

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

	December 31, 2018 Ending Cash Balance	\$16,682,383
	Year-to-date Revenue Received	\$23,109,628
	Year-to-date Expenditures	-\$20,521,603
<b>Estimated</b>	<b>Cash Balance October 2019</b>	<b>\$19,270,407</b>

**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
October 2019 Cash Balance:	\$19,270,407
Reserve Plan Objectives 1-4 at 8/31/2019:	-\$8,588,473
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)	\$10,681,934

**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 October 2019 (With year-to-date totals)

	2019 Budget (Approved 12/2018)	October 2019 Revenues	All Revenue Received thru October 2019	Year - to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$21,718,582	\$7,882,845	\$20,714,818	95.38%
311.10	Property Taxes - Skamania	\$649,557	\$10,228	\$383,888	59.10%
311.10	Property Taxes - Klickitat	\$1,458,969	\$37,704	\$860,746	59.00%
311.10	Property Taxes - Cowlitz	\$299,615	\$3,641	\$166,507	55.57%
	<b>Total Property Taxes</b>	<b>\$24,126,723</b>	<b>\$7,934,418</b>	<b>\$22,125,959</b>	<b>91.71%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$70,000	\$0	\$111,357	159.08%
318.20	Leasehold Excise Tax	\$135,000	\$55,887	\$98,119	72.68%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$55,887</b>	<b>\$209,476</b>	<b>102.18%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000	\$244	\$2,789	55.78%
336.02	State In-lieu of Taxes	\$0	\$0	\$7,116	0.00%
334.84	State Grants	\$0	\$0	\$1,428	0.00%
335.05	State Forest Boards	\$150,000	\$1,850	\$107,905	71.94%
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%
	<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>\$677,485</b>	<b>\$2,095</b>	<b>\$172,117</b>	<b>25.41%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$60,000	\$5,798	\$59,197	98.66%
347.21	Non-Resident Borrower Fee	\$6,000	\$483	\$4,355	72.58%
347.90	Lost / Damaged Material Fee	\$57,000	\$2,054	\$35,908	63.00%
347.50	Collection Agency Referral Fee	\$17,000	\$673	\$11,185	65.79%
	<b>Total Charges for Services</b>	<b>\$140,000</b>	<b>\$9,008</b>	<b>\$110,645</b>	<b>79.03%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$150,000	\$29,455	\$304,320	202.88%
362.00	Rental Income	\$6,500	\$382	\$5,797	89.19%
367.09	Restricted Contribution - GD	\$0	\$0	\$2,626	100.00%
367.10	Gifts/Contributions	\$3,000	\$3,276	\$33,807	1126.91%
369.90	Library Friends Groups' Reimbursements	\$25,000	\$1,555	\$34,463	137.85%
369.90	Library Foundation Reimbursements	\$80,000	\$0	\$74,114	92.64%
369.40	Insurance Reimbursements	\$0	\$0	\$5,808	0.00%
369.90	Miscellaneous	\$8,500	\$6,683	\$16,249	191.16%
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%
	<b>Total Miscellaneous</b>	<b>\$435,000</b>	<b>\$41,351</b>	<b>\$491,430</b>	<b>112.97%</b>
	<b>Total Operating Revenue</b>	<b>\$25,584,208</b>	<b>\$8,042,759</b>	<b>\$23,109,628</b>	<b>90.33%</b>
	<b>Transfer in from Reserves</b>	<b>\$1,900,000</b>	<b>\$0</b>	<b>\$557,177</b>	<b>29.33%</b>
	<b>Total Revenues and Transfer from Reserve</b>	<b>\$27,484,208</b>	<b>\$8,042,759</b>	<b>\$15,624,046</b>	<b>56.85%</b>

