



Monthly Report

Parkersburg & Wood County Public Library
September 2025

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Profit & Loss Actual vs Budget

INCOME STATEMENT	Sep 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Revenue					
Parkersburg & Wood County					
State Funding					
State Grant	\$0	\$96,889	\$96,889	0.00%	\$387,557
Local Income					
Wood County Board of Education	\$95,125	\$206,075	\$95,125	116.64%	\$380,500
Wood County Commission	\$0	\$89,094	\$89,094	0.00%	\$356,375
Wood County Excess Levy	\$288,445	\$298,775	\$198,750	50.33%	\$795,000
City of Parkersburg	\$0	\$0	\$74,762	-100.00%	\$299,046
Total Local Income	\$383,570	\$593,943	\$457,730	29.76%	\$1,830,921
Donations & Gifts					
United Way Income	\$36	\$36	\$0	-	\$0
Gifts	\$134	\$1,236	\$2,500	-50.58%	\$10,000
Total Donations & Gifts	\$170	\$1,272	\$2,500	-49.13%	\$10,000
Fees					
Fees	\$160	\$683	\$1,000	-31.65%	\$4,000
Copiers	\$1,835	\$4,631	\$5,000	-7.38%	\$20,000
Merchandise Sales Income	\$85	\$239	\$175	36.58%	\$700
Total Fees	\$2,079	\$5,553	\$6,175	-10.07%	\$24,700
Administrative Fees					
Calhoun Administrative Fee	\$0	\$1,369	\$1,369	0.00%	\$5,477
Wirt Administrative Fee	\$0	\$1,141	\$1,141	0.00%	\$4,565
Pleasants Administrative Fee	\$0	\$1,681	\$1,681	0.00%	\$6,725
Roane Administrative Fees	\$0	\$3,082	\$3,082	0.00%	\$12,329
Total Administrative Fees	\$0	\$7,273	\$7,273	0.00%	\$29,095
Total Parkersburg & Wood County	\$385,820	\$704,931	\$570,567	23.55%	\$2,282,273
Total Revenue	\$385,820	\$704,931	\$570,567	23.55%	\$2,282,273
Cost of Goods Sold					
Cost of Goods Sold	\$0	\$117	\$0	-	\$0
Gross Profit	\$385,820	\$704,814	\$570,567	23.53%	\$2,282,273
Expenses					
Wages	\$57,503	\$57,503	\$0	-	\$0
Personnel					
Parkwoodlib Payroll					
Salaries	\$45,731	\$233,486	\$292,955	-20.30%	\$1,171,818
WV Unemployment	\$116	\$774	\$1,607	-51.81%	\$6,427
Social Security	\$2,738	\$13,988	\$18,163	-22.99%	\$72,653
Medicare	\$640	\$3,271	\$4,248	-22.99%	\$16,991
Worker's Compensation	(\$2,080)	\$234	\$1,387	-83.13%	\$5,549
WV Retirement	\$0	\$12,711	\$20,668	-38.50%	\$82,673
Health Insurance - Main	\$13,327	\$40,874	\$39,218	4.22%	\$156,874
Basic Life	\$40	\$119	\$125	-4.97%	\$500
Total Parkwoodlib Payroll	\$60,512	\$305,458	\$378,371	-19.27%	\$1,513,484
Calhoun County Payroll					
Salaries-Calhoun County	\$3,144	\$15,524	\$18,962	-18.13%	\$75,848
WV Unemployment-Calhoun County	\$7	\$33	\$112	-70.43%	\$446
Social Security-Calhoun County	\$189	\$943	\$1,154	-18.29%	\$4,614
Medicare - Calhoun	\$44	\$220	\$270	-18.31%	\$1,079
WV Retirement-Calhoun County	\$0	\$958	\$1,380	-30.59%	\$5,521
Health Insurance Calhoun	\$1,680	\$5,250	\$4,478	17.23%	\$17,912
Total Calhoun County Payroll	\$5,065	\$22,928	\$26,355	-13.00%	\$105,421
Wirt Payroll					
Salaries-Wirt County	\$1,011	\$5,208	\$7,232	-27.98%	\$28,927
WV Unemployment-Wirt County	\$7	\$52	\$108	-51.93%	\$432

