

#### MANAGEMENT REPORT

Date: February 21, 2024

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VanDocs #: DOC/2024/039680
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.

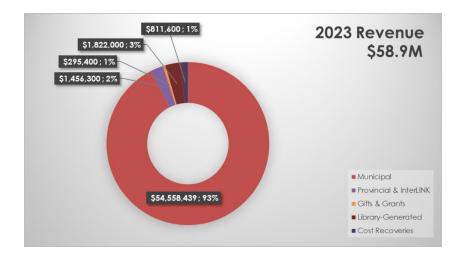
These statements will be reviewed by the City's Internal Audit department after adjustments are made for deferred payroll liabilities and capital assets, and the underlying financial information will be included in the independent audit of the City of Vancouver, conducted by KPMG.

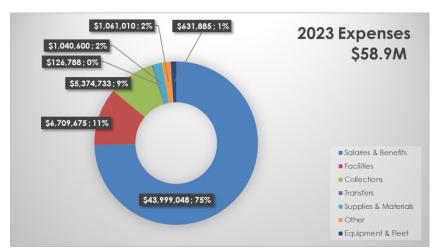
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# <u>VANCOUVER PUBLIC LIBRARY BOARD</u> <u>Operating Budget - Notes to the Statement of Revenues & Expenditures</u> <u>For the Year Ended December 31, 2023</u>

#### **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.

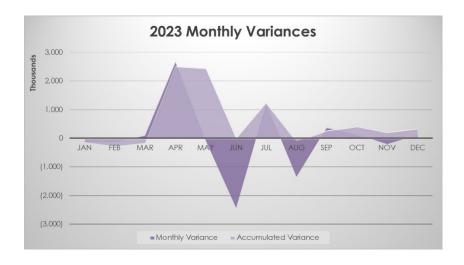


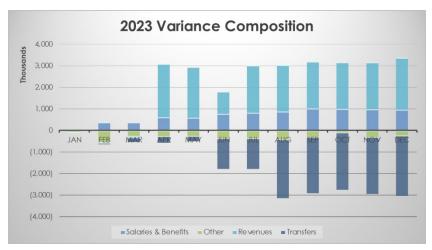


At December 31 (Q4), the library was under budget for the year by \$341K (Q3: \$272K). This was due to expenditures that were lower than budget by \$727K (primarily in salaries and benefits), combined with revenues which were higher than budget by \$2.41M (largely due to grants and donations), offset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

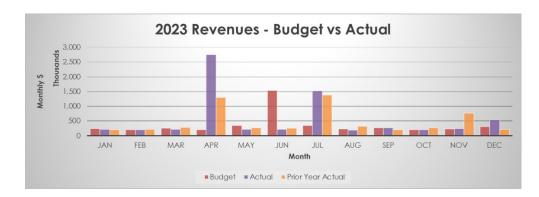
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#### **YTD REVENUES**

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.

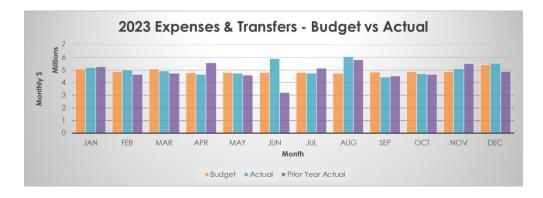
Cost Recoveries, Grants & Donations: Above budget by \$2.41M (Q3: \$2.30M)

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- 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.

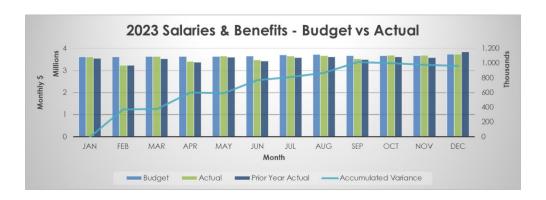


### > Salaries & Benefits

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.

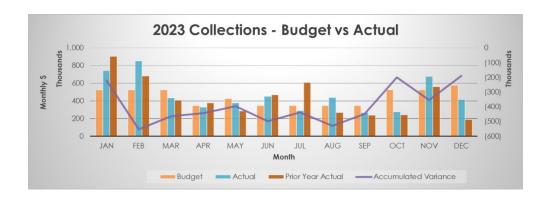
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A portion of the YTD variance in salaries and benefits is due to filling vacancies in part-time hours on a temporary basis in order to bundle hours to create more posted part-time positions of 20 hours or more with benefits. The changes will benefit 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

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- 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.

