

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

	December 31, 2016 Ending Cash Balance	\$17,495,840
	Year-to-date Revenue Received	\$14,472,524
	Year-to-date Expenditures	-\$18,069,522
Estimated	Cash Balance September 2017	\$13,898,842

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
September 2017 Cash Balance:	\$13,898,842
Reserve Plan Objectives 2-8:	-\$9,995,840

Objective 1-Operational Reserve; balance should be at least \$7,500,000: \$3,903,002
(Variance occurs due to when property tax revenue is received)

Balance sheet to Dec. 31 ending balance -

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

Fort Vancouver Regional Library District
 Statement Of Revenue - Fiscal Year 2017
 For the Month Ending September 2017 (With year-to-date totals)

	2017 Budget (Adopted 12/2016)	September 2017 Revenues	All Revenue Received thru September 2017	Year -to - Date Annual Budget Percent	
Property Taxes					
311.10	Property Taxes - Clark	\$20,531,883	\$347,944	\$11,786,460	57.41%
311.10	Property Taxes - Skamania	\$737,090	\$28,599	\$415,406	56.36%
311.10	Property Taxes - Klickitat	\$1,834,975	\$24,969	\$866,787	47.24%
311.10	Property Taxes - Cowlitz	\$306,231	\$1,825	\$161,574	52.76%
	Total Property Taxes	\$23,410,179	\$403,337	\$13,230,227	56.51%
Other Taxes					
311.11	Other General Tax	\$135,000	\$17,804	\$60,781	45.02%
318.20	Leasehold Excise Tax	\$70,000	\$0	\$138,702	198.15%
	Total Other Taxes	205,000	\$17,804	\$199,483	97.31%
Intergovernmental, Grants & Contracts					
332.00	Federal in-lieu of Taxes	\$5,000	\$0	\$4,561	91.22%
334.84	State Grants	\$0	\$0	\$7,746	0.00%
335.05	State Forest Boards	\$200,000	\$16	\$141,336	70.67%
338.72	Yale Valley Library Dist	\$60,088	\$0	\$88,457	147.21%
338.72	INET City of Vancouver (PEG)	\$61,000	\$0	\$61,119	100.20%
338.72	Contracts - Clark County Jail	\$500	\$0	\$500	100.00%
338.72	Pass-Thru - City of Camas	\$25,000	\$0	\$17,361	69.44%
	Total Intergovernmental, Grants & Contracts	\$351,588	\$16	\$321,080	91.32%
Charges for Services					
341.60	Equipment Use Fees	\$33,000	\$3,547	\$34,655	105.02%
347.21	Non-Resident Borrower Fee	\$6,000	\$588	\$5,160	86.00%
347.90	Lost / Damaged Material Fee	\$57,000	\$5,761	\$52,249	91.66%
347.50	Collection Agency Referral Fee	\$10,000	\$2,170	\$21,781	217.81%
	Total Charges for Services	\$106,000	\$12,066	\$113,845	107.40%
Miscellaneous					
361.11	Investment Interest	\$58,000	\$13,143	\$117,105	201.91%
362.00	Rental Income	\$16,500	\$3,619	\$21,522	130.44%
367.10	Gifts/Contributions	\$3,000	\$267	\$3,000	100.00%
367.09	Restricted Contribution-Goldendale	\$0	\$0	\$180,450	
369.90	Library Friends Groups' Reimbursements	\$25,000	\$4,968	\$24,291	97.16%
369.90	Library Foundation Reimbursements	\$50,000	\$6,110	\$61,707	123.41%
369.40	Insurance Reimbursements	\$0	\$0	\$626	
369.90	Miscellaneous	\$8,500	\$487	\$9,477	111.49%
369.90	Postage Contributions	\$0	\$0	\$5	
369.90	Other Miscellaneous - E-Rate	\$144,000	\$175,809	\$175,809	122.09%
395.00	Sale of Assets	\$12,000	\$317	\$13,897	115.81%
	Total Miscellaneous	\$317,000	\$204,720	\$607,889	191.76%
	Grand Total Revenue	\$24,389,767	\$637,943	\$14,472,524	59.34%