10/12 months = 83.33%

Jan.-Dec. 2019 Fiscal Year

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

Bars	Description	2019 Budget (Approved 12/2018)	October 2019 Expenditures	Year-to-Date Totals thru October 2019	Year to Date Annual Budget Percentage
<b>Personnel</b>					
572.00	Wages	10,640,284	858,793	8,639,815	81.20%
572.24	Benefit - Medical	2,744,819	238,504	2,115,348	77.07%
572.24	Benefit - Dental	309,146	24,211	244,669	79.14%
572.24	Benefit - Life, LTD, STD	106,953	8,834	89,037	83.25%
572.22	Benefit - PERS	1,392,419	107,798	1,077,852	77.41%
572.21	Benefit - FICA	826,377	63,710	644,305	77.97%
572.25	Benefit - L & I - Workers Compensation	136,185	9,343	93,348	68.54%
572.28	Unemployment Expense	10,000	387	2,061	20.61%
	<b>Personnel Subtotal:</b>	<b>16,166,183</b>	<b>1,311,580</b>	<b>12,906,435</b>	<b>79.84%</b>
<b>Supplies</b>					
572.30	Supplies	354,900	21,086	297,092	83.71%
572.35	Small Equipment (FF&E)	86,000	10,012	121,197	140.93%
572.38	Technology	300,000	111,869	566,543	188.85%
572.37	Professional Collection / Tech	138,000	14,348	135,194	97.97%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>878,900</b>	<b>157,315</b>	<b>1,120,026</b>	<b>127.43%</b>
<b>Library Books / Materials</b>					
572.34	Library Books & Materials	2,000,000	302,293	1,415,857	70.79%
572.39	Electronic Resources	1,320,000	200,245	1,266,195	95.92%
	<b>Library Materials Subtotal:</b>	<b>3,320,000</b>	<b>502,538</b>	<b>2,682,052</b>	<b>80.78%</b>
<b>Other Services / Charges</b>					
572.41	Professional Services	1,104,472	129,050	753,472	68.22%
572.42	Communications	376,130	30,337	289,664	77.01%
572.43	Training / Travel	108,000	5,023	77,219	71.50%
572.44	Advertising	22,500	694	8,922	39.65%
572.45	Rentals / Leases	460,109	42,971	422,111	91.74%
572.46	Insurance	175,000	5,871	210,810	120.46%
572.47	Utilities	433,144	31,986	316,479	73.07%
572.48	Repairs & Maintenance	816,852	32,087	394,640	48.31%
572.49	Misc / Dues / Printing / Other	125,000	5,829	92,209	73.77%
572.50	Intergovernmental Services	11,918	446	2,898	24.32%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,633,125</b>	<b>284,294</b>	<b>2,568,424</b>	<b>70.69%</b>
<b>Capital Outlay</b>					
572.62	Buildings / Non-Owned	896,000	0	236,834	26.43%
594.62	Buildings / Owned	300,000	25,018	308,782	102.93%
594.64	Machinery & Equipment	70,000	0	65,763	93.95%
	<b>Capital Outlay Subtotal:</b>	<b>1,266,000</b>	<b>25,018</b>	<b>611,379</b>	<b>48.29%</b>
<b>Reserved Amount</b>					
572.41	Professional Services-2019 Projects	320,000	0	39,379	12.31%
		<b>320,000</b>	<b>0</b>	<b>39,379</b>	<b>12.31%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 25,584,208</b>	<b>\$ 2,280,745</b>	<b>\$ 19,927,694</b>	<b>77.89%</b>
<b>Total Reserved Projects</b>		<b>1,900,000</b>	<b>36,732</b>	<b>593,909</b>	<b>31.26%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 27,484,208</b>	<b>\$ 2,317,477</b>	<b>\$ 20,521,603</b>	<b>74.67%</b>

October is the 10th month of the fiscal year. Year-to-date budget percentages should be at 83.33% representing 10/12 months.

Fort Vancouver Regional Library District  
 Reserved Projects Statement - From the Cash Reserve  
 For the Month Ending October 2019 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	2019 Cash Reserves	2019 Budget	October 2019 Expenditures	Year-to-Date Totals thru October 2019	Year to Date Annual Budget Percentage
<b>Cash Reserve Fund - Reserved 2018 Budgeted Categories:</b>						
572.35	Obj 1 - Capital repairs and maintenance	100,000	300,000	0	0	0.00%
594.64	Obj 2 - Replacement Vehicles	48,380	0	0	0	0.00%
594.62	Obj 3 - Capital Projects	8,500,416	1,500,000	36,732	128,788	8.59%
572.38	Obj 4 - Innovation	100,000	100,000	0	31,533	31.53%
<b>Cash Reserve Fund Expense Total</b>		<b>8,748,796</b>	<b>1,900,000</b>	<b>36,732</b>	<b>160,322</b>	<b>8.44%</b>
<b>Operational Reserves</b>						
572.34	Books and Materials Reserve	433,587	0	0	433,587	0.00%
	Operational Reserve	7,500,000				
<b>Total Reserves - 2019</b>		<b>16,682,383</b>	<b>1,900,000</b>	<b>36,732</b>	<b>593,909</b>	<b>31.26%</b>