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# Monthly Report

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Parkersburg & Wood County Public Library  
May 2022

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# Profit & Loss Actual vs Budget

PROFIT & LOSS	May 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Revenue</b>					
Unapplied Cash Payment Revenue	\$250	(\$250)	\$0	-	\$0
Calhoun County Reimbursement	\$0	\$24,054	\$20,167	19.27%	\$22,000
Dora B Woodyard Reimbursement	\$0	\$4,085	\$1,216	236.11%	\$1,326
<b>Parkersburg &amp; Wood County</b>					
<b>State Funding</b>					
State Funding	\$0	\$4	\$0	-	\$0
State Grant	\$0	\$388,216	\$388,216	0.00%	\$388,216
State Grant Calhoun County	\$0	\$40,436	\$38,854	4.07%	\$38,854
State Grant Wirt County	\$0	\$29,124	\$29,124	0.00%	\$29,124
State Grant Pleasants County	\$0	\$38,740	\$38,742	-0.01%	\$38,742
State Grant Roane County	\$0	\$76,036	\$76,036	0.00%	\$76,036
<b>Total State Funding</b>	<b>\$0</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	\$0	\$372,891	\$323,993	15.09%	\$431,991
Wood County Commission	\$0	\$293,980	\$293,980	0.00%	\$293,980
Wood County Excess Levy	\$101,354	\$606,392	\$586,667	3.36%	\$640,000
City of Parkersburg	\$0	\$251,207	\$188,405	33.33%	\$251,207
<b>Total Local Income</b>	<b>\$101,354</b>	<b>\$1,524,470</b>	<b>\$1,393,045</b>	<b>9.43%</b>	<b>\$1,617,178</b>
<b>Donations &amp; Gifts</b>					
United Way Income	\$0	\$3,116	\$2,292	35.97%	\$2,500
Gifts	\$1,256	\$8,927	\$3,667	143.46%	\$4,000
Arboretum Donations	\$0	\$0	\$275	-100.00%	\$300
Memorial Gifts	\$0	\$12,225	\$733	1,567.05%	\$800
<b>Total Donations &amp; Gifts</b>	<b>\$1,256</b>	<b>\$24,268</b>	<b>\$6,967</b>	<b>248.34%</b>	<b>\$7,600</b>
<b>Fees</b>					
Fees	\$350	\$4,760	\$4,583	3.85%	\$5,000
Copiers	\$1,616	\$13,564	\$13,750	-1.35%	\$15,000
<b>Total Fees</b>	<b>\$1,966</b>	<b>\$18,324</b>	<b>\$18,333</b>	<b>-0.05%</b>	<b>\$20,000</b>
<b>Administrative Fees</b>					
Calhoun Administrative Fee	\$0	\$6,384	\$6,384	0.00%	\$6,384
Wirt Administrative Fee	\$0	\$4,945	\$4,945	0.01%	\$4,945
Pleasants Administrative Fee	\$0	\$6,330	\$6,330	0.00%	\$6,330
Roane Administrative Fees	\$0	\$12,997	\$12,997	0.00%	\$12,997
<b>Total Administrative Fees</b>	<b>\$0</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>\$104,577</b>	<b>\$2,170,275</b>	<b>\$2,019,973</b>	<b>7.44%</b>	<b>\$2,246,406</b>
Cash Overage	\$5	\$55	\$0	-	\$0
<b>Total Revenue</b>	<b>\$104,832</b>	<b>\$2,198,219</b>	<b>\$2,041,355</b>	<b>7.68%</b>	<b>\$2,269,732</b>
<b>Expenses</b>					
Office Supplies & Software	\$10	\$10	\$0	-	\$0
Unapplied Cash Bill Payment Expenditure	\$9	\$27	\$0	-	\$0
Reimbursements	\$160	\$477	\$0	-	\$0
<b>Personnel</b>					
<b>Parkwoodlib Payroll</b>					
