

Fort Vancouver Regional Library District
Statement Of Cash
For the Month Ending April 2016 (With year-to-date totals)

	December 31, 2015 Ending Cash Balance	\$16,785,414
	Year-to-date Revenue Received	\$10,409,972
	Year-to-date Expenditures	-\$7,421,055
(Preliminary)	Cash Balance April 2016	<u>\$19,774,330</u>

January 01, 2016 - December 31, 2016 Fiscal Year

Restatement of cash balance with cash reserve plan -

	December 31, 2015 Ending Cash Balance	\$16,785,414
	<u>April 2016 Cash Balance:</u>	<u>\$19,774,330</u>
	Reserve Plan Objectives 2-8:	-\$9,185,414
Objective 1-Operational Reserve; balance should be \$7,600,000: (Variance occurs due to when property tax revenue is received)		<u>\$10,588,916</u>

Balance sheet to Dec. 31 ending balance -

	Reserve Plan Objectives 2-8:	\$9,185,414
	Objective 1; Operational Reserve:	<u>\$7,600,000</u>
	Balance:	<u><u>\$16,785,414</u></u>

Fort Vancouver Regional Library District

Statement Of Revenue - Fiscal Year 2016
For the Month Ending April 2016 (With year-to-date totals)

	2016 Budget (Adopted 12/2015)	April 2016 Revenues	All Revenue Received thru April 2016	Year -to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$19,407,218	\$7,799,002	\$9,450,138	48.69%
311.10	Property Taxes - Skamania	\$729,983	\$67,199	\$79,899	10.95%
311.10	Property Taxes - Klickitat	\$1,824,756	\$125,157	\$143,630	7.87%
311.10	Property Taxes - Cowlitz	\$289,997	\$19,531	\$39,859	13.74%
	Total Property Taxes	\$22,251,954	\$8,010,889	\$9,713,526	43.65%
Other Taxes					
311.11	Other General Tax	\$135,000	\$0	\$28,864	21.38%
318.20	Leasehold Excise Tax	\$70,000	\$0	\$35,358	50.51%
	Total Other Taxes	205,000	\$0	\$64,223	31.33%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$1,236	24.72%
333.00	Grants through ESD 112	\$0	\$450	\$450	0.00%
335.05	State Forest Boards	\$200,000	\$28,451	\$53,828	26.91%
338.72	Yale Valley Library Dist	\$59,493	\$0	\$0	0.00%
338.72	INET City of Vancouver (PEG)	\$61,000	\$0	\$61,119	100.20%
338.72	Contracts - Clark County Jail	\$500	\$0	\$0	0.00%
338.72	Pass-Thru - City of Camas	\$0	\$833	\$1,511	0.00%
	Total Intergovernmental, Grants & Contracts	\$325,993	\$29,734	\$118,144	36.24%
Charges for Services					
341.60	Equipment Use Fees	\$33,000	\$3,988	\$15,884	48.13%
347.21	Non-Resident Borrower Fee	\$6,000	\$261	\$1,411	23.51%
347.90	Lost / Damaged Material Fee	\$57,000	\$5,336	\$26,310	46.16%
347.50	Collection Agency Referral Fee	\$23,000	\$2,862	\$12,198	53.03%
	Total Charges for Services	\$119,000	\$12,447	\$55,803	46.89%
Miscellaneous					
361.11	Investment Interest	\$58,000	\$7,925	\$32,801	56.55%
362.00	Rental Income	\$16,500	\$441	\$5,906	35.80%
367.10	Gifts/Contributions	\$3,000	\$382	\$1,454	48.46%
369.90	Library Friends Groups' Reimbursements	\$25,000	\$555	\$3,744	14.98%
369.90	Library Foundation Reimbursements	\$30,000	\$1,216	\$2,226	7.42%
369.40	Insurance Reimbursements	\$0	\$0	\$3,128	0.00%
369.90	Miscellaneous	\$8,500	\$1,162	\$1,316	15.48%
369.90	Postage Contributions	\$0	\$0	\$5	0.00%
369.90	Other Miscellaneous - E-Rate	\$144,000	\$0	\$0	0.00%
395.00	Sale of Assets	\$12,000	\$4,976	\$8,184	68.20%
395.1	Proceeds from the Sale of Property	\$0	\$399,511	\$399,511	0.00%
	Total Miscellaneous	\$297,000	\$416,168	\$458,275	154.30%
	Grand Total Revenue	\$23,198,947	\$8,469,238	\$10,409,972	44.87%

4/12 months =33%

Jan.-Dec. 2016 Fiscal Year

Fort Vancouver Regional Library District
Statement of Expenses - Fiscal Year 2016
For the Month Ending April 2016 (With budget year-to-date totals)

