



Monthly Report

Parkersburg & Wood County Public Library
June 2022

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Table of Contents

| | |
|--------------------------------|---|
| Profit & Loss Actual vs Budget | 1 |
| Balance Sheet | 6 |

Profit & Loss Actual vs Budget

| PROFIT & LOSS | Jun 2022 | 2021/2022 | Budget (YTD) | YTD vs YTD budget (%) | Budget (full FY) |
|--|------------------|--------------------|--------------------|-----------------------|--------------------|
| Revenue | | | | | |
| Unapplied Cash Payment Revenue | (\$1,250) | (\$1,250) | \$0 | - | \$0 |
| Calhoun County Reimbursement | \$0 | \$24,054 | \$22,000 | 9.33% | \$22,000 |
| Dora B Woodyard Reimbursement | \$0 | \$4,085 | \$1,326 | 208.10% | \$1,326 |
| Parkersburg & Wood County | | | | | |
| State Funding | | | | | |
| 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 |
| Total State Funding | \$0 | \$572,556 | \$570,972 | 0.28% | \$570,972 |
| Local Income | | | | | |
| Wood County Board of Education | \$97,506 | \$470,397 | \$431,991 | 8.89% | \$431,991 |
| Wood County Commission | \$0 | \$293,980 | \$293,980 | 0.00% | \$293,980 |
| Wood County Excess Levy | \$0 | \$606,392 | \$640,000 | -5.25% | \$640,000 |
| City of Parkersburg | \$0 | \$251,207 | \$251,207 | 0.00% | \$251,207 |
| Total Local Income | \$97,506 | \$1,621,975 | \$1,617,178 | 0.30% | \$1,617,178 |
| Donations & Gifts | | | | | |
| United Way Income | \$1,500 | \$4,366 | \$2,500 | 74.64% | \$2,500 |
| Gifts | \$58 | \$8,985 | \$4,000 | 124.63% | \$4,000 |
| Arboretum Donations | \$0 | \$0 | \$300 | -100.00% | \$300 |
| Memorial Gifts | \$0 | \$12,225 | \$800 | 1,428.12% | \$800 |
| Total Donations & Gifts | \$1,558 | \$25,576 | \$7,600 | 236.53% | \$7,600 |
| Fees | | | | | |
| Fees | \$150 | \$4,894 | \$5,000 | -2.11% | \$5,000 |
| Copiers | \$1,651 | \$15,215 | \$15,000 | 1.43% | \$15,000 |
| Total Fees | \$1,801 | \$20,110 | \$20,000 | 0.55% | \$20,000 |
| Administrative Fees | | | | | |
| 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 |
| Total Administrative Fees | \$0 | \$30,657 | \$30,656 | 0.00% | \$30,656 |
| Total Parkersburg & Wood County | \$100,865 | \$2,270,874 | \$2,246,406 | 1.09% | \$2,246,406 |
| Cash Overage | \$2 | \$57 | \$0 | - | \$0 |
| Total Revenue | \$99,617 | \$2,297,821 | \$2,269,732 | 1.24% | \$2,269,732 |
| Expenses | | | | | |
| Wages | \$3,622 | \$3,622 | \$0 | - | \$0 |
| Taxes | (\$3,677) | (\$3,677) | \$0 | - | \$0 |
| Reimbursements | \$229 | \$706 | \$0 | - | \$0 |
| Personnel | | | | | |
| Parkwoodlib Payroll | | | | | |
| Salaries | \$91,008 | \$1,001,755 | \$1,001,258 | 0.05% | \$1,001,258 |
| WV Unemployment | \$347 | \$7,108 | \$7,352 | -3.32% | \$7,352 |
| Social Security | \$5,500 | \$60,573 | \$62,078 | -2.42% | \$62,078 |
| Medicare | \$1,286 | \$14,166 | \$14,518 | -2.42% | \$14,518 |
| Worker's Compensation | \$209 | \$5,074 | \$4,449 | 14.05% | \$4,449 |
| WV Retirement | \$7,151 | \$76,236 | \$73,662 | 3.49% | \$73,662 |

