

REGIONAL LIBRARY COMPARISONS

	CASH	INVESTMENTS	FUND BALANCE	REVENUE LOCAL GOVT PAYMENTS	DATE
WILLIAMSBURG REGIONAL LIBRARY	1,594,378	1,310,514	2,532,871	7,173,558	6/30/2023
JEFFERSON-MADISON REGIONAL LIBRARY DUE FROM OTHER GOVERNMENTS	1,040,265 198,240		988,731	8,142,103	6/30/2023
APPALACHIAN REGIONAL LIBRARY NORTH CAROLINA LIBRARY	1,169,957		1,158,531	2,036,038	6/30/2023
FONTANA REGIONAL LIBRARY DUE FROM LOCAL GOVT NORTH CAROLINA LIBRARY	2,282,057 65,666		2,259,509	2,503,356	6/30/2022
HANDLEY REGIONAL LIBRARY	1,324,016	1,331,828	2,582,846	1,916,458	6/30/2021
CENTRAL RAPP. REGIONAL LIBRARY (INLCUDES LGIP AND MONEY MKT ACCTS)	2,150,703		2,273,729	11,579,764	6/30/2023
	9,825,282	2,642,342	11,796,217	33,351,277	

ENTITY COMPARISONS

WILLIAMSBURG - THREE LOCALITIES SUPPORT THIS LIBRARY. THE CITY OF WILLIAMSBURG IS THE FISCAL AGENT AND MAINTAINS CERTAIN FINANCIAL RECORDS OF THE LIBRARY. THE COUNTY OF JAMES CITY PROVIDES HR RESOURCES AND PAYROLL ADMINISTRATION.

JEFFERSON-MADISON- FIVE LOCALITIES SUPPORT THIS LIBRARY. THE CITY OF CHARLOTTESVILLE IS THE FISCAL AGENT AND MAINTAINS CERTAIN FINANCIAL RECORDS FOR THE LIBRARY. FISCAL MATTERS ARE THE RESPONSIBILITY OF THE LIBRARY'S BOARD OF TRUSTEES.

APPALACHIAN- LOCATED IN N.C. AND SUPPORTED BY THREE LOCALITIES. THIS LIBRARY REPORTS AS A JOINT VENTURE OF THE LOCALITIES.

FONTANA- LOCATED IN N.C. AND SUPPORTED/GOVERNED BY THREE LOCALITIES. REVENUES CONSIST OF STATE AND COUNTY GRANTS, DONATIONS, FINES AND FEES. THREE ENDOWMENT FUNDS WHICH ARE MANAGED BY THE N.C. COMMUNITY FOUNDATION. ASSETS OF THESE ENDOWMENT FUNDS ARE NOT REPORTED IN THE FINANCIAL STATEMENTS SINCE OWNED BY THE COMMUNITY FOUNDATION. THE LIBRARY RECEIVED GRANTS FROM THESE FUNDS.

HANDLEY- THREE LOCALITIES SUPPORT THIS LIBRARY. THE LIBRARY SERVES AS FISCAL AGENT. THE REPORTING ENTITY INCLUDES AN ENDOWMENT FUND WITH ASSETS OF APPROXIMATELY \$3.5M AS OF 6/30/21. ALL OF THE ENDOWMENT FUNDS ARE RESTRICTED BY PURPOSE INCLUDING BOOK PURCHASES, INVESTMENT AND "OTHER". THE ENDOWMENT FUND REPORTED \$526,389 OF INVESTMENT INCOME. HANDLEY IS LOCATED IN WINCHESTER, VA.

CENTRAL RAPPAHANNOCK REGIONAL LIBRARY- AS A COMPARISON, CRRL IS SUPPORTED BY FOUR LOCALITIES WITH NINE BRANCHES AND IDEASPACE. CRRL MAINTAINS ITS FISCAL OPERATIONS AND ADMINISTRATION. THERE ARE NO ENDOWMENT FUNDS.

CASH BALANCES TO EXPENDITURES RELATIONSHIP

	CASH	EXPENDITURES	(1)	(2)
WILLIAMSBURG REGIONAL	2,904,892	8,014,930	36.24	2.76
JEFFERSON-MADISON REGIONAL	1,238,505	9,459,211	13.09	7.64
APPALACHIAN REGIONAL	1,169,957	2,973,333	39.34	2.54
FONTANA	2,347,723	3,407,269	68.90	1.45
HANDLEY REGIONAL	2,655,844	2,799,051	94.88	1.05
CENTRAL RAPP. REGIONAL	2,150,703	13,312,352	16.16	6.19

12,467,624 39,966,146 31.20 3.21
 AVERAGE AVERAGE

	(1)	(2)
HIGH	94.88	1.05
LOW	13.09	7.64
CRRL	16.16	6.19

(1) PERCENT OF EXPENDITURES TO CASH BALANCE
 (HIGHER NUMBER INDICATES GREATER LIQUIDITY)

(2) NUMBER OF CASH TURNS TO PAY EXPENDITURES
 (HIGHER NUMBER REFLECTS MORE DEMAND ON CASH BALANCES)

FUND BALANCE - CASH COMPARISON

	CASH	FUND BAL	
WILLIAMSBURG REGIONAL	2,904,892	2,532,871	114.69
JEFFERSON-MADISON REGIONAL	1,238,505	988,731	125.26
APPALACHIAN REGIONAL	1,169,957	1,158,531	100.99
FONTANA REGIONAL	2,347,723	2,259,509	103.9
HANDLEY REGIONAL	2,655,844	2,582,846	102.82
CENTRAL RAPP. REGIONAL	2,150,703	2,273,729	94.59
	12,467,624	11,796,217	105.69
			AVERAGE

CASH AS A PERCENT OF FUND BALANCE

THE LOWER PERCENTAGES REFLECT LESS CASH TO SUPPORT FUND BALANCE
HOWEVER, FUND BALANCE TOTALS INCLUDES ALL INCLUDING RESTRICTED AND
UNRESTRICTED.

