



## MANAGEMENT REPORT

Date: February 20, 2019  
Author: Julia Morrison, Director Corporate Services and Facilities  
VanDocs #: DOC/2020/049479  
Meeting Date: February 26, 2020

TO: Library Board

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

**SUBJECT: December 31, 2019 (Q4) Financial Operating Results**

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### **PURPOSE**

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

### **RECOMMENDATION**

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

### **BACKGROUND**

Financial results are presented quarterly, to the Library Board, for information.

### **DISCUSSION**

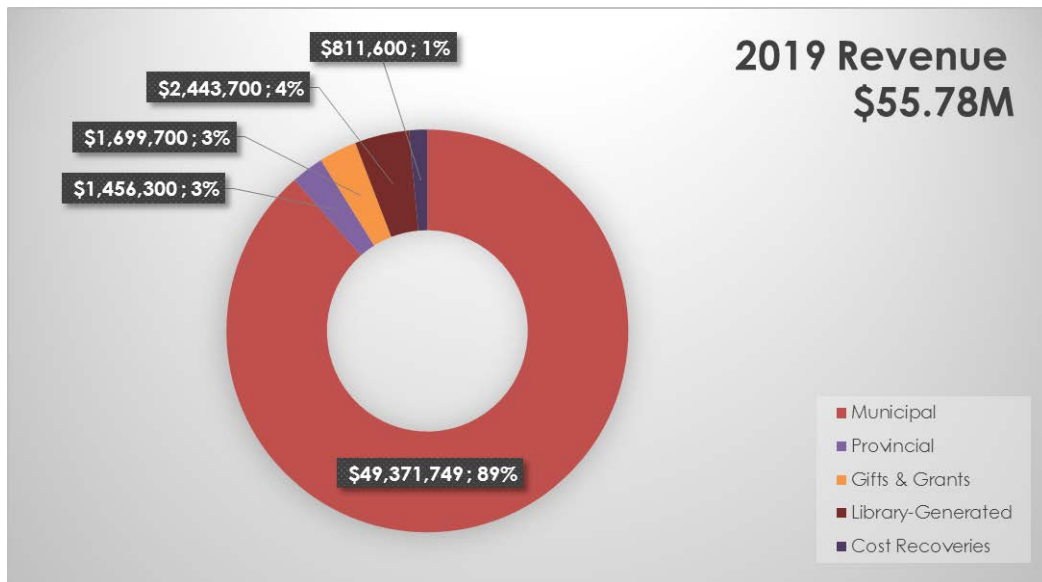
Attached are the December 2019 (Q4) 2019 statements of revenues and expenditures and variance explanations. Also attached is a summary of the reserves transactions for 2019.

These statements will be reviewed by the City's Internal Audit department after adjustments are made for deferred payroll liabilities and capital assets.

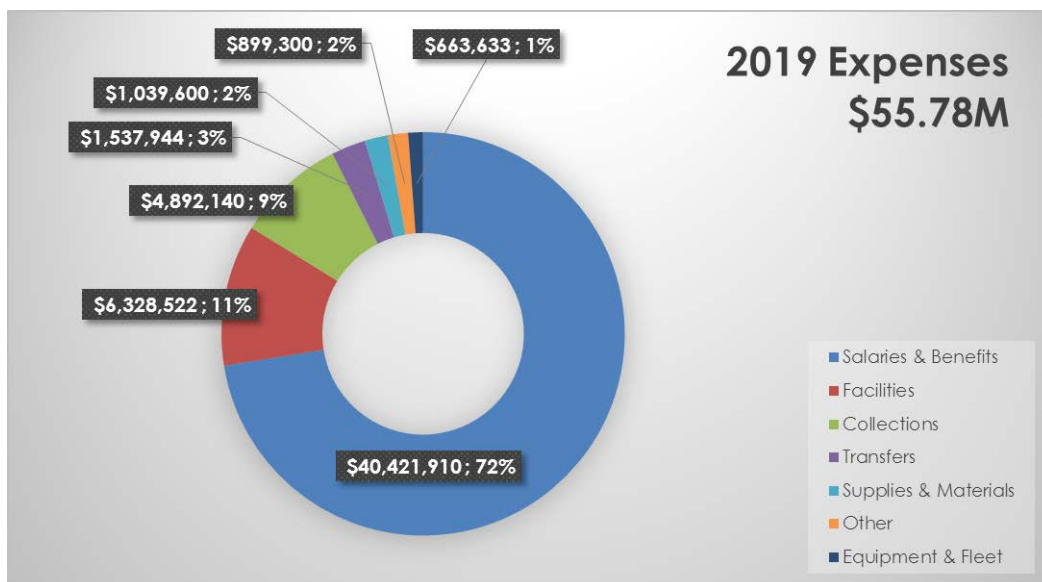
**Vancouver Public Library Board**  
**Operating Budget**  
**Notes to the Statement of Revenues & Expenditures**  
**For the Year Ended December 31, 2019**

**SUMMARY**

The total VPL expenditure and transfer budget for 2019 was \$55.78M. These expenditures and transfers were funded by budgeted revenues of \$6.41M, and City funding of \$49.37M.

