

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

	December 31, 2017 Ending Cash Balance	\$16,538,095
	Year-to-date Revenue Received	\$22,424,521
	Year-to-date Expenditures	-\$20,740,437
<b>Estimated</b>	<b>Cash Balance October 2018</b>	<b>\$18,222,179</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
October 2018 Cash Balance:	\$18,222,179
Reserve Plan Objectives 2-8 at 10/31/18:	-\$7,624,741
Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$10,597,438

**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 October 2018 (With year-to-date totals)

	2018 Budget (Approved 12/17)	October 2018 Revenues	All Revenue Received thru October 2018	Year - to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$21,163,484	\$7,953,559	\$19,922,265	94.14%
311.10	Property Taxes - Skamania	\$643,126	\$30,009	\$426,153	66.26%
311.10	Property Taxes - Klickitat	\$1,444,524	\$18,442	\$884,730	61.25%
311.10	Property Taxes - Cowlitz	\$296,649	\$3,967	\$170,875	57.60%
	<b>Total Property Taxes</b>	<b>\$23,547,783</b>	<b>\$8,005,977</b>	<b>\$21,404,023</b>	<b>90.90%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$70,000	\$0	\$78,121	111.60%
318.20	Leasehold Excise Tax	\$135,000	\$398	\$114,082	84.51%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$398</b>	<b>\$192,203</b>	<b>93.76%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$4,676	93.52%
334.84	State Grants	\$0	\$0	\$3,655	0.00%
335.05	State Forest Boards	\$150,000	\$5,751	\$91,831	61.22%
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%
	<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>\$284,689</b>	<b>\$5,751</b>	<b>\$168,079</b>	<b>59.04%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$33,000	\$6,240	\$55,310	167.61%
347.21	Non-Resident Borrower Fee	\$6,000	\$832	\$5,171	86.18%
347.90	Lost / Damaged Material Fee	\$57,000	\$4,269	\$56,112	98.44%
347.50	Collection Agency Referral Fee	\$17,000	\$2,016	\$20,743	122.02%
	<b>Total Charges for Services</b>	<b>\$113,000</b>	<b>\$13,357</b>	<b>\$137,336</b>	<b>121.54%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$58,000	\$22,609	\$197,990	341.36%
362.00	Rental Income	\$20,000	\$4,190	\$26,837	134.19%
367.10	Gifts/Contributions	\$3,000	\$16	\$1,046	34.87%
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	\$528	\$5,516	64.89%
367.11	Private Grants	\$0	\$3,985	\$5,790	0.00%
369.90	Postage Contributions	\$0	\$0	\$3	0.00%
369.90	Other Miscellaneous - E-Rate	\$130,000	\$155,034	\$155,034	119.26%
395.00	Sale of Assets	\$12,000	\$662	\$4,171	34.76%
	<b>Total Miscellaneous</b>	<b>\$806,500</b>	<b>\$187,024</b>	<b>\$522,880</b>	<b>64.83%</b>
	<b>Grand Total Revenue</b>	<b>\$24,956,972</b>	<b>\$8,212,507</b>	<b>\$22,424,521</b>	<b>89.85%</b>

10/12 months = 83%

Jan.-Dec. 2018 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2018 Budget	October 2018 Expenditures	Year-to-Date Totals thru October 2018	Year to Date Annual Budget Percentage
<b>Personnel</b>					
572.00	Wages	10,715,800	829,424	8,448,211	78.84%
572.24	Benefit - Medical	3,003,135	209,022	2,130,643	70.95%
572.24	Benefit - Dental	302,798	24,538	247,918	81.88%
572.24	Benefit - Life, LTD, STD	113,212	8,774	87,246	77.06%
572.22	Benefit - PERS	1,249,137	104,001	1,047,519	83.86%
572.21	Benefit - FICA	830,475	61,707	628,268	75.65%
572.25	Benefit - L & I - Workers Compensation	147,630	10,531	107,193	72.61%
572.28	Unemployment Expense	10,000	0	241	2.41%
	<b>Personnel Subtotal:</b>	<b>16,372,187</b>	<b>1,247,997</b>	<b>12,697,239</b>	<b>77.55%</b>
<b>Supplies</b>					
572.30	Supplies	352,050	26,247	285,623	81.13%
572.35	Small Equipment (FF&E)	61,000	858	39,081	64.07%
572.38	Technology	365,000	442	177,603	48.66%
572.37	Professional supplies & equipment	142,000	759	82,048	57.78%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>920,050</b>	<b>28,306</b>	<b>584,355</b>	<b>63.51%</b>
<b>Library Books / Materials</b>					
572.34	Library Books & Materials	2,000,000	221,252	1,815,555	90.78%
572.39	Electronic Resources	1,100,000	44,446	829,822	75.44%
	<b>Library Materials Subtotal:</b>	<b>3,100,000</b>	<b>265,698</b>	<b>2,645,377</b>	<b>85.33%</b>
<b>Other Services / Charges</b>					
572.41	Professional Services	909,840	66,245	760,070	83.54%
572.42	Communications	403,855	30,136	307,585	76.16%
572.43	Training / Travel	105,000	9,092	114,244	108.80%
572.44	Advertising	20,500	1,201	7,771	37.91%
572.45	Rentals / Leases	453,224	39,822	369,873	81.61%
572.46	Insurance	172,000	12,823	167,965	97.65%
572.47	Utilities	428,855	28,929	305,569	71.25%
572.48	Repairs & Maintenance	759,757	19,418	411,356	54.14%
572.49	Misc / Dues / Printing / Other	123,850	16,197	120,629	97.40%
572.50	Intergovernmental Services	11,800	427	3,359	28.47%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,388,681</b>	<b>224,290</b>	<b>2,568,421</b>	<b>75.79%</b>
<b>Capital Outlay</b>					
572.62	Buildings / Non-Owned	685,908	1,600	720,161	104.99%
594.62	Buildings / Owned	200,000	0	8,986	4.49%
594.64	Machinery & Equipment	70,000	37,172	76,527	109.32%
	<b>Capital Outlay Subtotal:</b>	<b>955,908</b>	<b>38,772</b>	<b>805,674</b>	<b>84.28%</b>
<b>Reserved Amount</b>					
572.41	Professional Services-2018 Projects	220,146	0	26,017	11.82%
		<b>220,146</b>	<b>0</b>	<b>26,017</b>	<b>11.82%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 24,956,972</b>	<b>\$ 1,805,063</b>	<b>\$ 19,327,083</b>	<b>77.44%</b>
<b>Total Reserved Projects</b>		<b>2,123,530</b>	<b>114,488</b>	<b>1,413,354</b>	<b>66.56%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 27,080,502</b>	<b>\$ 1,919,551</b>	<b>\$ 20,740,437</b>	<b>76.59%</b>

October is the 10th month of the fiscal year.  
Year-to-date budget percentages should be at  
83% representing 10/12 months.

# Fort Vancouver Regional Library District

## Reserved Projects Statement - From the Cash Reserve

January - October 2018

<u>Bars</u>	<u>Description</u>	2018 Cash Reserves	2018 Budget	October 2018 Expenditures	Year-to-Date Totals thru October 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 (Existing Buildings)	397,320	700,000	65,955	512,354	73.19%
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	40,195	388,575	212.24%
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	8,338	78,814	13.14%
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%
	<b>Cash Reserve Fund Expense Total</b>	<b>9,038,095</b>	<b>2,123,530</b>	<b>114,488</b>	<b>1,413,354</b>	<b>66.56%</b>

**Summary of Cash Reserve Amounts:**

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