

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

	Mar 21	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5000000 · Parkersburg/Wood County					
5030000 · State Funding					
5031000 · State Grant	0.00	291,162.00	388,216.00	-97,054.00	75.0%
<b>Total 5030000 · State Funding</b>	0.00	291,162.00	388,216.00	-97,054.00	75.0%
5040000 · Local Income					
5041000 · Wood County Board of Education	97,505.75	305,885.25	390,023.00	-84,137.75	78.43%
5042000 · Wood BOE Utilities Reimbursemen	0.00	169.83	1,200.00	-1,030.17	14.15%
5043000 · Wood County Commission	0.00	216,015.00	288,020.00	-72,005.00	75.0%
5044000 · Wood County Excess Levy	112,552.49	557,932.17	582,000.00	-24,067.83	95.87%
5045000 · City of Parkersburg	0.00	189,243.00	252,324.00	-63,081.00	75.0%
<b>Total 5040000 · Local Income</b>	210,058.24	1,269,245.25	1,513,567.00	-244,321.75	83.86%
5100000 · Donations & Gifts					
4250000 · United Way Income	250.00	2,149.90	2,000.00	149.90	107.5%
5151000 · Gifts	32.10	4,022.85	3,000.00	1,022.85	134.1%
5152000 · Memorial Gifts	0.00	1,325.00	700.00	625.00	189.29%
<b>Total 5100000 · Donations &amp; Gifts</b>	282.10	7,497.75	5,700.00	1,797.75	131.54%
5200000 · Fees					
5210000 · Fees	430.85	3,373.27	10,000.00	-6,626.73	33.73%
5220000 · Copiers	990.33	7,968.03	13,000.00	-5,031.97	61.29%
<b>Total 5200000 · Fees</b>	1,421.18	11,341.30	23,000.00	-11,658.70	49.31%
5240000 · Investment Income					
5241000 · Interest Income	11.37	38,786.78	34,000.00	4,786.78	114.08%
5270000 · Realized Gains	0.00	71,301.90	34,000.00	37,301.90	209.71%
<b>Total 5240000 · Investment Income</b>	11.37	110,088.68	68,000.00	42,088.68	161.9%
5300000 · Administrative Fees					
5300620 · Calhoun Administrative Fee	0.00	4,788.00	6,384.00	-1,596.00	75.0%
5300630 · Wirt Administrative Fee	0.00	3,708.75	4,945.00	-1,236.25	75.0%
5300640 · Pleasants Administrative Fee	0.00	4,747.50	6,330.00	-1,582.50	75.0%
5300650 · Roane Administrative Fees	0.00	9,747.75	12,997.00	-3,249.25	75.0%
<b>Total 5300000 · Administrative Fees</b>	0.00	22,992.00	30,656.00	-7,664.00	75.0%
<b>Total 5000000 · Parkersburg/Wood County</b>	211,772.89	1,712,326.98	2,029,139.00	-316,812.02	84.39%
5510000 · Cash Overage	1.00	23.02			
<b>Total Income</b>	211,773.89	1,712,350.00	2,029,139.00	-316,789.00	84.39%
<b>Gross Profit</b>	211,773.89	1,712,350.00	2,029,139.00	-316,789.00	84.39%
<b>Expense</b>					
6000000 · Personnel					
6000001 · Parkwoodlib Payroll					
6010000 · Salaries	67,714.26	683,598.02	946,565.00	-262,966.98	72.22%
6020000 · Taxes					
6030000 · WV Unemployment	934.55	5,112.07	7,188.00	-2,075.93	71.12%
6040000 · Social Security	4,049.07	40,994.82	58,687.00	-17,692.18	69.85%
6050000 · Medicare	946.91	9,587.45	13,725.00	-4,137.55	69.85%
6060000 · Worker's Compensation	0.00	1,398.60	6,180.00	-4,781.40	22.63%
