

MANAGEMENT REPORT

Date: February 21, 2024
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Meeting Date: February 28, 2024

TO: Library Board

FROM: Tim Bottomer, Chair, SFHR Committee

SUBJECT: December 31, 2023 (Q4) Financial Operating Results

SUMMARY

This report is to provide the quarterly statement of revenues and expenditures for review.

PURPOSE

This report is for information.

RECOMMENDATION

That the Board receive the unaudited Statement of Revenues and Expenditures for the quarter ended December 31, 2023 for information.

BACKGROUND

Financial results are presented quarterly, for information.

DISCUSSION

Attached are the December 31, 2023 (Q4) statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2023.

These statements will be reviewed by the City's Internal Audit department after adjustments are made for deferred payroll liabilities and capital assets, and the underlying financial information will be included in the independent audit of the City of Vancouver, conducted by KPMG.

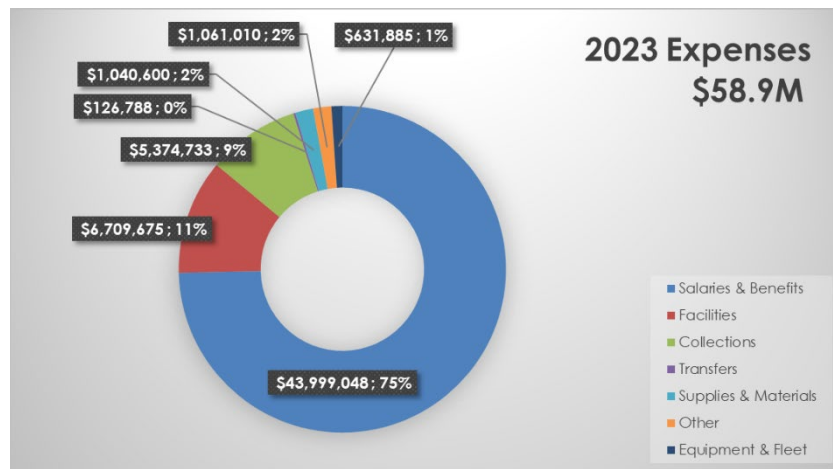
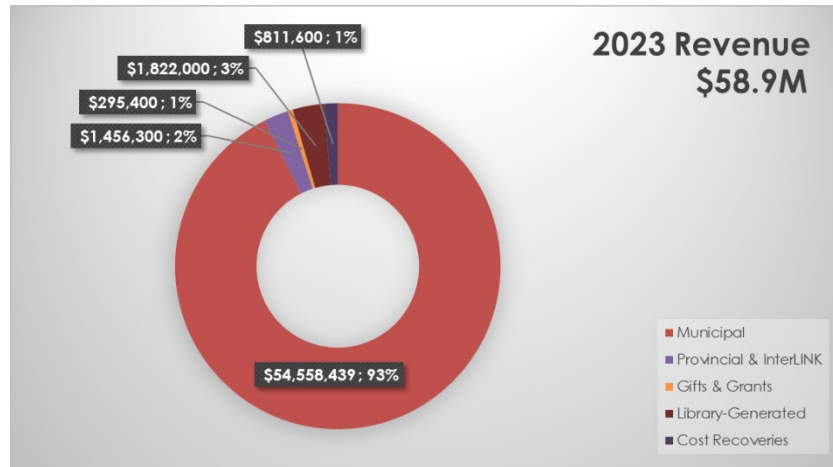
VANCOUVER PUBLIC LIBRARY BOARD

