



MANAGEMENT REPORT

Date: April 18, 2019
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Meeting Date: April 24, 2019

TO: Library Board

FROM: Rhonda Sherwood, Chair, Services, Finance & Human Resources
Committee

SUBJECT: March 31, 2019 Financial Operating Results

PURPOSE

The purpose of this report is for the Board to review the monthly statement of revenues and expenditures.

RECOMMENDATION

That the Board receive the unaudited Statement of Revenues and Expenditures for the month ended March 31, 2019 for information.

BACKGROUND

Financial results are presented monthly, where possible, for information.

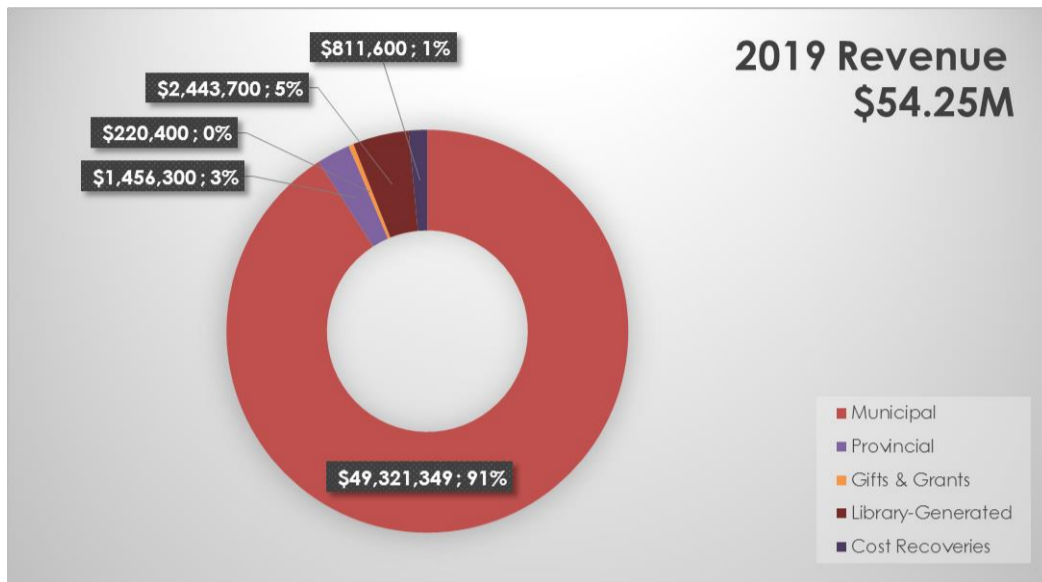
DISCUSSION

Attached are the March 2019 statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for March.

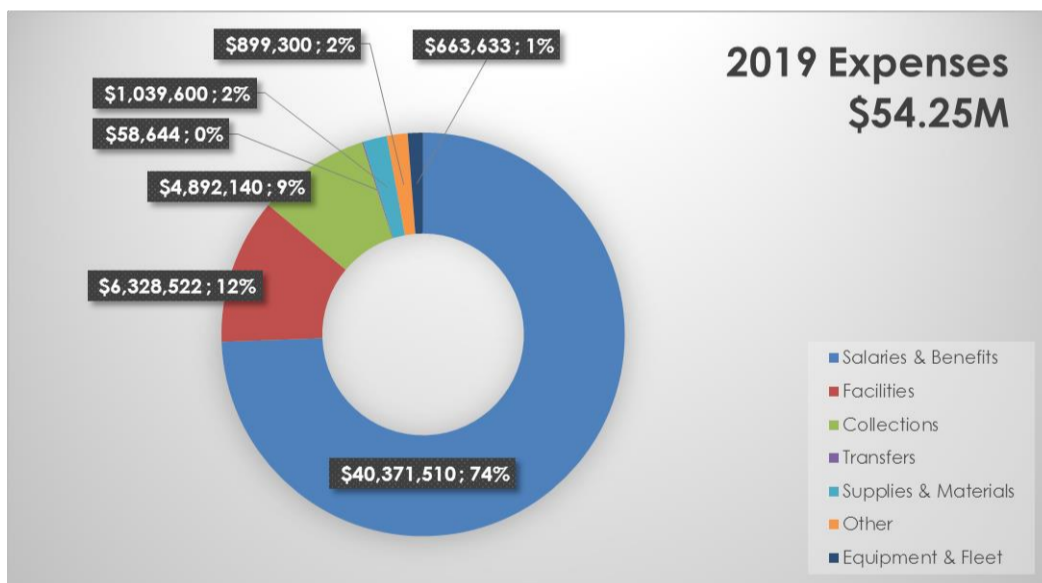
Vancouver Public Library Board
Operating Budget
Notes to the Statement of Revenues & Expenditures
For the Three Months Ended March 31, 2019

SUMMARY

The total VPL expenditure and transfer budget for 2019 is \$54.25M. These expenditures and transfers are funded by budgeted revenues of \$4.93M, and City funding of \$49.32M.

