	\$1,714	\$61,866	\$41,667	48.48%	\$50,000
Interest Arboretum	\$56	\$1,365	\$667	104.80%	\$800
Change in Market Value-Port	(\$128,040)	(\$310,066)	\$0	-	\$0
Change in Market Value-Arb Port	(\$4,825)	(\$9,407)	\$0	-	\$0
Realized Gains	(\$21,036)	(\$33,726)	\$30,833	-209.38%	\$37,000
Realized Gains - Arboretum	\$0	\$1,166	\$2,083	-44.02%	\$2,500
Insurance Claim	\$594	\$594	\$0	-	\$0
<b>Other Expenses</b>					
WVLN Expenses	(\$137)	\$23,588	\$0	-	\$0
Grant Expenses	\$1,690	\$11,279	\$0	-	\$0
<b>Earnings Before Interest &amp; Tax</b>	<b>\$12,010</b>	<b>(\$34,217)</b>	<b>\$127,000</b>	<b>-126.94%</b>	<b>\$60,624</b>
<b>Interest Expenses</b>					
Bond Interest Emerson	\$2,348	\$23,876	\$23,672	0.86%	\$28,406
Bond Interest South	\$0	\$24,732	\$26,765	-7.59%	\$32,118
<b>Earnings Before Tax</b>	<b>\$9,662</b>	<b>(\$82,826)</b>	<b>\$76,563</b>	<b>-208.18%</b>	<b>\$100</b>
<b>Tax Expenses</b>					
WV Sales Tax	\$0	\$17	\$83	-79.79%	\$100
<b>Earnings After Tax</b>	<b>\$9,662</b>	<b>(\$82,843)</b>	<b>\$76,480</b>	<b>-208.32%</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$9,662</b>	<b>(\$82,843)</b>	<b>\$76,480</b>	<b>-208.32%</b>	<b>\$0</b>

# Balance Sheet

BALANCE SHEET	2021/2022 (YTD)
<b>ASSETS</b>	
<b>Cash &amp; Equivalents</b>	
WesBanco Money Market	\$349,424
WesBanco Operating	\$75,000
WesBanco Payroll	\$1,872
WesBanco Special Projects	\$3,378
WesBanco Arboretum	\$360
Main Office Change Fund	\$150
South Branch Change Fund	\$123
Williamstown Change Fund	\$30
Petty Cash	\$250
Staff Memorial Fund	\$110
<b>Total Cash &amp; Equivalents</b>	<b>\$430,697</b>
<b>Other Current Assets</b>	
Fidelity Arboretum Portfolio	\$74,717
Fidelity Library Portfolio	\$2,245,667
Fidelity Moneyline	\$186,946
Taxes Receivable	\$37,805
<b>Total Other Current Assets</b>	<b>\$2,545,134</b>
<b>Total Current Assets</b>	<b>\$2,975,831</b>
<b>Fixed Assets</b>	
Accumulated Depreciation	(\$2,385,111)
<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	\$413,525
Land - Emerson Library	\$131,042
Materials	\$1,135,977
New Williamstown Building	\$18,000
Parking Lot - Emerson Library	\$51,950
Parking Lot - Williamstown	\$7,650
Vehicles	\$122,753
WV RHBT Deferred Out-Changes in	\$18,615
WV RHBT Deferred Outflow	\$40,846
WV RHBT Deferred Outlow-net dif	\$10,244
<b>Total Fixed Assets</b>	<b>\$5,563,201</b>
<b>Total Non-Current Assets</b>	<b>\$5,563,201</b>
<b>Total Assets</b>	<b>\$8,539,033</b>



<b>LIABILITIES</b>	
<b>Short Term Debt</b>	
Lowe's	\$446
Pitney Bowes Purchase Power	\$205
WesBanco Visa	\$3,502
<b>Total Short Term Debt</b>	<b>\$4,153</b>
<b>Other Current Liabilities</b>	
Accrued Compensated Absences	\$37,208
AFLAC Insurance Withheld	(\$51)
City User Fee	(\$5)
City User Fee	\$184
Deferred Inflow of Resources-Di	\$11,260
Payroll Liabilities	(\$39)
PEIA Insurance Withheld	(\$533)
Renaissance Insurance Withheld	(\$1,134)
Staff Memorial Fund Liability	\$110
State Unemployment Accrual	(\$4)
United Way	\$50
WV Income Tax Withheld	(\$3)
WV PERS Deferred Inflow	\$5,269
WV PERS Deferred Inflow-Changes	\$9,289
WV PERS Payable	\$255,560
WV Retirement Withheld	\$22
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	\$891
WV Local Tax	\$244
Federal Unemployment (940)	\$1
Renaissance Vision	\$120
Health Insurance (pre-tax)	\$1,416
Renaissance Dental	\$573
Marietta - Withholding	\$134
OH Local Tax	\$221
SPD	\$2
AFLAC	\$254
<b>Total Other Current Liabilities</b>	<b>\$711,107</b>
<b>Total Current Liabilities</b>	<b>\$715,259</b>
<b>Other Non-Current Liabilities</b>	
Bonds Payable Emerson	\$731,296
Bonds Payable South Building	\$1,041,644
<b>Total Other Non-Current Liabilities</b>	<b>\$1,772,939</b>
<b>Total Non-Current Liabilities</b>	<b>\$1,772,939</b>
<b>Total Liabilities</b>	<b>\$2,488,198</b>
<b>EQUITY</b>	
<b>Retained Earnings</b>	
Opening Balance Equity	(\$409,332)
Unrestricted Net Assets	\$1,592,225
<b>Total Retained Earnings</b>	<b>\$1,182,893</b>

<b>Current Earnings</b>	
Net Income	(\$82,843)
<b>Other Equity</b>	
Amt to Be Provided for LT Debt	\$107,779
Capital Fund Balance	\$4,889,068
Capital Imp. Fund - Rollover	\$2,000
Net Investment in Capital Asset	(\$48,063)
<b>Total Other Equity</b>	<b>\$4,950,785</b>
<b>Total Equity</b>	<b>\$6,050,834</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$8,539,033</b>