Parkersburg & Wood County Public Library
Budget Analysis - Main
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
5000000 · Parkersburg/Wood County					
5030000 · State Funding					
5031000 · State Grant	97,054.00	194,108.00	388,216.00	-194,108.00	50.0%
Total 5030000 · State Funding	97,054.00	194,108.00	388,216.00	-194,108.00	50.0%
5040000 · Local Income					
5041000 · Wood County Board of Education	0.00	110,873.75	390,023.00	-279,149.25	28.43%
5042000 · Wood BOE Utilities Reimbursemen	0.00	169.83	1,200.00	-1,030.17	14.15%
5043000 · Wood County Commission	72,005.00	144,010.00	288,020.00	-144,010.00	50.0%
5044000 · Wood County Excess Levy	131,934.36	379,987.86	582,000.00	-202,012.14	65.29%
5045000 · City of Parkersburg	63,081.00	126,162.00	252,324.00	-126,162.00	50.0%
Total 5040000 · Local Income	267,020.36	761,203.44	1,513,567.00	-752,363.56	50.29%
5100000 · Donations & Gifts					
4250000 · United Way Income	0.00	777.73	2,000.00	-1,222.27	38.89%
5151000 · Gifts	69.95	2,170.57	3,000.00	-829.43	72.35%
5152000 · Memorial Gifts	0.00	300.00	700.00	-400.00	42.86%
Total 5100000 · Donations & Gifts	69.95	3,248.30	5,700.00	-2,451.70	56.99%
5200000 · Fees					
5210000 · Fees	571.65	1,584.87	10,000.00	-8,415.13	15.85%
5220000 · Copiers	1,153.05	4,711.95	13,000.00	-8,288.05	36.25%
Total 5200000 · Fees	1,724.70	6,296.82	23,000.00	-16,703.18	27.38%
5240000 · Investment Income					
5241000 · Interest Income	1,611.86	15,809.75	34,000.00	-18,190.25	46.5%
5270000 · Realized Gains	18,607.47	33,510.71	34,000.00	-489.29	98.56%
Total 5240000 · Investment Income	20,219.33	49,320.46	68,000.00	-18,679.54	72.53%
5300000 · Administrative Fees					
5300620 · Calhoun Administrative Fee	1,596.00	3,192.00	6,384.00	-3,192.00	50.0%
5300630 · Wirt Administrative Fee	1,236.25	2,472.50	4,945.00	-2,472.50	50.0%
5300640 · Pleasants Administrative Fee	1,582.50	3,165.00	6,330.00	-3,165.00	50.0%
5300650 · Roane Administrative Fees	3,249.25	6,498.50	12,997.00	-6,498.50	50.0%
Total 5300000 · Administrative Fees	7,664.00	15,328.00	30,656.00	-15,328.00	50.0%
Total 5000000 · Parkersburg/Wood County	393,752.34	1,029,505.02	2,029,139.00	-999,633.98	50.74%
5510000 · Cash Overage	0.90	18.76			
Total Income	393,753.24	1,029,523.78	2,029,139.00	-999,615.22	50.74%
Gross Profit	393,753.24	1,029,523.78	2,029,139.00	-999,615.22	50.74%
Expense					
6000000 · Personnel					
6000001 · Parkwoodlib Payroll					
6010000 · Salaries	76,624.43	310,720.22	946,565.00	-635,844.78	32.83%
6020000 · Taxes					
6030000 · WV Unemployment	317.83	1,267.64	7,188.00	-5,920.36	17.64%
6040000 · Social Security	4,591.44	18,647.59	58,687.00	-40,039.41	31.78%
6050000 · Medicare	1,073.76	4,361.07	13,725.00	-9,363.93	31.78%
6060000 · Worker's Compensation	0.00	0.00	6,180.00	-6,180.00	0.0%
Total 6020000 · Taxes	5,983.03	24,276.30	85,780.00	-61,503.70	28.3%
6070000 · Retirement					
6071000 · WV Retirement	5,787.82	23,145.35	69,419.00	-46,273.65	33.34%
Total 6070000 · Retirement	5,787.82	23,145.35	69,419.00	-46,273.65	33.34%