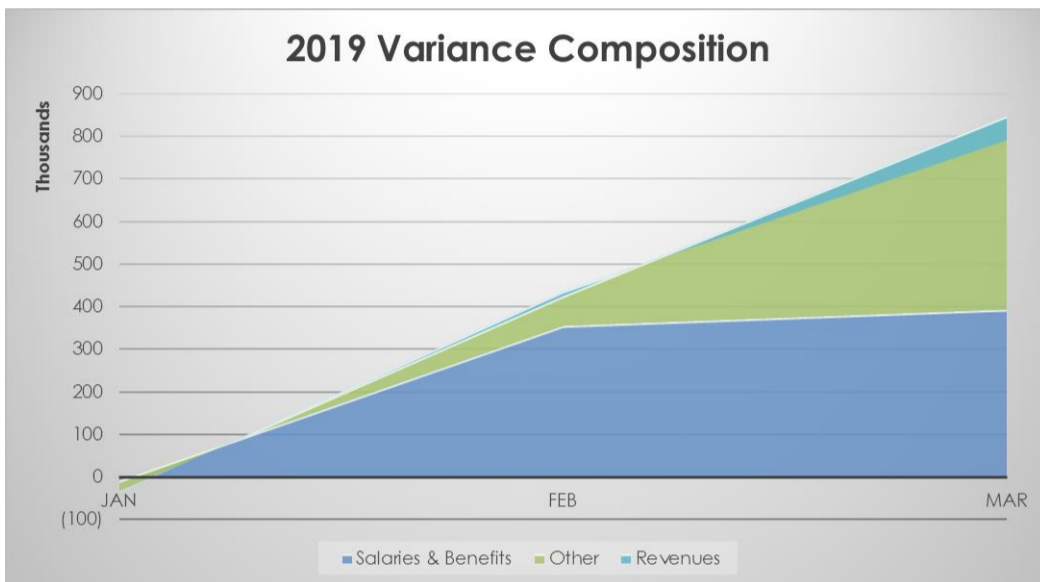
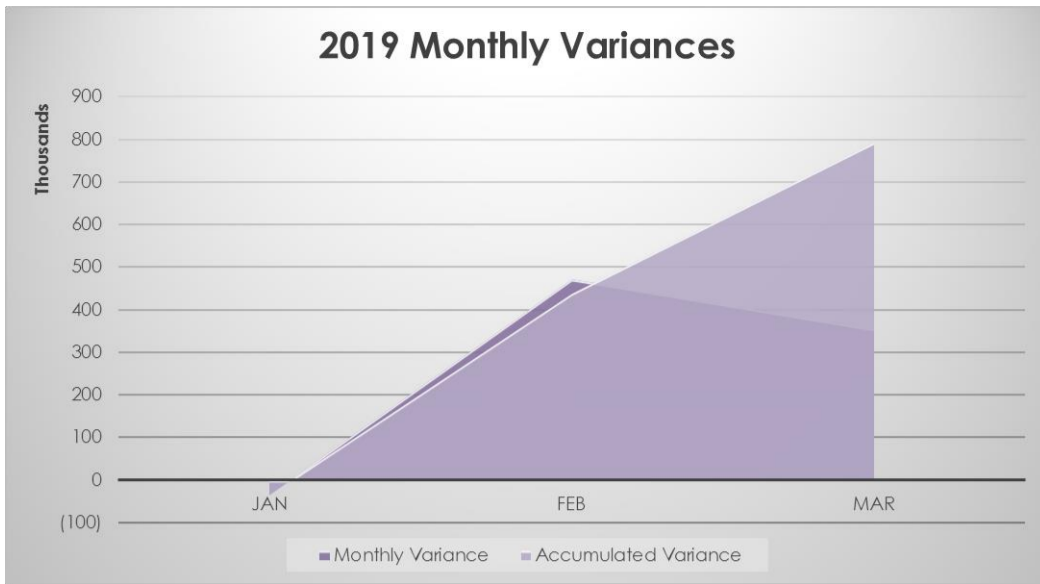


Salaries and Benefits, at \$40.4M, make up 74% of our expenses.



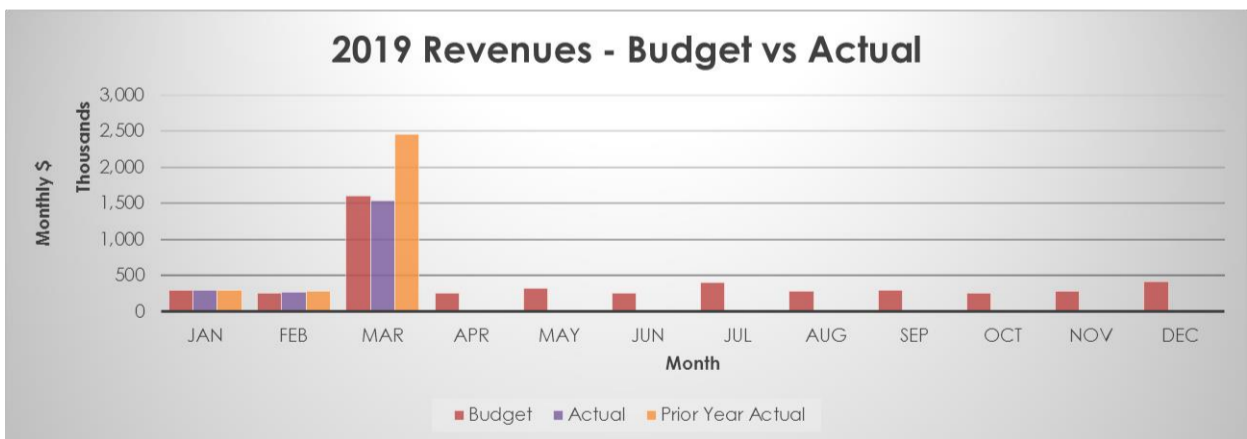
At March 31, the library is under budget for the year by \$792K (Feb: \$437K). This is due to expenditures and transfers that are lower than budget by \$849K (mainly collections and salaries and benefits), partially offset by revenues which are under budget by \$57K.