Operating Budget - Notes to the Statement of Revenues & Expenditures

For the Year Ended December 31, 2023

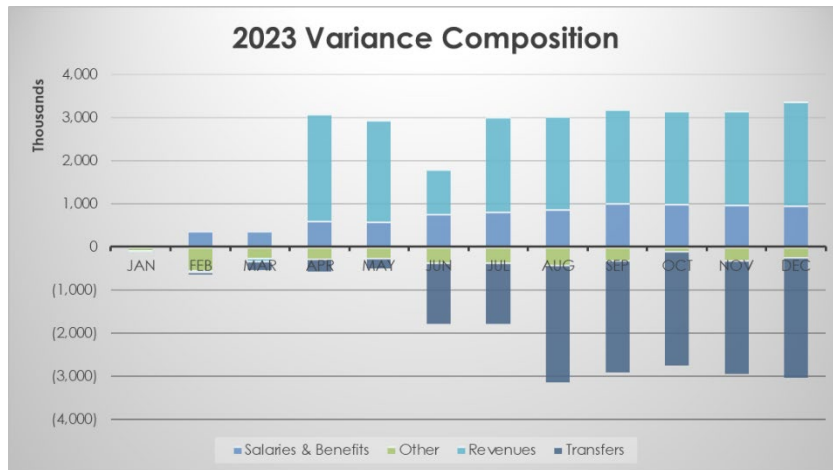
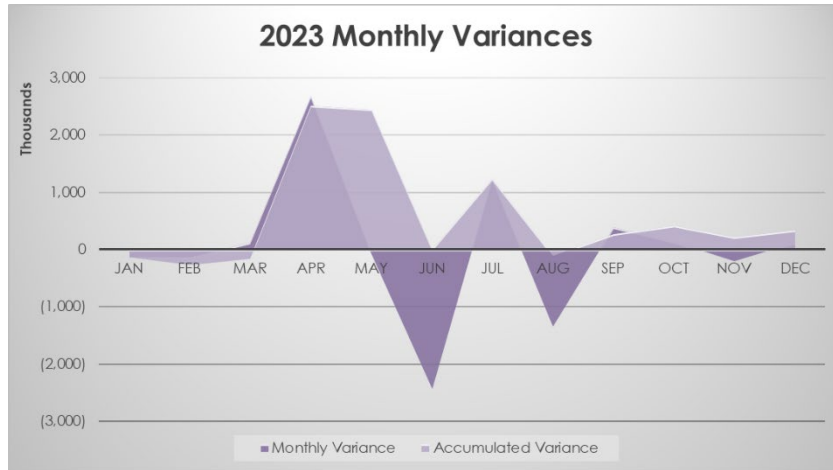
SUMMARY

The total VPL expenditure and transfer budget for 2023 is \$58.9M. These expenditures and transfers are funded by budgeted revenues of \$4.4M, and City funding of \$54.6M. Salaries and benefits, at \$44.0M, account for 75% of the total expenses.



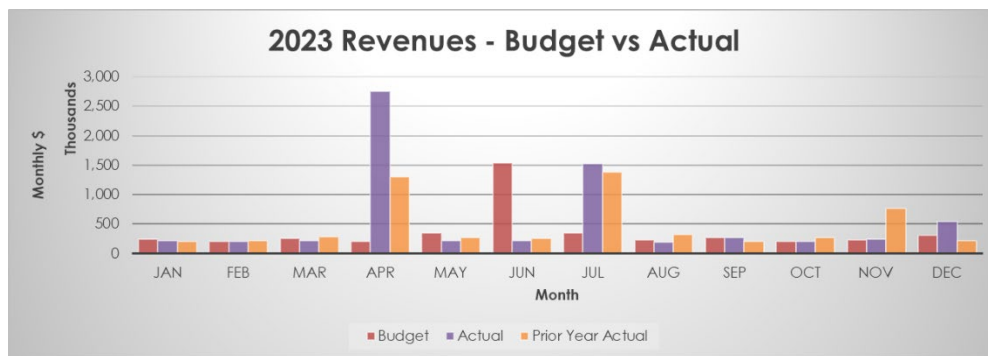
At December 31 (Q4), the library was under budget for the year by \$341K (Q3: \$272K). This was due to expenditures that were lower than budget by \$727K (primarily in salaries and benefits), combined with revenues which were higher than budget by \$2.41M (largely due to grants and donations), offset by transfers to reserves that were higher than budget by \$2.80M.

At the end of Q4, the library had spent 99.4% of its 2023 annual operating budget.



YTD REVENUES

Overall, YTD revenues were higher than budget by \$2.41M (Q3: \$2.17M).

