

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2022

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To the Board of Directors
Umatilla County Special Library District
Pendleton, Oregon

Management is responsible for the accompanying financial statements of Umatilla County Special Library District (a governmental organization), which comprise the schedule of assets, liabilities, and fund balance – all fund types - budgetary basis of as of June 30, 2022 and the related schedule of revenues, expenditures, and changes in fund balance – actual and budget – all fund types – budgetary basis for the fiscal year then ended, in accordance with the budgetary basis of accounting and for determining that the budgetary basis of accounting is an acceptable financial reporting framework. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the budgetary basis of accounting in accordance with Oregon Budget Law, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the budgetary basis. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, and fund balance – all fund types – budgetary basis, and the related schedules of revenues, expenditures, and changes in fund balance – all fund types – budgetary basis. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Umatilla County Special Library District.

Dickey and Tremper, LLP

July 22, 2022

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT, OREGON
SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCE -
ALL FUND TYPES - BUDGETARY BASIS
 June 30, 2022

Governmental Type Funds

	<u>General Fund</u>	<u>Resource Sharing Fund</u>	<u>Capital Improvement Reserve Fund</u>	<u>Outreach Fund</u>	<u>Totals</u>
ASSETS					
CURRENT ASSETS					
Cash - Banner Bank	\$ 34,848.13	\$ -	\$ -	\$ -	\$ 34,848.13
Cash - LGIP	328,365.56	15,053.80	9,958.09	22,720.80	376,098.25
Cash - Columbia River Bank		-	19,082.03	-	19,082.03
Accounts Receivable	945.36	-	-	-	945.36
Prepaid expenses	4,770.73	-	-	-	4,770.73
TOTAL	<u>\$ 368,929.78</u>	<u>\$ 15,053.80</u>	<u>\$ 29,040.12</u>	<u>\$ 22,720.80</u>	<u>\$ 435,744.50</u>
LIABILITIES AND FUND BALANCE					
CURRENT LIABILITIES					
Accounts payable - general	\$ 2,809.53	\$ -	\$ -	\$ -	\$ 2,809.53
Accrued payroll and benefits	1,184.18	-	-	-	1,184.18
Total Current Liabilities	<u>3,993.71</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,993.71</u>
FUND BALANCES (DEFICIT)					
Assigned	-	15,053.80	29,040.12	22,720.80	66,814.72
Unassigned	364,936.07	-	-	-	364,936.07
Total Fund Balances	<u>364,936.07</u>	<u>15,053.80</u>	<u>29,040.12</u>	<u>22,720.80</u>	<u>431,750.79</u>
TOTAL	<u>\$ 368,929.78</u>	<u>\$ 15,053.80</u>	<u>\$ 29,040.12</u>	<u>\$ 22,720.80</u>	<u>\$ 435,744.50</u>

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
For the Fiscal Year Ended June 30, 2022

