



MANAGEMENT REPORT

Date: November 21, 2018
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Meeting Date: November 28, 2018

TO: Library Board

FROM: Julia Morrison, Acting Director, Corporate Services & Facilities

SUBJECT: October 31, 2018 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 ten months ended October 31, 2018 for information.

BACKGROUND

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

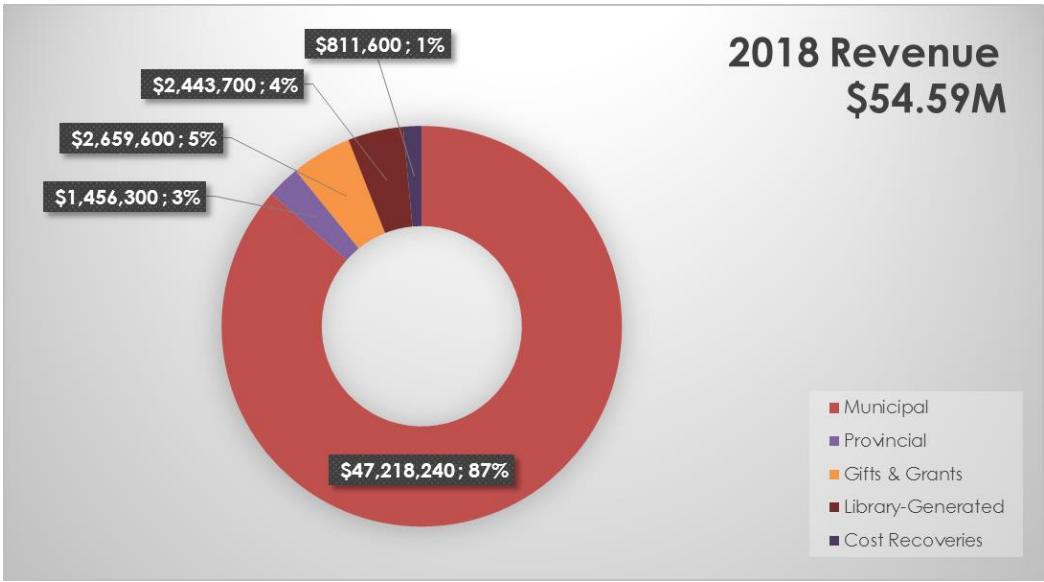
DISCUSSION

Attached are the October 2018 statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for October.

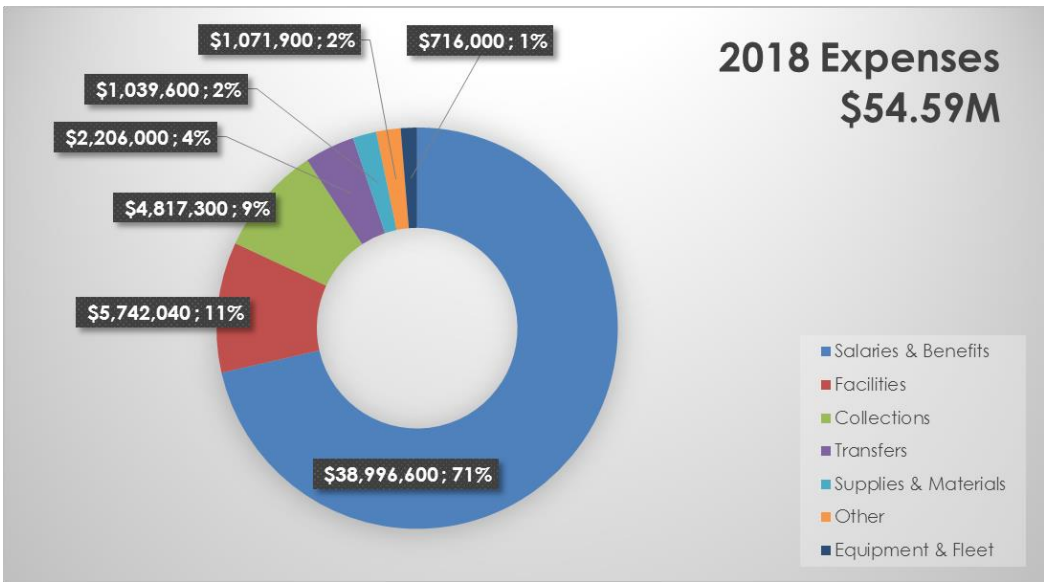
Vancouver Public Library Board
Operating Budget
Notes to the Statement of Revenues & Expenditures
For the Ten Months Ended October 31, 2018

SUMMARY

The total VPL expenditure and transfer budget for 2018 is \$54.59M. These expenditures and transfers are funded by budgeted revenues of \$7.37M, and City funding of \$47.22M.