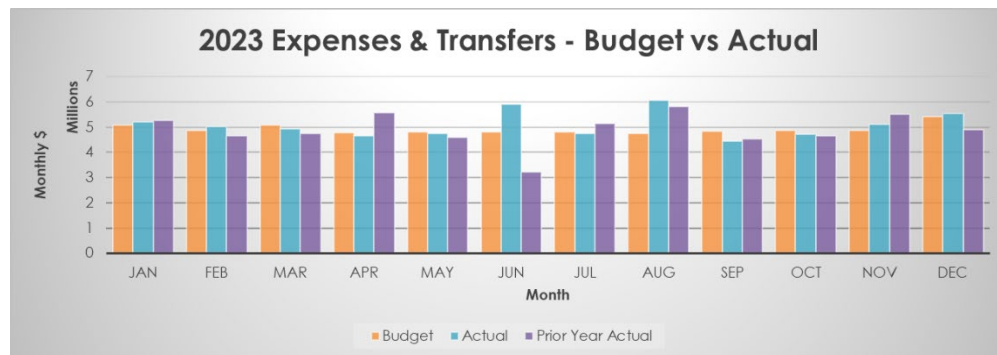


- Program Fees: Program fees were above budget by \$155K (Q3: on budget), mostly due to a change in the procedures and recognition of photocopier copy card revenue.
- Cost Recoveries, Grants & Donations: Above budget by \$2.41M (Q3: \$2.30M)

- Annual Provincial and InterLINK funding is lower than budget by \$118K. Annual grant funding of \$1.29M (Budget: \$1.32M) was received in April. Annual InterLINK funding of \$46K (Budget: \$140K) was received in September.
 - In addition to the annual Provincial grant funding, the library received two additional Provincial grants, totalling \$1.86M, in 2023. These one-time grants were not budgeted:
 - \$150,000 - Provincial Grant: Indigenous Rights & Reconciliation Strategy Inclusive Governance
 - \$1,714,162 - Provincial Enhancement Grant (2023-2025)
 - The Vancouver Public Library Foundation disbursed donations of \$820K to the library in 2023, including \$120K in Q4.
 - The Vancouver Public Library Trust disbursed a donation of \$40K to the library in Q4.
 - The amount and timing of grants and donations that will be received in a year is difficult to accurately predict, thus there will be fluctuations between budget and actual throughout the year.
- Rental, Lease & Other: These revenues were lower than budget by \$152K (Q3: \$141K). Rental, event and filming revenues were lower than budgeted, impacted by the 2023 writers and actors strike, offset by higher than budgeted InfoAction (our fee-based research service) revenues.

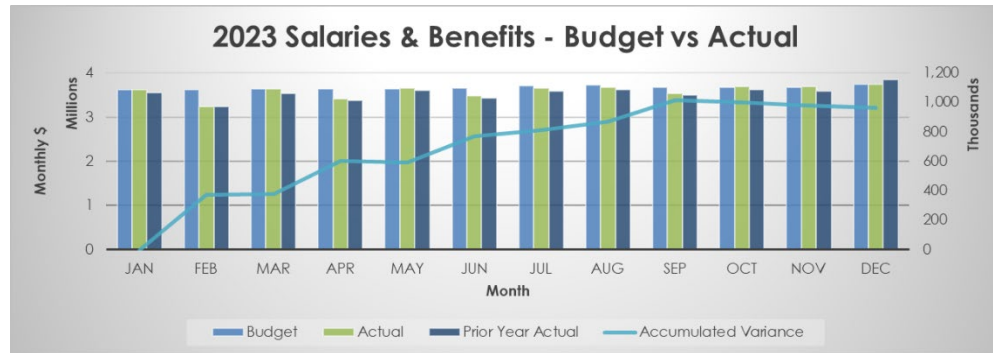
YTD EXPENDITURES & TRANSFERS

Overall, YTD expenditures and transfers were higher than budget by \$2.07M (Q3: \$1.89M), and this is mainly due to transfers to library reserves for the grants and donation revenue that was received throughout the year, described above.



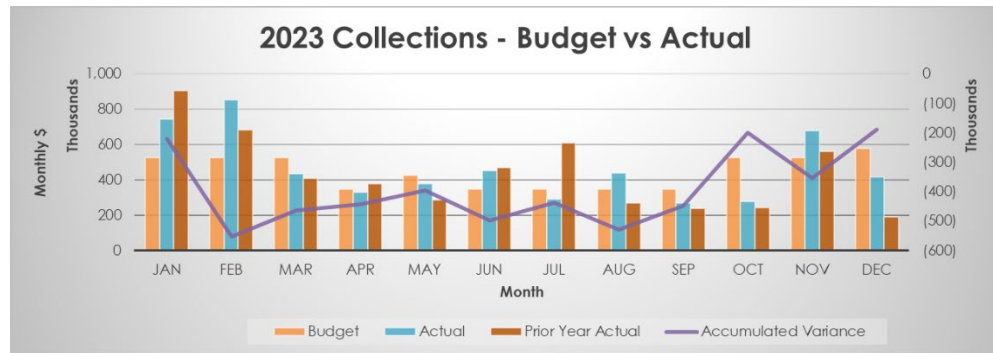
- **Salaries & Benefits**
 Salaries and benefits were under budget by \$965K (Q3: \$1.02M). There is a positive variance in full-time and fringe benefits, partially offset by training and sick leave replacement costs which were higher than budgeted, along with hourly and part-time staff costs which were above budget due to hourly and part-time staff temporarily filling full-time positions.