<b>Total 6020000 · Taxes</b>	5,930.53	57,092.94	85,780.00	-28,687.06	66.56%
6070000 · Retirement					
6071000 · WV Retirement	5,093.64	51,175.47	69,419.00	-18,243.53	73.72%
<b>Total 6070000 · Retirement</b>	5,093.64	51,175.47	69,419.00	-18,243.53	73.72%
6080000 · Health Insurance - Main	6,005.20	58,342.80	78,780.00	-20,437.20	74.06%
6085000 · OPEB Expense Main	2,880.00	27,200.00	36,480.00	-9,280.00	74.56%
6090000 · Basic Life	47.16	444.34	350.00	94.34	126.95%
6096000 · Payroll Expenses	0.00	0.00			
<b>Total 6000001 · Parkwoodlib Payroll</b>	87,670.79	877,853.57	1,217,374.00	-339,520.43	72.11%

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<b>6000650 · WVLN</b>					
6010650 · Salaries-WVLN	1,500.00	5,250.00			
6030650 · WV Unemployment-WVLN	22.50	78.75			
6040650 · Social Security-WVLN	93.00	325.50			
6050650 · Medicare-WVLN	21.75	76.13			
<b>Total 6000650 · WVLN</b>	<b>1,637.25</b>	<b>5,730.38</b>			
<b>Total 6000000 · Personnel</b>	<b>89,308.04</b>	<b>883,583.95</b>	<b>1,217,374.00</b>	<b>-333,790.05</b>	<b>72.58%</b>
<b>6400000 · Library Materials</b>					
<b>6410200 · Adult Books</b>					
6410216 · Books-Graphic Novels	273.22	2,716.54	5,000.00	-2,283.46	54.33%
6410215 · Books-Young Adult Fiction	527.76	3,489.25	7,000.00	-3,510.75	49.85%
6410205 · Books-Adult NonFiction	4,642.39	20,778.90	34,000.00	-13,221.10	61.11%
6410210 · Books-Adult Fiction	2,764.97	22,221.12	38,000.00	-15,778.88	58.48%
6410220 · Books-Reference	105.00	2,596.36	4,000.00	-1,403.64	64.91%
6410230 · Books-Genealogy	57.24	1,724.63	2,500.00	-775.37	68.99%
6410240 · Adult Memorial Books	254.97	482.34	450.00	32.34	107.19%
<b>Total 6410200 · Adult Books</b>	<b>8,625.55</b>	<b>54,009.14</b>	<b>90,950.00</b>	<b>-36,940.86</b>	<b>59.38%</b>
<b>6410300 · Juvenile Books</b>					
6410305 · Books-Juv. NonFiction	993.52	11,981.55	25,000.00	-13,018.45	47.93%
6410310 · Books- Juv. Fiction	2,930.85	15,990.34	30,000.00	-14,009.66	53.3%
6410320 · Books - Juv. Reference	0.00	0.00	1,200.00	-1,200.00	0.0%
6410330 · Juvenile Memorials	0.00	21.50			
<b>Total 6410300 · Juvenile Books</b>	<b>3,924.37</b>	<b>27,993.39</b>	<b>56,200.00</b>	<b>-28,206.61</b>	<b>49.81%</b>
<b>6480000 · Audio Materials</b>					
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	99.06	1,489.75	2,400.00	-910.25	62.07%
<b>Total 6480000 · Audio Materials</b>	<b>99.06</b>	<b>1,578.82</b>	<b>2,400.00</b>	<b>-821.18</b>	<b>65.78%</b>
<b>6470000 · AV Videos</b>	<b>1,874.13</b>	<b>13,195.64</b>	<b>22,000.00</b>	<b>-8,804.36</b>	<b>59.98%</b>
<b>6440000 · Periodicals</b>	<b>0.00</b>	<b>10,213.01</b>	<b>17,000.00</b>	<b>-6,786.99</b>	<b>60.08%</b>
<b>6450000 · Electronic Materials</b>					
6451000 · Ebooks	4,297.30	33,574.70	48,000.00	-14,425.30	69.95%