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

			Q4 2023				YTD	to Dec 31, 202	23	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 &	-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%
Rental, Lease & Other	-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		-117,125	-75,000		-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%

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

	Q4 2023					YTD	to Dec 31, 202	23		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
490240 FINES	0	-930	-2,754	930		0	-5,642	-160,198	5,642		0	-5,642	-160,198	
490520 PHOTOCOPIER REVENU	-53,760	-238,940	-61,694	185,180	444.5%	-215,400	-456,382	-215,248	240,982	211.9%	-215,400	-456,382	-215,248	211.9%
490690 SALE OF GOODS	-42,610	-2,374	-4,070	-40,236	5.6%	-54,800	-8,281	-8,378	-46,519	15.1%	-54,800	-8,281	-8,378	15.1%
490970 SALE OF PHOTOS	-2,530	-2,800	-948	270	110.7%	-10,000	-7,799	-5,983	-2,201	78.0%	-10,000	-7,799	-5,983	78.0%
490980 HOLDS REVENUE	-17,980	-26,904	-23,375	8,924	149.6%	-71,800	-97,974	-49,154	26,174	136.5%	-71,800	-97,974	-49,154	136.5%
490990 SUBSCRIPTION CARDS	-43,640	-37,421	-29,175	-6,219	85.8%	-174,500	-122,173	-106,973	-52,327	70.0%	-174,500	-122,173	-106,973	70.0%
491000 LOST CARDS	0	0	98	0		0	-14	-515	14		0	-14	-515	
491255 LOST BOOK PENALTIE	-23,970	-20,054	-23,430	-3,916	83.7%	-97,500	-80,781	-75,622	-16,719	82.9%	-97,500	-80,781	-75,622	82.9%
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%
430070 COST RECOVERIES	-74,860	-75,941	-70,946	1,081	101.4%	-299,500	-301,694	-285,055	2,194	100.7%	-299,500	-301,694	-285,055	100.7%
434210 REC -SOCIAL PLANNI	-127,980	-114,704	-156,965	-13,276	89.6%	-512,100	-506,138	-552,965	-5,962	98.8%	-512,100	-506,138	-552,965	98.8%
490300 GRANTS AND DONATIO	-59,000	-180,552	-530,546	121,552	306.0%	-295,400	-1,109,615	-1,635,741	814,215	375.6%	-295,400	-1,109,615	-1,635,741	375.6%
490340 InterLINK	0	0	0	0		-1,456,300	-3,052,373	-1,292,868	1,596,073	209.6%	-1,456,300	-3,052,373	-1,292,868	209.6%
Cost Recoveries, Grants &	-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%
490100 CORP SERVICES REV	-134,280	-125,192	-135,498	-9,088	93.2%	-537,300	-536,551	-668,741	-749	99.9%	-537,300	-536,551	-668,741	99.9%
490591 RENTAL - LICENSES	0	0	-10			0	0	-10	0		0	0	-10	
490610 RENTAL INCOME	-122,260	-61,340	-87,707	-60,920	50.2%	-489,100	-180,432	-201,951	-308,668	36.9%	-489,100	-180,432	-201,951	36.9%
