

Fort Vancouver Regional Library District
Statement of Cash
For the Month Ending April 2024 (With year-to-date totals)

December 31, 2023 Ending Cash Balance	19,056,296
Year-to-date Revenue Received	13,168,734
Year-to-date Expenditures	(10,561,523)
Adjustment for accrued expenditures	(251,997)
Cash Balance April 30, 2024	<u><u>\$ 21,411,510</u></u>

	Operational Reserves as of January 1, 2024	Net Operational Activity April 2024	Year-to-Date Totals thru April 2024	Operational Reserves as of April 30, 2024
Operational Reserve (Unassigned)	<u>\$ 8,315,870</u>	8,285,173	2,951,065	<u>\$ 11,266,935</u>
Target: Operational Fund > 60 to 90 days of annual operational budget				

	Reserves as of April 1, 2024	April 2024 Expenditures	Year-to-Date Totals thru April 2024	Cash Reserves at April 30 2024
Obj 1 - Capital repairs and maintenance	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Obj 2 - Replacement Vehicles	148,380	-	-	148,380
Obj 3 - Capital Projects				
Washougal	4,492,678	-	-	4,492,678
Woodland	4,021,932	(441,382)	(595,851)	3,426,081
Grand Blvd Remodel	-	-	-	-
Brush Prairie	-	-	-	-
Unassigned Capital	677,436	-	-	677,436
Obj 4 - Innovation	400,000	-	-	400,000
Obj 5 - Budget Stabilization Fund	-	-	-	-
Cash Reserve Fund Expense Total	<u>\$ 10,740,426</u>	<u>\$ (441,382)</u>	<u>\$ (595,851)</u>	<u>\$ 10,144,575</u>

	Beginning January 1, 2024	Ending April 30, 2024
Overall Cash Balance	<u><u>\$ 19,056,296</u></u>	<u><u>\$ 21,411,510</u></u>

Fort Vancouver Regional Library District

Statement Of Revenue - Calendar Year 2024
For the Month Ending April 2024 (With year-to-date totals)

	2024 Budget (Adopted 12/2023)	April 2024 Revenues	Year-to-Date Totals thru April 2024	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	26,100,000	10,328,470	12,555,370	48.10%
Property Taxes - Skamania	715,000	48,708	80,373	11.24%
Property Taxes - Klickitat	1,360,000	167,750	223,509	16.43%
Property Taxes - Cowlitz	325,000	839	25,901	7.97%
Total Property Taxes	28,500,000	10,545,767	12,885,152	45.21%
Other Taxes				
Other General Tax	25,000	-	20,136	80.55%
Leasehold Excise Tax	95,000	294	32,102	33.79%
Total Other Taxes	120,000	294	52,239	43.53%
Intergovernmental, Grants & Contracts				
Federal in-lieu of Taxes	25,000	-	-	0.00%
State Forest Boards	50,000	219	8,749	17.50%
State Grants	25,000	-	-	-
Yale Valley Library Dist	185,000	-	-	0.00%
Contracts - Clark County Jail	500	-	-	0.00%
Total Intergovernmental, Grants & Contracts	285,500	219	8,749	3.06%
Charges for Services				
Equipment Use Fees	40,000	3,632	14,653	36.63%
Non-Resident Borrower Fee	8,000	25	3,744	46.80%
Lost / Damaged Material Fee	32,000	1,794	15,096	47.17%
Total Charges for Services	80,000	5,451	33,493	41.87%
Miscellaneous				
Investment Interest	400,000	49,118	181,033	45.26%
Rental Income	2,000	-	1,650	82.50%
Gifts/Contributions	10,000	-	51	0.51%
Library Friends Groups' Reimbursements	600,000	-	1,525	0.25%
Library Foundation Reimbursements	50,450	-	80	0.16%
Foundation Reimbursements (Grants)	2,449,550	-	-	0.00%
Insurance Reimbursements	2,500	-	-	0.00%
Miscellaneous	2,500	(3)	1,576	63.04%
Private Grants	50,000	-	-	0.00%
Other Miscellaneous - E-Rate	120,000	-	-	0.00%
Sale of Assets	10,000	73	3,188	31.88%
Total Miscellaneous	3,697,000	49,188	189,102	5.12%
Total Operating Revenue	\$ 32,682,500	10,600,918	13,168,734	40.29%
Use of Cash Reserves	\$ 4,000,000	441,382	595,851	14.90%
Total Revenues and Use of Cash Reserves	\$36,682,500	11,042,300	13,764,585	38%