	Sep 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Social Security - Wirt	\$63	\$323	\$448	-27.99%	\$1,793
Medicare - Wirt	\$15	\$76	\$105	-27.96%	\$419
Total Wirt Payroll	\$1,096	\$5,658	\$7,893	-28.31%	\$31,572
Pleasants Payroll					
Salaries-Pleasants	\$3,091	\$15,582	\$17,927	-13.08%	\$71,707
WV Unemployment-Pleasants	\$28	\$140	\$269	-47.98%	\$1,076
WV Retirement-Pleasants	\$0	\$450	\$675	-33.33%	\$2,702
Social Security-Pleasants	\$192	\$966	\$1,112	-13.16%	\$4,450
Medicare-Pleasants	\$45	\$226	\$260	-13.08%	\$1,040
Total Pleasants Payroll	\$3,355	\$17,364	\$20,244	-14.22%	\$80,974
WVLN Payroll					
Salaries-WVLN	\$867	\$4,333	\$5,469	-20.77%	\$21,877
WV Unemployment-WVLN	\$0	\$0	\$82	-100.00%	\$329
Social Security-WVLN	\$54	\$269	\$339	-20.80%	\$1,357
Medicare-WVLN	\$13	\$63	\$79	-20.73%	\$317
Total WVLN Payroll	\$933	\$4,665	\$5,970	-21.86%	\$23,880
Total Personnel	\$70,960	\$356,073	\$438,833	-18.86%	\$1,755,332
Current Operating Expenses					
Professional Fees					
Auditor Fees	\$0	\$0	\$1,250	-100.00%	\$5,000
Accounting Services	\$0	\$0	\$188	-100.00%	\$750
Total Professional Fees	\$0	\$0	\$1,438	-100.00%	\$5,750
Supplies					
Office & Library Supplies	\$106	\$2,291	\$3,125	-26.68%	\$12,500
Janitor Supplies	\$143	\$2,679	\$4,000	-33.04%	\$16,000
Book Supplies	\$17	\$687	\$625	9.92%	\$2,500
A/V Supplies	\$102	\$102	\$1,000	-89.84%	\$4,000
Copier Supplies	\$0	\$481	\$1,550	-68.95%	\$6,200
Total Supplies	\$367	\$6,240	\$10,300	-39.42%	\$41,200
Building Utilities					
Trash Removal	\$185	\$554	\$563	-1.59%	\$2,250
Utilities Arboretum	\$0	\$88	\$132	-32.85%	\$492
Telephone	\$794	\$2,396	\$2,413	-0.67%	\$9,650
Electric	\$1,349	\$11,793	\$12,750	-7.50%	\$51,000
Gas	\$48	\$96	\$2,275	-95.79%	\$9,100
Water	\$300	\$1,000	\$1,100	-9.09%	\$4,400
Water - Arboretum	\$21	\$61	\$75	-18.80%	\$300
Internet Service	\$45	\$576	\$800	-27.96%	\$3,200
Total Building Utilities	\$2,740	\$16,565	\$20,107	-17.62%	\$80,392
Maintenance & Repairs					
Repairs & Maintenance	\$0	\$167	\$475	-64.77%	\$1,900
Repairs & Maintenance Emerson	\$411	\$6,390	\$8,750	-26.98%	\$35,000
Repairs & Maintenance South	\$250	\$2,480	\$4,000	-38.00%	\$16,000
Repairs & Maintenance Williamst	\$80	\$525	\$400	31.25%	\$1,600
Repairs & Maintenance Arboretum	\$250	\$1,500	\$1,000	50.00%	\$4,000
Total Maintenance & Repairs	\$991	\$11,062	\$14,625	-24.36%	\$58,500
Online Maintenance					
Online Maintenance Services	\$0	\$0	\$0	-	\$10,400
Online Maintenance Wood County	\$21	\$6,138	\$9,500	-35.39%	\$38,000
Staff Software	\$513	\$718	\$0	-	\$0
Website Software	\$0	\$89	\$0	-	\$0
Accounting Software	\$620	\$3,464	\$0	-	\$0
Online Maintenance Calhoun	\$0	\$117	\$0	-	\$0
Online Maintenance Wirt	\$0	\$209	\$0	-	\$0
Online Maintenance Pleasants	\$0	\$263	\$0	-	\$0
Online Maintenance Roane	\$0	\$533	\$0	-	\$0
Total Online Maintenance	\$1,155	\$11,532	\$9,500	21.39%	\$48,400
Equipment Maintenance Services					
Equipment Maintenance Services	\$0	\$280	\$0	-	\$0
Equipment Maintenance Services-Copie...	\$0	\$2,631	\$2,500	5.22%	\$10,000

