

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

| | |
|---------------------------------------------|---------------------|
| December 31, 2017 Ending Cash Balance | \$16,538,095 |
| Year-to-date Revenue Received | \$24,251,553 |
| Year-to-date Expenditures | -\$23,143,098 |
| Estimated Cash Balance November 2018 | \$17,646,550 |

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 |
| November 2018 Cash Balance: | \$17,646,550 |
| Reserve Plan Objectives 1-4 at 11/30/18: | -\$7,188,432 |
| Books and Materials Reserve | -\$358,180 |
| Operational Reserve; balance should be at least \$7,500,000: (Variance occurs due to when property tax revenue is received) | \$10,099,938 |

Balance sheet to Dec. 31, 2017 ending balance -

| | |
|------------------------------|--------------|
| Reserve Plan Objectives 1-4: | \$8,604,508 |
| Books and Materials Reserve | \$433,587 |
| Operational Reserve | \$7,500,000 |
| Balance: | \$16,538,095 |

Fort Vancouver Regional Library District
Statement Of Revenue - Fiscal Year 2018
For the Month Ending November 2018 (With year-to-date totals)

| | 2018 Budget (Amended 11/2018) | November 2018 Revenues | All Revenue Received thru November 2018 | Year - to - Date Annual Budget Percent | |
|--------------------------------------------------|--------------------------------------------------------|---------------------------|-----------------------------------------------|----------------------------------------------|----------------|
| Property Taxes | | | | | |
| 311.10 | Property Taxes - Clark | \$20,963,484 | \$950,366 | \$20,872,631 | 99.57% |
| 311.10 | Property Taxes - Skamania | \$643,126 | \$177,167 | \$603,320 | 93.81% |
| 311.10 | Property Taxes - Klickitat | \$1,444,524 | \$479,688 | \$1,364,418 | 94.45% |
| 311.10 | Property Taxes - Cowlitz | \$296,649 | \$105,541 | \$276,416 | 93.18% |
| | Total Property Taxes | \$23,347,783 | \$1,712,762 | \$23,116,785 | 99.01% |
| Other Taxes | | | | | |
| 311.11 | Other General Tax | \$70,000 | \$0 | \$78,121 | 111.60% |
| 318.20 | Leasehold Excise Tax | \$135,000 | \$220 | \$114,302 | 84.67% |
| | Total Other Taxes | 205,000 | \$220 | \$192,423 | 93.86% |
| Intergovernmental, Grants & Contracts | | | | | |
| 332.00 | Federal in-lieu of Taxes | \$5,000 | \$381 | \$5,057 | 101.14% |
| 334.84 | State Grants | \$0 | \$5,339 | \$8,994 | 0.00% |
| 335.05 | State Forest Boards | \$150,000 | \$60,442 | \$152,273 | 101.52% |
| 338.72 | Yale Valley Library Dist | \$303,689 | \$0 | \$50,286 | 16.56% |
| 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% |
| | Total Intergovernmental, Grants & Contracts | \$527,689 | \$66,162 | \$234,241 | 44.39% |
| Charges for Services | | | | | |
| 341.60 | Equipment Use Fees | \$60,000 | \$4,493 | \$59,803 | 99.67% |
| 347.21 | Non-Resident Borrower Fee | \$6,000 | \$526 | \$5,697 | 94.95% |
| 347.90 | Lost / Damaged Material Fee | \$57,000 | \$2,397 | \$58,509 | 102.65% |
| 347.50 | Collection Agency Referral Fee | \$17,000 | \$1,433 | \$22,176 | 130.45% |
| | Total Charges for Services | \$140,000 | \$8,849 | \$146,185 | 104.42% |
| Miscellaneous | | | | | |
| 361.11 | Investment Interest | \$221,000 | \$33,315 | \$231,305 | 104.66% |
| 362.00 | Rental Income | \$20,000 | \$1,235 | \$28,072 | 140.36% |
| 367.10 | Gifts/Contributions | \$3,000 | \$65 | \$1,111 | 37.03% |
| 367.09 | Restricted Contribution-Goldendale | \$0 | \$0 | \$12,857 | |
| 369.90 | Library Friends Groups' Reimbursements | \$540,000 | \$0 | \$44,347 | 8.21% |
| 369.90 | Library Foundation Reimbursements | \$80,000 | \$0 | \$69,289 | 86.61% |
| 369.40 | Insurance Reimbursements | \$0 | \$0 | \$0 | 0.00% |
| 369.90 | Miscellaneous | \$8,500 | \$348 | \$5,864 | 68.99% |
| 367.11 | Private Grants | \$0 | \$0 | \$5,790 | 0.00% |
| 369.90 | Postage Contributions | \$0 | \$0 | \$3 | 0.00% |
| 369.90 | Other Miscellaneous - E-Rate | \$155,000 | \$0 | \$155,034 | 100.02% |
| 395.00 | Sale of Assets | \$12,000 | \$4,076 | \$8,247 | 68.73% |
| | Total Miscellaneous | \$1,039,500 | \$39,039 | \$561,919 | 54.06% |
| | Total Operating Revenue | \$25,259,972 | \$1,827,032 | \$24,251,553 | 96.01% |
| | Transfer in from Reserves | \$2,151,754 | \$118,324 | \$1,491,483 | 69.31% |
| | Total Revenues and Transfer from Reserve | \$27,411,726 | \$1,945,356 | \$25,743,036 | 93.91% |

