



Monthly Report

Parkersburg & Wood County Public Library
June 2025

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Profit & Loss Actual vs Budget

INCOME STATEMENT	Jun 2025	2024/2025	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Revenue					
Parkersburg & Wood County					
State Funding					
State Grant	\$0	\$396,056	\$387,556	2.19%	\$387,556
Local Income					
Wood County Board of Education	\$0	\$288,750	\$385,000	-25.00%	\$385,000
Wood County Commission	\$0	\$347,097	\$347,097	0.00%	\$347,097
Wood County Excess Levy	\$54,732	\$798,226	\$795,000	0.41%	\$795,000
City of Parkersburg	\$0	\$289,016	\$289,016	0.00%	\$289,016
Total Local Income	\$54,732	\$1,723,089	\$1,816,113	-5.12%	\$1,816,113
Donations & Gifts					
United Way Income	\$0	\$87	\$0	-	\$0
Gifts	\$292	\$11,797	\$6,000	96.61%	\$6,000
Memorial Gifts	\$285	\$285	\$0	-	\$0
Total Donations & Gifts	\$577	\$12,169	\$6,000	102.81%	\$6,000
Fees					
Fees	\$392	\$3,685	\$4,800	-23.23%	\$4,800
Copiers	\$1,885	\$19,917	\$20,000	-0.41%	\$20,000
Merchandise Sales Income	\$70	\$831	\$0	-	\$0
Total Fees	\$2,347	\$24,433	\$24,800	-1.48%	\$24,800
Administrative Fees					
Calhoun Administrative Fee	\$0	\$5,477	\$5,476	0.02%	\$5,476
Wirt Administrative Fee	\$0	\$4,565	\$4,565	0.00%	\$4,565
Pleasants Administrative Fee	\$0	\$6,725	\$6,726	-0.01%	\$6,726
Roane Administrative Fees	\$0	\$12,329	\$12,329	0.00%	\$12,329
Total Administrative Fees	\$0	\$29,095	\$29,095	0.00%	\$29,095
Total Parkersburg & Wood County	\$57,656	\$2,184,842	\$2,263,564	-3.48%	\$2,263,564
Total Revenue	\$57,656	\$2,184,842	\$2,263,564	-3.48%	\$2,263,564
Cost of Goods Sold					
Cost of Goods Sold	\$0	\$1,469	\$0	-	\$0
Gross Profit	\$57,656	\$2,183,373	\$2,263,564	-3.54%	\$2,263,564
Expenses					
Wages	(\$848)	\$0	\$0	-	\$0
Personnel					
Parkwoodlib Payroll					
Salaries	\$93,518	\$1,134,460	\$1,153,220	-1.63%	\$1,153,220
WV Unemployment	\$406	\$6,288	\$6,141	2.39%	\$6,141
Social Security	\$5,687	\$68,624	\$71,500	-4.02%	\$71,500
Medicare	\$1,330	\$16,049	\$16,722	-4.02%	\$16,722
Worker's Compensation	\$119	\$3,135	\$5,613	-44.15%	\$5,613
WV Retirement	\$6,395	\$79,926	\$80,989	-1.31%	\$80,989
Health Insurance - Main	\$12,866	\$154,046	\$159,840	-3.62%	\$159,840
Basic Life	\$40	\$471	\$500	-5.75%	\$500
Total Parkwoodlib Payroll	\$120,361	\$1,463,000	\$1,494,525	-2.11%	\$1,494,525
Calhoun County Payroll					
Salaries-Calhoun County	\$5,775	\$75,768	\$52,548	44.19%	\$52,548
WV Unemployment-Calhoun County	\$10	\$434	\$396	9.69%	\$396
Social Security-Calhoun County	\$351	\$4,609	\$3,180	44.94%	\$3,180
Medicare - Calhoun	\$82	\$1,078	\$744	44.88%	\$744
WV Retirement-Calhoun County	\$457	\$5,766	\$3,915	47.29%	\$3,915
Health Insurance Calhoun	\$1,434	\$17,224	\$8,196	110.15%	\$8,196
OPEB Expense Calhoun	\$0	\$0	\$408	-100.00%	\$408
Total Calhoun County Payroll	\$8,109	\$104,879	\$69,387	51.15%	\$69,387
Wirt Payroll					
Salaries-Wirt County	\$2,149	\$28,805	\$26,237	9.79%	\$26,237