	Sep 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Equipment Maintenance Services-Genera...	\$0	\$0	\$250	-100.00%	\$1,000
Equipment Maintenance Services-Scann...	\$0	\$0	\$1,000	-100.00%	\$4,000
Total Equipment Maintenance Services	\$0	\$2,911	\$3,750	-22.38%	\$15,000
Vehicle Expenses					
Library Van	\$53	\$147	\$0	-	\$0
Library Van - Repairs & Maintenance	\$550	\$550	\$338	62.93%	\$1,350
Library Van - Fuel	\$0	\$115	\$338	-65.90%	\$1,350
Bookmobile - Repairs & Maintenance	\$0	\$9	\$675	-98.73%	\$2,700
Bookmobile - Fuel	\$65	\$350	\$575	-39.06%	\$2,300
Total Vehicle Expenses	\$669	\$1,171	\$1,925	-39.16%	\$7,700
Equipment Expense					
Office & Library Equipment	\$0	\$0	\$1,000	-100.00%	\$4,000
Computer Equipment	\$64	\$609	\$4,250	-85.68%	\$17,000
Total Equipment Expense	\$64	\$609	\$5,250	-88.40%	\$21,000
Insurance Fees					
Property Insurance	\$0	\$0	\$0	-	\$21,775
D&O Insurance	\$0	\$2,328	\$2,500	-6.89%	\$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	\$0	\$6,186	\$6,415	-3.57%	\$28,235
Postage Shipping					
Postage & Freight	\$528	\$1,786	\$2,950	-39.45%	\$11,800
Shipping	\$178	\$761	\$1,550	-50.90%	\$6,200
Total Postage Shipping	\$707	\$2,547	\$4,500	-43.39%	\$18,000
Marketing					
Marketing	\$0	\$0	\$1,250	-100.00%	\$5,000
Advertising	\$0	\$623	\$0	-	\$0
Total Marketing	\$0	\$623	\$1,250	-50.16%	\$5,000
Program Expenses					
Programs-Emerson Adult	\$30	\$183	\$750	-75.53%	\$3,000
Programs-Emerson Young Adult	\$0	\$141	\$250	-43.59%	\$1,000
Programs-Emerson Children	\$0	\$844	\$1,625	-48.04%	\$6,500
Programs-South	\$32	\$559	\$625	-10.62%	\$2,500
Programs-Summer Reading	\$0	\$0	\$3,500	-100.00%	\$14,000
Programs-Williamstown	\$0	\$86	\$125	-31.47%	\$500
Programs-Bookmobile	\$0	\$58	\$275	-78.89%	\$1,100
Total Program Expenses	\$62	\$1,871	\$7,150	-73.83%	\$28,600
Travel					
Travel	\$0	(\$10)	\$1,250	-100.80%	\$5,000
Travel - Calhoun	\$0	\$16	\$0	-	\$0
Travel - Wirt	\$0	\$16	\$0	-	\$0
Travel Roane County Library	\$0	\$16	\$0	-	\$0
Total Travel	\$0	\$38	\$1,250	-96.99%	\$5,000
Misc Expenses					
Bank Fee	\$25	\$75	\$4,500	-98.33%	\$18,000
Credit Card Processing Fees	\$30	\$249	\$350	-28.73%	\$1,400
Bank Fee Arboretum	\$0	\$0	\$125	-100.00%	\$500
Processing Fees for Materials	\$488	\$1,053	\$1,900	-44.58%	\$7,600
Bond Payment Emerson	\$5,813	\$17,439	\$17,959	-2.89%	\$71,834
Bond Payment South	\$583	\$24,477	\$16,047	52.54%	\$64,187
Professional Dues	\$370	\$1,120	\$875	28.00%	\$3,500
Electronic Databases	\$0	\$0	\$2,875	-100.00%	\$11,500
Continuing Education	\$0	\$0	\$375	-100.00%	\$1,500
Cash Shortage	\$0	\$2	\$0	-	\$0
Total Misc Expenses	\$7,310	\$44,416	\$45,005	-1.31%	\$180,021
Total Current Operating Expenses	\$14,065	\$105,770	\$132,464	-20.15%	\$542,798
Library Materials					
Adult Books					
Books-Adult Non-Fiction	\$1,251	\$3,793	\$6,000	-36.78%	\$24,000

