

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

December 31, 2022 Ending Cash Balance	\$20,941,111
Year-to-date Revenue Received	\$29,158,234
Year-to-date Expenditures	-\$30,927,684
Adjustment for accrued expenditures	-\$115,366
Cash Balance December 31, 2023	<u><u>\$19,056,296</u></u>

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
December 31, 2023 Ending Cash Balance:	\$19,056,296
Reserve Plan Objectives 1-5:	-\$10,740,426
Operational Reserve (Unassigned)	\$8,315,870

Restatement of cash balance with cash reserve plan detail -

Operational Reserve (Unassigned)	\$8,315,870
<small>(Variances occur due to when property tax revenue is received)</small>	

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	\$8,315,870

Cash Balance December 31, 2023	<u><u>\$19,056,296</u></u>
---------------------------------------	-----------------------------------

Fort Vancouver Regional Library District

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

	2023 Budget (Amended 12/23)	December 2023 Revenues	Year-to-Date Totals thru December 2023	Year - to - Date Annual Budget Percent
Property Taxes				
311.10.1 Property Taxes - Clark	25,300,000	90,536	25,284,493	99.94%
311.10.1 Property Taxes - Skamania	690,000	36,815	690,156	100.02%
311.10.1 Property Taxes - Klickitat	1,315,000	132,102	1,381,654	105.07%
311.10.1 Property Taxes - Cowlitz	315,000	12,016	311,686	98.95%
Total Property Taxes	27,620,000	271,470	27,667,990	100.17%
Other Taxes				
312.10. Other General Tax	25,000	45,118	166,703	666.81%
318.20 Leasehold Excise Tax	95,000	1,173	126,150	132.79%
Total Other Taxes	120,000	46,291	292,853	244.04%
Intergovernmental, Grants & Contracts				
332.00 Federal in-lieu of Taxes	15,000	88	85,874	572.50%
335.05 State Forest Boards	150,000	20,816	49,186	32.79%
333.00 State Grants	25,000	-	-	-
338.7 Yale Valley Library Dist	180,000	-	140,117	77.84%
338.72 INET City of Vancouver (PEG)	61,000	61,100	61,100	100.16%
338.72 Contracts - Clark County Jail	500	-	-	0.00%
Total Intergovernmental, Grants & Contracts	431,500	82,004	336,277	77.93%
Charges for Services				
341.60 Equipment Use Fees	20,000	3,359	40,955	204.77%
347.21 Non-Resident Borrower Fee	6,000	730	8,836	147.27%
347.90 Lost / Damaged Material Fee	25,000	2,639	35,522	142.09%
347.50 Collection Agency Referral Fee	0	-	446	0.00%
Total Charges for Services	51,000	6,728	85,760	168.16%
Miscellaneous				
361.11 Investment Interest	450,000	55,342	503,925	111.98%
362.00 Rental Income	1,000	450	10,659	1065.91%
367.10 Gifts/Contributions	15,000	1,600	1,811	12.07%
369.90 Library Friends Groups' Reimbursements	300,000	3,730	19,404	6.47%
369.90 Library Foundation Reimbursements	2,500,000	326	10,880	0.44%
369.40 Insurance Reimbursements	2,500	-	7,000	280.00%
369.90 Miscellaneous	2,500	164	27,663	1106.53%
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	36	8,626	43.13%
Total Miscellaneous	3,491,000	61,648	775,355	22.21%
Total Operating Revenue	\$ 31,713,500	468,140	29,158,234	91.94%
Transfer in from Reserves	\$ 2,500,000	-	2,500,000	100.00%

Jan.-Dec. 2023 Fiscal Year

December is the 12th month of the fiscal year. Year-to-date budget percentages should be at 100.00%, representing 12/12 months.

Fort Vancouver Regional Library District

Statement of Expenses - Calendar Year 2023
For the Year Ended December 2023

<u>Bars</u>	<u>Description</u>	2023 Budget (Amended 12/23)	December 2023 Expenditures	Year-to-Date Totals thru December 2023	Year to Date Annual Budget Percentage
Personnel					
572.10	Wages	12,750,000	1,087,906	12,268,820	96.23%
572.24	Benefit - Medical	2,300,000	202,959	2,230,623	96.98%
572.24	Benefit - Dental	240,000	20,704	248,923	103.72%
572.24	Benefit - Life, LTD, AD&D	75,000	11,719	143,417	191.22%
572.22	Benefit - PERS	1,324,725	108,996	1,193,472	90.09%
572.21	Benefit - FICA	975,375	82,367	920,127	94.34%
572.25	Benefit - L & I - Workers Compensation	100,000	6,077	76,434	76.43%
572.25	Benefit - PFML	27,785	2,396	26,833	96.57%
572.28	Unemployment Expense	10,000	-	8,026	80.26%
	Personnel Subtotal:	17,802,885	1,523,124	17,116,674	96.15%
Supplies					
572.30	Supplies	458,000	36,085	327,916	71.60%
572.35	Small Equipment (FF&E)	250,000	4,099	114,210	45.68%
572.38	Technology	462,000	36,683	390,418	84.51%
572.33	Professional Collection / Tech	300,000	33,662	300,331	100.11%
	Supplies & Small Equipmt/Tech Subtotal:	1,470,000	110,529	1,132,875	77.07%
Library Books / Materials					
572.34	Library Books & Materials	1,903,500	100,495	1,359,442	71.42%
572.39	Electronic Resources	1,896,500	273,514	1,905,615	100.48%
	Library Materials Subtotal:	3,800,000	374,009	3,265,057	85.92%
Other Services / Charges					
572.41	Professional Services	2,079,225	191,919	1,397,012	67.19%
572.42	Communications	410,000	46,409	430,693	105.05%
572.43	Training / Travel	108,000	6,600	129,901	120.28%
572.44	Advertising	30,000	1,519	11,456	38.19%
572.45	Rentals / Leases	560,000	52,737	499,125	89.13%
572.46	Insurance	250,000	-	285,342	114.14%
572.47	Utilities	450,000	32,346	436,942	97.10%
572.48	Repairs & Maintenance	870,000	81,255	1,138,193	130.83%
572.49	Misc / Dues / Printing / Other	163,750	9,979	123,552	75.45%
572.50	Intergovernmental Services	3,640	295	3,063	84.16%
	Other Charges & Services Subtotal:	4,924,615	423,058	4,455,279	90.47%
Capital Outlay					
594.62	Buildings / Non-Owned	300,000	22,563	32,587	10.86%
594.62	Buildings / Owned	5,811,000	849,738	4,874,280	83.88%
595.62	Yale	40,000	-	-	0.00%
594.64	Machinery & Equipment	65,000	-	50,932	78.36%
	Capital Outlay Subtotal:	6,216,000	872,302	4,957,799	79.76%
Total Operating Expenditures:		34,213,500	3,303,022	30,927,684	90.40%
Grand Total All Expenditures:		34,213,500	3,303,022	30,927,684	90.40%

December is the 12th month of the fiscal year. Year-to-date budget percentages should be at 100.00%, representing 12/12 months.

Jan.-Dec. 2023 Fiscal Year