6452000 · Eaudiobooks	4,085.16	25,637.32	30,000.00	-4,362.68	85.46%
<b>Total 6450000 · Electronic Materials</b>	<b>8,382.46</b>	<b>59,212.02</b>	<b>78,000.00</b>	<b>-18,787.98</b>	<b>75.91%</b>
<b>6460000 · Video Games</b>	<b>392.41</b>	<b>4,305.87</b>	<b>5,000.00</b>	<b>-694.13</b>	<b>86.12%</b>
<b>Total 6400000 · Library Materials</b>	<b>23,297.98</b>	<b>170,507.89</b>	<b>271,550.00</b>	<b>-101,042.11</b>	<b>62.79%</b>
<b>6100000 · Current Operating Expenses</b>					
<b>6110000 · Professional Fees</b>					
6111000 · Auditor Fees	4,104.00	4,104.00	4,000.00	104.00	102.6%
6112000 · Consulting Fees	0.00	450.00	500.00	-50.00	90.0%
6113000 · Computer Consulting	735.54	6,547.66	8,653.00	-2,105.34	75.67%
<b>Total 6110000 · Professional Fees</b>	<b>4,839.54</b>	<b>11,101.66</b>	<b>13,153.00</b>	<b>-2,051.34</b>	<b>84.4%</b>
<b>6200000 · Supplies</b>					
6210000 · Office & Library Supplies	321.22	5,583.81	9,500.00	-3,916.19	58.78%
6220000 · Janitor Supplies	474.54	7,108.05	12,000.00	-4,891.95	59.23%
6230000 · Book Supplies	205.90	2,281.23	2,500.00	-218.77	91.25%
6240000 · A/V Supplies	17.20	4,135.01	6,000.00	-1,864.99	68.92%
6250000 · Copier Supplies	741.70	2,323.52	4,500.00	-2,176.48	51.63%
<b>Total 6200000 · Supplies</b>	<b>1,760.56</b>	<b>21,431.62</b>	<b>34,500.00</b>	<b>-13,068.38</b>	<b>62.12%</b>

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<b>6300000 · Building Utilities</b>					
<b>6301000 · Utilities</b>					
6306100 · Internet Service	360.78	1,783.74			
6301100 · Trash Removal-Emerson	145.50	1,305.16			
6305120 · Water - Williamstown	130.48	534.12			
6305110 · Water - South	49.49	515.69			
6305100 · Water - Emerson	84.87	1,051.93			
6304130 · Gas - Waverly	41.19	301.77			
6304100 · Gas - Emerson	2,065.14	5,289.92			
6303130 · Electric - Waverly	42.97	462.22			
6303120 · Electric - Williamstown	94.91	928.59			
6303110 · Electric - South	1,561.14	10,527.09			
6303100 · Electric - Emerson	1,507.31	16,720.51			
6301000 · Utilities - Other	0.00	0.00	56,000.00	-56,000.00	0.0%
<b>Total 6301000 · Utilities</b>	<b>6,083.78</b>	<b>39,420.74</b>	<b>56,000.00</b>	<b>-16,579.26</b>	<b>70.39%</b>
<b>6302000 · Telephone</b>					
6302140 · Telephone - Bookmobile	40.01	360.09			
6302100 · Telephone - Emerson	294.72	2,541.80			
6302130 · Telephone - Waverly	0.00	36.25			
6302120 · Telephone - Williamstown	36.25	326.25			
6302110 · Telephone - South	145.00	1,305.00			
6302000 · Telephone - Other	0.00	0.00	5,000.00	-5,000.00	0.0%
<b>Total 6302000 · Telephone</b>	<b>515.98</b>	<b>4,569.39</b>	<b>5,000.00</b>	<b>-430.61</b>	<b>91.39%</b>
<b>Total 6300000 · Building Utilities</b>	<b>6,599.76</b>	<b>43,990.13</b>	<b>61,000.00</b>	<b>-17,009.87</b>	<b>72.12%</b>
<b>6310000 · Maintenance &amp; Repairs</b>					
<b>6311000 · Repairs &amp; Maintenance</b>					