9/12 months =75%

Jan.-Dec. 2017 Fiscal Year

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

<u>Bars</u>	<u>Description</u>	2017 Budget (Adopted 12/2016)	September 2017 Expenditures	Year-to-Date Totals thru September 2017	Year to Date Annual Budget Percentage
Personnel					
572.00	Wages	10,390,511	825,269	7,309,732	70.35%
572.24	Benefit - Medical	2,863,883	210,339	1,882,740	65.74%
572.24	Benefit - Dental	352,798	24,863	222,616	63.10%
572.24	Benefit - Life, LTD, STD	113,212	8,462	75,828	66.98%
572.22	Benefit - PERS	1,264,644	102,485	828,059	65.48%
572.21	Benefit - FICA	794,874	61,673	548,504	69.01%
572.25	Benefit - L & I - Workers Compensation	114,876	11,015	98,450	85.70%
572.28	Unemployment Expense	10,000	0	1,975	19.75%
	Personnel Subtotal:	15,904,798	1,244,106	10,967,904	68.96%
Supplies					
572.30	Supplies	451,752	21,547	274,751	60.82%
572.35	Small Equipment (FF&E)	56,000	6,171	36,480	65.14%
572.38	Technology	288,000	1,431	166,185	57.70%
572.37	Professional supplies & equipment	115,000	9,012	74,538	64.82%
	Supplies & Small Equipmt/Tech Subtotal:	910,752	38,161	551,954	60.60%
Library Books / Materials					
572.34	Library Books & Materials	2,450,000	165,394	1,543,026	62.98%
572.39	Electronic Resources	1,050,000	85,859	859,695	81.88%
	Library Materials Subtotal:	3,500,000	251,253	2,402,721	68.65%
Other Services / Charges					
572.41	Professional Services	987,146	174,028	940,262	95.25%
572.42	Communications	474,596	15,373	249,113	52.49%
572.43	Training / Travel	105,000	2,678	60,394	57.52%
572.44	Advertising	24,500	315	11,634	47.49%
572.45	Rentals / Leases	409,423	33,300	302,591	73.91%
572.46	Insurance	172,000	0	143,623	83.50%
572.47	Utilities	457,235	31,940	278,563	60.92%
572.48	Repairs & Maintenance	728,473	51,980	385,621	52.94%
572.49	Misc / Dues / Printing / Other	133,798	5,277	70,838	52.94%
572.50	Intergovernmental Services	13,900	417	3,286	23.64%
	Other Charges & Services Subtotal:	3,506,071	315,308	2,445,925	69.76%
Capital Outlay					
572.62	Buildings / Non-Owned	300,000	0	85,317	28.44%
594.62	Buildings / Owned	50,000	0	31,426	62.85%
594.64	Machinery & Equipment	35,000	0	36,467	104.19%
	Capital Outlay Subtotal:	385,000	0	153,210	39.79%
Reserved Amount					
572.41	Professional Services-2017 Projects	220,146	0	0	0.00%
		220,146	0	0	0.00%
Total Operating Expenditures:		\$ 24,426,767	\$ 1,848,828	\$ 16,521,714	67.64%
Total Reserved Projects		3,126,920	159,432	1,547,808	49.50%
Grand Total All Expenditures:		\$ 27,553,687	\$ 2,008,260	\$ 18,069,522	65.58%

September is the 9th month of the fiscal year. Year-to-date budget percentages should be at 75% representing 9/12 months.

Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - December 2017

<u>Bars</u>	<u>Description</u>	2017 Cash Reserves	2017 Budget (Adopted 12/2016)	September 2017 Expenditures	Year-to-Date Totals thru September 2017	Year to Date Annual Budget Percentage
Cash Reserve Fund - Reserved 2017 Budgeted Categories:						
572.35	Obj 2 - FF&E (Sm. Equipment)	300,000	300,000	0	97,073	32.36%
594.62	Obj 2 - Capital Outlay-Existing Buildings	922,180	700,000	159,432	285,584	40.80%
594.64	Obj 3 - Machinery & Equipment (Vehicles)	500,000	316,920	0	151,620	47.84%
594.61	Obj 4 - Land Acquisition & new NE/HQ	3,870,011	1,500,000	0	1,001,714	66.78%
572.34	Obj 8 - Library Books & Materials	530,071	150,000	0	0	0.00%
594.62	Obj 5 - Capital Outlay (RI, WA, WD)	3,000,000	0	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	373,578	100,000	0	11,817	11.82%
	Cash Reserve Fund Expense Total	9,995,840	3,126,920	159,432	1,547,808	15.48%

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