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## Monthly Report

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Parkersburg & Wood County Public Library  
January 2025

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# Profit & Loss Actual vs Budget

INCOME STATEMENT	Jan 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Revenue</b>					
<b>Parkersburg &amp; Wood County</b>					
<b>State Funding</b>					
State Grant	\$96,889	\$299,167	\$290,667	2.92%	\$387,556
<b>Local Income</b>					
Wood County Board of Education	\$0	\$192,500	\$224,583	-14.29%	\$385,000
Wood County Commission	\$86,774	\$260,323	\$260,323	0.00%	\$347,097
Wood County Excess Levy	\$22,833	\$501,920	\$463,750	8.23%	\$795,000
City of Parkersburg	\$72,254	\$216,762	\$216,762	0.00%	\$289,016
<b>Total Local Income</b>	<b>\$181,861</b>	<b>\$1,171,505</b>	<b>\$1,165,418</b>	<b>0.52%</b>	<b>\$1,816,113</b>
<b>Donations &amp; Gifts</b>					
United Way Income	\$0	\$87	\$0	-	\$0
Gifts	\$887	\$9,309	\$3,500	165.97%	\$6,000
<b>Total Donations &amp; Gifts</b>	<b>\$887</b>	<b>\$9,396</b>	<b>\$3,500</b>	<b>168.45%</b>	<b>\$6,000</b>
<b>Fees</b>					
Fees	\$156	\$1,442	\$2,800	-48.50%	\$4,800
Copiers	\$1,730	\$11,402	\$11,667	-2.27%	\$20,000
Merchandise Sales Income	\$31	\$459	\$0	-	\$0
<b>Total Fees</b>	<b>\$1,916</b>	<b>\$13,303</b>	<b>\$14,467</b>	<b>-8.04%</b>	<b>\$24,800</b>
<b>Administrative Fees</b>					
Calhoun Administrative Fee	\$1,369	\$4,107	\$4,107	0.02%	\$5,476
Wirt Administrative Fee	\$1,141	\$3,423	\$3,423	0.00%	\$4,565
Pleasants Administrative Fee	\$1,681	\$5,043	\$5,044	-0.01%	\$6,726
Roane Administrative Fees	\$3,082	\$9,246	\$9,246	0.00%	\$12,329
<b>Total Administrative Fees</b>	<b>\$7,274</b>	<b>\$21,820</b>	<b>\$21,820</b>	<b>0.00%</b>	<b>\$29,095</b>
<b>Total Parkersburg &amp; Wood County</b>	<b>\$288,827</b>	<b>\$1,515,191</b>	<b>\$1,495,872</b>	<b>1.29%</b>	<b>\$2,263,564</b>
<b>Total Revenue</b>	<b>\$288,827</b>	<b>\$1,515,191</b>	<b>\$1,495,872</b>	<b>1.29%</b>	<b>\$2,263,564</b>
<b>Expenses</b>					
Unapplied Cash Bill Payment Expenditure	\$0	\$91	\$0	-	\$0
Wages	\$0	\$0	\$0	-	\$0
<b>Personnel</b>					
<b>Parkwoodlib Payroll</b>					
Salaries	\$86,429	\$653,516	\$672,712	-2.85%	\$1,153,220
WV Unemployment	\$1,296	\$2,485	\$3,582	-30.63%	\$6,141
Social Security	\$5,206	\$39,458	\$41,708	-5.40%	\$71,500
Medicare	\$1,218	\$9,228	\$9,755	-5.40%	\$16,722
Worker's Compensation	\$0	\$0	\$0	-	\$5,613
WV Retirement	\$6,099	\$46,182	\$47,244	-2.25%	\$80,989
Health Insurance - Main	\$12,866	\$91,096	\$93,240	-2.30%	\$159,840
Basic Life	\$40	\$277	\$292	-4.97%	\$500
<b>Total Parkwoodlib Payroll</b>	<b>\$113,154</b>	<b>\$842,243</b>	<b>\$868,532</b>	<b>-3.03%</b>	<b>\$1,494,525</b>
<b>Calhoun County Payroll</b>					
Salaries-Calhoun County	\$5,641	\$43,414	\$30,653	41.63%	\$52,548
