

Fort Vancouver Regional Library District
Statement of Cash
For the Month Ending February 28, 2026 (With year-to-date totals)

December 31, 2025 Ending Cash Balance	18,596,471
Year-to-date Revenue Received	632,687
Year-to-date Expenditures	(5,732,399)
Adjustment for accrued expenditures	263,670.15
Cash Balance February 28, 2026	<u>\$ 13,760,428</u>

	Cash Balance as of January 1, 2026	Net Operational Activity February, 2026	Year-to-Date Totals thru February, 2026	Cash Balance as of February 28, 2026
Operational Reserve (Unassigned)	<u>\$ 11,032,419</u>	<u>(2,182,489)</u>	<u>(4,836,043)</u>	<u>\$ 6,277,521</u>

	Capital Reserves as of January 1, 2026	February, 2026 Expenditures	Year-to-Date Totals thru February, 2026	Capital Reserves as of February 28, 2026
Obj 1 - Capital repairs and maintenance	\$ 1,179,052	\$ -	\$ -	\$ 1,179,052
Obj 2 - Replacement Vehicles	250,000	-	81,145	168,855
Obj 3 - Capital Projects				
Washougal	5,000,000	-	-	5,000,000
Branch Refresh Projects	1,135,000	-	-	1,135,000
Cash Reserve Fund Expense Total	<u>\$ 7,564,052</u>	<u>\$ -</u>	<u>\$ 81,145</u>	<u>\$ 7,482,907</u>

	Beginning January 1, 2026	Ending February 28, 2026
Overall Cash Balance	<u>\$ 18,596,471</u>	<u>\$ 13,760,428</u>

Cash Target: > 60 to 90 days of annual budget
60 Days = \$8,502,263
90 Days = \$12,753,395

Fort Vancouver Regional Library District

Statement Of Revenue - Calendar Year 2026
For the Month Ending February 28, 2026 (With year-to-date totals)

	2026 Budget	February, 2026 Revenues	Year-to-Date Totals thru February, 2026	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	49,632,138	225,979	320,506	1%
Property Taxes - Skamania	1,483,826	3,095	16,715	1%
Property Taxes - Klickitat	2,817,424	5,399	16,972	1%
Property Taxes - Cowlitz	629,846	689	2,727	0%
Total Property Taxes	54,563,233	235,162	356,919	1%
Other Taxes, Grants & Contracts				
Other Taxes	360,000	17,005	87,587	24%
Grants	10,000	-	-	0%
ESD 112	6,000	-	-	0%
Yale Valley Library Dist	160,000	-	-	0%
Yale Valley Library Dist Capital Reimb.	20,000	-	-	0%
Total Intergovernmental, Grants & Contracts	556,000	17,005	87,587	16%
Charges for Services				
Equipment Use Fees	50,000	4,514	9,904	20%
Non-Resident Borrower Fee	25,000	2,192	5,001	20%
Lost / Damaged Material Fee	40,000	3,353	7,393	18%
Total Charges for Services	115,000	10,059	22,298	19%
Miscellaneous				
Investment Interest	1,355,000	47,776	107,567	8%
Rental Income	4,000	-	-	0%
Gifts/Contributions	-	20,205	20,257	100%
Library Friends Groups' Reimbursements	20,000	4,195	7,398	37%
Library Foundation Reimbursements	200,000	13,184	23,036	12%
Miscellaneous	2,500	2,471	7,624	305%
E-Rate	136,000	-	-	0%
Sale of Assets	10,000	-	-	0%
Total Miscellaneous	1,727,500	87,831	165,882	9.6%
Total Operating Revenue	\$ 56,961,733	350,058	632,687	1.1%

Jan.-Dec. 2026 Fiscal Year

February is the 2nd month of the fiscal year. Year-to-date budget percentages should be at 16.67%, representing 2/12 months.

Fort Vancouver Regional Library District

Statement of Expenses - Calendar Year 2026
For the Month Ending February 28, 2026 (With year-to-date totals)

	2026 Budget	February, 2026 Expenditures	Year-to-Date Totals thru February, 2026	Year to Date Annual Budget Percentage
Operating Expenditures:				
Personnel				
Wages	\$ 17,675,051	\$ 1,195,570	\$ 2,444,999	14%
Benefit - Medical	4,355,443	255,300	511,651	12%
Benefit - Dental	359,746	22,328	44,738	12%
Benefit - Life, LTD, AD&D	174,227	12,554	25,265	15%
Benefit - PERS	1,561,926	65,220	133,920	9%
Benefit - FICA	1,327,636	89,517	183,197	14%
Benefit - L & I - Workers Compensation	98,437	8,492	14,567	15%
Benefit - PFML	54,444	3,860	7,893	14%
Unemployment Expense	15,000	-	-	0%
Personnel Subtotal:	25,621,910	1,652,843	3,366,230	13%
Supplies				
Supplies	377,375	26,677	35,684	9%
Small Equipment (FF&E)	335,500	17,198	17,198	5%
Technology	1,595,000	1,121	2,976	0.2%
Professional Collection / Tech	235,000	48,676	76,405	33%
Supplies & Small Equipmt/Tech Subtotal:	2,542,875	93,671	132,264	5%
Library Books / Materials				
Library Books & Materials	2,000,000	112,057	214,519	11%
Electronic Resources	2,880,000	133,676	335,037	12%
Library Materials Subtotal:	4,880,000	245,733	549,557	11%
Other Services / Charges				
Professional Services	1,493,000	240,229	318,085	21%
Communications	467,400	47,074	60,505	13%
Training / Travel	295,000	5,420	6,834	2%
Advertising	46,000	1,730	2,385	5%
Rentals / Leases	619,193	40,492	81,916	13%
Insurance	306,000	-	-	0%
Utilities	543,100	36,094	69,070	13%
FAC Repairs & Maintenance	478,500	64,458	84,502	18%
IT Maintenance and Licensing	955,000	109,421	119,370	12%
Misc / Dues / Printing / Other	145,000	3,976	9,529	7%
Intergovernmental Services	800,600	203	671,463	84%
Other Charges & Services Subtotal:	6,148,793	549,097	1,423,657	23%
Total Operating Expenditures:	39,193,578	2,541,345	5,471,708	14%
Capital Outlay:				
Buildings / Non-Owned	375,000	-	-	0%
Buildings / Owned	2,750,000	173,727	179,547	7%
Washougal (FVRL)	4,000,000	-	-	0%
Building Refresh Projects	4,500,000	-	-	0%
Yale	20,000	-	-	0%
Machinery & Equipment	175,000	81,145	81,145	46%
Capital Outlay Subtotal:	11,820,000	254,872	260,692	2%
Grand Total All Expenditures:	\$ 51,013,578	\$ 2,796,217	\$ 5,732,399	11%

Jan.-Dec. 2026 Fiscal Year

February is the 2nd month of the fiscal year. Year-to-date budget percentages should be at 16.67%, representing 2/12 months.