



Financial Statement for Period 2
Ending August 31, 2022

Percent YTD 16.67%

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
INCOME					
TAXES					
400-000 1% OPTIONAL SALES	0.00	506,911.00	1,061,911.00	(555,000.00)	47.74%
402-000 AUTO LICENSE FEES	58,415.68	119,803.16	720,000.00	(600,196.84)	16.64%
404-000 MILLAGE	176,840.74	325,028.37	5,000,000.00	(4,674,971.63)	6.50%
406-000 MISCELLANEOUS TAXES	0.00	5,339.04	6,000.00	(660.96)	88.98%
408-000 COVID REQUEST	0.00	0.00	0.00	0.00	
409-000 SPECIFIC PURPOSE TAX	15,936.14	30,271.97	133,000.00	(102,728.03)	22.76%
TOTAL TAXES	251,192.56	987,353.54	6,920,911.00	(5,933,557.46)	14.27%
FINES & FEES					
412-000 FINES & FEES	4,595.39	9,405.02	0.00	9,405.02	
TOTAL FINES & FEES	4,595.39	9,405.02	0.00	9,405.02	
GRANTS					
432-000 GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
432-001 GRANT - ALA - AMERICANS & HOLOCAUST	0.00	0.00	0.00	0.00	
432-003 GRANT - LIBRARIES BUILD BUSINESS	1,500.00	1,500.00	0.00	1,500.00	
432-004 GRANT - LBB NAVIGATOR PILOT PROGRAM	0.00	0.00	200,977.59	(200,977.59)	0.00%
432-005 GRANT - CROSSROADS	0.00	0.00	0.00	0.00	
432-006 GRANT - WYOMING HUMANITIES COUNCIL	0.00	0.00	0.00	0.00	
432-007 GRANT - STORYWALK - CHANGEX	0.00	0.00	0.00	0.00	
432-010 McMURRY GRANT	0.00	0.00	0.00	0.00	
433-000 GRANT FROM FND (BSR)	2,351.78	3,832.91	20,000.00	(16,167.09)	19.16%
TOTAL GRANTS	3,851.78	5,332.91	235,977.59	(230,644.68)	2.26%

