

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

	December 31, 2015 Ending Cash Balance	\$16,785,414
	Year-to-date Revenue Received	\$12,563,616
	Year-to-date Expenditures	-\$9,185,183
(Preliminary)	Cash Balance May 2016	<u>\$20,163,847</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>May 2016 Cash Balance:</u>	<u>\$20,163,847</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></u>	<u>\$10,978,433</u>

Balance sheet to Dec. 31 ending balance -

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

Fort Vancouver Regional Library District

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

	2016 Budget (Adopted 12/2015)	May 2016 Revenues	All Revenue Received thru May 2016	Year -to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$19,407,218	\$1,228,123	\$10,678,261	55.02%
311.10	Property Taxes - Skamania	\$729,983	\$203,918	\$283,817	38.88%
311.10	Property Taxes - Klickitat	\$1,824,756	\$601,342	\$744,972	40.83%
311.10	Property Taxes - Cowlitz	\$289,997	\$89,807	\$129,667	44.71%
	Total Property Taxes	\$22,251,954	\$2,123,190	\$11,836,716	53.19%
Other Taxes					
311.11	Other General Tax	\$135,000	\$1,196	\$30,061	22.27%
318.20	Leasehold Excise Tax	\$70,000	\$14	\$35,373	50.53%
	Total Other Taxes	205,000	\$1,211	\$65,433	31.92%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$352	\$1,588	31.75%
333.00	Grants through ESD 112	\$0	\$836	\$1,286	0.00%
335.05	State Forest Boards	\$200,000	\$491	\$54,319	27.16%
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	\$917	\$2,429	0.00%
	Total Intergovernmental, Grants & Contracts	\$325,993	\$2,595	\$120,740	37.04%
Charges for Services					
341.60	Equipment Use Fees	\$33,000	\$4,299	\$20,184	61.16%
347.21	Non-Resident Borrower Fee	\$6,000	\$403	\$1,813	30.22%
347.90	Lost / Damaged Material Fee	\$57,000	\$6,012	\$32,322	56.71%
347.50	Collection Agency Referral Fee	\$23,000	\$2,306	\$14,504	63.06%
	Total Charges for Services	\$119,000	\$13,020	\$68,823	57.83%
Miscellaneous					
361.11	Investment Interest	\$58,000	\$9,733	\$42,534	73.34%
362.00	Rental Income	\$16,500	\$1,830	\$7,736	46.89%
367.10	Gifts/Contributions	\$3,000	\$382	\$1,835	61.18%
369.90	Library Friends Groups' Reimbursements	\$25,000	\$1,108	\$4,852	19.41%
369.90	Library Foundation Reimbursements	\$30,000	\$0	\$2,226	7.42%
369.40	Insurance Reimbursments	\$0	\$0	\$3,128	0.00%
369.90	Miscellaneous	\$8,500	\$161	\$1,477	17.38%
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	\$414	\$8,598	71.65%
395.10	Proceeds from the Sale of Property	\$0	\$0	\$399,511	0.00%
	Total Miscellaneous	\$297,000	\$13,628	\$471,904	158.89%
	Grand Total Revenue	\$23,198,947	\$2,153,644	\$12,563,616	54.16%

5/12 months =42%

Jan.-Dec. 2016 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2016 Budget (Adopted 12/2015)	May 2016 Expenditures	Year-to-Date Totals thru May 2016	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,216,393	791,809	3,979,285	38.95%
572.24	Benefit - Medical	2,650,828	204,234	1,035,395	39.06%
572.24	Benefit - Dental	352,798	23,173	117,825	33.40%
572.24	Benefit - Life, LTD, STD	98,875	7,852	39,419	39.87%
572.22	Benefit - PERS	1,039,967	85,297	434,060	41.74%
572.21	Benefit - FICA	776,493	59,833	298,836	38.49%
572.25	Benefit - L & I - Workers Compensation	108,630	9,050	44,209	40.70%
572.28	Unemployment Expense	30,000	0	784	2.61%
	Personnel Subtotal:	15,273,984	1,181,248	5,949,813	38.95%
Supplies					
572.30	Supplies	443,002	45,499	153,028	34.54%
572.35	Small Equipment (FF&E)	30,510	462	28,571	93.64%
572.38	Technology	344,000	1,373	71,839	20.88%
572.37	Professional supplies & equipment	115,000	0	48,563	42.23%
	Supplies & Small Equipmt/Tech Subtotal:	932,512	47,334	302,001	32.39%
Library Books / Materials					
572.34	Library Books & Materials	2,110,000	156,452	864,308	40.96%
572.39	Electronic Resources	1,050,000	60,378	295,225	28.12%
	Materials - Donor funded	15,000	0	0	0.00%
	Library Materials Subtotal:	3,175,000	216,830	1,159,533	36.52%
Other Services / Charges					
572.41	Professional Services	934,150	49,777	306,772	32.84%
572.42	Communications	474,596	22,608	142,266	29.98%
572.43	Training / Travel	105,000	7,127	60,412	57.54%
572.44	Advertising	24,500	1,061	4,593	18.75%
572.45	Rentals / Leases	401,423	33,175	156,776	39.06%
572.46	Insurance	172,000	136,322	137,340	79.85%
572.47	Utilities	457,235	29,354	157,916	34.54%
572.48	Repairs & Maintenance	673,703	29,063	238,623	35.42%
572.49	Misc / Dues / Printing / Other	127,798	10,161	56,959	44.57%
572.50	Intergovernmental Services	13,900	65	2,178	15.67%
	Other Charges & Services Subtotal:	3,384,305	318,713	1,263,835	37.34%
Capital Outlay					
572.62	Buildings / Non-Owned	210,000	0	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	0	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	\$ 1,764,125	\$ 8,737,745	37.66%
Total Reserved Projects		1,410,000	0	447,438	31.73%
Grand Total All Expenditures:		\$ 24,608,947	\$ 1,764,125	\$ 9,185,183	37.32%

May is the 5th month of the fiscal year. Year-to-date budget percentages should be at 42% representing 5/12 months.

Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - December 2016

<u>Bars</u>	<u>Description</u>	2016 Budget (Adopted 12/2015)	May 2016 Expenditures	Year-to-Date Totals thru May 2016	Year to Date Annual Budget Percentage
<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	0	89,698	358.79%
594.62	Capital Outlay-Existing Buildings	550,000	0	176,049	32.01%
594.64	Machinery & Equipment (Vehicles)	150,000	0	0	0.00%
594.61	Land Acquisition	200,000	0	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	0	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			