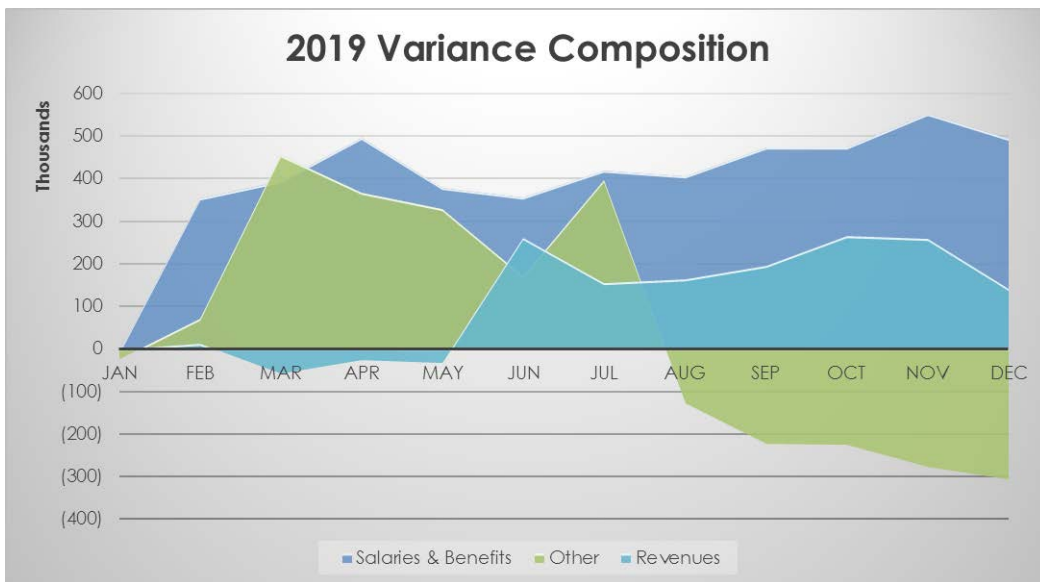
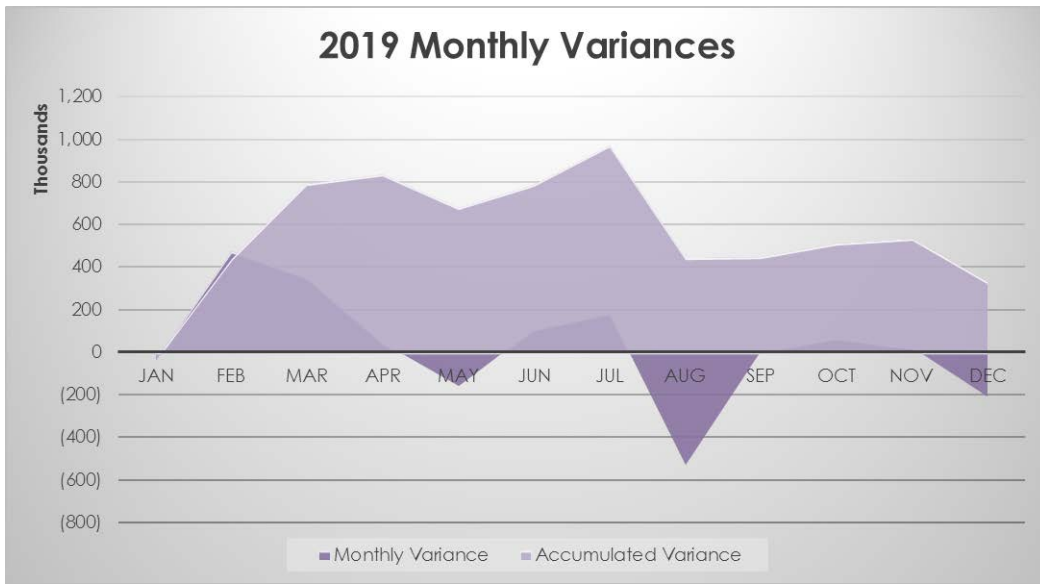


Salaries and Benefits, at \$40.4M, made up 72% of total VPL expenses.



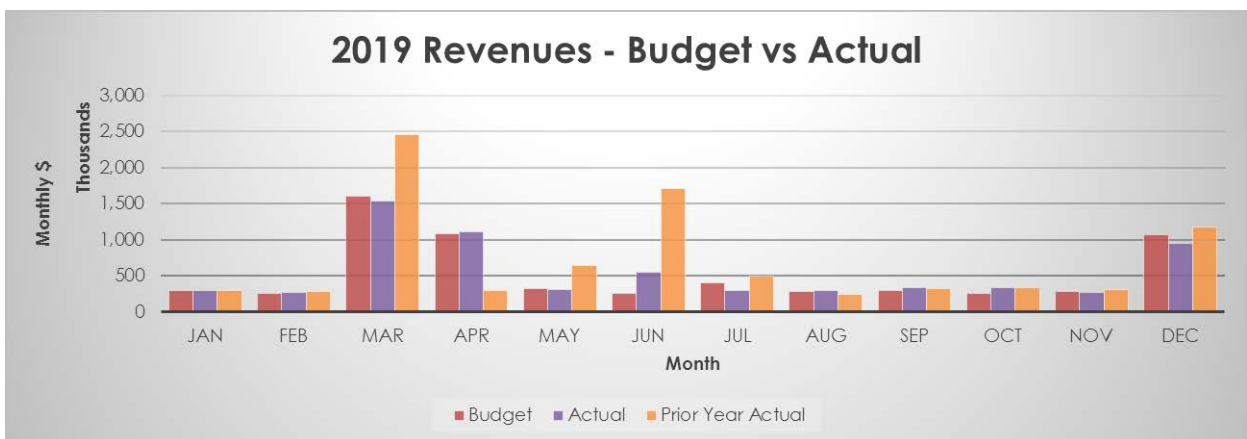
At December 31 (Q4), the library ended the year under budget by \$328K (Q3: \$446K). This was due to expenditures and transfers that were lower than budget by \$187K (mainly salaries and benefits), and by revenues which were above budget by \$141K.

For the last quarter there was a \$118K negative variance. This was comprised of \$64K of expenses and transfers that were higher than budget, combined with \$54K in revenues that were lower than budget.