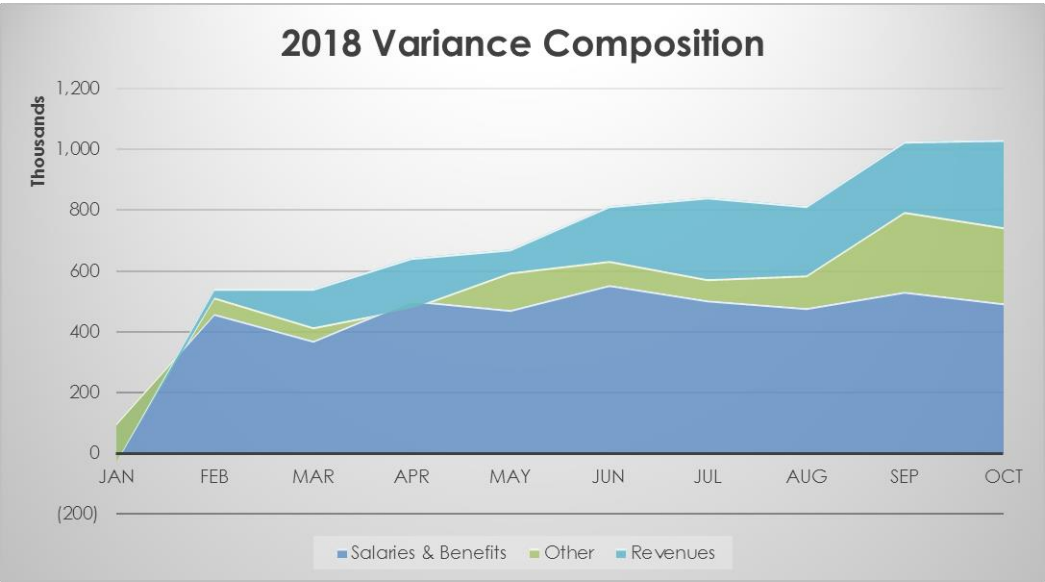
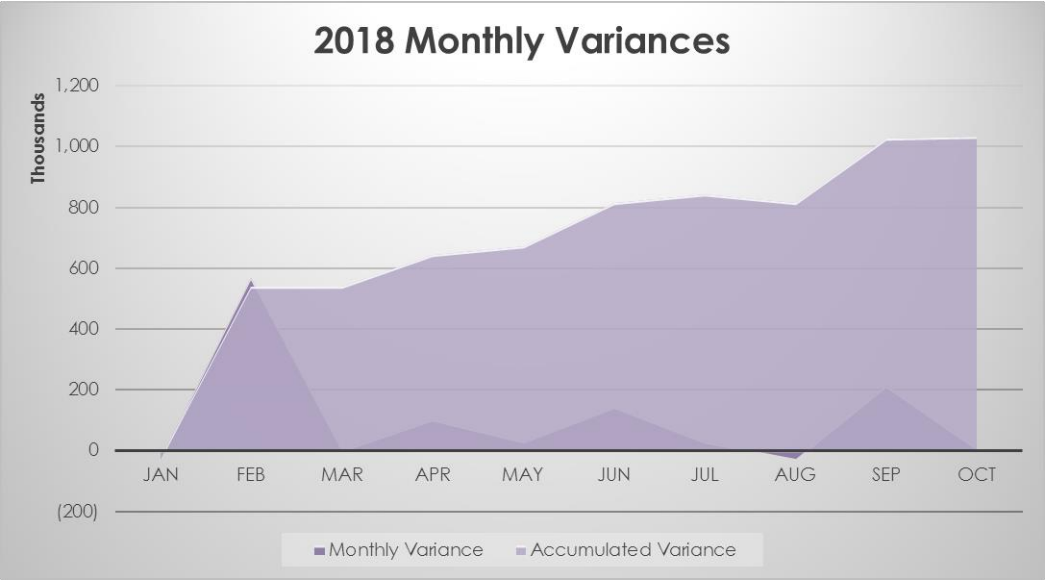


Salaries and Benefits, at \$39M, make up over 70% of our expenses.



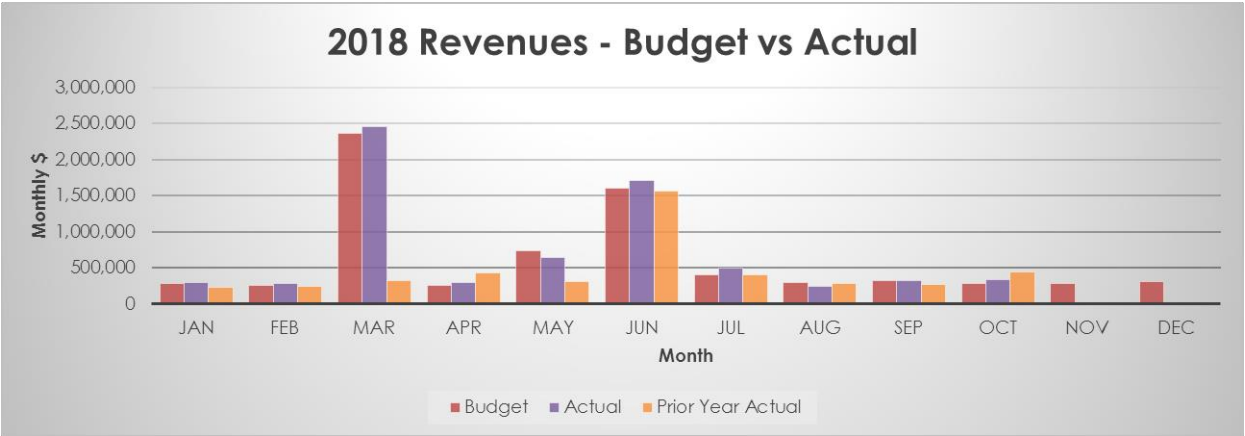
At October 31, the library is under budget for the year by \$1.03M (Sep: \$1.03M). This is due to expenditures and transfers that are lower than budget by \$744K (mainly salaries and benefits), and revenues which are above budget by \$289K.

For the month of October there is an \$8K positive variance. This is comprised of \$58K in revenues that are higher than budget, partially offset by \$50K of expenses and transfers that are higher than budget.



