

Fort Vancouver Regional Library District

Statement Of Cash

For the Month Ended November 2023

December 31, 2022 Ending Cash Balance	\$20,941,111
Year-to-date Revenue Received	\$28,698,523
Year-to-date Expenditures	-\$27,633,091
Add back Expenditures incurred but unpaid	-\$194,449
Cash Balance November 30, 2023	\$21,812,094

January 01, 2023 - December 31, 2023 Fiscal Year

Restatement of cash balance with cash reserve plan summary -

January 1, 2023 Starting Cash Balance:	\$20,941,111
November 30, 2023 Ending Cash Balance:	\$21,812,094
Reserve Plan Objectives 1-5:	-\$10,740,426
Operational Reserve (Unassigned)	\$11,071,668

Restatement of cash balance with cash reserve plan detail -

Operational Reserve (Unassigned)	\$11,071,668
(Variances occur due to when property tax revenue is received)	

Reserve Fund

Objective 1 Capital Repairs and Maintenance	\$750,000
Objective 2 Replacement Vehicles	\$98,380
Objective 3 Capital Projects	
Washougal	\$2,992,678
Woodland	\$3,521,932
Grand Blvd. Remodel	\$893,604
Brush Prairie	\$500,000
Unassigned Capital	\$19,306
Objective 4 Innovation	\$100,000
Objective 5 Budget Stabilization Fund	1,864,526
Total Reserve Plan Objectives 1-5	\$10,740,426
Operational Fund > 60 to 90 days of annual operational budget	\$11,071,668

Cash Balance November 30, 2023

\$21,812,094

Fort Vancouver Regional Library District

Statement Of Revenue - Calendar Year 2023
For the Month Ending November 2023 (With year-to-date totals)

	2023 Budget (Approved 12/22)	November 2023 Revenues	Year-to-Date Totals thru November 2023	Year - to - Date Annual Budget Percent
Property Taxes				
311.10.1 Property Taxes - Clark	25,300,000	5,990,509	25,193,957	99.58%
311.10.1 Property Taxes - Skamania	690,000	188,373	653,341	94.69%
311.10.1 Property Taxes - Klickitat	1,315,000	312,429	1,327,496	100.95%
311.10.1 Property Taxes - Cowlitz	315,000	115,783	338,877	107.58%
Total Property Taxes	27,620,000	6,607,094	27,513,672	99.62%
Other Taxes				
312.10. Other General Tax	25,000	-	51,543	206.17%
318.20 Leasehold Excise Tax	95,000	29,443	119,683	125.98%
Total Other Taxes	120,000	29,443	171,226	142.69%
Intergovernmental, Grants & Contracts				
332.00 Federal in-lieu of Taxes	15,000	49,519	81,676	544.50%
335.05 State Forest Boards	150,000	3,678	19,456	12.97%
333.00 State Grants	25,000	-	-	-
338.7 Yale Valley Library Dist	180,000	70,000	140,117	77.84%
338.72 Contracts - Clark County Jail	500	-	-	0.00%
Total Intergovernmental, Grants & Contracts	370,500	123,197	241,249	65.11%
Charges for Services				
341.60 Equipment Use Fees	20,000	2,922	37,596	187.98%
347.21 Non-Resident Borrower Fee	6,000	880	8,106	135.11%
347.90 Lost / Damaged Material Fee	25,000	2,586	32,883	131.53%
347.50 Collection Agency Referral Fee	0	-	446	0.00%
Total Charges for Services	51,000	6,388	79,032	154.96%
Miscellaneous				
361.11 Investment Interest	200,000	60,721	448,583	224.29%
362.00 Rental Income	1,000	1,650	8,380	837.98%
367.10 Gifts/Contributions	15,000	4	211	1.41%
369.90 Library Friends Groups' Reimbursements	300,000	475	15,674	5.22%
369.90 Library Foundation Reimbursements	2,500,000	-	10,554	0.42%
369.40 Insurance Reimbursements	2,500	-	7,000	280.00%
369.90 Miscellaneous	2,500	(140)	8,966	358.66%
367.1 Private Grants	50,000	-	4,196	8.39%
369.90 Other Miscellaneous - E-Rate	150,000	-	181,191	120.79%
395.00 Sale of Assets	20,000	147	8,590	42.95%
Total Miscellaneous	3,241,000	62,857	693,345	21.39%
Total Operating Revenue	\$ 31,402,500	6,828,979	28,698,523	91.39%
Use of Operating Reserves	\$ 2,500,000	2,500,000	2,500,000	100.00%

