

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

December 31, 2024 Ending Cash Balance	18,243,653
Year-to-date Revenue Received	31,450,435
Year-to-date Expenditures	(30,698,057)
Adjustment for accrued expenditures	(399,560)
Cash Balance December 31, 2025	<u>\$ 18,596,471</u>

	Cash Balance as of January 1, 2025	Net Operational Activity December, 2025	Year-to-Date Totals thru December, 2025	Cash Balance as of December 31, 2025
Operational Reserve (Unassigned)	<u>\$ 9,048,601</u>	<u>(3,349,605)</u>	<u>352,818</u>	<u>\$ 9,751,283</u>

	Capital Reserves as of January 1,	December, 2025 Expenditures	Year-to-Date Totals thru December, 2025	Capital Reserves as of December 31, 2025
Obj 1 - Capital repairs and maintenance	\$ 1,784,052	\$ -	\$ -	\$ 1,784,052
Obj 2 - Replacement Vehicles	500,000	-	75,850	424,150
Obj 3 - Capital Projects				-
Washougal	5,000,000	-	-	5,000,000
Woodland	400,000	-	-	400,000
Branch Refresh Projects	1,211,000	-	-	1,211,000
Obj 4 - Technology Replacements & Upgrades	<u>300,000</u>	<u>-</u>	<u>274,015</u>	<u>25,985</u>
Cash Reserve Fund Expense Total	<u>\$ 9,195,052</u>	<u>\$ -</u>	<u>\$ 349,865</u>	<u>\$ 8,845,187</u>

	Beginning January 1, 2025	Ending December 31, 2025
Overall Cash Balance	<u>\$ 18,243,653</u>	<u>\$ 18,596,471</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 December 31, 2025 (With year-to-date totals)

	2025 Budget - Amended 11-2025	December, 2025 Revenues	Year-to-Date Totals thru December, 2025	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	26,660,340	106,556	26,514,184	99%
Property Taxes - Skamania	797,195	45,389	784,046	98%
Property Taxes - Klickitat	1,513,678	95,768	1,502,678	99%
Property Taxes - Cowlitz	338,389	12,432	340,973	101%
Total Property Taxes	29,309,602	260,145	29,141,881	99%
Other Taxes, Grants & Contracts				
Other Taxes	355,000	79,548	506,912	143%
Federal Grants	-	-	1,362	100%
ESD 112	9,392	-	9,392	100%
Yale Valley Library Dist	150,000	-	150,000	100%
Yale Valley Library Dist Capital Reimb.	70,000	-	56,651	81%
Total Intergovernmental, Grants & Contracts	584,392	79,548	724,318	124%
Charges for Services				
Equipment Use Fees	50,000	4,448	56,652	113%
Non-Resident Borrower Fee	18,000	2,515	22,727	126%
Lost / Damaged Material Fee	40,000	3,495	42,920	107%
Total Charges for Services	108,000	10,458	122,299	113%
Miscellaneous				
Investment Interest	685,000	71,271	779,743	114%
Rental Income	2,500	-	2,589	104%
Gifts/Contributions	-	-	2,561	100%
Library Friends Groups' Reimbursements	23,000	4,227	48,978	213%
Woodland Friends Reimbursements - Project	15,000	-	125,761	838%
Library Foundation Reimbursements	75,450	14	82,207	109%
Miscellaneous	157,500	77,251	303,005	192%
Other Miscellaneous - E-Rate	107,294	-	107,294	100%
Sale of Assets	7,500	4,741	9,797	131%
Total Miscellaneous	1,073,244	157,503	1,461,937	136.2%
Total Operating Revenue	\$ 31,075,238	507,654	31,450,435	101%
Use of Reserves to Balance Operating Budget	1,007,360	-	-	0%
Use of Reserves to Balance Capital Budget	1,331,000	-	-	0%
Use of Cash Reserves	\$ 2,338,360	-	-	0%
Total Revenues and Use of Cash Reserves	\$ 33,413,598	\$ 507,654	\$ 31,450,435	94%

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

	2025 Budget - Amended 11-2025	December, 2025 Expenditures	Year-to-Date Totals thru December, 2025	Year to Date Annual Budget Percentage
Operating Expenditures:				
Personnel				
Wages	\$ 14,836,054	\$ 1,173,434	\$ 13,943,623	94%
Benefit - Medical	3,293,953	258,294	2,776,620	84%
Benefit - Dental	300,186	22,740	266,440	89%
Benefit - Life, LTD, AD&D	162,775	12,001	156,470	96%
Benefit - PERS	1,152,277	63,485	1,009,816	88%
Benefit - FICA	1,134,958	86,853	1,045,830	92%
Benefit - L & I - Workers Compensation	105,810	6,095	78,819	74%
Benefit - PFML	38,798	3,029	36,847	95%
Unemployment Expense	5,000	-	2,692	54%
Personnel Subtotal:	21,029,812	1,625,931	19,317,157	92%
Supplies				
Supplies	330,500	48,553	343,118	104%
Small Equipment (FF&E)	150,000	39,843	93,320	62%
Technology	745,000	134,967	784,476	105%
Professional Collection / Tech	293,000	36,846	267,438	91%
Supplies & Small Equipmt/Tech Subtotal:	1,518,500	260,210	1,488,352	98%
Library Books / Materials				
Library Books & Materials	1,468,000	152,659	1,534,384	105%
Electronic Resources	2,352,000	601,524	2,574,708	109%
Library Materials Subtotal:	3,820,000	754,183	4,109,092	108%
Other Services / Charges				
Professional Services	2,133,734	232,107	1,880,327	88%
Communications	432,400	41,758	419,116	97%
Training / Travel	103,500	5,301	72,277	70%
Advertising	35,000	7,567	38,273	109%
Rentals / Leases	606,903	40,084	548,042	90%
Insurance	301,000	(1,536)	265,102	88%
Utilities	496,100	37,359	451,368	91%
FAC Repairs & Maintenance	638,500	21,872	459,301	72%
IT Maintenance and Licensing	687,900	317,942	684,381	99%
Misc / Dues / Printing / Other	148,450	13,716	136,407	92%
Intergovernmental Services	60,800	15	53,569	88%
Other Charges & Services Subtotal:	5,644,287	716,184	5,008,162	89%
Total Operating Expenditures:	32,012,598	3,356,507	29,922,764	93%
Capital Outlay:				
Buildings / Non-Owned	74,000	-	-	0%
Buildings / Owned	607,000	101,191	291,487	48%
Woodland	400,000		320,050	80%
Woodland (Other Reimbursements)	-		31,255	100%
Yale	70,000	-	56,651	81%
Machinery & Equipment	250,000	-	75,850	30%
Capital Outlay Subtotal:	1,401,000	101,191	775,293	55%
Grand Total All Expenditures:	\$ 33,413,598	\$ 3,457,699	\$ 30,698,057	92%

Jan.-Dec. 2025 Fiscal Year

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