6311120 · Repairs & Maintenance Williamst	520.32	6,390.32			
6311100 · Repairs & Maintenance Emerson	2,331.95	25,585.39			
6311110 · Repairs & Maintenance South	600.00	11,457.97			
6311000 · Repairs & Maintenance - Other	191.12	4,898.02	45,000.00	-40,101.98	10.88%
<b>Total 6311000 · Repairs &amp; Maintenance</b>	<b>3,643.39</b>	<b>48,331.70</b>	<b>45,000.00</b>	<b>3,331.70</b>	<b>107.4%</b>
<b>6320000 · Online Maintenance Services</b>					
6320100 · Online Maintenance Emerson	16.04	1,371.23			
6320000 · Online Maintenance Services - Other	34.04	14,194.96	24,000.00	-9,805.04	59.15%
<b>Total 6320000 · Online Maintenance Services</b>	<b>50.08</b>	<b>15,566.19</b>	<b>24,000.00</b>	<b>-8,433.81</b>	<b>64.86%</b>
<b>6330000 · Equipment Maintenance Services</b>					
6330100 · Equip Maint Services-Emerson	0.00	5,890.81			
6330000 · Equipment Maintenance Services - Other	65.61	5,600.55	13,000.00	-7,399.45	43.08%
<b>Total 6330000 · Equipment Maintenance Services</b>	<b>65.61</b>	<b>11,491.36</b>	<b>13,000.00</b>	<b>-1,508.64</b>	<b>88.4%</b>
<b>Total 6310000 · Maintenance &amp; Repairs</b>	<b>3,759.08</b>	<b>75,389.25</b>	<b>82,000.00</b>	<b>-6,610.75</b>	<b>91.94%</b>
<b>6510000 · Vehicle Expenses</b>					
6511000 · BookMobile Expense	0.00	1,971.81	3,000.00	-1,028.19	65.73%
6512000 · Library Van	165.99	1,773.82	2,600.00	-826.18	68.22%
<b>Total 6510000 · Vehicle Expenses</b>	<b>165.99</b>	<b>3,745.63</b>	<b>5,600.00</b>	<b>-1,854.37</b>	<b>66.89%</b>
<b>6520000 · Equipment Expense</b>					
6521000 · Office & Library Equipment	358.32	3,749.16	6,000.00	-2,250.84	62.49%
6522000 · Computer Equipment	878.00	17,862.01	15,000.00	2,862.01	119.08%
<b>Total 6520000 · Equipment Expense</b>	<b>1,236.32</b>	<b>21,611.17</b>	<b>21,000.00</b>	<b>611.17</b>	<b>102.91%</b>

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<b>6600000 · Insurance Fees</b>					
6601000 · Property Insurance	14,334.00	14,334.00	15,200.00	-866.00	94.3%
6602000 · D&O Insurance	0.00	2,327.73	2,700.00	-372.27	86.21%
<b>6604000 · Fire Fee</b>					
6604130 · Fire Fee Waverly	0.00	20.81			
6604120 · Fire Fee Williamstown	0.00	42.35			
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%
<b>Total 6604000 · Fire Fee</b>	<b>0.00</b>	<b>3,921.45</b>	<b>3,800.00</b>	<b>121.45</b>	<b>103.2%</b>
<b>Total 6600000 · Insurance Fees</b>	<b>14,334.00</b>	<b>20,583.18</b>	<b>21,700.00</b>	<b>-1,116.82</b>	<b>94.85%</b>
<b>6620000 · Postage Shipping</b>					
6621000 · Postage & Freight	205.34	4,264.92	8,500.00	-4,235.08	50.18%
6625000 · Shipping	241.44	2,057.90	3,000.00	-942.10	68.6%
<b>Total 6620000 · Postage Shipping</b>	<b>446.78</b>	<b>6,322.82</b>	<b>11,500.00</b>	<b>-5,177.18</b>	<b>54.98%</b>
6701000 · Public Relations	30.97	354.97	2,500.00	-2,145.03	14.2%
<b>6800000 · Program Expenses</b>					