	Jun 2025	2024/2025	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
WV Unemployment-Wirt County	\$32	\$431	\$394	9.28%	\$394
Social Security - Wirt	\$133	\$1,786	\$1,627	9.77%	\$1,627
Medicare - Wirt	\$31	\$418	\$380	9.91%	\$380
Total Wirt Payroll	\$2,346	\$31,440	\$28,638	9.78%	\$28,638
Pleasants Payroll					
Salaries-Pleasants	\$5,869	\$34,457	\$0	-	\$0
WV Unemployment-Pleasants	\$51	\$434	\$0	-	\$0
WV Retirement-Pleasants	\$225	\$1,390	\$0	-	\$0
Social Security-Pleasants	\$364	\$2,136	\$0	-	\$0
Medicare-Pleasants	\$85	\$500	\$0	-	\$0
Total Pleasants Payroll	\$6,594	\$38,917	\$0	-	\$0
WVLN Payroll					
Salaries-WVLN	\$1,683	\$21,877	\$21,240	3.00%	\$21,240
WV Unemployment-WVLN	\$4	\$143	\$319	-55.33%	\$319
Social Security-WVLN	\$104	\$1,356	\$1,317	2.99%	\$1,317
Medicare-WVLN	\$24	\$317	\$308	2.99%	\$308
Total WVLN Payroll	\$1,815	\$23,693	\$23,184	2.20%	\$23,184
Total Personnel	\$139,225	\$1,661,929	\$1,615,734	2.86%	\$1,615,734
Current Operating Expenses					
Professional Fees					
Auditor Fees	\$0	\$4,752	\$4,800	-1.00%	\$4,800
Consulting Fees	\$0	\$0	\$1,200	-100.00%	\$1,200
Accounting Services	\$0	\$250	\$1,200	-79.17%	\$1,200
Total Professional Fees	\$0	\$5,002	\$7,200	-30.53%	\$7,200
Supplies					
Office & Library Supplies	\$1,673	\$12,706	\$12,000	5.88%	\$12,000
Janitor Supplies	\$546	\$15,462	\$13,000	18.94%	\$13,000
Book Supplies	\$373	\$3,453	\$2,400	43.86%	\$2,400
A/V Supplies	\$0	\$6,117	\$4,000	52.92%	\$4,000
Copier Supplies	\$53	\$7,860	\$6,000	31.00%	\$6,000
Total Supplies	\$2,644	\$45,597	\$37,400	21.92%	\$37,400
Building Utilities					
Trash Removal	\$185	\$2,185	\$2,153	1.47%	\$2,153
Utilities Arboretum	\$45	\$493	\$350	40.99%	\$350
Telephone	\$803	\$9,631	\$9,660	-0.30%	\$9,660
Electric	\$4,486	\$48,530	\$47,000	3.25%	\$47,000
Gas	\$97	\$7,989	\$9,200	-13.16%	\$9,200
Water	\$330	\$4,106	\$3,820	7.48%	\$3,820
Water - Arboretum	\$20	\$259	\$300	-13.74%	\$300
Internet Service	\$266	\$3,188	\$3,200	-0.37%	\$3,200
Total Building Utilities	\$6,231	\$76,381	\$75,683	0.92%	\$75,683
Maintenance & Repairs					
Repairs & Maintenance	\$987	\$5,644	\$58,000	-90.27%	\$58,000
Repairs & Maintenance Emerson	\$863	\$31,798	\$0	-	\$0
Repairs & Maintenance South	\$625	\$14,779	\$0	-	\$0
Repairs & Maintenance Williamst	\$210	\$1,597	\$0	-	\$0
Repairs & Maintenance Arboretum	\$500	\$14,511	\$3,432	322.77%	\$3,432
Total Maintenance & Repairs	\$3,185	\$68,329	\$61,432	11.23%	\$61,432
Online Maintenance					
Online Maintenance Services	\$0	\$10,400	\$10,000	4.00%	\$10,000
Online Maintenance Wood County	\$86	\$9,494	\$27,660	-65.68%	\$27,660
Staff Software	\$54	\$10,127	\$0	-	\$0
Website Software	\$3	\$572	\$0	-	\$0
Accounting Software	\$1,573	\$14,101	\$0	-	\$0
Online Maintenance Calhoun	\$0	\$642	\$500	28.33%	\$500
Online Maintenance Wirt	\$0	\$719	\$500	43.79%	\$500
Online Maintenance Pleasants	\$0	\$724	\$500	44.76%	\$500
Online Maintenance Roane	\$0	\$1,327	\$840	58.01%	\$840
Total Online Maintenance	\$1,716	\$48,106	\$40,000	20.26%	\$40,000
Equipment Maintenance Services					

