

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

	December 31, 2017 Ending Cash Balance	\$16,538,095
	Year-to-date Revenue Received	\$298,302
	Year-to-date Expenditures	-\$3,766,371
<b>Estimated</b>	<b>Cash Balance February 2018</b>	<b>\$13,070,027</b>

**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
February 2018 Cash Balance:	\$13,070,027
Reserve Plan Objectives 2-8 at 2/28/18:	-\$8,981,971
Objective 1-Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$4,088,056

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

Reserve Plan Objectives 2-8:	\$9,038,095
Objective 1; Operational Reserve:	\$7,500,000
Balance:	\$16,538,095

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

	2018 Budget (Approved 12/17)	February 2018 Revenues	All Revenue Received thru February 2018	Year -to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$21,163,484	\$82,878	\$137,973	0.65%
311.10	Property Taxes - Skamania	\$643,126	\$3,108	\$5,997	0.93%
311.10	Property Taxes - Klickitat	\$1,444,524	\$4,255	\$13,945	0.97%
311.10	Property Taxes - Cowlitz	\$296,649	\$1,237	\$4,310	1.45%
	<b>Total Property Taxes</b>	<b>\$23,547,783</b>	<b>\$91,478</b>	<b>\$162,226</b>	<b>0.69%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$70,000	\$0	\$0	0.00%
318.20	Leasehold Excise Tax	\$135,000	\$4	\$28,829	21.35%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$4</b>	<b>\$28,829</b>	<b>14.06%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000		\$860	17.21%
334.84	State Grants	\$0	\$0	\$0	0.00%
335.05	State Forest Boards	\$150,000	\$19	\$5,584	3.72%
338.72	Yale Valley Library Dist	\$60,689	\$0	\$0	0.00%
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	\$0	0.00%
	<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>\$284,689</b>	<b>\$19</b>	<b>\$6,445</b>	<b>2.26%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$33,000	\$4,736	\$9,495	28.77%
347.21	Non-Resident Borrower Fee	\$6,000	\$547	\$1,043	17.38%
347.90	Lost / Damaged Material Fee	\$57,000	\$6,638	\$14,941	26.21%
347.50	Collection Agency Referral Fee	\$17,000	\$2,250	\$4,991	29.36%
	<b>Total Charges for Services</b>	<b>\$113,000</b>	<b>\$14,170</b>	<b>\$30,470</b>	<b>26.96%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$58,000	\$13,755	\$29,756	51.30%
362.00	Rental Income	\$20,000	\$2,988	\$6,702	33.51%
367.10	Gifts/Contributions	\$3,000	\$15	\$355	11.84%
369.90	Library Friends Groups' Reimbursements	\$525,000	\$13,976	\$17,171	3.27%
369.90	Library Foundation Reimbursements	\$50,000	\$12,094	\$13,675	27.35%
369.40	Insurance Reimbursements	\$0	\$0	\$0	0.00%
369.90	Miscellaneous	\$8,500	\$399	\$809	9.52%
367.11	Private Grants		\$300	\$1,175	0.00%
369.90	Postage Contributions	\$0	\$0	\$0	0.00%
369.90	Other Miscellaneous - E-Rate	\$130,000	\$0	\$0	0.00%
395.00	Sale of Assets	\$12,000	\$363	\$689	5.74%
	<b>Total Miscellaneous</b>	<b>\$806,500</b>	<b>\$43,890</b>	<b>\$70,333</b>	<b>8.72%</b>
	<b>Grand Total Revenue</b>	<b>\$24,956,972</b>	<b>\$149,561</b>	<b>\$298,302</b>	<b>1.20%</b>