	Sep 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Books-Adult Fiction	\$2,675	\$7,707	\$8,500	-9.33%	\$34,000
Books-Young Adult Fiction	\$230	\$651	\$875	-25.60%	\$3,500
Books-Graphic Novels	\$644	\$826	\$1,375	-39.90%	\$5,500
Books-Adult Reference	\$0	\$2,486	\$1,000	148.55%	\$4,000
Books-Genealogy	\$0	\$0	\$375	-100.00%	\$1,500
Spartan Adult Books	\$64	\$487	\$0	-	\$0
Total Adult Books	\$4,864	\$15,950	\$18,125	-12.00%	\$72,500
Juvenile Books					
Books-Juvenile Non-Fiction	\$174	\$283	\$4,500	-93.71%	\$18,000
Books- Juvenile Fiction	\$916	\$1,900	\$7,000	-72.86%	\$28,000
Books - Juvenile Reference	\$240	\$240	\$125	91.98%	\$500
Spartan Young Reader's Books	\$140	\$846	\$0	-	\$0
Total Juvenile Books	\$1,470	\$3,269	\$11,625	-71.88%	\$46,500
Periodicals					
Periodicals	\$834	\$1,523	\$1,175	29.66%	\$4,700
Electronic Materials					
Ebooks	\$1,552	\$5,809	\$10,750	-45.96%	\$43,000
Eaudiobooks	\$4,805	\$16,603	\$16,000	3.77%	\$64,000
Total Electronic Materials	\$6,357	\$22,412	\$26,750	-16.22%	\$107,000
Games					
Video Games	\$461	\$1,456	\$1,550	-6.07%	\$6,200
Board Games	\$0	\$106	\$250	-57.62%	\$1,000
Total Games	\$461	\$1,562	\$1,800	-13.23%	\$7,200
Video Materials					
Videos	\$836	\$2,736	\$3,550	-22.92%	\$14,200
Total Library Materials	\$14,823	\$47,454	\$63,025	-24.71%	\$252,100
Reimbursements	\$195	\$429	\$0	-	\$0
Total Expenses	\$157,547	\$567,229	\$634,322	-10.58%	\$2,550,230
Operating Profit	\$228,273	\$137,585	(\$63,755)	315.80%	(\$267,957)
Other Income					
Other Income					
WVLN Revenue	\$3,310	\$15,685	\$17,638	-11.07%	\$314,434
Calhoun County Reimbursement	\$0	\$17,401	\$26,355	-33.98%	\$105,421
Dora B Woodyard Reimbursement	\$0	\$4,575	\$7,893	-42.04%	\$31,572
Pleasants County Reimbursement	\$7,135	\$20,603	\$20,244	1.78%	\$80,974
Cash Overage	\$4	\$6	\$0	-	\$0
Motor Fuel Refunds	\$0	\$0	\$100	-100.00%	\$400
Total Other Income	\$10,448	\$58,270	\$72,230	-19.33%	\$532,801
Investment Income					
Interest Income	\$534	\$20,754	\$20,000	3.77%	\$80,000
Interest Arboretum	\$0	\$297	\$500	-40.53%	\$2,000
Change in Market Value-Port	\$0	\$77,761	\$0	-	\$0
Change in Market Value-Arb Port	\$0	\$1,216	\$0	-	\$0
Realized Gains	\$0	\$0	\$7,500	-100.00%	\$30,000
Realized Gains - Arboretum	\$0	\$0	\$125	-100.00%	\$500
Total Investment Income	\$534	\$100,028	\$28,125	255.65%	\$112,500
Other Expenses					
Other Expenses					
WVLN Expenses	\$0	\$13,069	\$12,618	3.57%	\$295,582
Grant Expenses	\$111	\$1,988	\$0	-	\$0
Total Other Expenses	\$111	\$15,057	\$12,618	19.33%	\$295,582
Earnings Before Interest & Tax	\$239,143	\$280,825	\$23,981	1,071.01%	\$81,762
Interest Expenses					
Interest Expenses					
Bond Interest Emerson	\$2,507	\$7,521	\$7,002	7.41%	\$28,007
Bond Interest South	\$435	\$3,897	\$11,310	-65.54%	\$45,240
Total Interest Expenses	\$2,942	\$11,418	\$18,312	-37.65%	\$73,247
Earnings Before Tax	\$236,201	\$269,407	\$5,670	4,651.75%	\$8,515

