



Financial Statement for Period 2
Ending August 31, 2024

Percent YTD 16.67%

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
INCOME					
TAXES					
400-000 1% OPTIONAL SALES	559,475.16	559,475.16	1,040,717.00	(481,241.84)	53.76%
402-000 AUTO LICENSE FEES	0.00	62,471.53	720,000.00	(657,528.47)	8.68%
404-000 MILLAGE	0.00	154,176.54	5,200,000.00	(5,045,823.46)	2.96%
406-000 MISCELLANEOUS TAXES	0.00	6,576.91	5,400.00	1,176.91	121.79%
409-000 SPECIFIC PURPOSE TAX	20,228.35	35,258.22	183,446.15	(148,187.93)	19.22%
TOTAL TAXES	579,703.51	817,958.36	7,149,563.15	(6,331,604.79)	
FINES & FEES					
412-000 FINES & FEES	777.79	5,584.78	50,000.00	(44,415.22)	11.17%
TOTAL FINES & FEES	777.79	5,584.78	50,000.00	(44,415.22)	
GRANTS					
432-000 GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
432-004 GRANT - LBB NAVIGATOR PILOT PROGRAM	0.00	14,721.23	0.00	14,721.23	
432-008 GRANT - COUNTY ARPA	0.00	0.00	200,000.00	(200,000.00)	0.00%
433-000 GRANT FROM FND (BSR)	2,488.80	4,650.91	26,000.00	(21,349.09)	17.89%
TOTAL GRANTS	2,488.80	19,372.14	241,000.00	(221,627.86)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
SUMMER READING					
454-000 SUMMER READING SALES/DONATIONS	167.00	779.00	1,500.00	(721.00)	51.93%
TOTAL SUMMER READING	167.00	779.00	1,500.00	(721.00)	
MISCELLANEOUS					
430-000 INSURANCE SETTLEMENTS	0.00	0.00	235,812.32	(235,812.32)	0.00%
434-000 INTEREST ON FUNDS	32,753.79	68,241.80	250,000.00	(181,758.20)	27.30%
440-000 SALE OF PROPERTY	251.55	338.20	1,500.00	(1,161.80)	22.55%
444-000 CONTRACT WITH FOUNDATION	0.00	0.00	110,000.00	(110,000.00)	0.00%
447-000 LEGISLATIVE ENDOWMENT INTEREST	0.00	0.00	95,200.93	(95,200.93)	0.00%
TOTAL MISCELLANEOUS	33,405.34	72,432.15	692,513.25	(620,081.10)	
CAFÉ INCOME					
470-000 FOOD SALES	8,092.20	15,242.64	85,000.00	(69,757.36)	17.93%
471-000 KIDS FOOD SALES	1,041.12	1,835.65	11,000.00	(9,164.35)	16.69%
472-000 HOT DRINK SALES	3,697.55	7,217.65	45,000.00	(37,782.35)	16.04%
473-000 COLD DRINK SALES	3,076.95	5,810.59	23,000.00	(17,189.41)	25.26%
474-000 MERCHANDISE SALES	304.35	801.70	5,000.00	(4,198.30)	16.03%
475-000 SALES TAX COLLECTED	968.30	988.81	10,000.00	(9,011.19)	9.89%
476-000 CAFE MISCELLANEOUS INCOME	3.08	7.82	1,500.00	(1,492.18)	0.52%
TOTAL CAFÉ INCOME	17,183.55	31,904.86	180,500.00	(148,595.14)	
TOTAL INCOME	633,725.99	948,031.29	8,315,076.40	(7,367,045.11)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
EXPENSES					
PERSONNEL					
505-000 LIBRARY STAFF	316,443.17	592,754.45	4,468,538.18	(3,875,783.73)	13.27%
511-000 CONTRACT PERSONNEL	11,046.19	34,964.92	255,000.00	(220,035.08)	13.71%