Salaries	\$80,340	\$910,746	\$917,820	-0.77%	\$1,001,258
WV Unemployment	\$346	\$6,761	\$6,739	0.32%	\$7,352
Social Security	\$4,844	\$55,073	\$56,905	-3.22%	\$62,078
Medicare	\$1,133	\$12,880	\$13,308	-3.22%	\$14,518
Worker's Compensation	\$0	\$4,865	\$4,078	19.30%	\$4,449
WV Retirement	\$6,529	\$69,085	\$67,524	2.31%	\$73,662

	May 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Health Insurance - Main	\$8,291	\$82,315	\$72,215	13.99%	\$78,780
OPEB Expense Main	\$912	\$20,484	\$33,440	-38.74%	\$36,480
Basic Life	\$41	\$454	\$492	-7.73%	\$537
<b>Total Parkwoodlib Payroll</b>	<b>\$102,435</b>	<b>\$1,162,664</b>	<b>\$1,172,521</b>	<b>-0.84%</b>	<b>\$1,279,114</b>
<b>Calhoun County Payroll</b>					
Calhoun County Payroll	\$0	\$0	\$55,783	-100.00%	\$60,854
Salaries-Calhoun County	\$4,173	\$45,177	\$0	-	\$0
WV Unemployment-Calhoun County	\$37	\$370	\$0	-	\$0
Social Security-Calhoun County	\$252	\$2,753	\$0	-	\$0
Medicare - Calhoun	\$59	\$644	\$0	-	\$0
WV Retirement-Calhoun County	\$377	\$4,150	\$0	-	\$0
Health Insurance Calhoun	\$472	\$4,748	\$0	-	\$0
OPEB Expense Calhoun	\$48	\$1,072	\$0	-	\$0
<b>Total Calhoun County Payroll</b>	<b>\$5,419</b>	<b>\$58,913</b>	<b>\$55,783</b>	<b>5.61%</b>	<b>\$60,854</b>
<b>Wirt Payroll</b>					
Wirt Payroll	\$0	\$0	\$27,913	-100.00%	\$30,450
Salaries-Wirt County	\$2,228	\$26,894	\$0	-	\$0
WV Unemployment-Wirt County	\$33	\$268	\$0	-	\$0
Social Security - Wirt	\$138	\$1,672	\$0	-	\$0
Medicare - Wirt	\$32	\$391	\$0	-	\$0
WV Retirement-Wirt County	\$177	\$2,027	\$0	-	\$0
<b>Total Wirt Payroll</b>	<b>\$2,609</b>	<b>\$31,253</b>	<b>\$27,913</b>	<b>11.97%</b>	<b>\$30,450</b>
<b>WVLN Payroll</b>					
WVLN Payroll	\$0	\$0	\$18,010	-100.00%	\$19,647
Salaries-WVLN	\$1,500	\$16,500	\$0	-	\$0
WV Unemployment-WVLN	\$23	\$158	\$0	-	\$0
Social Security-WVLN	\$93	\$1,023	\$0	-	\$0
Medicare-WVLN	\$22	\$239	\$0	-	\$0
<b>Total WVLN Payroll</b>	<b>\$1,637</b>	<b>\$17,920</b>	<b>\$18,010</b>	<b>-0.50%</b>	<b>\$19,647</b>
<b>Total Personnel</b>	<b>\$112,100</b>	<b>\$1,270,749</b>	<b>\$1,274,226</b>	<b>-0.27%</b>	<b>\$1,390,065</b>
Arboretum Expenses	\$3,500	\$3,500	\$0	-	\$0
<b>Current Operating Expenses</b>					
<b>Professional Fees</b>					
Auditor Fees	\$0	\$4,320	\$3,942	9.60%	\$4,300
Consulting Fees	\$0	\$375	\$3,208	-88.31%	\$3,500
Computer Consulting	\$0	\$4,546	\$9,167	-50.41%	\$10,000
WVLN Tammy	\$0	\$0	\$2,341	-100.00%	\$2,554
Accounting Services	\$0	\$2,250	\$0	-	\$0
<b>Total Professional Fees</b>	<b>\$0</b>	<b>\$11,491</b>	<b>\$18,658</b>	<b>-38.41%</b>	<b>\$20,354</b>
<b>Supplies</b>					
Office & Library Supplies	\$1,661	\$9,745	\$10,083	-3.35%	\$11,000
Janitor Supplies	\$1,120	\$11,015	\$11,000	0.14%	\$12,000
Book Supplies	\$0	\$1,767	\$2,750	-35.74%	\$3,000