2/12 months = 16.67%

Jan.-Dec. 2018 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2018 Budget	February 2018 Expenditures	Year-to-Date Totals thru February 2018	Year to Date Annual Budget Percentage
<b>Personnel</b>					
572.00	Wages	10,715,800	850,476	1,709,674	15.95%
572.24	Benefit - Medical	3,003,135	215,677	427,291	14.23%
572.24	Benefit - Dental	302,798	25,121	50,318	16.62%
572.24	Benefit - Life, LTD, STD	113,212	9,023	17,743	15.67%
572.22	Benefit - PERS	1,249,137	108,897	215,397	17.24%
572.21	Benefit - FICA	830,475	64,825	128,499	15.47%
572.25	Benefit - L & I - Workers Compensation	147,630	11,582	21,665	14.68%
572.28	Unemployment Expense	10,000	0	0	0.00%
	<b>Personnel Subtotal:</b>	<b>16,372,187</b>	<b>1,285,601</b>	<b>2,570,587</b>	<b>15.70%</b>
<b>Supplies</b>					
572.30	Supplies	352,050	29,135	48,831	13.87%
572.35	Small Equipment (FF&E)	61,000	10,957	11,827	19.39%
572.38	Technology	365,000	0	5,477	1.50%
572.37	Professional supplies & equipment	142,000	9,357	35,058	24.69%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>920,050</b>	<b>49,449</b>	<b>101,193</b>	<b>11.00%</b>
<b>Library Books / Materials</b>					
572.34	Library Books & Materials	2,000,000	325,631	367,713	18.39%
572.39	Electronic Resources	1,100,000	83,061	114,240	10.39%
	<b>Library Materials Subtotal:</b>	<b>3,100,000</b>	<b>408,692</b>	<b>481,953</b>	<b>15.55%</b>
<b>Other Services / Charges</b>					
572.41	Professional Services	909,840	52,413	130,387	14.33%
572.42	Communications	403,855	23,119	54,069	13.39%
572.43	Training / Travel	105,000	13,550	20,238	19.27%
572.44	Advertising	20,500	103	148	0.72%
572.45	Rentals / Leases	453,224	39,968	61,541	13.58%
572.46	Insurance	172,000	0	1,018	0.59%
572.47	Utilities	428,855	31,775	65,416	15.25%
572.48	Repairs & Maintenance	759,757	95,313	154,415	20.32%
572.49	Misc / Dues / Printing / Other	123,850	14,176	30,291	24.46%
572.50	Intergovernmental Services	11,800	299	785	6.65%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,388,681</b>	<b>270,716</b>	<b>518,308</b>	<b>15.30%</b>
<b>Capital Outlay</b>					
572.62	Buildings / Non-Owned	685,908	0	0	0.00%
594.62	Buildings / Owned	200,000	0	0	0.00%
594.64	Machinery & Equipment	70,000	-233	31,706	45.29%
	<b>Capital Outlay Subtotal:</b>	<b>955,908</b>	<b>-233</b>	<b>31,706</b>	<b>3.32%</b>
<b>Reserved Amount</b>					
572.41	Professional Services-2018 Projects	220,146	6,500	6,500	2.95%
		<b>220,146</b>	<b>6,500</b>	<b>6,500</b>	<b>2.95%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 24,956,972</b>	<b>\$ 2,020,725</b>	<b>\$ 3,710,247</b>	<b>14.87%</b>
<b>Total Reserved Projects</b>		<b>2,123,530</b>	<b>50,516</b>	<b>56,124</b>	<b>2.64%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 27,080,502</b>	<b>\$ 2,071,241</b>	<b>\$ 3,766,371</b>	<b>13.91%</b>

February is the 2nd month of the fiscal year.  
Year-to-date budget percentages should be at  
16.67% representing 2/12 months.

Fort Vancouver Regional Library District  
 Reserved Projects Statement - From the Cash Reserve  
 January - December 2018

<u>Bars</u>	<u>Description</u>	2018 Cash Reserves	2018 Budget	February 2018 Expenditures	Year-to-Date Totals thru February 2018	Year to Date Annual Budget Percentage
<b>Cash Reserve Fund - Reserved 2018 Budgeted Categories:</b>						
572.35 / 594.62	Obj 2 - Capital Outlay / FF&E	397,320	700,000	546	734	0.10%
572.35 / 594.62	Obj 2 - Goldendale Remodel	180,450	180,450	49,970	49,970	27.69%
594.64	Obj 3 - Machinery & Equipment (Vehicles)	348,380	183,080	0	0	0.00%
594.61	Obj 4 - Land Acquisition & new NE/HQ	3,420,011		0	0	0.00%
594.62	Obj 5 - Capital Outlay (RI, WA, WD)	2,448,286	600,000	0	0	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	357,865	100,000	0	5,420	5.42%
572.34	Obj 8 - Library Books & Materials	433,587	300,000	0	0	0.00%
	2017 Cash reserves	952,196		0	0	0.00%
	<b>Cash Reserve Fund Expense Total</b>	<b>9,038,095</b>	<b>2,123,530</b>	<b>50,516</b>	<b>56,124</b>	<b>2.64%</b>

**Summary of Cash Reserve Amounts:**

Beginning Cash Balance January 1, 2018	16,538,095
Unreserved Cash Balance: Reserve Plan Obj. 1 (Operational Reserve)	7,500,000
Unreserved Cash Balance (Reserve Plan Objectives 2-8)	9,038,095