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
REVENUES					
Taxes current year	\$ 41,347.48	\$ 2,041,027.38	\$ 2,047,370.00	\$ (6,342.62)	99.69%
Taxes - previously levied	2,491.00	54,181.11	55,000.00	(818.89)	98.51%
Other income	-	7,688.98	300.00	7,388.98	2562.99%
Community services fees	-	83,316.62	72,229.00	11,087.62	115.35%
Interest earned - LGIP	311.60	2,273.19	3,850.00	(1,576.81)	59.04%
Interest earned - other	0.97	30.14	150.00	(119.86)	20.09%
Total Revenues	44,151.05	2,188,517.42	2,178,899.00	9,618.42	100.44%
PERSONNEL EXPENDITURES					
District Manager	5,898.00	70,827.11	70,900.00	(72.89)	99.90%
Library Tech. Manager	4,139.52	48,752.72	49,600.00	(847.28)	98.29%
Early Literacy Coordinator	3,525.28	41,824.31	42,500.00	(675.69)	98.41%
Payroll taxes	961.97	11,435.14	14,190.00	(2,754.86)	80.59%
Health and accident insurance	4,003.54	48,177.40	52,920.00	(4,742.60)	91.04%
Worker's compensation	3.70	654.40	1,000.00	(345.60)	65.44%
Unemployment	377.23	3,751.90	6,000.00	(2,248.10)	62.53%
Retirement	2,709.45	23,038.97	25,000.00	(1,961.03)	92.16%
Total Personnel Expenditures	21,618.69	248,461.95	262,110.00	(13,648.05)	94.79%
MATERIALS AND SERVICES					
Transportation	523.21	3,561.80	9,000.00	(5,438.20)	39.58%
Staff training and conferences	372.25	956.25	3,500.00	(2,543.75)	27.32%
Board expenses	-	1,199.69	3,000.00	(1,800.31)	39.99%
Legal fees	605.00	5,390.00	3,000.00	2,390.00	179.67%
Audit	-	4,710.00	5,000.00	(290.00)	94.20%
Insurance	-	3,500.16	3,500.00	0.16	100.00%
Fiscal management	835.00	10,020.00	11,025.00	(1,005.00)	90.88%
Postage	58.00	650.96	500.00	150.96	130.19%
Office supplies and maintenance	41.63	3,327.41	5,500.00	(2,172.59)	60.50%
Telephone	155.85	1,872.99	2,100.00	(227.01)	89.19%
Rent	762.20	9,146.40	9,300.00	(153.60)	98.35%
Ads and notices	-	693.00	1,500.00	(807.00)	46.20%
Elections	-	-	3,000.00	(3,000.00)	0.00%
Email/website	-	1,990.00	2,000.00	(10.00)	99.50%
Total Materials and Services	3,353.14	47,018.66	61,925.00	(14,906.34)	75.93%
SPECIAL PAYMENTS					
Tax distribution to cities	35,070.83	1,676,168.64	1,697,996.00	(21,827.36)	98.71%
Community services fee distribution to cities	-	66,653.29	66,683.00	(29.71)	99.96%
Total Special Payments	35,070.83	1,742,821.93	1,764,679.00	(21,857.07)	98.76%
Capital outlay	-	1,165.97	3,000.00	(1,834.03)	38.87%
Contingency	-	-	60,985.00	(60,985.00)	0.00%
Total expenditures	60,042.66	2,039,468.51	2,152,699.00	(113,230.49)	94.74%
Revenues over (under) expenditures	(15,891.61)	149,048.91	26,200.00	122,848.91	568.89%

OTHER FINANCING SOURCES (USES)

Transfer to Resource Sharing Fund	-	(72,000.00)	(116,700.00)	44,700.00	61.70%
Transfer to Capital Reserve Fund	-	(10,000.00)	(10,000.00)	-	100.00%
Total other financing sources (uses)	-	(82,000.00)	(126,700.00)	44,700.00	64.72%
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (15,891.61)</u>	67,048.91	(100,500.00)	<u>\$ 167,548.91</u>	
FUND BALANCE, July 1, 2021		<u>297,887.16</u>	<u>270,500.00</u>		
FUND BALANCE, June 30, 2022		<u>\$ 364,936.07</u>	<u>\$ 170,000.00</u>		

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
RESOURCE SHARING FUND
For the Fiscal Year Ended June 30, 2022

