

**Fort Vancouver Regional Library District**  
Statement Of Cash  
For the Month Ending December 2017 (With year-to-date totals)

	December 31, 2016 Ending Cash Balance	\$17,495,840
	Year-to-date Revenue Received	\$24,183,480
	Year-to-date Expenditures	-\$25,141,225
<b>Estimated</b>	<b>Cash Balance December 2017</b>	<b>\$16,538,095</b>

**January 01, 2017 - December 31, 2017 Fiscal Year**

**Restatement of cash balance with cash reserve plan -**

December 31, 2016 Ending Cash Balance	\$17,495,840
December 2017 Cash Balance:	\$16,538,095
Reserve Plan Objectives 2-8 at 12/31/17:	-\$8,085,899
Objective 1-Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$8,452,197

**Balance sheet to Dec. 31, 2017 ending balance -**

Reserve Plan Objectives 2-8:	\$9,995,840
Objective 1; Operational Reserve:	\$7,500,000
Balance:	\$17,495,840

**Fort Vancouver Regional Library District**  
 Statement Of Revenue - Fiscal Year 2017  
 For the Month Ending December 2017 (With year-to-date totals)

	2017 Budget (Amended 12/18/17)	December 2017 Revenues	All Revenue Received thru December 2017	Year -to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$20,517,100	\$65,319	\$20,232,333	98.61%
311.10	Property Taxes - Skamania	\$598,050	\$27,031	\$623,538	104.26%
311.10	Property Taxes - Klickitat	\$1,447,012	\$56,933	\$1,451,567	100.31%
311.10	Property Taxes - Cowlitz	\$264,143	\$10,338	\$274,482	103.91%
	<b>Total Property Taxes</b>	<b>\$22,826,305</b>	<b>\$159,621</b>	<b>\$22,581,921</b>	<b>98.93%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$135,000	\$44,636	\$105,418	78.09%
318.20	Leasehold Excise Tax	\$70,000	\$2,653	\$142,535	203.62%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$47,289</b>	<b>\$247,954</b>	<b>120.95%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000	\$15,773	\$20,333	406.67%
334.84	State Grants	\$0	\$0	\$8,906	0.00%
335.05	State Forest Boards	\$200,000	\$72,604	\$233,123	116.56%
338.72	Yale Valley Library Dist	\$60,088	\$30,044	\$118,501	197.21%
338.72	INET City of Vancouver (PEG)	\$61,000	\$61,119	\$122,238	200.39%
338.72	Contracts - Clark County Jail	\$500	\$500	\$1,000	200.00%
338.72	Pass-Thru - City of Camas	\$25,000	\$0	\$17,361	69.44%
	<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>\$351,588</b>	<b>\$180,040</b>	<b>\$521,462</b>	<b>148.32%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$33,000	\$5,551	\$46,178	139.93%
347.21	Non-Resident Borrower Fee	\$6,000	\$287	\$6,417	106.95%
347.90	Lost / Damaged Material Fee	\$57,000	\$4,908	\$69,952	122.72%
347.50	Collection Agency Referral Fee	\$27,000	\$1,740	\$27,691	102.56%
	<b>Total Charges for Services</b>	<b>\$123,000</b>	<b>\$12,485</b>	<b>\$150,237</b>	<b>122.14%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$165,000	\$17,409	\$165,777	100.47%
362.00	Rental Income	\$16,500	\$1,995	\$28,737	174.17%
367.10	Gifts/Contributions	\$3,000	\$704	\$6,359	211.98%
367.11	Private Grants	\$0	\$0	\$3,050	
367.09	Restricted Contribution-Goldendale	\$180,450	\$0	\$180,450	
369.90	Library Friends Groups' Reimbursements	\$25,000	\$325	\$29,463	117.85%
369.90	Library Foundation Reimbursements	\$50,000	\$244	\$63,200	126.40%
369.40	Insurance Reimbursements	\$0	\$0	\$626	
369.90	Miscellaneous	\$8,500	\$3,480	\$13,528	159.15%
369.90	Postage Contributions	\$0	\$3	\$11	
369.90	Other Miscellaneous - E-Rate	\$175,800	\$0	\$175,809	100.01%
395.00	Sale of Assets	\$12,000	\$322	\$14,896	124.13%
	<b>Total Miscellaneous</b>	<b>\$636,250</b>	<b>\$24,481</b>	<b>\$681,906</b>	<b>107.18%</b>
	<b>Grand Total Revenue</b>	<b>\$24,142,143</b>	<b>\$423,916</b>	<b>\$24,183,480</b>	<b>100.17%</b>

12/12 months =100%

Jan.-Dec. 2017 Fiscal Year

**Fort Vancouver Regional Library District**  
 Statement of Expenses - Fiscal Year 2017  
 For the Month Ending December 2017 (With budget year-to-date totals)