For the month of March there is a \$354K positive variance. This is comprised of \$424K of expenses and transfers that are lower than budget, partially offset by \$70K in revenues that are lower than budget.



YTD REVENUES

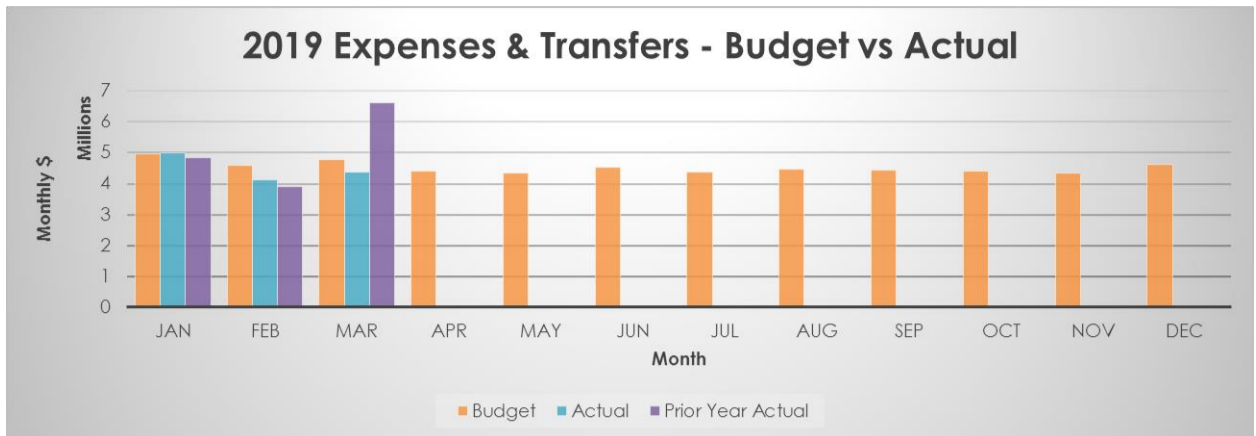
Overall, YTD revenues are lower than budget by \$57K (Feb: above budget by \$12K).



- Program Fees: Program fees are ahead of budget by \$17K (Feb: \$7K). Photocopier, holds and lost book charge revenues are all higher than budgeted; fine revenue is lower than budgeted.
- Cost Recoveries, Grants & Donations: Under budget by \$112K (Feb: \$13K)
 - This is mainly due to annual Provincial funding, which was received in March, but is \$76K lower than anticipated (budget \$1.316M; received \$1.240M)
 - Gifts and grants received are lower than budget by \$47K (Feb: \$20K). The timing of the receipt of donations is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year.
- Rental, Lease & Other: These revenues are ahead of budget by \$38K (Feb: \$19K), mainly due to higher than budgeted revenues from InfoAction, and events/rentals.

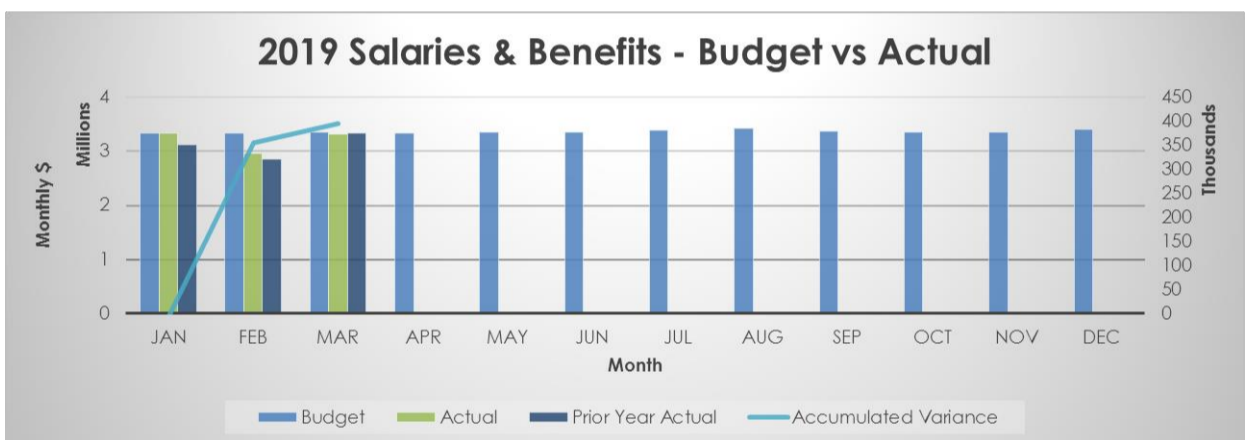
YTD EXPENDITURES & TRANSFERS

Overall, YTD expenditures and transfers are under budget by \$849K (Feb: \$425K).