Jan.-Dec. 2024 Fiscal Year

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

Statement of Expenses - Calendar Year 2024

For the Month Ended April 2024

	2024 Budget (Adopted 12/2023)	April 2024 Expenditures	Year-to-Date Totals thru April 2024	Year to Date Annual Budget Percentage
Operating Expenditures:				
Personnel				
Wages	\$ 13,323,750	\$ 1,005,404	\$ 4,116,604	30.90%
Benefit - Medical	2,622,000	194,429	790,246	30.14%
Benefit - Dental	249,600	19,681	80,524	32.26%
Benefit - Life, LTD, AD&D	78,750	12,212	49,350	62.67%
Benefit - PERS	1,337,972	92,347	381,394	28.51%
Benefit - FICA	1,019,267	75,285	308,213	30.24%
Benefit - L & I - Workers Compensation	101,000	6,467	24,671	24.43%
Benefit - PFML	29,035	2,126	8,706	29.98%
Unemployment Expense	10,001	-	909	9.09%
Personnel Subtotal:	18,771,375	1,407,952	5,760,616	30.69%
Supplies				
Supplies	458,000	29,086	110,210	24.06%
Small Equipment (FF&E)	250,000	11,737	17,024	6.81%
Technology	462,000	3,156	98,182	21.25%
Professional Collection / Tech	300,000	10,269	118,689	39.56%
Supplies & Small Equipmt/Tech Subtotal:	1,470,000	54,248	344,106	23.41%
Library Books / Materials				
Library Books & Materials	1,823,500	112,020	519,844	28.51%
Electronic Resources	1,896,500	108,540	575,216	30.33%
Library Materials Subtotal:	3,720,000	220,560	1,095,060	29.44%
Other Services / Charges				
Professional Services	2,080,000	130,692	471,956	22.69%
Communications	428,200	42,735	114,991	26.85%
Training / Travel	108,000	6,758	43,320	40.11%
Advertising	30,000	1,351	3,192	10.64%
Rentals / Leases	576,800	39,666	186,128	32.27%
Insurance	255,000	175	23,706	9.30%
Utilities	469,000	30,459	149,057	31.78%
Repairs & Maintenance	887,400	28,555	286,661	32.30%
Misc / Dues / Printing / Other	165,388	17,784	59,020	35.69%
Intergovernmental Services	3,676	133	428	11.64%
Other Charges & Services Subtotal:	5,003,464	298,311	1,338,461	26.75%
Total Operating Expenditures:	28,964,839	1,981,071	8,538,242	29.48%
Capital Outlay:				
Buildings / Non-Owned	250,000	-	11,217	4.49%
Buildings / Owned	1,288,736	4,480	18,936	1.47%
Woodland (Grant Reimbursed)	2,038,525	330,194	1,397,276	68.54%
Yale	40,400	-	-	0.00%
Machinery & Equipment	100,000	-	-	0.00%
Capital Outlay Subtotal:	3,717,661	334,674	1,427,430	38.40%
Reserve Project Expenditures	4,000,000	441,382	595,851	14.90%
Total Capital Outlay:	7,717,661	776,056	2,023,281	26.22%
Grand Total All Expenditures:	\$ 36,682,500	\$ 2,757,127	\$10,561,523	28.79%

Jan.-Dec. 2024 Fiscal Year

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