| | Jun 2022 | 2021/2022 | Budget (YTD) | YTD vs YTD budget (%) | Budget (full FY) |
|-------------------------------------|------------------|--------------------|--------------------|-----------------------|--------------------|
| Health Insurance - Main | \$7,866 | \$90,181 | \$78,780 | 14.47% | \$78,780 |
| OPEB Expense Main | \$864 | \$21,348 | \$36,480 | -41.48% | \$36,480 |
| Basic Life | \$41 | \$495 | \$537 | -7.86% | \$537 |
| Total Parkwoodlib Payroll | \$114,272 | \$1,276,936 | \$1,279,114 | -0.17% | \$1,279,114 |
| Calhoun County Payroll | | | | | |
| Calhoun County Payroll | \$0 | \$0 | \$60,854 | -100.00% | \$60,854 |
| Salaries-Calhoun County | \$4,173 | \$49,349 | \$0 | - | \$0 |
| WV Unemployment-Calhoun County | \$27 | \$397 | \$0 | - | \$0 |
| Social Security-Calhoun County | \$252 | \$3,005 | \$0 | - | \$0 |
| Medicare - Calhoun | \$59 | \$703 | \$0 | - | \$0 |
| WV Retirement-Calhoun County | \$377 | \$4,527 | \$0 | - | \$0 |
| Health Insurance Calhoun | \$472 | \$5,220 | \$0 | - | \$0 |
| OPEB Expense Calhoun | \$48 | \$1,120 | \$0 | - | \$0 |
| Total Calhoun County Payroll | \$5,408 | \$64,321 | \$60,854 | 5.70% | \$60,854 |
| Wirt Payroll | | | | | |
| Wirt Payroll | \$0 | \$0 | \$30,450 | -100.00% | \$30,450 |
| Salaries-Wirt County | \$2,387 | \$29,281 | \$0 | - | \$0 |
| WV Unemployment-Wirt County | \$15 | \$284 | \$0 | - | \$0 |
| Social Security - Wirt | \$148 | \$1,820 | \$0 | - | \$0 |
| Medicare - Wirt | \$35 | \$426 | \$0 | - | \$0 |
| WV Retirement-Wirt County | \$191 | \$2,218 | \$0 | - | \$0 |
| Total Wirt Payroll | \$2,776 | \$34,029 | \$30,450 | 11.75% | \$30,450 |
| WVLN Payroll | | | | | |
| WVLN Payroll | \$0 | \$0 | \$19,647 | -100.00% | \$19,647 |
| Salaries-WVLN | \$1,500 | \$18,000 | \$0 | - | \$0 |
| WV Unemployment-WVLN | \$23 | \$180 | \$0 | - | \$0 |
| Social Security-WVLN | \$93 | \$1,116 | \$0 | - | \$0 |
| Medicare-WVLN | \$22 | \$261 | \$0 | - | \$0 |
| Total WVLN Payroll | \$1,637 | \$19,557 | \$19,647 | -0.46% | \$19,647 |
| Total Personnel | \$124,093 | \$1,394,842 | \$1,390,065 | 0.34% | \$1,390,065 |
| Arboretum Expenses | \$0 | \$3,500 | \$0 | - | \$0 |
| Current Operating Expenses | | | | | |
| Professional Fees | | | | | |
| Auditor Fees | \$0 | \$4,320 | \$4,300 | 0.47% | \$4,300 |
| Consulting Fees | \$0 | \$375 | \$3,500 | -89.29% | \$3,500 |
| Computer Consulting | \$0 | \$4,546 | \$10,000 | -54.54% | \$10,000 |
| WVLN Tammy | \$0 | \$0 | \$2,554 | -100.00% | \$2,554 |
| Accounting Services | \$0 | \$2,250 | \$0 | - | \$0 |
| Total Professional Fees | \$0 | \$11,491 | \$20,354 | -43.55% | \$20,354 |
| Supplies | | | | | |
| Office & Library Supplies | \$566 | \$9,672 | \$11,000 | -12.07% | \$11,000 |
| Janitor Supplies | \$516 | \$11,531 | \$12,000 | -3.90% | \$12,000 |
| Book Supplies | \$0 | \$1,767 | \$3,000 | -41.09% | \$3,000 |
| A/V Supplies | \$1,948 | \$6,700 | \$7,000 | -4.28% | \$7,000 |
| Copier Supplies | \$579 | \$4,822 | \$4,500 | 7.16% | \$4,500 |
| Total Supplies | \$3,609 | \$34,494 | \$37,500 | -8.02% | \$37,500 |
| Building Utilities | | | | | |
| Utilities | \$0 | \$0 | \$56,000 | -100.00% | \$56,000 |
| Trash Removal | \$162 | \$1,684 | \$0 | - | \$0 |
| Utilities Arboretum | \$29 | \$276 | \$600 | -54.01% | \$600 |
| Telephone | \$0 | \$0 | \$6,400 | -100.00% | \$6,400 |
| Telephone - Emerson | \$272 | \$3,382 | \$0 | - | \$0 |
| Telephone - South | \$145 | \$1,740 | \$0 | - | \$0 |
| Telephone - Williamstown | \$36 | \$435 | \$0 | - | \$0 |