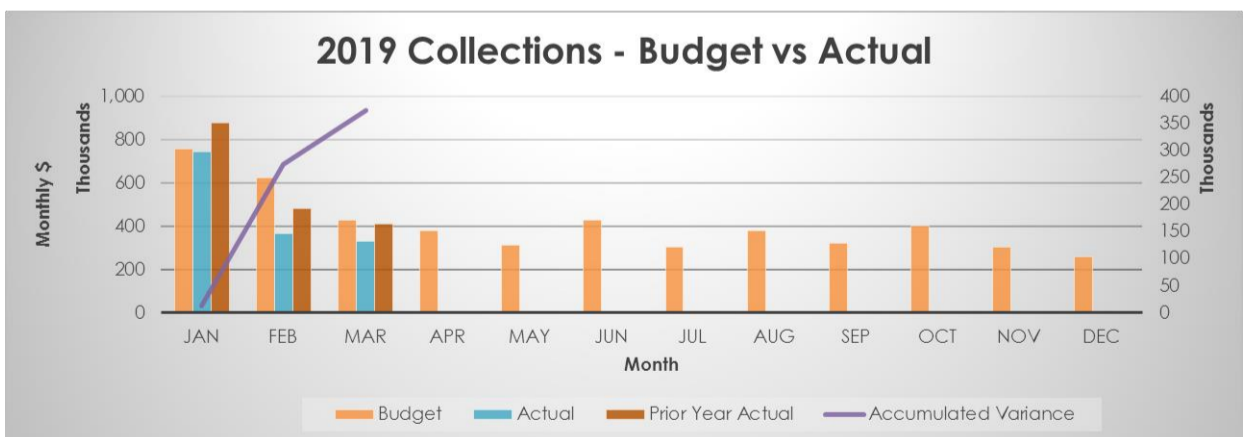
➤ **Salaries & Benefits**

Salaries and benefits are under budget by \$394K (Feb: \$354K). There is a positive variance in full-time and fringe benefits, partially offset by hourly and part-time staff costs, which are above budget due to hourly and part-time staff being used to temporarily fill full-time positions.



➤ **Books & Publications**

Expenditures on books and publications are under budget by \$374K (Feb: \$273K) at \$1.44M, for the first three months of the year. This is a normal fluctuation that happens between actual purchasing and estimated timing of spending.



➤ Operating & Maintenance

- Building occupancy/facilities expenses are under budget by \$11K (Feb: above budget by \$80K), mostly related to steam heat costs.
 - The increased funding/budget for the new lease costs for the Kensington branch was received in March.
 - Internal allocations relates to the costs for library square maintenance being transferred from the City – costs at March are under budget by \$6K (Feb: above budget by \$17K).
- Equipment and fleet is under budget, offset by higher than budgeted professional fees and other expenses.

➤ Transfers

The YTD transfers to reserves are over budget mostly due to surpluses in the InfoAction and events/room rentals areas.

RESERVES

In March, transfers for interest, InfoAction, and rentals/events were made to Reserves.

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE THREE MONTHS ENDED MARCH 31, 2019