YTD REVENUES

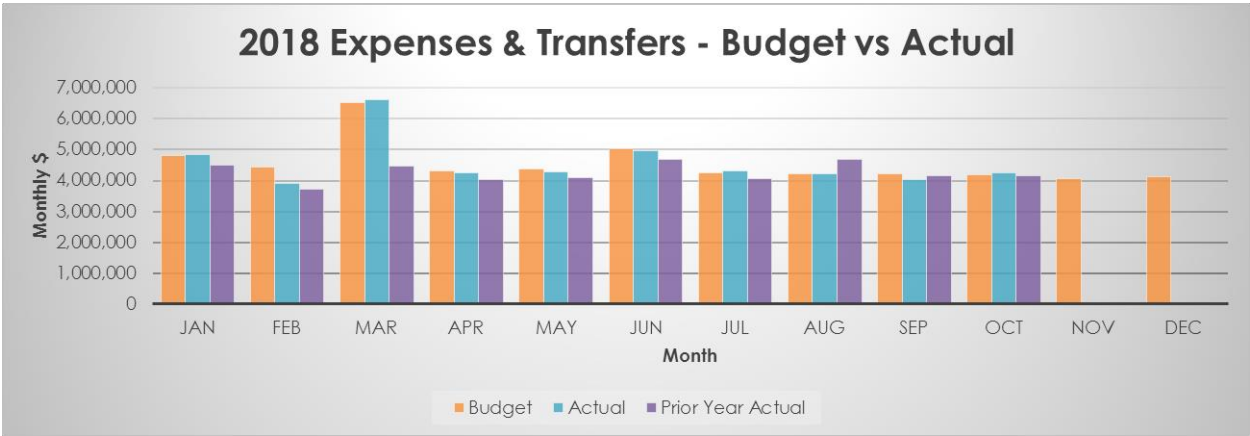
Overall, YTD revenues are exceeding budget by \$289K (Sep: \$231K).



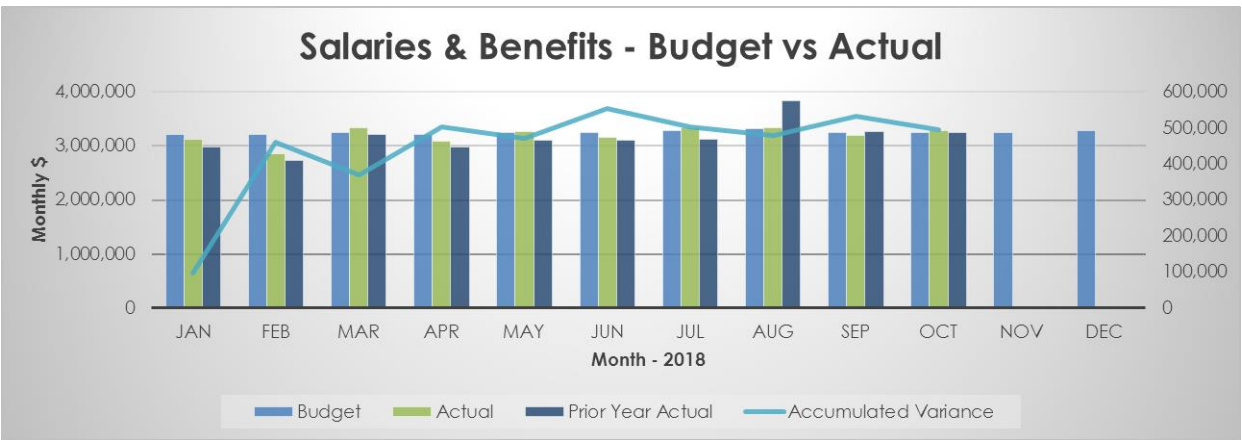
- Program Fees: Program fees are ahead of budget by \$40K (Sep: \$45K). Photocopier, holds and lost book charge revenues are all higher than budgeted. Fine revenue is slightly lower than budgeted.
- Cost Recoveries, Grants & Donations: Over budget by \$91K (Sep: \$22K). This is mainly due to gifts and grants received, which are above budget by \$107K (Sep: \$41K). 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: Other revenues are over budget \$158K (Sep: \$164K), mainly due to higher than budgeted revenues from event/room rentals and InfoAction.

YTD EXPENDITURES & TRANSFERS

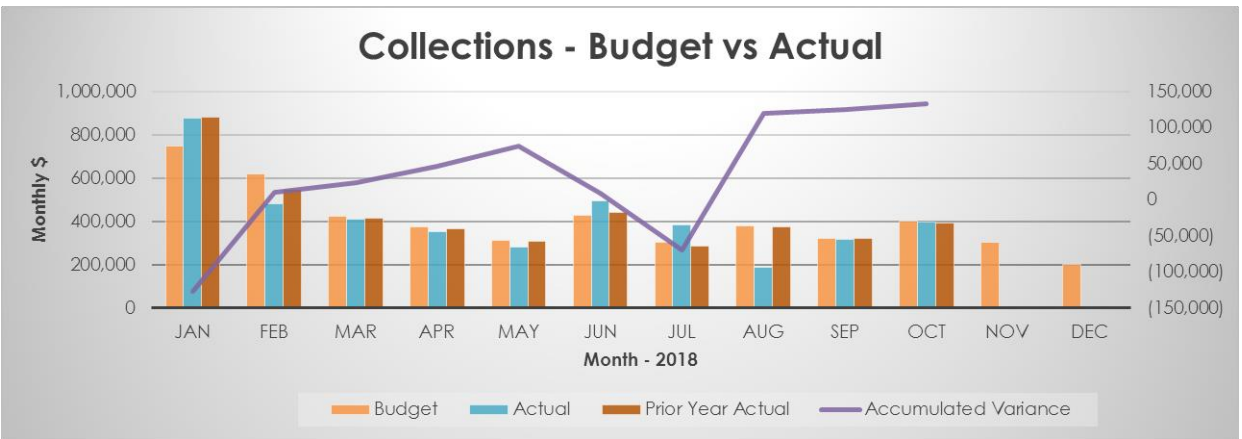
Overall, YTD expenditures and transfers are under budget by \$744K (Sep: \$795K).



