

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

December 31, 2024 Ending Cash Balance	18,243,653
Year-to-date Revenue Received	28,782,382
Year-to-date Expenditures	(24,326,744)
Adjustment for accrued expenditures	(8,322)
Cash Balance October 31, 2025	<u>\$ 22,690,969</u>

	Cash Balance as of January 1, 2025	Net Operational Activity October, 2025	Year-to-Date Totals thru October, 2025	Cash Balance as of October 31, 2025
Operational Reserve (Unassigned)	<u>\$ 11,284,975</u>	7,330,003	4,447,316	<u>\$ 16,080,302</u>

	Capital Reserves as of January 1,	October, 2025 Expenditures	Year-to-Date Totals thru October, 2025	Capital Reserves as of October 31, 2025
Obj 1 - Capital repairs and maintenance	\$ 1,345,000	\$ -	\$ -	\$ 1,345,000
Obj 2 - Replacement Vehicles	10,000	-	75,850	(65,850)
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		272,161	27,839
Cash Reserve Fund Expense Total	<u>\$ 6,958,678</u>	<u>\$ -</u>	<u>\$ 348,011</u>	<u>\$ 6,610,667</u>

	Beginning January 1, 2025	Ending October 31, 2025
Overall Cash Balance	<u>\$ 18,243,653</u>	<u>\$ 22,690,969</u>

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

	2025 Budget Adopted Dec 2024	October, 2025 Revenues	Year-to-Date Totals thru October, 2025	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	26,660,340	9,727,661	25,297,197	95%
Property Taxes - Skamania	797,195	37,629	523,332	66%
Property Taxes - Klickitat	1,513,678	26,612	1,014,869	67%
Property Taxes - Cowlitz	338,389	9,602	214,768	63%
Total Property Taxes	29,309,602	9,801,503	27,050,166	92%
Other Taxes				
Other General Tax	75,000	-	83,648	112%
Leasehold Excise Tax	135,000	771	118,207	88%
Total Other Taxes	210,000	771	201,855	96%
Intergovernmental, Grants & Contracts				
Federal in-lieu of Taxes	45,000	-	11,160	25%
Federal Grants	0	-	1,362	100%
ESD 112	6,000	-	9,392	157%
State Forest Boards	40,000	27,060	132,366	331%
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	27,060	235,794	76%
Charges for Services				
Equipment Use Fees	42,000	4,997	48,488	115%
Non-Resident Borrower Fee	9,000	1,725	18,145	202%
Lost / Damaged Material Fee	34,000	3,125	36,577	108%
Total Charges for Services	85,000	9,847	103,210	121%
Miscellaneous				
Investment Interest	485,000	57,055	631,218	130%
Rental Income	2,000	339	2,492	125%
Gifts/Contributions	-	94	2,459	100%
Library Friends Groups' Reimbursements	20,000	5,914	40,652	203%
Woodland Friends Reimbursements - Project	-	-	104,048	100%
Library Foundation Reimbursements	20,450	989	80,086	392%
Miscellaneous	2,500	45,554	218,351	100%
Other Miscellaneous - E-Rate	120,000	-	107,294	89%
Sale of Assets	10,000	-	4,756	48%
Total Miscellaneous	659,950	109,946	1,191,357	180.5%
Total Operating Revenue	\$30,575,552	9,949,127	28,782,382	94%
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	\$ 9,949,127	\$ 28,782,382	82%

Jan.-Dec. 2025 Fiscal Year

October is the 10th month of the fiscal year. Year-to-date budget percentages should be at 83.33%, representing 10/12 months.

Fort Vancouver Regional Library District

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

	2025 Budget Adopted Dec 2024	October, 2025 Expenditures	Year-to-Date Totals thru October, 2025	Year to Date Annual Budget Percentage
Operating Expenditures:				
Personnel				
Wages	\$ 15,374,149	\$ 1,203,020	\$ 11,571,184	75%
Benefit - Medical	3,413,423	229,866	2,288,282	67%
Benefit - Dental	311,074	22,373	221,371	71%
Benefit - Life, LTD, AD&D	159,584	12,157	132,725	83%
Benefit - PERS	1,388,286	65,922	880,908	63%
Benefit - FICA	1,176,122	90,392	862,521	73%
Benefit - L & I - Workers Compensation	117,567	6,870	65,780	56%
Benefit - PFML	40,205	3,152	30,711	76%
Unemployment Expense	15,000	-	2,692	18%
Personnel Subtotal:	21,995,410	1,633,753	16,056,174	73%
Supplies				
Supplies	341,300	37,589	278,066	81%
Small Equipment (FF&E)	391,000	409	50,616	13%
Technology	725,000	59,619	629,744	87%
Professional Collection / Tech	323,000	16,899	198,961	62%
Supplies & Small Equipmt/Tech Subtotal:	1,780,300	114,516	1,157,387	65%
Library Books / Materials				
Library Books & Materials	1,875,500	130,424	1,128,486	60%
Electronic Resources	1,944,500	283,357	1,668,038	86%
Library Materials Subtotal:	3,820,000	413,781	2,796,523	73%
Other Services / Charges				
Professional Services	1,823,300	146,489	1,541,586	85%
Communications	402,600	23,985	353,449	88%
Training / Travel	150,000	6,975	59,808	40%
Advertising	37,000	2,920	27,827	75%
Rentals / Leases	616,903	47,801	459,625	75%
Insurance	281,000	-	266,638	95%
Utilities	479,000	36,266	364,937	76%
FAC Repairs & Maintenance	305,300	80,086	386,056	126%
IT Maintenance and Licensing	687,900	28,655	344,728	50%
Misc / Dues / Printing / Other	148,450	3,384	122,372	82%
Intergovernmental Services	500,800	53,161	53,473	11%
Other Charges & Services Subtotal:	5,432,253	429,723	3,980,499	73%
Total Operating Expenditures:	33,027,963	2,591,773	23,990,583	73%
Capital Outlay:				
Buildings / Non-Owned	374,000	-	-	0%
Buildings / Owned	1,807,000	19,029	215,874	12%
Woodland (Other Reimbursements)	-	-	16,637	100%
Yale	70,000	-	27,800	40%
Machinery & Equipment	10,000	-	75,850	758%
Capital Outlay Subtotal:	2,261,000	19,029	336,161	15%
Grand Total All Expenditures:	\$ 35,288,963	\$ 2,610,802	\$24,326,744	69%

Jan.-Dec. 2025 Fiscal Year

October is the 10th month of the fiscal year. Year-to-date budget percentages should be at 83.33%, representing 10/12 months.