	March 2019					YTD to Mar 31					Full Year	
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2019 Budget	Prior Year Actual
490240 FINES	50,790-	48,210-	51,465-	2,580-	94.9%	152,370-	144,140-	147,934-	8,230-	94.6%	609,300-	599,480-
490520 PHOTOCOPIER REVENU	17,960-	26,967-	23,407-	9,007	150.1%	53,880-	70,101-	59,873-	16,221	130.1%	215,400-	273,858-
490690 SALE OF GOODS	1,410-	1,255-	2,378-	155-	89.0%	4,230-	3,724-	5,040-	506-	88.0%	54,800-	60,858-
490970 SALE OF PHOTOS	830-	470-	565-	360-	56.6%	2,490-	1,650-	2,313-	840-	66.3%	10,000-	7,096-
490980 HOLDS REVENUE	5,980-	8,762-	6,593-	2,782	146.5%	17,940-	25,701-	18,796-	7,761	143.3%	71,800-	89,320-
490990 SUBSCRIPTION CARDS	14,540-	14,658-	14,923-	118	100.8%	43,620-	43,915-	44,857-	295	100.7%	174,500-	176,983-
491000 LOST CARDS	1,050-	1,026-	1,008-	24	97.8%	3,150-	3,233-	3,081-	83	102.6%	12,400-	13,263-
491255 LOST BOOK PENALTIE	8,170-	8,815-	10,192-	645	107.9%	24,510-	26,344-	29,459-	1,834	107.5%	97,500-	114,166-
Program Fees	100,730-	110,164-	110,530-	9,434	109.4%	302,190-	318,808-	311,354-	16,618	105.5%	1,245,700-	1,335,024-
430070 COST RECOVERIES	19,060-	22,371-	40,651-	3,311	117.4%	57,180-	66,641-	68,917-	9,461	116.5%	299,500-	286,199-
434210 REC -SOCIAL PLANNI	42,680-	44,421-	47,953-	1,741	104.1%	128,040-	129,930-	128,023-	1,890	101.5%	512,100-	537,124-
490300 GRANTS AND DONATIO	30,000-	2,795-	2,150,065-	27,205-	9.3%	61,000-	14,101-	2,203,528-	46,899-	23.1%	220,400-	3,614,028-
490340 InterLINK	1,316,300-	1,240,007-		76,293-	94.2%	1,316,300-	1,240,007-		76,293-	94.2%	1,456,300-	1,441,402-
Cost Recoveries, Grants &	1,408,040-	1,309,594-	2,238,668-	98,446-	93.0%	1,562,520-	1,450,678-	2,400,468-	111,842-	92.8%	2,488,300-	5,878,753-
490100 CORP SERVICES REV	44,780-	53,195-	50,704-	8,415	118.8%	134,340-	148,807-	163,377-	14,467	110.8%	537,300-	639,343-
490610 RENTAL INCOME	40,760-	50,017-	44,977-	9,257	122.7%	122,280-	130,513-	113,971-	8,233	106.7%	489,100-	483,978-
490810 VARIOUS REVENUE	12,010-	13,550-	15,435-	1,540	112.8%	36,030-	51,252-	41,794-	15,222	142.2%	171,600-	224,579-
Rental, Lease & Other	97,550-	116,762-	111,116-	19,212	119.7%	292,650-	330,573-	319,142-	37,923	113.0%	1,198,000-	1,347,900-
Revenues	1,606,320-	1,536,519-	2,460,315-	69,801-	95.7%	2,157,360-	2,100,059-	3,030,963-	57,301-	97.3%	4,932,000-	8,561,676-
520000 SALARIES	2,467,100	2,066,439	3,039,440	400,661	83.8%	7,432,940	7,188,158	7,025,344	244,782	96.7%	29,636,600	26,173,293
520001 SALARIES/FB ACCRUA		324,768	1,127,991-	324,768-			851,303-	838,257-	851,303			126,532
520020 SAL-P/T - CASUAL	195,770	204,375	366,450	8,605-	104.4%	587,310	725,095	868,065	137,785-	123.5%	2,349,200	2,895,568
520025 SALARIES - CASUAL	108,430	190,667	277,046	82,237-	175.8%	325,290	680,155	528,260	354,865-	209.1%	1,301,100	2,778,690
520600 SAL-TEMP HELP		18,822	49,471	18,822-			64,466	49,471	64,466-			356,276
521060 GRATUITY PAY	880			880	0.0%	2,640			2,640	0.0%	10,600	
521100 VACATION												33,384
523900 F.B. - DISTRIBUTED	598,110	522,820	724,933	75,290	87.4%	1,801,030	1,821,332	1,662,111	20,302-	101.1%	7,183,410	6,253,693
524010 AUTO ALLOWANCE	800	748	1,063	52	93.5%	2,400	2,618	2,479	218-	109.1%	9,600	7,803
524020 SHIFT DIFFERENTIAL	2,450	1,966	3,096	484	80.2%	7,350	6,626	6,834	724	90.2%	29,400	25,549
524030 ACTING PAY	7,230			7,230	0.0%	21,690			21,690	0.0%	86,700	
524060 SEPARATION COSTS			2,835					2,835				166,923
525000 OVERTIME	21,470	872	21,916	20,598	4.1%	26,130	21,733	45,406	4,397	83.2%	219,400	141,255
591050 UNALLOC TURNOVER-G	46,710-			46,710-	0.0%	140,130-			140,130-	0.0%	560,600-	
732501 Full Time Staff		138,063	143,943	138,063-			434,719	422,417	434,719-			1,743,664
732502 Part Time Staff	630,260	607,666	578,133	22,594	96.4%	1,890,780	1,815,235	1,715,577	75,545	96.0%	7,562,700	7,104,397
732503 Vacation Replaceme	60,720	49,427	46,250	11,293	81.4%	127,260	123,599	109,135	3,661	97.1%	831,800	782,153
732504 Sick Replacement	18,840	28,400	28,119	9,560-	150.7%	56,520	91,951	81,667	35,431-	162.7%	225,700	251,767
732506 Casual Help	36,960	30,988	33,867	5,972	83.8%	110,880	86,728	97,374	24,152	78.2%	443,100	483,806
732508 Training Replaceme	8,840	14,218	22,323	5,378-	160.8%	26,520	44,362	33,755	17,842-	167.3%	106,100	211,673
790999 BUDGET-ACTIVIT.ALL	755,280-			755,280-	0.0%	2,265,840-			2,265,840-	0.0%	9,063,300-	
850000 Wages & Fringe Cos		887,033-	876,152-	887,033			2,645,592-	2,513,883-	2,645,592			10,697,858-