- **Salaries & Benefits**
Salaries and benefits are under budget by \$496K (Sep: \$532K). 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 below budget by \$132K (Sep: \$125K), at \$4.18M, for the first ten months of the year.



➤ Operating & Maintenance

- Building occupancy expenses are under budget by \$158K (Sep: \$129K), mostly related to library square maintenance and security guard costs, which is offset by a negative variance in steam heat and hydro. Activities which were delayed during construction are to be carried out before year-end.
- Equipment and fleet is under budget, offset by higher than budgeted professional fees and recruitment expenses.
- Internal allocations relates to the costs for library square maintenance being transferred from the City. There is a positive variance of \$63K (Sep: \$82K), mainly due to the receipt of insurance proceeds.

➤ Transfers

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

RESERVES

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

VANCOUVER PUBLIC LIBRARY BOARD
OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE TEN MONTHS ENDED OCTOBER 31, 2018

	October 2018					YTD to Oct 31					Full Year	
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2018 Budget	Prior Year Actual
Program Fees	122,300-	117,143-	115,574-	5,157-	95.8%	1,033,400-	1,073,563-	1,054,904-	40,163	103.9%	1,245,700-	1,301,124-
Cost Recoveries, Grants &	63,100-	132,266-	242,253-	69,166	209.6%	4,753,300-	4,844,413-	2,493,274-	91,113	101.9%	4,927,500-	5,403,941-
Rental, Lease & Other	97,300-	91,527-	83,678-	5,773-	94.1%	1,003,300-	1,161,437-	922,019-	158,137	115.8%	1,198,000-	1,088,392-
Revenues	282,700-	340,935-	441,504-	58,235	120.6%	6,790,000-	7,079,413-	4,470,197-	289,413	104.3%	7,371,200-	7,793,457-
Salaries & Benefits	3,250,400	3,287,136	3,243,303	36,736-	101.1%	32,465,000	31,969,329	31,533,382	495,671	98.5%	38,996,600	38,144,041
Regional Utility Charges		239	66	239-			1,354	132-	1,354-		1,000	1,111
Building Occupancy & Mtce	296,290	267,293	263,375	28,997	90.2%	3,112,390	2,953,930	2,647,144	158,460	94.9%	3,738,475	3,269,572
Professional Fees	1,000	1,194		194-	119.4%	10,000	70,339	23,158	60,339-	703.4%	12,400	28,343
Equipment & Fleet	47,300	65,036	30,105	17,736-	137.5%	673,000	582,136	638,781	90,864	86.5%	716,000	736,039
Other Expenses	110,210	123,043	99,631	12,833-	111.6%	906,210	968,021	1,097,138	61,811-	106.8%	1,110,125	1,297,300
Supplies & Materials	451,200	436,040	431,505	15,160	96.6%	5,199,500	4,967,689	5,165,476	231,811	95.5%	5,856,900	5,772,979
Internal Allocations	159,810	179,414	140,579	19,604-	112.3%	1,584,260	1,521,491	1,400,025	62,769	96.0%	1,951,940	1,813,488
Expenditures	4,316,210	4,359,395	4,208,564	43,185-	101.0%	43,950,360	43,034,289	42,504,971	916,071	97.9%	52,383,440	51,062,875
Transfers to Other Funds						2,329,000	2,328,991		9	100.0%	2,329,000	2,647,572
Transfers to Reserves	118,900-	111,466-	59,439	7,434-	93.7%	391,600	571,182	490,989	179,582-	145.9%	166,500	349,824
Transfers from Reserves			104,000-			288,100-	295,944-	443,126-	7,844	102.7%	289,500-	421,826-
Debt & Transfers	118,900-	111,466-	44,561-	7,434-	93.7%	2,432,500	2,604,229	47,863	171,729-	107.1%	2,206,000	2,575,570
Total City Funding	3,914,610	3,906,994	3,722,499	7,616	99.8%	39,592,860	38,559,106	38,082,637	1,033,754	97.4%	47,218,240	45,844,988

