

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

	December 31, 2015 Ending Cash Balance	\$16,785,414
	Year-to-date Revenue Received	\$13,502,134
	Year-to-date Expenditures	-\$14,723,763
(Preliminary)	<b>Cash Balance August 2016</b>	<u><b>\$15,563,785</b></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>August 2016 Cash Balance:</u>	<u>\$15,563,785</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>\$6,378,371</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 August 2016 (With year-to-date totals)

	2016 Budget (Amended 8/2016)	August 2016 Revenues	All Revenue Received thru August 2016	Year -to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$19,719,718	\$88,295	\$10,936,326	55.46%
311.10	Property Taxes - Skamania	\$729,983	\$3,785	\$392,611	53.78%
311.10	Property Taxes - Klickitat	\$1,824,756	\$13,372	\$917,511	50.28%
311.10	Property Taxes - Cowlitz	\$302,497	\$722	\$167,274	55.30%
	<b>Total Property Taxes</b>	<b>\$22,576,954</b>	<b>\$106,173</b>	<b>\$12,413,722</b>	<b>54.98%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$135,000	\$0	\$103,920	76.98%
318.20	Leasehold Excise Tax	\$70,000	\$0	\$67,353	96.22%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$0</b>	<b>\$171,273</b>	<b>83.55%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$2,329	46.58%
333.00	Grants through ESD 112	\$0	\$400	\$1,961	0.00%
335.05	State Forest Boards	\$200,000	\$2,306	\$122,613	61.31%
338.72	Yale Valley Library Dist	\$59,493	\$0	\$29,452	49.50%
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	\$0	\$2,429	
	<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>\$325,993</b>	<b>\$2,706</b>	<b>\$219,902</b>	<b>67.46%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$33,000	\$4,981	\$34,654	105.01%
347.21	Non-Resident Borrower Fee	\$6,000	\$518	\$3,394	56.57%
347.90	Lost / Damaged Material Fee	\$57,000	\$7,072	\$50,885	89.27%
347.50	Collection Agency Referral Fee	\$23,000	\$2,350	\$21,754	94.58%
	<b>Total Charges for Services</b>	<b>\$119,000</b>	<b>\$14,920</b>	<b>\$110,688</b>	<b>93.02%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$58,000	\$9,759	\$74,498	128.44%
362.00	Rental Income	\$16,500	\$2,484	\$11,843	71.77%
367.10	Gifts/Contributions	\$3,000	\$302	\$2,817	93.91%
369.90	Library Friends Groups' Reimbursements	\$25,000	\$1,623	\$13,396	53.58%
369.90	Library Foundation Reimbursements	\$30,000	\$1,828	\$43,468	144.89%
369.40	Insurance Reimbursements	\$0	\$22,075	\$25,203	
369.90	Miscellaneous	\$8,500	\$375	\$2,206	25.95%
369.90	Postage Contributions	\$0	\$0	\$5	
369.90	Other Miscellaneous - E-Rate	\$144,000	\$0	\$0	0.00%
395.00	Sale of Assets	\$12,000	\$230	\$13,603	113.36%
395.10	Proceeds from the Sale of Property	\$0	\$0	\$399,511	0.00%
	<b>Total Miscellaneous</b>	<b>\$297,000</b>	<b>\$38,677</b>	<b>\$586,550</b>	<b>197.49%</b>
	<b>Grand Total Revenue</b>	<b>\$23,523,947</b>	<b>\$162,477</b>	<b>\$13,502,134</b>	<b>57.40%</b>

