

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

	December 31, 2017 Ending Cash Balance	\$16,538,095
	Year-to-date Revenue Received	\$148,741
	Year-to-date Expenditures	-\$1,695,131
<b>Estimated</b>	<b>Cash Balance January 2018</b>	<b>\$14,991,705</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
January 2018 Cash Balance:	\$14,991,705
Reserve Plan Objectives 2-8 at 1/31/18:	-\$9,032,487
Objective 1-Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received)	\$5,959,218

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

	2018 Budget (Approved 12/17)	January 2018 Revenues	All Revenue Received thru January 2018	Year -to - Date Annual Budget Percent	
<b>Property Taxes</b>					
311.10	Property Taxes - Clark	\$21,163,484	\$55,095	\$55,095	0.26%
311.10	Property Taxes - Skamania	\$643,126	\$2,889	\$2,889	0.45%
311.10	Property Taxes - Klickitat	\$1,444,524	\$9,690	\$9,690	0.67%
311.10	Property Taxes - Cowlitz	\$296,649	\$3,074	\$3,074	1.04%
	<b>Total Property Taxes</b>	<b>\$23,547,783</b>	<b>\$70,747</b>	<b>\$70,747</b>	<b>0.30%</b>
<b>Other Taxes</b>					
311.11	Other General Tax	\$70,000	\$0	\$0	0.00%
318.20	Leasehold Excise Tax	\$135,000	\$28,826	\$28,826	21.35%
	<b>Total Other Taxes</b>	<b>205,000</b>	<b>\$28,826</b>	<b>\$28,826</b>	<b>14.06%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>					
332.00	Federal in-lieu of Taxes	\$5,000	\$860	\$860	17.21%
334.84	State Grants	\$0	\$0	\$0	0.00%
335.05	State Forest Boards	\$150,000	\$5,565	\$5,565	3.71%
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>\$6,426</b>	<b>\$6,426</b>	<b>2.26%</b>
<b>Charges for Services</b>					
341.60	Equipment Use Fees	\$33,000	\$4,759	\$4,759	14.42%
347.21	Non-Resident Borrower Fee	\$6,000	\$496	\$496	8.26%
347.90	Lost / Damaged Material Fee	\$57,000	\$8,303	\$8,303	14.57%
347.50	Collection Agency Referral Fee	\$17,000	\$2,741	\$2,741	16.12%
	<b>Total Charges for Services</b>	<b>\$113,000</b>	<b>\$16,299</b>	<b>\$16,299</b>	<b>14.42%</b>
<b>Miscellaneous</b>					
361.11	Investment Interest	\$58,000	\$16,001	\$16,001	27.59%
362.00	Rental Income	\$20,000	\$3,713	\$3,713	18.57%
367.10	Gifts/Contributions	\$3,000	\$341	\$341	11.35%
369.90	Library Friends Groups' Reimbursements	\$525,000	\$3,196	\$3,196	0.61%
369.90	Library Foundation Reimbursements	\$50,000	\$1,581	\$1,581	3.16%
369.40	Insurance Reimbursements	\$0	\$0	\$0	0.00%
369.90	Miscellaneous	\$8,500	\$410	\$410	4.82%
367.11	Private	\$0	\$875	\$875	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	\$327	\$327	2.72%
	<b>Total Miscellaneous</b>	<b>\$806,500</b>	<b>\$26,443</b>	<b>\$26,443</b>	<b>3.28%</b>
	<b>Grand Total Revenue</b>	<b>\$24,956,972</b>	<b>\$148,741</b>	<b>\$148,741</b>	<b>0.60%</b>