A/V Supplies	\$0	\$4,752	\$6,417	-25.94%	\$7,000
Copier Supplies	\$173	\$4,243	\$4,125	2.86%	\$4,500
<b>Total Supplies</b>	<b>\$2,953</b>	<b>\$31,523</b>	<b>\$34,375</b>	<b>-8.30%</b>	<b>\$37,500</b>
<b>Building Utilities</b>					
Utilities	\$0	\$0	\$51,333	-100.00%	\$56,000
Trash Removal	\$0	\$1,522	\$0	-	\$0
Utilities Arboretum	\$0	\$247	\$550	-55.02%	\$600
Telephone	\$0	\$0	\$5,867	-100.00%	\$6,400
Telephone - Emerson	\$272	\$3,110	\$0	-	\$0
Telephone - South	\$145	\$1,595	\$0	-	\$0
Telephone - Williamstown	\$36	\$399	\$0	-	\$0

	May 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Telephone - Bookmobile	\$40	\$440	\$0	-	\$0
Electric	\$1,025	\$32,764	\$0	-	\$0
Gas	\$463	\$6,456	\$0	-	\$0
Water	\$292	\$2,798	\$0	-	\$0
Water - Arboretum	\$18	\$311	\$0	-	\$0
Internet Service	\$199	\$2,260	\$0	-	\$0
<b>Total Building Utilities</b>	<b>\$2,491</b>	<b>\$51,902</b>	<b>\$57,750</b>	<b>-10.13%</b>	<b>\$63,000</b>
<b>Maintenance &amp; Repairs</b>					
Repairs & Maintenance	\$292	\$3,152	\$55,000	-94.27%	\$60,000
Repairs & Maintenance Emerson	\$7,504	\$39,055	\$0	-	\$0
Repairs & Maintenance South	\$1,298	\$9,575	\$0	-	\$0
Repairs & Maintenance Williamst	\$530	\$1,681	\$0	-	\$0
Repairs & Maintenance Arboretum	\$740	\$3,450	\$2,246	53.61%	\$2,450
Online Maintenance Services	\$0	\$17,924	\$14,667	22.21%	\$16,000
Online Maintenance Wood County	\$409	\$8,605	\$0	-	\$0
Online Maintenance Calhoun	\$131	\$537	\$0	-	\$0
Online Maintenance Wirt	\$131	\$349	\$0	-	\$0
Online Maintenance Pleasants	\$155	\$528	\$0	-	\$0
Online Maintenance Roane	\$131	\$1,042	\$0	-	\$0
Equipment Maintenance Services	\$301	\$4,494	\$12,833	-64.98%	\$14,000
Equip Maint Services-Emerson	\$0	\$9,046	\$0	-	\$0
<b>Total Maintenance &amp; Repairs</b>	<b>\$11,621</b>	<b>\$99,439</b>	<b>\$84,746</b>	<b>17.34%</b>	<b>\$92,450</b>
<b>Vehicle Expenses</b>					
BookMobile Expense	\$0	\$614	\$3,208	-80.87%	\$3,500
Library Van	\$187	\$2,091	\$2,200	-4.95%	\$2,400
<b>Total Vehicle Expenses</b>	<b>\$187</b>	<b>\$2,705</b>	<b>\$5,408</b>	<b>-49.99%</b>	<b>\$5,900</b>
<b>Equipment Expense</b>					
Office & Library Equipment	\$0	\$4,671	\$7,333	-36.31%	\$8,000
Computer Equipment	\$17	\$6,421	\$14,667	-56.22%	\$16,000
<b>Total Equipment Expense</b>	<b>\$17</b>	<b>\$11,092</b>	<b>\$22,000</b>	<b>-49.58%</b>	<b>\$24,000</b>
<b>Insurance Fees</b>					
Property Insurance	\$0	\$15,369	\$14,667	4.79%	\$16,000
D&O Insurance	\$0	\$2,328	\$2,475	-5.95%	\$2,700
Fire Fee	\$0	\$0	\$3,667	-100.00%	\$4,000
Fire Fee Emerson	\$275	\$3,020	\$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>\$21,372</b>	<b>\$20,808</b>	<b>2.71%</b>	<b>\$22,700</b>
<b>Postage Shipping</b>					
Postage & Freight	\$1,087	\$7,477	\$7,792	-4.04%	\$8,500
Shipping	\$230	\$2,470	\$3,667	-32.63%	\$4,000
