

Fort Vancouver Regional Library District
Statement Of Cash
For the Month Ending February 2023 (With year-to-date totals)

December 31, 2022 Ending Cash Balance	\$20,940,100
Year-to-date Revenue Received	\$297,095
Year-to-date Expenditures	-\$4,658,195
Add back Expenditures incurred but unpaid	\$82,568
Cash Balance February 28, 2023	\$16,661,568

January 01, 2023 - December 31, 2023 Fiscal Year

Restatement of cash balance with cash reserve plan summary -

January 1, 2023 Starting Cash Balance:	\$20,940,100
February 28, 2023 Ending Cash Balance:	\$16,661,568
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)	\$4,621,142

Restatement of cash balance with cash reserve plan detail -

<u>Operational Reserve; should be a minimum of 17% of annual operational budget</u>	\$4,621,142
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
<u>Total Reserve Plan Objectives 1-5</u>	<u>\$12,040,426</u>
Operational Fund > 60 to 90 days of annual operational budget	\$4,621,142

Cash Balance February 28, 2023	\$16,661,568
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Fort Vancouver Regional Library District
Statement Of Revenue - Calendar Year 2023
For the Month Ending February 2023 (With year-to-date totals)

	2023 Budget (Approved 12/22)	February 2023 Revenues	Year-to-Date Totals thru February 2023	Year - to - Date Annual Budget Percent
Property Taxes				
311.10.(Property Taxes - Clark	25,300,000	92,304	135,856	0.54%
311.10.(Property Taxes - Skamania	690,000	1,977	9,714	1.41%
311.10.(Property Taxes - Klickitat	1,315,000	7,105	21,206	1.61%
311.10.(Property Taxes - Cowlitz	315,000	862	2,243	0.71%
Total Property Taxes	27,620,000	102,249	169,019	0.61%
Other Taxes				
312.10. Other General Tax	25,000	-	22,283	89.13%
318.20 Leasehold Excise Tax	95,000	23,311	30,640	32.25%
Total Other Taxes	120,000	23,311	52,923	44.10%
Intergovernmental, Grants & Contracts				
332.00 Federal in-lieu of Taxes	15,000	-	5,855	39.04%
335.05 State Forest Boards	150,000	630	4,236	2.82%
333.00 State Grants	25,000	-	-	-
338.7 Yale Valley Library Dist	180,000	-	-	0.00%
338.72 Contracts - Clark County Jail	500	-	-	0.00%
Total Intergovernmental, Grants & Contracts	370,500	630	10,092	2.72%
Charges for Services				
341.60 Equipment Use Fees	20,000	2,578	4,514	22.57%
347.21 Non-Resident Borrower Fee	6,000	300	509	8.48%
347.90 Lost / Damaged Material Fee	25,000	416	1,014	4.05%
347.50 Collection Agency Referral Fee	0	30	120	0.00%
Total Charges for Services	51,000	3,324	6,157	12.07%
Miscellaneous				
361.11 Investment Interest	200,000	23,843	51,890	25.94%
362.00 Rental Income	1,000	39	39	3.91%
367.10 Gifts/Contributions	15,000	-	145	0.97%
369.90 Library Friends Groups' Reimbursements	300,000	277	1,311	0.44%
369.90 Library Foundation Reimbursements	2,500,000	-	1,117	0.04%
369.40 Insurance Reimbursements	2,500	-	-	0.00%
369.90 Miscellaneous	2,500	2,700	2,762	110.48%
367.1 Private Grants	50,000	1,153	1,153	2.31%
369.90 Other Miscellaneous - E-Rate	150,000	-	-	0.00%
395.00 Sale of Assets	20,000	219	487	2.43%
Total Miscellaneous	3,241,000	28,231	58,904	1.82%
Total Operating Revenue	\$ 31,402,500	157,744	297,095	0.95%
Transfer in from Reserves	\$ 2,500,000	-	-	0.00%
Total Revenues and Transfer from Reserve	\$ 33,902,500	157,744	297,095	0.88%

Jan.-Dec. 2023 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 2023
For the Month Ending February 2023 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	2023 Budget (Approved 12/22)	February 2023 Expenditures	Year-to-Date Totals thru February 2023	Year to Date Annual Budget Percentage
Personnel					
572.10	Wages	12,750,000	1,012,656	2,027,727	15.90%
572.24	Benefit - Medical	2,300,000	185,216	372,236	16.18%
572.24	Benefit - Dental	240,000	20,699	41,849	17.44%
572.24	Benefit - Life, LTD, AD&D	75,000	12,275	24,741	32.99%
572.22	Benefit - PERS	1,324,725	103,441	206,024	15.55%
572.21	Benefit - FICA	975,375	75,980	152,150	15.60%
572.25	Benefit - L & I - Workers Compensation	100,000	6,725	12,568	12.57%
572.25	Benefit - PFML	27,785	2,218	4,435	15.96%
572.28	Unemployment Expense	10,000	2,913	2,913	29.13%
	Personnel Subtotal:	17,802,885	1,422,123	2,844,642	15.98%
Supplies					
572.30	Supplies	458,000	17,441	43,427	9.48%
572.35	Small Equipment (FF&E)	250,000	5,662	19,344	7.74%
572.38	Technology	462,000	2,778	3,026	0.65%
572.33	Professional Collection / Tech	300,000	13,645	45,763	15.25%
	Supplies & Small Equipmt/Tech Subtotal:	1,470,000	39,527	111,560	7.59%
Library Books / Materials					
572.34	Library Books & Materials	1,903,500	111,225	192,812	10.13%
572.39	Electronic Resources	1,896,500	92,631	258,080	13.61%
	Library Materials Subtotal:	3,800,000	203,856	450,892	11.87%
Other Services / Charges					
572.41	Professional Services	2,079,225	94,730	210,381	10.12%
572.42	Communications	410,000	35,275	84,011	20.49%
572.43	Training / Travel	108,000	1,049	8,463	7.84%
572.44	Advertising	30,000	309	1,188	3.96%
572.45	Rentals / Leases	560,000	36,840	91,473	16.33%
572.46	Insurance	250,000	45	6,547	2.62%
572.47	Utilities	450,000	39,112	81,084	18.02%
572.48	Repairs & Maintenance	870,000	27,754	42,554	4.89%
572.49	Misc / Dues / Printing / Other	163,750	8,029	32,259	19.70%
572.50	Intergovernmental Services	3,640	223	716	19.67%
	Other Charges & Services Subtotal:	4,924,615	243,367	558,677	11.34%
Capital Outlay					
594.62	Buildings / Non-Owned	300,000	-	-	0.00%
594.62	Buildings / Owned	5,500,000	168,972	691,554	12.57%
595.62	Yale	40,000	-	-	0.00%
594.64	Machinery & Equipment	65,000	-	870	1.34%
	Capital Outlay Subtotal:	5,905,000	168,972	692,424	11.73%
Grand Total All Expenditures:		33,902,500	2,077,844	4,658,195	13.74%

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