6080000 · Health Insurance - Main	6,361.20	27,248.80	78,780.00	-51,531.20	34.59%
6085000 · OPEB Expense Main	3,040.00	12,320.00	36,480.00	-24,160.00	33.77%
6090000 · Basic Life	48.36	204.94	350.00	-145.06	58.55%
6096000 · Payroll Expenses	0.00	0.00			
Total 6000001 · Parkwoodlib Payroll	97,844.84	397,915.61	1,217,374.00	-819,458.39	32.69%
Total 6000000 · Personnel	97,844.84	397,915.61	1,217,374.00	-819,458.39	32.69%

Parkersburg & Wood County Public Library
Budget Analysis - Main
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
6400000 · Library Materials					
6410200 · Adult Books					
6410216 · Books-Graphic Novels	218.49	1,532.61	5,000.00	-3,467.39	30.65%
6410215 · Books-Young Adult Fiction	116.74	1,566.78	7,000.00	-5,433.22	22.38%
6410205 · Books-Adult NonFiction	1,608.08	7,291.07	34,000.00	-26,708.93	21.44%
6410210 · Books-Adult Fiction	2,917.57	10,782.41	38,000.00	-27,217.59	28.38%
6410220 · Books-Reference	959.02	1,572.67	4,000.00	-2,427.33	39.32%
6410230 · Books-Genealogy	39.95	786.59	2,500.00	-1,713.41	31.46%
6410240 · Adult Memorial Books	18.99	175.74	450.00	-274.26	39.05%
Total 6410200 · Adult Books	5,878.84	23,707.87	90,950.00	-67,242.13	26.07%
6410300 · Juvenile Books					
6410305 · Books-Juv. NonFiction	2,392.56	4,620.62	25,000.00	-20,379.38	18.48%
6410310 · Books- Juv. Fiction	2,704.85	7,041.40	30,000.00	-22,958.60	23.47%
6410320 · Books - Juv. Reference	0.00	0.00	1,200.00	-1,200.00	0.0%
6410330 · Juvenile Memorials	7.99	21.50			
Total 6410300 · Juvenile Books	5,105.40	11,683.52	56,200.00	-44,516.48	20.79%
6480000 · Audio Materials					
6480200 · Adult Audiobooks	0.00	89.07	0.00	89.07	100.0%
6480300 · Juv. AudioBooks	0.00	0.00	0.00	0.00	0.0%
6485000 · AV- Music	439.92	955.23	2,400.00	-1,444.77	39.8%
Total 6480000 · Audio Materials	439.92	1,044.30	2,400.00	-1,355.70	43.51%
6470000 · AV Videos	1,953.39	6,419.02	22,000.00	-15,580.98	29.18%
6440000 · Periodicals	39.99	846.27	17,000.00	-16,153.73	4.98%
6450000 · Electronic Materials					
6451000 · Ebooks	5,053.57	19,455.23	48,000.00	-28,544.77	40.53%
6452000 · Eaudiobooks	3,482.74	13,848.31	30,000.00	-16,151.69	46.16%
Total 6450000 · Electronic Materials	8,536.31	33,303.54	78,000.00	-44,696.46	42.7%
6460000 · Video Games	301.67	3,011.15	5,000.00	-1,988.85	60.22%
Total 6400000 · Library Materials	22,255.52	80,015.67	271,550.00	-191,534.33	29.47%
6100000 · Current Operating Expenses					
6110000 · Professional Fees					
6111000 · Auditor Fees	0.00	0.00	4,000.00	-4,000.00	0.0%
6112000 · Consulting Fees	0.00	0.00	500.00	-500.00	0.0%
6113000 · Computer Consulting	721.10	2,884.40	8,653.00	-5,768.60	33.33%
Total 6110000 · Professional Fees	721.10	2,884.40	13,153.00	-10,268.60	21.93%
6200000 · Supplies					
6210000 · Office & Library Supplies	295.76	2,297.49	9,500.00	-7,202.51	24.18%
6220000 · Janitor Supplies	385.19	3,009.18	12,000.00	-8,990.82	25.08%
6230000 · Book Supplies	1,070.40	1,772.65	2,500.00	-727.35	70.91%
6240000 · A/V Supplies	476.92	2,727.61	6,000.00	-3,272.39	45.46%
6250000 · Copier Supplies	105.89	1,085.87	4,500.00	-3,414.13	24.13%
