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Parkersburg & Wood County Public Library
Profit & Loss Budget Performance
December 2021

	Dec 21	Jul - Dec 21	YTD Budget	% of Budget	Annual Budget
6000650 · WVLN Payroll					
6010650 · Salaries-WVLN	1,500.00	9,000.00	0.00	100.0%	0.00
6030650 · WV Unemployment-WVLN	0.00	45.00	0.00	100.0%	0.00
6040650 · Social Security-WVLN	93.00	558.00	0.00	100.0%	0.00
6050650 · Medicare-WVLN	21.75	130.50	0.00	100.0%	0.00
6000650 · WVLN Payroll - Other	0.00	0.00	9,823.50	0.0%	19,647.00
Total 6000650 · WVLN Payroll	1,614.75	9,733.50	9,823.50	99.08%	19,647.00
6000630 · Wirt Payroll					
6010630 · Salaries-Wirt County	2,524.50	14,582.90	0.00	100.0%	0.00
6030630 · WV Unemployment-Wirt County	7.83	81.65	0.00	100.0%	0.00
6040630 · Social Security - Wirt	156.53	901.04	0.00	100.0%	0.00
6050630 · Medicare - Wirt	36.61	210.73	0.00	100.0%	0.00
6070630 · WV Retirement-Wirt County	200.20	1,101.10	0.00	100.0%	0.00
6000630 · Wirt Payroll - Other	0.00	0.00	15,225.00	0.0%	30,450.00
Total 6000630 · Wirt Payroll	2,925.67	16,877.42	15,225.00	110.85%	30,450.00
6000620 · Calhoun County Payroll					
6010620 · Salaries-Calhoun County	4,222.50	24,125.00	0.00	100.0%	0.00
6030620 · WV Unemployment-Calhoun County	6.75	79.50	0.00	100.0%	0.00
6040620 · Social Security-Calhoun County	257.81	1,471.87	0.00	100.0%	0.00
6050620 · Medicare - Calhoun	60.30	344.23	0.00	100.0%	0.00
6070620 · WV Retirement-Calhoun County	377.25	2,263.50	0.00	100.0%	0.00
6080620 · Health Insurance Calhoun	404.00	2,524.00	0.00	100.0%	0.00
6085620 · OPEB Expense Calhoun	116.00	696.00			
6000620 · Calhoun County Payroll - Other	0.00	0.00	30,426.98	0.0%	60,854.00
Total 6000620 · Calhoun County Payroll	5,444.61	31,504.10	30,426.98	103.54%	60,854.00
Total 6000000 · Personnel	115,131.07	673,233.54	695,032.44	96.86%	1,390,065.00
6400000 · Library Materials					
6410200 · Adult Books					
6410216 · Books-Graphic Novels	485.02	1,943.88	2,750.02	70.69%	5,500.00
6410215 · Books-Young Adult Fiction	235.32	1,877.94	3,750.00	50.08%	7,500.00
6410205 · Books-Adult NonFiction	3,245.07	11,321.10	18,000.00	62.9%	36,000.00
6410210 · Books-Adult Fiction	1,857.21	15,799.95	20,000.02	79.0%	40,000.00
6410220 · Books-Reference	175.50	2,472.53	2,000.02	123.63%	4,000.00
6410230 · Books-Generology	1,146.21	2,005.21	1,250.02	160.41%	2,500.00
6410240 · Adult Memorial Books	0.00	208.14	225.00	92.51%	450.00
Total 6410200 · Adult Books	7,144.33	35,628.75	47,975.08	74.27%	95,950.00
6410300 · Juvenile Books					
6410305 · Books-Juv. NonFiction	1,474.57	6,004.80	13,500.00	44.48%	27,000.00
6410310 · Books- Juv. Fiction	1,990.97	12,938.67	15,999.98	80.87%	32,000.00
6410320 · Books - Juv. Reference	240.00	240.00	600.00	40.0%	1,200.00
Total 6410300 · Juvenile Books	3,705.54	19,183.47	30,099.98	63.73%	60,200.00
6480000 · Audio Materials					
6485000 · AV- Music	58.42	1,020.32	999.98	102.03%	2,000.00
Total 6480000 · Audio Materials	58.42	1,020.32	999.98	102.03%	2,000.00
6470000 · AV Videos	1,554.64	9,631.96	12,500.02	77.06%	25,000.00
6440000 · Periodicals	0.00	5,826.31	8,499.98	68.55%	17,000.00
6450000 · Electronic Materials					
6450100 · Electronic Materials-Emerson	9,000.00	9,000.00			
6452000 · Eaudiobooks	3,886.53	22,241.57	17,000.02	130.83%	34,000.00
6451000 · Ebooks	1,627.81	20,769.01	24,999.98	83.08%	50,000.00
6453000 · Electronic Databases	0.00	3,000.00	5,000.02	60.0%	10,000.00
Total 6450000 · Electronic Materials	14,514.34	55,010.58	47,000.02	117.04%	94,000.00
6460000 · Video Games	1,049.18	3,008.38	2,750.02	109.4%	5,500.00
6461000 · Games	149.97	454.92	500.02	90.98%	1,000.00
Total 6400000 · Library Materials	28,176.42	129,764.69	150,325.10	86.32%	300,650.00
6100000 · Current Operating Expenses					
6110000 · Professional Fees					
6111000 · Auditor Fees	0.00	0.00	2,150.02	0.0%	4,300.00
6112000 · Consulting Fees	375.00	375.00	1,749.98	21.43%	3,500.00
6113000 · Computer Consulting					
6113999 · WVLN Tammy	0.00	0.00	1,277.02	0.0%	2,554.00
6113000 · Computer Consulting - Other	757.62	4,545.72	5,000.02	90.91%	10,000.00
Total 6113000 · Computer Consulting	757.62	4,545.72	6,277.04	72.42%	12,554.00
6115610 · Investment Fees - Arboretum	0.00	0.00	0.00	0.0%	0.00
Total 6110000 · Professional Fees	1,132.62	4,920.72	10,177.04	48.35%	20,354.00