A portion of the YTD variance in salaries and benefits is due to filling vacancies in part-time hours on a temporary basis in order to bundle hours to create more posted part-time positions of 20 hours or more with benefits. The changes will benefit public service and reduce precarity for staff in the long term, however, they required holding regular part-time shifts unfilled for several months in order to implement the changes, which resulted in reduced staffing.



➤ Books & Publications (Collections)

Expenditures on books and publications were approved to be above budget by \$190K (Q3: \$447K), at \$5.56M for the year, including funding provided by donations and grants.



➤ Operating & Maintenance

- Building occupancy/facilities expenses were under budget by \$265K (Q3: \$183K). This is mostly related to lower than budgeted charges from the City for electricity and property insurance, partially offset by higher than budgeted security costs for additional branch security. Internal allocations are the costs for Library Square maintenance which are transferred from the City – these costs were below budget by \$50K at Q4. Contract services, which are included in Professional Fees, are related to maintenance costs for Library Square.
- Professional fees were above budget, and relate to consulting costs for VPL’s Equity, Diversity and Inclusion work (Goal 4.2 of the 2020-2025 Strategic Plan), violence risk assessments, and Accessible and Welcoming Spaces guidelines development, as well

as for Library Square contracted maintenance services, which are offset in lower building occupancy & maintenance costs.

- Equipment & fleet costs were above budget, and mostly relate to IT service agreements resulting from a move to subscription-based services, combined with the ongoing costs for new software and tools that were required to be introduced during COVID.
- Other expenses were above budget, offset by savings in supplies and materials, which is under budget except for books and publications, as described above.

RESERVES

In Q4, transfers for interest and InfoAction, along with grants and donation revenue, were made to Reserves.

VPL OPERATING BUDGET
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Q4 2023					YTD to Dec 31, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
Program Fees	-184,490	-329,423	-145,347	144,933	178.6%	-624,000	-779,047	-622,070	155,047	124.8%	-624,000	-779,047	-622,070	124.8%
Cost Recoveries, Grants & Rental, Lease & Other	-261,840	-371,197	-758,457	109,357	141.8%	-2,563,300	-4,969,821	-3,766,630	2,406,521	193.9%	-2,563,300	-4,969,821	-3,766,630	193.9%
	-294,050	-283,395	-355,185	-10,655	96.4%	-1,198,000	-1,045,993	-1,307,968	-152,007	87.3%	-1,198,000	-1,045,993	-1,307,968	87.3%
Revenues	-740,380	-984,014	-1,258,990	243,634	132.9%	-4,385,300	-6,794,861	-5,696,668	2,409,561	154.9%	-4,385,300	-6,794,861	-5,696,668	154.9%
Salaries & Benefits	11,079,303	11,131,777	11,038,854	-52,474	100.5%	43,999,048	43,033,668	42,455,386	965,380	97.8%	43,999,048	43,033,668	42,455,386	97.8%
Regional Utility Charges	1,000	1,253	1,988	-253	125.3%	1,000	3,363	-17,146	-2,363	336.3%	1,000	3,363	-17,146	336.3%
Building Occupancy & Mtce	1,002,902	1,036,633	930,731	-33,731	103.4%	4,117,966	3,899,850	3,877,988	218,116	94.7%	4,117,966	3,899,850	3,877,988	94.7%
Professional Fees	3,130	127,449	75,668	-124,319	4071.9%	12,400	204,350	131,825	-191,950	1648.0%	12,400	204,350	131,825	1648.0%
Equipment & Fleet	84,623	301,005	337,706	-216,382	355.7%	631,885	856,547	766,680	-224,662	135.6%	631,885	856,547	766,680	135.6%
Other Expenses	370,920	369,195	233,346	1,725	99.5%	1,048,610	1,141,686	878,501	-93,076	108.9%	1,048,610	1,141,686	878,501	108.9%
Supplies & Materials	1,856,714	1,538,798	1,265,023	317,916	82.9%	6,415,333	6,409,669	6,103,679	5,664	99.9%	6,415,333	6,409,669	6,103,679	99.9%
Internal Allocations	701,349	584,887	616,652	116,462	83.4%	2,590,709	2,540,972	2,306,062	49,737	98.1%	2,590,709	2,540,972	2,306,062	98.1%
Expenditures	15,099,941	15,090,998	14,499,967	8,943	99.9%	58,816,951	58,090,105	56,502,976	726,846	98.8%	58,816,951	58,090,105	56,502,976	98.8%
Transfers to Reserves	60,913	242,594	560,471	-181,681	398.3%	243,913	2,997,186	2,059,564	-2,753,273	1228.8%	243,913	2,997,186	2,059,564	1228.8%
Transfers from Reserves	-1,400	0	0	-1,400	0.0%	-117,125	-75,000	0	-42,125	64.0%	-117,125	-75,000	0	64.0%
Debt & Transfers	59,513	242,594	560,471	-183,081	407.6%	126,788	2,922,186	2,059,564	-2,795,398	2304.8%	126,788	2,922,186	2,059,564	2304.8%
Total City Funding	14,419,074	14,349,578	13,801,449	69,496	99.5%	54,558,439	54,217,430	52,865,872	341,009	99.4%	54,558,439	54,217,430	52,865,872	99.4%