| | Jun 2022 | 2021/2022 | Budget (YTD) | YTD vs YTD budget (%) | Budget (full FY) |
|--|-----------------|------------------|-----------------|-----------------------|------------------|
| Telephone - Bookmobile | \$290 | \$730 | \$0 | - | \$0 |
| Electric | \$3,714 | \$36,478 | \$0 | - | \$0 |
| Gas | \$55 | \$6,510 | \$0 | - | \$0 |
| Water | \$272 | \$3,070 | \$0 | - | \$0 |
| Water - Arboretum | \$18 | \$329 | \$0 | - | \$0 |
| Internet Service | \$199 | \$2,260 | \$0 | - | \$0 |
| Total Building Utilities | \$5,192 | \$56,895 | \$63,000 | -9.69% | \$63,000 |
| Maintenance & Repairs | | | | | |
| Repairs & Maintenance | \$337 | \$3,490 | \$60,000 | -94.18% | \$60,000 |
| Repairs & Maintenance Emerson | \$10,762 | \$49,817 | \$0 | - | \$0 |
| Repairs & Maintenance South | \$725 | \$10,315 | \$0 | - | \$0 |
| Repairs & Maintenance Williamst | \$261 | \$1,942 | \$0 | - | \$0 |
| Repairs & Maintenance Arboretum | \$250 | \$3,700 | \$2,450 | 51.01% | \$2,450 |
| Online Maintenance Services | \$0 | \$17,924 | \$16,000 | 12.03% | \$16,000 |
| Online Maintenance Wood County | \$972 | \$9,565 | \$0 | - | \$0 |
| Online Maintenance Calhoun | \$0 | \$537 | \$0 | - | \$0 |
| Online Maintenance Wirt | \$0 | \$349 | \$0 | - | \$0 |
| Online Maintenance Pleasants | \$0 | \$528 | \$0 | - | \$0 |
| Online Maintenance Roane | \$0 | \$1,042 | \$0 | - | \$0 |
| Equipment Maintenance Services | \$1,582 | \$6,075 | \$14,000 | -56.60% | \$14,000 |
| Equip Maint Services-Emerson | \$0 | \$9,046 | \$0 | - | \$0 |
| Total Maintenance & Repairs | \$14,889 | \$114,331 | \$92,450 | 23.67% | \$92,450 |
| Vehicle Expenses | | | | | |
| BookMobile Expense | \$0 | \$614 | \$3,500 | -82.46% | \$3,500 |
| Library Van | \$224 | \$2,315 | \$2,400 | -3.55% | \$2,400 |
| Total Vehicle Expenses | \$224 | \$2,929 | \$5,900 | -50.36% | \$5,900 |
| Equipment Expense | | | | | |
| Office & Library Equipment | \$0 | \$4,671 | \$8,000 | -41.62% | \$8,000 |
| Computer Equipment | \$9,242 | \$15,624 | \$16,000 | -2.35% | \$16,000 |
| Total Equipment Expense | \$9,242 | \$20,295 | \$24,000 | -15.44% | \$24,000 |
| Insurance Fees | | | | | |
| Property Insurance | \$0 | \$15,369 | \$16,000 | -3.94% | \$16,000 |
| D&O Insurance | \$0 | \$2,328 | \$2,700 | -13.79% | \$2,700 |
| Fire Fee | \$0 | \$0 | \$4,000 | -100.00% | \$4,000 |
| Fire Fee Emerson | \$275 | \$3,295 | \$0 | - | \$0 |
| Fire Fee South | \$0 | \$613 | \$0 | - | \$0 |
| Fire Fee Williamstown | \$0 | \$42 | \$0 | - | \$0 |
| Total Insurance Fees | \$275 | \$21,647 | \$22,700 | -4.64% | \$22,700 |
| Postage Shipping | | | | | |
| Postage & Freight | \$500 | \$7,986 | \$8,500 | -6.05% | \$8,500 |
| Shipping | \$450 | \$2,919 | \$4,000 | -27.03% | \$4,000 |
| Total Postage Shipping | \$950 | \$10,905 | \$12,500 | -12.76% | \$12,500 |
| Public Relations | \$2,417 | \$6,582 | \$5,000 | 31.65% | \$5,000 |
| Program Expenses | | | | | |
| Programs-Emerson Adult | \$39 | \$1,441 | \$2,000 | -27.93% | \$2,000 |
| Programs-Emerson Young Adult | \$22 | \$937 | \$1,000 | -6.33% | \$1,000 |
| Programs-Emerson Children | \$920 | \$8,710 | \$8,500 | 2.47% | \$8,500 |
| Programs-South | \$584 | \$3,330 | \$5,000 | -33.40% | \$5,000 |
| Programs-Williamstown | \$14 | \$337 | \$500 | -32.54% | \$500 |
| Programs-Bookmobile | \$0 | \$999 | \$1,000 | -0.07% | \$1,000 |
| Total Program Expenses | \$1,579 | \$15,754 | \$18,000 | -12.48% | \$18,000 |
| Travel | | | | | |
| Travel | \$0 | \$2,864 | \$4,500 | -36.36% | \$4,500 |
| Travel - Calhoun | \$0 | \$87 | \$0 | - | \$0 |