512-000 CONSULTANTS	19,049.00	20,049.00	280,000.00	(259,951.00)	7.16%
514-000 FOUNDATION STAFF	4,407.63	9,286.83	133,350.00	(124,063.17)	6.96%
515-000 FICA	25,175.44	47,256.33	341,843.17	(294,586.84)	13.82%
516-000 WYOMING RETIREMENT	53,456.44	101,250.98	758,426.91	(657,175.93)	13.35%
517-000 UNEMPLOYMENT BENEFITS	0.00	0.00	15,000.00	(15,000.00)	0.00%
710-000 INSURANCE - HEALTH	54,490.14	107,401.15	655,255.20	(547,854.05)	16.39%
715-000 INSURANCE - DENTAL	2,479.13	4,837.35	32,000.00	(27,162.65)	15.12%
718-000 WORKERS' COMPENSATION	1,413.47	2,699.90	18,745.25	(16,045.35)	14.40%
TOTAL PERSONNEL	487,960.61	920,500.91	6,958,158.71	(6,037,657.80)	
ADMINISTRATION					
519-000 CONFERENCE/CONT. ED.	2,482.21	7,977.14	65,000.00	(57,022.86)	12.27%
521-000 PROFESSIONAL MBSHIPS	247.00	247.00	4,500.00	(4,253.00)	5.49%
538-000 PLANNING AND DEVELOPMENT	0.00	0.00	20,000.00	(20,000.00)	0.00%
700-000 INSURANCE-PLANT, LIABTY	81,729.57	82,532.29	100,000.00	(17,467.71)	82.53%
705-000 INSURANCE DEDUCTIBLE LOSS	0.00	0.00	10,000.00	(10,000.00)	0.00%
730-000 SECURITY BONDS	0.00	0.00	1,000.00	(1,000.00)	0.00%
803-000 BOARD/VOLUNTEER/STAFF ACTIVITIES	1,383.28	1,876.18	0.00	1,876.18	0.00%
815-000 REFUNDS ON LOST MATERIALS	0.00	69.98	2,000.00	(1,930.02)	3.50%
820-000 COLLECTION FEES	350.20	710.70	7,000.00	(6,289.30)	10.15%
830-000 PRIOR YEAR CARRYOVER	259,067.94	269,225.49	270,878.91	(1,653.42)	99.39%
840-000 MERCHANT FEES	2,870.74	5,493.45	27,000.00	(21,506.55)	20.35%
TOTAL ADMINISTRATION	348,130.94	368,132.23	507,378.91	(139,246.68)	
SUPPLIES & EQUIPMENT					
525-000 OFFICE SUPPLIES	10,327.61	12,808.10	58,000.00	(45,191.90)	22.08%
529-000 EQUIPMENT LEASES - CENTRAL	1,270.14	2,975.17	55,788.00	(52,812.83)	5.33%
530-000 NETWORK	1,244.39	7,960.07	109,456.00	(101,495.93)	7.27%
825-000 SOFTWARE INTERNAL	4,921.09	8,346.69	192,434.00	(184,087.31)	4.34%
TOTAL SUPPLIES & EQUIPMENT	17,763.23	32,090.03	415,678.00	(383,587.97)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
COMMUNICATIONS					
531-000 POSTAGE	68.00	1,670.91	30,000.00	(28,329.09)	5.57%
532-000 TELECOMMUNICATIONS	3,129.03	6,362.72	35,000.00	(28,637.28)	18.18%
534-000 ADVERTISING - CENTRAL	2,252.17	4,107.20	20,000.00	(15,892.80)	20.54%
536-000 PRINTING AND PUBLICITY	2,500.54	4,502.70	43,000.00	(38,497.30)	10.47%
TOTAL COMMUNICATIONS	7,949.74	16,643.53	128,000.00	(111,356.47)	
LIBRARY MATERIALS					
543-000 ELECTRONIC RESOURCES	1,000.00	1,000.00	27,700.00	(26,700.00)	3.61%
547-000 ELECTRONIC MATERIALS	0.00	0.00	110,000.00	(110,000.00)	0.00%
550-000 LIBRARY MATERIALS	18,695.07	24,303.90	325,000.00	(300,696.10)	7.48%