	Q4 2023					YTD to Dec 31, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
598030 FLEET CHG-ACC BILL	291	0	0	291	0.0%	1,011	296	33	715	29.3%	1,011	296	33	29.3%
598040 FLEET CHG-OP RESPO	165	0	189	165	0.0%	615	798	833	-183	129.8%	615	798	833	129.8%
598050 FMS CHG-MTCE RATE	8,595	8,606	4,316	-11	100.1%	34,425	34,425	17,264	0	100.0%	34,425	34,425	17,264	100.0%
598052 FLEET CHG-MOTOR PL	0	650	1,320	-650		0	8,230	2,845	-8,230		0	8,230	2,845	
598070 FLEET CHG-DIR MTCE	1,992	3,471	0	-1,479	174.3%	8,112	10,602	5,636	-2,490	130.7%	8,112	10,602	5,636	130.7%
598100 FLEET CHG-VANDALIM	34	0	0	34	0.0%	34	0	0	34	0.0%	34	0	0	0.0%
598110 FLEET CHG-AT COST	0	0	46	0		0	0	46	0		0	0	46	
598130 FLEET CHG-O/S LESE	0	0	0	0		0	0	2,721	0		0	0	2,721	
598140 FLEET CHARGES-FUEL	3,774	3,822	5,010	-48	101.3%	15,024	18,048	20,916	-3,024	120.1%	15,024	18,048	20,916	120.1%
598150 EQS CHG-INSURANCE	1,705	3,243	1,653	-1,538	190.2%	6,745	8,977	7,020	-2,232	133.1%	6,745	8,977	7,020	133.1%
598160 FLEET CHG-OP ENVIR	191	361	0	-170	188.9%	641	3,510	0	-2,869	547.6%	641	3,510	0	547.6%
598170 FLEET CHG-USER REQ	678	715	60	-37	105.5%	2,748	7,715	60	-4,967	280.7%	2,748	7,715	60	280.7%
851000 City Run Hr Eq Ren	0	0	0	0		0	32	0	-32		0	32	0	
Equipment & Fleet	84,623	301,005	337,706	-216,382	355.7%	631,885	856,547	766,680	-224,662	135.6%	631,885	856,547	766,680	135.6%
510020 CASH OVER / UNDER	0	122	-5	-122		0	210	-232	-210		0	210	-232	
510060 CITY MEMBER/SRVC F	2,700	5,512	-2,621	-2,812	204.2%	16,600	34,324	48,636	-17,724	206.8%	16,600	34,324	48,636	206.8%
510190 WRITEOFFS	0	0	0	0		0	132	0	-132		0	132	0	
524050 PROFESS./TRADE FEE	0	1,087	473	-1,087		0	2,871	2,131	-2,871		0	2,871	2,131	
531030 ADVERTISING	1,030	16	182	1,014	1.6%	4,000	16	730	3,984	0.4%	4,000	16	730	0.4%
531035 MARKETING/BOOKING	0	0	1,196	0		0	0	7,394	0		0	0	7,394	
531050 ARMOURED CAR SVCS	7,080	4,723	4,698	2,357	66.7%	28,500	14,065	23,577	14,435	49.4%	28,500	14,065	23,577	49.4%
531067 TRANSLATION SERVIC	0	300	0	-300		0	300	0	-300		0	300	0	
531080 DISPOSAL OF REFUSE	5,570	16,011	3,118	-10,441	287.5%	22,400	45,826	36,498	-23,426	204.6%	22,400	45,826	36,498	204.6%
531110 HONORARIA	0	0	0	0		0	150	0	-150		0	150	0	
531120 INSURANCE	1,530	0	0	1,530	0.0%	6,210	0	0	6,210	0.0%	6,210	0	0	0.0%
531210 PRINTING SERVICES	2,250	-301	113	2,551	-13.4%	9,000	176	51	8,824	2.0%	9,000	176	51	2.0%
531220 PUBLIC INFO/EDUCAT	17,870	16,511	4,557	1,359	92.4%	71,600	35,623	8,858	35,977	49.8%	71,600	35,623	8,858	49.8%
531280 TRANSPORT EXP	5,720	6,575	5,456	-855	115.0%	23,000	17,358	13,512	5,642	75.5%	23,000	17,358	13,512	75.5%
531340 DEPT HEAD EXPENSE	430	2,840	2,072	-2,410	660.3%	1,600	3,409	2,264	-1,809	213.1%	1,600	3,409	2,264	213.1%
532030 MEETING EXPENSES	6,330	16,083	7,445	-9,753	254.1%	25,500	29,201	17,003	-3,701	114.5%	25,500	29,201	17,003	114.5%
534040 UTILITY-TELEPHONE	8,254	27,689	19,091	-19,435	335.5%	31,744	64,813	58,166	-33,069	204.2%	31,744	64,813	58,166	204.2%
534070 UTILITY-LEASE LINE	33,660	25,373	22,675	8,287	75.4%	130,950	79,008	73,454	51,942	60.3%	130,950	79,008	73,454	60.3%
536010 LICENSE/PERMIT O/S	0	1,047	0	-1,047		0	1,047	0	-1,047		0	1,047	0	
536040 TRAVEL & TRAINING	0	100	1,100	-100		0	1,417	2,456	-1,417		0	1,417	2,456	
594350 REC - SPECIAL EVEN	-8,000	0	0	-8,000	0.0%	-8,000	0	0	-8,000	0.0%	-8,000	0	0	0.0%
598025 Int Chrgs -Rec Che	0	1,360	78	-1,360		0	2,185	4,262	-2,185		0	2,185	4,262	
599130 Misc Expense	0	1,799	-938	-1,799		0	0	0	0		0	0	0	
700035 Comm Engagement	0	504	366	-504		0	1,531	1,167	-1,531		0	1,531	1,167	
705022 EQUIPMENT COSTS	0	0	514	0		0	1,403	6,625	-1,403		0	1,403	6,625	
730010 Library Special Pr	197,306	73,231	88,622	124,075	37.1%	306,906	275,155	238,875	31,751	89.7%	306,906	275,155	238,875	89.7%
733049 INTERLINK OP COSTS	0	0	0	0		110,000	89,840	78,881	20,160	81.7%	110,000	89,840	78,881	81.7%
733063 PROGRAM COSTS	54,350	147,307	63,785	-92,957	271.0%	172,800	368,775	220,321	-195,975	213.4%	172,800	368,775	220,321	213.4%
733065 RECRUITING EXPENSE	1,490	0	55	1,490	0.0%	5,900	1,847	385	4,053	31.3%	5,900	1,847	385	31.3%

