Fort Vancouver Regional Library District

Statement of Cash

For the Month Ending August 31, 2025 (With year-to-date totals)

December 31, 2024 Ending Cash Balance	18,243,653
Year-to-date Revenue Received	18,171,053
Year-to-date Expenditures	(19,209,823)
Adjustment for accrued expenditures	42,278
Cash Balance August 31, 2025	**$ 17,247,161**

	Cash Balance as of January 1, 2025	Net Operational Activity August, 2025	Year-to-Date Totals thru August, 2025	Cash Balance as of August 31, 2025
Operational Reserve (Unassigned)	**$ 11,284,975**	(2,123,953)	(996,492)	**$ 10,548,107**

	Capital Reserves as of January 1,	August, 2025 Expenditures	Year-to-Date Totals thru August, 2025	Capital Reserves as of August 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		259,624	40,376
Cash Reserve Fund Expense Total	**$ 6,958,678**	**$ -**	**$ 259,624**	**$ 6,699,054**

	Beginning January 1, 2025	Ending August 31, 2025
Overall Cash Balance	**$ 18,243,653**	**$ 17,247,161**

Cash 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 August 31, 2025 (With year-to-date totals)

	2025 Amended Budget	August, 2025 Revenues	Year-to-Date Totals thru August, 2025	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	26,660,340	95,889	15,082,856	57%
Property Taxes - Skamania	797,195	5,352	481,964	60%
Property Taxes - Klickitat	1,513,678	14,799	980,241	65%
Property Taxes - Cowlitz	338,389	6,875	195,565	58%
Total Property Taxes	**29,309,602**	**122,916**	**16,740,625**	**57%**
Other Taxes				
Other General Tax	75,000	19,811	67,732	90%
Leasehold Excise Tax	135,000	36,354	116,541	86%
Total Other Taxes	**210,000**	**56,166**	**184,274**	**88%**
Intergovernmental, Grants & Contracts				
Federal in-lieu of Taxes	45,000	-	476	1%
Federal Grants	0	-	1,362	100%
ESD 112	6,000	9,392	9,392	157%
State Forest Boards	40,000	14,760	86,113	215%
Yale Valley Library Dist	150,000	-	75,000	50%
Yale Valley Library Dist Capital Reimb.	70,000	-	6,512	9%
Total Intergovernmental, Grants & Contracts	**311,000**	**24,153**	**178,856**	**58%**
Charges for Services				
Equipment Use Fees	42,000	5,909	38,520	92%
Non-Resident Borrower Fee	9,000	1,846	14,574	162%
Lost / Damaged Material Fee	34,000	3,895	29,473	87%
Total Charges for Services	**85,000**	**11,649**	**82,567**	**97%**
Miscellaneous				
Investment Interest	485,000	63,958	518,205	107%
Rental Income	2,000	159	2,056	103%
Gifts/Contributions	-	92	2,212	100%
Library Friends Groups' Reimbursements	20,000	7,624	22,272	111%
Woodland Friends Reimbursements - Project	-	-	104,048	100%
Library Foundation Reimbursements	20,450	-	70,528	345%
Miscellaneous	2,500	1,455	156,429	100%
Other Miscellaneous - E-Rate	120,000	-	107,294	89%
Sale of Assets	10,000	612	1,687	17%
Total Miscellaneous	**659,950**	**73,900**	**984,731**	**149.2%**
Total Operating Revenue	**$ 30,575,552**	**288,783**	**18,171,053**	**59%**
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**	**$ 288,783**	**$ 18,171,053**	**51%**

Jan.-Dec. 2025 Fiscal Year

August is the 8th month of the fiscal year. Year-to-date budget percentages should be at 67%, representing 8/12 months.

Fort Vancouver Regional Library District

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

Operating Expenditures:	**2025 Budget**	**August, 2025 Expenditures**	**Year-to-Date Totals thru August, 2025**	**Year to Date Annual Budget Percentage**
Personnel				
Wages	$ 15,374,149	$ 1,217,392	$ 9,203,757	60%
Benefit - Medical	3,413,423	228,943	1,828,645	54%
Benefit - Dental	311,074	22,187	176,669	57%
Benefit - Life, LTD, AD&D	159,584	13,563	108,528	68%
Benefit - PERS	1,388,286	65,721	751,533	54%
Benefit - FICA	1,176,122	91,520	691,851	59%
Benefit - L & I - Workers Compensation	117,567	7,145	52,389	45%
Benefit - PFML	40,205	3,190	24,508	61%
Unemployment Expense	15,000	-	2,692	18%
Personnel Subtotal:	**21,995,410**	**1,649,661**	**12,840,573**	**58%**
Supplies				
Supplies	341,300	24,975	216,779	64%
Small Equipment (FF&E)	391,000	20,278	50,207	13%
Technology	725,000	13,233	514,174	71%
Professional Collection / Tech	323,000	15,174	163,934	51%
Supplies & Small Equipmt/Tech Subtotal:	**1,780,300**	**73,659**	**945,093**	**53%**
Library Books / Materials				
Library Books & Materials	1,875,500	145,623	898,900	48%
Electronic Resources	1,944,500	190,636	1,213,452	62%
Library Materials Subtotal:	**3,820,000**	**336,259**	**2,112,352**	**55%**
Other Services / Charges				
Professional Services	1,823,300	190,127	1,203,036	66%
Communications	402,600	21,838	291,474	72%
Training / Travel	150,000	3,283	45,226	30%
Advertising	37,000	4,898	22,394	61%
Rentals / Leases	616,903	48,589	362,857	59%
Insurance	281,000	21,900	263,752	94%
Utilities	479,000	32,657	294,444	61%
FAC Repairs & Maintenance	305,300	21,337	278,662	91%
IT Maintenance and Licensing	687,900	18,286	283,080	41%
Misc / Dues / Printing / Other	148,450	23,404	105,444	71%
Intergovernmental Services	500,800	90	312	0%
Other Charges & Services Subtotal:	**5,432,253**	**386,410**	**3,150,680**	**58%**
Total Operating Expenditures:	**33,027,963**	**2,445,989**	**19,048,698**	**58%**
Capital Outlay:				
Buildings / Non-Owned	374,000	-	-	0%
Buildings / Owned	1,807,000	9,026	90,327	5%
Woodland (Other Reimbursements)	-	-	16,637	100%
Yale	70,000	-	54,161	77%
Machinery & Equipment	10,000	-	-	0%
Capital Outlay Subtotal:	**2,261,000**	**9,026**	**161,125**	**7%**
Grand Total All Expenditures:	**$ 35,288,963**	**$ 2,455,015**	**$ 19,209,823**	**54%**

Jan.-Dec. 2025 Fiscal Year

August is the 8th month of the fiscal year. Year-to-date budget percentages should be at 67%, representing 8/12 months.