6800250 · Programs-Emerson Young Adult	0.00	180.08	1,000.00	-819.92	18.01%
6800200 · Programs-Emerson Adult	31.76	738.92	1,500.00	-761.08	49.26%
6800300 · Programs-Emerson Children	1,572.98	4,475.87	9,000.00	-4,524.13	49.73%
6810110 · Programs-South	0.00	1,042.88	5,000.00	-3,957.12	20.86%
6810130 · Programs-Waverly	0.00	0.00	0.00	0.00	0.0%
6810140 · Programs-Bookmobile	454.99	913.92	1,000.00	-86.08	91.39%
<b>Total 6800000 · Program Expenses</b>	<b>2,059.73</b>	<b>7,351.67</b>	<b>17,500.00</b>	<b>-10,148.33</b>	<b>42.01%</b>
6820000 · Travel	169.12	751.23	3,000.00	-2,248.77	25.04%
<b>6900000 · Misc Expenses</b>					
<b>6906000 · Bond Payment</b>					
6906100 · Bond Payment Emerson	5,954.53	51,173.09	68,837.00	-17,663.91	74.34%
6906110 · Bond Payment South	5,484.36	46,923.52	63,173.00	-16,249.48	74.28%
<b>Total 6906000 · Bond Payment</b>	<b>11,438.89</b>	<b>98,096.61</b>	<b>132,010.00</b>	<b>-33,913.39</b>	<b>74.31%</b>
6903000 · WV Sales Tax	0.00	18.76	100.00	-81.24	18.76%
<b>6902000 · Bond Interest</b>					
6902100 · Bond Interest Emerson	2,365.52	23,732.36	31,004.00	-7,271.64	76.55%
6902110 · Bond Interest South	2,616.64	25,985.48	34,039.00	-8,053.52	76.34%
<b>Total 6902000 · Bond Interest</b>	<b>4,982.16</b>	<b>49,717.84</b>	<b>65,043.00</b>	<b>-15,325.16</b>	<b>76.44%</b>
<b>6901000 · Bank Fee</b>					
6901001 · Credit Card Processing Fees	18.80	145.29			
6901000 · Bank Fee - Other	28.74	10,933.33	15,000.00	-4,066.67	72.89%
<b>Total 6901000 · Bank Fee</b>	<b>47.54</b>	<b>11,078.62</b>	<b>15,000.00</b>	<b>-3,921.38</b>	<b>73.86%</b>
6905000 · Processing Fees for Materials	1,198.25	5,826.10	9,000.00	-3,173.90	64.73%
6910000 · Professional Dues	278.40	1,519.40	3,500.00	-1,980.60	43.41%
6920000 · Continuing Education	155.00	509.10	2,000.00	-1,490.90	25.46%
6930000 · Contingency Fund	2,497.50	4,995.00	40,109.00	-35,114.00	12.45%
6940000 · Cash Shortage	1.14	5.99			
<b>Total 6900000 · Misc Expenses</b>	<b>20,598.88</b>	<b>171,767.42</b>	<b>266,762.00</b>	<b>-94,994.58</b>	<b>64.39%</b>
<b>Total 6100000 · Current Operating Expenses</b>	<b>56,000.73</b>	<b>384,400.75</b>	<b>540,215.00</b>	<b>-155,814.25</b>	<b>71.16%</b>
<b>Total Expense</b>	<b>168,606.75</b>	<b>1,438,492.59</b>	<b>2,029,139.00</b>	<b>-590,646.41</b>	<b>70.89%</b>
<b>Net Ordinary Income</b>	<b>43,167.14</b>	<b>273,857.41</b>	<b>0.00</b>	<b>273,857.41</b>	<b>100.0%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>4200000 · Other Income</b>					
4420000 · MLN Maintenance Revenue	590.66	11,181.28	0.00	11,181.28	100.0%
4230000 · Grant Money	0.00	4,587.98			
<b>Total 4200000 · Other Income</b>	<b>590.66</b>	<b>15,769.26</b>	<b>0.00</b>	<b>15,769.26</b>	<b>100.0%</b>
<b>Total Other Income</b>	<b>590.66</b>	<b>15,769.26</b>	<b>0.00</b>	<b>15,769.26</b>	<b>100.0%</b>