WV Unemployment-Calhoun County	\$85	\$167	\$231	-27.60%	\$396
Social Security-Calhoun County	\$343	\$2,642	\$1,855	42.43%	\$3,180
Medicare - Calhoun	\$80	\$618	\$434	42.37%	\$744
WV Retirement-Calhoun County	\$460	\$3,207	\$2,284	40.42%	\$3,915
Health Insurance Calhoun	\$1,434	\$10,054	\$4,781	110.28%	\$8,196
OPEB Expense Calhoun	\$0	\$0	\$238	-100.00%	\$408
<b>Total Calhoun County Payroll</b>	<b>\$8,041</b>	<b>\$60,102</b>	<b>\$40,476</b>	<b>48.49%</b>	<b>\$69,387</b>
<b>Wirt Payroll</b>					
Salaries-Wirt County	\$1,576	\$16,054	\$15,305	4.90%	\$26,237
WV Unemployment-Wirt County	\$24	\$239	\$230	4.13%	\$394
Social Security - Wirt	\$98	\$995	\$949	4.88%	\$1,627
Medicare - Wirt	\$23	\$233	\$222	5.01%	\$380

	Jan 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Total Wirt Payroll</b>	<b>\$1,720</b>	<b>\$17,522</b>	<b>\$16,706</b>	<b>4.89%</b>	<b>\$28,638</b>
<b>Pleasants Payroll</b>					
Salaries-Pleasants	\$2,275	\$2,275	\$0	-	\$0
WV Unemployment-Pleasants	\$34	\$34	\$0	-	\$0
Social Security-Pleasants	\$141	\$141	\$0	-	\$0
Medicare-Pleasants	\$33	\$33	\$0	-	\$0
<b>Total Pleasants Payroll</b>	<b>\$2,483</b>	<b>\$2,483</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>
<b>WVLN Payroll</b>					
Salaries-WVLN	\$1,683	\$12,621	\$12,390	1.87%	\$21,240
WV Unemployment-WVLN	\$25	\$25	\$186	-86.43%	\$319
Social Security-WVLN	\$104	\$783	\$768	1.86%	\$1,317
Medicare-WVLN	\$24	\$183	\$180	1.85%	\$308
<b>Total WVLN Payroll</b>	<b>\$1,837</b>	<b>\$13,612</b>	<b>\$13,524</b>	<b>0.65%</b>	<b>\$23,184</b>
<b>Total Personnel</b>	<b>\$127,235</b>	<b>\$935,962</b>	<b>\$939,237</b>	<b>-0.35%</b>	<b>\$1,615,734</b>
<b>Current Operating Expenses</b>					
<b>Professional Fees</b>					
Auditor Fees	\$4,400	\$4,752	\$4,800	-1.00%	\$4,800
Consulting Fees	\$0	\$0	\$700	-100.00%	\$1,200
Accounting Services	\$0	\$0	\$700	-100.00%	\$1,200
<b>Total Professional Fees</b>	<b>\$4,400</b>	<b>\$4,752</b>	<b>\$6,200</b>	<b>-23.35%</b>	<b>\$7,200</b>
<b>Supplies</b>					
Office & Library Supplies	\$900	\$5,279	\$7,000	-24.58%	\$12,000
Janitor Supplies	\$1,890	\$9,406	\$7,581	24.08%	\$13,000
Book Supplies	\$572	\$2,374	\$1,400	69.54%	\$2,400
A/V Supplies	\$0	\$6,037	\$2,333	158.74%	\$4,000
Copier Supplies	\$439	\$4,319	\$3,500	23.39%	\$6,000
<b>Total Supplies</b>	<b>\$3,800</b>	<b>\$27,415</b>	<b>\$21,814</b>	<b>25.67%</b>	<b>\$37,400</b>
<b>Building Utilities</b>					
Trash Removal	\$364	\$1,261	\$1,256	0.40%	\$2,153
Utilities Arboretum	\$36	\$261	\$204	27.66%	\$350
Telephone	\$803	\$5,614	\$5,635	-0.37%	\$9,660
Electric	\$4,390	\$27,748	\$27,417	1.21%	\$47,000
Gas	\$1,409	\$2,852	\$5,367	-46.86%	\$9,200
Water	\$383	\$2,496	\$2,228	12.00%	\$3,820
Water - Arboretum	\$20	\$159	\$175	-9.26%	\$300
Internet Service	\$266	\$1,860	\$1,867	-0.37%	\$3,200
<b>Total Building Utilities</b>	<b>\$7,670</b>	<b>\$42,250</b>	<b>\$44,149</b>	<b>-4.30%</b>	<b>\$75,683</b>