| | Jun 2022 | 2021/2022 | Budget (YTD) | YTD vs YTD budget (%) | Budget (full FY) |
|---|-----------------|------------------|------------------|-----------------------|------------------|
| Travel - Wirt | \$0 | \$38 | \$0 | - | \$0 |
| Travel Roane County Library | \$0 | \$65 | \$0 | - | \$0 |
| Total Travel | \$0 | \$3,054 | \$4,500 | -32.14% | \$4,500 |
| Misc Expenses | | | | | |
| Bank Fee | \$1,552 | \$21,067 | \$16,000 | 31.67% | \$16,000 |
| Credit Card Processing Fees | \$16 | \$1,031 | \$0 | - | \$0 |
| Bank Fee Arboretum | \$43 | \$610 | \$550 | 10.95% | \$550 |
| Processing Fees for Materials | \$1,219 | \$10,322 | \$9,500 | 8.65% | \$9,500 |
| Bond Payment Emerson | \$6,011 | \$71,400 | \$71,434 | -0.05% | \$71,434 |
| Bond Payment South | \$5,520 | \$64,607 | \$65,094 | -0.75% | \$65,094 |
| Professional Dues | \$278 | \$3,078 | \$3,500 | -12.06% | \$3,500 |
| Professional Dues - Calhoun | \$0 | \$35 | \$0 | - | \$0 |
| Professional Dues - Wirt | \$49 | \$49 | \$0 | - | \$0 |
| Continuing Education | \$0 | \$120 | \$2,000 | -94.00% | \$2,000 |
| Contingency Fund | \$0 | \$0 | \$39,580 | -100.00% | \$39,580 |
| Cash Shortage | \$0 | \$31 | \$0 | - | \$0 |
| Total Misc Expenses | \$14,687 | \$172,350 | \$207,658 | -17.00% | \$207,658 |
| Total Current Operating Expenses | \$53,063 | \$470,726 | \$513,562 | -8.34% | \$513,562 |
| Library Materials | | | | | |
| Adult Books | | | | | |
| Books-Adult Non-Fiction | \$5,421 | \$31,612 | \$36,000 | -12.19% | \$36,000 |
| Books-Adult Fiction | \$3,756 | \$34,032 | \$40,000 | -14.92% | \$40,000 |
| Books-Young Adult Fiction | \$287 | \$3,265 | \$7,500 | -56.47% | \$7,500 |
| Books-Graphic Novels | \$368 | \$4,549 | \$5,500 | -17.28% | \$5,500 |
| Books-Adult Reference | \$552 | \$4,293 | \$4,000 | 7.33% | \$4,000 |
| Books-Genealogy | \$65 | \$2,127 | \$2,500 | -14.92% | \$2,500 |
| Adult Memorial Books | \$0 | \$208 | \$450 | -53.75% | \$450 |
| Total Adult Books | \$10,448 | \$80,087 | \$95,950 | -16.53% | \$95,950 |
| Juvenile Books | | | | | |
| Books-Juvenile Non-Fiction | \$417 | \$22,809 | \$27,000 | -15.52% | \$27,000 |
| Books- Juvenile Fiction | \$1,122 | \$28,025 | \$32,000 | -12.42% | \$32,000 |
| Books - Juvenile Reference | \$0 | \$240 | \$1,200 | -80.00% | \$1,200 |
| Total Juvenile Books | \$1,539 | \$51,074 | \$60,200 | -15.16% | \$60,200 |
| Periodicals | | | | | |
| Periodicals | \$0 | \$7,441 | \$17,000 | -56.23% | \$17,000 |
| Electronic Materials | | | | | |
| Electronic Materials | \$0 | \$436 | \$0 | - | \$0 |
| Ebooks | \$4,052 | \$43,406 | \$50,000 | -13.19% | \$50,000 |
| Eaudiobooks | \$5,015 | \$50,849 | \$34,000 | 49.56% | \$34,000 |
| Electronic Databases | \$0 | \$8,613 | \$10,000 | -13.87% | \$10,000 |
| Total Electronic Materials | \$9,067 | \$103,304 | \$94,000 | 9.90% | \$94,000 |
| Games | | | | | |
| Video Games | \$934 | \$5,844 | \$5,500 | 6.25% | \$5,500 |
| Board Games | \$39 | \$1,022 | \$1,000 | 2.20% | \$1,000 |
| Total Games | \$973 | \$6,866 | \$6,500 | 5.63% | \$6,500 |
| Video Materials | | | | | |
| Videos | \$1,419 | \$18,520 | \$25,000 | -25.92% | \$25,000 |
| Audio Materials | | | | | |
| Music | \$155 | \$1,995 | \$2,000 | -0.24% | \$2,000 |
| Total Library Materials | \$23,602 | \$269,287 | \$300,650 | -10.43% | \$300,650 |
| Lease Expense (deleted) | \$0 | \$200 | \$0 | - | \$0 |
| Misc Expenses | \$0 | \$402 | \$0 | - | \$0 |
| Service/Plans Affiliates | | | | | |
| Service Plan For Calhoun Co PL | \$0 | \$1,584 | \$0 | - | \$0 |

