

Fort Vancouver Regional Library District
Statement Of Cash
For the Month Ending December 2022 (With year-to-date totals)

December 31, 2021 Ending Cash Balance	\$19,672,242
Year-to-date Revenue Received	\$28,639,813
Year-to-date Expenditures	-\$27,400,743
Add back Expenditures incurred but unpaid	28,789
Cash Balance December 31, 2022	\$20,940,100

January 01, 2022 - December 31, 2022 Fiscal Year

Restatement of cash balance with cash reserve plan summary -

January 1, 2022 Starting Cash Balance:	\$19,672,242
December 31, 2022 Ending Cash Balance:	\$20,940,100
Reserve Plan Objectives 1-5:	-\$12,040,426
Operational Reserve; should be a minimum of 17% of annual operational budget (Variance occurs due to when property tax revenue is received)	\$8,899,674

Restatement of cash balance with cash reserve plan detail -

<u>Operational Reserve; should be a minimum of 17% of annual operational budget</u>	\$8,899,674
Reserve Fund	
Objective 1 Capital Repairs and Maintenance	\$750,000
Objective 2 Replacement Vehicles	\$98,380
Objective 3 Capital Projects	
Washougal (YTD expense \$55,136)	\$2,992,678
Woodland	\$2,415,536
Grand Blvd. Remodel	\$2,800,000
Brush Prairie	\$500,000
Unrestricted Capital	\$519,306
Objective 4 Innovation	\$100,000
Objective 5 Budget Stabilization Fund	1,864,526
Total Reserve Plan Objectives 1-5	\$12,040,426
Operational Fund > 60 to 90 days of annual operational budget	\$8,899,674

Cash Balance December 31, 2022	\$20,940,100
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Fort Vancouver Regional Library District

Statement Of Revenue - Calendar Year 2022
For the Month Ending December 2022 (With year-to-date totals)

	2022 Budget (Approved 12/21)	December 2022 Revenues	Year-to-Date Totals thru December 2022	Year - to - Date Annual Budget Percent
Property Taxes				
311.10.1 Property Taxes - Clark	24,250,000	88,702	24,212,403	99.84%
311.10.1 Property Taxes - Skamania	675,000	30,232	674,286	99.89%
311.10.1 Property Taxes - Klickitat	1,345,500	162,129	1,374,704	102.17%
311.10.1 Property Taxes - Cowlitz	325,000	25,777	319,324	98.25%
Total Property Taxes	26,595,500	306,840	26,580,717	99.94%
Other Taxes				
312.10. Other General Tax	-	27,683	116,589	0.00%
318.20 Leasehold Excise Tax	120,000	1,283	122,214	101.84%
Total Other Taxes	120,000	28,966	238,802	199.00%
Intergovernmental, Grants & Contracts				
332.00 Federal in-lieu of Taxes	5,000	-	11,549	230.98%
335.05 State Forest Boards	225,000	6,908	41,450	18.42%
333.00 Federal Grants	-	-	132,618	-
338.7 Yale Valley Library Dist	162,500	61,332	175,997	108.31%
338.72 INET City of Vancouver (PEG)	61,000	61,000	61,000	100.00%
338.72 Contracts - Clark County Jail	500	-	-	0.00%
Total Intergovernmental, Grants & Contracts	454,000	129,240	422,615	93.09%
Charges for Services				
341.60 Equipment Use Fees	20,000	3,478	28,878	144.39%
347.21 Non-Resident Borrower Fee	6,000	1,908	8,606	143.43%
347.90 Lost / Damaged Material Fee	25,000	6,950	38,558	154.23%
347.50 Collection Agency Referral Fee	5,000	520	3,158	63.17%
Total Charges for Services	56,000	12,856	79,200	141.43%
Miscellaneous				
361.11 Investment Interest	120,000	31,258	217,886	181.57%
362.00 Rental Income	2,500	1,500	125,575	5022.99%
367.1 Restricted Contribution - BG	-	-	1,911	-
367.1 Restricted Contribution - GD	-	-	200	-
367.1 Restricted Contribution - WS	-	-	200	-
367.10 Gifts/Contributions	15,000	832	1,858	12.39%
369.90 Library Friends Groups' Reimbursements	150,000	3,889	136,645	91.10%
369.90 Library Foundation Reimbursements	1,000,000	991	143,687	14.37%
369.40 Insurance Reimbursements	250,000	-	229,269	91.71%
369.90 Miscellaneous	2,500	147	2,274	90.95%
367.1 Private Grants	150,000	-	292,628	195.09%
369.90 Other Miscellaneous - E-Rate	200,000	-	158,068	79.03%
395.00 Sale of Assets	20,000	426	8,277	41.39%
Total Miscellaneous	1,910,000	39,043	1,318,478	69.03%
Total Operating Revenue	\$ 29,135,500	516,945	28,639,813	98.30%
Transfer in from Reserves	\$ 2,400,000	-	-	0.00%
Total Revenues and Transfer from Reserve	\$ 31,535,500	516,945	28,639,813	90.82%