<b>Maintenance &amp; Repairs</b>					
Repairs & Maintenance	\$169	\$945	\$33,833	-97.21%	\$58,000
Repairs & Maintenance Emerson	\$6,576	\$20,026	\$0	-	\$0
Repairs & Maintenance South	\$2,545	\$7,094	\$0	-	\$0
Repairs & Maintenance Williamst	\$85	\$743	\$0	-	\$0
Repairs & Maintenance Arboretum	\$0	\$13,094	\$2,204	493.97%	\$3,432
Online Maintenance Services	\$10,400	\$10,400	\$5,833	78.29%	\$10,000
Online Maintenance Wood County	\$500	\$9,404	\$16,135	-41.72%	\$27,660
Staff Software	\$1,137	\$3,997	\$0	-	\$0
Website Software	\$3	\$480	\$0	-	\$0
Accounting Software	\$1,218	\$7,317	\$0	-	\$0
Online Maintenance Calhoun	\$83	\$242	\$290	-16.62%	\$500
Online Maintenance Wirt	\$83	\$479	\$290	65.20%	\$500
Online Maintenance Pleasants	\$83	\$484	\$290	66.88%	\$500
Online Maintenance Roane	\$250	\$1,087	\$490	121.92%	\$840
Equipment Maintenance Services	\$0	\$0	\$9,331	-100.00%	\$16,000
Equipment Maintenance Services-Copie...	\$1,194	\$5,296	\$0	-	\$0
Equipment Maintenance Services-Genea...	\$0	\$859	\$0	-	\$0
<b>Total Maintenance &amp; Repairs</b>	<b>\$24,327</b>	<b>\$81,947</b>	<b>\$68,697</b>	<b>19.29%</b>	<b>\$117,432</b>
<b>Vehicle Expenses</b>					
Library Van	\$0	\$0	\$1,283	-100.00%	\$2,200
Library Van - Repairs & Maintenance	\$238	\$247	\$0	-	\$0
Library Van - Fuel	\$84	\$818	\$0	-	\$0

	Jan 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
BookMobile Expense	\$0	\$0	\$2,917	-100.00%	\$5,000
Bookmobile - Repairs & Maintenance	\$0	\$1,401	\$0	-	\$0
Bookmobile - Fuel	\$195	\$1,391	\$0	-	\$0
<b>Total Vehicle Expenses</b>	<b>\$516</b>	<b>\$3,857</b>	<b>\$4,200</b>	<b>-8.16%</b>	<b>\$7,200</b>
<b>Equipment Expense</b>					
Office & Library Equipment	\$0	\$1,018	\$2,345	-56.59%	\$4,000
Computer Equipment	\$241	\$1,444	\$11,200	-87.11%	\$19,200
<b>Total Equipment Expense</b>	<b>\$241</b>	<b>\$2,462</b>	<b>\$13,545</b>	<b>-81.82%</b>	<b>\$23,200</b>
<b>Insurance Fees</b>					
Property Insurance	\$0	\$0	\$12,995	-100.00%	\$22,277
D&O Insurance	\$0	\$2,328	\$1,630	42.82%	\$2,794
Fire Fee Emerson	\$0	\$3,245	\$2,272	42.84%	\$3,895
Fire Fee South	\$0	\$613	\$429	42.76%	\$736
Fire Fee Williamstown	\$0	\$0	\$30	-100.00%	\$51
<b>Total Insurance Fees</b>	<b>\$0</b>	<b>\$6,186</b>	<b>\$17,356</b>	<b>-64.36%</b>	<b>\$29,753</b>
<b>Postage Shipping</b>					
Postage & Freight	\$6	\$6,950	\$5,282	31.57%	\$9,055
Shipping	\$330	\$2,838	\$2,450	15.84%	\$4,200
<b>Total Postage Shipping</b>	<b>\$336</b>	<b>\$9,788</b>	<b>\$7,732</b>	<b>26.59%</b>	<b>\$13,255</b>
<b>Marketing</b>					
Marketing	\$0	\$0	\$3,500	-100.00%	\$6,000
Advertising	\$0	\$750	\$0	-	\$0
Giveaways	\$420	\$420	\$0	-	\$0
<b>Total Marketing</b>	<b>\$420</b>	<b>\$1,170</b>	<b>\$3,500</b>	<b>-66.57%</b>	<b>\$6,000</b>
<b>Program Expenses</b>					
Programs-Emerson Adult	\$200	\$991	\$2,917	-66.03%	\$5,000
