



Monthly Report

Parkersburg & Wood County Public Library
August 2025

Table of Contents

Profit & Loss Actual vs Budget	1
Balance Sheet	5

Profit & Loss Actual vs Budget

INCOME STATEMENT	Aug 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Revenue					
Parkersburg & Wood County					
State Funding					
State Grant	\$96,889	\$96,889	\$64,593	50.00%	\$387,557
Local Income					
Wood County Board of Education	\$0	\$110,950	\$0	-	\$380,500
Wood County Commission	\$89,094	\$89,094	\$89,094	0.00%	\$356,375
Wood County Excess Levy	\$0	\$10,330	\$132,500	-92.20%	\$795,000
City of Parkersburg	\$0	\$0	\$74,762	-100.00%	\$299,046
Total Local Income	\$89,094	\$210,373	\$296,355	-29.01%	\$1,830,921
Donations & Gifts					
Gifts	\$261	\$1,101	\$1,667	-33.92%	\$10,000
Fees					
Fees	\$202	\$524	\$667	-21.47%	\$4,000
Copiers	\$1,418	\$2,796	\$3,333	-16.12%	\$20,000
Merchandise Sales Income	\$74	\$155	\$117	32.44%	\$700
Total Fees	\$1,694	\$3,474	\$4,117	-15.61%	\$24,700
Administrative Fees					
Calhoun Administrative Fee	\$1,369	\$1,369	\$1,369	0.00%	\$5,477
Wirt Administrative Fee	\$1,141	\$1,141	\$1,141	0.00%	\$4,565
Pleasants Administrative Fee	\$1,681	\$1,681	\$1,681	0.00%	\$6,725
Roane Administrative Fees	\$3,082	\$3,082	\$3,082	0.00%	\$12,329
Total Administrative Fees	\$7,273	\$7,273	\$7,273	0.00%	\$29,095
Total Parkersburg & Wood County	\$195,211	\$319,111	\$374,004	-14.68%	\$2,282,273
Total Revenue	\$195,211	\$319,111	\$374,004	-14.68%	\$2,282,273
Cost of Goods Sold					
Cost of Goods Sold	\$0	\$117	\$0	-	\$0
Gross Profit	\$195,211	\$318,994	\$374,004	-14.71%	\$2,282,273
Expenses					
Wages	\$0	\$0	\$0	-	\$0
Personnel					
Parkwoodlib Payroll					
Salaries	\$91,993	\$187,755	\$195,303	-3.86%	\$1,171,818
WV Unemployment	\$281	\$658	\$1,071	-38.56%	\$6,427
Social Security	\$5,508	\$11,250	\$12,109	-7.09%	\$72,653
Medicare	\$1,288	\$2,631	\$2,832	-7.09%	\$16,991
Worker's Compensation	\$0	\$2,314	\$925	150.21%	\$5,549
WV Retirement	\$6,334	\$12,711	\$13,779	-7.75%	\$82,673
Health Insurance - Main	\$13,327	\$27,547	\$26,146	5.36%	\$156,874
Basic Life	\$40	\$79	\$83	-4.97%	\$500
Total Parkwoodlib Payroll	\$118,772	\$244,946	\$252,247	-2.89%	\$1,513,484
Calhoun County Payroll					
Salaries-Calhoun County	\$6,251	\$12,380	\$12,641	-2.07%	\$75,848
WV Unemployment-Calhoun County	\$14	\$26	\$74	-65.03%	\$446
Social Security-Calhoun County	\$380	\$753	\$769	-2.04%	\$4,614
Medicare - Calhoun	\$89	\$176	\$180	-2.04%	\$1,079
WV Retirement-Calhoun County	\$480	\$958	\$920	4.12%	\$5,521
Health Insurance Calhoun	\$1,680	\$3,570	\$2,985	19.58%	\$17,912
Total Calhoun County Payroll	\$8,894	\$17,863	\$17,570	1.67%	\$105,421
Wirt Payroll					
Salaries-Wirt County	\$2,162	\$4,197	\$4,821	-12.95%	\$28,927
WV Unemployment-Wirt County	\$17	\$45	\$72	-37.84%	\$432
Social Security - Wirt	\$134	\$260	\$299	-12.95%	\$1,793
Medicare - Wirt	\$31	\$61	\$70	-12.90%	\$419
Total Wirt Payroll	\$2,344	\$4,563	\$5,262	-13.29%	\$31,572

