

Fort Vancouver Regional Library District
Statement of Cash
For the Month Ending April 30, 2025 (With year-to-date totals)

| | |
|---------------------------------------|-----------------------------|
| December 31, 2024 Ending Cash Balance | 18,243,653 |
| Year-to-date Revenue Received | 13,805,394 |
| Year-to-date Expenditures | (9,250,972) |
| Adjustment for accrued expenditures | 60,604 |
| Cash Balance April 30, 2025 | <u>\$ 22,858,680</u> |

| | Cash Reserves as of January 1, 2025 | Net Operational Activity April, 2025 | Year-to-Date Totals thru April, 2025 | Cash Reserves as of April 30, 2025 |
|--|--|---|--|--|
| Operational Reserve (Unassigned) | <u>\$ 11,284,975</u> | <u>8,799,938</u> | <u>4,615,027</u> | <u>\$ 16,136,232</u> |
| | Capital Reserves as of January 1, | April, 2025 Expenditures | Year-to-Date Totals thru April, 2025 | Capital Reserves as of April 30, 2025 |
| Obj 1 - Capital repairs and maintenance | \$ 1,345,000 | \$ - | \$ - | \$ 1,345,000 |
| Obj 2 - Replacement Vehicles | 10,000 | - | - | 10,000 |
| Obj 3 - Capital Projects | | | | - |
| Washougal | 4,092,678 | - | - | 4,092,678 |
| Branch Refresh Projects | 1,211,000 | - | - | 1,211,000 |
| Obj 4 - Technology Replacements & Upgrades | <u>300,000</u> | <u>-</u> | <u>236,230</u> | <u>63,770</u> |
| Cash Reserve Fund Expense Total | <u>\$ 6,958,678</u> | <u>\$ -</u> | <u>\$ 236,230</u> | <u>\$ 6,722,448</u> |
| | Beginning January 1, 2025 | | | Ending April 30, 2025 |
| Overall Cash Balance | <u>\$ 18,243,653</u> | | | <u>\$ 22,858,680</u> |

Target: > 60 to 90 days of annual budget

60 Days = \$5,881,494

90 Days = \$8,822,241

Fort Vancouver Regional Library District

Statement Of Revenue - Calendar Year 2025
For the Month Ending April 30, 2025 (With year-to-date totals)

| | 2025 Amended Budget | April, 2025 Revenues | Year-to-Date Totals thru April, 2025 | Year - to - Date Annual Budget Percent |
|--|------------------------|-------------------------|--|--|
| Property Taxes | | | | |
| Property Taxes - Clark | 26,660,340 | 10,715,726 | 13,051,581 | 49% |
| Property Taxes - Skamania | 797,195 | 52,095 | 92,119 | 12% |
| Property Taxes - Klickitat | 1,513,678 | 185,666 | 212,485 | 14% |
| Property Taxes - Cowlitz | 338,389 | 16,677 | 20,648 | 6% |
| Total Property Taxes | 29,309,602 | 10,970,165 | 13,376,833 | 46% |
| Other Taxes | | | | |
| Other General Tax | 75,000 | - | 21,297 | 28% |
| Leasehold Excise Tax | 135,000 | 322 | 39,969 | 30% |
| Total Other Taxes | 210,000 | 322 | 61,266 | 29% |
| Intergovernmental, Grants & Contracts | | | | |
| Federal in-lieu of Taxes | 45,000 | - | 476 | 1% |
| Federal Grants | 0 | - | 1,362 | 100% |
| ESD 112 | 6,000 | - | - | 0% |
| State Forest Boards | 40,000 | 2,322 | 27,679 | 69% |
| Yale Valley Library Dist | 150,000 | - | - | 0% |
| Yale Valley Library Dist Capital Reimb. | 70,000 | 6,512 | 6,512 | 9% |
| Total Intergovernmental, Grants & Contracts | 311,000 | 2,322 | 29,517 | 9% |
| Charges for Services | | | | |
| Equipment Use Fees | 42,000 | 4,807 | 18,810 | 45% |
| Non-Resident Borrower Fee | 9,000 | 1,463 | 6,790 | 75% |
| Lost / Damaged Material Fee | 34,000 | 3,421 | 15,216 | 45% |
| Total Charges for Services | 85,000 | 9,691 | 40,816 | 48% |
| Miscellaneous | | | | |
| Investment Interest | 485,000 | 48,297 | 209,464 | 43% |
| Rental Income | 2,000 | 194 | 394 | 20% |
| Gifts/Contributions | - | - | 542 | 100% |
| Library Friends Groups' Reimbursements | 20,000 | 2,003 | 7,006 | 35% |
| Woodland Friends Reimbursements - Project | - | - | 7,692 | 100% |
| Library Foundation Reimbursements | 20,450 | 39,296 | 56,218 | 275% |
| Miscellaneous | 2,500 | 988 | 15,564 | 100% |
| Other Miscellaneous - E-Rate | 120,000 | - | - | 0% |
| Sale of Assets | 10,000 | - | 83 | 1% |
| Total Miscellaneous | 659,950 | 90,779 | 296,963 | 45.0% |
| Total Operating Revenue | \$ 30,575,552 | 11,073,279 | 13,805,394 | 45% |
| Use of Reserves to Balance Operating Budget | \$2,522,411 | - | - | 0% |
| Use of Reserves to Balance Capital Budget | \$2,191,000 | - | - | 0% |
| Use of Cash Reserves | \$ 4,713,411 | - | - | 0% |
| Total Revenues and Use of Cash Reserves | \$35,288,963 | 11,073,279 | 13,805,394 | 39% |