<b>Other Expense</b>					
8320000 · MLN Maintenance Expenses	0.00	1,731.29	0.00	1,731.29	100.0%
8321000 · WVLN Expenses	462.39	250,022.37			
8400000 · Grant Expenses	2,495.00	2,787.98			
<b>Total Other Expense</b>	<b>2,957.39</b>	<b>254,541.64</b>	<b>0.00</b>	<b>254,541.64</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>-2,366.73</b>	<b>-238,772.38</b>	<b>0.00</b>	<b>-238,772.38</b>	<b>100.0%</b>
<b>Net Income</b>	<b>40,800.41</b>	<b>35,085.03</b>	<b>0.00</b>	<b>35,085.03</b>	<b>100.0%</b>

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

	Mar 21	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4251630 · Dora B Woodyard Reimbursement	-462.45	-462.45	1,326.00	-1,788.45	-34.88%
4251620 · Calhoun County Reimbursement	0.00	16,373.08	18,642.00	-2,268.92	87.83%
5000000 · Parkersburg/Wood County					
5030000 · State Funding					
5031620 · State Grant Calhoun County	0.00	29,140.00	38,854.00	-9,714.00	75.0%
5031630 · State Grant Wirt County	0.00	21,843.00	29,124.00	-7,281.00	75.0%
5031640 · State Grant Pleasants County	0.00	29,056.00	38,742.00	-9,686.00	75.0%
5031650 · State Grant Roane County	0.00	57,027.00	76,036.00	-19,009.00	75.0%
<b>Total 5030000 · State Funding</b>	<b>0.00</b>	<b>137,066.00</b>	<b>182,756.00</b>	<b>-45,690.00</b>	<b>75.0%</b>
<b>Total 5000000 · Parkersburg/Wood County</b>	<b>0.00</b>	<b>137,066.00</b>	<b>182,756.00</b>	<b>-45,690.00</b>	<b>75.0%</b>
<b>Total Income</b>	<b>-462.45</b>	<b>152,976.63</b>	<b>202,724.00</b>	<b>-49,747.37</b>	<b>75.46%</b>
<b>Gross Profit</b>	<b>-462.45</b>	<b>152,976.63</b>	<b>202,724.00</b>	<b>-49,747.37</b>	<b>75.46%</b>
<b>Expense</b>					
6000000 · Personnel					
6000630 · Wirt Payroll					
6010630 · Salaries-Wirt County	1,871.75	18,208.01	26,000.00	-7,791.99	70.03%
6030630 · WV Unemployment-Wirt County	28.08	146.61	300.00	-153.39	48.87%
6040630 · Social Security - Wirt	116.05	1,127.35	1,650.00	-522.65	68.32%
6050630 · Medicare - Wirt	27.14	263.65	400.00	-136.35	65.91%
6060630 · Workers' Compensation	0.00	0.00	0.00	0.00	0.0%
6070630 · WV Retirement-Wirt County	154.80	1,524.00	2,100.00	-576.00	72.57%
6000630 · Wirt Payroll - Other	0.00	69.91			
<b>Total 6000630 · Wirt Payroll</b>	<b>2,197.82</b>	<b>21,339.53</b>	<b>30,450.00</b>	<b>-9,110.47</b>	<b>70.08%</b>
6000620 · Calhoun County Payroll					
6010620 · Salaries-Calhoun County	3,740.00	33,660.00	43,000.00	-9,340.00	78.28%
6030620 · WV Unemployment-Calhoun County	56.11	228.39	450.00	-221.61	50.75%
6040620 · Social Security-Calhoun County	227.90	2,051.11	2,700.00	-648.89	75.97%
6050620 · Medicare - Calhoun	53.30	479.69	625.00	-145.31	76.75%
6060620 · Workers' Compensation - Calhoun	0.00	0.00	0.00	0.00	0.0%
6070620 · WV Retirement-Calhoun County	374.00	3,366.00	4,500.00	-1,134.00	74.8%