	Q4 2023					YTD to Dec 31, 2023					Full Year			
	Budget	Actual	Prior Year Actual	Current Qtr Variance	Actual / Budget	Budget	Actual	Prior Year Actual	YTD Variance	Actual / Budget	2023 Budget	Prior Year Actual	Remaining Budget	YTD Actual / Full Year Budget
733110 BOOK SALE COSTS	25,700	513	-67	25,187	2.0%	43,900	3,125	2,188	40,775	7.1%	43,900	3,125	2,188	7.1%
733126 CONFERENCES	7,650	20,794	11,382	-13,144	271.8%	46,000	67,878	31,300	-21,878	147.6%	46,000	67,878	31,300	147.6%
Other Expenses	370,920	369,195	233,346	1,725	99.5%	1,048,610	1,141,686	878,501	-93,076	108.9%	1,048,610	1,141,686	878,501	108.9%
530001 MATERIALS	1,200	1,544	1,055	-344	128.7%	9,700	6,388	4,658	3,312	65.9%	9,700	6,388	4,658	65.9%
531270 POSTAGE/COURIER SV	7,630	7,237	10,146	393	94.8%	30,400	30,995	28,520	-595	102.0%	30,400	30,995	28,520	102.0%
532010 COMP SUPP/SERV EXP	9,290	19,017	36,845	-9,727	204.7%	37,100	91,310	92,969	-54,210	246.1%	37,100	91,310	92,969	246.1%
532020 FIRST AID SUPP/SER	480	1,062	122	-582	221.1%	2,100	1,592	11,933	508	75.8%	2,100	1,592	11,933	75.8%
532040 MICROFILM SUPP/SER	0	0	0	0		0	0	103	0		0	0	103	
532050 OFFICE SUPP/SERV	27,850	22,677	19,046	5,173	81.4%	98,300	70,625	62,986	27,675	71.8%	98,300	70,625	62,986	71.8%
532060 PHOTOCOPY SUPP/SER	24,880	34,865	38,890	-9,985	140.1%	97,700	118,229	100,037	-20,529	121.0%	97,700	118,229	100,037	121.0%
532070 PHOTO SUPP/SERV	1,220	2,317	1,176	-1,097	189.9%	5,000	4,639	1,336	361	92.8%	5,000	4,639	1,336	92.8%
532080 MISC SUPP/SERV	46,880	18,974	75,317	27,906	40.5%	254,700	114,916	156,040	139,784	45.1%	254,700	114,916	156,040	45.1%
532130 ELEC FIXTR SUPP&SE	0	0	103	0		0	110	103	-110		0	110	103	
533010 PROTECTIVE CLOTHIN	0	101	138	-101		0	1,144	253	-1,144		0	1,144	253	
533030 BADGES PLATES,DECA	4,050	15,298	1,198	-11,248	377.7%	16,200	25,402	16,338	-9,202	156.8%	16,200	25,402	16,338	156.8%
533040 LIBRARY / BOOK SUP	78,160	14,281	64,127	63,879	18.3%	381,300	313,783	327,113	67,517	82.3%	381,300	313,783	327,113	82.3%
533050 BOOKS & PUBLICATIO	1,629,404	1,372,240	993,793	257,164	84.2%	5,374,733	5,564,246	5,236,374	-189,513	103.5%	5,374,733	5,564,246	5,236,374	103.5%
533060 CONSERVATION SUPPL	17,570	13,346	16,436	4,224	76.0%	70,400	43,658	43,711	26,742	62.0%	70,400	43,658	43,711	62.0%