490810 VARIOUS REVENUE	-37,510	-96,863	-131,971	59,353	258.2%	-171,600	-329,010	-437,266	157,410	191.7%	-171,600	-329,010	-437,266	191.7%
Rental, Lease & Other	-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%
520000 SALARIES	8,145,344	8,203,117	7,795,989	-57,773	100.7%	32,417,346	29,177,519	28,397,305	3,239,827	90.0%	32,417,346	29,177,519	28,397,305	90.0%
520001 SALARIES/FB ACCRUA	0	-724,100	-716,194	724,100		0	128,874	112,611	-128,874		0	128,874	112,611	
520020 SAL-P/T - CASUAL	624,470	341,045	513,335	283,425	54.6%	2,498,000	1,483,197	2,104,420	1,014,803	59.4%	2,498,000	1,483,197	2,104,420	59.4%
520025 SALARIES - CASUAL	345,175	850,964	1,097,561	-505,789	246.5%	1,380,715	3,832,900	3,463,312	-2,452,185	277.6%	1,380,715	3,832,900	3,463,312	277.6%
520099 SALARY PROVISION	198,473	0	0	198,473	0.0%	871,880	0	0	871,880	0.0%	871,880	0	0	0.0%
520600 SAL-TEMP HELP	0	254,375	214,236	-254,375		0	735,751	817,087	-735,751		0	735,751	817,087	
521060 GRATUITY PAY	2,905	0	0	2,905	0.0%	11,545	0	0	11,545	0.0%	11,545	0	0	0.0%
521100 VACATION	0	77,879	63,786	-77,879		0	77,879	63,786	-77,879		0	77,879	63,786	
523900 F.B DISTRIBUTED	1,979,985	2,055,793	1,992,126		103.8%	7,860,730	7,460,301	7,292,056	400,429	94.9%	7,860,730	7,460,301	7,292,056	94.9%
524010 AUTO ALLOWANCE	2,527	2,972	2,695	-445	117.6%	10,267	11,038	10,010	-771	107.5%	10,267	11,038	10,010	107.5%
524020 SHIFT DIFFERENTIAL	7,909	4,995	5,237	2,914	63.2%	31,489	20,850	20,717	10,639	66.2%	31,489	20,850	20,717	66.2%
524030 ACTING PAY	23,218	0	0	23,218	0.0%	92,788	0	0	92,788	0.0%	92,788	0	0	0.0%
524060 SEPARATION COSTS	0	0	23,468			0	91,484	134,449	-91,484		0	91,484	134,449	
525000 OVERTIME	38,013	103,350	52,677		271.9%	151,953	163,075	115,171	-11,122	107.3%	151,953	163,075	115,171	107.3%
591050 UNALLOC TURNOVER-G	-269,517	0	0	-269,517	0.0%	-1,077,987	0	0	-1,077,987	0.0%	-1,077,987	0	0	0.0%
591053 VACANCY SAVINGS FC	0	0	0	0		0	0	0	0		0	0	0	
595010 SALARY ALLOC (MANUA	-130,400	10	0	-130,410	0.0%	-383,580	10	0	-383,590	0.0%	-383,580	10	0	0.0%
732501 Full Time Staff	0	560,131	641,904	-560,131		0	2,162,096	2,293,569	-2,162,096		0	2,162,096	2,293,569	
732502 Part Time Staff	2,045,069	1,851,798	1,879,290	193,271	90.5%	8,097,509	7,179,887	7,261,793	917,623	88.7%	8,097,509	7,179,887	7,261,793	88.7%

