

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

	December 31, 2016 Ending Cash Balance	\$17,495,840
	Year-to-date Revenue Received	\$10,679,827
	Year-to-date Expenditures	-\$7,025,499
Estimated	Cash Balance April 2017	<u>\$21,150,168</u>

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
	April 2017 Cash Balance:	\$21,150,168
	Reserve Plan Objectives 2-8:	-\$9,995,840
Objective 1-Operational Reserve; balance should be at least \$7,600,000: (Variance occurs due to when property tax revenue is received)		<u>\$11,154,328</u>

Balance sheet to Dec. 31 ending balance -

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

Fort Vancouver Regional Library District

Statement Of Revenue - Fiscal Year 2017

For the Month Ending April 2017 (With year-to-date totals)

	2017 Budget (Adopted 12/2016)	April 2017 Revenues	All Revenue Received thru April 2017	Year -to - Date Annual Budget Percent
Property Taxes				
311.10 Property Taxes - Clark	\$20,531,883	\$8,265,789	\$10,001,519	48.71%
311.10 Property Taxes - Skamania	\$737,090	\$41,959	\$80,354	10.90%
311.10 Property Taxes - Klickitat	\$1,834,975	\$127,974	\$148,691	8.10%
311.10 Property Taxes - Cowlitz	\$306,231	\$11,815	\$23,198	7.58%
Total Property Taxes	<u>\$23,410,179</u>	<u>\$8,447,536</u>	<u>\$10,253,762</u>	<u>43.80%</u>
Other Taxes				
311.11 Other General Tax	\$135,000	\$0	\$0	0.00%
318.20 Leasehold Excise Tax	\$70,000	\$0	\$71,669	102.38%
Total Other Taxes	<u>205,000</u>	<u>\$0</u>	<u>\$71,669</u>	<u>34.96%</u>
Intergovernmental, Grants & Contracts				
332.00 Federal in-lieu of Taxes	\$5,000	\$0	\$3,406	68.12%
335.05 State Forest Boards	\$200,000	\$2,944	\$30,820	15.41%
338.72 Yale Valley Library Dist	\$60,088	\$0	\$0	0.00%
338.72 INET City of Vancouver (PEG)	\$61,000	\$61,119	\$61,119	100.20%
338.72 Contracts - Clark County Jail	\$500	\$0	\$0	0.00%
338.72 Pass-Thru - City of Camas	\$25,000	\$2,361	\$2,361	9.44%
Total Intergovernmental, Grants & Contracts	<u>\$351,588</u>	<u>\$66,424</u>	<u>\$97,705</u>	<u>27.79%</u>
Charges for Services				
341.60 Equipment Use Fees	\$33,000	\$4,153	\$17,052	51.67%
347.21 Non-Resident Borrower Fee	\$6,000	\$518	\$2,444	40.73%
347.90 Lost / Damaged Material Fee	\$57,000	\$5,497	\$24,299	42.63%
347.50 Collection Agency Referral Fee	\$10,000	\$2,072	\$10,108	101.08%
Total Charges for Services	<u>\$106,000</u>	<u>\$12,239</u>	<u>\$53,903</u>	<u>50.85%</u>
Miscellaneous				
361.11 Investment Interest	\$58,000	\$11,051	\$41,727	71.94%
362.00 Rental Income	\$16,500	\$1,250	\$6,296	38.16%
367.10 Gifts/Contributions	\$3,000	\$459	\$1,360	45.33%
367.09 Restricted Contribution-Goldendale	\$0	\$0	\$129,021	100.00%
369.90 Library Friends Groups' Reimbursements	\$25,000	\$166	\$8,440	33.76%
369.90 Library Foundation Reimbursements	\$50,000	\$1,507	\$9,631	19.26%
369.40 Insurance Reimbursements	\$0	\$0	\$626	100.00%
369.90 Miscellaneous	\$8,500	\$201	\$872	10.26%
369.90 Postage Contributions	\$0	\$5	\$5	100.00%
369.90 Other Miscellaneous - E-Rate	\$144,000	\$0	\$0	0.00%
395.00 Sale of Assets	\$12,000	\$1,703	\$4,811	40.09%
Total Miscellaneous	<u>\$317,000</u>	<u>\$16,342</u>	<u>\$202,789</u>	<u>63.97%</u>
Grand Total Revenue	<u>\$24,389,767</u>	<u>\$8,542,541</u>	<u>\$10,679,827</u>	<u>43.79%</u>