533100 FOOD PURCHASES	0	2,620	1,451	-2,620		0	4,047	1,666	-4,047		0	4,047	1,666	
533160 TOOLS & WORK SUPPL	0	9	11	-9		0	1,743	1,527	-1,743		0	1,743	1,527	
533210 SALEABLE PURCHASE	600	10,833	1,933	-10,233	1805.5%	6,700	11,242	11,526	-4,542	167.8%	6,700	11,242	11,526	167.8%
533290 SIGNS	0	24	167	-24		0	1,202	183	-1,202		0	1,202	183	
533310 PROGRAM SUPPLIES	0	2,217	-40	-2,217		1,000	2,246	216	-1,246	224.6%	1,000	2,246	216	224.6%
733145 FILMING EXPENSE	7,500	138	3,111	7,362	1.8%	30,000	2,153	6,090	27,847	7.2%	30,000	2,153	6,090	7.2%
Supplies & Materials	1,856,714	1,538,798	1,265,023	317,916	82.9%	6,415,333	6,409,669	6,103,679	5,664	99.9%	6,415,333	6,409,669	6,103,679	99.9%
594130 REC-OPER COSTS	0	0	0	0		0	0	4	0		0	0	4	
800021 Cost Alloc Bldg	701,349	584,887	616,652	116,462	83.4%	2,590,709	2,540,972	2,306,058	49,737	98.1%	2,590,709	2,540,972	2,306,058	98.1%
Internal Allocations	701,349	584,887	616,652	116,462	83.4%	2,590,709	2,540,972	2,306,062	49,737	98.1%	2,590,709	2,540,972	2,306,062	98.1%
Expenditures	15,099,941	15,090,998	14,499,967	8,943	99.9%	58,816,951	58,090,105	56,502,976	726,846	98.8%	58,816,951	58,090,105	56,502,976	98.8%
485310 TRANS TO LIABILITY	13,874	13,887	13,887	-13	100.1%	55,544	55,548	55,548	-4	100.0%	55,544	55,548	55,548	100.0%
485315 TRANSFER TO RESERV	27,720	192,593	530,817	-164,873	694.8%	111,000	2,850,819	1,940,948	-2,739,819	2568.3%	111,000	2,850,819	1,940,948	2568.3%
598051 FMS CHG-CAP RATE	19,319	36,114	15,767	-16,795	186.9%	77,369	90,819	63,069	-13,450	117.4%	77,369	90,819	63,069	117.4%
Transfers to Reserves	60,913	242,594	560,471	-181,681	398.3%	243,913	2,997,186	2,059,564	-2,753,273	1228.8%	243,913	2,997,186	2,059,564	1228.8%
480000 TRANS FR RESERVE	-1,400	0	0	-1,400	0.0%	-117,125	-75,000	0	-42,125	64.0%	-117,125	-75,000	0	64.0%
Transfers from Reserves	-1,400	0	0	-1,400	0.0%	-117,125	-75,000	0	-42,125	64.0%	-117,125	-75,000	0	64.0%
Debt & Transfers	59,513	242,594	560,471	-183,081	407.6%	126,788	2,922,186	2,059,564	-2,795,398	2304.8%	126,788	2,922,186	2,059,564	2304.8%
Total City Funding	14,419,074	14,349,578	13,801,449	69,496	99.5%	54,558,439	54,217,430	52,865,872	341,009	99.4%	54,558,439	54,217,430	52,865,872	99.4%