Total 6200000 · Supplies	2,334.16	10,892.80	34,500.00	-23,607.20	31.57%

Parkersburg & Wood County Public Library
Budget Analysis - Main
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
6300000 · Building Utilities					
6301000 · Utilities					
6306100 · Internet Service	177.87	711.48			
6301100 · Trash Removal-Emerson	144.13	580.40			
6305120 · Water - Williamstown	81.41	159.85			
6305110 · Water - South	54.06	260.91			
6305100 · Water - Emerson	133.19	487.18			
6304130 · Gas - Waverly	20.75	66.43			
6304100 · Gas - Emerson	40.91	171.19			
6303130 · Electric - Waverly	43.96	228.13			
6303120 · Electric - Williamstown	71.09	336.23			
6303110 · Electric - South	1,194.06	3,383.78			
6303100 · Electric - Emerson	1,986.59	8,609.50			
6301000 · Utilities - Other	0.00	0.00	56,000.00	-56,000.00	0.0%
Total 6301000 · Utilities	3,948.02	14,995.08	56,000.00	-41,004.92	26.78%
6302000 · Telephone					
6302140 · Telephone - Bookmobile	40.01	160.04			
6302100 · Telephone - Emerson	281.77	1,098.84			
6302130 · Telephone - Waverly	0.00	36.25			
6302120 · Telephone - Williamstown	36.25	145.00			
6302110 · Telephone - South	145.00	580.00			
6302000 · Telephone - Other	0.00	0.00	5,000.00	-5,000.00	0.0%
Total 6302000 · Telephone	503.03	2,020.13	5,000.00	-2,979.87	40.4%
Total 6300000 · Building Utilities	4,451.05	17,015.21	61,000.00	-43,984.79	27.89%
6310000 · Maintenance & Repairs					
6311000 · Repairs & Maintenance					
6311120 · Repairs & Maintenance Williamst	505.00	1,195.00			
6311100 · Repairs & Maintenance Emerson	521.59	11,068.94			
6311110 · Repairs & Maintenance South	2,165.22	4,666.36			
6311000 · Repairs & Maintenance - Other	969.53	3,441.07	45,000.00	-41,558.93	7.65%
Total 6311000 · Repairs & Maintenance	4,161.34	20,371.37	45,000.00	-24,628.63	45.27%
6320000 · Online Maintenance Services					
6320100 · Online Maintenance Emerson	0.00	501.60			
6320000 · Online Maintenance Services - Other	675.54	7,363.81	24,000.00	-16,636.19	30.68%
Total 6320000 · Online Maintenance Services	675.54	7,865.41	24,000.00	-16,134.59	32.77%
6330000 · Equipment Maintenance Services					
6330100 · Equip Maint Services-Emerson	3,722.61	5,061.81			
6330000 · Equipment Maintenance Services - Other	726.21	1,299.25	13,000.00	-11,700.75	9.99%
Total 6330000 · Equipment Maintenance Services	4,448.82	6,361.06	13,000.00	-6,638.94	48.93%
Total 6310000 · Maintenance & Repairs	9,285.70	34,597.84	82,000.00	-47,402.16	42.19%
6510000 · Vehicle Expenses					
6511000 · BookMobile Expense	1,350.17	1,971.81	3,000.00	-1,028.19	65.73%
6512000 · Library Van	89.00	512.79	2,600.00	-2,087.21	19.72%
Total 6510000 · Vehicle Expenses	1,439.17	2,484.60	5,600.00	-3,115.40	44.37%
6520000 · Equipment Expense					
6521000 · Office & Library Equipment	1,295.50	3,247.84	6,000.00	-2,752.16	54.13%
6522000 · Computer Equipment	12,461.22	13,712.72	15,000.00	-1,287.28	91.42%
Total 6520000 · Equipment Expense	13,756.72	16,960.56	21,000.00	-4,039.44	80.77%

Parkersburg & Wood County Public Library
Budget Analysis - Main