8/12 months =67%

Jan.-Dec. 2016 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2016 Budget (Amended 8/2016)	August 2016 Expenditures	Year-to-Date Totals thru August 2016	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,216,393	799,596	6,446,889	63.10%
572.24	Benefit - Medical	2,650,828	202,079	1,646,476	62.11%
572.24	Benefit - Dental	352,798	22,883	187,121	53.04%
572.24	Benefit - Life, LTD, STD	98,875	7,708	62,825	63.54%
572.22	Benefit - PERS	1,039,967	87,440	704,030	67.70%
572.21	Benefit - FICA	776,493	60,398	484,484	62.39%
572.25	Benefit - L & I - Workers Compensation	108,630	8,924	71,037	65.39%
572.28	Unemployment Expense	30,000	52	836	2.79%
	<b>Personnel Subtotal:</b>	<b>15,273,984</b>	<b>1,189,080</b>	<b>9,603,698</b>	<b>62.88%</b>
Supplies					
572.30	Supplies	443,002	22,225	217,614	49.12%
572.35	Small Equipment (FF&E)	30,510	2,271	32,308	105.89%
572.38	Technology	344,000	5,289	117,967	34.29%
572.37	Professional supplies & equipment	115,000	2,721	59,552	51.78%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>932,512</b>	<b>32,506</b>	<b>427,441</b>	<b>45.84%</b>
Library Books / Materials					
572.34	Library Books & Materials	2,450,000	185,781	1,463,993	59.75%
572.39	Electronic Resources	1,050,000	142,024	576,438	54.90%
	<b>Library Materials Subtotal:</b>	<b>3,500,000</b>	<b>327,805</b>	<b>2,040,431</b>	<b>58.30%</b>
Other Services / Charges					
572.41	Professional Services	934,150	97,907	560,669	60.02%
572.42	Communications	474,596	22,344	232,646	49.02%
572.43	Training / Travel	105,000	2,259	82,181	78.27%
572.44	Advertising	24,500	1,058	14,545	59.37%
572.45	Rentals / Leases	401,423	31,689	250,636	62.44%
572.46	Insurance	172,000	0	140,588	81.74%
572.47	Utilities	457,235	28,338	238,850	52.24%
572.48	Repairs & Maintenance	673,703	80,545	405,849	60.24%
572.49	Misc / Dues / Printing / Other	127,798	2,833	69,565	54.43%
572.50	Intergovernmental Services	13,900	188	2,238	16.10%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,384,305</b>	<b>267,161</b>	<b>1,997,767</b>	<b>59.03%</b>
Capital Outlay					
572.62	Buildings / Non-Owned	210,000	26,231	81,772	38.94%
594.62	Buildings / Owned	40,000	10,926	30,330	75.83%
594.64	Machinery & Equipment	0	0	0	0.00%
	<b>Capital Outlay Subtotal:</b>	<b>250,000</b>	<b>37,157</b>	<b>112,102</b>	<b>44.84%</b>
Reserved Amount					
572	Future Library Development	183,146	0	0	0.00%
		<b>183,146</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 23,523,947</b>	<b>\$ 1,853,709</b>	<b>\$ 14,181,439</b>	<b>60.29%</b>
<b>Total Reserved Projects</b>		<b>1,410,000</b>	<b>0</b>	<b>542,324</b>	<b>38.46%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 24,933,947</b>	<b>\$ 1,853,709</b>	<b>\$ 14,723,763</b>	<b>59.05%</b>

August is the 8th month of the fiscal year. Year-to-date budget percentages should be at 67% representing 8/12 months.

# Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - December 2016

<u>Bars</u>	<u>Description</u>	2016 Budget (Amended 8/2016)	August 2016 Expenditures	Year-to-Date Totals thru August 2016	Year to Date Annual Budget Percentage
<b><u>Cash Reserve Fund - Reserved 2016 Budgeted Categories:</u></b>					
572.38	Automated Materials Handler	75,000	0	0	0.00%
572.35	FF&E (Sm. Equipment)	115,000	0	100,101	87.04%
594.62	Capital Outlay-Existing Buildings	460,000	0	177,452	38.58%
594.64	Machinery & Equipment (Vehicles)	150,000	0	83,080	55.39%
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%
	<b>Cash Reserve Fund Expense Total</b>	<b>1,410,000</b>	<b>0</b>	<b>542,324</b>	<b>38.46%</b>
<b><u>Summary of Cash Reserve Amounts:</u></b>					
	<b>Beginning Cash Balance January 1, 2016</b>	16,785,414			
	<b>Unreserved Cash Balance: Reserve Plan Obj. 1 (Operational Reserve)</b>	7,600,000			
	<b>Unreserved Cash Balance (Reserve Plan Objectives 2-8)</b>	9,185,414			