	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
732503 Vacation Replaceme	277,150	243,835	280,735	33,315	88.0%	882,570	825,400	864,216	57,170	93.5%	882,570	825,400	864,216	93.5%
732504 Sick Replacement	60,320	60,369	78,433	-49	100.1%	239,600	340,407	392,427	-100,807	142.1%	239,600	340,407	392,427	142.1%
732506 Casual Help	127,605	79,264	173,862	48,341	62.1%	510,195	474,049	524,483	36,146	92.9%	510,195	474,049	524,483	92.9%
732508 Training Replaceme	28,151	71,085	70,101	-42,934	252.5%	112,571	179,802	262,261	-67,231	159.7%	112,571	179,802	262,261	159.7%
790999 BUDGET-ACTIVIT.ALL	-2,427,093	0	0	-2,427,093	0.0%	-9,708,543	0	0	-9,708,543	0.0%	-9,708,543	0	0	0.0%
850000 Wages & Fringe Cos	0	-2,910,696	-3,135,702	2,910,696		0	-11,326,113	-11,684,773	11,326,113		0	-11,326,113	-11,684,773	
850010 Dist. Staff OT Cos	0	0	0	0		0	-912	0	912		0	-912	0	
852010 Building Mgt Labou	0	5,580	5,182	-5,580		0	16,133	10,342	-16,133		0	16,133	10,342	
852020 Build Mgt Lab - OT	0	13	135	-13		0	42	145	-42		0	42	145	
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%
534050 UTILITIES - WATER	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%
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%
531053 PERM MOBILE PATROL	0	3,595	0	-3,595		0	3,595	0	-3,595		0	3,595	0	
531057 SECURITY SYS REPAI	0	0	0	0		0	193	0	-193		0	193	0	
531058 LOCKSMITH SERVICES	0	0	84	0		0	308	84	-308		0	308	84	
531122 PROPERTY INSURANCE	101,377	136,596	122,913	-35,219	134.7%	553,111	525,430	528,369	27,681	95.0%	553,111	525,430	528,369	95.0%
531256 MAINT - BUILDINGS	93,955	113,396	72,829	-19,441	120.7%	375,835	358,434	277,901	17,401	95.4%	375,835	358,434	277,901	95.4%
533230 JANITORIAL SUPPLIE	9,740	14,553	11,222	-4,813	149.4%	38,900	61,238	49,280	-22,338	157.4%	38,900	61,238	49,280	157.4%
534010 UTILITY-HYDRO	204,555	110,516	25,763	94,039	54.0%	805,855	543,749	559,635	262,106	67.5%	805,855	543,749	559,635	67.5%
534020 UTILITY-NATURL GAS	19,545	18,301	23,694	1,244	93.6%	72,535	59,463	76,662	13,072	82.0%	72,535	59,463	76,662	82.0%
534030 UTILITY-STEAM HEAT	17,724	26,130	56,457	-8,406	147.4%	71,004	82,857	128,742	-11,853	116.7%	71,004	82,857	128,742	116.7%
535040 REAL EST RENT/LEAS	188,315	157,274	199,124	31,041	83.5%	753,155	643,792	748,733	109,363	85.5%	753,155	643,792	748,733	85.5%
536020 TAX/LI CHARGE EXTE	6,813	0	5,877	6,813	0.0%	27,153	47	21,548	27,106	0.2%	27,153	47	21,548	0.2%
720004 Mtce - Building	60,110	84,107	90,157	-23,997	139.9%	220,100	296,316	234,647	-76,216	134.6%	220,100	296,316	234,647	134.6%
720008 Mtce - Elec Equip	9,740	3,380	1,898	6,360	34.7%	38,900	7,352	4,605	31,548	18.9%	38,900	7,352	4,605	18.9%
720011 Mtce - Grounds	3,600	5,262	4,424	-1,662	146.2%	11,700	14,666	14,791	-2,966	125.3%	11,700	14,666	14,791	125.3%
720013 Mtce - Lighting	780	1,545	784	-765	198.1%	3,300	3,352	4,737	-52	101.6%	3,300	3,352	4,737	101.6%
733020 BUILDING SECURITY	286,648	361,977	315,504	-75,329	126.3%	1,146,418	1,299,057	1,228,255	-152,639	113.3%	1,146,418	1,299,057	1,228,255	113.3%
<b>Building Occupancy &amp; Mtce</b>	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%
531020 CONTRACT SERV - OT	0	14,123	12,115	-14,123		0	44,791	49,330	-44,791		0	44,791	49,330	
531024 BLDNG INT-SHELL MN	0	0	0	0		0	1,207	0	-1,207		0	1,207	0	
531026 ELECT.& LIGHTING S	0	0	73	0		0	0	180	0		0	0	180	
531027 ELEVATOR SERVICES	0	1,878	2,604	-1,878		0	9,897	7,678	-9,897		0	9,897	7,678	
531070 CONSULTANT SERVICE	0	107,549	55,950	-107,549		0	144,555	63,750	-144,555		0	144,555	63,750	
531150 LEGAL EXPENSES	3,130	3,900	4,925	-770	124.6%	12,400	3,900	10,887	8,500	31.5%	12,400	3,900	10,887	31.5%
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%
531090 EQIP SERV/MTCE AGR	21,962	231,044	291,201	-209,082	1052.0%	434,112	652,571	579,440	-218,459	150.3%	434,112	652,571	579,440	150.3%
531250 EQ/FURN REPAIR/MTC	4,404	33,703	14,902	-29,299	765.3%	17,544	37,054	16,501	-19,510	211.2%	17,544	37,054	16,501	211.2%
533070 EQUIP/FURN EXP	32,234	12,444	10,486	19,790	38.6%	75,684	43,111	84,292	32,573	57.0%	75,684	43,111	84,292	57.0%
533170 UNIFORM EXPENSE	0	0	0	0		612	0	0	612	0.0%	612	0	0	0.0%
535030 AUTO LEASES	0	0	4,373	0		0	12,035	5,971	-12,035		0	12,035	5,971	
535050 OFFICE EQUIP RENTA	8,598	2,915	4,085			34,578	19,018	22,671	15,560	55.0%	34,578	19,018	22,671	55.0%
594136 FLEET CHG-MATERIAL	0	30	66	-30		0	126	429	-126		0	126	429	
	-					_		_						

