

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

	December 31, 2017 Ending Cash Balance	\$16,538,095
	Year-to-date Revenue Received	\$14,212,014
	Year-to-date Expenditures	-\$18,820,885
Estimated	Cash Balance September 2018	\$11,929,224

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
September 2018 Cash Balance:	\$11,929,224
Reserve Plan Objectives 2-8 at 09/30/18:	-\$7,739,230
Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$4,189,994

Balance sheet to Dec. 31, 2017 ending balance -

Reserve Plan Objectives 2-8:	\$9,038,095
Operational Reserve	\$7,500,000
Balance:	\$16,538,095

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

	2018 Budget (Approved 12/17)	September 2018 Revenues	All Revenue Received thru September 2018	Year - to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$21,163,484	\$159,787	\$11,968,706	56.55%
311.10	Property Taxes - Skamania	\$643,126	\$5,139	\$396,144	61.60%
311.10	Property Taxes - Klickitat	\$1,444,524	\$26,787	\$866,288	59.97%
311.10	Property Taxes - Cowlitz	\$296,649	\$1,131	\$166,908	56.26%
	Total Property Taxes	\$23,547,783	\$192,844	\$13,398,046	56.90%
Other Taxes					
311.11	Other General Tax	\$70,000	\$19,280	\$78,121	111.60%
318.20	Leasehold Excise Tax	\$135,000	\$2,508	\$113,684	84.21%
	Total Other Taxes	205,000	\$21,788	\$191,805	93.56%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$1	\$4,676	93.52%
334.84	State Grants	\$0	\$3,655	\$3,655	0.00%
335.05	State Forest Boards	\$150,000	\$506	\$86,080	57.39%
338.72	Yale Valley Library Dist	\$60,689	\$0	\$50,286	82.86%
338.72	INET City of Vancouver (PEG)	\$61,000	\$0	\$0	0.00%
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	\$284,689	\$4,162	\$162,328	57.02%
Charges for Services					
341.60	Equipment Use Fees	\$33,000	\$5,023	\$49,070	148.70%
347.21	Non-Resident Borrower Fee	\$6,000	\$659	\$4,339	72.32%
347.90	Lost / Damaged Material Fee	\$57,000	\$4,192	\$51,843	90.95%
347.50	Collection Agency Referral Fee	\$17,000	\$1,650	\$18,727	110.16%
	Total Charges for Services	\$113,000	\$11,524	\$123,979	109.72%
Miscellaneous					
361.11	Investment Interest	\$58,000	\$20,869	\$175,381	302.38%
362.00	Rental Income	\$20,000	\$710	\$22,647	113.24%
367.10	Gifts/Contributions	\$3,000	\$27	\$1,030	34.33%
367.09	Restricted Contribution-Goldendale	\$0	\$0	\$12,857	
369.90	Library Friends Groups' Reimbursements	\$525,000	\$0	\$44,347	8.45%
369.90	Library Foundation Reimbursements	\$50,000	\$0	\$69,289	138.58%
369.40	Insurance Reimbursements	\$0	\$0	\$0	0.00%
369.90	Miscellaneous	\$8,500	\$1,142	\$4,988	58.68%
367.11	Private Grants	\$0	\$0	\$1,805	0.00%
369.90	Postage Contributions	\$0	\$0	\$3	0.00%
369.90	Other Miscellaneous - E-Rate	\$130,000	\$0	\$0	0.00%
395.00	Sale of Assets	\$12,000	\$821	\$3,509	29.24%
	Total Miscellaneous	\$806,500	\$23,569	\$335,856	41.64%
	Grand Total Revenue	\$24,956,972	\$253,887	\$14,212,014	56.95%