6080620 · Health Insurance Calhoun	360.80	3,347.20	6,221.00	-2,873.80	53.81%
6085620 · OPEB Expense Calhoun	160.00	1,440.00			
<b>Total 6000620 · Calhoun County Payroll</b>	<b>4,972.11</b>	<b>44,572.39</b>	<b>57,496.00</b>	<b>-12,923.61</b>	<b>77.52%</b>
<b>Total 6000000 · Personnel</b>	<b>7,169.93</b>	<b>65,911.92</b>	<b>87,946.00</b>	<b>-22,034.08</b>	<b>74.95%</b>
9900000 · Service/Plans Affiliates					
9910640 · Service Plan Pleasants County	0.00	29,056.00	38,742.00	-9,686.00	75.0%
9910630 · Service Plan Wirt County	0.00	0.00	0.00	0.00	0.0%
9910650 · Service Plan Roane County	0.00	57,027.00	76,036.00	-19,009.00	75.0%
<b>Total 9900000 · Service/Plans Affiliates</b>	<b>0.00</b>	<b>86,083.00</b>	<b>114,778.00</b>	<b>-28,695.00</b>	<b>75.0%</b>
<b>Total Expense</b>	<b>7,169.93</b>	<b>151,994.92</b>	<b>202,724.00</b>	<b>-50,729.08</b>	<b>74.98%</b>
<b>Net Ordinary Income</b>	<b>-7,632.38</b>	<b>981.71</b>	<b>0.00</b>	<b>981.71</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-7,632.38</b>	<b>981.71</b>	<b>0.00</b>	<b>981.71</b>	<b>100.0%</b>

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

	Mar 21	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
5000000 · Parkersburg/Wood County					
5100000 · Donations & Gifts					
5151610 · Arboretum Donations	0.00	0.00	500.00	-500.00	0.0%
<b>Total 5100000 · Donations &amp; Gifts</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>	<b>0.0%</b>
5240000 · Investment Income					
5241610 · Interest Arboretum	0.00	897.29	800.00	97.29	112.16%
5270610 · Realized Gains - Arboretum	0.00	1,799.08	2,500.00	-700.92	71.96%
<b>Total 5240000 · Investment Income</b>	<b>0.00</b>	<b>2,696.37</b>	<b>3,300.00</b>	<b>-603.63</b>	<b>81.71%</b>
<b>Total 5000000 · Parkersburg/Wood County</b>	<b>0.00</b>	<b>2,696.37</b>	<b>3,800.00</b>	<b>-1,103.63</b>	<b>70.96%</b>
<b>Total Income</b>	<b>0.00</b>	<b>2,696.37</b>	<b>3,800.00</b>	<b>-1,103.63</b>	<b>70.96%</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>2,696.37</b>	<b>3,800.00</b>	<b>-1,103.63</b>	<b>70.96%</b>
<b>Expense</b>					
6100000 · Current Operating Expenses					
6300000 · Building Utilities					
6301610 · Utilities Arboretum	20.39	215.60	700.00	-484.40	30.8%
6305610 · Water - Arboretum	17.66	219.25			
<b>Total 6300000 · Building Utilities</b>	<b>38.05</b>	<b>434.85</b>	<b>700.00</b>	<b>-265.15</b>	<b>62.12%</b>
6310000 · Maintenance & Repairs					
6311610 · Repairs & Maintenance Arboretum	37.93	1,488.68	2,400.00	-911.32	62.03%
6312610 · New Plants	0.00	0.00	250.00	-250.00	0.0%
<b>Total 6310000 · Maintenance &amp; Repairs</b>	<b>37.93</b>	<b>1,488.68</b>	<b>2,650.00</b>	<b>-1,161.32</b>	<b>56.18%</b>
6900000 · Misc Expenses					
6901610 · Bank Fee Arboretum	0.00	372.72	0.00	372.72	100.0%