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
SUMMER READING					
454-000 SUMMER READING SALES/DONATIONS	250.00	787.00	500.00	287.00	157.40%
454-004 SUMMER READING - FOUNDATION	0.00	0.00	35,000.00	(35,000.00)	0.00%
TOTAL SUMMER READING	250.00	787.00	35,500.00	(34,713.00)	2.22%
MISCELLANEOUS					
430-000 INSURANCE SETTLEMENTS	0.00	0.00	0.00	0.00	
433-001 STAFF MERCHANDISE	0.00	516.46	3,000.00	(2,483.54)	17.22%
434-000 INTEREST ON FUNDS	7,531.86	13,007.99	10,000.00	3,007.99	130.08%
435-000 E-RTAE	0.00	0.00	27,608.00	(27,608.00)	0.00%
440-000 SALE OF PROPERTY	180.36	404.70	1,500.00	(1,095.30)	26.98%
442-000 MISCELLANEOUS INCOME	0.00	1,203.32	0.00	1,203.32	
444-000 CONTRACT WITH FOUNDATION	0.00	0.00	0.00	0.00	
445-000 FND DONATIONS	0.00	0.00	0.00	0.00	
447-000 LEGISLATIVE ENDOWMENT INTEREST	0.00	92,487.23	92,487.23	0.00	100.00%
TOTAL MISCELLANEOUS	7,712.22	107,619.70	134,595.23	(26,975.53)	79.96%
CAFÉ INCOME					
470-000 FOOD SALES	8,032.95	14,192.88	50,000.00	(35,807.12)	28.39%
471-000 KIDS FOOD SALES	895.83	1,569.13	5,000.00	(3,430.87)	31.38%
472-000 HOT DRINK SALES	3,542.45	6,032.56	28,000.00	(21,967.44)	21.54%
473-000 COLD DRINK SALES	2,983.07	5,213.05	10,000.00	(4,786.95)	52.13%
474-000 MERCHANDISE SALES	355.86	720.67	29,000.00	(28,279.33)	2.49%
475-000 SALES TAX COLLECTED	945.07	1,652.60	5,000.00	(3,347.40)	33.05%
476-000 CAFE MISCELLANEOUS INCOME	1.84	204.71	1,500.00	(1,295.29)	13.65%
TOTAL CAFÉ INCOME	16,757.07	29,585.60	128,500.00	(98,914.40)	23.02%
TOTAL INCOME	284,359.02	1,140,083.77	7,455,483.82	(6,315,400.05)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
EXPENSES					
PERSONNEL					
505-000 LIBRARY STAFF	218,825.61	431,087.86	3,487,900.00	(3,056,812.14)	12.36%
511-000 CONTRACT PERSONNEL	11,750.07	22,324.76	165,000.00	(142,675.24)	13.53%
512-000 CONSULTANTS	3,040.00	4,040.00	145,000.00	(140,960.00)	2.79%
514-000 FOUNDATION STAFF	10,525.25	21,045.68	133,350.00	(112,304.32)	15.78%
515-000 FICA	17,073.75	33,852.70	268,589.22	(234,736.52)	12.60%
516-000 WYOMING RETIREMENT	38,174.07	74,672.15	555,688.00	(481,015.85)	13.44%
517-000 UNEMPLOYMENT BENEFITS	0.00	0.00	15,000.00	(15,000.00)	0.00%
710-000 INSURANCE - HEALTH	47,860.83	94,639.62	606,690.00	(512,050.38)	15.60%
715-000 INSURANCE - DENTAL	2,147.70	4,376.89	23,000.00	(18,623.11)	19.03%
718-000 WORKERS' COMPENSATION	1,148.11	2,261.37	18,745.25	(16,483.88)	12.06%
TOTAL PERSONNEL	350,545.39	688,301.03	5,418,962.47	(4,730,661.44)	12.70%
ADMINISTRATION					
519-000 CONFERENCE/CONT. ED.	2,320.00	3,591.14	25,000.00	(21,408.86)	14.36%
521-000 PROFESSIONAL MBSHIPS	0.00	50.00	3,500.00	(3,450.00)	1.43%
538-000 PLANNING AND DEVELOPMENT	0.00	0.00	0.00	0.00	
700-000 INSURANCE-PLANT, LIABTY	75,405.14	75,405.14	95,000.00	(19,594.86)	79.37%
705-000 INSURANCE DEDUCTIBLE LOSS	0.00	552.72	10,000.00	(9,447.28)	5.53%
730-000 SECURITY BONDS	0.00	100.00	1,000.00	(900.00)	10.00%
803-000 BOARD/VOLUNTEER/STAFF ACTIVITIES	413.55	760.44	10,000.00	(9,239.56)	7.60%
803-001 STAFF MERCHANDISE	469.00	469.00	3,000.00	(2,531.00)	15.63%
815-000 REFUNDS ON LOST MATERIALS	32.04	57.04	2,000.00	(1,942.96)	2.85%
820-000 COLLECTION FEES	391.40	762.20	5,175.00	(4,412.80)	14.73%
830-000 PRIOR YEAR CARRYOVER	1,493.40	6,880.94	34,316.99	(27,436.05)	20.05%
835-000 LEGAL SERVICES	0.00	0.00	0.00	0.00	
840-000 MERCHANT FEES	2,080.83	3,960.46	20,000.00	(16,039.54)	19.80%
TOTAL ADMINISTRATION	82,605.36	92,589.08	208,991.99	(116,402.91)	44.30%
SUPPLIES & EQUIPMENT					
525-000 OFFICE SUPPLIES	460.92	1,397.93	56,200.00	(54,802.07)	2.49%
529-000 EQUIPMENT LEASES - CENTRAL	1,125.26	2,374.04	17,500.00	(15,125.96)	13.57%
530-000 NETWORK	598.70	1,488.18	213,535.00	(212,046.82)	0.70%
825-000 SOFTWARE INTERNAL	3,638.27	5,743.65	193,963.00	(188,219.35)	2.96%
TOTAL SUPPLIES & EQUIPMENT	5,823.15	11,003.80	481,198.00	(470,194.20)	2.29%