	Aug 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Pleasants Payroll					
Salaries-Pleasants	\$6,365	\$12,491	\$11,951	4.52%	\$71,707
WV Unemployment-Pleasants	\$58	\$112	\$179	-37.35%	\$1,076
WV Retirement-Pleasants	\$225	\$450	\$450	0.00%	\$2,702
Social Security-Pleasants	\$395	\$774	\$742	4.42%	\$4,450
Medicare-Pleasants	\$92	\$181	\$173	4.52%	\$1,040
Total Pleasants Payroll	\$7,135	\$14,009	\$13,496	3.80%	\$80,974
WVLN Payroll					
Salaries-WVLN	\$1,733	\$3,467	\$3,646	-4.92%	\$21,877
WV Unemployment-WVLN	\$0	\$0	\$55	-100.00%	\$329
Social Security-WVLN	\$107	\$215	\$226	-4.96%	\$1,357
Medicare-WVLN	\$25	\$50	\$53	-4.86%	\$317
Total WVLN Payroll	\$1,866	\$3,732	\$3,980	-6.23%	\$23,880
Total Personnel	\$139,011	\$285,113	\$292,555	-2.54%	\$1,755,332
Current Operating Expenses					
Professional Fees					
Auditor Fees	\$0	\$0	\$833	-100.00%	\$5,000
Accounting Services	\$0	\$0	\$125	-100.00%	\$750
Total Professional Fees	\$0	\$0	\$958	-100.00%	\$5,750
Supplies					
Office & Library Supplies	\$686	\$2,129	\$2,083	2.17%	\$12,500
Janitor Supplies	\$1,021	\$2,536	\$2,667	-4.91%	\$16,000
Book Supplies	\$175	\$670	\$417	60.75%	\$2,500
A/V Supplies	\$0	\$0	\$667	-100.00%	\$4,000
Copier Supplies	\$268	\$481	\$1,033	-53.42%	\$6,200
Total Supplies	\$2,150	\$5,815	\$6,867	-15.31%	\$41,200
Building Utilities					
Trash Removal	\$185	\$369	\$375	-1.59%	\$2,250
Utilities Arboretum	\$45	\$88	\$86	2.32%	\$492
Telephone	\$798	\$1,602	\$1,608	-0.40%	\$9,650
Electric	\$5,093	\$10,445	\$8,500	22.88%	\$51,000
Gas	\$0	\$48	\$1,517	-96.84%	\$9,100
Water	\$348	\$700	\$733	-4.48%	\$4,400
Water - Arboretum	\$20	\$40	\$50	-19.32%	\$300
Internet Service	\$221	\$531	\$533	-0.37%	\$3,200
Total Building Utilities	\$6,709	\$13,824	\$13,403	3.14%	\$80,392
Maintenance & Repairs					
Repairs & Maintenance	\$0	\$167	\$317	-47.15%	\$1,900
Repairs & Maintenance Emerson	\$4,631	\$5,979	\$5,833	2.49%	\$35,000
Repairs & Maintenance South	\$1,343	\$2,230	\$2,667	-16.37%	\$16,000
Repairs & Maintenance Williamst	\$160	\$445	\$267	66.88%	\$1,600
Repairs & Maintenance Arboretum	\$625	\$1,250	\$667	87.50%	\$4,000
Total Maintenance & Repairs	\$6,759	\$10,071	\$9,750	3.29%	\$58,500
Online Maintenance					
Online Maintenance Services	\$0	\$0	\$0	-	\$10,400
Online Maintenance Wood County	\$3,422	\$6,096	\$6,333	-3.75%	\$38,000
Staff Software	\$75	\$162	\$0	-	\$0
Website Software	\$3	\$89	\$0	-	\$0
Accounting Software	\$1,526	\$2,844	\$0	-	\$0
Online Maintenance Calhoun	\$58	\$117	\$0	-	\$0
Online Maintenance Wirt	\$92	\$209	\$0	-	\$0
Online Maintenance Pleasants	\$135	\$263	\$0	-	\$0
Online Maintenance Roane	\$268	\$533	\$0	-	\$0
Total Online Maintenance	\$5,579	\$10,313	\$6,333	62.84%	\$48,400
Equipment Maintenance Services					
Equipment Maintenance Services	\$0	\$280	\$0	-	\$0
Equipment Maintenance Services-Copie...	\$912	\$2,631	\$1,667	57.83%	\$10,000
Equipment Maintenance Services-Genea...	\$0	\$0	\$167	-100.00%	\$1,000
Equipment Maintenance Services-Scann...	\$0	\$0	\$667	-100.00%	\$4,000
Total Equipment Maintenance Services	\$912	\$2,911	\$2,500	16.42%	\$15,000