Programs-Emerson Young Adult	\$82	\$345	\$741	-53.42%	\$1,270
Programs-Emerson Children	\$297	\$3,708	\$3,500	5.94%	\$6,000
Programs-South	\$85	\$1,163	\$1,575	-26.15%	\$2,700
Programs-Summer Reading	\$0	\$0	\$8,167	-100.00%	\$14,000
Programs-Williamstown	\$254	\$1,199	\$875	37.01%	\$1,500
Programs-Bookmobile	\$0	\$253	\$875	-71.13%	\$1,500
<b>Total Program Expenses</b>	<b>\$918</b>	<b>\$7,658</b>	<b>\$18,649</b>	<b>-58.93%</b>	<b>\$31,970</b>
<b>Travel</b>					
Travel Reimbursements	\$0	\$139	\$0	-	\$0
Travel	\$0	\$1,828	\$2,335	-21.73%	\$4,000
Travel - Calhoun	\$0	\$40	\$0	-	\$0
Travel - Wirt	\$0	\$40	\$0	-	\$0
Travel Roane County Library	\$0	\$65	\$0	-	\$0
<b>Total Travel</b>	<b>\$0</b>	<b>\$2,111</b>	<b>\$2,335</b>	<b>-9.61%</b>	<b>\$4,000</b>
<b>Misc Expenses</b>					
Bank Fee	\$124	\$10,289	\$10,500	-2.01%	\$18,000
Credit Card Processing Fees	\$148	\$744	\$817	-8.89%	\$1,400
Melio Transaction Fee	\$0	\$74	\$385	-80.91%	\$660
Bank Fee Arboretum	\$37	\$299	\$294	1.86%	\$500
Processing Fees for Materials	\$438	\$3,159	\$4,081	-22.60%	\$7,000
Bond Payment Emerson	\$5,586	\$38,787	\$46,217	-16.08%	\$79,229
Bond Payment South	\$5,461	\$39,875	\$41,085	-2.95%	\$70,432
Professional Dues	\$615	\$2,475	\$1,700	45.57%	\$2,500
Professional Dues - Roane	\$50	\$50	\$0	-	\$0
Electronic Databases	\$5,047	\$7,779	\$6,417	21.24%	\$11,000
Continuing Education	\$0	\$0	\$0	-	\$2,000
Cash Shortage	\$10	\$14	\$7	98.71%	\$12
<b>Total Misc Expenses</b>	<b>\$17,515</b>	<b>\$103,545</b>	<b>\$111,503</b>	<b>-7.14%</b>	<b>\$192,733</b>
<b>Total Current Operating Expenses</b>	<b>\$60,142</b>	<b>\$293,140</b>	<b>\$319,680</b>	<b>-8.30%</b>	<b>\$545,826</b>
<b>Library Materials</b>					
<b>Adult Books</b>					
Books-Adult Non-Fiction	\$1,317	\$9,877	\$19,250	-48.69%	\$33,000
Books-Adult Fiction	\$3,239	\$20,598	\$21,583	-4.57%	\$37,000
Books-Young Adult Fiction	\$265	\$1,501	\$1,867	-19.60%	\$3,200

	Jan 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Books-Graphic Novels	\$257	\$1,926	\$3,208	-39.98%	\$5,500
Books-Adult Reference	\$605	\$4,001	\$2,331	71.63%	\$4,000
Books-Genealogy	\$28	\$569	\$875	-34.96%	\$1,500
Adult Memorial Books	\$35	\$35	\$0	-	\$0
Spartan Adult Books	\$732	\$732	\$0	-	\$0
<b>Total Adult Books</b>	<b>\$6,479</b>	<b>\$39,237</b>	<b>\$49,114</b>	<b>-20.11%</b>	<b>\$84,200</b>
<b>Juvenile Books</b>					
Books-Juvenile Non-Fiction	\$1,003	\$6,473	\$11,667	-44.52%	\$20,000
Books- Juvenile Fiction	\$1,933	\$12,413	\$18,958	-34.53%	\$32,500
Books - Juvenile Reference	\$0	\$50	\$250	-80.00%	\$500
<b>Total Juvenile Books</b>	<b>\$2,936</b>	<b>\$18,936</b>	<b>\$30,875</b>	<b>-38.67%</b>	<b>\$53,000</b>
<b>Periodicals</b>					
Periodicals	\$0	\$4,572	\$2,625	74.18%	\$4,500
<b>Electronic Materials</b>					
Ebooks	\$2,597	\$24,319	\$26,250	-7.36%	\$45,000