Jan.-Dec. 2025 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 2025
For the Month Ending April 30, 2025 (With year-to-date totals)

| | 2025 Budget | April, 2025 Expenditures | Year-to-Date Totals thru April, 2025 | Year to Date Annual Budget Percentage |
|--|----------------------|-----------------------------|--|--|
| Operating Expenditures: | | | | |
| Personnel | | | | |
| Wages | \$ 15,374,149 | \$ 1,135,979 | \$ 4,485,857 | 29% |
| Benefit - Medical | 3,413,423 | 226,913 | 899,658 | 26% |
| Benefit - Dental | 311,074 | 22,075 | 86,974 | 28% |
| Benefit - Life, LTD, AD&D | 159,584 | 13,564 | 54,244 | 34% |
| Benefit - PERS | 1,388,286 | 100,958 | 397,670 | 29% |
| Benefit - FICA | 1,176,122 | 85,463 | 337,250 | 29% |
| Benefit - L & I - Workers Compensation | 117,567 | 7,028 | 25,303 | 22% |
| Benefit - PFML | 40,205 | 2,978 | 12,146 | 30% |
| Unemployment Expense | 15,000 | - | 2,692 | 18% |
| Personnel Subtotal: | 21,995,410 | 1,594,958 | 6,301,794 | 29% |
| Supplies | | | | |
| Supplies | 341,300 | 45,869 | 105,316 | 31% |
| Small Equipment (FF&E) | 391,000 | 348 | 11,315 | 3% |
| Technology | 725,000 | 30,388 | 466,582 | 64% |
| Professional Collection / Tech | 323,000 | 29,392 | 103,549 | 32% |
| Supplies & Small Equipmt/Tech Subtotal: | 1,780,300 | 105,997 | 686,762 | 39% |
| Library Books / Materials | | | | |
| Library Books & Materials | 1,875,500 | 138,541 | 404,098 | 22% |
| Electronic Resources | 1,944,500 | 133,027 | 535,126 | 28% |
| Library Materials Subtotal: | 3,820,000 | 271,568 | 939,223 | 25% |
| Other Services / Charges | | | | |
| Professional Services | 1,823,300 | 146,691 | 473,707 | 26% |
| Communications | 402,600 | 31,422 | 127,722 | 32% |
| Training / Travel | 150,000 | 5,176 | 16,092 | 11% |
| Advertising | 37,000 | 1,324 | 4,715 | 13% |
| Rentals / Leases | 616,903 | 59,334 | 187,410 | 30% |
| Insurance | 281,000 | - | 891 | 0% |
| Utilities | 479,000 | 32,641 | 156,326 | 33% |
| FAC Repairs & Maintenance | 305,300 | 59,647 | 136,336 | 45% |
| IT Maintenance and Licensing | 687,900 | 7,537 | 128,487 | 19% |
| Misc / Dues / Printing / Other | 148,450 | 10,842 | 37,402 | 25% |
| Intergovernmental Services | 500,800 | 153 | 150 | 0% |
| Other Charges & Services Subtotal: | 5,432,253 | 354,768 | 1,269,239 | 23% |
| Total Operating Expenditures: | 33,027,963 | 2,327,290 | 9,197,018 | 28% |
| Capital Outlay: | | | | |
| Buildings / Non-Owned | 374,000 | - | - | 0% |
| Buildings / Owned | 1,807,000 | 6,655 | 37,572 | 2% |
| Woodland (Other Reimbursements) | - | - | 9,542 | 100% |
| Yale | 70,000 | - | 6,840 | 10% |
| Machinery & Equipment | 10,000 | - | - | 0% |
| Capital Outlay Subtotal: | 2,261,000 | 6,655 | 53,954 | 2% |
| Grand Total All Expenditures: | \$ 35,288,963 | \$ 2,333,946 | \$ 9,250,972 | 26% |

Jan.-Dec. 2025 Fiscal Year

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