570-000 PERIODICALS - CENTRAL	76.37	5,159.52	15,000.00	(9,840.48)	34.40%
575-000 BINDING	0.00	0.00	2,000.00	(2,000.00)	0.00%
742-000 OCLC SERVICES	0.00	0.00	27,016.52	(27,016.52)	0.00%
745-000 WYLD SYSTEM - CENTRAL	0.00	0.00	30,350.00	(30,350.00)	0.00%
TOTAL LIBRARY MATERIALS	19,771.44	30,463.42	537,066.52	(506,603.10)	
PROGRAMS					
580-000 CHILDREN	92.20	2,314.98	0.00	2,314.98	
505-014 FIRST INITIATIVES STAFF	8,371.00	15,863.78	100,000.00	(84,136.22)	15.86%
580-014 FIRST INITIATIVES OTHER	408.27	1,444.61	40,000.00	(38,555.39)	3.61%
581-000 YOUNG ADULT- CENTRAL	0.00	0.00	0.00	0.00	
582-000 ADULT - CENTRAL	74.02	1,530.45	0.00	1,530.45	
582-004 L2B PROGRAMING	0.00	0.00	0.00	0.00	
582-100 EXHIBITS	0.00	252.46	0.00	252.46	
505-017 LBB NAVIGATOR PILOT PROGRAM STAFF	0.00	0.00	0.00	0.00	
582-400 LIBRARIES BUILD BUSINESS OTHER	0.00	1,111.91	0.00	1,111.91	
582-017 LBB NAVIGATOR PILOT PROGRAM	0.00	0.00	0.00	0.00	
TOTAL PROGRAMS	8,945.49	22,518.19	140,000.00	(117,481.81)	

	Current Period Actual	YTD Actual	Annual Budget	Variance	Percent of Budget
SUMMER READING					
583-000 PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	
584-000 PERFORMERS/PRESENTERS	0.00	0.00	0.00	0.00	
585-000 PROMOTIONAL ITEMS	0.00	0.00	0.00	0.00	
586-000 PRIZES	117.29	0.00	0.00	0.00	
588-000 COMPLETION PRIZES	0.00	0.00	0.00	0.00	
589-000 SRC - PRIOR YR CARRYOVER	1,019.27	10,188.85	0.00	10,188.85	
TOTAL SUMMER READING	1,136.56	10,188.85	0.00	10,188.85	
UTILITIES					
610-000 ELECTRICITY	12,148.35	21,777.25	175,000.00	(153,222.75)	12.44%
620-000 NATURAL GAS	3,378.62	5,678.57	64,000.00	(58,321.43)	8.87%
630-000 WATER - CENTRAL	4,564.14	8,244.40	35,000.00	(26,755.60)	23.56%
TOTAL UTILITIES	20,091.11	35,700.22	274,000.00	(238,299.78)	
OPERATION & MAINTENANCE OF FACILITIES					
650-000 REPAIR FACILITIES	4,066.54	9,650.03	122,500.00	(112,849.97)	7.88%
652-000 MAINTENANCE SUPPLIES	3,539.74	6,020.97	55,000.00	(48,979.03)	10.95%
657-000 ROOF REPAIRS	0.00	0.00	268,343.00	(268,343.00)	0.00%
658-000 REPAIR & REPLACE-EQUIP	3,311.42	3,853.09	22,000.00	(18,146.91)	17.51%
748-000 FACILITIES SERV CONTRACT	3,705.98	19,669.95	136,170.00	(116,500.05)	14.45%
749-000 EQUIPMENT SERV CONTRACT	20,405.00	20,405.00	28,000.00	(7,595.00)	72.88%
780-000 EQUIPMENT/FURNISHINGS	2,299.99	2,299.99	18,000.00	(15,700.01)	12.78%
TOTAL O&M OF FACILITIES	37,328.67	61,899.03	650,013.00	(588,113.97)	
OPERATION & MAINTENANCE OF VEHICLES					
660-000 REPAIR - VEHICLES	534.02	549.02	15,000.00	(14,450.98)	3.66%
665-000 GASOLINE, OIL, PROPANE, ETC	579.75	1,105.61	8,000.00	(6,894.39)	13.82%