**YTD REVENUES**

Overall, 2019 revenues were higher than budget by \$141K (Q3: \$195K):

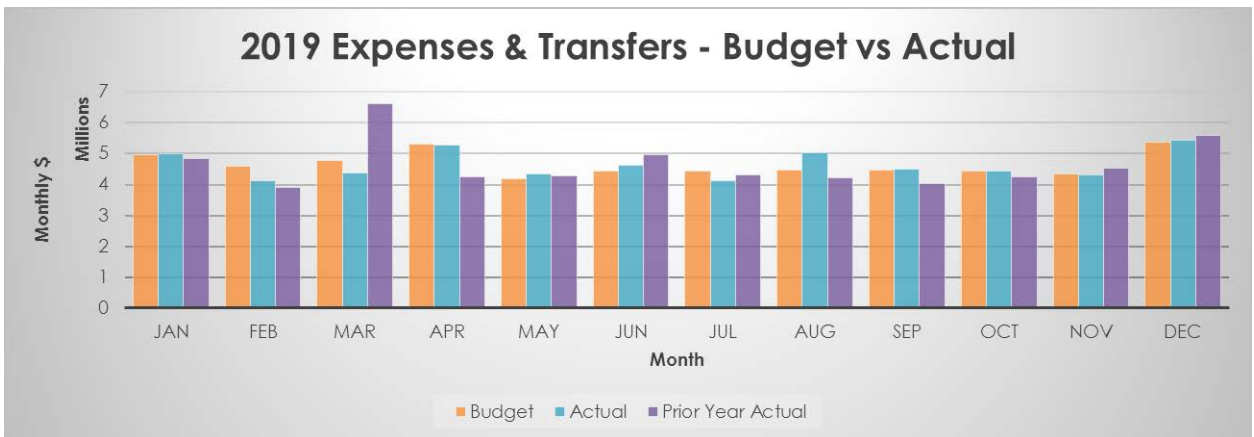


- Program Fees: Program fees were ahead of budget by \$86K (Q3: \$63K). Photocopier, holds and lost book charge revenues were all higher than budgeted; fine revenue was lower than budgeted.
- Cost Recoveries, Grants & Donations: Under budget by \$112K (Q3: \$36K)
  - This is mainly due to annual Provincial funding, which was received in March, but was \$76K lower than anticipated, partially offset by annual InterLINK funding, which was received in June, and was \$29K higher than anticipated.
  - Gifts and grants received were lower than budget by \$33K (Q3: \$12K). The timing of the receipt of donations is difficult to accurately predict, thus there are fluctuations between budget and actual throughout the year.
  - Cost recoveries were lower than budget by \$32K.

- Rental, Lease & Other: These revenues were ahead of budget by \$167K (Q3: \$168K), mainly due to higher than budgeted revenues from InfoAction, and events/rentals.

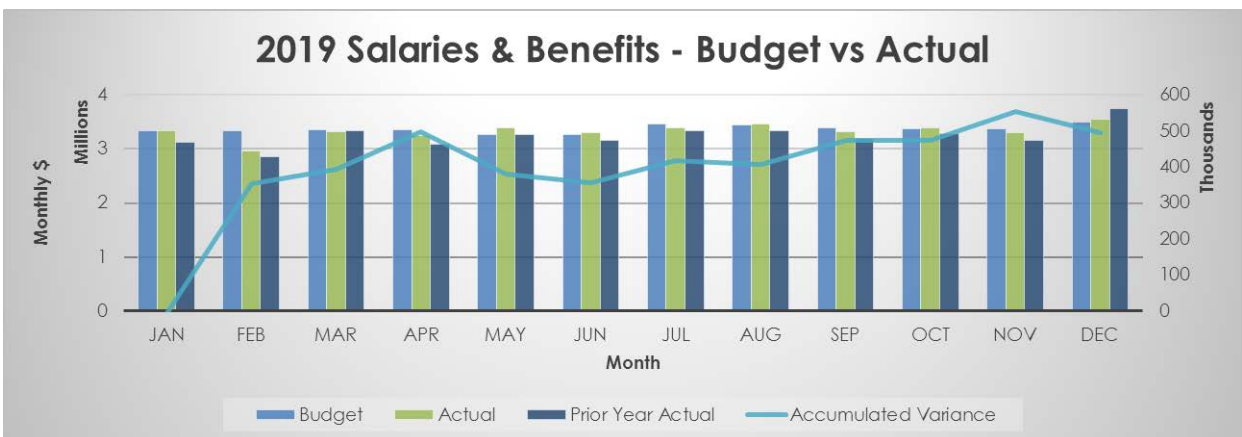
**YTD EXPENDITURES & TRANSFERS**

Overall, 2019 expenditures and transfers were under budget by \$187K (Q3: \$251K).



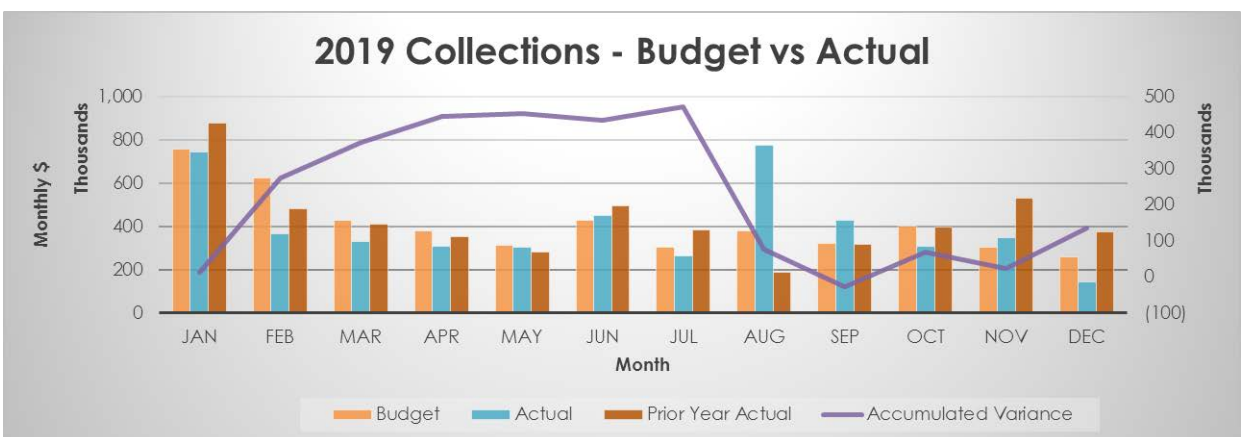
- **Salaries & Benefits**

Salaries and benefits were under budget by \$494K (Q3: \$475K). There was a positive variance in full-time and fringe benefits, partially offset by hourly and part-time staff costs, which were above budget due to hourly and part-time staff being used to temporarily fill full-time positions.