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
COMMUNICATIONS					
531-000 POSTAGE	1,531.00	3,000.02	25,000.00	(21,999.98)	12.00%
532-000 TELECOMMUNICATIONS	1,482.54	6,110.13	57,332.00	(51,221.87)	10.66%
534-000 ADVERTISING - CENTRAL	875.00	2,444.35	10,000.00	(7,555.65)	24.44%
536-000 PRINTING AND PUBLICITY	2,372.14	4,626.34	40,000.00	(35,373.66)	11.57%
TOTAL COMMUNICATIONS	6,260.68	16,180.84	132,332.00	(116,151.16)	12.23%
LIBRARY MATERIALS					
543-000 ELECTRONIC RESOURCES	0.00	1,510.00	39,800.00	(38,290.00)	3.79%
550-000 LIBRARY MATERIALS	13,693.43	37,150.37	325,000.00	(287,849.63)	11.43%
570-000 PERIODICALS - CENTRAL	251.99	289.28	13,000.00	(12,710.72)	2.23%
575-000 BINDING	0.00	0.00	2,000.00	(2,000.00)	0.00%
742-000 OCLC SERVICES	0.00	0.00	24,485.57	(24,485.57)	0.00%
745-000 WYLD SYSTEM - CENTRAL	0.00	0.00	22,647.89	(22,647.89)	0.00%
TOTAL LIBRARY MATERIALS	13,945.42	38,949.65	426,933.46	(387,983.81)	9.12%
PROGRAMS					
580-000 CHILDREN	2,699.53	2,770.54	19,500.00	(16,729.46)	14.21%
505-100 FIRST INITIATIVES STAFF	4,468.47	8,936.94	76,670.25	(67,733.31)	11.66%
580-100 FIRST INITIATIVES OTHER	1,158.49	2,200.21	50,000.00	(47,799.79)	4.40%
581-000 YOUNG ADULT- CENTRAL	73.91	89.40	6,000.00	(5,910.60)	1.49%
582-000 ADULT - CENTRAL	1,809.38	3,720.00	11,500.00	(7,780.00)	32.35%
582-004 L2B PROGRAMING	0.00	28.38	1,500.00	(1,471.62)	1.89%
582-100 EXHIBITS	0.00	351.23	5,000.00	(4,648.77)	7.02%
505-400 LIBRARIES BUILD BUSINESS STAFF	0.00	0.00	0.00	0.00	
505-404 LBB NAVIGATOR PILOT PROGRAM STAFF	1,699.99	3,141.16	15,000.00	(11,858.84)	20.94%
582-400 LIBRARIES BUILD BUSINESS OTHER	80.00	1,766.49	0.00	1,766.49	
582-404 LBB NAVIGATOR PILOT PROGRAM	895.26	895.26	216,512.09	(215,616.83)	0.41%
TOTAL PROGRAMS	12,885.03	23,899.61	401,682.34	(377,782.73)	5.95%