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Profit & Loss Budget Performance
December 2021

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6200000 · Supplies					
6210000 · Office & Library Supplies	636.17	4,523.99	5,499.98	82.26%	11,000.00
6220000 · Janitor Supplies	1,203.28	5,051.81	6,000.00	84.2%	12,000.00
6230000 · Book Supplies	188.00	575.38	1,500.00	38.36%	3,000.00
6240000 · A/V Supplies	272.24	2,567.05	3,500.02	73.34%	7,000.00
6250000 · Copier Supplies	342.75	1,018.22	2,250.00	45.25%	4,500.00
Total 6200000 · Supplies	2,642.44	13,736.45	18,750.00	73.26%	37,500.00
6300000 · Building Utilities					
6301610 · Utilities Arboretum	25.05	139.30	300.00	46.43%	600.00
6301000 · Utilities	4,707.11	24,749.46	27,999.98	88.39%	56,000.00
6302000 · Telephone	499.36	3,071.10	3,200.02	95.97%	6,400.00
6305610 · Water - Arboretum	25.80	222.83			
Total 6300000 · Building Utilities	5,257.32	28,182.69	31,500.00	89.47%	63,000.00
6310000 · Maintenance & Repairs					
6311610 · Repairs & Maintenance Arboretum	130.00	2,131.92	1,224.98	174.04%	2,450.00
6311000 · Repairs & Maintenance	2,697.02	29,378.75	30,000.00	97.93%	60,000.00
6312610 · New Plants	0.00	0.00	0.00	0.0%	0.00
6320000 · Online Maintenance Services	1,200.73	12,410.79	8,000.02	155.13%	16,000.00
6330000 · Equipment Maintenance Services	1,790.08	8,644.62	6,999.98	123.5%	14,000.00
Total 6310000 · Maintenance & Repairs	5,817.83	52,566.08	46,224.98	113.72%	92,450.00
6510000 · Vehicle Expenses					
6511000 · BookMobile Expense	0.00	304.07	1,749.98	17.38%	3,500.00
6512000 · Library Van	131.26	920.85	1,200.00	76.74%	2,400.00
Total 6510000 · Vehicle Expenses	131.26	1,224.92	2,949.98	41.52%	5,900.00
6520000 · Equipment Expense					
6521000 · Office & Library Equipment	673.99	10,673.50	3,999.98	266.84%	8,000.00
6522000 · Computer Equipment	662.15	5,771.72	8,000.02	72.15%	16,000.00
Total 6520000 · Equipment Expense	1,336.14	16,445.22	12,000.00	137.04%	24,000.00
6600000 · Insurance Fees					
6601000 · Property Insurance	0.00	0.00	8,000.02	0.0%	16,000.00
6602000 · D&O Insurance	0.00	2,327.73	1,350.00	172.42%	2,700.00
6604000 · Fire Fee	0.00	2,897.08	2,000.02	144.85%	4,000.00
Total 6600000 · Insurance Fees	0.00	5,224.81	11,350.04	46.03%	22,700.00
6620000 · Postage Shipping					
