

Fort Vancouver Regional Library District
Statement Of Cash
For the Month Ending December 2018 (With year-to-date totals)

December 31, 2017 Ending Cash Balance	\$16,538,095
Year-to-date Revenue Received	\$25,484,011
Year-to-date Expenditures	-\$25,339,723
Estimated Cash Balance December 2018	\$16,682,383

January 01, 2018 - December 31, 2018 Fiscal Year

Restatement of cash balance with cash reserve plan -

December 31, 2017 Ending Cash Balance	\$16,538,095
December 2018 Cash Balance:	\$16,682,383
Reserve Plan Objectives 1-4 at 12/31/18:	-\$8,287,852
Books and Materials Reserve	-\$433,587
Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$7,960,944

Balance sheet to Dec. 31, 2017 ending balance -

Reserve Plan Objectives 1-4:	\$8,604,508
Books and Materials Reserve	\$433,587
Operational Reserve	\$7,500,000
Balance:	\$16,538,095

Fort Vancouver Regional Library District
Statement Of Revenue - Fiscal Year 2018
For the Month Ending December 2018 (With year-to-date totals)

	2018 Budget (Amended 11/2018)	December 2018 Revenues	All Revenue Received thru December 2018	Year - to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$20,963,484	\$83,237	\$20,955,868	99.96%
311.10	Property Taxes - Skamania	\$643,126	\$28,777	\$632,096	98.28%
311.10	Property Taxes - Klickitat	\$1,444,524	\$60,650	\$1,425,068	98.65%
311.10	Property Taxes - Cowlitz	\$296,649	\$13,471	\$289,887	97.72%
	Total Property Taxes	\$23,347,783	\$186,135	\$23,302,919	99.81%
Other Taxes					
311.11	Other General Tax	\$70,000	\$60,554	\$138,676	198.11%
318.20	Leasehold Excise Tax	\$135,000	\$21,064	\$135,365	100.27%
	Total Other Taxes	205,000	\$81,618	\$274,041	133.68%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$478	\$5,536	110.72%
334.84	State Grants	\$0	\$0	\$8,994	0.00%
335.05	State Forest Boards	\$150,000	\$23,780	\$176,052	117.37%
338.72	Yale Valley Library Dist	\$303,689	\$277,304	\$327,590	107.87%
338.72	INET City of Vancouver (PEG)	\$61,000	\$61,100	\$61,100	100.16%
338.72	Contracts - Clark County Jail	\$500	\$0	\$0	0.00%
338.72	Pass-Thru - City of Camas	\$7,500	\$0	\$17,631	235.08%
	Total Intergovernmental, Grants & Contracts	\$527,689	\$362,662	\$596,903	113.12%
Charges for Services					
341.60	Equipment Use Fees	\$60,000	\$5,971	\$65,775	109.63%
347.21	Non-Resident Borrower Fee	\$6,000	\$368	\$6,065	101.08%
347.90	Lost / Damaged Material Fee	\$57,000	\$3,316	\$61,824	108.46%
347.50	Collection Agency Referral Fee	\$17,000	\$1,080	\$23,256	136.80%
	Total Charges for Services	\$140,000	\$10,735	\$156,920	112.09%
Miscellaneous					
361.11	Investment Interest	\$221,000	\$32,420	\$263,725	119.33%
362.00	Rental Income	\$20,000	\$2,310	\$30,382	151.91%
367.10	Gifts/Contributions	\$3,000	\$3,180	\$4,293	143.10%
367.09	Restricted Contribution-Goldendale	\$0	\$0	\$12,857	
367.09	Restricted Contribution-Woodland	\$0	\$3,000	\$3,000	
369.90	Library Friends Groups' Reimbursements	\$540,000	\$544,918	\$589,265	109.12%
369.90	Library Foundation Reimbursements	\$80,000	\$3,739	\$73,028	91.29%
369.40	Insurance Reimbursements	\$0	\$0	\$0	0.00%
369.90	Miscellaneous	\$8,500	\$308	\$6,170	72.59%
367.11	Private Grants	\$0	\$1,175	\$6,965	0.00%
369.90	Postage Contributions	\$0	\$0	\$3	0.00%
369.90	Other Miscellaneous - E-Rate	\$155,000	\$0	\$155,034	100.02%
395.00	Sale of Assets	\$12,000	\$259	\$8,506	70.88%
	Total Miscellaneous	\$1,039,500	\$591,309	\$1,153,228	110.94%
	Total Operating Revenue	\$25,259,972	\$1,232,459	\$25,484,011	100.89%
	Transfer in from Reserves	\$2,151,754	\$49,325	\$316,656	14.72%
	Total Revenues and Transfer from Reserve	\$27,411,726	\$1,281,784	\$25,800,667	94.12%