11/12 months = 92%

Jan.-Dec. 2018 Fiscal Year

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

| <u>Bars</u> | <u>Description</u> | 2018 Budget (Amended 11/2018) | November 2018 Expenditures | Year-to-Date Totals thru November 2018 | Year to Date Annual Budget Percentage |
|--------------------------------------|----------------------------------------------------|--------------------------------------|-------------------------------|----------------------------------------------|---------------------------------------------|
| Personnel | | | | | |
| 572.00 | Wages | 10,515,800 | 864,232 | 9,312,442 | 88.56% |
| 572.24 | Benefit - Medical | 2,803,135 | 205,264 | 2,335,907 | 83.33% |
| 572.24 | Benefit - Dental | 302,798 | 24,869 | 272,787 | 90.09% |
| 572.24 | Benefit - Life, LTD, STD | 113,212 | 8,862 | 96,108 | 84.89% |
| 572.22 | Benefit - PERS | 1,299,137 | 108,432 | 1,155,950 | 88.98% |
| 572.21 | Benefit - FICA | 830,475 | 63,962 | 692,230 | 83.35% |
| 572.25 | Benefit - L & I - Workers Compensation | 147,630 | 11,384 | 118,577 | 80.32% |
| 572.28 | Unemployment Expense | 10,000 | 0 | 241 | 2.41% |
| | Personnel Subtotal: | 16,022,187 | 1,287,005 | 13,984,242 | 87.28% |
| Supplies | | | | | |
| 572.30 | Supplies | 372,050 | 39,158 | 324,781 | 87.29% |
| 572.35 | Small Equipment (FF&E) | 61,000 | 15,642 | 54,723 | 89.71% |
| 572.38 | Technology | 365,000 | 79,929 | 257,532 | 70.56% |
| 572.37 | Professional supplies & equipment | 142,000 | 15,794 | 97,842 | 68.90% |
| | Supplies & Small Equipmt/Tech Subtotal: | 940,050 | 150,523 | 734,878 | 78.17% |
| Library Books / Materials | | | | | |
| 572.34 | Library Books & Materials | 2,000,000 | 184,445 | 2,000,000 | 100.00% |
| 572.39 | Electronic Resources | 1,100,000 | 148,274 | 978,096 | 88.92% |
| | Library Materials Subtotal: | 3,100,000 | 332,719 | 2,978,096 | 96.07% |
| Other Services / Charges | | | | | |
| 572.41 | Professional Services | 954,840 | 118,002 | 878,071 | 91.96% |
| 572.42 | Communications | 403,855 | 30,463 | 338,048 | 83.71% |
| 572.43 | Training / Travel | 130,000 | 5,993 | 120,237 | 92.49% |
| 572.44 | Advertising | 20,500 | 3,029 | 10,800 | 52.68% |
| 572.45 | Rentals / Leases | 453,224 | 40,038 | 409,911 | 90.44% |
| 572.46 | Insurance | 172,000 | 4,174 | 172,139 | 100.08% |
| 572.47 | Utilities | 428,855 | 30,463 | 336,032 | 78.36% |
| 572.48 | Repairs & Maintenance | 780,757 | 247,743 | 659,099 | 84.42% |
| 572.49 | Misc / Dues / Printing / Other | 128,850 | 22,166 | 142,795 | 110.82% |
| 572.50 | Intergovernmental Services | 11,800 | 300 | 3,658 | 31.00% |
| | Other Charges & Services Subtotal: | 3,484,681 | 502,371 | 3,070,790 | 88.12% |
| Capital Outlay | | | | | |
| 572.62 | Buildings / Non-Owned | 1,170,408 | 11,723 | 731,884 | 62.53% |
| 594.62 | Buildings / Owned | 200,000 | 0 | 8,986 | 4.49% |
| 594.64 | Machinery & Equipment | 122,500 | 0 | 116,722 | 95.28% |
| | Capital Outlay Subtotal: | 1,492,908 | 11,723 | 857,592 | 57.44% |
| Reserved Amount | | | | | |
| 572.41 | Professional Services-2018 Projects | 220,146 | 0 | 26,017 | 11.82% |
| | | 220,146 | 0 | 26,017 | 11.82% |
| Total Operating Expenditures: | | \$ 25,259,972 | \$ 2,284,341 | \$ 21,651,615 | 85.72% |
| Total Reserved Projects | | 2,151,754 | 118,324 | 1,491,483 | 69.31% |
| Grand Total All Expenditures: | | \$ 27,411,726 | \$ 2,402,665 | \$ 23,143,098 | 84.43% |