	Aug 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Vehicle Expenses					
Library Van	\$28	\$94	\$0	-	\$0
Library Van - Repairs & Maintenance	\$0	\$0	\$225	-100.00%	\$1,350
Library Van - Fuel	\$55	\$115	\$225	-48.84%	\$1,350
Bookmobile - Repairs & Maintenance	\$0	\$9	\$450	-98.10%	\$2,700
Bookmobile - Fuel	\$153	\$285	\$383	-25.67%	\$2,300
Total Vehicle Expenses	\$237	\$503	\$1,283	-60.84%	\$7,700
Equipment Expense					
Office & Library Equipment	\$0	\$0	\$667	-100.00%	\$4,000
Computer Equipment	\$463	\$509	\$2,833	-82.04%	\$17,000
Total Equipment Expense	\$463	\$509	\$3,500	-85.46%	\$21,000
Insurance Fees					
Property Insurance	\$0	\$0	\$0	-	\$21,775
D&O Insurance	\$2,328	\$2,328	\$0	-	\$2,500
Fire Fee Emerson	\$0	\$3,245	\$3,300	-1.65%	\$3,300
Fire Fee South	\$0	\$613	\$615	-0.35%	\$615
Fire Fee Williamstown	\$0	\$0	\$0	-	\$45
Total Insurance Fees	\$2,328	\$6,186	\$3,915	58.01%	\$28,235
Postage Shipping					
Postage & Freight	\$528	\$1,258	\$1,967	-36.04%	\$11,800
Shipping	\$159	\$583	\$1,033	-43.62%	\$6,200
Total Postage Shipping	\$688	\$1,841	\$3,000	-38.65%	\$18,000
Marketing					
Marketing	\$0	\$0	\$833	-100.00%	\$5,000
Advertising	\$0	\$623	\$0	-	\$0
Total Marketing	\$0	\$623	\$833	-25.24%	\$5,000
Program Expenses					
Programs-Emerson Adult	\$3	\$153	\$500	-69.30%	\$3,000
Programs-Emerson Young Adult	\$141	\$141	\$167	-15.38%	\$1,000
Programs-Emerson Children	\$658	\$844	\$1,083	-22.06%	\$6,500
Programs-South	\$17	\$527	\$417	26.36%	\$2,500
Programs-Summer Reading	\$0	\$0	\$2,333	-100.00%	\$14,000
Programs-Williamstown	\$0	\$86	\$83	2.80%	\$500
Programs-Bookmobile	\$43	\$49	\$183	-73.24%	\$1,100
Total Program Expenses	\$862	\$1,800	\$4,767	-62.23%	\$28,600
Travel					
Travel	(\$10)	(\$10)	\$833	-101.20%	\$5,000
Travel - Calhoun	\$16	\$16	\$0	-	\$0
Travel - Wirt	\$16	\$16	\$0	-	\$0
Travel Roane County Library	\$16	\$16	\$0	-	\$0
Total Travel	\$38	\$38	\$833	-95.49%	\$5,000
Misc Expenses					
Bank Fee	\$25	\$50	\$3,000	-98.33%	\$18,000
Credit Card Processing Fees	\$112	\$219	\$233	-6.15%	\$1,400
Bank Fee Arboretum	\$0	\$0	\$83	-100.00%	\$500
Processing Fees for Materials	\$264	\$565	\$1,267	-55.43%	\$7,600
Bond Payment Emerson	\$5,786	\$11,626	\$11,972	-2.89%	\$71,834
Bond Payment South	\$5,657	\$23,895	\$10,698	123.36%	\$64,187
Professional Dues	\$0	\$750	\$583	28.57%	\$3,500
Electronic Databases	\$0	\$0	\$1,917	-100.00%	\$11,500
Continuing Education	\$0	\$0	\$250	-100.00%	\$1,500
Cash Shortage	\$0	\$2	\$0	-	\$0
Total Misc Expenses	\$11,844	\$37,106	\$30,004	23.67%	\$180,021
Total Current Operating Expenses	\$38,569	\$91,539	\$87,947	4.09%	\$542,798
Library Materials					
Adult Books					
Books-Adult Non-Fiction	\$1,294	\$2,428	\$4,000	-39.30%	\$24,000
Books-Adult Fiction	\$2,513	\$4,985	\$5,667	-12.03%	\$34,000
Books-Young Adult Fiction	\$233	\$406	\$583	-30.37%	\$3,500
Books-Graphic Novels	\$107	\$159	\$917	-82.61%	\$5,500