6621000 · Postage & Freight	9.98	3,289.74	4,250.02	77.41%	8,500.00
6625000 · Shipping	243.53	1,444.78	2,000.02	72.24%	4,000.00
Total 6620000 · Postage Shipping	253.51	4,734.52	6,250.04	75.75%	12,500.00
6701000 · Public Relations	0.00	843.74	2,499.98	33.75%	5,000.00
6800000 · Program Expenses					
6800250 · Programs-Emerson Young Adult	169.39	441.35	500.02	88.27%	1,000.00
6800200 · Programs-Emerson Adult	88.00	335.31	999.98	33.53%	2,000.00
6800300 · Programs-Emerson Children	73.78	3,148.03	4,250.02	74.07%	8,500.00
6810110 · Programs-South	156.72	928.80	2,499.98	37.15%	5,000.00
6810120 · Programs-Williamstown	0.00	18.78	249.98	7.51%	500.00
6810140 · Programs-Bookmobile	0.00	73.93	500.02	14.79%	1,000.00
Total 6800000 · Program Expenses	487.89	4,946.20	9,000.00	54.96%	18,000.00
6820000 · Travel	52.88	2,453.21	2,250.00	109.03%	4,500.00
6900000 · Misc Expenses					
6906000 · Bond Payment					
6906100 · Bond Payment Emerson	5,973.73	35,325.76	35,717.02	98.91%	71,434.00
6906110 · Bond Payment South	8,101.00	34,811.80	32,547.00	106.96%	65,094.00
Total 6906000 · Bond Payment	14,074.73	70,137.56	68,264.02	102.75%	136,528.00
6904000 · Lease Expense	0.00	200.00			
6903000 · WV Sales Tax	0.00	0.00	50.02	0.0%	100.00
6902000 · Bond Interest					
6902100 · Bond Interest Emerson	2,346.32	14,594.54	14,202.98	102.76%	28,406.00
6902110 · Bond Interest South	0.00	13,794.20	16,059.00	85.9%	32,118.00
Total 6902000 · Bond Interest	2,346.32	28,388.74	30,261.98	93.81%	60,524.00
6901000 · Bank Fee					
6901001 · Credit Card Processing Fees	124.74	340.19			
6901000 · Bank Fee - Other	1,803.03	10,833.40	8,000.02	135.42%	16,000.00
Total 6901000 · Bank Fee	1,927.77	11,173.59	8,000.02	139.67%	16,000.00
6901610 · Bank Fee Arboretum	52.00	315.03	275.02	114.55%	550.00
6905000 · Processing Fees for Materials	885.60	4,590.57	4,749.98	96.64%	9,500.00
6910000 · Professional Dues	350.00	1,275.00	1,749.98	72.86%	3,500.00
6920000 · Continuing Education	0.00	0.00	999.98	0.0%	2,000.00
6930000 · Contingency Fund	0.00	0.00	19,789.96	0.0%	39,580.00
6940000 · Cash Shortage	0.80	27.41			
Total 6900000 · Misc Expenses	19,637.22	116,107.90	134,140.96	86.56%	268,282.00

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Parkersburg & Wood County Public Library