9/12 months = 75%

Jan.-Dec. 2018 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2018 Budget	September 2018 Expenditures	Year-to-Date Totals thru September 2018	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,715,800	848,947	7,618,787	71.10%
572.24	Benefit - Medical	3,003,135	208,484	1,921,621	63.99%
572.24	Benefit - Dental	302,798	24,625	223,380	73.77%
572.24	Benefit - Life, LTD, STD	113,212	8,668	78,472	69.31%
572.22	Benefit - PERS	1,249,137	106,051	943,517	75.53%
572.21	Benefit - FICA	830,475	63,184	566,561	68.22%
572.25	Benefit - L & I - Workers Compensation	147,630	10,771	96,662	65.48%
572.28	Unemployment Expense	10,000	0	241	2.41%
	Personnel Subtotal:	16,372,187	1,270,730	11,449,241	69.93%
Supplies					
572.30	Supplies	352,050	23,558	259,377	73.68%
572.35	Small Equipment (FF&E)	61,000	1,037	38,223	62.66%
572.38	Technology	365,000	1,986	177,161	48.54%
572.37	Professional supplies & equipment	142,000	3,882	81,289	57.25%
	Supplies & Small Equipmt/Tech Subtotal:	920,050	30,463	556,050	60.44%
Library Books / Materials					
572.34	Library Books & Materials	2,000,000	217,415	1,594,303	79.72%
572.39	Electronic Resources	1,100,000	80,399	785,376	71.40%
	Library Materials Subtotal:	3,100,000	297,814	2,379,679	76.76%
Other Services / Charges					
572.41	Professional Services	909,840	59,630	693,825	76.26%
572.42	Communications	403,855	29,577	277,449	68.70%
572.43	Training / Travel	105,000	8,179	105,152	100.14%
572.44	Advertising	20,500	582	6,570	32.05%
572.45	Rentals / Leases	453,224	35,022	330,051	72.82%
572.46	Insurance	172,000	0	155,142	90.20%
572.47	Utilities	428,855	31,094	276,640	64.51%
572.48	Repairs & Maintenance	759,757	9,064	391,938	51.59%
572.49	Misc / Dues / Printing / Other	123,850	7,677	104,433	84.32%
572.50	Intergovernmental Services	11,800	210	2,931	24.84%
	Other Charges & Services Subtotal:	3,388,681	181,035	2,344,131	69.18%
Capital Outlay					
572.62	Buildings / Non-Owned	685,908	286,578	718,561	104.76%
594.62	Buildings / Owned	200,000	0	8,986	4.49%
594.64	Machinery & Equipment	70,000	0	39,355	56.22%
	Capital Outlay Subtotal:	955,908	286,578	766,902	80.23%
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:		\$ 24,956,972	\$ 2,066,620	\$ 17,522,020	70.21%
Total Reserved Projects		2,123,530	25,396	1,298,865	61.17%
Grand Total All Expenditures:		\$ 27,080,502	\$ 2,092,016	\$ 18,820,885	69.50%

September is the 9th month of the fiscal year. Year-to-date budget percentages should be at 75% representing 9/12 months.

Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - September 2018

<u>Bars</u>	<u>Description</u>	2018 Cash Reserves	2018 Budget	September 2018 Expenditures	Year-to-Date Totals thru September 2018	Year to Date Annual Budget Percentage
Cash Reserve Fund - Reserved 2018 Budgeted Categories:						
572.35 / 594.62	Obj 2 - Capital Outlay / FF&E (Existing Buildings)	397,320	700,000	24,266	446,398	63.77%
572.35 / 594.62	Obj 2.1 - Goldendale Remodel	180,450	180,450	0	180,450	100.00%
594.64	Obj 3 - Machinery & Equipment (Vehicles)	348,380	183,080	0	348,380	190.29%
594.61	Obj 4 - Land Acquisition & New NE/HQ	3,420,011		0	229,337	0.00%
594.62	Obj 5 - Capital Outlay (RI, WA, WD)	2,448,286	600,000	1,130	70,476	11.75%
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	357,865	100,000	0	23,824	23.82%
572.34	Obj 8 - Library Books & Materials	433,587	300,000	0	0	0.00%
	2017 Cash reserves	952,196		0	0	0.00%
	Cash Reserve Fund Expense Total	9,038,095	2,123,530	25,396	1,298,865	61.17%

Summary of Cash Reserve Amounts:

Beginning Cash Balance January 1, 2018	16,538,095
Operational Reserve	7,500,000
Reserve Plan Objectives 2-8	9,038,095