	Jun 2025	2024/2025	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Equipment Maintenance Services	\$1,610	\$2,714	\$16,000	-83.04%	\$16,000
Equipment Maintenance Services-Copie...	\$617	\$9,244	\$0	-	\$0
Equipment Maintenance Services-Genea...	\$0	\$859	\$0	-	\$0
Equipment Maintenance Services-Scann...	\$0	\$3,679	\$0	-	\$0
Total Equipment Maintenance Services	\$2,227	\$16,497	\$16,000	3.11%	\$16,000
Vehicle Expenses					
Library Van	\$0	\$100	\$2,200	-95.46%	\$2,200
Library Van - Repairs & Maintenance	\$0	\$428	\$0	-	\$0
Library Van - Fuel	\$107	\$1,401	\$0	-	\$0
BookMobile Expense	\$0	\$0	\$5,000	-100.00%	\$5,000
Bookmobile - Repairs & Maintenance	\$0	\$1,948	\$0	-	\$0
Bookmobile - Fuel	\$227	\$2,555	\$0	-	\$0
Total Vehicle Expenses	\$334	\$6,433	\$7,200	-10.65%	\$7,200
Equipment Expense					
Office & Library Equipment	\$0	\$1,135	\$4,000	-71.62%	\$4,000
Computer Equipment	\$7,335	\$14,803	\$19,200	-22.90%	\$19,200
Total Equipment Expense	\$7,335	\$15,938	\$23,200	-31.30%	\$23,200
Insurance Fees					
Property Insurance	\$0	\$20,938	\$22,277	-6.01%	\$22,277
D&O Insurance	\$0	\$2,328	\$2,794	-16.69%	\$2,794
Fire Fee Emerson	\$0	\$3,245	\$3,895	-16.68%	\$3,895
Fire Fee South	\$9	\$622	\$736	-15.46%	\$736
Fire Fee Williamstown	\$0	\$42	\$51	-16.96%	\$51
Total Insurance Fees	\$9	\$27,176	\$29,753	-8.66%	\$29,753
Postage Shipping					
Postage & Freight	\$528	\$12,154	\$9,055	34.23%	\$9,055
Shipping	\$1,466	\$6,544	\$4,200	55.81%	\$4,200
Total Postage Shipping	\$1,995	\$18,698	\$13,255	41.06%	\$13,255
Marketing					
Marketing	\$0	\$213	\$6,000	-96.45%	\$6,000
Advertising	\$0	\$849	\$0	-	\$0
Giveaways	\$0	\$378	\$0	-	\$0
Total Marketing	\$0	\$1,440	\$6,000	-76.00%	\$6,000
Program Expenses					
Programs-Emerson Adult	\$534	\$2,779	\$5,000	-44.41%	\$5,000
Programs-Emerson Young Adult	\$0	\$532	\$1,270	-58.11%	\$1,270
Programs-Emerson Children	\$0	\$6,000	\$6,000	0.00%	\$6,000
Programs-South	\$405	\$2,036	\$2,700	-24.59%	\$2,700
Programs-Summer Reading	\$3,944	\$14,000	\$14,000	0.00%	\$14,000
Programs-Williamstown	\$40	\$1,475	\$1,500	-1.68%	\$1,500
Programs-Bookmobile	\$159	\$684	\$1,500	-54.39%	\$1,500
Total Program Expenses	\$5,082	\$27,506	\$31,970	-13.96%	\$31,970
Travel					
Travel Reimbursements	\$0	\$139	\$0	-	\$0
Travel	\$0	\$1,912	\$4,000	-52.20%	\$4,000
Travel - Calhoun	\$0	\$55	\$0	-	\$0
Travel - Wirt	\$0	\$55	\$0	-	\$0
Travel Roane County Library	\$0	\$80	\$0	-	\$0
Total Travel	\$0	\$2,241	\$4,000	-43.98%	\$4,000
Misc Expenses					
Bank Fee	\$3,698	\$18,695	\$18,000	3.86%	\$18,000
Credit Card Processing Fees	\$105	\$1,079	\$1,400	-22.90%	\$1,400
Melio Transaction Fee	\$0	\$74	\$660	-88.86%	\$660
Bank Fee Arboretum	\$78	\$416	\$500	-16.83%	\$500
Processing Fees for Materials	\$408	\$5,828	\$7,000	-16.74%	\$7,000
Bond Payment Emerson	\$5,728	\$67,882	\$79,229	-14.32%	\$79,229
Bond Payment South	\$5,299	\$68,524	\$70,432	-2.71%	\$70,432
Professional Dues	\$0	\$3,228	\$2,500	29.11%	\$2,500
Professional Dues - Calhoun	\$0	\$40	\$0	-	\$0
Professional Dues - Wirt	\$0	\$54	\$0	-	\$0