	NET POSITION COMPARISONS		NET DEF.	NET POSITION	PERCENT
	ASSETS	LIABILITIES	INFLOWS OUTFLOWS		
WILLIAMSBURG REGIONAL	3,674,066	1,147,508		2,526,558	68.8
				(1) (2)	
JEFFERSON-MADISON REGIONAL	2,128,493	4,758,165	1,031,806	(1,597,866)	(175.1)
APPALACHIAN REGIONAL	1,678,451	1,009,121	576,738	1,246,067	74.2
FONTANA REGIONAL	3,454,532	595,941	71,848	2,930,439	84.8
HANDLEY REGIONAL	6,455,376	482,163	218,573	6,191,786	95.9
				(2)	
CENTRAL RAPP. REGIONAL	9,398,782	7,514,158	599,871	2,484,495	26.4

PERCENTAGE REFLECTS NET POSITION BALANCE COVERED BY ASSETS

(1) FINANCIAL STATEMENT DOES NOT INCLUDE DEFERRED INFLOWS AND OUTFLOWS

(2) EXCLUDES ENDOWMENT FUNDS OR OTHER COMPONENTS UNITS

NET INFLOWS OUTFLOWS IS POSITIVE FOR ALL ENTITIES

COMPARISON PERSONNEL COSTS

	PERSONNEL	REVENUE ALL SOURCES	PERCENT
WILLIAMSBURG	5,820,358	8,046,350	72.3
JEFFERSON-MADISON	6,285,781	9,058,791	69.4
APPALACHIAN	2,062,027	3,016,169	68.4
FONTANA	2,397,190	3,596,861	66.6
HANDLEY EXCLUDES REVENUE FROM PERM. FUNDS OF \$1,202,704	1,799,318	2,562,360	70.2
CENTRAL RAPP.	10,288,234	13,215,621	77.8

CRRL PERSONNEL EXPENSE BURDEN EXCEEDS ALL OTHER SYSTEMS. CRRL HAS MORE LOCATIONS COMPARED TO OTHER SYSTEMS. THE USE OF REVENUE TO PAY FOR PERSONNEL COSTS LIMITS OTHER EXPENDITURES.

CASH COMPARISON TO RESTRICTED AND UNRESTRICTED FUND BALANCES

	CASH	UNASSIGNED	PERCENT
WILLIAMSBURG REGIONAL	2,904,892	818,978	28.2
JEFFERSON-MADISON REGIONAL	1,238,505	225,088	18.2
APPALACHIAN REGIONAL	1,169,957	864,110	73.9
FONTANA REGIONAL	2,347,723	1,303,910	55.5
HANDLEY REGIONAL	2,655,844	173,485	6.5
CENTRAL RAPP. REGIONAL	2,150,703	1,549,022	72.0
	12,467,624		

BROAD DIFFERENCES BETWEEN THE VARIOUS LIBRARY ASSIGNMENT AND RESTRICTION POLICIES AND PRACTICES.

CRRL HAS NOT ALLOWED FOR RESERVES FOR FUTURE IMPROVEMENTS, CAPITAL EXPENDITURES AND POTENTIAL CONTINGENCIES.

UNASSIGNED EXCLUDES ALL COMMITTED TYPES INCLUDING PREPAID, RESTRICTED, COMMITTED, RESERVED, ASSIGNED, ETC.

SUPPORTING LOCALITIES FUND BALANCE DATA
 OBTAINED FROM ANNUAL FINANCIAL REPORTS
 GOVERNMENTAL FUNDS

	REVENUE	EXPEND.	OTHER FINANCING	TOTAL FUND BALANCE	UNASSIGNED FD BAL.	COMMITTED FD BAL.	ASSIGNED FD BAL.	RESTRICT- NON-SPEND FD BAL.	TOTAL CASH & FD BAL ' INVEST. REVENUE	
STAFFORD	405,357,192	477,296,524	102,154,333	192,618,647	50,195,619	53,270,477	11,669,108	77,483,543	47.5	210,326,858
SPOTS	360,730,013	375,776,798	36,017,128	248,721,812	24,721,812	122,325,944	65,985,828	35,688,228	68.9	249,562,811
FXBG	138,594,287	128,163,985		142,348,879	21,689,799	29,466,041	87,005,752	4,187,287	100.3	146,854,688
WEST AT 6/30/22	40,955,361	55,585,064	(2,305,073)	15,900,252	7,771,433	3,585,226	4,162,872	80,721	38.8	20,414,705
CRRL	13,215,621	13,312,352		2,273,729	1,549,022	70,317	274,723	379,667	17.2	2,150,703

NOTE: CRRL HAS NOT REFLECTED FUND BALANCE ALLOCATION TO RESERVES OR PROJECTS.

ALL LOCALITIES REFLECT CASH, INVESTMENTS AND CASH EQUIVALENTS IN CLOSE PROXIMITY OF THE TOTAL FUND BALANCE-
 GOVERNMENTAL FUNDS.