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			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		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		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	2,7 00	0,012	0	0	20270	0	132	0	-132	200.070	0	132	0	200.0,0
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	1.070	0	0	7,394	0,751	0.170	0	0	7,394	0.170
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	.,,,,	-300	331,73	0	300	20,0,7	-300	.,,6	0	300	20,0.7	.,,,,
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	207.1070	0	150	0	-150	20	0	150	0	20
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	
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		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		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			
536010 LICENSE/PERMIT O/S	00,000	1,047	22,0,0	-1,047	7 0. 170	0.00,700	1,047	, 0, 10 1	-1,047	00.070	0	1,047	, 0, 10 1	00.070
536040 TRAVEL & TRAINING	0	100	1,100	-100		0	1,417	2,456			0	1,417	2,456	
594350 REC - SPECIAL EVEN	-8,000	0	1,100	-8,000	0.0%	-8,000	0	2,430	-8,000	0.0%	-8,000		2,430	0.0%
598025 Int Chrgs -Rec Che	0,000	1,360	78	-1,360	0.070	0,000	2,185	4,262			0,000	2,185	4,262	
599130 Misc Expense	0	1,799	-938	-1,799		0	2,100	4,202 0	-2,103			2,100	4,202 0	
700035 Comm Engagement	0	504	366	-504		0	1,531	1,167	-1,531			1,531	1,167	
705022 EQUIPMENT COSTS	0	50 <del>4</del>	514	-504		0	1,403	6,625	-1,331			1,331	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			89.7%
733049 INTERLINK OP COSTS	177,306	/ J,ZJ I	00,022	124,073	3/.1/6	110,000	89,840	78,881	20,160	81.7%	110,000		78,881	81.7%
733063 PROGRAM COSTS	5 4 3 5 O	147,307	63,785	-92,957	271.0%	172,800	368,775	220,321	-195,975	213.4%				213.4%
733065 PROGRAM COSTS 733065 RECRUITING EXPENSE	54,350 1,490		63,783 55			5,900								
10000 RECKULLING EXPENSE	1,490	٥Į	55	1,490	0.0%	3,900	1,04/	383	4,033	31.3%	3,900	1,04/	303	31.3%