**VANCOUVER PUBLIC LIBRARY BOARD
RESERVES
FOR THE QUARTER ENDED DECEMBER 31, 2023**

	Year to Date			31-Dec 2023	Net Transfer
	31-Dec 2022	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	557,939	11,190	0	569,130	11,190
Gifts & Grants	3,886,952	2,723,931	-75,000	6,535,883	2,648,931
Interest Gifts and grants	139,019	272,265	0	411,285	272,265
Interest End Fund	234,416	116,210	0	350,626	116,210
Endowment Fund	2,289,816	0	0	2,289,816	0
	7,108,144	3,123,596	-75,000	10,156,740	3,048,596
Other					
General	1,337,606	4,698	0	1,342,303	4,698
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	246,141	85,298	0	331,438	85,298
	1,850,433	89,995	0	1,940,429	89,995
Reserve - Library Gifts and Grants (320084)	8,958,577	3,213,592	-75,000	12,097,168	3,138,592
Equipment Reserve (320141)	1,111,603	111,000	0	1,222,603	111,000
TOTAL LIBRARY	10,070,180	3,324,592	-75,000	13,319,771	3,249,592

	Q4, 2023			31-Dec 2023	Net Transfer
	30-Sep 2023	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	535,315	33,814		569,130	33,814
Gifts & Grants	6,375,717	160,166		6,535,883	160,166
Interest Gifts and grants	326,330	84,955		411,285	84,955
Interest End Fund	315,698	34,928		350,626	34,928
Endowment Fund	2,289,816			2,289,816	0
	9,842,876	313,863	0	10,156,740	313,863
Other					
General	1,371,441	-29,137		1,342,303	-29,137
Bayshore	78,708			78,708	0
Coal Harbour	187,979			187,979	0
Interest other	306,270	25,168		331,438	25,168
	1,944,398	-3,969	0	1,940,429	-3,969
Reserve - Library Gifts and Grants (320084)	11,787,274	309,894	0	12,097,168	309,894
Equipment Reserve (320141)	1,194,853	27,750		1,222,603	27,750
TOTAL LIBRARY	12,982,127	337,644	0	13,319,771	337,644