- **Books & Publications**

Expenditures on books and publications were below budget by \$137K (Q3: above budget by \$28K) at \$4.76M for the year. There is a normal fluctuation that happens between ordering and delivery/receipt of ordered items – for 2019 the collection actual spend was >97% of the collection budget.



➤ Operating & Maintenance

- Building occupancy/facilities expenses were under budget by \$41K (Q3: \$65K), mostly related to internal allocations. Internal allocations are the costs for library square maintenance which are transferred from the City – costs at YE were under budget by \$109K (Q3: \$86K).
- Equipment and fleet was under budget
- Professional Fees and Other Expenses were both higher than budgeted, and included the costs related to the 2020-2023 Strategic Plan, consulting costs for marketing & communications projects, and consulting costs for accessibility and inclusion initiatives.

➤ Transfers

The 2019 transfers to reserves were over budget mostly due to surpluses in the InfoAction and events/room rentals areas.

**RESERVES**

In Q4, transfers for interest, InfoAction, and rentals/events were made to Reserves.

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

	Q4 2019					Full Year				
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	Full Year Variance	Actual / Budget
Program Fees	339,630-	362,188-	378,604-	22,558	106.6%	1,245,700-	1,331,565-	1,335,024-	85,865	106.9%
Cost Recoveries, Grants & Rental, Lease & Other	970,866-	895,769-	1,166,606-	75,097-	92.3%	3,967,600-	3,856,099-	5,878,753-	111,500-	97.2%
	294,050-	292,305-	277,989-	1,745-	99.4%	1,198,000-	1,364,545-	1,347,900-	166,545	113.9%
<b>Revenues</b>	<b>1,604,546-</b>	<b>1,550,263-</b>	<b>1,823,199-</b>	<b>54,283-</b>	<b>96.6%</b>	<b>6,411,300-</b>	<b>6,552,210-</b>	<b>8,561,676-</b>	<b>140,911</b>	<b>102.2%</b>
Salaries & Benefits	10,243,264	10,223,678	10,188,101	19,587	99.8%	40,421,910	39,927,751	38,870,295	494,159	98.8%
Regional Utility Charges	1,000	1,493	1,036	493-	149.3%	1,000	2,825	2,151	1,825-	282.5%
Building Occupancy & Mtce	988,641	1,034,316	1,043,900	45,675-	104.6%	3,933,453	3,999,571	3,730,537	66,118-	101.7%
Professional Fees	3,130	20,652	4,635-	17,522-	659.8%	12,400	86,082	64,509	73,682-	694.2%
Equipment & Fleet	92,431	100,505	264,619	8,074-	108.7%	663,633	644,562	781,719	19,071	97.1%
Other Expenses	247,890	325,396	321,281	77,506-	131.3%	886,900	1,056,458	1,166,259	169,558-	119.1%
Supplies & Materials	1,189,330	1,016,048	1,557,024	173,282	85.4%	5,931,740	5,783,897	6,088,674	147,843	97.5%
Internal Allocations	669,239	645,884	627,375	23,355	96.5%	2,394,069	2,285,202	1,969,452	108,867	95.5%
<b>Expenditures</b>	<b>13,434,925</b>	<b>13,367,971</b>	<b>13,998,701</b>	<b>66,954</b>	<b>99.5%</b>	<b>54,245,105</b>	<b>53,786,349</b>	<b>52,673,595</b>	<b>458,755</b>	<b>99.2%</b>
Transfers to Other Funds	25,104	25,104	824,965	0	100.0%	848,478	848,478	3,153,956		100.0%
Transfers to Reserves	672,416	1,087,338	244,860-	414,922-	161.7%	797,366	1,341,641	437,788	544,275-	168.3%
Transfers from Reserves	1,400-	285,415-	213,456-	284,015	20386.8%	107,900-	380,415-	509,399-	272,515	352.6%
<b>Debt &amp; Transfers</b>	<b>696,120</b>	<b>827,026</b>	<b>366,650</b>	<b>130,906-</b>	<b>118.8%</b>	<b>1,537,944</b>	<b>1,809,704</b>	<b>3,082,345</b>	<b>271,760-</b>	<b>117.7%</b>
<b>Total City Funding</b>	<b>12,526,499</b>	<b>12,644,735</b>	<b>12,542,152</b>	<b>118,235-</b>	<b>100.9%</b>	<b>49,371,749</b>	<b>49,043,843</b>	<b>47,194,264</b>	<b>327,906</b>	<b>99.3%</b>