	Jun 2025	2024/2025	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Professional Dues - Roane	\$0	\$50	\$0	-	\$0
Electronic Databases	\$0	\$11,386	\$11,000	3.51%	\$11,000
Continuing Education	\$0	\$391	\$2,000	-80.47%	\$2,000
Cash Shortage	\$5	\$23	\$12	90.50%	\$12
Total Misc Expenses	\$15,321	\$177,668	\$192,733	-7.82%	\$192,733
Total Current Operating Expenses	\$46,079	\$537,011	\$545,826	-1.61%	\$545,826
Library Materials					
Adult Books					
Books-Adult Non-Fiction	\$977	\$14,711	\$33,000	-55.42%	\$33,000
Books-Adult Fiction	\$2,324	\$29,942	\$32,250	-7.16%	\$32,250
Books-Young Adult Fiction	\$187	\$2,682	\$4,450	-39.73%	\$4,450
Books-Graphic Novels	\$432	\$4,981	\$9,000	-44.66%	\$9,000
Books-Adult Reference	\$914	\$4,965	\$4,000	24.12%	\$4,000
Books-Genealogy	\$0	\$1,133	\$1,500	-24.48%	\$1,500
Adult Memorial Books	\$0	\$66	\$0	-	\$0
Spartan Adult Books	\$1,013	\$7,014	\$12,500	-43.89%	\$12,500
Total Adult Books	\$5,847	\$65,494	\$96,700	-32.27%	\$96,700
Juvenile Books					
Books-Juvenile Non-Fiction	\$481	\$8,653	\$20,000	-56.74%	\$20,000
Books- Juvenile Fiction	\$468	\$17,273	\$32,500	-46.85%	\$32,500
Books - Juvenile Reference	\$0	\$71	\$500	-85.83%	\$500
Spartan Young Reader's Books	\$95	\$3,471	\$12,500	-72.23%	\$12,500
Total Juvenile Books	\$1,044	\$29,468	\$65,500	-55.01%	\$65,500
Periodicals					
Periodicals	\$0	\$4,572	\$4,500	1.61%	\$4,500
Electronic Materials					
Ebooks	\$2,583	\$37,114	\$45,000	-17.53%	\$45,000
Eaudiobooks	\$6,379	\$69,646	\$59,000	18.04%	\$59,000
Total Electronic Materials	\$8,962	\$106,760	\$104,000	2.65%	\$104,000
Games					
Video Games	\$0	\$5,866	\$5,500	6.66%	\$5,500
Board Games	\$0	\$1,108	\$1,100	0.72%	\$1,100
Total Games	\$0	\$6,974	\$6,600	5.67%	\$6,600
Video Materials					
Videos	\$843	\$14,899	\$14,100	5.67%	\$14,100
Total Library Materials	\$16,696	\$228,167	\$291,400	-21.70%	\$291,400
Reimbursements	\$70	\$2,438	\$0	-	\$0
Total Expenses	\$201,222	\$2,429,545	\$2,452,960	-0.95%	\$2,452,960
Operating Profit	(\$143,566)	(\$246,173)	(\$189,396)	-29.98%	(\$189,396)
Other Income					
Other Income					
Grant Money	\$0	\$84,308	\$0	-	\$0
WVLN Revenue	\$649	\$314,363	\$298,775	5.22%	\$298,775
Calhoun County Reimbursement	\$20,029	\$103,533	\$69,387	49.21%	\$69,387
Dora B Woodyard Reimbursement	\$6,406	\$31,519	\$28,638	10.06%	\$28,638
Pleasants County Reimbursement	\$7,019	\$32,673	\$0	-	\$0
Insurance Claim	\$0	\$1,800	\$0	-	\$0
Cash Overage	\$9	\$52	\$36	45.19%	\$36
Motor Fuel Refunds	\$0	\$429	\$0	-	\$0
Total Other Income	\$34,113	\$568,677	\$396,836	43.30%	\$396,836
Investment Income					
Interest Income	\$14,287	\$93,481	\$70,000	33.54%	\$70,000
Interest Arboretum	\$142	\$1,780	\$1,800	-1.12%	\$1,800
Change in Market Value-Port	\$82,292	(\$193,698)	\$0	-	\$0
Change in Market Value-Arb Port	\$1,525	(\$9,081)	\$0	-	\$0
Realized Gains	\$0	\$404,529	\$28,000	1,344.75%	\$28,000
Realized Gains - Arboretum	\$0	\$13,813	\$500	2,662.64%	\$500
Total Investment Income	\$98,246	\$310,825	\$100,300	209.90%	\$100,300

