

Fort Vancouver Regional Library District

Statement Of Cash

For the Month Ending April 2019 (With year-to-date totals)

December 31, 2018 Ending Cash Balance	\$16,682,383
Year-to-date Revenue Received	\$10,517,948
Year-to-date Expenditures	<u>-\$7,786,349</u>
Estimated Cash Balance April 2019	\$19,413,982

March 01, 2019 - December 31, 2019 Fiscal Year

Restatement of cash balance with cash reserve plan -

December 31, 2018 Ending Cash Balance	\$16,682,383
April 2019 Cash Balance:	\$19,413,982
Reserve Plan Objectives 1-4 at 4/30/2019:	<u>-\$8,274,236</u>
2018 Cash Carryover	-\$460,944
Books and Materials Reserve	<u>-\$433,587</u>
Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$10,245,215

Balance sheet to Dec. 31, 2018 ending balance -

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

Fort Vancouver Regional Library District

Statement Of Revenue - Fiscal Year 2019
For the Month Ending April 2019 (With year-to-date totals)

	2019 Budget (Approved 12/2018)	April 2019 Revenues	All Revenue Received thru April 2019	Year - to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$21,718,582	\$9,028,357	\$10,035,293	46.21%
311.10	Property Taxes - Skamania	\$649,557	\$45,948	\$68,107	10.49%
311.10	Property Taxes - Klickitat	\$1,458,969	\$72,200	\$88,754	6.08%
311.10	Property Taxes - Cowlitz	\$299,615	\$16,146	\$19,470	6.50%
	Total Property Taxes	\$24,126,723	\$9,162,651	\$10,211,624	42.32%
Other Taxes					
311.11	Other General Tax	\$70,000	\$0	\$58	0.08%
318.20	Leasehold Excise Tax	\$135,000	\$0	\$2,263	1.68%
	Total Other Taxes	205,000	\$0	\$2,321	1.13%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$2,544	50.88%
334.84	State Grants	\$0	\$0	\$0	0.00%
335.05	State Forest Boards	\$150,000	\$9,833	\$47,010	31.34%
338.72	Yale Valley Library Dist	\$460,689	\$0	\$0	0.00%
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	\$9,833	\$49,554	7.31%
Charges for Services					
341.60	Equipment Use Fees	\$60,000	\$5,790	\$23,427	39.05%
347.21	Non-Resident Borrower Fee	\$6,000	\$544	\$2,054	34.23%
347.90	Lost / Damaged Material Fee	\$57,000	\$4,610	\$18,318	32.14%
347.50	Collection Agency Referral Fee	\$17,000	\$1,510	\$5,500	32.35%
	Total Charges for Services	\$140,000	\$12,454	\$49,299	35.21%
Miscellaneous					
361.11	Investment Interest	\$150,000	\$58,894	\$119,233	79.49%
362.00	Rental Income	\$6,500	\$870	\$1,090	16.77%
367.10	Gifts/Contributions	\$3,000	\$29,599	\$30,028	1000.93%
369.90	Library Friends Groups' Reimbursements	\$25,000	\$618	\$15,699	62.80%
369.90	Library Foundation Reimbursements	\$80,000	\$3,750	\$25,658	32.07%
369.40	Insurance Reimbursements	\$0	\$5,808	\$5,808	0.00%
369.90	Miscellaneous	\$8,500	\$395	\$2,788	32.80%
367.11	Private Grants	\$0	\$0	\$0	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	\$455	\$4,846	40.38%
	Total Miscellaneous	\$435,000	\$100,389	\$205,150	47.16%
	Total Operating Revenue	\$25,584,208	\$9,285,327	\$10,517,948	41.11%
	Transfer in from Reserves	\$1,900,000	\$0	\$13,615	0.72%
	Total Revenues and Transfer from Reserve	\$27,484,208	\$9,285,327	\$10,531,563	38.32%

4/12 months = 33.33%

Jan.-Dec. 2019 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2019 Budget (Approved 12/2018)	April 2019 Expenditures	Year-to-Date Totals thru April 2019	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,640,284	846,600	3,413,005	32.08%
572.24	Benefit - Medical	2,744,819	205,725	853,514	31.10%
572.24	Benefit - Dental	309,146	24,498	98,776	31.95%
572.24	Benefit - Life, LTD, STD	106,953	8,877	35,581	33.27%
572.22	Benefit - PERS	1,392,419	105,787	427,156	30.68%
572.21	Benefit - FICA	826,377	63,330	255,508	30.92%
572.25	Benefit - L & I - Workers Compensation	136,185	9,066	36,796	27.02%
572.28	Unemployment Expense	10,000	0	0	0.00%
	Personnel Subtotal:	16,166,183	1,263,883	5,120,336	31.67%
Supplies					
572.30	Supplies	354,900	32,216	112,149	31.60%
572.35	Small Equipment (FF&E)	86,000	2,894	54,244	63.07%
572.38	Technology	300,000	2,873	81,202	27.07%
572.37	Professional Collection / Tech	138,000	22,101	96,980	70.28%
	Supplies & Small Equipmt/Tech Subtotal:	878,900	60,084	344,575	39.21%
Library Books / Materials					
572.34	Library Books & Materials	2,000,000	189,850	642,840	32.14%
572.39	Electronic Resources	1,320,000	142,674	446,080	33.79%
	Library Materials Subtotal:	3,320,000	332,524	1,088,920	32.80%
Other Services / Charges					
572.41	Professional Services	1,104,472	61,276	247,676	22.42%
572.42	Communications	376,130	21,249	111,915	29.75%
572.43	Training / Travel	108,000	16,882	43,403	40.19%
572.44	Advertising	22,500	935	3,774	16.77%
572.45	Rentals / Leases	460,109	46,447	173,277	37.66%
572.46	Insurance	175,000	0	1,579	0.90%
572.47	Utilities	433,144	20,885	130,380	30.10%
572.48	Repairs & Maintenance	816,852	2,459	153,437	18.78%
572.49	Misc / Dues / Printing / Other	125,000	13,963	35,131	28.10%
572.50	Intergovernmental Services	11,918	369	1,102	9.25%
	Other Charges & Services Subtotal:	3,633,125	184,465	901,674	24.82%
Capital Outlay					
572.62	Buildings / Non-Owned	896,000	2,808	170,861	19.07%
594.62	Buildings / Owned	300,000	46,829	119,864	39.95%
594.64	Machinery & Equipment	70,000	0	26,505	37.86%
	Capital Outlay Subtotal:	1,266,000	49,637	317,229	25.06%
Reserved Amount					
572.41	Professional Services-2019 Projects	320,000	0	0	0.00%
		320,000	0	0	0.00%
Total Operating Expenditures:		\$ 25,584,208	\$ 1,890,593	\$ 7,772,734	30.38%
Total Reserved Projects		1,900,000	0	13,615	0.72%
Grand Total All Expenditures:		\$ 27,484,208	\$ 1,890,593	\$ 7,786,349	28.33%

April is the 4th month of the fiscal year.
Year-to-date budget percentages should
be at 33.33% representing 4/12 months.