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

	Q4 2019					Full Year				
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	Full Year Variance	Actual / Budget
490240 FINES	152,190-	137,722-	151,753-	14,468-	90.5%	609,300-	556,804-	599,480-	52,496-	91.4%
490520 PHOTOCOPIER REVENU	53,760-	73,037-	75,672-	19,277	135.9%	215,400-	299,725-	273,858-	84,325	139.1%
490690 SALE OF GOODS	42,610-	46,187-	44,485-	3,577	108.4%	54,800-	60,888-	60,858-	6,088	111.1%
490970 SALE OF PHOTOS	2,530-	2,465-	2,218-	65-	97.4%	10,000-	7,804-	7,096-	2,196-	78.0%
490980 HOLDS REVENUE	17,980-	27,699-	25,495-	9,719	154.1%	71,800-	107,562-	89,320-	35,762	149.8%
490990 SUBSCRIPTION CARDS	43,640-	45,754-	43,923-	2,114	104.8%	174,500-	176,477-	176,983-	1,977	101.1%
491000 LOST CARDS	2,950-	2,904-	3,304-	46-	98.4%	12,400-	12,609-	13,263-	209	101.7%
491255 LOST BOOK PENALTIE	23,970-	26,422-	31,754-	2,452	110.2%	97,500-	109,696-	114,166-	12,196	112.5%
<b>Program Fees</b>	<b>339,630-</b>	<b>362,188-</b>	<b>378,604-</b>	<b>22,558</b>	<b>106.6%</b>	<b>1,245,700-</b>	<b>1,331,565-</b>	<b>1,335,024-</b>	<b>85,865</b>	<b>106.9%</b>
430070 COST RECOVERIES	127,960-	67,592-	68,177-	60,368-	52.8%	299,500-	267,462-	286,199-	32,038-	89.3%
434210 REC -SOCIAL PLANNI	127,980-	134,268-	151,078-	6,288	104.9%	512,100-	512,897-	537,124-	797	100.2%
490300 GRANTS AND DONATIO	714,926-	693,909-	947,351-	21,016-	97.1%	1,699,700-	1,666,655-	3,614,028-	33,045-	98.1%
490340 InterLINK						1,456,300-	1,409,085-	1,441,402-	47,215-	96.8%
<b>Cost Recoveries, Grants &amp;</b>	<b>970,866-</b>	<b>895,769-</b>	<b>1,166,606-</b>	<b>75,097-</b>	<b>92.3%</b>	<b>3,967,600-</b>	<b>3,856,099-</b>	<b>5,878,753-</b>	<b>111,500-</b>	<b>97.2%</b>
490100 CORP SERVICES REV	134,280-	144,768-	141,544-	10,488	107.8%	537,300-	604,930-	639,343-	67,630	112.6%
490610 RENTAL INCOME	122,260-	92,097-	88,810-	30,163-	75.3%	489,100-	507,519-	483,978-	18,419	103.8%
490810 VARIOUS REVENUE	37,510-	55,440-	47,636-	17,930	147.8%	171,600-	252,096-	224,579-	80,496	146.9%
<b>Rental, Lease &amp; Other</b>	<b>294,050-</b>	<b>292,305-</b>	<b>277,989-</b>	<b>1,745-</b>	<b>99.4%</b>	<b>1,198,000-</b>	<b>1,364,545-</b>	<b>1,347,900-</b>	<b>166,545</b>	<b>113.9%</b>
<b>Revenues</b>	<b>1,604,546-</b>	<b>1,550,263-</b>	<b>1,823,199-</b>	<b>54,283-</b>	<b>96.6%</b>	<b>6,411,300-</b>	<b>6,552,210-</b>	<b>8,561,676-</b>	<b>140,911</b>	<b>102.2%</b>
520000 SALARIES	7,542,482	6,358,132	6,073,429	1,184,350	84.3%	29,824,958	27,084,006	26,173,293	2,740,952	90.8%
520001 SALARIES/FB ACCRUA		885,189	858,309	885,189-			151,418	126,532	151,418-	
520020 SAL-P/T - CASUAL	587,270	620,589	670,863	33,319-	105.7%	2,349,200	2,679,548	2,895,568	330,348-	114.1%
520025 SALARIES - CASUAL	325,230	627,762	766,770	302,532-	193.0%	1,301,100	2,742,457	2,778,690	1,441,357-	210.8%
520600 SAL-TEMP HELP		114,909	146,394	114,909-			377,907	356,276	377,907-	
521060 GRATUITY PAY	2,680			2,680	0.0%	10,600			10,600	0.0%
521100 VACATION		21,323	33,384	21,323-			21,323	33,384	21,323-	
523900 F.B. - DISTRIBUTED	1,796,820	1,603,659	1,466,248	193,161	89.2%	7,192,710	6,880,106	6,253,693	312,604	95.7%
524010 AUTO ALLOWANCE	2,400	2,244	2,177	156	93.5%	9,600	9,723	7,803	123-	101.3%
524020 SHIFT DIFFERENTIAL	7,350	5,443	5,963	1,907	74.1%	29,400	24,183	25,549	5,217	82.3%
524030 ACTING PAY	21,630			21,630	0.0%	86,700			86,700	0.0%
524060 SEPARATION COSTS		1,689	160,582	1,689-			6,948	166,923	6,948-	