<b>Total 6900000 · Misc Expenses</b>	<b>0.00</b>	<b>372.72</b>	<b>0.00</b>	<b>372.72</b>	<b>100.0%</b>
<b>Total 6100000 · Current Operating Expenses</b>	<b>75.98</b>	<b>2,296.25</b>	<b>3,350.00</b>	<b>-1,053.75</b>	<b>68.55%</b>
<b>Total Expense</b>	<b>75.98</b>	<b>2,296.25</b>	<b>3,350.00</b>	<b>-1,053.75</b>	<b>68.55%</b>
<b>Net Ordinary Income</b>	<b>-75.98</b>	<b>400.12</b>	<b>450.00</b>	<b>-49.88</b>	<b>88.92%</b>
<b>Net Income</b>	<b>-75.98</b>	<b>400.12</b>	<b>450.00</b>	<b>-49.88</b>	<b>88.92%</b>

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

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1050000 · WesBanco Money Market	156,912.48
1051000 · WesBanco Operating	2,000.00
1052000 · WesBanco Payroll	2,000.00
1053000 · WesBanco Special Projects	3,378.21
1054000 · WesBanco Arboretum	581.66
	<hr/>
<b>Total Checking/Savings</b>	164,872.35
<b>Other Current Assets</b>	
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
1016000 · Staff Memorial Fund	120.00
1092000 · Fidelity Library Portfolio	2,403,613.98
1093000 · Fidelity Moneyline	41,240.87
1097000 · Fidelity Arboretum Portfolio	80,067.24
	<hr/>
<b>Total Other Current Assets</b>	2,525,614.59
<b>Total Current Assets</b>	<hr/> <b>2,690,486.94</b>
<b>Fixed Assets</b>	
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
	<hr/>
<b>Total 1200004 · Building - Emerson Library</b>	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
	<hr/>
<b>Total Fixed Assets</b>	5,714,499.50
<b>TOTAL ASSETS</b>	<hr/> <b>8,404,986.44</b> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
2112000 · WesBanco Visa	-1,115.18
2100000 · Lowe's	110.84
	<hr/>
<b>Total Credit Cards</b>	-1,004.34

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

	<u>Jun 30, 21</u>
<b>Other Current Liabilities</b>	
3270000 · AFLAC Insurance Withheld	168.90
3271000 · Renaissance Insurance Withheld	-258.61
3300000 · WV Retirement Withheld	21.67
3320000 · PEIA Insurance Withheld	1,095.48
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	-16.75
3361000 · Staff Memorial Fund Liability	120.00
<b>Total Other Current Liabilities</b>	<u>873,053.14</u>
<b>Total Current Liabilities</b>	<u>872,048.80</u>
<b>Long Term Liabilities</b>	
2700100 · Bonds Payable Emerson	816,260.99
2710110 · Bonds Payable South Building	1,116,488.04
<b>Total Long Term Liabilities</b>	<u>1,932,749.03</u>
<b>Total Liabilities</b>	<u>2,804,797.83</u>
<b>Equity</b>	
3902000 · Amt to Be Provided for LT Debt	346,978.80
3901000 · Net Investment in Capital Asset	-186,316.00
30000 · Opening Balance Equity	236.32
32000 · Unrestricted Net Assets	948,418.41
3900000 · Capital Fund Balance	4,245,346.23
3900900 · Capital Imp. Fund - Rollover	2,000.00
Net Income	243,524.85
<b>Total Equity</b>	<u>5,600,188.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>8,404,986.44</u></u>