4/12 months =33%

Jan.-Dec. 2017 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2017 Budget (Adopted 12/2016)	April 2017 Expenditures	Year-to-Date Totals thru April 2017	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,390,511	827,506	3,273,843	31.51%
572.24	Benefit - Medical	2,863,883	209,379	843,398	29.45%
572.24	Benefit - Dental	352,798	24,893	100,054	28.36%
572.24	Benefit - Life, LTD, STD	113,212	8,647	35,026	30.94%
572.22	Benefit - PERS	1,264,644	89,524	357,252	28.25%
572.21	Benefit - FICA	794,874	62,131	245,195	30.85%
572.25	Benefit - L & I - Workers Compensation	114,876	11,409	42,811	37.27%
572.28	Unemployment Expense	10,000	113	1,975	19.75%
	Personnel Subtotal:	15,904,798	1,233,602	4,899,554	30.81%
Supplies					
572.30	Supplies	451,752	33,136	104,740	23.19%
572.35	Small Equipment (FF&E)	56,000	4,305	14,728	26.30%
572.38	Technology	288,000	272	65,226	22.65%
572.37	Professional supplies & equipment	115,000	9,936	48,530	42.20%
	Supplies & Small Equipmt/Tech Subtotal:	910,752	47,649	233,224	25.61%
Library Books / Materials					
572.34	Library Books & Materials	2,450,000	203,644	600,379	24.51%
572.39	Electronic Resources	1,050,000	100,434	324,834	30.94%
	Library Materials Subtotal:	3,500,000	304,078	925,213	26.43%
Other Services / Charges					
572.41	Professional Services	987,146	65,442	285,067	28.88%
572.42	Communications	474,596	37,478	112,304	23.66%
572.43	Training / Travel	105,000	7,496	17,537	16.70%
572.44	Advertising	24,500	169	7,058	28.81%
572.45	Rentals / Leases	409,423	31,463	132,205	32.29%
572.46	Insurance	172,000	0	2,156	1.25%
572.47	Utilities	457,235	27,439	124,439	27.22%
572.48	Repairs & Maintenance	728,473	14,376	143,416	19.69%
572.49	Misc / Dues / Printing / Other	133,798	2,636	37,239	27.83%
572.50	Intergovernmental Services	13,900	292	1,376	9.90%
	Other Charges & Services Subtotal:	3,506,071	186,791	862,797	24.61%
Capital Outlay					
572.62	Buildings / Non-Owned	300,000	2,269	76,849	25.62%
594.62	Buildings / Owned	50,000	0	21,952	43.90%
594.64	Machinery & Equipment	35,000	0	4,266	12.19%
	Capital Outlay Subtotal:	385,000	2,269	103,068	26.77%
Reserved Amount					
572.41	Professional Services-2017 Projects	183,146	0	0	0.00%
		183,146	0	0	0.00%
Total Operating Expenditures:		\$ 24,389,767	\$ 1,774,389	\$ 7,023,856	28.80%
Total Reserved Projects		1,626,920	0	1,643	0.10%
Grand Total All Expenditures:		\$ 26,016,687	\$ 1,774,389	\$ 7,025,499	27.00%

April is the 4th month of the fiscal year. Year-to-date budget percentages should be at 33% representing 4/12 months.

Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - December 2017

<u>Bars</u>	<u>Description</u>	<u>2017 Budget (Adopted 12/2016)</u>	<u>April 2017 Expenditures</u>	<u>Year-to-Date Totals thru April 2017</u>	<u>Year to Date Annual Budget Percentage</u>
<u>Cash Reserve Fund - Reserved 2016 Budgeted Categories:</u>					
572.35	FF&E (Sm. Equipment)	300,000	0	0	0.00%
594.62	Capital Outlay-Existing Buildings	700,000	0	0	0.00%
594.64	Machinery & Equipment (Vehicles)	316,920	0	0	0.00%
572.34	Library Books & Materials	150,000	0	0	0.00%
594.62	Capital Outlay (Alternative/Rural Service Delivery Plan)	60,000	0	0	0.00%
572.38	Strategic Service Delivery Projects	100,000	0	1,643	1.64%
	Cash Reserve Fund Expense Total	1,626,920	0	1,643	0.10%

Summary of Cash Reserve Amounts:

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