	Jun 2025	2024/2025	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Other Expenses					
Other Expenses					
WVLN Expenses	\$0	\$295,582	\$285,130	3.67%	\$285,130
Grant Expenses	\$286	\$88,264	\$0	-	\$0
Total Other Expenses	\$286	\$383,846	\$285,130	34.62%	\$285,130
Earnings Before Interest & Tax	(\$11,493)	\$249,483	\$22,610	1,003.44%	\$22,610
Interest Expenses					
Interest Expenses					
Bond Interest Emerson	\$2,592	\$31,959	\$20,612	55.05%	\$20,612
Bond Interest South	\$3,820	\$29,706	\$26,780	10.93%	\$26,780
Total Interest Expenses	\$6,412	\$61,665	\$47,392	30.12%	\$47,392
Earnings Before Tax	(\$17,905)	\$187,818	(\$24,782)	857.87%	(\$24,782)
Tax Expenses					
WV Sales Tax	\$0	\$61	\$70	-13.17%	\$70
Earnings After Tax	(\$17,905)	\$187,757	(\$24,852)	855.49%	(\$24,852)
Net Income	(\$17,905)	\$187,757	(\$24,852)	855.49%	(\$24,852)

Balance Sheet

BALANCE SHEET		2024/2025
ASSETS		
Cash & Equivalents		
WesBanco Money Market		\$211,516
WesBanco Operating		\$75,000
WesBanco Payroll		\$76,445
WesBanco Special Projects		\$8,378
WesBanco Arboretum		\$1,321
Main Office Change Fund		\$150
South Branch Change Fund		\$123
Williamstown Change Fund		\$55
Petty Cash		\$250
Staff Memorial Fund		\$198
Total Cash & Equivalents		\$373,436
Inventory		
Inventory Asset		\$2,164
Other Current Assets		
Taxes Receivable		\$37,805
Undeposited Funds		\$249
WesBanco Arboretum Portfolio		\$61,012
WesBanco Library Portfolio		\$2,850,184
Total Other Current Assets		\$2,949,249
Total Current Assets		\$3,324,849
Fixed Assets		
Accumulated Depreciation		(\$2,623,446)
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		\$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
Total Fixed Assets		\$5,247,063

Total Non-Current Assets	\$5,247,063
Total Assets	\$8,571,912
LIABILITIES	
Short Term Debt	
Lowe's	\$394
WesBanco Visa	(\$2,883)
Total Short Term Debt	(\$2,489)
Other Current Liabilities	
Accrued Compensated Absences	\$37,208
City User Fee	\$1,445
Deferred Inflow of Resources-Di	\$11,260
Staff Memorial Fund Liability	\$198
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	(\$31)
PERS WV Retirement	(\$79)
Health Insurance (pre-tax)	(\$41)
AFLAC	(\$401)
Total Other Current Liabilities	\$709,747
Total Current Liabilities	\$707,257
Other Non-Current Liabilities	
Bonds Payable Emerson	\$515,799
Bonds Payable South Building	\$825,139
Total Other Non-Current Liabilities	\$1,340,938
Total Non-Current Liabilities	\$1,340,938
Total Liabilities	\$2,048,196
EQUITY	
Retained Earnings	
Opening Balance Equity	(\$407,143)
Unrestricted Net Assets	\$1,676,455
Total Retained Earnings	\$1,269,311
Current Earnings	
Net Income	\$187,757
Other Equity	
Amt to Be Provided for LT Debt	\$539,780
Capital Fund Balance	\$4,889,068
Capital Imp. Fund - Rollover	\$2,000
Net Investment in Capital Asset	(\$364,202)
Total Other Equity	\$5,066,647
Total Equity	\$6,523,716
Total Liabilities & Equity	\$8,571,912