<b>Total Postage Shipping</b>	<b>\$1,317</b>	<b>\$9,948</b>	<b>\$11,458</b>	<b>-13.19%</b>	<b>\$12,500</b>
Public Relations	\$0	\$4,165	\$4,583	-9.12%	\$5,000
<b>Program Expenses</b>					
Programs-Emerson Adult	\$220	\$1,403	\$1,833	-23.49%	\$2,000
Programs-Emerson Young Adult	\$473	\$915	\$917	-0.21%	\$1,000
Programs-Emerson Children	\$3,382	\$7,828	\$7,792	0.47%	\$8,500
Programs-South	\$17	\$2,788	\$4,583	-39.16%	\$5,000
Programs-Williamstown	\$258	\$323	\$458	-29.46%	\$500
Programs-Bookmobile	\$185	\$999	\$917	9.01%	\$1,000
<b>Total Program Expenses</b>	<b>\$4,535</b>	<b>\$14,257</b>	<b>\$16,500</b>	<b>-13.60%</b>	<b>\$18,000</b>
<b>Travel</b>					
Travel	\$0	\$2,864	\$4,125	-30.57%	\$4,500
Travel - Calhoun	\$0	\$87	\$0	-	\$0

	May 2022	2021/2022 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Travel - Wirt	\$0	\$38	\$0	-	\$0
Travel Roane County Library	\$0	\$65	\$0	-	\$0
<b>Total Travel</b>	<b>\$0</b>	<b>\$3,054</b>	<b>\$4,125</b>	<b>-25.97%</b>	<b>\$4,500</b>
<b>Misc Expenses</b>					
Bank Fee	\$1,585	\$19,515	\$14,667	33.06%	\$16,000
Credit Card Processing Fees	\$30	\$1,015	\$0	-	\$0
Bank Fee Arboretum	\$48	\$567	\$504	12.50%	\$550
Processing Fees for Materials	\$682	\$9,103	\$8,708	4.53%	\$9,500
Bond Payment Emerson	\$6,065	\$65,390	\$65,481	-0.14%	\$71,434
Bond Payment South	\$5,392	\$59,060	\$59,670	-1.02%	\$65,094
Professional Dues	\$150	\$2,950	\$3,208	-8.06%	\$3,500
Professional Dues - Calhoun	\$0	\$35	\$0	-	\$0
Professional Dues - Wirt	\$0	\$49	\$0	-	\$0
Continuing Education	\$120	\$120	\$1,833	-93.45%	\$2,000
Contingency Fund	\$0	\$0	\$36,282	-100.00%	\$39,580
Cash Shortage	\$0	\$31	\$0	-	\$0
<b>Total Misc Expenses</b>	<b>\$14,072</b>	<b>\$157,835</b>	<b>\$190,353</b>	<b>-17.08%</b>	<b>\$207,658</b>
<b>Total Current Operating Expenses</b>	<b>\$37,467</b>	<b>\$418,782</b>	<b>\$470,765</b>	<b>-11.04%</b>	<b>\$513,562</b>
<b>Library Materials</b>					
<b>Adult Books</b>					
Books-Adult Non-Fiction	\$2,775	\$26,191	\$33,000	-20.63%	\$36,000
Books-Adult Fiction	\$2,836	\$30,276	\$36,667	-17.43%	\$40,000
Books-Young Adult Fiction	\$324	\$2,978	\$6,875	-56.68%	\$7,500
Books-Graphic Novels	\$589	\$4,182	\$5,042	-17.06%	\$5,500
Books-Adult Reference	\$360	\$3,742	\$3,667	2.05%	\$4,000
Books-Genealogy	\$0	\$2,062	\$2,292	-10.01%	\$2,500
Adult Memorial Books	\$0	\$208	\$413	-49.54%	\$450
<b>Total Adult Books</b>	<b>\$6,885</b>	<b>\$69,639</b>	<b>\$87,954</b>	<b>-20.82%</b>	<b>\$95,950</b>
<b>Juvenile Books</b>					
Books-Juvenile Non-Fiction	\$5,562	\$22,392	\$24,750	-9.53%	\$27,000
Books- Juvenile Fiction	\$4,172	\$26,903	\$29,333	-8.29%	\$32,000
Books - Juvenile Reference	\$0	\$240	\$1,100	-78.18%	\$1,200
<b>Total Juvenile Books</b>	<b>\$9,734</b>	<b>\$49,535</b>	<b>\$55,183</b>	<b>-10.24%</b>	<b>\$60,200</b>