<u>Bars</u>	<u>Description</u>	2016 Budget (Adopted 12/2015)	April 2016 Expenditures	Year-to-Date Totals thru April 2016	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,216,393	813,902	3,187,476	31.20%
572.24	Benefit - Medical	2,650,828	208,471	831,161	31.35%
572.24	Benefit - Dental	352,798	23,736	94,651	26.83%
572.24	Benefit - Life, LTD, STD	98,875	7,974	31,567	31.93%
572.22	Benefit - PERS	1,039,967	88,873	348,763	33.54%
572.21	Benefit - FICA	776,493	61,108	239,002	30.78%
572.25	Benefit - L & I - Workers Compensation	108,630	9,526	35,158	32.36%
572.28	Unemployment Expense	30,000	691	784	2.61%
	Personnel Subtotal:	15,273,984	1,214,281	4,768,562	31.22%
Supplies					
572.30	Supplies	443,002	21,984	107,529	24.27%
572.35	Small Equipment (FF&E)	30,510	11,955	28,109	92.13%
572.38	Technology	344,000	20,728	70,466	20.48%
572.37	Professional supplies & equipment	115,000	10,329	48,563	42.23%
	Supplies & Small Equipmt/Tech Subtotal:	932,512	64,996	254,667	27.31%
Library Books / Materials					
572.34	Library Books & Materials	2,110,000	269,542	707,856	33.55%
572.39	Electronic Resources	1,050,000	64,456	234,846	22.37%
	Materials - Donor funded	15,000	0	0	0.00%
	Library Materials Subtotal:	3,175,000	333,998	942,702	29.69%
Other Services / Charges					
572.41	Professional Services	934,150	64,573	256,995	27.51%
572.42	Communications	474,596	28,978	119,658	25.21%
572.43	Training / Travel	105,000	24,569	53,285	50.75%
572.44	Advertising	24,500	382	3,532	14.42%
572.45	Rentals / Leases	401,423	30,161	123,601	30.79%
572.46	Insurance	172,000	0	1,018	0.59%
572.47	Utilities	457,235	28,154	128,562	28.12%
572.48	Repairs & Maintenance	673,703	27,409	209,561	31.11%
572.49	Misc / Dues / Printing / Other	127,798	10,437	46,798	36.62%
572.50	Intergovernmental Services	13,900	441	2,113	15.20%
	Other Charges & Services Subtotal:	3,384,305	215,104	945,123	27.93%
Capital Outlay					
572.62	Buildings / Non-Owned	210,000	38,858	53,231	25.35%
594.62	Buildings / Owned	40,000	0	9,332	23.33%
594.64	Machinery & Equipment	0	0	0	0.00%
	Capital Outlay Subtotal:	250,000	38,858	62,563	25.03%
Reserved Amount					
572	Future Library Development	183,146	0	0	0.00%
		183,146	0	0	0.00%
Total Operating Expenditures:		\$ 23,198,947	\$ 1,867,237	\$ 6,973,617	30.06%
Total Reserved Projects		1,410,000	312,298	447,438	31.73%
Grand Total All Expenditures:		\$ 24,608,947	\$ 2,179,535	\$ 7,421,055	30.16%

April is the 4th month of the fiscal year. Year-to-date budget percentages should be at 33% representing 4/12 months.

Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - December 2016

<u>Bars</u>	<u>Description</u>	<u>2016 Budget (Adopted 12/2015)</u>	<u>April 2016 Expenditures</u>	<u>Year-to-Date Totals thru April 2016</u>	<u>Year to Date Annual Budget Percentage</u>
<u>Cash Reserve Fund - Reserved 2016 Budgeted Categories:</u>					
572.38	Automated Materials Handler	75,000	0	0	0.00%
572.35	FF&E (Sm. Equipment)	25,000	5,528	89,698	358.79%
594.62	Capital Outlay-Existing Buildings	550,000	125,079	176,049	32.01%
594.64	Machinery & Equipment (Vehicles)	150,000	0	0	0.00%
594.61	Land Acquisition	200,000	181,691	181,691	90.85%
572.34	Library Books & Materials	250,000	0	0	0.00%
594.62	Capital Outlay (Alternative/Rural Service Delivery Plan)	60,000	0	0	0.00%
572.38	Strategic Service Delivery Projects	100,000	0	0	0.00%
	Cash Reserve Fund Expense Total	1,410,000	312,298	447,438	31.73%
<u>Summary of Cash Reserve Amounts:</u>					
	Beginning Cash Balance January 1, 2016	16,785,414			
	Unreserved Cash Balance: Reserve Plan Obj. 1 (Operational Reserve)	7,600,000			
	Unreserved Cash Balance (Reserve Plan Objectives 2-8)	9,185,414			