

**Fort Vancouver Regional Library District**  
Statement Of Cash  
For the Month Ending October 2017 (With year-to-date totals)

	December 31, 2016 Ending Cash Balance	\$17,495,840
	Year-to-date Revenue Received	\$22,265,982
	Year-to-date Expenditures	-\$20,293,675
<b>Estimated</b>	<b>Cash Balance October 2017</b>	<b>\$19,468,147</b>

**January 01, 2017 - December 31, 2017 Fiscal Year**

**Restatement of cash balance with cash reserve plan -**

December 31, 2016 Ending Cash Balance	\$17,495,840
October 2017 Cash Balance:	\$19,468,147
Reserve Plan Objectives 2-8:	-\$9,995,840

Objective 1-Operational Reserve; balance should be at least \$7,500,000: \$9,472,307  
(Variance occurs due to when property tax revenue is received)

**Balance sheet to Dec. 31 ending balance -**

Reserve Plan Objectives 2-8:	\$9,995,840
Objective 1; Operational Reserve:	\$7,500,000
Balance:	\$17,495,840

**Fort Vancouver Regional Library District**  
 Statement Of Revenue - Fiscal Year 2017  
 For the Month Ending October 2017 (With year-to-date totals)

	2017 Budget (Amended 7/20/17)	October 2017 Revenues	All Revenue Received thru October 2017	Year -to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$20,531,883	\$7,636,851	\$19,423,311	94.60%
311.10	Property Taxes - Skamania	\$737,090	\$9,430	\$424,837	57.64%
311.10	Property Taxes - Klickitat	\$1,834,975	\$58,795	\$925,582	50.44%
311.10	Property Taxes - Cowlitz	\$306,231	\$45,619	\$207,192	67.66%
	<b>Total Property Taxes</b>	<b>\$23,410,179</b>	<b>\$7,750,695</b>	<b>\$20,980,922</b>	<b>89.62%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$135,000	\$0	\$60,781	45.02%
318.20	Leasehold Excise Tax	\$70,000	\$0	\$138,702	198.15%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$0</b>	<b>\$199,483</b>	<b>97.31%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$4,561	91.22%
334.84	State Grants	\$0	\$0	\$8,906	0.00%
335.05	State Forest Boards	\$200,000	\$3,753	\$145,088	72.54%
338.72	Yale Valley Library Dist	\$60,088	\$0	\$88,457	147.21%
338.72	INET City of Vancouver (PEG)	\$61,000	\$0	\$61,119	100.20%
338.72	Contracts - Clark County Jail	\$500	\$0	\$500	100.00%
338.72	Pass-Thru - City of Camas	\$25,000	\$0	\$17,361	69.44%
	<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>\$351,588</b>	<b>\$3,753</b>	<b>\$325,993</b>	<b>92.72%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$33,000	\$3,696	\$38,369	116.27%
347.21	Non-Resident Borrower Fee	\$6,000	\$420	\$5,580	93.00%
347.90	Lost / Damaged Material Fee	\$57,000	\$6,639	\$58,913	103.36%
347.50	Collection Agency Referral Fee	\$27,000	\$2,362	\$24,143	89.42%
	<b>Total Charges for Services</b>	<b>\$123,000</b>	<b>\$13,117</b>	<b>\$127,005</b>	<b>103.26%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$78,000	\$13,078	\$130,182	166.90%
362.00	Rental Income	\$16,500	\$3,793	\$25,315	153.42%
367.10	Gifts/Contributions	\$3,000	\$2,374	\$5,374	179.13%
367.09	Restricted Contribution-Goldendale	\$0	\$0	\$180,450	
369.90	Library Friends Groups' Reimbursements	\$25,000	\$1,714	\$26,005	104.02%
369.90	Library Foundation Reimbursements	\$50,000	\$0	\$61,707	123.41%
369.40	Insurance Reimbursements	\$0	\$0	\$626	
369.90	Miscellaneous	\$8,500	\$3,574	\$12,920	152.00%
369.90	Postage Contributions	\$0	\$3	\$8	
369.90	Other Miscellaneous - E-Rate	\$144,000	\$0	\$175,809	122.09%
395.00	Sale of Assets	\$12,000	\$288	\$14,184	118.20%
	<b>Total Miscellaneous</b>	<b>\$337,000</b>	<b>\$24,824</b>	<b>\$632,580</b>	<b>187.71%</b>
	<b>Grand Total Revenue</b>	<b>\$24,426,767</b>	<b>\$7,792,389</b>	<b>\$22,265,982</b>	<b>91.15%</b>

10/12 months =83%

Jan.-Dec. 2017 Fiscal Year

**Fort Vancouver Regional Library District**  
 Statement of Expenses - Fiscal Year 2017  
 For the Month Ending October 2017 (With budget year-to-date totals)