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
6600000 · Insurance Fees					
6601000 · Property Insurance	0.00	0.00	15,200.00	-15,200.00	0.0%
6602000 · D&O Insurance	0.00	2,327.73	2,700.00	-372.27	86.21%
6604000 · Fire Fee					
6604100 · Fire Fee Emerson	0.00	3,245.42			
6604110 · Fire Fee South	0.00	612.87			
6604000 · Fire Fee - Other	0.00	0.00	3,800.00	-3,800.00	0.0%
Total 6604000 · Fire Fee	0.00	3,858.29	3,800.00	58.29	101.53%
Total 6600000 · Insurance Fees	0.00	6,186.02	21,700.00	-15,513.98	28.51%
6620000 · Postage Shipping					
6621000 · Postage & Freight	727.54	1,943.56	8,500.00	-6,556.44	22.87%
6625000 · Shipping	194.71	770.52	3,000.00	-2,229.48	25.68%
Total 6620000 · Postage Shipping	922.25	2,714.08	11,500.00	-8,785.92	23.6%
6701000 · Public Relations	0.00	0.00	2,500.00	-2,500.00	0.0%
6800000 · Program Expenses					
6800250 · Programs-Emerson Young Adult	0.00	180.08	1,000.00	-819.92	18.01%
6800200 · Programs-Emerson Adult	174.79	459.48	1,500.00	-1,040.52	30.63%
6800300 · Programs-Emerson Children	274.01	1,021.04	9,000.00	-7,978.96	11.35%
6810110 · Programs-South	440.16	499.16	5,000.00	-4,500.84	9.98%
6810130 · Programs-Waverly	0.00	0.00	0.00	0.00	0.0%
6810140 · Programs-Bookmobile	0.00	361.85	1,000.00	-638.15	36.19%
Total 6800000 · Program Expenses	888.96	2,521.61	17,500.00	-14,978.39	14.41%
6820000 · Travel	95.74	259.37	3,000.00	-2,740.63	8.65%
6900000 · Misc Expenses					
6906000 · Bond Payment					
6906100 · Bond Payment Emerson	5,697.70	22,510.52	68,837.00	-46,326.48	32.7%
6906110 · Bond Payment South	5,232.75	20,661.80	63,173.00	-42,511.20	32.71%
Total 6906000 · Bond Payment	10,930.45	43,172.32	132,010.00	-88,837.68	32.7%
6903000 · WV Sales Tax	0.00	0.00	100.00	-100.00	0.0%
6902000 · Bond Interest					
6902100 · Bond Interest Emerson	2,622.35	10,769.68	31,004.00	-20,234.32	34.74%
6902110 · Bond Interest South	2,868.25	11,742.20	34,039.00	-22,296.80	34.5%
Total 6902000 · Bond Interest	5,490.60	22,511.88	65,043.00	-42,531.12	34.61%
6901000 · Bank Fee					
6901001 · Credit Card Processing Fees	19.37	76.93			
6901000 · Bank Fee - Other	1,281.38	4,957.76	15,000.00	-10,042.24	33.05%
Total 6901000 · Bank Fee	1,300.75	5,034.69	15,000.00	-9,965.31	33.57%
6905000 · Processing Fees for Materials	618.77	2,534.71	9,000.00	-6,465.29	28.16%
6910000 · Professional Dues	0.00	382.00	3,500.00	-3,118.00	10.91%
6920000 · Continuing Education	0.00	354.10	2,000.00	-1,645.90	17.71%
6930000 · Contingency Fund	0.00	0.00	40,109.00	-40,109.00	0.0%
6940000 · Cash Shortage	0.00	3.00			
Total 6900000 · Misc Expenses	18,340.57	73,992.70	266,762.00	-192,769.30	27.74%
Total 6100000 · Current Operating Expenses	52,235.42	170,509.19	540,215.00	-369,705.81	31.56%
Total Expense	172,335.78	648,440.47	2,029,139.00	-1,380,698.53	31.96%
Net Ordinary Income	221,417.46	381,083.31	0.00	381,083.31	100.0%

Parkersburg & Wood County Public Library
Budget Analysis - Main
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
Other Income/Expense					
Other Income					
4200000 · Other Income					