	March 2019					YTD to Mar 31					Full Year	
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2019 Budget	Prior Year Actual
850010 Dist. Staff OT Cos												106-
852010 Building Mgt Labou		2,336	2,338	2,336-		8,456	7,949	8,456-				31,574
852020 Build Mgt Lab - OT			2			2	2	2-				258
Salaries & Benefits	3,355,870	3,315,543	3,337,082	40,327	98.8%	10,012,770	9,618,341	9,306,544	394,429	96.1%	40,371,510	38,870,295
534050 UTILITIES - WATER		141	116	141-		378	351	378-		1,000		2,151
Regional Utility Charges		141	116	141-		378	351	378-		1,000		2,151
531122 PROPERTY INSURANCE	24,200	21,009	21,053	3,191	86.8%	72,600	63,027	63,159	9,573	86.8%	271,007	252,372
531256 MAINT - BUILDINGS	350	19,675-		20,025	-5621.4%	1,050		568	1,050	0.0%	4,243	110,869
533230 JANITORIAL SUPPLIE	3,240	2,536	3,354	704	78.3%	9,720	8,740	7,727	980	89.9%	38,900	35,667
534010 UTILITY-HYDRO	66,870	16,427	68,533	50,443	24.6%	200,610	149,349	176,625	51,261	74.4%	812,594	788,211
534020 UTILITY-NATURL GAS	3,740	13,049	6,124	9,309-	348.9%	11,220	22,469	15,599	11,249-	200.3%	50,146	39,117
534030 UTILITY-STEAM HEAT	6,040	11,399	11,577	5,359-	188.7%	18,120	33,886	32,901	15,766-	187.0%	72,426	58,079
535040 REAL EST RENT/LEAS	137,250	116,170	99,105	21,080	84.6%	324,282	310,835	277,633	13,447	95.9%	1,296,137	1,094,876
720004 Mtce - Building	27,310	48,535	21,404	21,225-	177.7%	49,930	72,979	39,930	23,049-	146.2%	220,100	249,148
720008 Mtce - Elec Equip	3,240	2,919	1,741	321	90.1%	9,720	4,129	2,602	5,591	42.5%	38,900	10,813
720011 Mtce - Grounds											11,700	13,174
720013 Mtce - Lighting	280			280	0.0%	840			840	0.0%	3,300	
733020 BUILDING SECURITY	92,830	84,432	43,555	8,398	91.0%	278,490	305,996	167,658	27,506-	109.9%	1,114,000	1,078,211
Building Occupancy & Mtce	365,350	296,801	276,446	68,549	81.2%	976,582	971,411	784,401	5,171	99.5%	3,933,453	3,730,537
531020 CONTRACT SERV - OT		9,218	13,943	9,218-			10,412	13,943	10,412-			
531070 CONSULTANT SERVICE												64,509
531150 LEGAL EXPENSES	1,030			1,030	0.0%	3,090			3,090	0.0%	12,400	
Professional Fees	1,030	9,218	13,943	8,188-	895.0%	3,090	10,412	13,943	7,322-	337.0%	12,400	64,509
531090 EQIP SERV/MTCE AGR	121,490	71,482	91,290	50,008	58.8%	345,330	296,109	274,983	49,221	85.7%	434,112	383,912
531250 EQ/FURN REPAIR/MTC	1,460	364	997	1,096	24.9%	4,380	364	1,487	4,016	8.3%	17,544	25,055
533070 EQUIP/FURN EXP	8,000	3,877	2,114	4,123	48.5%	10,000	8,189	3,981	1,811	81.9%	75,684	254,641
533170 UNIFORM EXPENSE						612			612	0.0%	612	
535030 AUTO LEASES			548					548				2,813
535050 OFFICE EQUIP RENTA	4,300	3,214	2,128	1,086	74.8%	8,660	7,273	9,613	1,387	84.0%	34,578	33,904
598030 EQS-ACCIDENT BILLA	60			60	0.0%	180			180	0.0%	700	
598040 EQS-OP RESPONSIBLE	60			60	0.0%	180			180	0.0%	700	1,920
598050 EQS - MTC LOAN CHR	5,770	5,404	4,969	366	93.7%	17,310	16,434	10,528	876	94.9%	69,203	50,224
598100 EQS-VANDALISM	10			10	0.0%	30			30	0.0%	100	
598140 EQS/FUEL CHARGE	1,630	2,188	1,509	558-	134.2%	4,890	4,897	5,529	7-	100.1%	19,600	20,461
598150 EQS/INSURANCE CHAR	790	574	665	216	72.6%	2,370	1,721	1,995	649	72.6%	9,500	7,356
598160 EQS-OPS ENVIRONMEN	80			80	0.0%	240			240	0.0%	900	
598170 EQS-USER REQUESTED	30			30	0.0%	90	1,403		1,313-	1558.9%	400	1,433
Equipment & Fleet	143,680	87,103	104,219	56,577	60.6%	394,272	336,389	308,665	57,883	85.3%	663,633	781,719
510020 CASH OVER / UNDER		3	69	3-			22	184	22-			314
510060 CITY MEMBER/SRVC F		8,671		8,671-		9,500	9,437	9,427	63	99.3%	16,600	17,372
524050 PROFESS./TRADE FEE		998	1,995	998-			998	1,995	998-			2,645
531030 ADVERTISING	830			830	0.0%	990			990	0.0%	4,000	2,106
531050 ARMoured CAR SVCS	2,380	2,330	2,312	50	97.9%	7,140	7,059	7,015	81	98.9%	28,500	28,006
531080 DISPOSAL OF REFUSE	1,870	2,493	2,245	623-	133.3%	5,610	5,967	5,502	357-	106.4%	22,400	21,169
531120 INSURANCE	450		1,400	450	0.0%	1,350		1,400	1,350	0.0%	5,400	1,400
531210 PRINTING SERVICES	750	103	1,768	647	13.7%	2,250	191	2,659	2,059	8.5%	9,000	5,593