	Aug 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Books-Adult Reference	\$0	\$2,486	\$667	272.83%	\$4,000
Books-Genealogy	\$0	\$0	\$250	-100.00%	\$1,500
Spartan Adult Books	\$146	\$423	\$0	-	\$0
Total Adult Books	\$4,293	\$10,888	\$12,083	-9.89%	\$72,500
Juvenile Books					
Books-Juvenile Non-Fiction	\$10	\$109	\$3,000	-96.38%	\$18,000
Books- Juvenile Fiction	\$390	\$984	\$4,667	-78.91%	\$28,000
Books - Juvenile Reference	\$0	\$0	\$83	-100.00%	\$500
Spartan Young Reader's Books	\$88	\$706	\$0	-	\$0
Total Juvenile Books	\$489	\$1,799	\$7,750	-76.78%	\$46,500
Periodicals					
Periodicals	\$689	\$689	\$783	-12.04%	\$4,700
Electronic Materials					
Ebooks	\$2,022	\$4,257	\$7,167	-40.59%	\$43,000
Eaudiobooks	\$5,584	\$11,798	\$10,667	10.61%	\$64,000
Total Electronic Materials	\$7,605	\$16,055	\$17,833	-9.97%	\$107,000
Games					
Video Games	\$363	\$995	\$1,033	-3.72%	\$6,200
Board Games	\$106	\$106	\$167	-36.43%	\$1,000
Total Games	\$469	\$1,101	\$1,200	-8.27%	\$7,200
Video Materials					
Videos	\$960	\$1,900	\$2,367	-19.72%	\$14,200
Total Library Materials	\$14,505	\$32,432	\$42,017	-22.81%	\$252,100
Reimbursements	\$72	\$233	\$0	-	\$0
Total Expenses	\$192,156	\$409,318	\$422,518	-3.12%	\$2,550,230
Operating Profit	\$3,054	(\$90,324)	(\$48,514)	-86.18%	(\$267,957)
Other Income					
Other Income					
WVLN Revenue	\$7,683	\$12,375	\$16,924	-26.88%	\$314,434
Calhoun County Reimbursement	\$8,768	\$17,401	\$17,570	-0.96%	\$105,421
Dora B Woodyard Reimbursement	\$2,350	\$4,575	\$5,262	-13.06%	\$31,572
Pleasants County Reimbursement	\$6,875	\$13,468	\$13,496	-0.20%	\$80,974
Cash Overage	\$2	\$2	\$0	-	\$0
Motor Fuel Refunds	\$0	\$0	\$67	-100.00%	\$400
Total Other Income	\$25,677	\$47,821	\$53,319	-10.31%	\$532,801
Investment Income					
Interest Income	\$12,682	\$20,220	\$13,333	51.65%	\$80,000
Interest Arboretum	\$118	\$297	\$333	-10.80%	\$2,000
Change in Market Value-Port	\$53,461	\$77,761	\$0	-	\$0
Change in Market Value-Arb Port	\$961	\$1,216	\$0	-	\$0
Realized Gains	\$0	\$0	\$5,000	-100.00%	\$30,000
Realized Gains - Arboretum	\$0	\$0	\$83	-100.00%	\$500
Total Investment Income	\$67,223	\$99,494	\$18,750	430.63%	\$112,500
Other Expenses					
Other Expenses					
WVLN Expenses	\$13,069	\$13,069	\$12,618	3.57%	\$295,582
Grant Expenses	\$1,427	\$1,870	\$0	-	\$0
Total Other Expenses	\$14,496	\$14,939	\$12,618	18.39%	\$295,582
Earnings Before Interest & Tax	\$81,459	\$42,052	\$10,936	284.52%	\$81,762
Interest Expenses					
Interest Expenses					
Bond Interest Emerson	\$2,534	\$5,014	\$4,668	7.42%	\$28,007
Bond Interest South	\$3,462	\$3,462	\$7,540	-54.08%	\$45,240
Total Interest Expenses	\$5,996	\$8,476	\$12,208	-30.57%	\$73,247
Earnings Before Tax	\$75,463	\$33,576	(\$1,272)	2,740.56%	\$8,515
Tax Expenses					
WV Sales Tax	\$0	\$0	\$0	-	\$70
Earnings After Tax	\$75,463	\$33,576	(\$1,272)	2,740.56%	\$8,445
Net Income	\$75,463	\$33,576	(\$1,272)	2,740.56%	\$8,445