TOTAL O&M OF VEHICLES	1,113.77	1,654.63	23,000.00	(21,345.37)	
PROJECTS					
787-000 CENTRAL LIBRARY	0.00	0.00	0.00	0.00	0.00%
790-000 SALARY SURVEY	0.00	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	5,628.64	10,739.42	52,800.00	(42,060.58)	20.34%
642-000 DRINK PRODUCTS	3,467.86	7,829.95	39,000.00	(31,170.05)	20.08%
645-000 MERCHANDISE	136.59	363.18	4,000.00	(3,636.82)	9.08%
648-000 CUSTOMER SUPPLIES	1,559.06	3,879.37	20,000.00	(16,120.63)	19.40%
TOTAL CAFÉ COST OF GOODS	10,792.15	22,811.92	115,800.00	(92,988.08)	
CAFÉ OPERATIONS					
523-020 LICENSES/PERMITS	100.00	100.00	500.00	(400.00)	20.00%
525-020 CAFE SUPPLIES	252.16	481.61	5,500.00	(5,018.39)	8.76%
534-020 MARKETING - CAFE	0.00	0.00	0.00	0.00	0.00%
658-020 CAFE REPAIR & REPLACE EQUIPMENT	340.49	377.10	5,500.00	(5,122.90)	6.86%
780-020 CAFE EQUIPMENT/FURNISHING	854.05	854.05	2,000.00	(1,145.95)	42.70%
845-020 CAFE SALES TAX EXPENSE	879.41	879.41	12,000.00	(11,120.59)	7.33%
TOTAL CAFÉ OPERATIONS	2,426.11	2,692.17	25,500.00	(22,807.83)	
GRANTS					
800-000 GRANTS	0.00	0.00	15,000.00	(15,000.00)	0.00%
TOTAL GRANTS	0.00	0.00	15,000.00	(15,000.00)	
TOTAL EXPENSES	963,409.82	1,525,295.13	9,789,595.14	(8,264,300.01)	
INCOME OVER EXPENSES	(329,683.83)	(577,263.84)	(1,474,518.74)	897,254.90	

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	1,000,000.00	1,000,000.00	0.00	100.00%
460-000 INCOME OVER EXPENSES	0.00	1,456,475.69	1,456,475.69	0.00	100.00%
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	0.00	0.00	
464-017 INCOME OVE REXP.- LBB NAVIGATOR PP	0.00	0.00	0.00	0.00	
TOTAL CASH CARRYOVER	0.00	2,456,475.69	2,456,475.69	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	140,000.00	(140,000.00)	0.00%
484-000 RESERVE - PLANNING/FACILITIES	0.00	0.00	0.00	0.00	
485-000 RESERVE - EMERGENCY	0.00	0.00	161,033.38	(161,033.38)	0.00%
490-000 RESERVE - O&M	0.00	0.00	0.00	0.00	
TOTAL RESERVE INCOME	0.00	0.00	301,033.38	(301,033.38)	
TOTAL CASH ON HAND & RESERVE INCOME	0.00	2,456,475.69	2,757,509.07	(301,033.38)	

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)	0.00%
TOTAL CASH CARRYOVER	0.00	0.00	1,000,000.00	(1,000,000.00)	
RESERVE EXPENSE					
880-000 BOOKMOBILE/VEHICLES	15,604.57	27,529.46	175,359.00	(147,829.54)	15.70%
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	0.00	0.00	0.00	
890-000 RESERVE O&M	9,197.48	17,165.87	107,631.33	(90,465.46)	15.95%
TOTAL RESERVE EXPENSE	24,802.05	44,695.33	282,990.33	(238,295.00)	
TOTAL CASH CARRYOVER & RESERVE EXPENSE	24,802.05	44,695.33	1,282,990.33	(1,238,295.00)	
INCOME OVER EXPENSES WITH RESERVES	(354,485.88)	1,834,516.52	0.00	1,834,516.52	