	Sep 2025	2025/2026 (YTD)	Budget (YTD)	YTD vs YTD budget (%)	Budget (full FY)
Tax Expenses					
WV Sales Tax	\$0	\$0	\$0	-	\$70
Earnings After Tax	\$236,201	\$269,407	\$5,670	4,651.75%	\$8,445
Net Income	\$236,201	\$269,407	\$5,670	4,651.75%	\$8,445

Balance Sheet

BALANCE SHEET		2025/2026 (YTD)
ASSETS		
Cash & Equivalents		
WesBanco Money Market		\$465,264
WesBanco Operating		\$38,482
WesBanco Payroll		\$22,991
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
Friends Book Sale Cash		\$66
Staff Memorial Fund		\$118
Total Cash & Equivalents		\$536,714
Inventory		
Inventory Asset		\$2,164
Other Current Assets		
Taxes Receivable		\$37,805
Undeposited Funds		\$23
WesBanco Arboretum Portfolio		\$62,525
WesBanco Library Portfolio		\$2,938,231
Total Other Current Assets		\$3,038,584
Total Current Assets		\$3,577,462
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	\$8,824,524
LIABILITIES	
Short Term Debt	
Lowe's	\$436
Pitney Bowes Purchase Power	\$6
WesBanco Visa	\$15,067
Total Short Term Debt	\$15,509
Other Current Liabilities	
Accrued Compensated Absences	\$37,208
City User Fee	\$1,285
Deferred Inflow of Resources-Di	\$11,260
Friends of the Library	\$66
Staff Memorial Fund Liability	\$118
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 Income Tax	\$2,343
Federal Taxes (941/944)	(\$39,570)
WV Unemployment Tax	\$1,108
PERS WV Retirement	\$4,163
Health Insurance (pre-tax)	(\$617)
OH Local Tax	\$784
OH Income Tax	\$398
AFLAC	(\$853)
Child Support	\$99
Total Other Current Liabilities	\$677,979
Total Current Liabilities	\$693,488
Other Non-Current Liabilities	
Bonds Payable Emerson	\$498,360
Bonds Payable South Building	\$814,687
Total Other Non-Current Liabilities	\$1,313,047
Total Non-Current Liabilities	\$1,313,047
Total Liabilities	\$2,006,536
EQUITY	
Retained Earnings	
Opening Balance Equity	(\$407,143)
Unrestricted Net Assets	\$1,861,187
Total Retained Earnings	\$1,454,044
Current Earnings	
Net Income	\$269,407
Other Equity	
Amt to Be Provided for LT Debt	\$567,671
Capital Fund Balance	\$4,889,068

	2025/2026 (YTD)
Capital Imp. Fund - Rollover	\$2,000
Net Investment in Capital Asset	(\$364,202)
Total Other Equity	\$5,094,538
Total Equity	\$6,817,989
Total Liabilities & Equity	\$8,824,524