

**Fort Vancouver Regional Library District**  
Statement of Cash  
For the Month Ending May 31, 2025 (With year-to-date totals)

December 31, 2024 Ending Cash Balance	18,243,653
Year-to-date Revenue Received	16,702,535
Year-to-date Expenditures	(11,689,702)
Adjustment for accrued expenditures	67,697
<b>Cash Balance May 31, 2025</b>	<b><u>\$ 23,324,183</u></b>

	Cash Reserves as of January 1, 2025	Net Operational Activity May, 2025	Year-to-Date Totals thru May, 2025	Cash Reserves as of May 31, 2025
Operational Reserve (Unassigned)	<b><u>\$ 11,284,975</u></b>	670,441	5,080,530	<b><u>\$ 16,638,499</u></b>

	Capital Reserves as of January 1,	May, 2025 Expenditures	Year-to-Date Totals thru May, 2025	Capital Reserves as of May 31, 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	300,000	36,764	272,995	27,005
<b>Cash Reserve Fund Expense Total</b>	<b><u>\$ 6,958,678</u></b>	<b><u>\$ 36,764</u></b>	<b><u>\$ 272,995</u></b>	<b><u>\$ 6,685,683</u></b>

	Beginning January 1, 2025	Ending May 31, 2025
<b>Overall Cash Balance</b>	<b><u>\$ 18,243,653</u></b>	<b><u>\$ 23,324,183</u></b>

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 May 31, 2025 (With year-to-date totals)

	2025 Amended Budget	May, 2025 Revenues	Year-to-Date Totals thru May, 2025	Year - to - Date Annual Budget Percent
<b>Property Taxes</b>				
Property Taxes - Clark	26,660,340	1,636,995	14,688,576	55%
Property Taxes - Skamania	797,195	320,482	412,602	52%
Property Taxes - Klickitat	1,513,678	557,246	769,731	51%
Property Taxes - Cowlitz	338,389	139,722	160,369	47%
<b>Total Property Taxes</b>	<b>29,309,602</b>	<b>2,654,445</b>	<b>16,031,278</b>	<b>55%</b>
<b>Other Taxes</b>				
Other General Tax	75,000	4,629	25,926	35%
Leasehold Excise Tax	135,000	36,895	76,864	57%
<b>Total Other Taxes</b>	<b>210,000</b>	<b>41,525</b>	<b>102,790</b>	<b>49%</b>
<b>Intergovernmental, Grants &amp; Contracts</b>				
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	5,460	33,138	83%
Yale Valley Library Dist	150,000	-	-	0%
Yale Valley Library Dist Capital Reimb.	70,000	-	6,512	9%
<b>Total Intergovernmental, Grants &amp; Contracts</b>	<b>311,000</b>	<b>5,460</b>	<b>41,489</b>	<b>13%</b>
<b>Charges for Services</b>				
Equipment Use Fees	42,000	4,508	23,586	56%
Non-Resident Borrower Fee	9,000	2,381	8,903	99%
Lost / Damaged Material Fee	34,000	3,646	18,862	55%
<b>Total Charges for Services</b>	<b>85,000</b>	<b>10,535</b>	<b>51,351</b>	<b>60%</b>
<b>Miscellaneous</b>				
Investment Interest	485,000	92,655	302,119	62%
Rental Income	2,000	727	1,121	56%
Gifts/Contributions	-	430	972	100%
Library Friends Groups' Reimbursements	20,000	882	7,888	39%
Woodland Friends Reimbursements - Project	-	80,702	104,048	100%
Library Foundation Reimbursements	20,450	1,761	42,325	207%
Miscellaneous	2,500	487	16,051	100%
Other Miscellaneous - E-Rate	120,000	-	-	0%
Sale of Assets	10,000	1,020	1,103	11%
<b>Total Miscellaneous</b>	<b>659,950</b>	<b>178,665</b>	<b>475,628</b>	<b>72.1%</b>
<b>Total Operating Revenue</b>	<b>\$ 30,575,552</b>	<b>2,890,629</b>	<b>16,702,535</b>	<b>55%</b>
Use of Reserves to Balance Operating Budget	<b>\$2,522,411</b>	-	-	0%
Use of Reserves to Balance Capital Budget	<b>\$2,191,000</b>	-	-	0%
<b>Use of Cash Reserves</b>	<b>\$ 4,713,411</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenues and Use of Cash Reserves</b>	<b>\$35,288,963</b>	<b>2,890,629</b>	<b>16,702,535</b>	<b>47%</b>

Jan.-Dec. 2025 Fiscal Year

May is the 5th month of the fiscal year.  
Year-to-date budget percentages should  
be at 42%, representing 5/12 months.