Balance Sheet

BALANCE SHEET		2025/2026 (YTD)
ASSETS		
Cash & Equivalents		
WesBanco Money Market		\$170,948
WesBanco Operating		\$63,575
WesBanco Payroll		\$75,000
WesBanco Special Projects		\$8,378
WesBanco Arboretum		\$838
Main Office Change Fund		\$150
South Branch Change Fund		\$123
Williamstown Change Fund		\$55
Petty Cash		\$250
Staff Memorial Fund		\$88
Total Cash & Equivalents		\$319,405
Inventory		
Inventory Asset		\$2,164
Other Current Assets		
Taxes Receivable		\$37,805
Undeposited Funds		\$6,023
WesBanco Arboretum Portfolio		\$62,525
WesBanco Library Portfolio		\$2,938,231
Total Other Current Assets		\$3,044,583
Total Current Assets		\$3,366,152
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	\$8,613,215
LIABILITIES	
Short Term Debt	
Lowe's	\$888
Pitney Bowes Purchase Power	\$6
WesBanco Visa	\$7,451
Total Short Term Debt	\$8,346
Other Current Liabilities	
Accrued Compensated Absences	\$37,208
City User Fee	\$865
Deferred Inflow of Resources-Di	\$11,260
Staff Memorial Fund Liability	\$88
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	\$811
PERS WV Retirement	(\$79)
Health Insurance (pre-tax)	(\$422)
OH Local Tax	\$523
AFLAC	(\$777)
Total Other Current Liabilities	\$709,663
Total Current Liabilities	\$718,009
Other Non-Current Liabilities	
Bonds Payable Emerson	\$504,173
Bonds Payable South Building	\$814,687
Total Other Non-Current Liabilities	\$1,318,860
Total Non-Current Liabilities	\$1,318,860
Total Liabilities	\$2,036,869
EQUITY	
Retained Earnings	
Opening Balance Equity	(\$407,143)
Unrestricted Net Assets	\$1,861,187
Total Retained Earnings	\$1,454,044
Current Earnings	
Net Income	\$33,576
Other Equity	
Amt to Be Provided for LT Debt	\$561,858
Capital Fund Balance	\$4,889,068
Capital Imp. Fund - Rollover	\$2,000
Net Investment in Capital Asset	(\$364,202)
Total Other Equity	\$5,088,725
Total Equity	\$6,576,345
Total Liabilities & Equity	\$8,613,215