1/12 months = 8.33%

Jan.-Dec. 2018 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2018 Budget	January 2018 Expenditures	Year-to-Date Totals thru January 2018	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,715,800	859,198	859,198	8.02%
572.24	Benefit - Medical	3,003,135	211,614	211,614	7.05%
572.24	Benefit - Dental	302,798	25,197	25,197	8.32%
572.24	Benefit - Life, LTD, STD	113,212	8,720	8,720	7.70%
572.22	Benefit - PERS	1,249,137	106,500	106,500	8.53%
572.21	Benefit - FICA	830,475	63,674	63,674	7.67%
572.25	Benefit - L & I - Workers Compensation	147,630	10,083	10,083	6.83%
572.28	Unemployment Expense	10,000	0	0	0.00%
	<b>Personnel Subtotal:</b>	<b>16,372,187</b>	<b>1,284,986</b>	<b>1,284,986</b>	<b>7.85%</b>
Supplies					
572.30	Supplies	352,050	19,696	19,696	5.59%
572.35	Small Equipment (FF&E)	61,000	870	870	1.43%
572.38	Technology	365,000	5,477	5,477	1.50%
572.37	Professional supplies & equipment	142,000	25,701	25,701	18.10%
	<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>920,050</b>	<b>51,744</b>	<b>51,744</b>	<b>5.62%</b>
Library Books / Materials					
572.34	Library Books & Materials	2,000,000	42,082	42,082	2.10%
572.39	Electronic Resources	1,100,000	31,179	31,179	2.83%
	<b>Library Materials Subtotal:</b>	<b>3,100,000</b>	<b>73,261</b>	<b>73,261</b>	<b>2.36%</b>
Other Services / Charges					
572.41	Professional Services	909,840	77,974	77,974	8.57%
572.42	Communications	403,855	30,950	30,950	7.66%
572.43	Training / Travel	105,000	6,689	6,689	6.37%
572.44	Advertising	20,500	45	45	0.22%
572.45	Rentals / Leases	453,224	21,574	21,574	4.76%
572.46	Insurance	172,000	1,018	1,018	0.59%
572.47	Utilities	428,855	33,640	33,640	7.84%
572.48	Repairs & Maintenance	759,757	59,102	59,102	7.78%
572.49	Misc / Dues / Printing / Other	123,850	16,116	16,116	13.01%
572.50	Intergovernmental Services	11,800	486	486	4.12%
	<b>Other Charges &amp; Services Subtotal:</b>	<b>3,388,681</b>	<b>247,594</b>	<b>247,594</b>	<b>7.31%</b>
Capital Outlay					
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	31,938	31,938	45.63%
	<b>Capital Outlay Subtotal:</b>	<b>955,908</b>	<b>31,938</b>	<b>31,938</b>	<b>3.34%</b>
Reserved Amount					
572.41	Transfer to Reserve				0.00%
	Professional Services-2018 Projects	220,146	0	0	0.00%
		<b>220,146</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Expenditures:</b>		<b>\$ 24,956,972</b>	<b>\$ 1,689,523</b>	<b>\$ 1,689,523</b>	<b>6.77%</b>
<b>Total Reserved Projects</b>		<b>2,123,530</b>	<b>5,608</b>	<b>5,608</b>	<b>0.26%</b>
<b>Grand Total All Expenditures:</b>		<b>\$ 27,080,502</b>	<b>\$ 1,695,131</b>	<b>\$ 1,695,131</b>	<b>6.26%</b>

January is the 1st month of the fiscal year. Year-to-date budget percentages should be at 8.33% representing 1/12 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	January 2018 Expenditures	Year-to-Date Totals thru January 2018	Year to Date Annual Budget Percentage
<b>Cash Reserve Fund - Reserved 2018 Budgeted Categories:</b>						
572.35	Obj 2 - FF&E (Sm. Equipment)	163,054	300,000	188	188	0.06%
594.62	Obj 2 - Capital Outlay-Existing Buildings	234,266	580,450	0	0	0.00%
594.62 / 572.35	Obj 2 Goldendale Remodel	180,450	0	0	0	
594.64	Obj 3 - Machinery & Equipment (Vehicles)	348,380	183,080	0	0	0.00%
594.61	Obj 4 - Land Acquisition & new NE/HQ	2,868,297		0	0	#DIV/0!
572.34	Obj 8 - Library Books & Materials	433,587	300,000	0	0	0.00%
594.62	Obj 5 - Capital Outlay (RI, WA, WD)	3,000,000	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%
	2017 Cash reserves	952,197	0	0	0	
572.38	Obj 7 - Strategic Service Delivery Projects	357,865	100,000	5,420	5,420	5.42%
	<b>Cash Reserve Fund Expense Total</b>	<b>9,038,096</b>	<b>2,123,530</b>	<b>5,608</b>	<b>5,608</b>	<b>0.26%</b>

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