4420000 · MLN Maintenance Revenue	0.00	1,716.64	0.00	1,716.64	100.0%
4230000 · Grant Money	0.00	4,587.98			
Total 4200000 · Other Income	0.00	6,304.62	0.00	6,304.62	100.0%
Total Other Income	0.00	6,304.62	0.00	6,304.62	100.0%
Other Expense					
8320000 · MLN Maintenance Expenses	0.00	4,249.96	0.00	4,249.96	100.0%
8400000 · Grant Expenses	0.00	292.98			
Total Other Expense	0.00	4,542.94	0.00	4,542.94	100.0%
Net Other Income	0.00	1,761.68	0.00	1,761.68	100.0%
Net Income	**221,417.46**	**382,844.99**	**0.00**	**382,844.99**	**100.0%**

Parkersburg & Wood County Public Library
Budget Analysis - Affiliate Disbursements
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4251630 · Dora B Woodyard Reimbursement	0.00	0.00	1,326.00	-1,326.00	0.0%
4251620 · Calhoun County Reimbursement	5,126.52	11,306.64	18,642.00	-7,335.36	60.65%
5000000 · Parkersburg/Wood County					
5030000 · State Funding					
5031620 · State Grant Calhoun County	9,713.00	19,426.00	38,854.00	-19,428.00	50.0%
5031630 · State Grant Wirt County	7,281.00	14,562.00	29,124.00	-14,562.00	50.0%
5031640 · State Grant Pleasants County	9,685.00	19,370.00	38,742.00	-19,372.00	50.0%
5031650 · State Grant Roane County	19,009.00	38,018.00	76,036.00	-38,018.00	50.0%
Total 5030000 · State Funding	45,688.00	91,376.00	182,756.00	-91,380.00	50.0%
Total 5000000 · Parkersburg/Wood County	45,688.00	91,376.00	182,756.00	-91,380.00	50.0%
Total Income	50,814.52	102,682.64	202,724.00	-100,041.36	50.65%
Gross Profit	50,814.52	102,682.64	202,724.00	-100,041.36	50.65%
Expense					
6000000 · Personnel					
6000630 · Wirt Payroll					
6010630 · Salaries-Wirt County	2,576.63	8,741.38	26,000.00	-17,258.62	33.62%
6030630 · WV Unemployment-Wirt County	11.64	55.01	300.00	-244.99	18.34%
6040630 · Social Security - Wirt	159.76	540.42	1,650.00	-1,109.58	32.75%
6050630 · Medicare - Wirt	37.36	126.38	400.00	-273.62	31.6%
6060630 · Workers' Compensation	0.00	0.00	0.00	0.00	0.0%
6070630 · WV Retirement-Wirt County	180.00	696.00	2,100.00	-1,404.00	33.14%
6000630 · Wirt Payroll - Other	69.91	69.91			
Total 6000630 · Wirt Payroll	3,035.30	10,229.10	30,450.00	-20,220.90	33.59%
6000620 · Calhoun County Payroll					
6010620 · Salaries-Calhoun County	3,740.00	14,960.00	43,000.00	-28,040.00	34.79%
6030620 · WV Unemployment-Calhoun County	0.00	60.08	450.00	-389.92	13.35%
6040620 · Social Security-Calhoun County	227.90	911.60	2,700.00	-1,788.40	33.76%
6050620 · Medicare - Calhoun	53.29	213.19	625.00	-411.81	34.11%
6060620 · Workers' Compensation - Calhoun	0.00	0.00	0.00	0.00	0.0%
6070620 · WV Retirement-Calhoun County	374.00	1,496.00	4,500.00	-3,004.00	33.24%
6080620 · Health Insurance Calhoun	360.80	1,543.20	6,221.00	-4,677.80	24.81%
6085620 · OPEB Expense Calhoun	160.00	640.00			
Total 6000620 · Calhoun County Payroll	4,915.99	19,824.07	57,496.00	-37,671.93	34.48%
Total 6000000 · Personnel	7,951.29	30,053.17	87,946.00	-57,892.83	34.17%
9900000 · Service/Plans Affiliates					
9910640 · Service Plan Pleasants County	9,685.00	19,370.00	38,742.00	-19,372.00	50.0%