# Fort Vancouver Regional Library District

Statement of Expenses - Calendar Year 2025  
For the Month Ending May 31, 2025 (With year-to-date totals)

		May, 2025	Year-to-Date	Year to Date
	2025 Budget	Expenditures	Totals thru	Annual
			May, 2025	Budget
				Percentage
<b>Operating Expenditures:</b>				
<b>Personnel</b>				
Wages	\$ 15,374,149	\$ 1,160,064	\$ 5,645,921	37%
Benefit - Medical	3,413,423	233,122	1,132,780	33%
Benefit - Dental	311,074	22,536	109,510	35%
Benefit - Life, LTD, AD&D	159,584	13,455	67,699	42%
Benefit - PERS	1,388,286	102,715	500,385	36%
Benefit - FICA	1,176,122	87,204	424,454	36%
Benefit - L & I - Workers Compensation	117,567	7,033	32,337	28%
Benefit - PFML	40,205	3,040	15,186	38%
Unemployment Expense	15,000	-	2,692	18%
<b>Personnel Subtotal:</b>	<b>21,995,410</b>	<b>1,629,170</b>	<b>7,930,963</b>	<b>36%</b>
<b>Supplies</b>				
Supplies	341,300	25,216	130,531	38%
Small Equipment (FF&E)	391,000	8,916	20,232	5%
Technology	725,000	15,949	482,530	67%
Professional Collection / Tech	323,000	31,489	135,037	42%
<b>Supplies &amp; Small Equipmt/Tech Subtotal:</b>	<b>1,780,300</b>	<b>81,569</b>	<b>768,331</b>	<b>43%</b>
<b>Library Books / Materials</b>				
Library Books & Materials	1,875,500	129,884	533,982	28%
Electronic Resources	1,944,500	36,764	722,736	37%
<b>Library Materials Subtotal:</b>	<b>3,820,000</b>	<b>166,648</b>	<b>1,256,717</b>	<b>33%</b>
<b>Other Services / Charges</b>				
Professional Services	1,823,300	139,868	613,575	34%
Communications	402,600	26,344	154,066	38%
Training / Travel	150,000	10,184	26,276	18%
Advertising	37,000	2,183	6,899	19%
Rentals / Leases	616,903	42,486	229,896	37%
Insurance	281,000	-	891	0%
Utilities	479,000	39,028	195,354	41%
FAC Repairs & Maintenance	305,300	41,553	177,889	58%
IT Maintenance and Licensing	687,900	52,078	180,565	26%
Misc / Dues / Printing / Other	148,450	17,846	55,248	37%
Intergovernmental Services	500,800	-	150	0%
<b>Other Charges &amp; Services Subtotal:</b>	<b>5,432,253</b>	<b>371,570</b>	<b>1,640,810</b>	<b>30%</b>
<b>Total Operating Expenditures:</b>	<b>33,027,963</b>	<b>2,248,958</b>	<b>11,596,821</b>	<b>35%</b>
<b>Capital Outlay:</b>				
Buildings / Non-Owned	374,000	-	-	0%
Buildings / Owned	1,807,000	8,718	46,289	3%
Woodland (Other Reimbursements)	-	5,073	14,615	100%
Yale	70,000	25,137	31,977	46%
Machinery & Equipment	10,000	-	-	0%
<b>Capital Outlay Subtotal:</b>	<b>2,261,000</b>	<b>38,927</b>	<b>92,881</b>	<b>4%</b>
<b>Grand Total All Expenditures:</b>	<b>\$ 35,288,963</b>	<b>\$ 2,287,885</b>	<b>\$ 11,689,702</b>	<b>33%</b>

Jan.-Dec. 2025 Fiscal Year

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