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
REVENUES					
Other income	\$ -	\$ -	\$ 150.00	\$ (150.00)	0.00%
Hermiston and courier reimbursement	-	29,536.77	27,000.00	2,536.77	109.40%
Grants - Other	2,274.85	2,274.85	2,700.00	(425.15)	84.25%
Total Revenues	<u>2,274.85</u>	<u>31,811.62</u>	<u>29,850.00</u>	<u>1,961.62</u>	<u>106.57%</u>
MATERIALS AND SERVICES					
Sage Library System	-	62,579.00	65,500.00	(2,921.00)	95.54%
Courier - County	-	30,148.25	33,500.00	(3,351.75)	89.99%
Cataloging utilities	-	294.80	750.00	(455.20)	39.31%
Library2Go	-	11,646.00	12,000.00	(354.00)	97.05%
Programs and training	-	2,229.26	8,000.00	(5,770.74)	27.87%
Cooperative programs and activities	290.00	4,070.01	12,000.00	(7,929.99)	33.92%
Grant expenses - Other	-	2,274.85	2,700.00	(425.15)	84.25%
Marketing	-	-	5,000.00	(5,000.00)	0.00%
Total Materials and Services	<u>290.00</u>	<u>113,242.17</u>	<u>139,450.00</u>	<u>(26,207.83)</u>	<u>81.21%</u>
Contingency	-	-	30,000.00	(30,000.00)	0.00%
Total expenditures	<u>290.00</u>	<u>113,242.17</u>	<u>169,450.00</u>	<u>(56,207.83)</u>	<u>66.83%</u>
Revenues over (under) expenditures	<u>1,984.85</u>	<u>(81,430.55)</u>	<u>(139,600.00)</u>	<u>58,169.45</u>	<u>58.33%</u>
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	-	72,000.00	116,700.00	(44,700.00)	61.70%
Total other financing sources (uses)	<u>-</u>	<u>72,000.00</u>	<u>116,700.00</u>	<u>(44,700.00)</u>	<u>61.70%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 1,984.85</u>	<u>(9,430.55)</u>	<u>(22,900.00)</u>	<u>\$ 13,469.45</u>	
FUND BALANCE, July 1, 2021		<u>24,484.35</u>	<u>22,900.00</u>		
FUND BALANCE, June 30, 2022		<u>\$ 15,053.80</u>	<u>\$ -</u>		

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
CAPITAL IMPROVEMENT RESERVE FUND
For the Fiscal Year Ended June 30, 2022

	<u>Current MTD</u>	<u>Current YTD</u>	<u>Budgeted Amount</u>	<u>Actual to Budget Variance Over/(Under)</u>	<u>% Used</u>
OTHER FINANCING SOURCES (USES)					
Transfer from General Fund	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	<u>100.00%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	10,000.00	10,000.00	<u>\$ -</u>	
FUND BALANCE, July 1, 2021		<u>19,040.12</u>	<u>15,300.00</u>		
FUND BALANCE, June 30, 2022		<u>\$ 29,040.12</u>	<u>\$ 25,300.00</u>		

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
OUTREACH FUND
For the Fiscal Year Ended June 30, 2022

	<u>Current MTD</u>	<u>Current YTD</u>	<u>Budgeted Amount</u>	<u>Actual to Budget Variance Over/(Under)</u>	<u>% Used</u>
REVENUES					
State Ready to Read Grant	\$ -	\$ 9,457.32	\$ 9,342.00	\$ 115.32	101.23%
Total Revenues	<u>-</u>	<u>9,457.32</u>	<u>9,342.00</u>	<u>115.32</u>	<u>101.23%</u>
MATERIALS AND SERVICES					
Take Off materials and supplies	-	1,206.60	5,000.00	(3,793.40)	24.13%
State Ready to Read material		8,043.72	9,342.00	(1,298.28)	86.10%
Take Off transportation	119.49	1,195.83	6,000.00	(4,804.17)	19.93%
Outreach materials and supplies	<u>-</u>	<u>-</u>	<u>6,000.00</u>	<u>(6,000.00)</u>	<u>0.00%</u>
Total materials and services	119.49	10,446.15	26,342.00	(15,895.85)	39.66%
Contingency	<u>-</u>	<u>-</u>	<u>6,530.00</u>	<u>(6,530.00)</u>	<u>0.00%</u>
Total expenditures	<u>119.49</u>	<u>10,446.15</u>	<u>32,872.00</u>	<u>(22,425.85)</u>	<u>31.78%</u>
Revenues over (under) expenditures	<u>(119.49)</u>	<u>(988.83)</u>	<u>(23,530.00)</u>	<u>22,541.17</u>	<u>4.20%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (119.49)</u>	<u>(988.83)</u>	<u>(23,530.00)</u>	<u>\$ 22,541.17</u>	
FUND BALANCE, July 1, 2021		<u>23,709.63</u>	<u>23,530.00</u>		
FUND BALANCE, June 30, 2022		<u>\$ 22,720.80</u>	<u>\$ -</u>		