	Q4 2023						YTD	to Dec 31, 202	23	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

		Γ	Year to	Date		
Donations and Grants		31-Dec	Transfer	Transfer	31-Dec	Net
Provincial Grants         557,999         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         2,289,816         0         0         2,289,816         10         0         2,289,816         10         0         2,289,816         10         1,056,740         3,048,596           Other         2,289,816         4,698         0         1,342,303         4,698         8         0         7,8708         0         0         7,8708         0         0         7,8708         0         0         7,8708         0         0         7,8708         0         0         1,879,79         0         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,87		2022	То	From	2023	Transfer
Provincial Grants         557,999         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         2,289,816         0         0         2,289,816         10         0         2,289,816         10         0         2,289,816         10         1,056,740         3,048,596           Other         2,289,816         4,698         0         1,342,303         4,698         8         0         7,8708         0         0         7,8708         0         0         7,8708         0         0         7,8708         0         0         7,8708         0         0         1,879,79         0         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,879,79         0         1,87						
Gifts & Grants         3,886,952         2,723,931         -75,000         6,535,883         2,648,731           Interest Gifts and grants         139,019         272,265         0         411,285         272,265           Endowment Fund         234,416         116,210         0         350,622         116,210           Endowment Fund         2,289,816         0         0         2,289,816         0           Other         7,108,144         3,123,596         -75,000         10,156,740         3,048,596           Coff Beard         1,337,406         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         246,114         85,298         0         33,1438         85,298           Reserve Library Giffs and Grants (320084)         8,958,577         3,213,592         -75,000         12,097,168         31,385,592           Equipment Reserve (320141)         1,111,603         111,000         0         1,222,603         111,000           TOTAL LIBRARY         10,070,188         3,324,592         -75,000 <td< th=""><th></th><th>557.000</th><th>11 100</th><th></th><th>5/0.100</th><th>11.100</th></td<>		557.000	11 100		5/0.100	11.100
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   0   2,289,816   0   0   2,289,816   0   0   2,289,816   0   0   2,289,816   0   0   7,108,144   3,123,596   -75,000   10,156,740   3,048,596   0   0,1342,303   4,698   8,095,000   0   78,708   0   0   78,708   0   0   187,979   0   0   187,979   0   0   187,979   0   0   187,979   0   0   187,979   0   0   187,979   0   0   187,979   0   0   187,979   0   0   1,940,429   8,958,577   3,213,592   -75,000   12,097,168   3,138,592   1,850,433   89,995   0   1,940,429   89,995   0   1,940,429   8,958,577   3,213,592   -75,000   13,319,771   3,249,592   1,850,433   111,000   0   1,222,603   111,000   1,000,168   3,324,592   -75,000   13,319,771   3,249,592   1,850,433   3,814   1,850,433   3,814   1,850,433   1,850,433   1,850,434   1,850,4				_		
Interest End Fund   234,416   116,210   0   350,626   116,210   2,289,816   0   0   2,289,816   0   3,048,596						
Part	<u> </u>					
Other         Ceneral         1,337,606         4,698         0         1,342,303         4,698           Bayshore         78,708         0         0         78,708         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,709         0         0         187,009         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         3,138,592           Equipment Reserve (320141)         1,111,603         111,000         0         1,222,603         111,000           To Transfer T				_		_
Other           General Bayshore         1,337,606         4,698         0         1,342,303         4,698           Coal Harbour Interest other         187,979         0         0         187,979         0           Interest other         246,141         85,298         0         331,438         85,298           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         1111,000           TOTAL LIBRARY         10,070,180         3,324,592         -75,000         13,319,771         3,249,592           Donations and Grants         Frovincial Grants           Gifts & Grants         6,375,717         160,166         6,535,883         160,166           Interest Grifts 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         2,289,816         0           Other         78,708         78,708         0         78,708 <th>Endowment Fund</th> <th></th> <th></th> <th></th> <th></th> <th></th>	Endowment Fund					
Cache   Cach		/,108,144	3,123,596	-/5,000	10,156,740	3,048,596
Cache   Cach	Other					
Bayshore   78,708   0   0   78,708   0   0   78,708   0   187,779   0   0   187,779   0   0   187,779   0   0   187,779   0   0   187,779   0   0   187,779   0   0   187,779   0   0   187,879   0   331,438   85,298   1,850,433   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,940,429   89,995   0   1,222,603   111,000   0   1,222,603   111,000   0   1,222,603   111,000   0   1,222,603   111,000   0   1,222,603   111,000   0   1,222,603   111,000   0   1,222,603   111,000   0   1,222,603   1,000   1,000,100		1 337 606	4 698	0	1 342 303	4 698
Reserve - Library Gifts and Grants (320084)   Reserve - Library Gifts Reserve (320141)   Reserve - Library Gifts Reserve (32						
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						85,298
1,111,603   111,000   1,222,603   111,000   1,222,603   111,000   1,000,000				0		
1,111,603   111,000   1,222,603   111,000   1,222,603   111,000   1,000,000	Posonyo Library Ciffs and Crants (220094)	0 050 577	3 013 500	75,000	12 007 149	2 120 500
TOTAL LIBRARY   10,070,180   3,324,592   -75,000   13,319,771   3,249,592   30-Sep   Transfer   T	Reserve - Library Gills and Granis (320064)	0,730,377	3,213,392	-73,000	12,077,100	3,130,372
Net   Sample   Samp	Equipment Reserve (320141)	1,111,603	111,000	0	1,222,603	111,000
Donations and Grants   Provincial Grants   From   Says	TOTAL LIBRARY	10,070,180	3,324,592	-75,000	13,319,771	3,249,592