<u>Bars</u>	<u>Description</u>	2017 Budget (Amended 12/18/17)	December 2017 Expenditures	Year-to-Date Totals thru December 2017	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,340,511	1,069,118	10,031,111	97.01%
572.24	Benefit - Medical	2,813,883	211,532	2,518,695	89.51%
572.24	Benefit - Dental	302,798	25,450	298,200	98.48%
572.24	Benefit - Life, LTD, STD	113,212	8,768	101,796	89.92%
572.22	Benefit - PERS	1,224,644	133,916	1,166,469	95.25%
572.21	Benefit - FICA	794,874	79,284	750,521	94.42%
572.25	Benefit - L & I - Workers Compensation	114,876	11,143	131,877	114.80%
572.28	Unemployment Expense	10,000	0	1,975	19.75%
	<b>Personnel Subtotal:</b>	<b>15,714,798</b>	<b>1,539,211</b>	<b>15,000,644</b>	<b>95.46%</b>
Supplies					
572.30	Supplies	401,752	27,499	349,883	87.09%
572.35	Small Equipment (FF&E)	56,000	6,055	48,469	86.55%
572.38	Technology	288,000	65,850	251,531	87.34%
572.37	Professional supplies & equipment	115,000	34,885	117,860	102.49%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>860,752</b>	<b>134,289</b>	<b>767,743</b>	<b>89.19%</b>
Library Books / Materials					
572.34	Library Books & Materials	2,350,000	200,125	2,166,612	92.20%
572.39	Electronic Resources	1,050,000	224,982	1,333,388	126.99%
	<b>Library Materials Subtotal:</b>	<b>3,400,000</b>	<b>425,107</b>	<b>3,500,000</b>	<b>102.94%</b>
Other Services / Charges					
572.41	Professional Services	987,146	118,665	1,033,261	104.67%
572.42	Communications	374,596	33,773	350,409	93.54%
572.43	Training / Travel	105,000	12,746	85,606	81.53%
572.44	Advertising	24,500	1,927	18,126	73.98%
572.45	Rentals / Leases	409,423	31,700	410,646	100.30%
572.46	Insurance	172,000	0	154,688	89.93%
572.47	Utilities	457,235	28,832	363,865	79.58%
572.48	Repairs & Maintenance	728,473	255,072	709,494	97.39%
572.49	Misc / Dues / Printing / Other	108,724	2,694	82,698	76.06%
572.50	Intergovernmental Services	13,900	208	4,230	30.43%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,380,997</b>	<b>485,617</b>	<b>3,213,023</b>	<b>95.03%</b>
Capital Outlay					
572.62	Buildings / Non-Owned	300,000	0	245,778	81.93%
594.62	Buildings / Owned	50,000	1,677	58,115	116.23%
594.64	Machinery & Equipment	35,000	0	36,467	104.19%
	<b>Capital Outlay Subtotal:</b>	<b>385,000</b>	<b>1,677</b>	<b>340,360</b>	<b>88.41%</b>
Reserved Amount					
572.41	Transfer to Reserve for GD	180,450	180,450	180,450	100.00%
	Professional Services-2017 Projects	220,146	16,176	229,064	104.05%
		<b>400,596</b>	<b>196,626</b>	<b>409,514</b>	<b>102.23%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 24,142,143</b>	<b>\$ 2,782,527</b>	<b>\$ 23,231,283</b>	<b>96.23%</b>
<b>Total Reserved Projects</b>		<b>3,126,920</b>	<b>5,829</b>	<b>1,909,941</b>	<b>61.08%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 27,269,063</b>	<b>\$ 2,788,356</b>	<b>\$ 25,141,225</b>	<b>92.20%</b>

December is the 12th month of the fiscal year.  
 Year-to-date budget percentages should be at  
 100% representing 12/12 months.

# Fort Vancouver Regional Library District

## Reserved Projects Statement - From the Cash Reserve

January - December 2017

<u>Bars</u>	<u>Description</u>	2017 Cash Reserves	2017 Budget (Amended 12/18/17)	December 2017 Expenditures	Year-to-Date Totals thru December 2017	Year to Date Annual Budget Percentage
<b>Cash Reserve Fund - Reserved 2017 Budgeted Categories:</b>						
572.35	Obj 2 - FF&E (Sm. Equipment)	300,000	300,000	-72,835	136,946	45.65%
594.62	Obj 2 - Capital Outlay-Existing Buildings	922,180	700,000	161,167	687,914	98.27%
594.62 / 572.35	Obj 2 - Goldendale Remodel			-180,450	-180,450	
594.64	Obj 3 - Machinery & Equipment (Vehicles)	500,000	316,920	0	151,620	47.84%
594.61	Obj 4 - Land Acquisition & new NE/HQ	3,870,011	950,000	0	450,000	47.37%
572.34	Obj 8 - Library Books & Materials	530,071	150,000	96,484	96,484	64.32%
594.62	Obj 5 - Capital Outlay (RI, WA, WD)	3,000,000	550,000	0	551,714	0.00%
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	373,578	100,000	1,463	15,713	15.71%
	<b>Cash Reserve Fund Expense Total</b>	<b>9,995,840</b>	<b>3,126,920</b>	<b>5,829</b>	<b>1,909,941</b>	<b>61.08%</b>

<b>Summary of Cash Reserve Amounts at 1/1/2017:</b>	
Beginning Cash Balance January 1, 2017	17,495,840
Unreserved Cash Balance: Reserve Plan Obj. 1 (Operational Reserve)	7,500,000
Unreserved Cash Balance (Reserve Plan Objectives 2-8)	9,995,840