<b>Periodicals</b>					
Periodicals	\$0	\$7,441	\$15,583	-52.25%	\$17,000
<b>Electronic Materials</b>					
Electronic Materials	\$0	\$436	\$0	-	\$0
Ebooks	\$3,049	\$38,589	\$45,833	-15.81%	\$50,000
Eaudiobooks	\$5,336	\$45,110	\$31,167	44.74%	\$34,000
Electronic Databases	\$0	\$8,613	\$9,167	-6.04%	\$10,000
<b>Total Electronic Materials</b>	<b>\$8,385</b>	<b>\$92,749</b>	<b>\$86,167</b>	<b>7.64%</b>	<b>\$94,000</b>
<b>Games</b>					
Video Games	\$255	\$4,909	\$5,042	-2.62%	\$5,500
Board Games	\$101	\$983	\$917	7.25%	\$1,000
<b>Total Games</b>	<b>\$356</b>	<b>\$5,892</b>	<b>\$5,958</b>	<b>-1.11%</b>	<b>\$6,500</b>
<b>Video Materials</b>					
Videos	\$1,485	\$17,101	\$22,917	-25.38%	\$25,000
<b>Audio Materials</b>					
Music	\$218	\$1,840	\$1,833	0.37%	\$2,000
<b>Total Library Materials</b>	<b>\$27,064</b>	<b>\$244,197</b>	<b>\$275,596</b>	<b>-11.39%</b>	<b>\$300,650</b>
Postage Shipping	\$6	\$9	\$0	-	\$0
Lease Expense (deleted)	\$0	\$200	\$0	-	\$0
Misc Expenses	\$140	\$402	\$0	-	\$0
<b>Service/Plans Affiliates</b>					

	May 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	\$0	\$38,740	\$38,742	-0.01%	\$38,742
Service Plan Roane County	\$0	\$76,036	\$76,036	0.00%	\$76,036
<b>Total Service/Plans Affiliates</b>	<b>\$0</b>	<b>\$116,360</b>	<b>\$114,778</b>	<b>1.38%</b>	<b>\$114,778</b>
Maintenance & Repairs	\$0	\$322	\$0	-	\$0
<b>Total Expenses</b>	<b>\$180,456</b>	<b>\$2,055,033</b>	<b>\$2,135,365</b>	<b>-3.76%</b>	<b>\$2,319,055</b>
<b>Operating Profit</b>	<b>(\$75,624)</b>	<b>\$143,186</b>	<b>(\$94,010)</b>	<b>252.31%</b>	<b>(\$49,323)</b>
<b>Other Income</b>					
<b>Grant Money</b>					
Grant Money	\$250	\$52,250	\$0	-	\$0
WVLN Revenue	\$739	\$21,521	\$19,647	9.54%	\$19,647
Interest Income	\$2,019	\$63,885	\$45,833	39.39%	\$50,000
Interest Arboretum	\$56	\$1,422	\$733	93.87%	\$800
Change in Market Value-Port	(\$33,760)	(\$343,826)	\$0	-	\$0
Change in Market Value-Arb Port	\$59	(\$9,348)	\$0	-	\$0
Realized Gains	\$43,957	\$10,231	\$33,917	-69.84%	\$37,000
Realized Gains - Arboretum	\$369	\$1,535	\$2,292	-33.03%	\$2,500
Insurance Claim	\$0	\$594	\$0	-	\$0
<b>Other Expenses</b>					
WVLN Expenses	\$0	\$23,588	\$0	-	\$0
Grant Expenses	\$954	\$12,233	\$0	-	\$0
<b>Earnings Before Interest &amp; Tax</b>	<b>(\$62,890)</b>	<b>(\$94,372)</b>	<b>\$8,412</b>	<b>-1,221.86%</b>	<b>\$60,624</b>
<b>Interest Expenses</b>					
Bond Interest Emerson	\$2,255	\$26,131	\$26,039	0.35%	\$28,406
Bond Interest South	\$2,709	\$30,051	\$29,442	2.07%	\$32,118
<b>Earnings Before Tax</b>	<b>(\$67,854)</b>	<b>(\$150,553)</b>	<b>(\$47,068)</b>	<b>-219.86%</b>	<b>\$100</b>
<b>Tax Expenses</b>					
WV Sales Tax	\$0	\$17	\$92	-81.63%	\$100
<b>Earnings After Tax</b>	<b>(\$67,854)</b>	<b>(\$150,570)</b>	<b>(\$47,160)</b>	<b>-219.28%</b>	<b>\$0</b>