VANCOUVER PUBLIC LIBRARY BOARD
OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE TEN MONTHS ENDED OCTOBER 31, 2018

	October 2018					YTD to Oct 31					Full Year	
	Budget	Actual	Prior Year Actual	Current Month Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2018 Budget	Prior Year Actual
490240 FINES	50,900-	50,967-	53,047-	67	100.1%	509,000-	498,694-	504,361-	10,306-	98.0%	609,300-	610,352-
490520 PHOTOCOPIER REVENU	17,900-	25,976-	19,312-	8,076	145.1%	180,400-	224,163-	200,313-	43,763	124.3%	215,400-	243,129-
490690 SALE OF GOODS	23,000-	3,656-	6,971-	19,344-	15.9%	37,500-	20,028-	24,287-	17,472-	53.4%	54,800-	52,788-
490970 SALE OF PHOTOS	1,200-	1,402-	2,020-	202	116.9%	8,400-	6,281-	9,640-	2,119-	74.8%	10,000-	10,835-
490980 HOLDS REVENUE	6,000-	8,554-	7,566-	2,554	142.6%	60,000-	72,380-	59,146-	12,380	120.6%	71,800-	75,355-
490990 SUBSCRIPTION CARDS	14,500-	14,652-	15,072-	152	101.0%	145,300-	147,711-	151,184-	2,411	101.7%	174,500-	181,187-
491000 LOST CARDS	500-	1,242-	1,284-	742	248.3%	9,300-	11,200-	10,843-	1,900	120.4%	12,400-	13,178-
491255 LOST BOOK PENALTIE	8,300-	10,694-	10,302-	2,394	128.8%	83,500-	93,106-	95,129-	9,606	111.5%	97,500-	114,301-
499972 PROGRAM FEES FCT												
Program Fees	122,300-	117,143-	115,574-	5,157-	95.8%	1,033,400-	1,073,563-	1,054,904-	40,163	103.9%	1,245,700-	1,301,124-
430070 COST RECOVERIES	20,400-	22,586-	14,975-	2,186	110.7%	244,100-	240,608-	197,895-	3,492-	98.6%	299,500-	245,300-
434210 REC -SOCIAL PLANNI	42,700-	43,414-	43,883-	714	101.7%	427,000-	429,460-	424,985-	2,460	100.6%	512,100-	508,905-
490300 GRANTS AND DONATIO		66,266-	42,615-	66,266		2,625,900-	2,732,943-	414,618-	107,043	104.1%	2,659,600-	3,193,959-
490340 InterLINK			140,780-			1,456,300-	1,441,402-	1,455,777-	14,898-	99.0%	1,456,300-	1,455,777-
499975 CST REC, GRT&DNT F												
Cost Recoveries, Grants &	63,100-	132,266-	242,253-	69,166	209.6%	4,753,300-	4,844,413-	2,493,274-	91,113	101.9%	4,927,500-	5,403,941-
422100 SUNDRY FEES/RECEIP												22,111
490100 CORP SERVICES REV	44,500-	53,258-	46,974-	8,758	119.7%	447,400-	551,058-	440,347-	103,658	123.2%	537,300-	544,693-
490610 RENTAL INCOME	40,800-	24,864-	17,979-	15,936-	60.9%	408,000-	420,032-	261,527-	12,032	102.9%	489,100-	321,027-
490810 VARIOUS REVENUE	12,000-	13,405-	18,725-	1,405	111.7%	147,900-	190,347-	220,146-	42,447	128.7%	171,600-	244,783-
499978 RNTL, LEASE, OTH F												
Rental, Lease & Other	97,300-	91,527-	83,678-	5,773-	94.1%	1,003,300-	1,161,437-	922,019-	158,137	115.8%	1,198,000-	1,088,392-
Revenues	282,700-	340,935-	441,504-	58,235	120.6%	6,790,000-	7,079,413-	4,470,197-	289,413	104.3%	7,371,200-	7,793,457-
520000 SALARIES	2,352,500	1,993,150	2,051,148	359,350	84.7%	23,510,200	22,093,014	21,900,939	1,417,186	94.0%	28,210,400	25,999,830
520001 SALARIES/FB ACCRUA		316,961	312,042	316,961-			414,817-	387,071-	414,817			141,977
520020 SAL-P/T - CASUAL	272,400	235,938	266,104	36,462	86.6%	2,723,400	2,460,644	2,962,316	262,756	90.4%	3,268,200	3,483,153
520025 SALARIES - CASUAL	106,300	213,804	171,075	107,504-	201.1%	1,063,000	2,225,725	1,811,492	1,162,725-	209.4%	1,275,600	2,267,376
520600 SAL-TEMP HELP		43,256	48,641-	43,256-			253,137		253,137-			
521060 GRATUITY PAY	900			900	0.0%	9,000			9,000	0.0%	10,400	
521100 VACATION												29,258
523900 F.B. - DISTRIBUTED	543,700	479,861	478,059	63,839	88.3%	5,433,400	5,267,306	5,214,308	166,094	96.9%	6,526,200	6,170,967
524010 AUTO ALLOWANCE	800	726	708	74	90.7%	8,000	6,351	7,792	1,649	79.4%	9,400	9,208
524020 SHIFT DIFFERENTIAL	2,400	2,023	1,777	377	84.3%	24,000	21,609	17,158	2,391	90.0%	28,800	20,714
524030 ACTING PAY	7,100			7,100	0.0%	71,000			71,000	0.0%	84,800	
524060 SEPARATION COSTS		1,448	11,837	1,448-			7,789	126,826	7,789-			127,665
525000 OVERTIME	2,300	22,343	11,936	20,043-	971.4%	23,100	173,940	89,985	150,840-	753.0%	27,300	122,526
591050 UNALLOC TURNOVER-G	45,700-			45,700-	0.0%	457,000-			457,000-	0.0%	548,500-	
732501 Full Time Staff		138,437	123,009	138,437-			1,475,368	1,330,298	1,475,368-			1,601,220
732502 Part Time Staff	616,000	605,930	605,212	10,070	98.4%	6,158,900	5,812,561	6,024,202	346,339	94.4%	7,391,300	7,332,756