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

	Q4 2019					Full Year				
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	Full Year Variance	Actual / Budget
525000 OVERTIME	6,952	19,993	10,343-	13,041-	287.6%	142,042	88,454	141,255	53,588	62.3%
591050 UNALLOC TURNOVER-G	140,210-			140,210-	0.0%	560,600-			560,600-	0.0%
732501 Full Time Staff		504,253	406,733	504,253-			2,097,142	1,743,664	2,097,142-	
732502 Part Time Staff	1,912,860	1,845,776	1,897,767	67,084	96.5%	7,492,800	7,416,802	7,104,397	75,998	99.0%
732503 Vacation Replaceme	250,440	321,196	261,125	70,756-	128.3%	831,800	878,876	782,153	47,076-	105.7%
732504 Sick Replacement	56,140	108,023	62,945	51,883-	192.4%	225,700	356,580	251,767	130,880-	158.0%
732506 Casual Help	110,460	121,628	185,635	11,168-	110.1%	443,100	432,553	483,806	10,547	97.6%
732508 Training Replaceme	26,540	62,021	82,955	35,481-	233.7%	106,100	189,430	211,673	83,330-	178.5%
790999 BUDGET-ACTIVIT.ALL	2,265,780-			2,265,780-	0.0%	9,063,300-			9,063,300-	0.0%
850000 Wages & Fringe Cos		3,007,304-	2,890,009-	3,007,304			11,543,110-	10,697,858-	11,543,110	
850010 Dist. Staff OT Cos								106-		
852010 Building Mgt Labou		7,152	7,146	7,152-			33,364	31,574	33,364-	
852020 Build Mgt Lab - OT			28				43	258	43-	
<b>Salaries &amp; Benefits</b>	<b>10,243,264</b>	<b>10,223,678</b>	<b>10,188,101</b>	<b>19,587</b>	<b>99.8%</b>	<b>40,421,910</b>	<b>39,927,751</b>	<b>38,870,295</b>	<b>494,159</b>	<b>98.8%</b>
534050 UTILITIES - WATER	1,000	1,493	1,036	493-	149.3%	1,000	2,825	2,151	1,825-	282.5%
<b>Regional Utility Charges</b>	<b>1,000</b>	<b>1,493</b>	<b>1,036</b>	<b>493-</b>	<b>149.3%</b>	<b>1,000</b>	<b>2,825</b>	<b>2,151</b>	<b>1,825-</b>	<b>282.5%</b>
531122 PROPERTY INSURANCE	62,807	80,379	63,027	17,572-	128.0%	271,007	286,812	252,372	15,805-	105.8%
531256 MAINT - BUILDINGS	1,093	19,675-	73,793	20,768	-1800.1%	4,243		110,869	4,243	0.0%
533230 JANITORIAL SUPPLIE	9,740	12,226	9,971	2,486-	125.5%	38,900	43,171	35,667	4,271-	111.0%
534010 UTILITY-HYDRO	205,664	144,852	163,865	60,812	70.4%	812,594	767,850	788,211	44,744	94.5%
534020 UTILITY-NATURL GAS	13,946	9,902	13,334	4,044	71.0%	50,146	36,602	39,117	13,544	73.0%
534030 UTILITY-STEAM HEAT	18,066	18,299	12,221	233-	101.3%	72,426	50,529	58,079	21,897	69.8%
535040 REAL EST RENT/LEAS	324,565	290,629	289,624	33,936	89.5%	1,296,137	1,196,057	1,094,876	100,080	92.3%
536020 TAX/LI CHARGE EXTE			51-				52		52-	
720004 Mtce - Building	60,110	175,211	69,214	115,101-	291.5%	220,100	382,851	249,148	162,751-	173.9%
720008 Mtce - Elec Equip	9,740	2,251	3,098	7,489	23.1%	38,900	8,123	10,813	30,777	20.9%
720011 Mtce - Grounds	3,600	9,115	4,040	5,515-	253.2%	11,700	17,030	13,174	5,330-	145.6%
720013 Mtce - Lighting	780			780	0.0%	3,300			3,300	0.0%
733020 BUILDING SECURITY	278,530	311,126	341,763	32,596-	111.7%	1,114,000	1,210,493	1,078,211	96,493-	108.7%
<b>Building Occupancy &amp; Mtce</b>	<b>988,641</b>	<b>1,034,316</b>	<b>1,043,900</b>	<b>45,675-</b>	<b>104.6%</b>	<b>3,933,453</b>	<b>3,999,571</b>	<b>3,730,537</b>	<b>66,118-</b>	<b>101.7%</b>
531020 CONTRACT SERV - OT		17,907	12,960-	17,907-			66,781		66,781-	



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

	Q4 2019					Full Year				
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	Full Year Variance	Actual / Budget
531070 CONSULTANT SERVICE			8,325				15,800	64,509	15,800-	
531150 LEGAL EXPENSES	3,130			3,130	0.0%	12,400			12,400	0.0%
532001 SERVICES		2,745		2,745-			3,501		3,501-	
<b>Professional Fees</b>	<b>3,130</b>	<b>20,652</b>	<b>4,635-</b>	<b>17,522-</b>	<b>659.8%</b>	<b>12,400</b>	<b>86,082</b>	<b>64,509</b>	<b>73,682-</b>	<b>694.2%</b>
531090 EQIP SERV/MTCE AGR	21,962	5,820	26,655	16,142	26.5%	434,112	407,773	383,912	26,339	93.9%
531250 EQ/FURN REPAIR/MTC	4,404	4,502	13,226	98-	102.2%	17,544	11,399	25,055	6,145	65.0%
533070 EQUIP/FURN EXP	32,234	73,222	198,127	40,988-	227.2%	75,684	119,119	254,641	43,435-	157.4%
533170 UNIFORM EXPENSE						612			612	0.0%
535030 AUTO LEASES			180					2,813		
535050 OFFICE EQUIP RENTA	8,598	4,414	2,570	4,184	51.3%	34,578	21,358	33,904	13,220	61.8%
598030 FLEET CHG-ACC BILL	160			160	0.0%	700	3,127		2,427-	446.7%
598040 FLEET CHG-OP RESPO	160		1,364	160	0.0%	700	107	1,920	593	15.3%
598050 EQS CHG-MTCE RATE	17,273	2,412	15,743	14,861	14.0%	69,203	41,363	50,224	27,840	59.8%
598052 FLEET CHG-MOTOR PL		760		760-			2,735		2,735-	
598070 FLEET CHG-DIR MTCE		868		868-			3,116		3,116-	
598100 FLEET CHG-VANDALIM	10			10	0.0%	100	394		294-	393.5%
598140 FLEET CHARGES-FUEL	4,930	6,010	5,273	1,080-	121.9%	19,600	22,520	20,461	2,920-	114.9%
598150 EQS CHG-INSURANCE	2,390	2,070	1,480	320	86.6%	9,500	7,698	7,356	1,802	81.0%
598160 FLEET CHG-OP ENVIR	180			180	0.0%	900			900	0.0%
598170 FLEET CHG-USER REQ	130	426		296-	327.9%	400	3,848	1,433	3,448-	962.1%
851000 City Run Hr Eq Ren							6		6-	
<b>Equipment &amp; Fleet</b>	<b>92,431</b>	<b>100,505</b>	<b>264,619</b>	<b>8,074-</b>	<b>108.7%</b>	<b>663,633</b>	<b>644,562</b>	<b>781,719</b>	<b>19,071</b>	<b>97.1%</b>
510020 CASH OVER / UNDER		39-	20-	39			66	314	66-	
510060 CITY MEMBER/SRVC F	2,700	281	3,061	2,419	10.4%	16,600	14,893	17,372	1,707	89.7%
524050 PROFESS./TRADE FEE		748		748-			2,372	2,645	2,372-	
531030 ADVERTISING	1,030	1,446	777	416-	140.4%	4,000	1,884	2,106	2,116	47.1%
531050 ARMoured CAR SVCS	7,080	6,738	7,066	342	95.2%	28,500	27,610	28,006	890	96.9%
531080 DISPOSAL OF REFUSE	5,570	6,425	6,507	855-	115.3%	22,400	22,792	21,169	392-	101.8%
531120 INSURANCE	1,350			1,350	0.0%	5,400	548	1,400	4,852	10.1%
531210 PRINTING SERVICES	2,250	229-	2,214	2,479	-10.2%	9,000	2,947	5,593	6,053	32.7%
531220 PUBLIC INFO/EDUCAT	17,870	25,539	64,361	7,669-	142.9%	71,600	63,898	88,589	7,702	89.2%