| | Jun 2022 | 2021/2022 | Budget (YTD) | YTD vs YTD budget (%) | Budget (full FY) |
|---|--------------------|--------------------|--------------------|-----------------------|--------------------|
| 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 |
| Total Service/Plans Affiliates | \$0 | \$116,360 | \$114,778 | 1.38% | \$114,778 |
| Maintenance & Repairs | \$0 | \$322 | \$0 | - | \$0 |
| Total Expenses | \$200,932 | \$2,256,290 | \$2,319,055 | -2.71% | \$2,319,055 |
| Operating Profit | (\$101,315) | \$41,531 | (\$49,323) | 184.20% | (\$49,323) |
| Other Income | | | | | |
| Grant Money | | | | | |
| Grant Money | \$5,000 | \$57,250 | \$0 | - | \$0 |
| WVLN Revenue | \$309 | \$21,829 | \$19,647 | 11.11% | \$19,647 |
| Interest Income | \$7,764 | \$71,649 | \$50,000 | 43.30% | \$50,000 |
| Interest Arboretum | \$425 | \$1,847 | \$800 | 130.90% | \$800 |
| Change in Market Value-Port | (\$136,648) | (\$480,474) | \$0 | - | \$0 |
| Change in Market Value-Arb Port | (\$4,420) | (\$13,768) | \$0 | - | \$0 |
| Realized Gains | \$0 | \$10,231 | \$37,000 | -72.35% | \$37,000 |
| Realized Gains - Arboretum | \$0 | \$1,535 | \$2,500 | -38.61% | \$2,500 |
| Insurance Claim | \$0 | \$594 | \$0 | - | \$0 |
| Other Expenses | | | | | |
| WVLN Expenses | \$0 | \$23,588 | \$0 | - | \$0 |
| Grant Expenses | \$748 | \$12,980 | \$0 | - | \$0 |
| Earnings Before Interest & Tax | (\$229,631) | (\$324,343) | \$60,624 | -635.01% | \$60,624 |
| Interest Expenses | | | | | |
| Bond Interest Emerson | \$2,309 | \$28,440 | \$28,406 | 0.12% | \$28,406 |
| Bond Interest South | \$2,581 | \$32,605 | \$32,118 | 1.52% | \$32,118 |
| Earnings Before Tax | (\$234,522) | (\$385,389) | \$100 | -385,488.70% | \$100 |
| Tax Expenses | | | | | |
| WV Sales Tax | \$0 | \$17 | \$100 | -83.16% | \$100 |
| Earnings After Tax | (\$234,522) | (\$385,406) | \$0 | - | \$0 |
| Net Income | (\$234,522) | (\$385,406) | \$0 | - | \$0 |