732503	Vacation Replaceme	66,700	55,033	53,971	11,667	82.5%	645,600	576,061	471,534	69,539	89.2%	815,400	627,600
732504	Sick Replacement	18,800	21,046	20,928	2,246-	111.9%	189,400	209,868	234,791	20,468-	110.8%	221,700	267,438
732506	Casual Help	36,300	55,340	50,562	19,040-	152.5%	363,500	353,511	364,092	9,989	97.3%	436,700	453,942
732508	Training Replaceme	8,700	19,830	13,367	11,130-	227.9%	87,000	148,548	117,490	61,548-	170.7%	104,000	142,985
790999	BUDGET-ACTIVIT.ALL	738,800-			738,800-	0.0%	7,387,500-			7,387,500-	0.0%	8,865,100-	
850000	Wages & Fringe Cos		921,085-	881,676-	921,085			8,728,933-	8,766,191-	8,728,933			10,672,677-
850010	Dist. Staff OT Cos			1				106-	1,790-	106			1,940-
852010	Building Mgt Labou		3,083	1,882	3,083-			27,511	15,211	27,511-			19,813
852020	Build Mgt Lab - OT		11	2	11-			240	3	240-			229
599970	SAL & BENFTS FCT												
Salaries & Benefits		3,250,400	3,287,136	3,243,303	36,736-	101.1%	32,465,000	31,969,329	31,533,382	495,671	98.5%	38,996,600	38,144,041
534050	UTILITIES - WATER		239	66	239-			1,354	132-	1,354-		1,000	1,111
599971	REGNAL UTIL CHRG F												
Regional Utility Charges			239	66	239-			1,354	132-	1,354-		1,000	1,111
531122	PROPERTY INSURANCE	24,200	21,009	21,053	3,191	86.8%	223,000	210,354	202,568	12,646	94.3%	271,600	244,674
531256	MAINT - BUILDINGS	190		2,404	190	0.0%	158,590	37,075	37,035	121,515	23.4%	158,975	55,017
533230	JANITORIAL SUPPLIE	3,200	3,247	3,274	47-	101.5%	32,000	28,943	32,799	3,057	90.4%	38,900	38,263
534010	UTILITY-HYDRO	67,100	52,116	72,204	14,984	77.7%	663,200	676,462	688,424	13,262-	102.0%	801,300	830,179
534020	UTILITY-NATURL GAS	3,700	2,545	101-	1,155	68.8%	35,000	28,328	30,989	6,672	80.9%	45,300	47,314
534030	UTILITY-STEAM HEAT	3,500	868	807	2,632	24.8%	36,000	46,726	35,241	10,726-	129.8%	41,900	53,736
535040	REAL EST RENT/LEAS	90,900	89,660	83,313	1,240	98.6%	912,700	894,911	877,274	17,789	98.1%	1,096,300	1,065,697
536020	TAX/LI CHARGE EXTE							51		51-			
720004	Mtce - Building	11,300	8,751	19,835	2,549	77.4%	171,200	188,685	172,240	17,485-	110.2%	220,100	245,977
720008	Mtce - Elec Equip	3,200	1,462	3,178	1,738	45.7%	32,000	9,178	15,882	22,822	28.7%	38,900	18,427
720011	Mtce - Grounds	1,300		650	1,300	0.0%	11,700	9,134	8,145	2,566	78.1%	11,700	11,985
720013	Mtce - Lighting	300			300	0.0%	3,000		4,971	3,000	0.0%	3,300	4,971
733020	BUILDING SECURITY	87,400	87,635	56,759	235-	100.3%	834,000	824,083	541,575	9,917	98.8%	1,010,200	653,333
599972	BLDG OCCUP & MTC F												
Building Occupancy & Mtce		296,290	267,293	263,375	28,997	90.2%	3,112,390	2,953,930	2,647,144	158,460	94.9%	3,738,475	3,269,572
531020	CONTRACT SERV - OT		1,194		1,194-			14,155		14,155-			
531070	CONSULTANT SERVICE							56,184		56,184-			
531150	LEGAL EXPENSES	1,000			1,000	0.0%	10,000		23,158	10,000	0.0%	12,400	28,343
599973	PROFESSIONAL FEE F												
Professional Fees		1,000	1,194		194-	119.4%	10,000	70,339	23,158	60,339-	703.4%	12,400	28,343
531090	EQIP SERV/MTCE AGR	3,500	41,439	14,120	37,939-	1184.0%	423,100	398,696	408,768	24,404	94.2%	425,600	397,427
531250	EQ/FURN REPAIR/MTC	2,100	140	656	1,960	6.6%	14,800	11,968	3,631	2,832	80.9%	17,200	20,859
533070	EQUIP/FURN EXP	35,000	12,302	6,135	22,698	35.1%	150,500	68,817	128,901	81,683	45.7%	174,000	204,116
533170	UNIFORM EXPENSE				600				661	600	0.0%	600	661
535030	AUTO LEASES			751				2,633	5,041	2,633-			5,041
535050	OFFICE EQUIP RENTA	1,500	2,470	2,128	970-	164.6%	30,100	33,803	28,022	3,703-	112.3%	33,900	33,287
598030	EQS-ACCIDENT BILLA								926			400	926
598040	EQS-OP RESPONSIBLE		1,364		1,364-		600	1,920		1,320-	320.0%	600	
598050	EQS - MTC LOAN CHR	2,800	5,262	4,077	2,462-	187.9%	28,000	39,743	40,552	11,743-	141.9%	33,200	46,686
598100	EQS-VANDALISM							268					268
598140	EQS/FUEL CHARGE	1,700	1,566	1,717	134	92.1%	17,400	16,754	16,909	646	96.3%	20,900	20,620
598150	EQS/INSURANCE CHAR	600	493	522	107	82.2%	6,200	6,369	4,897	169-	102.7%	7,600	5,940
598160	EQS-OPS ENVIRONMEN	100			100	0.0%	1,000			1,000	0.0%	1,300	
598170	EQS-USER REQUESTED						700	1,433	48	733-	204.7%	700	53

