

**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)            |
| <b>Cash Balance December 31, 2025</b> | <b>\$ 18,596,471</b> |

|  | Cash Balance as of<br>January 1, 2025 | Net Operational<br>Activity December,<br>2025 | Year-to-Date Totals<br>thru December,<br>2025 | Cash Balance as of<br>December 31, 2025 |                      |
|--|---------------------------------------|---|---|---|----------------------|
|  |                                       |   |   | \$ 9,048,601                            | (3,349,605)          |
| Operational Reserve (Unassigned)           |                                       |   |   |   |                      |
|  |                                       |   |   |   |                      |
| 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 | 300,000                               | -   | 274,015                                       |   | 25,985               |
| <b>Cash Reserve Fund Expense Total</b>     | <b>\$ 9,195,052</b>                   | <b>\$ -</b>                                   | <b>\$ 349,865</b>                             | <b>\$</b>                               | <b>8,845,187</b>     |
|  |                                       |   |   |   |                      |
|  |                                       |   |   |   |                      |
| <b>Overall Cash Balance</b>                | <b>\$ 18,243,653</b>                  |   |   |   | <b>\$ 18,596,471</b> |
|  |                                       |   |   |   |                      |

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 -<br>Amended<br>11-2025 | December,<br>2025<br>Revenues | Year-to-Date<br>Totals thru<br>December,<br>2025 | Year - to - Date<br>Annual Budget<br>Percent |
|--|-------------------------------------|-------------------------------|--|--|
| <b>Property Taxes</b>                                  |                                     |                               |  |  |
| 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%   |
| <b>Total Property Taxes</b>                            | <b>29,309,602</b>                   | <b>260,145</b>                | <b>29,141,881</b>                                | <b>99%</b>                                   |
| <b>Other Taxes, Grants &amp; Contracts</b>             |                                     |                               |  |  |
| 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%  |
| <b>Total Intergovernmental, Grants &amp; Contracts</b> | <b>584,392</b>                      | <b>79,548</b>                 | <b>724,318</b>                                   | <b>124%</b>                                  |
| <b>Charges for Services</b>                            |                                     |                               |  |  |
| 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%   |
| <b>Total Charges for Services</b>                      | <b>108,000</b>                      | <b>10,458</b>                 | <b>122,299</b>                                   | <b>113%</b>                                  |
| <b>Miscellaneous</b>                                   |                                     |                               |  |  |
| 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%   |
| <b>Total Miscellaneous</b>                             | <b>1,073,244</b>                    | <b>157,503</b>                | <b>1,461,937</b>                                 | <b>136.2%</b>                                |
| <b>Total Operating Revenue</b>                         | <b>\$ 31,075,238</b>                | <b>507,654</b>                | <b>31,450,435</b>                                | <b>101%</b>                                  |
| Use of Reserves to Balance Operating Budget            | 1,007,360                           | -                             | -  | 0%   |
| Use of Reserves to Balance Capital Budget              | 1,331,000                           | -                             | -  | 0%   |
| <b>Use of Cash Reserves</b>                            | <b>\$ 2,338,360</b>                 | <b>-</b>                      | <b>-</b>   | <b>0%</b>                                    |
| <b>Total Revenues and Use of Cash Reserves</b>         | <b>\$ 33,413,598</b>                | <b>\$ 507,654</b>             | <b>\$ 31,450,435</b>                             | <b>94%</b>                                   |

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 -<br>Amended<br>11-2025 | December,<br>2025<br>Expenditures | Year-to-Date<br>Totals thru<br>December, 2025 | Year to Date     |
|--|-------------------------------------|-----------------------------------|---|------------------|
|  |                                     |                                   |   | Annual<br>Budget |
|  |                                     |                                   |   | Percentage       |
| <b>Operating Expenditures:</b>                     |                                     |                                   |   |                  |
| <b>Personnel</b>                                   |                                     |                                   |   |                  |
| 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%              |
| <b>Personnel Subtotal:</b>                         | <b>21,029,812</b>                   | <b>1,625,931</b>                  | <b>19,317,157</b>                             | <b>92%</b>       |
| <b>Supplies</b>                                    |                                     |                                   |   |                  |
| 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%              |
| <b>Supplies &amp; Small Equipmt/Tech Subtotal:</b> | <b>1,518,500</b>                    | <b>260,210</b>                    | <b>1,488,352</b>                              | <b>98%</b>       |
| <b>Library Books / Materials</b>                   |                                     |                                   |   |                  |
| Library Books & Materials                          | 1,468,000                           | 152,659                           | 1,534,384                                     | 105%             |
| Electronic Resources                               | 2,352,000                           | 601,524                           | 2,574,708                                     | 109%             |
| <b>Library Materials Subtotal:</b>                 | <b>3,820,000</b>                    | <b>754,183</b>                    | <b>4,109,092</b>                              | <b>108%</b>      |
| <b>Other Services / Charges</b>                    |                                     |                                   |   |                  |
| 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%              |
| <b>Other Charges &amp; Services Subtotal:</b>      | <b>5,644,287</b>                    | <b>716,184</b>                    | <b>5,008,162</b>                              | <b>89%</b>       |
| <b>Total Operating Expenditures:</b>               | <b>32,012,598</b>                   | <b>3,356,507</b>                  | <b>29,922,764</b>                             | <b>93%</b>       |
| <b>Capital Outlay:</b>                             |                                     |                                   |   |                  |
| 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%              |
| <b>Capital Outlay Subtotal:</b>                    | <b>1,401,000</b>                    | <b>101,191</b>                    | <b>775,293</b>                                | <b>55%</b>       |
| <b>Grand Total All Expenditures:</b>               | <b>\$ 33,413,598</b>                | <b>\$ 3,457,699</b>               | <b>\$ 30,698,057</b>                          | <b>92%</b>       |

**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.