Eaudiobooks	\$5,974	\$39,139	\$34,417	13.72%	\$59,000
<b>Total Electronic Materials</b>	<b>\$8,571</b>	<b>\$63,458</b>	<b>\$60,667</b>	<b>4.60%</b>	<b>\$104,000</b>
<b>Games</b>					
Video Games	\$253	\$4,811	\$3,208	49.96%	\$5,500
Board Games	\$0	\$731	\$644	13.49%	\$1,100
<b>Total Games</b>	<b>\$253</b>	<b>\$5,542</b>	<b>\$3,852</b>	<b>43.87%</b>	<b>\$6,600</b>
<b>Video Materials</b>					
Videos	\$870	\$9,908	\$8,225	20.47%	\$14,100
<b>Total Library Materials</b>	<b>\$19,109</b>	<b>\$141,653</b>	<b>\$155,358</b>	<b>-8.82%</b>	<b>\$266,400</b>
Reimbursements	\$156	\$1,144	\$0	-	\$0
<b>Total Expenses</b>	<b>\$206,642</b>	<b>\$1,371,990</b>	<b>\$1,414,275</b>	<b>-2.99%</b>	<b>\$2,427,960</b>
<b>Operating Profit</b>	<b>\$82,185</b>	<b>\$143,201</b>	<b>\$81,597</b>	<b>75.50%</b>	<b>(\$164,396)</b>
<b>Other Income</b>					
<b>Other Income</b>					
Grant Money	\$25,000	\$60,000	\$0	-	\$0
WVLN Revenue	\$6,072	\$308,681	\$174,285	77.11%	\$298,775
Calhoun County Reimbursement	\$17,116	\$61,061	\$40,476	50.86%	\$69,387
Dora B Woodyard Reimbursement	\$2,287	\$15,842	\$16,706	-5.17%	\$28,638
Pleasants County Reimbursement	\$2,489	\$2,489	\$0	-	\$0
Insurance Claim	\$0	\$1,800	\$0	-	\$0
Cash Overage	\$1	\$33	\$21	56.43%	\$36
Motor Fuel Refunds	\$130	\$429	\$0	-	\$0
<b>Total Other Income</b>	<b>\$53,094</b>	<b>\$450,336</b>	<b>\$231,488</b>	<b>94.54%</b>	<b>\$396,836</b>
<b>Investment Income</b>					
Interest Income	\$1,140	\$55,707	\$40,833	36.43%	\$70,000
Interest Arboretum	\$9	\$1,143	\$1,050	8.89%	\$1,800
Change in Market Value-Port	\$0	(\$31,421)	\$0	-	\$0
Change in Market Value-Arb Port	\$1,108	\$295	\$0	-	\$0
Realized Gains	\$0	\$80,452	\$16,333	392.56%	\$28,000
Realized Gains - Arboretum	\$0	\$2,668	\$292	814.83%	\$500
<b>Total Investment Income</b>	<b>\$2,258</b>	<b>\$108,845</b>	<b>\$58,508</b>	<b>86.03%</b>	<b>\$100,300</b>
<b>Other Expenses</b>					
<b>Other Expenses</b>					
WVLN Expenses	\$2,084	\$295,262	\$166,326	77.52%	\$285,130
Grant Expenses	\$3,880	\$7,123	\$0	-	\$0
<b>Total Other Expenses</b>	<b>\$5,964</b>	<b>\$302,385</b>	<b>\$166,326</b>	<b>81.80%</b>	<b>\$285,130</b>
<b>Earnings Before Interest &amp; Tax</b>	<b>\$131,574</b>	<b>\$399,997</b>	<b>\$205,267</b>	<b>94.87%</b>	<b>\$47,610</b>
<b>Interest Expenses</b>					
<b>Interest Expenses</b>					
Bond Interest Emerson	\$2,734	\$19,453	\$12,024	61.79%	\$20,612
Bond Interest South	\$2,640	\$16,832	\$15,622	7.75%	\$26,780
<b>Total Interest Expenses</b>	<b>\$5,374</b>	<b>\$36,285</b>	<b>\$27,645</b>	<b>31.25%</b>	<b>\$47,392</b>
<b>Earnings Before Tax</b>	<b>\$126,200</b>	<b>\$363,712</b>	<b>\$177,621</b>	<b>104.77%</b>	<b>\$218</b>

	Jan 2025	2024/2025 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
<b>Tax Expenses</b>					
WV Sales Tax	\$61	\$61	\$70	-13.17%	\$70
<b>Earnings After Tax</b>	<b>\$126,139</b>	<b>\$363,651</b>	<b>\$177,551</b>	<b>104.81%</b>	<b>\$148</b>