Jan.-Dec. 2022 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 2022
For the Month Ending December 2022 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	2022 Budget (Approved 12/21)	December 2022 Expenditures	Year-to-Date Totals thru December 2022	Year to Date Annual Budget Percentage
Personnel					
572.10	Wages	12,000,000	1,369,013	11,768,276	98.07%
572.24	Benefit - Medical	2,560,000	188,509	2,187,978	85.47%
572.24	Benefit - Dental	300,000	21,148	268,074	89.36%
572.24	Benefit - Life, LTD, STD	125,000	7,441	126,610	101.29%
572.22	Benefit - PERS	1,540,000	139,965	1,179,864	76.61%
572.21	Benefit - FICA	910,000	102,854	880,266	96.73%
572.25	Benefit - L & I - Workers Compensation	100,000	6,117	75,999	76.00%
572.25	Benefit - PFML	20,000	2,187	18,836	94.18%
572.28	Unemployment Expense	10,000	98	5,434	54.34%
	Personnel Subtotal:	17,565,000	1,837,332	16,511,336	94.00%
Supplies					
572.30	Supplies	392,525	13,331	368,182	93.80%
572.35	Small Equipment (FF&E)	266,700	10,289	260,174	97.55%
572.38	Technology	433,000	75,007	523,341	120.86%
572.33	Professional Collection / Tech	350,000	21,684	239,598	68.46%
	Supplies & Small Equipmt/Tech Subtotal:	1,442,225	120,310	1,391,295	96.47%
Library Books / Materials					
572.34	Library Books & Materials	2,300,000	41,989	1,274,670	55.42%
572.39	Electronic Resources	1,600,000	245,632	1,837,330	114.83%
	Library Materials Subtotal:	3,900,000	287,622	3,112,000	79.79%
Other Services / Charges					
572.41	Professional Services	1,725,000	75,480	1,844,181	106.91%
572.42	Communications	387,800	34,188	415,405	107.12%
572.43	Training / Travel	108,000	2,067	96,693	89.53%
572.44	Advertising	30,000	1,390	9,011	30.04%
572.45	Rentals / Leases	567,925	26,875	554,652	97.66%
572.46	Insurance	220,000	(1,038)	239,428	108.83%
572.47	Utilities	458,855	40,515	417,263	90.94%
572.48	Repairs & Maintenance	704,250	100,844	978,658	138.96%
572.49	Misc / Dues / Printing / Other	165,700	3,139	104,236	62.91%
572.50	Intergovernmental Services	3,640	157	3,386	93.02%
	Other Charges & Services Subtotal:	4,371,170	283,617	4,662,913	106.67%
Capital Outlay					
594.62	Buildings / Non-Owned	500,000	-	347,378	69.48%
594.62	Buildings / Owned	3,392,105	252,343	1,354,858	39.94%
595.62	Yale Project	40,000	-	1,192	2.98%
594.64	Machinery & Equipment	325,000	10,174	19,771	6.08%
	Capital Outlay Subtotal:	4,257,105	262,517	1,723,199	40.48%
Grand Total All Expenditures:		31,535,500	2,791,398	27,400,743	86.89%

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100%, representing 12/12 months.

Jan.-Dec. 2022 Fiscal Year