	March 2019					YTD to Mar 31					Full Year	
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2019 Budget	Prior Year Actual
531220 PUBLIC INFO/EDUCAT	5,970	425	8,589	5,545	7.1%	17,910	4,072	9,591	13,838	22.7%	71,600	88,589
531280 TRANSPORT EXP	1,920	1,541	1,802	379	80.2%	5,760	5,819	5,331	59-	101.0%	23,000	26,178
531340 DEPT HEAD EXPENSE	130	72-		202	-55.0%	390	1-	538	391	-0.4%	1,600	3,749
532030 MEETING EXPENSES	2,130	1,907	2,353	223	89.5%	6,390	6,552	7,767	162-	102.5%	25,500	30,021
534040 UTILITY-TELEPHONE	3,800	537	4,006	3,263	14.1%	11,400	7,975	8,793	3,425	70.0%	46,000	41,501
534070 UTILITY-LEASE LINE	11,090	12,818	12,149	1,728-	115.6%	33,270	32,587	33,291	683	97.9%	134,300	135,097
594350 REC - SPECIAL EVEN											8,000-	12,383-
598025 Int Chrgs -Rec Che							75		75-			
730010 Library Special Pr	6,480	20,307	17,209	13,827-	313.4%	19,440	49,473	44,423	30,033-	254.5%	128,400	287,509
733049 INTERLINK OP COSTS											110,000	116,112
733063 PROGRAM COSTS	13,850	14,275	18,092	425-	103.1%	37,150	42,114	45,509	4,964-	113.4%	172,800	244,984
733065 RECRUITING EXPENSE	490		15,915	490	0.0%	1,470	376	30,925	1,094	25.5%	5,900	51,788
733110 BOOK SALE COSTS	1,900	2,015	1,498	115-	106.1%	5,600	4,245	3,657	1,355	75.8%	43,900	39,607
733126 CONFERENCES	7,670	4,451	7,793	3,219	58.0%	15,340	20,865	12,453	5,525-	136.0%	46,000	34,900
Other Expenses	61,710	72,802	99,196	11,092-	118.0%	180,960	197,826	230,458	16,866-	109.3%	886,900	1,166,259
530001 MATERIALS	300	356	136	56-	118.7%	5,900	1,466	911	4,434	24.8%	9,700	4,777
531172 MGMT FEE-INSIDE		174	169	174-			650	570	650-			2,304
531270 POSTAGE/COURIER SV	2,530	3,676	6,337	1,146-	145.3%	7,590	8,219	9,469	629-	108.3%	30,400	30,905
532010 COMP SUPP/SERV EXP	3,090	2,436	8,258	654	78.8%	9,270	16,252	16,206	6,982-	175.3%	37,100	43,736
532020 FIRST AID SUPP/SER	180	132	374	48	73.3%	540	132	630	408	24.4%	2,100	2,314
532040 MICROFILM SUPP/SER												22
532050 OFFICE SUPP/SERV	11,230	990-	28,749	12,220	-8.8%	28,410	13,749	43,379	14,661	48.4%	98,300	101,350
532060 PHOTOCOPY SUPP/SER	19,760	14,603	2,649	5,157	73.9%	23,780	20,818	6,891	2,962	87.5%	97,700	92,270
532070 PHOTO SUPP/SERV	420			420	0.0%	1,260	156		1,104	12.4%	5,000	3,201
532080 MISC SUPP/SERV	88,580	16,096	29,525	72,484	18.2%	124,340	47,468	64,472	76,872	38.2%	254,700	344,707
533030 BADGES PLATES,DECA	4,050	2,414	3,180	1,636	59.6%	4,050	2,414	3,180	1,636	59.6%	16,200	6,662
533040 LIBRARY / BOOK SUP	47,680	44,251	13,027	3,429	92.8%	139,280	239,831	153,577	100,551-	172.2%	381,300	287,063
533050 BOOKS & PUBLICATIO	429,000	328,843	411,444	100,157	76.7%	1,809,000	1,435,365	1,770,689	373,635	79.3%	4,892,140	5,083,509
533060 CONSERVATION SUPPL	5,870	1,828	4,419	4,042	31.1%	17,610	12,704	11,043	4,906	72.1%	70,400	49,259
533160 TOOLS & WORK SUPPL			66-									
533210 SALEABLE PURCHASE	600	271-	51	871	-45.1%	5,400	271-	5,466	5,671	-5.0%	6,700	16,125
533290 SIGNS		38		38-			244		244-			
733145 FILMING EXPENSE	2,500	654	5,140	1,846	26.2%	7,500	1,130	7,090	6,370	15.1%	30,000	20,468
Supplies & Materials	615,790	414,243	513,391	201,547	67.3%	2,183,930	1,800,326	2,093,570	383,604	82.4%	5,931,740	6,088,674
800021 Cost Alloc Bldg	213,650	191,050	171,771	22,600	89.4%	551,850	546,158	470,985	5,692	99.0%	2,394,069	1,969,452
Internal Allocations	213,650	191,050	171,771	22,600	89.4%	551,850	546,158	470,985	5,692	99.0%	2,394,069	1,969,452
Expenditures	4,757,080	4,386,901	4,516,164	370,179	92.2%	14,303,454	13,481,242	13,208,918	822,212	94.3%	54,194,705	52,673,595
485025 TRANS TO CAPITAL			2,050,700					2,050,700				3,153,956
Transfers to Other Funds			2,050,700					2,050,700				3,153,956
485310 TRANS TO LIABILITY	4,630	4,629	4,629	1	100.0%	13,890	13,887	13,887	3	100.0%	55,544	55,548
485315 TRANSFER TO RESERV	25,920	27,836-	59,169	53,756	-107.4%	27,760	1,073	93,797	26,687	3.9%	111,000	382,240
Transfers to Reserves	30,550	23,207-	63,798	53,757	-76.0%	41,650	14,960	107,684	26,690	35.9%	166,544	437,788
480000 TRANS FR RESERVE											107,900-	509,399-
Transfers from Reserves											107,900-	509,399-
Debt & Transfers	30,550	23,207-	2,114,498	53,757	-76.0%	41,650	14,960	2,158,384	26,690	35.9%	58,644	3,082,345
Total City Funding	3,181,310	2,827,175	4,170,347	354,135	88.9%	12,187,744	11,396,142	12,336,338	791,602	93.5%	49,321,349	47,194,264