<b>Net Income</b>	<b>(\$67,854)</b>	<b>(\$150,570)</b>	<b>(\$47,160)</b>	<b>-219.28%</b>	<b>\$0</b>

# Balance Sheet

BALANCE SHEET	2021/2022 (YTD)
<b>ASSETS</b>	
<b>Cash &amp; Equivalents</b>	
WesBanco Money Market	\$200,231
WesBanco Operating	\$75,016
WesBanco Payroll	\$75,000
WesBanco Special Projects	\$3,378
WesBanco Arboretum	\$3,174
Main Office Change Fund	\$150
South Branch Change Fund	\$123
Williamstown Change Fund	\$55
Petty Cash	\$250
Staff Memorial Fund	\$101
<b>Total Cash &amp; Equivalents</b>	<b>\$357,478</b>
<b>Other Current Assets</b>	
Fidelity Arboretum Portfolio	\$68,153
Fidelity Library Portfolio	\$2,255,479
Fidelity Moneyline	\$187,778
Taxes Receivable	\$37,805
Undeposited Funds	\$47
<b>Total Other Current Assets</b>	<b>\$2,549,262</b>
<b>Total Current Assets</b>	<b>\$2,906,740</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 Outflow-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>\$8,469,941</b>
<b>LIABILITIES</b>	
<b>Short Term Debt</b>	
Lowe's	\$488
WesBanco Visa	\$1,442
<b>Total Short Term Debt</b>	<b>\$1,930</b>
<b>Other Current Liabilities</b>	
Accrued Compensated Absences	\$37,208
AFLAC Insurance Withheld	(\$51)
City User Fee	(\$5)
City User Fee	\$195
Deferred Inflow of Resources-Di	\$11,260
Payroll Liabilities	(\$39)
PEIA Insurance Withheld	(\$1,958)
Renaissance Insurance Withheld	(\$2,153)
Staff Memorial Fund Liability	\$101
State Unemployment Accrual	(\$4)
United Way	\$100
WV Income Tax Withheld	(\$3)
WV PERS Deferred Inflow	\$5,269
WV PERS Deferred Inflow-Changes	\$9,289
WV PERS Payable	\$251,724
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	\$1,331
WV Local Tax	\$650
Federal Unemployment (940)	\$1
PERS WV Retirement	\$3,836
Renaissance Vision	\$231
Health Insurance (pre-tax)	\$2,834
Renaissance Dental	\$1,139
Marietta - Withholding	\$134
OH Local Tax	\$504
SPD	\$4
AFLAC	\$254
<b>Total Other Current Liabilities</b>	<b>\$711,939</b>
<b>Total Current Liabilities</b>	<b>\$713,870</b>
<b>Other Non-Current Liabilities</b>	
Bonds Payable Emerson	\$725,230
Bonds Payable South Building	\$1,036,151
<b>Total Other Non-Current Liabilities</b>	<b>\$1,761,382</b>
<b>Total Non-Current Liabilities</b>	<b>\$1,761,382</b>
<b>Total Liabilities</b>	<b>\$2,475,251</b>
<b>EQUITY</b>	
<b>Retained Earnings</b>	
Opening Balance Equity	(\$409,307)
Unrestricted Net Assets	\$1,592,225

	2021/2022 (YTD)
<b>Total Retained Earnings</b>	<b>\$1,182,918</b>
<b>Current Earnings</b>	
Net Income	(\$150,570)
<b>Other Equity</b>	
Amt to Be Provided for LT Debt	\$119,337
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>\$4,962,342</b>
<b>Total Equity</b>	<b>\$5,994,690</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$8,469,941</b>