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
SUMMER READING					
583-000 PROGRAM SUPPLIES	688.27	688.27	5,100.00	(4,411.73)	13.50%
584-000 PERFORMERS/PRESENTERS	0.00	0.00	5,400.00	(5,400.00)	0.00%
585-000 PROMOTIONAL ITEMS	0.00	0.00	6,900.00	(6,900.00)	0.00%
586-000 PRIZES	402.78	402.78	7,000.00	(6,597.22)	5.75%
588-000 COMPLETION PRIZES	0.00	0.00	22,350.00	(22,350.00)	0.00%
589-000 SRC - PRIOR YR CARRYOVER	3,365.55	7,199.78	12,817.07	(5,617.29)	56.17%
TOTAL SUMMER READING	4,456.60	8,290.83	59,567.07	(51,276.24)	13.92%
UTILITIES					
610-000 ELECTRICITY	16,048.10	30,335.37	172,000.00	(141,664.63)	17.64%
620-000 NATURAL GAS	2,191.71	5,075.36	52,000.00	(46,924.64)	9.76%
630-000 WATER - CENTRAL	3,753.16	7,108.25	30,000.00	(22,891.75)	23.69%
TOTAL UTILITIES	21,992.97	42,518.98	254,000.00	(211,481.02)	16.74%
OPERATION & MAINTENANCE OF FACILITIES					
650-000 REPAIR FACILITIES	4,124.36	4,124.36	60,500.00	(56,375.64)	6.82%
652-000 MAINTENANCE SUPPLIES	2,905.08	5,248.68	28,000.00	(22,751.32)	18.75%
657-000 ROOF REPAIRS	0.00	0.00	0.00	0.00	
658-000 REPAIR & REPLACE-EQUIP	10.88	10.88	71,000.00	(70,989.12)	0.02%
748-000 FACILITIES SERV CONTRACT	893.02	4,064.92	81,320.00	(77,255.08)	5.00%
749-000 EQUIPMENT SERV CONTRACT	0.00	0.00	70,469.00	(70,469.00)	0.00%
780-000 EQUIPMENT/FURNISHINGS	0.00	0.00	193,000.00	(193,000.00)	0.00%
TOTAL O&M OF FACILITIES	7,933.34	13,448.84	504,289.00	(490,840.16)	2.67%
OPERATION & MAINTENANCE OF VEHICLES					
660-000 REPAIR - VEHICLES	0.00	932.35	50,500.00	(49,567.65)	1.85%
665-000 GASOLINE, OIL, PROPANE, ETC	571.65	626.47	5,000.00	(4,373.53)	12.53%
TOTAL O&M OF VEHICLES	571.65	1,558.82	55,500.00	(53,941.18)	2.81%
PROJECTS					
787-000 CENTRAL LIBRARY	0.00	0.00	0.00	0.00	
790-000 SALARY SURVEY	0.00	0.00	0.00	0.00	
TOTAL PROJECTS	0.00	0.00	0.00	0.00	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
CAFÉ COST OF GOODS					
640-000 FOOD PRODUCTS	3,721.50	6,778.53	35,000.00	(28,221.47)	19.37%
642-000 DRINK PRODUCTS	3,110.69	5,233.38	23,000.00	(17,766.62)	22.75%
645-000 MERCHANDISE	274.02	352.83	3,000.00	(2,647.17)	11.76%
648-000 CUSTOMER SUPPLIES	990.67	2,762.59	15,500.00	(12,737.41)	17.82%
TOTAL CAFÉ COST OF GOODS	8,096.88	15,127.33	76,500.00	(61,372.67)	19.77%
CAFÉ OPERATIONS					
523-010 LICENSES/PERMITS	0.00	215.00	500.00	(285.00)	43.00%
525-010 CAFE SUPPLIES	461.67	784.31	5,500.00	(4,715.69)	14.26%
534-010 MARKETING - CAFE	0.00	0.00	1,500.00	(1,500.00)	0.00%
658-010 CAFE REPAIR & REPLACE EQUIPMENT	0.00	0.00	5,500.00	(5,500.00)	0.00%
780-010 CAFE EQUIPMENT/FURNISHING	0.00	0.00	2,000.00	(2,000.00)	0.00%
845-010 CAFE SALES TAX EXPENSE	707.53	1,485.77	5,000.00	(3,514.23)	29.72%
TOTAL CAFÉ OPERATIONS	1,169.20	2,485.08	20,000.00	(17,514.92)	12.43%
GRANTS					
800-000 GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
800-001 GRANT - ALA - AMERICANS & HOLOCAUST	0.00	2,000.00	0.00	2,000.00	
800-002 GRANT - LSTA-CE	0.00	0.00	0.00	0.00	
800-003 GRANT - LIBRARIES BUILD BUSINESS	0.00	0.00	0.00	0.00	
800-004 GRANT - WAC BOOK ARTS	0.00	0.00	0.00	0.00	
800-005 GRANT - CROSSROADS	0.00	0.00	0.00	0.00	
800-006 GRANT - WYOMING HUMANITIES COUNCIL	0.00	1,000.00	0.00	1,000.00	
800-007 GRANT - STORYWALK - CHANGEX	0.00	0.00	0.00	0.00	
800-006 GRANT - WYOMING HUMANITIES COUNCIL	0.00	1,000.00	0.00	1,000.00	
TOTAL GRANTS	0.00	4,000.00	15,000.00	(11,000.00)	26.67%
TOTAL EXPENSES	516,285.67	958,353.89	8,054,956.33	(7,096,602.44)	11.90%
INCOME OVER EXPENSES	(231,926.65)	181,729.88	(599,472.51)	781,202.39	

