

Fort Vancouver Regional Library District
Statement Of Cash
For the Month Ending September 2019 (With year-to-date totals)

	December 31, 2018 Ending Cash Balance	\$16,682,383
	Year-to-date Revenue Received	\$15,066,869
	Year-to-date Expenditures	-\$18,204,127
Estimated	Cash Balance September 2019	\$13,545,125

January 01, 2019 - December 31, 2019 Fiscal Year

Restatement of cash balance with cash reserve plan -

December 31, 2018 Ending Cash Balance	\$16,682,383
September 2019 Cash Balance:	\$13,545,125
Reserve Plan Objectives 1-4 at 8/31/2019:	-\$8,625,205
Books and Materials Reserve	\$0
Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$4,919,920

Balance sheet to Dec. 31, 2018 ending balance

Reserve Plan Objectives 1-4:	\$8,748,796
Books and Materials Reserve	\$433,587
Operational Reserve	\$7,500,000
Balance:	\$16,682,383

Fort Vancouver Regional Library District
Statement Of Revenue - Fiscal Year 2019
For the Month Ending September 2019 (With year-to-date totals)

	2019 Budget (Approved 12/2018)	September 2019 Revenues	All Revenue Received thru September 2019	Year - to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$21,718,582	\$427,714	\$12,831,973	59.08%
311.10	Property Taxes - Skamania	\$649,557	\$4,832	\$373,660	57.53%
311.10	Property Taxes - Klickitat	\$1,458,969	\$19,743	\$823,042	56.41%
311.10	Property Taxes - Cowlitz	\$299,615	\$1,150	\$162,867	54.36%
	Total Property Taxes	\$24,126,723	\$453,439	\$14,191,542	58.82%
Other Taxes					
311.11	Other General Tax	\$70,000	\$0	\$111,357	159.08%
318.20	Leasehold Excise Tax	\$135,000	\$2,907	\$42,232	31.28%
	Total Other Taxes	205,000	\$2,907	\$153,589	74.92%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$2,544	50.89%
336.02	State In-lieu of Taxes	\$0	\$2,996	\$7,116	0.00%
334.84	State Grants	\$0	\$0	\$1,428	0.00%
335.05	State Forest Boards	\$150,000	\$47,992	\$106,054	70.70%
338.72	Yale Valley Library Dist	\$460,689	\$0	\$52,879	11.48%
338.72	INET City of Vancouver (PEG)	\$61,296	\$0	\$0	0.00%
338.72	Contracts - Clark County Jail	\$500	\$0	\$0	0.00%
	Total Intergovernmental, Grants & Contracts	\$677,485	\$50,988	\$170,023	25.10%
Charges for Services					
341.60	Equipment Use Fees	\$60,000	\$5,487	\$53,399	89.00%
347.21	Non-Resident Borrower Fee	\$6,000	\$99	\$3,872	64.53%
347.90	Lost / Damaged Material Fee	\$57,000	\$887	\$33,854	59.39%
347.50	Collection Agency Referral Fee	\$17,000	\$306	\$10,512	61.84%
	Total Charges for Services	\$140,000	\$6,779	\$101,637	72.60%
Miscellaneous					
361.11	Investment Interest	\$150,000	\$27,827	\$274,865	183.24%
362.00	Rental Income	\$6,500	\$645	\$5,415	83.31%
367.09	Restricted Contribution - GD	\$0	\$0	\$2,626	100.00%
367.10	Gifts/Contributions	\$3,000	\$132	\$30,531	1017.71%
369.90	Library Friends Groups' Reimbursements	\$25,000	\$8,918	\$32,908	131.63%
369.90	Library Foundation Reimbursements	\$80,000	\$13,817	\$74,114	92.64%
369.40	Insurance Reimbursements	\$0	\$0	\$5,808	0.00%
369.90	Miscellaneous	\$8,500	\$5,063	\$9,566	112.54%
367.11	Private Grants	\$0	\$0	\$4,466	0.00%
369.90	Postage Contributions	\$0	\$0	\$0	0.00%
369.90	Other Miscellaneous - E-Rate	\$150,000	\$0	\$0	0.00%
395.00	Sale of Assets	\$12,000	\$0	\$9,780	81.50%
	Total Miscellaneous	\$435,000	\$56,402	\$450,079	103.47%
	Total Operating Revenue	\$25,584,208	\$570,514	\$15,066,869	58.89%
	Transfer in from Reserves	\$1,900,000	\$41,729	\$557,177	29.33%
	Total Revenues and Transfer from Reserve	\$27,484,208	\$612,244	\$15,624,046	56.85%