VANCOUVER PUBLIC LIBRARY BOARD
 OPERATING BUDGET
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE THREE MONTHS ENDED MARCH 31, 2019

	March 2019					YTD to Mar 31					Full Year	
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2019 Budget	Prior Year Actual
Program Fees	100,730-	110,164-	110,530-	9,434	109.4%	302,190-	318,808-	311,354-	16,618	105.5%	1,245,700-	1,335,024-
Cost Recoveries, Grants & Rental, Lease & Other	1,408,040- 97,550-	1,309,594- 116,762-	2,238,668- 111,116-	98,446- 19,212	93.0% 119.7%	1,562,520- 292,650-	1,450,678- 330,573-	2,400,468- 319,142-	111,842- 37,923	92.8% 113.0%	2,488,300- 1,198,000-	5,878,753- 1,347,900-
Revenues	1,606,320-	1,536,519-	2,460,315-	69,801-	95.7%	2,157,360-	2,100,059-	3,030,963-	57,301-	97.3%	4,932,000-	8,561,676-
Salaries & Benefits	3,355,870	3,315,543	3,337,082	40,327	98.8%	10,012,770	9,618,341	9,306,544	394,429	96.1%	40,371,510	38,870,295
Regional Utility Charges		141	116	141-			378	351	378-		1,000	2,151
Building Occupancy & Mtce	365,350	296,801	276,446	68,549	81.2%	976,582	971,411	784,401	5,171	99.5%	3,933,453	3,730,537
Professional Fees	1,030	9,218	13,943	8,188-	895.0%	3,090	10,412	13,943	7,322-	337.0%	12,400	64,509
Equipment & Fleet	143,680	87,103	104,219	56,577	60.6%	394,272	336,389	308,665	57,883	85.3%	663,633	781,719
Other Expenses	61,710	72,802	99,196	11,092-	118.0%	180,960	197,826	230,458	16,866-	109.3%	886,900	1,166,259
Supplies & Materials	615,790	414,243	513,391	201,547	67.3%	2,183,930	1,800,326	2,093,570	383,604	82.4%	5,931,740	6,088,674
Internal Allocations	213,650	191,050	171,771	22,600	89.4%	551,850	546,158	470,985	5,692	99.0%	2,394,069	1,969,452
Expenditures	4,757,080	4,386,901	4,516,164	370,179	92.2%	14,303,454	13,481,242	13,208,918	822,212	94.3%	54,194,705	52,673,595
Transfers to Other Funds			2,050,700					2,050,700				3,153,956
Transfers to Reserves	30,550	23,207-	63,798	53,757	-76.0%	41,650	14,960	107,684	26,690	35.9%	166,544	437,788
Transfers from Reserves											107,900-	509,399-
Debt & Transfers	30,550	23,207-	2,114,498	53,757	-76.0%	41,650	14,960	2,158,384	26,690	35.9%	58,644	3,082,345
Total City Funding	3,181,310	2,827,175	4,170,347	354,135	88.9%	12,187,744	11,396,142	12,336,338	791,602	93.5%	49,321,349	47,194,264

VANCOUVER PUBLIC LIBRARY BOARD
RESERVES
FOR THE MONTH ENDED MARCH 31, 2019

	31-Dec 2018	Year to Date		31-Dec 2019	Net Transfer
		Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	238,837	-66,004	0	172,833	-66,004
Gifts & Grants	646,852	25,000	0	671,852	25,000
Interest Gifts and grants	18,540	4,427	0	22,966	4,427
Interest End Fund	72,937	11,835	0	84,772	11,835
Endowment Fund	2,289,816	0	0	2,289,816	0
	3,266,982	-24,743	0	3,242,239	-24,743
Other					
General	1,003,214	39,317	0	1,042,531	39,317
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	212,598	7,524	0	220,123	7,524
	1,482,499	46,841	0	1,529,340	46,841
Reserve - Library Gifts and Grants 320084	4,749,481	22,099	0	4,771,579	22,099
Equipment Reserve 320141	967,603	2,760	0	970,363	2,760
TOTAL LIBRARY	5,717,084	24,859	0	5,741,942	24,859

	28-Feb 2019	March		31-Mar 2019	Net Transfer
		Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	245,733	-72,900	0	172,833	-72,900
Gifts & Grants	646,852	25,000	0	671,852	25,000
Interest Gifts and grants	21,508	1,459	0	22,966	1,459
Interest End Fund	80,662	4,110	0	84,772	4,110
Endowment Fund	2,289,816	0	0	2,289,816	0
	3,284,571	-42,332	0	3,242,239	-42,332
Other					
General	1,023,386	19,144	0	1,042,531	19,144
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	217,479	2,644	0	220,123	2,644
	1,507,552	21,789	0	1,529,340	21,789
Reserve - Library Gifts and Grants 320084	4,792,122	-20,543	0	4,771,579	-20,543
Equipment Reserve 320141	969,443	920	0	970,363	920
TOTAL LIBRARY	5,761,565	-19,623	0	5,741,942	-19,623