<u>Bars</u>	<u>Description</u>	2017 Budget (Amended 7/20/17)	October 2017 Expenditures	Year-to-Date Totals thru October 2017	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,390,511	803,910	8,113,642	78.09%
572.24	Benefit - Medical	2,863,883	211,287	2,094,027	73.12%
572.24	Benefit - Dental	352,798	25,006	247,622	70.19%
572.24	Benefit - Life, LTD, STD	113,212	8,535	84,362	74.52%
572.22	Benefit - PERS	1,264,644	98,852	926,910	73.29%
572.21	Benefit - FICA	794,874	59,541	608,046	76.50%
572.25	Benefit - L & I - Workers Compensation	114,876	10,886	109,336	95.18%
572.28	Unemployment Expense	10,000	0	1,975	19.75%
	<b>Personnel Subtotal:</b>	<b>15,904,798</b>	<b>1,218,017</b>	<b>12,185,920</b>	<b>76.62%</b>
Supplies					
572.30	Supplies	451,752	28,792	303,543	67.19%
572.35	Small Equipment (FF&E)	56,000	4,659	38,838	69.35%
572.38	Technology	288,000	14,543	179,296	62.26%
572.37	Professional supplies & equipment	115,000	3,399	77,938	67.77%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>910,752</b>	<b>51,393</b>	<b>599,615</b>	<b>65.84%</b>
Library Books / Materials					
572.34	Library Books & Materials	2,450,000	228,092	1,771,118	72.29%
572.39	Electronic Resources	1,050,000	75,881	935,576	89.10%
	<b>Library Materials Subtotal:</b>	<b>3,500,000</b>	<b>303,973</b>	<b>2,706,694</b>	<b>77.33%</b>
Other Services / Charges					
572.41	Professional Services	987,146	107,147	1,047,410	106.10%
572.42	Communications	474,596	44,612	293,725	61.89%
572.43	Training / Travel	105,000	8,679	69,073	65.78%
572.44	Advertising	24,500	4,377	16,012	65.36%
572.45	Rentals / Leases	409,423	47,763	350,355	85.57%
572.46	Insurance	172,000	11,065	154,688	89.93%
572.47	Utilities	457,235	29,121	307,685	67.29%
572.48	Repairs & Maintenance	728,473	28,420	414,042	56.84%
572.49	Misc / Dues / Printing / Other	133,798	3,721	74,559	55.73%
572.50	Intergovernmental Services	13,900	314	3,601	25.91%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,506,071</b>	<b>285,219</b>	<b>2,731,150</b>	<b>77.90%</b>
Capital Outlay					
572.62	Buildings / Non-Owned	300,000	160,461	245,778	81.93%
594.62	Buildings / Owned	50,000	14,634	46,060	92.12%
594.64	Machinery & Equipment	35,000	0	36,467	104.19%
	<b>Capital Outlay Subtotal:</b>	<b>385,000</b>	<b>175,095</b>	<b>328,305</b>	<b>85.27%</b>
Reserved Amount					
572.41	Professional Services-2017 Projects	220,146	0	0	0.00%
		<b>220,146</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 24,426,767</b>	<b>\$ 2,033,697</b>	<b>\$ 18,551,684</b>	<b>75.95%</b>
<b>Total Reserved Projects</b>		<b>3,126,920</b>	<b>190,451</b>	<b>1,741,991</b>	<b>55.71%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 27,553,687</b>	<b>\$ 2,224,148</b>	<b>\$ 20,293,675</b>	<b>73.65%</b>

October is the 10th month of the fiscal year.  
 Year-to-date budget percentages should be at  
 83% representing 10/12 months.

# Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - December 2017

<u>Bars</u>	<u>Description</u>	2017 Cash Reserves	2017 Budget (Amended 7/20/17)	October 2017 Expenditures	Year-to-Date Totals thru October 2017	Year to Date Annual Budget Percentage
<b>Cash Reserve Fund - Reserved 2017 Budgeted Categories:</b>						
572.35	Obj 2 - FF&E (Sm. Equipment)	300,000	300,000	21,273	120,647	40.22%
594.62	Obj 2 - Capital Outlay-Existing Buildings	922,180	700,000	168,176	453,760	64.82%
594.64	Obj 3 - Machinery & Equipment (Vehicles)	500,000	316,920	0	151,620	47.84%
594.61	Obj 4 - Land Acquisition & new NE/HQ	3,870,011	1,500,000	0	1,001,714	66.78%
572.34	Obj 8 - Library Books & Materials	530,071	150,000	0	0	0.00%
594.62	Obj 5 - Capital Outlay (RI, WA, WD)	3,000,000	0	0	0	0.00%
594.62	Obj 6 - Capital Outlay (Alternative/Rural Service Delivery Plan)	500,000	60,000	0	0	0.00%
572.38	Obj 7 - Strategic Service Delivery Projects	373,578	100,000	1,002	14,250	14.25%
	<b>Cash Reserve Fund Expense Total</b>	<b>9,995,840</b>	<b>3,126,920</b>	<b>190,451</b>	<b>1,741,991</b>	<b>55.71%</b>

<b>Summary of Cash Reserve Amounts:</b>	
<b>Beginning Cash Balance January 1, 2017</b>	17,495,840
<b>Unreserved Cash Balance: Reserve Plan Obj. 1 (Operational Reserve)</b>	7,500,000
<b>Unreserved Cash Balance (Reserve Plan Objectives 2-8)</b>	9,995,840