12/12 months = 100%

Jan.-Dec. 2018 Fiscal Year

Fort Vancouver Regional Library District
Statement of Expenses - Fiscal Year 2018
For the Month Ending December 2018 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	2018 Budget (Amended 11/2018)	December 2018 Expenditures	Year-to-Date Totals thru December 2018	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,515,800	856,094	10,168,536	96.70%
572.24	Benefit - Medical	2,803,135	199,758	2,535,665	90.46%
572.24	Benefit - Dental	302,798	24,825	297,611	98.29%
572.24	Benefit - Life, LTD, STD	113,212	8,732	104,840	92.61%
572.22	Benefit - PERS	1,299,137	105,752	1,261,702	97.12%
572.21	Benefit - FICA	830,475	63,006	755,237	90.94%
572.25	Benefit - L & I - Workers Compensation	147,630	10,440	129,017	87.39%
572.28	Unemployment Expense	10,000	0	241	2.41%
	Personnel Subtotal:	16,022,187	1,268,607	15,252,849	95.20%
Supplies					
572.30	Supplies	372,050	31,931	395,195	106.22%
572.35	Small Equipment (FF&E)	61,000	34,780	218,238	357.77%
572.38	Technology	365,000	7,763	290,833	79.68%
572.37	Professional supplies & equipment	142,000	3,163	101,005	71.13%
	Supplies & Small Equipmt/Tech Subtotal:	940,050	77,637	1,005,271	106.94%
Library Books / Materials					
572.34	Library Books & Materials	2,000,000	182,109	2,261,140	113.06%
572.39	Electronic Resources	1,100,000	246,136	1,224,232	111.29%
	Library Materials Subtotal:	3,100,000	428,245	3,485,372	112.43%
Other Services / Charges					
572.41	Professional Services	954,840	84,883	962,954	100.85%
572.42	Communications	403,855	25,587	363,635	90.04%
572.43	Training / Travel	130,000	10,168	130,405	100.31%
572.44	Advertising	20,500	705	11,505	56.12%
572.45	Rentals / Leases	453,224	35,480	445,391	98.27%
572.46	Insurance	172,000	0	172,139	100.08%
572.47	Utilities	428,855	31,831	367,862	85.78%
572.48	Repairs & Maintenance	780,757	69,978	729,077	93.38%
572.49	Misc / Dues / Printing / Other	128,850	24,517	167,312	129.85%
572.50	Intergovernmental Services	11,800	494	4,152	35.19%
	Other Charges & Services Subtotal:	3,484,681	283,643	3,354,432	96.26%
Capital Outlay					
572.62	Buildings / Non-Owned	1,170,408	84,494	1,194,822	102.09%
594.62	Buildings / Owned	200,000	830	239,153	119.58%
594.64	Machinery & Equipment	122,500	50	465,151	379.72%
	Capital Outlay Subtotal:	1,492,908	85,374	1,899,127	127.21%
Reserved Amount					
572.41	Professional Services-2018 Projects	220,146	0	26,017	11.82%
		220,146	0	26,017	11.82%
Total Operating Expenditures:		\$ 25,259,972	\$ 2,143,506	\$ 25,023,067	99.06%
Total Reserved Projects		2,151,754	49,325	316,656	14.72%
Grand Total All Expenditures:		\$ 27,411,726	\$ 2,192,831	\$ 25,339,723	92.44%

December is the 12th month of the fiscal year.
Year-to-date budget percentages should be at
100% representing 12/12 months.

Fort Vancouver Regional Library District
 Reserved Projects Statement - From the Cash Reserve
 January - December 2018

<u>Bars</u>	<u>Description</u>	2018 Cash Reserves	2018 Budget	December 2018 Expenditures	Year-to-Date Totals thru December 2018	Year to Date Annual Budget Percentage
Cash Reserve Fund - Reserved 2018 Budgeted Categories:						
572.35 / 594.62	Obj 1 - Improvements	880,450	880,450	0	180,450	20.50%
594.64	Obj 2 - Replacement Vehicles	348,380	348,380	0	0	0.00%
594.61/62	Obj 3 - Capital Projects	7,017,813	389,337	49,325	136,206	34.98%
572.38	Obj 4 - Innovation	357,865	100,000	0	0	0.00%
	Cash Reserve Fund Expense Total	8,604,508	1,718,167	49,325	316,656	18.43%
Operational Reserves						
	Books and Materials Reserve	433,587	433,587	0	0	0.00%
	Operational Reserve	7,500,000				
Total Reserves - 2018		16,538,095	2,151,754	49,325	316,656	14.72%