Fort Vancouver Regional Library District

Statement of Cash

For the Month Ending May 31, 2026 (With year-to-date totals)

December 31, 2025 Ending Cash Balance	18,596,471
Year-to-date Revenue Received	33,225,711
Year-to-date Expenditures	(14,312,442)
Adjustment for accrued expenditures	34,872
Cash Balance May 31, 2026	**$ 37,544,612**

	Cash Balance as of January 1, 2026	Net Operational Activity May, 2026	Year-to-Date Totals thru May, 2026	Cash Balance as of May 31, 2026
Operational Reserve (Unassigned)	**$ 11,032,419**	2,800,579	18,948,141	**$ 30,061,778**

	Capital Reserves as of January 1, 2026	May, 2026 Expenditures	Year-to-Date Totals thru May, 2026	Capital Reserves as of May 31, 2026
Obj 1 - Capital repairs and maintenance	$ 1,179,052	$ -	$ -	$ 1,179,052
Obj 2 - Replacement Vehicles	250,000	-	81,218	168,782
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	**$ 7,564,052**	**$ -**	**$ 81,218**	**$ 7,482,834**

	Beginning January 1, 2026	Ending May 31, 2026
Overall Cash Balance	**$ 18,596,471**	**$ 37,544,612**

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 May 31, 2026 (With year-to-date totals)

	2026 Budget	May, 2026 Revenues	Year-to-Date Totals thru May, 2026	Year - to - Date Annual Budget Percent
Property Taxes				
Property Taxes - Clark	49,632,138	3,284,984	29,495,951	59%
Property Taxes - Skamania	1,483,826	633,532	817,393	55%
Property Taxes - Klickitat	2,817,424	1,136,388	1,453,519	52%
Property Taxes - Cowlitz	629,846	267,594	305,045	48%
Total Property Taxes	**54,563,233**	**5,322,498**	**32,071,908**	**59%**
Other Taxes, Grants & Contracts				
Other Taxes	360,000	102,276	331,500	92%
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**	**102,276**	**331,500**	**60%**
Charges for Services				
Equipment Use Fees	50,000	5,448	29,285	59%
Non-Resident Borrower Fee	25,000	2,150	12,101	48%
Lost / Damaged Material Fee	40,000	3,335	18,937	47%
Total Charges for Services	**115,000**	**10,933**	**60,323**	**52%**
Miscellaneous				
Investment Interest	1,355,000	122,965	348,248	26%
Rental Income	4,000	484	921	23%
Gifts/Contributions	-	40	23,196	100%
Library Friends Groups' Reimbursements	20,000	7,649	50,645	253%
Library Foundation Reimbursements	200,000	68,491	259,949	130%
Miscellaneous	2,500	253	59,864	2395%
E-Rate	136,000	-	-	0%
Sale of Assets	10,000	-	19,158	192%
Total Miscellaneous	**1,727,500**	**199,882**	**761,980**	**44.1%**
Total Operating Revenue	**$ 56,961,733**	**5,635,590**	**33,225,711**	**58.3%**

Jan.-Dec. 2026 Fiscal Year

May is the 5th month of the fiscal year. Year-to-date budget percentages should be at 42%, representing 5/12 months.

Fort Vancouver Regional Library District

Statement of Expenses - Calendar Year 2026
For the Month Ending May 31, 2026 (With year-to-date totals)

Operating Expenditures:	2026 Budget	May, 2026 Expenditures	Year-to-Date Totals thru May, 2026	Year to Date Annual Budget Percentage
Personnel				
Wages	$ 17,675,051	$ 1,213,871	$ 5,965,041	34%
Benefit - Medical	4,355,443	243,752	1,252,582	29%
Benefit - Dental	359,746	21,879	110,476	31%
Benefit - Life, LTD, AD&D	174,227	12,423	62,436	36%
Benefit - PERS	1,561,926	66,947	327,475	21%
Benefit - FICA	1,327,636	91,013	446,777	34%
Benefit - L & I - Workers Compensation	98,437	8,716	40,303	41%
Benefit - PFML	54,444	3,919	19,255	35%
Unemployment Expense	15,000	-	-	0%
Personnel Subtotal:	**25,621,910**	**1,662,520**	**8,224,346**	**32%**
Supplies				
Supplies	377,375	64,285	205,385	54%
Small Equipment (FF&E)	335,500	4,603	43,689	13%
Technology	1,595,000	41,512	373,351	23%
Professional Collection / Tech	235,000	7,881	138,731	59%
Supplies & Small Equipmt/Tech Subtotal:	**2,542,875**	**118,281**	**761,156**	**30%**
Library Books / Materials				
Library Books & Materials	2,000,000	204,666	700,377	35%
Electronic Resources	2,880,000	291,646	979,139	34%
Library Materials Subtotal:	**4,880,000**	**496,313**	**1,679,515**	**34%**
Other Services / Charges				
Professional Services	1,493,000	139,343	791,691	53%
Communications	467,400	25,186	158,898	34%
Training / Travel	295,000	17,928	59,241	20%
Advertising	46,000	4,895	15,737	34%
Rentals / Leases	619,193	60,560	258,578	42%
Insurance	306,000	9,268	10,936	4%
Utilities	543,100	38,454	195,860	36%
FAC Repairs & Maintenance	478,500	33,974	190,573	40%
IT Maintenance and Licensing	955,000	57,638	438,509	46%
Misc / Dues / Printing / Other	145,000	14,243	40,565	28%
Intergovernmental Services	800,600	62	726,558	91%
Other Charges & Services Subtotal:	**6,148,793**	**401,553**	**2,887,145**	**47%**
Total Operating Expenditures:	**39,193,578**	**2,678,666**	**13,552,162**	**35%**
Capital Outlay:				
Buildings / Non-Owned	375,000	-	-	0%
Buildings / Owned	2,750,000	103,384	311,789	11%
Washougal (FVRL)	4,000,000	87,833	367,273	9%
Building Refresh Projects	4,500,000	-	-	0%
Yale	20,000	-	-	0%
Machinery & Equipment	175,000	-	81,218	46%
Capital Outlay Subtotal:	**11,820,000**	**191,217**	**760,279**	**6%**
Grand Total All Expenditures:	**$ 51,013,578**	**$ 2,869,883**	**$ 14,312,442**	**28%**

Jan.-Dec. 2026 Fiscal Year

May is the 5th month of the fiscal year. Year-to-date budget percentages should be at 42%, representing 5/12 months.