November is the 11th month of the fiscal year.
Year-to-date budget percentages should be at
92% representing 11/12 months.

Fort Vancouver Regional Library District

Reserved Projects Statement - From the Cash Reserve

January - November 2018

| <u>Bars</u> | <u>Description</u> | 2018 Cash Reserves | 2018 Budget | November 2018 Expenditures | Year-to-Date Totals thru November 2018 | Year to Date Annual Budget Percentage |
|----------------------------------------------------------------------|----------------------------------------|-----------------------|------------------|-------------------------------|----------------------------------------------|---------------------------------------------|
| <u>Cash Reserve Fund - Reserved 2018 Budgeted Categories:</u> | | | | | | |
| 572.35 / 594.62 | Obj 1 - Improvements | 880,450 | 880,450 | 34,849 | 727,653 | 82.65% |
| 594.64 | Obj 2 - Replacement Vehicles | 348,380 | 348,380 | 0 | 348,380 | 100.00% |
| 594.61/62 | Obj 3 - Capital Projects | 7,017,813 | 389,337 | 8,068 | 316,219 | 81.22% |
| 572.38 | Obj 4 - Innovation | 357,865 | 100,000 | 0 | 23,824 | 23.82% |
| | Cash Reserve Fund Expense Total | 8,604,508 | 1,718,167 | 42,917 | 1,416,076 | 82.42% |
| Operational Reserves | | | | | | |
| | Books and Materials Reserve | 433,587 | 433,587 | 75,407 | 75,407 | 17.39% |
| | Operational Reserve | 7,500,000 | | | | |
| <u>Total Reserves - 2018</u> | | 16,538,095 | 2,151,754 | 118,324 | 1,491,483 | |