01/03/22

Balance Sheet

Cash Basis

As of June 30, 2022

	Jun 30, 22
ASSETS	
Current Assets	
Checking/Savings	
1050000 · WesBanco Money Market	65,773.77
1051000 · WesBanco Operating	2,000.00
1052000 · WesBanco Payroll	2,000.00
1053000 · WesBanco Special Projects	3,378.21
1054000 · WesBanco Arboretum	633.78
Total Checking/Savings	73,785.76
Accounts Receivable	
11000 · Accounts Receivable	-2,418.00
Total Accounts Receivable	-2,418.00
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
1016000 · Staff Memorial Fund	145.50
1092000 · Fidelity Library Portfolio	2,589,833.40
1093000 · Fidelity Moneyline	313,181.70
1097000 · Fidelity Arboretum Portfolio	84,723.86
1100000 · Taxes Receivable	37,804.54
12000 · Undeposited Funds	750.00
Total Other Current Assets	3,026,991.50
Total Current Assets	3,098,359.26
Fixed Assets	
1500001 · WV RHBT Deferred Outflow-net dif	10,244.00
1400001 · WV RHBT Deferred Out-Changes in	18,615.00
1300001 · WV RHBT Deferred Outflow	40,846.00
1600000 · Deferred Outflow of Res Diff	37,608.00
1500000 · Deferred Outflow of Res Net Dif	80,999.00
1400000 · Deferred Outflow of Res Changes	154.00
1300000 · Deferred Outflow of Res Emp	75,117.21
1200100 · Accumulated Depreciation	-2,385,110.72
1200010 · Materials	1,135,977.00
1200009 · Furniture and Equipment	413,525.00
1200008 · Building - New South Parkersbur	2,206,027.00
1200006 · Building - Williamstown	47,500.00
1200014 · New Williamstown Building	6,000.00
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	5,551,201.46
TOTAL ASSETS	8,649,560.72

Parkersburg & Wood County Public Library

Balance Sheet

As of June 30, 2022

	Jun 30, 22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
3000000 · Accounts Payable	-18.00
Total Accounts Payable	-18.00
Credit Cards	
2112000 · WesBanco Visa	152.42
2100000 · Lowe's	220.14
Total Credit Cards	372.56
Other Current Liabilities	
3327000 · WV PERS Deferred Inflow-Changes	9,289.00
3328001 · WV RHBT Deferred Inflow-Changes	210,886.00
3270000 · AFLAC Insurance Withheld	202.23
3271000 · Renaissance Insurance Withheld	-398.34
3285000 · Garnishment	380.83
3300000 · WV Retirement Withheld	21.67
3320000 · PEIA Insurance Withheld	901.48
3210000 · Accrued Compensated Absences	37,208.39
3325000 · WV PERS Payable	255,560.00
3325001 · WV RHBT Net OPEB Liability	93,339.00
3326001 · WV RHBT Deferred Inflow	3,159.00
3327001 · WV RHBT Deferred Inflow Changes	22,366.00
3328000 · Deferred Inflow of Resources-Di	11,260.00
3329000 · WV PERS Deferred Inflow	5,269.00
3329001 · WV RHBT Deferred Inflow Diff	60,319.00
3361000 · Staff Memorial Fund Liability	145.50
Total Other Current Liabilities	709,908.76
Total Current Liabilities	710,263.32
Long Term Liabilities	
2700100 · Bonds Payable Emerson	755,294.14
2710110 · Bonds Payable South Building	1,063,387.66
Total Long Term Liabilities	1,818,681.80
Total Liabilities	2,528,945.12
Equity	
3902000 · Amt to Be Provided for LT Debt	62,036.56
3901000 · Net Investment in Capital Asset	-48,063.00
30000 · Opening Balance Equity	-409,331.99
32000 · Unrestricted Net Assets	1,590,974.66
3900000 · Capital Fund Balance	4,889,068.46
3900900 · Capital Imp. Fund - Rollover	2,000.00
Net Income	33,930.91
Total Equity	6,120,615.60
TOTAL LIABILITIES & EQUITY	8,649,560.72