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

	Q4 2019					Full Year				
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	Full Year Variance	Actual / Budget
531280 TRANSPORT EXP	5,720	7,935	7,676	2,215-	138.7%	23,000	25,873	26,178	2,873-	112.5%
531340 DEPT HEAD EXPENSE	430	2,534	2,363	2,104-	589.3%	1,600	3,169	3,749	1,569-	198.1%
532030 MEETING EXPENSES	6,330	10,515	8,021	4,185-	166.1%	25,500	28,175	30,021	2,675-	110.5%
533240 INSURANCE CLAIMS P		290		290-			1,000		1,000-	
534040 UTILITY-TELEPHONE	11,800	14,792	14,266	2,992-	125.4%	46,000	38,808	41,501	7,192	84.4%
534070 UTILITY-LEASE LINE	34,490	20,272	33,965	14,218	58.8%	134,300	94,886	135,097	39,414	70.7%
536040 TRAVEL & TRAINING		400	200-	400-			400		400-	
594350 REC - SPECIAL EVEN	8,000-		12,383-	8,000-	0.0%	8,000-		12,383-	8,000-	0.0%
598025 Int Chrgs -Rec Che		75-		75						
700035 Comm Engagement		711		711-			711		711-	
730010 Library Special Pr	70,080	87,989	86,774	17,909-	125.6%	128,400	255,072	287,509	126,672-	198.7%
733049 INTERLINK OP COSTS						110,000	111,142	116,112	1,142-	101.0%
733063 PROGRAM COSTS	54,350	102,892	61,169	48,542-	189.3%	172,800	273,720	244,984	100,920-	158.4%
733065 RECRUITING EXPENSE	1,490	120	1,292	1,370	8.1%	5,900	881	51,788	5,019	14.9%
733110 BOOK SALE COSTS	25,700	27,699	29,146	1,999-	107.8%	43,900	38,409	39,607	5,491	87.5%
733126 CONFERENCES	7,650	8,414	5,226	764-	110.0%	46,000	47,202	34,900	1,202-	102.6%
<b>Other Expenses</b>	<b>247,890</b>	<b>325,396</b>	<b>321,281</b>	<b>77,506-</b>	<b>131.3%</b>	<b>886,900</b>	<b>1,056,458</b>	<b>1,166,259</b>	<b>169,558-</b>	<b>119.1%</b>
530001 MATERIALS	1,200	1,485	1,543	285-	123.8%	9,700	8,412	4,777	1,288	86.7%
531172 MGMT FEE-INSIDE		1,501	427	1,501-			2,723	2,304	2,723-	
531270 POSTAGE/COURIER SV	7,630	14,693	6,727	7,063-	192.6%	30,400	35,736	30,905	5,336-	117.6%
532010 COMP SUPP/SERV EXP	9,290	27,423	8,504-	18,133-	295.2%	37,100	65,225	43,736	28,125-	175.8%
532020 FIRST AID SUPP/SER	480	574	763	94-	119.5%	2,100	2,278	2,314	178-	108.5%
532040 MICROFILM SUPP/SER			22					22		
532050 OFFICE SUPP/SERV	27,850	25,719	30,379	2,131	92.3%	98,300	71,893	101,350	26,407	73.1%
532060 PHOTOCOPY SUPP/SER	24,760	5,241	26,812	19,519	21.2%	97,700	105,082	92,270	7,382-	107.6%
532070 PHOTO SUPP/SERV	1,220	7,200		5,980-	590.2%	5,000	7,527	3,201	2,527-	150.5%
532080 MISC SUPP/SERV	46,880	53,486	125,137	6,606-	114.1%	254,700	259,441	344,707	4,741-	101.9%
532160 SPECIAL EVENTS SUP							17,120		17,120-	
533010 PROTECTIVE CLOTHIN			48-							
533030 BADGES PLATES,DECA	4,050	9,718	1,227	5,668-	240.0%	16,200	18,708	6,662	2,508-	115.5%
533040 LIBRARY / BOOK SUP	78,160	44,708	36,800	33,452	57.2%	381,300	343,657	287,063	37,643	90.1%

