

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

December 31, 2023 Ending Cash Balance	19,056,296
Year-to-date Revenue Received	33,243,161
Year-to-date Expenditures	(34,161,640)
Adjustment for accrued expenditures	105,836
Cash Balance December 31, 2024	<u><u>\$ 18,243,653</u></u>

	Operational Reserves as of July 1, 2024	Net Operational Activity December 2024	Year-to-Date Totals thru December 2024	Operational Reserves as of December 31, 2024
Operational Reserve (Unassigned)	<u>\$ 8,715,870</u>	<u>(2,151,259)</u>	<u>(812,643)</u>	<u>\$ 11,925,159</u>
<small>Target: Operational Fund > 60 to 90 days of annual operational budget</small>				

	Reserves as of July 1, 2024	December 2024 Expenditures	Year-to-Date Totals thru December 2024	Cash Reserves as of December 31, 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	4,092,678	-	-	4,092,678
Woodland	4,021,932	-	(4,021,932)	-
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>\$ 10,340,426</u>	<u>\$ -</u>	<u>\$ (4,021,932)</u>	<u>\$ 6,318,494</u>
	<u>Beginning January 1, 2024</u>			<u>Ending December 31, 2024</u>
Overall Cash Balance	<u><u>\$ 19,056,296</u></u>			<u><u>\$ 18,243,653</u></u>

Fort Vancouver Regional Library District

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

	2024 Amended Budget (Adopted 7/2024)	December 2024 Revenues	Year-to-Date Totals thru December 2024	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	26,086,950	101,188	25,882,495	99%
Property Taxes - Skamania	714,643	148,080	718,570	101%
Property Taxes - Klickitat	1,359,320	79,133	1,424,948	105%
Property Taxes - Cowlitz	316,875	11,002	322,197	102%
Total Property Taxes	28,477,788	339,402	28,348,209	100%
Other Taxes				
Other General Tax	75,000	43,120	182,613	243%
Leasehold Excise Tax	115,000	1,359	154,037	134%
Total Other Taxes	190,000	44,479	336,650	177%
Intergovernmental, Grants & Contracts				
Federal in-lieu of Taxes	45,000	-	27,461	61%
Grants through ESD 112	6,000	-	8,674	145%
State Forest Boards	40,000	1,727	82,717	207%
Yale Valley Library Dist	165,000	30,662	183,336	111%
Total Intergovernmental, Grants & Contracts	256,000	32,389	302,188	118%
Charges for Services				
Equipment Use Fees	40,000	2,097	45,152	113%
Non-Resident Borrower Fee	8,000	1,758	14,528	182%
Lost / Damaged Material Fee	32,000	3,287	45,260	141%
Total Charges for Services	80,000	7,142	104,940	131%
Miscellaneous				
Investment Interest	475,000	68,162	666,686	140%
Rental Income	2,000	-	8,129	406%
Gifts/Contributions	-	1,000	2,370	100%
Library Friends Groups' Reimbursements	20,000	2,600	38,179	191%
Woodland Friends Reimbursements - Project	655,000	219,078	485,336	74%
Library Foundation Reimbursements	35,450	1,000	57,553	162%
Foundation Reimbursements (Grants)	2,449,550	-	2,449,550	100%
Foundation Reimbursements (Project - FBO)	175,000	-	209,275	120%
Miscellaneous	5,000	61,672	67,318	1346%
Other Miscellaneous - E-Rate	120,000	-	160,134	133%
Sale of Assets	10,000	-	6,645	66%
Total Miscellaneous	3,947,000	353,511	4,151,174	105.2%
Total Operating Revenue	\$ 32,950,788	776,924	33,243,161	101%
Use of Reserves to Balance Operating Budget	\$400,000	-	-	0%
Use of Reserves to Balance Capital Budget	\$4,021,932	-	4,021,932	100%
Use of Cash Reserves	\$ 4,421,932	-	4,021,932	91%
Total Revenues and Use of Cash Reserves	\$37,372,720	776,924	37,265,093	100%

Jan.-Dec. 2024 Fiscal Year

December is the 12th month of the fiscal year. Year-to-date budget percentages should be at 100%, representing 12/12 months.

Fort Vancouver Regional Library District

Statement of Expenses - Calendar Year 2024
For the Month Ending December 2024 (With year-to-date totals)

	2024 Amended Budget (Adopted 7/2024)	December 2024 Expenditures	Year-to-Date Totals thru December 2024	Year to Date Annual Budget Percentage
Operating Expenditures:				
Personnel				
Wages	\$ 14,383,607	\$ 1,111,681	\$ 13,102,172	91%
Benefit - Medical	3,171,347	226,012	2,420,523	76%
Benefit - Dental	217,986	21,871	243,021	111%
Benefit - Life, LTD, AD&D	169,439	12,307	148,941	88%
Benefit - PERS	1,334,799	97,506	1,185,414	89%
Benefit - FICA	1,100,346	82,332	981,672	89%
Benefit - L & I - Workers Compensation	113,263	6,207	76,480	68%
Benefit - PFML	30,410	2,315	27,595	91%
Unemployment Expense	10,000	-	17,737	177%
Personnel Subtotal:	20,531,197	1,560,232	18,203,554	89%
Supplies				
Supplies	452,650	27,413	343,440	76%
Small Equipment (FF&E)	78,500	16,807	73,524	94%
Technology	411,000	69,556	421,893	103%
Professional Collection / Tech	316,000	36,289	282,681	89%
Supplies & Small Equipmt/Tech Subtotal:	1,258,150	150,066	1,121,538	89%
Library Books / Materials				
Library Books & Materials	1,542,000	192,251	1,503,703	98%
Electronic Resources	2,178,000	331,914	2,251,708	103%
Library Materials Subtotal:	3,720,000	524,165	3,755,411	101%
Other Services / Charges				
Professional Services	1,599,636	70,105	1,380,047	86%
Communications	372,371	33,624	355,510	95%
Training / Travel	107,000	15,561	119,883	112%
Advertising	26,000	2,915	23,763	91%
Rentals / Leases	582,275	12,728	529,819	91%
Insurance	262,700	362	289,103	110%
Utilities	479,000	46,201	435,647	91%
Repairs & Maintenance	978,739	55,085	1,006,476	103%
Misc / Dues / Printing / Other	149,425	1,773	125,359	84%
Intergovernmental Services	3,676	-	313	9%
Other Charges & Services Subtotal:	4,560,822	238,354	4,265,919	94%
Total Operating Expenditures:	30,070,169	2,472,817	27,346,421	91%
Capital Outlay:				
Buildings / Non-Owned	70,000	-	36,573	52%
Buildings / Owned	160,000	-	82,908	52%
Woodland (FVRL Reserves)	4,021,932	-	4,021,932	100%
Woodland (Grant Reimbursed)	2,038,525	-	2,038,525	100%
Woodland (Other Reimbursements)	971,694	425,167	622,253	64%
Yale	40,400	30,198	13,027	32%
Capital Outlay Subtotal:	7,302,551	455,366	6,815,219	93%
Grand Total All Expenditures:	\$ 37,372,720	\$ 2,928,183	\$ 34,161,640	91%

Jan.-Dec. 2024 Fiscal Year

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