851000 City Run Hr Eq Ren								155				155
599974 EQUIPMT & FLEET FC												
Equipment & Fleet	47,300	65,036	30,105	17,736-	137.5%	673,000	582,136	638,781	90,864	86.5%	716,000	736,039
510020 CASH OVER / UNDER		43	12	43-			378	222	378-			327
510060 CITY MEMBER/SRVC F	2,700			2,700	0.0%	16,600	14,311	11,507	2,289	86.2%	16,600	14,568
524050 PROFESS./TRADE FEE							2,645	1,953	2,645-			1,953
531030 ADVERTISING		57		57-		3,300	1,386		1,914	42.0%	4,000	4,283
531050 ARMoured CAR SVCS	2,400	2,338	2,364	62	97.4%	24,000	23,279	23,105	721	97.0%	28,500	27,920
531080 DISPOSAL OF REFUSE	1,800	1,472	2,671	328	81.8%	18,700	16,134	14,656	2,566	86.3%	22,400	17,825
531120 INSURANCE	400			400	0.0%	4,000	1,400	4,736	2,600	35.0%	5,000	6,116
531210 PRINTING SERVICES	700	1,221		521-	174.4%	7,600	4,600	3,997	3,000	60.5%	9,000	5,808
531220 PUBLIC INFO/EDUCAT	6,000	1,599	2,344	4,401	26.6%	59,600	25,827	46,501	33,773	43.3%	71,600	63,266
531280 TRANSPORT EXP	1,900	2,314	2,072	414-	121.8%	19,000	20,816	16,335	1,816-	109.6%	23,000	21,424
531340 DEPT HEAD EXPENSE	100	180	493	80-	179.5%	1,000	1,566	849	566-	156.6%	1,600	1,791
532030 MEETING EXPENSES	1,800	3,382	2,567	1,582-	187.9%	18,500	25,383	21,765	6,883-	137.2%	25,500	30,835
534040 UTILITY-TELEPHONE	3,400	3,717	4,186	317-	109.3%	38,300	30,953	31,101	7,347	80.8%	46,000	42,376
534070 UTILITY-LEASE LINE	11,100	10,886	12,271	214	98.1%	111,000	112,018	107,631	1,018-	100.9%	134,300	130,056
536040 TRAVEL & TRAINING							200		200-			
594350 REC - SPECIAL EVEN	8,000-	12,383-	9,122-	4,383	154.8%	8,000-	12,383-	9,122-	4,383	154.8%	8,000-	9,122-
595020 INT-DEPT ALL(MANUA	17,210			17,210	0.0%	17,210			17,210	0.0%	51,625	
730010 Library Special Pr	26,000	60,700	39,881	34,700-	233.5%	177,000	261,436	402,195	84,436-	147.7%	222,000	456,287
733049 INTERLINK OP COSTS						110,000	116,112	108,420	6,112-	105.6%	110,000	108,420
733063 PROGRAM COSTS	23,300	23,349	21,308	49-	100.2%	207,300	207,164	235,915	136	99.9%	251,200	279,693
733065 RECRUITING EXPENSE	500	1,037	593	537-	207.3%	5,000	51,532	1,830	46,532-	1030.6%	5,900	4,416
733110 BOOK SALE COSTS	18,200	20,117	15,536	1,917-	110.5%	36,400	30,578	31,098	5,822	84.0%	43,900	39,934
733126 CONFERENCES	700	3,014	2,452	2,314-	430.5%	39,700	32,687	42,445	7,013	82.3%	46,000	49,124
599977 OTHER EXPENSES FCT												
Other Expenses	110,210	123,043	99,631	12,833-	111.6%	906,210	968,021	1,097,138	61,811-	106.8%	1,110,125	1,297,300
530001 MATERIALS	300	550	315	250-	183.5%	9,200	3,784	3,746	5,416	41.1%	9,700	13,219
531172 MGMT FEE-INSIDE		299	112	299-			2,177	1,227	2,177-			1,568
531270 POSTAGE/COURIER SV	2,500	1,384	4,655	1,116	55.4%	25,300	25,562	29,814	262-	101.0%	30,400	34,193
532010 COMP SUPP/SERV EXP	3,100	632	1,645	2,468	20.4%	31,000	52,873	30,788	21,873-	170.6%	37,100	40,149
532020 FIRST AID SUPP/SER	200	285	37	85-	142.5%	2,000	1,837	2,053	163	91.8%	2,100	2,704
532050 OFFICE SUPP/SERV	8,300	9,888	11,409	1,588-	119.1%	81,100	80,859	71,635	241	99.7%	98,300	76,532
532060 PHOTOCOPY SUPP/SER	4,000	2,871	616-	1,129	71.8%	82,100	68,329	75,034	13,771	83.2%	97,700	103,820
532070 PHOTO SUPP/SERV	400			400	0.0%	4,000	3,201	2,240	799	80.0%	5,000	2,240
532080 MISC SUPP/SERV	13,700	10,848	10,290	2,852	79.2%	224,000	230,418	180,205	6,418-	102.9%	254,700	208,866
533010 PROTECTIVE CLOTHIN							48		48-			
533030 BADGES PLATES,DECA			12,007-			12,100	5,436	8,627	6,664	44.9%	16,200	16,271
533040 LIBRARY / BOOK SUP	7,500	5,301	8,372	2,199	70.7%	325,700	255,564	360,779	70,136	78.5%	381,300	383,270
533050 BOOKS & PUBLICATIO	402,500	395,372	392,016	7,128	98.2%	4,312,300	4,179,813	4,327,910	132,487	96.9%	4,817,300	4,803,064
533060 CONSERVATION SUPPL	5,900	6,721	14,365	821-	113.9%	59,000	27,852	50,112	31,148	47.2%	70,400	58,868
533210 SALEABLE PURCHASE	300			300	0.0%	6,700	11,362	13,376	4,662-	169.6%	6,700	13,379
533290 SIGNS		4		4-			4		4-			
533310 PROGRAM SUPPLIES		15-		15								
733145 FILMING EXPENSE	2,500	1,899	911	601	76.0%	25,000	18,570	7,931	6,430	74.3%	30,000	14,837
599978 SUPPL & MATERIAL F												
Supplies & Materials	451,200	436,040	431,505	15,160	96.6%	5,199,500	4,967,689	5,165,476	231,811	95.5%	5,856,900	5,772,979