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

	Q4 2019					Full Year				
	Budget	Actual	Prior Year Actual	Current Quarter Variance	Actual / Budget	Budget	Actual	Prior Year Actual	Full Year Variance	Actual / Budget
533050 BOOKS & PUBLICATIO	962,140	797,164	1,299,068	164,976	82.9%	4,892,140	4,755,561	5,083,509	136,579	97.2%
533060 CONSERVATION SUPPL	17,570	18,041	28,127	471-	102.7%	70,400	61,847	49,259	8,553	87.9%
533100 FOOD PURCHASES		1,832		1,832-			1,832		1,832-	
533210 SALEABLE PURCHASE	600	1,313	4,764	713-	218.8%	6,700	11,745	16,125	5,045-	175.3%
533290 SIGNS		206-		206						
533310 PROGRAM SUPPLIES		173-	15-	173						
733145 FILMING EXPENSE	7,500	6,329	3,796	1,171	84.4%	30,000	15,111	20,468	14,889	50.4%
<b>Supplies &amp; Materials</b>	<b>1,189,330</b>	<b>1,016,048</b>	<b>1,557,024</b>	<b>173,282</b>	<b>85.4%</b>	<b>5,931,740</b>	<b>5,783,897</b>	<b>6,088,674</b>	<b>147,843</b>	<b>97.5%</b>
800021 Cost Alloc Bldg	669,239	645,884	627,375	23,355	96.5%	2,394,069	2,285,202	1,969,452	108,867	95.5%
<b>Internal Allocations</b>	<b>669,239</b>	<b>645,884</b>	<b>627,375</b>	<b>23,355</b>	<b>96.5%</b>	<b>2,394,069</b>	<b>2,285,202</b>	<b>1,969,452</b>	<b>108,867</b>	<b>95.5%</b>
<b>Expenditures</b>	<b>13,434,925</b>	<b>13,367,971</b>	<b>13,998,701</b>	<b>66,954</b>	<b>99.5%</b>	<b>54,245,105</b>	<b>53,786,349</b>	<b>52,673,595</b>	<b>458,755</b>	<b>99.2%</b>
485025 TRANS TO CAPITAL	25,104	25,104	824,965	0	100.0%	848,478	848,478	3,153,956		100.0%
<b>Transfers to Other Funds</b>	<b>25,104</b>	<b>25,104</b>	<b>824,965</b>	<b>0</b>	<b>100.0%</b>	<b>848,478</b>	<b>848,478</b>	<b>3,153,956</b>		<b>100.0%</b>
485310 TRANS TO LIABILITY	13,874	13,887	13,887	13-	100.1%	55,544	55,548	55,548	4-	100.0%
485315 TRANSFER TO RESERV	658,542	1,061,444	258,747-	402,902-	161.2%	741,822	1,265,510	382,240	523,688-	170.6%
598051 EQS CHG-CAP RATE		12,007		12,007-			20,583		20,583-	
<b>Transfers to Reserves</b>	<b>672,416</b>	<b>1,087,338</b>	<b>244,860-</b>	<b>414,922-</b>	<b>161.7%</b>	<b>797,366</b>	<b>1,341,641</b>	<b>437,788</b>	<b>544,275-</b>	<b>168.3%</b>
480000 TRANS FR RESERVE	1,400-	285,415-	213,456-	284,015	20386.8%	107,900-	380,415-	509,399-	272,515	352.6%
<b>Transfers from Reserves</b>	<b>1,400-</b>	<b>285,415-</b>	<b>213,456-</b>	<b>284,015</b>	<b>20386.8%</b>	<b>107,900-</b>	<b>380,415-</b>	<b>509,399-</b>	<b>272,515</b>	<b>352.6%</b>
<b>Debt &amp; Transfers</b>	<b>696,120</b>	<b>827,026</b>	<b>366,650</b>	<b>130,906-</b>	<b>118.8%</b>	<b>1,537,944</b>	<b>1,809,704</b>	<b>3,082,345</b>	<b>271,760-</b>	<b>117.7%</b>
<b>Total City Funding</b>	<b>12,526,499</b>	<b>12,644,735</b>	<b>12,542,152</b>	<b>118,235-</b>	<b>100.9%</b>	<b>49,371,749</b>	<b>49,043,843</b>	<b>47,194,264</b>	<b>327,906</b>	<b>99.3%</b>

VANCOUVER PUBLIC LIBRARY BOARD  
RESERVES  
FOR THE QUARTER ENDED DECEMBER 31, 2019

	Year to Date			31-Dec 2019	Net Transfer
	31-Dec 2018	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	238,837	33,915	0	272,752	33,915
Gifts & Grants	646,852	818,177	-20,000	1,445,029	798,177
Interest Gifts and grants	18,540	25,137	0	43,677	25,137
Interest End Fund	72,937	44,985	0	117,921	44,985
Endowment Fund	2,289,816	0	0	2,289,816	0
	<u>3,266,982</u>	<u>922,213</u>	<u>-20,000</u>	<u>4,169,195</u>	<u>902,213</u>
Other					
General	1,003,214	117,003	0	1,120,217	117,003
Bayshore	78,708	0	0	78,708	0
Coal Harbour	187,979	0	0	187,979	0
Interest other	212,598	28,625	-75,000	166,223	-46,375
	<u>1,482,499</u>	<u>145,628</u>	<u>-75,000</u>	<u>1,553,127</u>	<u>70,628</u>
<b>Reserve - Library Gifts and Grants 320084</b>	<u>4,749,481</u>	<u>1,067,841</u>	<u>-95,000</u>	<u>5,722,322</u>	<u>972,841</u>
<b>Equipment Reserve 320141</b>	<u>967,603</u>	<u>11,000</u>	<u>0</u>	<u>978,603</u>	<u>11,000</u>
<b>TOTAL LIBRARY</b>	<u><b>5,717,084</b></u>	<u><b>1,078,841</b></u>	<u><b>-95,000</b></u>	<u><b>6,700,925</b></u>	<u><b>983,841</b></u>

	December			2019 31-Dec	Net Transfer
	2019 30-Nov	Transfer To	Transfer From		
Donations and Grants					
Provincial Grants	253,456	19,296		272,752	19,296
Gifts & Grants	701,852	743,177		1,445,029	743,177
Interest Gifts and grants	36,319	7,729		44,047	7,729
Interest End Fund	116,507	1,183		117,690	1,183
Endowment Fund	2,289,816			2,289,816	0
	<u>3,397,949</u>	<u>771,385</u>	<u>0</u>	<u>4,169,334</u>	<u>771,385</u>
Other					
General	1,105,574	14,642		1,120,217	14,642
Bayshore	78,708			78,708	0
Coal Harbour	187,979			187,979	0
Interest other	165,196	889		166,084	889
	<u>1,537,457</u>	<u>15,531</u>	<u>0</u>	<u>1,552,988</u>	<u>15,531</u>
<b>Reserve - Library Gifts and Grants 320084</b>	<u>4,935,406</u>	<u>786,916</u>	<u>0</u>	<u>5,722,322</u>	<u>786,916</u>
<b>Equipment Reserve 320141</b>	<u>977,723</u>	<u>880</u>	<u></u>	<u>978,603</u>	<u>880</u>
<b>TOTAL LIBRARY</b>	<u><b>5,913,129</b></u>	<u><b>787,796</b></u>	<u><b>0</b></u>	<u><b>6,700,925</b></u>	<u><b>787,796</b></u>