<b>Net Income</b>	<b>\$126,139</b>	<b>\$363,651</b>	<b>\$177,551</b>	<b>104.81%</b>	<b>\$148</b>

# Balance Sheet

BALANCE SHEET	2024/2025 (YTD)
<b>ASSETS</b>	
<b>Cash &amp; Equivalents</b>	
WesBanco Money Market	\$593,218
WesBanco Operating	\$66,438
WesBanco Payroll	\$75,000
WesBanco Special Projects	\$8,378
WesBanco Arboretum	\$947
Main Office Change Fund	\$150
South Branch Change Fund	\$123
Williamstown Change Fund	\$55
Petty Cash	\$250
Staff Memorial Fund	\$193
<b>Total Cash &amp; Equivalents</b>	<b>\$744,752</b>
<b>Inventory</b>	
Inventory Asset	\$2,164
<b>Other Current Assets</b>	
Fidelity Arboretum Portfolio	\$60,723
Fidelity Library Portfolio	\$2,663,808
Fidelity Moneyline	\$0
Taxes Receivable	\$37,805
Undeposited Funds	\$437
<b>Total Other Current Assets</b>	<b>\$2,762,773</b>
<b>Total Current Assets</b>	<b>\$3,509,689</b>
<b>Fixed Assets</b>	
Accumulated Depreciation	(\$2,623,446)
<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	\$458,329
Land - Emerson Library	\$131,042
Materials	\$1,005,777
New Williamstown Building	\$18,000
Parking Lot - Emerson Library	\$51,950
Parking Lot - Williamstown	\$7,650
Vehicles	\$130,345
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>\$5,247,063</b>
<b>Total Non-Current Assets</b>	<b>\$5,247,063</b>
<b>Total Assets</b>	<b>\$8,756,752</b>
<b>LIABILITIES</b>	
<b>Short Term Debt</b>	
Lowe's	\$383
WesBanco Visa	\$5,016
<b>Total Short Term Debt</b>	<b>\$5,399</b>
<b>Other Current Liabilities</b>	
Accrued Compensated Absences	\$37,208
City User Fee	\$410
Deferred Inflow of Resources-Di	\$11,260
Staff Memorial Fund Liability	\$193
WV PERS Deferred Inflow	\$5,269
WV PERS Deferred Inflow-Changes	\$9,289
WV PERS Payable	\$255,560
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	\$1,434
PERS WV Retirement	(\$4)
Health Insurance (pre-tax)	\$44
Marietta - Withholding	(\$814)
OH Local Tax	\$1,092
AFLAC	(\$206)
<b>Total Other Current Liabilities</b>	<b>\$710,804</b>
<b>Total Current Liabilities</b>	<b>\$716,204</b>
<b>Other Non-Current Liabilities</b>	
Bonds Payable Emerson	\$544,495
Bonds Payable South Building	\$871,130
<b>Total Other Non-Current Liabilities</b>	<b>\$1,415,625</b>
<b>Total Non-Current Liabilities</b>	<b>\$1,415,625</b>
<b>Total Liabilities</b>	<b>\$2,131,829</b>
<b>EQUITY</b>	
<b>Retained Earnings</b>	
Opening Balance Equity	(\$407,143)
Unrestricted Net Assets	\$1,676,455
<b>Total Retained Earnings</b>	<b>\$1,269,311</b>
<b>Current Earnings</b>	
Net Income	\$363,651
<b>Other Equity</b>	
Amt to Be Provided for LT Debt	\$465,093
Capital Fund Balance	\$4,889,068
Capital Imp. Fund - Rollover	\$2,000
Net Investment in Capital Asset	(\$364,202)
<b>Total Other Equity</b>	<b>\$4,991,960</b>
<b>Total Equity</b>	<b>\$6,624,923</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$8,756,752</b>