Balance Sheet

| BALANCE SHEET | 2021/2022 |
|---|--------------------|
| ASSETS | |
| Cash & Equivalents | |
| WesBanco Money Market | \$100,417 |
| WesBanco Operating | \$78,164 |
| WesBanco Payroll | \$75,000 |
| WesBanco Special Projects | \$3,378 |
| WesBanco Arboretum | \$2,878 |
| Main Office Change Fund | \$150 |
| South Branch Change Fund | \$123 |
| Williamstown Change Fund | \$55 |
| Petty Cash | \$250 |
| Staff Memorial Fund | \$101 |
| Total Cash & Equivalents | \$260,515 |
| Other Current Assets | |
| Fidelity Arboretum Portfolio | \$64,116 |
| Fidelity Library Portfolio | \$2,131,545 |
| Fidelity Moneyline | \$181,294 |
| Taxes Receivable | \$37,805 |
| Undeposited Funds | \$257 |
| Total Other Current Assets | \$2,415,017 |
| Total Current Assets | \$2,675,532 |
| Fixed Assets | |
| Accumulated Depreciation | (\$2,456,303) |
| Building - Emerson Library | |
| Emerson Building Renovation | \$1,276,416 |
| Emerson Lower Level Renovations | \$29,151 |
| Emerson Roof Replacement | \$232,000 |
| Building - Emerson Library | \$2,012,738 |
| Total Building - Emerson Library | \$3,550,305 |
| 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 | \$398,558 |
| Land - Emerson Library | \$131,042 |
| Materials | \$1,089,080 |
| 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 |
| Total Fixed Assets | \$5,430,145 |
| Total Non-Current Assets | \$5,430,145 |

| | |
|--|--------------------|
| Total Assets | \$8,105,678 |
| LIABILITIES | |
| Short Term Debt | |
| Lowe's | \$292 |
| WesBanco Visa | \$7,006 |
| Total Short Term Debt | \$7,298 |
| Other Current Liabilities | |
| Accrued Compensated Absences | \$37,208 |
| City User Fee | \$201 |
| Deferred Inflow of Resources-Di | \$11,260 |
| Payroll Liabilities | (\$39) |
| Staff Memorial Fund Liability | \$101 |
| United Way | \$150 |
| WV PERS Deferred Inflow | \$5,269 |
| WV PERS Deferred Inflow-Changes | \$9,289 |
| WV PERS Payable | \$247,534 |
| 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 Income Tax | (\$3) |
| WV Unemployment Tax | (\$62) |
| Federal Unemployment (940) | \$1 |
| PERS WV Retirement | \$8,048 |
| Renaissance Vision | \$59 |
| Health Insurance (pre-tax) | \$874 |
| Wage Garnishment | (\$3) |
| Renaissance Dental | (\$97) |
| Marietta - Withholding | \$134 |
| SPD | \$6 |
| AFLAC | \$202 |
| Child Support | \$0 |
| Total Other Current Liabilities | \$710,200 |
| Total Current Liabilities | \$717,498 |
| Other Non-Current Liabilities | |
| Bonds Payable Emerson | \$719,220 |
| Bonds Payable South Building | \$1,025,213 |
| Total Other Non-Current Liabilities | \$1,744,433 |
| Total Non-Current Liabilities | \$1,744,433 |
| Total Liabilities | \$2,461,930 |
| EQUITY | |
| Retained Earnings | |
| Opening Balance Equity | (\$409,307) |
| Unrestricted Net Assets | \$1,592,225 |
| Total Retained Earnings | \$1,182,918 |
| Current Earnings | |
| Net Income | (\$385,406) |
| Other Equity | |
| Amt to Be Provided for LT Debt | \$136,286 |
| Capital Fund Balance | \$4,889,068 |

| | 2021/2022 |
|---------------------------------------|--------------------|
| Capital Imp. Fund - Rollover | \$2,000 |
| Net Investment in Capital Asset | (\$181,119) |
| Total Other Equity | \$4,846,235 |
| Total Equity | \$5,643,747 |
| Total Liabilities & Equity | \$8,105,678 |