9910630 · Service Plan Wirt County	0.00	0.00	0.00	0.00	0.0%
9910650 · Service Plan Roane County	19,009.00	38,018.00	76,036.00	-38,018.00	50.0%
Total 9900000 · Service/Plans Affiliates	28,694.00	57,388.00	114,778.00	-57,390.00	50.0%
Total Expense	36,645.29	87,441.17	202,724.00	-115,282.83	43.13%
Net Ordinary Income	14,169.23	15,241.47	0.00	15,241.47	100.0%
Net Income	**14,169.23**	**15,241.47**	**0.00**	**15,241.47**	**100.0%**

Parkersburg & Wood County Public Library
Budget Analysis - Arboretum
July 2020 through June 2021

	Oct 20	Jul '20 - Jun 21	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
5000000 · Parkersburg/Wood County					
5100000 · Donations & Gifts					
5151610 · Arboretum Donations	0.00	0.00	500.00	-500.00	0.0%
Total 5100000 · Donations & Gifts	0.00	0.00	500.00	-500.00	0.0%
5240000 · Investment Income					
5241610 · Interest Arboretum	76.28	338.85	800.00	-461.15	42.36%
5270610 · Realized Gains - Arboretum	0.00	1,799.08	2,500.00	-700.92	71.96%
Total 5240000 · Investment Income	76.28	2,137.93	3,300.00	-1,162.07	64.79%
Total 5000000 · Parkersburg/Wood County	76.28	2,137.93	3,800.00	-1,662.07	56.26%
Total Income	76.28	2,137.93	3,800.00	-1,662.07	56.26%
Gross Profit	76.28	2,137.93	3,800.00	-1,662.07	56.26%
Expense					
6100000 · Current Operating Expenses					
6300000 · Building Utilities					
6301610 · Utilities Arboretum	24.31	102.35	700.00	-597.65	14.62%
6305610 · Water - Arboretum	21.36	128.43			
Total 6300000 · Building Utilities	45.67	230.78	700.00	-469.22	32.97%
6310000 · Maintenance & Repairs					
6311610 · Repairs & Maintenance Arboretum	267.00	1,187.47	2,400.00	-1,212.53	49.48%
6312610 · New Plants	0.00	0.00	250.00	-250.00	0.0%
Total 6310000 · Maintenance & Repairs	267.00	1,187.47	2,650.00	-1,462.53	44.81%
6900000 · Misc Expenses					
6901610 · Bank Fee Arboretum	45.00	181.54	0.00	181.54	100.0%
Total 6900000 · Misc Expenses	45.00	181.54	0.00	181.54	100.0%
Total 6100000 · Current Operating Expenses	357.67	1,599.79	3,350.00	-1,750.21	47.76%
Total Expense	357.67	1,599.79	3,350.00	-1,750.21	47.76%
Net Ordinary Income	-281.39	538.14	450.00	88.14	119.59%
Net Income	**-281.39**	**538.14**	**450.00**	**88.14**	**119.59%**

Parkersburg & Wood County Public Library
Balance Sheet
As of June 30, 2021

		Jun 30, 21
ASSETS		
Current Assets		
Checking/Savings		
1050000 · WesBanco Money Market		697,491.30
1051000 · WesBanco Operating		2,000.00
1052000 · WesBanco Payroll		2,000.00
1053000 · WesBanco Special Projects		3,378.21
1054000 · WesBanco Arboretum		1,169.24
1055000 · West Virginia Central CU		5.00
1056000 · West Virginia Central Premier		206,657.79
Total Checking/Savings		912,701.54
Accounts Receivable		
11000 · Accounts Receivable		362.30
Total Accounts Receivable		362.30
Other Current Assets		
1000000 · Main Office Change Fund		150.00
1010000 · South Branch Change Fund		122.50
1012000 · Williamstown Change Fund		30.00
1013000 · Petty Cash		250.00
1014000 · Vending Machine Petty Cash		20.00
1015000 · Friends Book Sale Cash		4.00
1016000 · Staff Memorial Fund		148.00