9/12 months = 75.0%

Jan.-Dec. 2019 Fiscal Year

Fort Vancouver Regional Library District
 Statement of Expenses - Fiscal Year 2019
 For the Month Ending September 2019 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	2019 Budget (Approved 12/2018)	September 2019 Expenditures	Year-to-Date Totals thru September 2019	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,640,284	861,612	7,781,022	73.13%
572.24	Benefit - Medical	2,744,819	194,901	1,876,844	68.38%
572.24	Benefit - Dental	309,146	24,307	220,459	71.31%
572.24	Benefit - Life, LTD, STD	106,953	8,855	80,203	74.99%
572.22	Benefit - PERS	1,392,419	108,522	970,054	69.67%
572.21	Benefit - FICA	826,377	63,970	580,595	70.26%
572.25	Benefit - L & I - Workers Compensation	136,185	9,154	84,005	61.68%
572.28	Unemployment Expense	10,000	0	1,674	16.74%
	Personnel Subtotal:	16,166,183	1,271,321	11,594,856	71.72%
Supplies					
572.30	Supplies	354,900	32,228	276,006	77.77%
572.35	Small Equipment (FF&E)	86,000	17,020	111,186	129.29%
572.38	Technology	300,000	836	454,674	151.56%
572.37	Professional Collection / Tech	138,000	5,150	120,846	87.57%
	Supplies & Small Equipmt/Tech Subtotal:	878,900	55,234	962,712	109.54%
Library Books / Materials					
572.34	Library Books & Materials	2,000,000	140,638	1,113,564	55.68%
572.39	Electronic Resources	1,320,000	80,530	1,065,950	80.75%
	Library Materials Subtotal:	3,320,000	221,168	2,179,514	65.65%
Other Services / Charges					
572.41	Professional Services	1,104,472	74,968	624,422	56.54%
572.42	Communications	376,130	36,127	259,326	68.95%
572.43	Training / Travel	108,000	4,911	72,196	66.85%
572.44	Advertising	22,500	575	8,228	36.57%
572.45	Rentals / Leases	460,109	39,996	379,140	82.40%
572.46	Insurance	175,000	0	204,939	117.11%
572.47	Utilities	433,144	35,707	284,493	65.68%
572.48	Repairs & Maintenance	816,852	25,142	362,553	44.38%
572.49	Misc / Dues / Printing / Other	125,000	6,642	86,379	69.10%
572.50	Intergovernmental Services	11,918	245	2,452	20.57%
	Other Charges & Services Subtotal:	3,633,125	224,313	2,284,128	62.87%
Capital Outlay					
572.62	Buildings / Non-Owned	896,000	5,214	236,834	26.43%
594.62	Buildings / Owned	300,000	10,840	283,764	94.59%
594.64	Machinery & Equipment	70,000	0	65,763	93.95%
	Capital Outlay Subtotal:	1,266,000	16,054	586,361	46.32%
Reserved Amount					
572.41	Professional Services-2019 Projects	320,000	11,158	39,379	12.31%
		320,000	11,158	39,379	12.31%
Total Operating Expenditures:		\$ 25,584,208	\$ 1,799,248	\$ 17,646,950	68.98%
Total Reserved Projects		1,900,000	41,729	557,177	29.33%
Grand Total All Expenditures:		\$ 27,484,208	\$ 1,840,977	\$ 18,204,127	66.23%

October is the 9th month of the fiscal year. Year-to-date budget percentages should be at 75.0% representing 9/12 months.