CASH ON HAND & RESERVES

INCOME

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
CASH CARRYOVER					
450-000 PLANNED CASH CARRYOVER	0.00	900,000.00	900,000.00	0.00	
460-000 INCOME OVER EXPENSES	0.00	0.00	1,935,550.99	(1,935,550.99)	0.00%
463-000 INCOME OVER EXP. - FIRST STEPS	0.00	0.00	0.00	0.00	
464-000 INCOME OVER EXP. - LBB	0.00	0.00	37,409.08	(37,409.08)	
464-004 INCOME OVE REXP.- LBB NAVIGATOR PP	0.00	0.00	30,534.50	(30,534.50)	
TOTAL CASH CARRYOVER	0.00	900,000.00	2,903,494.57	(2,003,494.57)	0.00%
RESERVE INCOME					
480-000 RESERVE - BOOKMOBILE/VEHICLES	0.00	0.00	0.00	0.00	
481-000 RESERVE - FACILITY REPAIR	0.00	0.00	0.00	0.00	
482-000 RESERVE - EQUIPMENT/FURNISHINGS	0.00	0.00	0.00	0.00	
483-000 RESERVE - FIRST STEPS	0.00	0.00	126,670.25	(126,670.25)	0.00%
484-000 RESERVE - PLANNING/FACILITIES	0.00	0.00	0.00	0.00	
485-000 RESERVE - EMERGENCY	0.00	0.00	0.00	0.00	
490-000 RESERVE - O&M	0.00	0.00	0.00	0.00	
TOTAL RESERVE INCOME	0.00	0.00	126,670.25	(126,670.25)	0.00%
TOTAL CASH ON HAND & RESERVE INCOME	0.00	900,000.00	3,030,164.82	(2,130,164.82)	

EXPENSE	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
CASH CARRYOVER					
850-000 PLANNED CASH CARRYOVER	0.00	0.00	1,000,000.00	(1,000,000.00)	
TOTAL CASH CARRYOVER	0.00	0.00	1,000,000.00	(1,000,000.00)	
RESERVE EXPENSE					
880-000 BOOKMOBILE/VEHICLES	39.32	54.77	94,430.00	(94,375.23)	0.06%
881-000 BUILDING REPAIR/CARPET	0.00	0.00	0.00	0.00	
882-000 EQUIPMENT	0.00	0.00	0.00	0.00	
883-000 FIRST STEPS INITIATIVE	0.00	0.00	0.00	0.00	
883-400 LIBRARIES BUILD BUSINESS	0.00	0.00	0.00	0.00	
883-404 LBB NAVIGATOR PILOT PROGRAM	0.00	0.00	0.00	0.00	
884-000 PLANNING/FACILITIES	0.00	0.00	0.00	0.00	
885-000 EMERGENCY	0.00	600,000.00	1,297,692.31	(697,692.31)	46.24%
890-000 RESERVE O&M	1,108.29	1,977.14	38,570.00	(36,592.86)	
TOTAL RESERVE EXPENSE	1,147.61	602,031.91	1,430,692.31	(828,660.40)	42.08%
TOTAL CASH CARRYOVER & RESERVE EXPENSE	1,147.61	602,031.91	2,430,692.31	(1,828,660.40)	
INCOME OVER EXPENSES WITH RESERVES	(233,074.26)	479,697.97	0.00	479,697.97	