1092000 · Fidelity Library Portfolio		1,900,279.18
1097000 · Fidelity Arboretum Portfolio		71,226.28
Total Other Current Assets		1,972,229.96
Total Current Assets		2,885,293.80
Fixed Assets		
1300001 · WV RHBT Deferred Outflow		41,772.00
1600000 · Deferred Outflow of Res Diff		21,126.00
1400000 · Deferred Outflow of Res Changes		44,757.00
1300000 · Deferred Outflow of Res Emp		83,500.78
1200100 · Accumulated Depreciation		-2,278,131.25
1200010 · Materials		1,205,723.00
1200009 · Furniture and Equipment		413,525.00
1200008 · Building - New South Parkersbur		2,206,027.00
1200007 · Building - Waverly		65,000.00
1200006 · Building - Williamstown		47,500.00
1200004 · Building - Emerson Library		
1200013 · Emerson Lower Level Renovations	29,151.00	
1200012 · Emerson Building Renovation	1,276,415.97	
1200011 · Emerson Roof Replacement	232,000.00	
1200004 · Building - Emerson Library - Other	2,012,738.00	
Total 1200004 · Building - Emerson Library		3,550,304.97
1200003 · Parking Lot - Williamstown		7,650.00
1200002 · Parking Lot - Emerson Library		51,950.00
1200001 · Vehicles		122,753.00
1200000 · Land - Emerson Library		131,042.00
Total Fixed Assets		5,714,499.50
TOTAL ASSETS		**8,599,793.30**

Parkersburg & Wood County Public Library
Balance Sheet
As of June 30, 2021

	Jun 30, 21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2112000 · WesBanco Visa	3,403.32
2100000 · Lowe's	609.21
Total Credit Cards	4,012.53
Other Current Liabilities	
24000 · Payroll Liabilities	1,542.76
3200000 · Federal Income Tax Withheld	-1,744.69
3261000 · Marietta Tax Withheld	183.54
3265000 · State Unemployment Accrual	-1,864.22
3270000 · AFLAC Insurance Withheld	-76.76
3271000 · Renaissance Insurance Withheld	-259.11
3290000 · United Way	60.00
3291000 · City User Fee	433.60
3300000 · WV Retirement Withheld	21.67
3320000 · PEIA Insurance Withheld	1,152.48
3210000 · Accrued Compensated Absences	28,844.45
3325000 · WV PERS Payable	237,395.00
3325001 · WV RHBT Net OPEB Liability	475,520.00
3326000 · Deferred Inflow of Resources	57,715.00
3326001 · WV RHBT Deferred Inflow	7,590.00
3327001 · WV RHBT Deferred Inflow Changes	50,428.00
3328000 · Deferred Inflow of Resources-Di	12,313.00
3329000 · WV PERS Deferred Inflow	525.00
3329001 · WV RHBT Deferred Inflow Diff	1,592.00
3338000 · Staff Orders	-16.93
3360000 · Friends of the Library	4.00
3361000 · Staff Memorial Fund Liability	33.00
Total Other Current Liabilities	871,391.79
Total Current Liabilities	875,404.32
Long Term Liabilities	
2700100 · Bonds Payable Emerson	844,923.56
2710110 · Bonds Payable South Building	1,142,749.76
Total Long Term Liabilities	1,987,673.32
Total Liabilities	2,863,077.64
Equity	
3902000 · Amt to Be Provided for LT Debt	292,054.51
3901000 · Net Investment in Capital Asset	-186,316.00
30000 · Opening Balance Equity	236.32
32000 · Unrestricted Net Assets	951,176.33
3900000 · Capital Fund Balance	4,245,461.23
3900900 · Capital Imp. Fund - Rollover	2,000.00
Net Income	432,103.27
Total Equity	5,736,715.66
TOTAL LIABILITIES & EQUITY	**8,599,793.30**