Jan.-Dec. 2023 Fiscal Year

November is the 11th month of the fiscal year. Year-to-date budget percentages should be at 91.67%, representing 11/12 months.

Fort Vancouver Regional Library District
Statement of Expenses - Calendar Year 2023
For the Month Ending November 2023 (With year-to-date totals)

<u>Bars</u>	<u>Description</u>	2023 Budget (Approved 12/22)	November 2023 Expenditures	Year-to-Date Totals thru November 2023	Year to Date Annual Budget Percentage
Personnel					
572.10	Wages	12,750,000	1,093,746	11,180,913	87.69%
572.24	Benefit - Medical	2,300,000	185,329	2,027,664	88.16%
572.24	Benefit - Dental	240,000	20,914	228,220	95.09%
572.24	Benefit - Life, LTD, AD&D	75,000	11,711	131,699	175.60%
572.22	Benefit - PERS	1,324,725	100,951	1,084,476	81.86%
572.21	Benefit - FICA	975,375	81,275	837,760	85.89%
572.25	Benefit - L & I - Workers Compensation	100,000	6,922	70,357	70.36%
572.25	Benefit - PFML	27,785	2,362	24,437	87.95%
572.28	Unemployment Expense	10,000	1,919	8,026	80.26%
	Personnel Subtotal:	17,802,885	1,505,127	15,593,550	87.59%
Supplies					
572.30	Supplies	458,000	29,237	291,704	63.69%
572.35	Small Equipment (FF&E)	250,000	2,603	106,156	42.46%
572.38	Technology	462,000	5,632	353,735	76.57%
572.33	Professional Collection / Tech	300,000	40,553	266,669	88.89%
	Supplies & Small Equipmt/Tech Subtotal:	1,470,000	78,025	1,018,264	69.27%
Library Books / Materials					
572.34	Library Books & Materials	1,903,500	142,360	1,258,947	66.14%
572.39	Electronic Resources	1,896,500	174,172	1,632,102	86.06%
	Library Materials Subtotal:	3,800,000	316,532	2,891,049	76.08%
Other Services / Charges					
572.41	Professional Services	2,079,225	117,586	1,163,514	55.96%
572.42	Communications	410,000	27,091	384,283	93.73%
572.43	Training / Travel	108,000	18,526	123,302	114.17%
572.44	Advertising	30,000	1,591	9,937	33.12%
572.45	Rentals / Leases	560,000	42,701	457,755	81.74%
572.46	Insurance	250,000	16,025	285,342	114.14%
572.47	Utilities	450,000	30,570	404,596	89.91%
572.48	Repairs & Maintenance	870,000	24,918	1,056,938	121.49%
572.49	Misc / Dues / Printing / Other	163,750	4,063	110,635	67.56%
572.50	Intergovernmental Services	3,640	260	2,768	76.05%
	Other Charges & Services Subtotal:	4,924,615	283,331	3,999,071	81.21%
Capital Outlay					
594.62	Buildings / Non-Owned	300,000	1,204	10,023	3.34%
594.62	Buildings / Owned	5,500,000	152,833	4,070,202	74.00%
595.62	Yale	40,000	-	-	0.00%
594.64	Machinery & Equipment	65,000	-	50,932	78.36%
	Capital Outlay Subtotal:	5,905,000	154,037	4,131,157	69.96%
Total Operating Expenditures:		33,902,500	2,337,052	27,633,091	81.51%

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Year-to-date budget percentages should be at
91.67%, representing 11/12 months.

Jan.-Dec. 2023 Fiscal Year