Donations and Grants   Provincial Grants   From   Says		_				
Donations and Grants         From         2023         Transfer           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         78,708         78,708         0           Coal Harbour         187,979         187,979         0           Interest other         306,270         25,168         331,438         25,168           Reserve - Library Gifts and Grants (320084)         11,787,274         309,894         0         1,2097,168         309,894           Equipment Reserve (320141)         1,194,853         27,750         1,222,603         27,750			~ 4 0	1000		
Donations and Grants   Frovincial 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   0   7,842,876   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   Coal Harbour   1,744,398   -3,969   0   1,940,429   -3,969   Coal Harbour   1,944,398   -3,969   0   1,940,429   -3,969		30-Sep			31-Dec	Net
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           P,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         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		- I	Transfer	Transfer		
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         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		- I	Transfer	Transfer		
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	Donations and Grants	- I	Transfer	Transfer		
Interest End Fund   315,698   34,928   350,626   34,928   Endowment Fund   2,289,816   0   9,842,876   313,863   0   10,156,740   313,863		2023	Transfer To	Transfer	2023	Transfer
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	Provincial Grants	535,315	Transfer To	Transfer	<b>2023</b> 569,130	<b>Transfer</b> 33,814
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	Provincial Grants Gifts & Grants	535,315 6,375,717	33,814 160,166	Transfer	569,130 6,535,883	33,814 160,166
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	Provincial Grants Gifts & Grants Interest Gifts and grants	535,315 6,375,717 326,330	33,814 160,166 84,955	Transfer	569,130 6,535,883 411,285	33,814 160,166 84,955
General Bayshore       1,371,441 -29,137       1,342,303 -29,137         Bayshore       78,708 78,708 0       78,708 0         Coal Harbour Interest other       187,979 187,979 0       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	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund	535,315 6,375,717 326,330 315,698	33,814 160,166 84,955	Transfer	569,130 6,535,883 411,285 350,626	33,814 160,166 84,955 34,928
General Bayshore       1,371,441 -29,137       1,342,303 -29,137         Bayshore       78,708 78,708 0       78,708 0         Coal Harbour Interest other       187,979 187,979 0       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	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund	535,315 6,375,717 326,330 315,698 2,289,816	33,814 160,166 84,955 34,928	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816	33,814 160,166 84,955 34,928 0
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	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund	535,315 6,375,717 326,330 315,698 2,289,816	33,814 160,166 84,955 34,928	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816	33,814 160,166 84,955 34,928 0
Coal Harbour Interest other         187,979         187,979         0           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	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund Other	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876	33,814 160,166 84,955 34,928 313,863	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740	33,814 160,166 84,955 34,928 0 313,863
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	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other General	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876	33,814 160,166 84,955 34,928 313,863	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740	33,814 160,166 84,955 34,928 0 313,863
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	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other General Bayshore	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876	33,814 160,166 84,955 34,928 313,863	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740 1,342,303 78,708	33,814 160,166 84,955 34,928 0 313,863
Equipment Reserve (320141) 1,194,853 27,750 1,222,603 27,750	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other  General Bayshore Coal Harbour	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876 1,371,441 78,708 187,979	33,814 160,166 84,955 34,928 313,863	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740 1,342,303 78,708 187,979	33,814 160,166 84,955 34,928 0 313,863
Equipment Reserve (320141) 1,194,853 27,750 1,222,603 27,750	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other  General Bayshore Coal Harbour	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876 1,371,441 78,708 187,979 306,270	33,814 160,166 84,955 34,928 313,863 -29,137	Transfer From	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740 1,342,303 78,708 187,979 331,438	33,814 160,166 84,955 34,928 0 313,863 -29,137 0 0 25,168
	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other General Bayshore Coal Harbour Interest other	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876 1,371,441 78,708 187,979 306,270 1,944,398	33,814 160,166 84,955 34,928 313,863 -29,137 25,168 -3,969	Transfer From  0	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740 1,342,303 78,708 187,979 331,438 1,940,429	33,814 160,166 84,955 34,928 0 313,863 -29,137 0 0 25,168 -3,969
	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other General Bayshore Coal Harbour Interest other	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876 1,371,441 78,708 187,979 306,270 1,944,398	33,814 160,166 84,955 34,928 313,863 -29,137 25,168 -3,969	Transfer From  0	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740 1,342,303 78,708 187,979 331,438 1,940,429	33,814 160,166 84,955 34,928 0 313,863 -29,137 0 0 25,168 -3,969
	Provincial Grants Gifts & Grants Interest Gifts and grants Interest End Fund Endowment Fund  Other General Bayshore Coal Harbour Interest other  Reserve - Library Gifts and Grants (320084)	535,315 6,375,717 326,330 315,698 2,289,816 9,842,876 1,371,441 78,708 187,979 306,270 1,944,398	33,814 160,166 84,955 34,928 313,863 -29,137 25,168 -3,969 309,894	Transfer From  0	569,130 6,535,883 411,285 350,626 2,289,816 10,156,740 1,342,303 78,708 187,979 331,438 1,940,429	33,814 160,166 84,955 34,928 0 313,863 -29,137 0 0 25,168 -3,969