800021 Cost Alloc Bldg	159,810	179,414	140,579	19,604-	112.3%	1,584,260	1,521,491	1,400,025	62,769	96.0%	1,951,940	1,813,488
599980 INTERNAL ALLOC FCT												
Internal Allocations	159,810	179,414	140,579	19,604-	112.3%	1,584,260	1,521,491	1,400,025	62,769	96.0%	1,951,940	1,813,488
Expenditures	4,316,210	4,359,395	4,208,564	43,185-	101.0%	43,950,360	43,034,289	42,504,971	916,071	97.9%	52,383,440	51,062,875
485025 TRANS TO CAPITAL						2,329,000	2,328,991		9	100.0%	2,329,000	2,647,572
Transfers to Other Funds						2,329,000	2,328,991		9	100.0%	2,329,000	2,647,572
485310 TRANS TO LIABILITY	4,600	4,629	4,629	29-	100.6%	46,200	46,290	46,290	90-	100.2%	55,500	55,548
485315 TRANSFER TO RESERV	123,500-	116,095-	54,810	7,405-	94.0%	345,400	524,892	444,699	179,492-	152.0%	111,000	294,276
499983 TFR TO RESERVES FC												
Transfers to Reserves	118,900-	111,466-	59,439	7,434-	93.7%	391,600	571,182	490,989	179,582-	145.9%	166,500	349,824
480000 TRANS FR RESERVE			104,000-			288,100-	295,944-	443,126-	7,844	102.7%	289,500-	421,826-
499984 TFR FRM RESERVES F												
Transfers from Reserves			104,000-			288,100-	295,944-	443,126-	7,844	102.7%	289,500-	421,826-
Debt & Transfers	118,900-	111,466-	44,561-	7,434-	93.7%	2,432,500	2,604,229	47,863	171,729-	107.1%	2,206,000	2,575,570
Total City Funding	3,914,610	3,906,994	3,722,499	7,616	99.8%	39,592,860	38,559,106	38,082,637	1,033,754	97.4%	47,218,240	45,844,988

VANCOUVER PUBLIC LIBRARY BOARD
RESERVES
FOR THE TEN MONTHS ENDED OCTOBER 31, 2018

	Year to Date				
	31-Dec 2017	Transfer To	Transfer From	31-Oct 2018	Net Transfer
Donations and Grants					
Provincial Grants	246,768.81	292,844.40	(61,200.00)	478,413.21	231,644.40
Gifts & Grants	851,622.96	75,000.00	(159,400.00)	767,222.96	(84,400.00)
Interest Gifts and grants	0.00	17,279.06	0.00	17,279	17,279.06
Interest End Fund	29,866.00	33,756.49	0.00	63,622.49	33,756.49
Endowment Fund	2,259,788.17	0.00	0.00	2,259,788.17	0.00
	3,388,045.94	418,879.95	(220,600.00)	3,586,325.89	198,279.95
Other					
General	883,698.20	147,704.09	0.00	1,031,402.29	147,704.09
Bayshore	78,707.87	0.00	0.00	78,707.87	0.00
Coal Harbour	187,978.88	0.00	0.00	187,978.88	0.00
Interest other	260,809.12	21,341.24	(75,000.00)	207,150.36	(53,658.76)
	1,411,194.07	169,045.33	(75,000.00)	1,505,239.40	94,045.33
Reserve - Library Gifts and Grants 320084	4,799,240.01	587,925.28	(295,600.00)	5,091,565.29	292,325.28
Equipment Reserve 320019	956,602.96	9,000.00	0.00	965,602.96	9,000.00
TOTAL LIBRARY	5,755,842.97	596,925.28	(295,600.00)	6,057,168.25	301,325.28

	October				
	2018 30-Sep	Transfer To	Transfer From	2018 31-Oct	Net Transfer
Donations and Grants					
Provincial Grants	595,693.14	(117,279.93)		478,413.21	(117,279.93)
Gifts & Grants	767,222.96	-		767,222.96	0.00
Interest Gifts and grants	15,993.92	1,285.14		17,279.06	1,285.14
Interest End Fund	59,622.97	3,999.51		63,622.49	3,999.51
Endowment Fund	2,259,788.17			2,259,788.17	0.00
	3,698,321.16	(111,995.27)	0.00	3,586,325.89	(111,995.27)
Other					
General	1,031,117.07	285.22		1,031,402.29	285.22
Bayshore	78,707.87			78,707.87	0.00
Coal Harbour	187,978.88			187,978.88	0.00
Interest other	204,619.97	2,530.39		207,150.36	2,530.39
	1,502,423.79	2,815.61	0.00	1,505,239.40	2,815.61
Reserve - Library Gifts and Grants 320084	5,200,744.95	(109,179.66)	0.00	5,091,565.29	(109,179.66)
Equipment Reserve 320019	964,702.96	900.00		965,602.96	900.00
TOTAL LIBRARY	6,165,447.91	(108,279.66)	0.00	6,057,168.25	(108,279.66)