

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANT'S COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Schedule of Assets, Liabilities, and Fund Balance - All Fund Types – Budgetary Basis	2
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual– Budgetary Basis:	
General Fund	3-4
Resource Sharing Fund	5
Capital Improvement Reserve Fund	6
Outreach Fund	7



Dickey and Tremper, LLP
Certified Public Accountants and Business Advisors

110 SE First Street
P.O. Box 1533
Pendleton, OR 97801
Phone: 541-276-6862
Fax: 541-276-9040
Web: www.dickeyandtremper.com

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, 2023 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 18, 2023

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT, OREGON
SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCE -
ALL FUND TYPES - BUDGETARY BASIS
June 30, 2023

Governmental Type Funds

	General Fund	Resource Sharing Fund	Capital Improvement Reserve Fund	Outreach Fund	Totals
ASSETS					
CURRENT ASSETS					
Cash - Banner Bank	\$ (3,969.94)	\$ -	\$ -	\$ -	\$ (3,969.94)
Cash - LGIP	392,124.40	15,881.91	34,040.12	19,420.84	461,467.27
Cash - Banner Bank Savings	19,087.23	-	-	-	19,087.23
Accounts Receivable	8,809.05	-	-	-	8,809.05
Prepaid expenses	5,712.94	-	-	-	5,712.94
TOTAL	\$ 421,763.68	\$ 15,881.91	\$ 34,040.12	\$ 19,420.84	\$ 491,106.55
LIABILITIES AND FUND BALANCE					
CURRENT LIABILITIES					
Accounts payable - general	\$ 33,660.17	\$ -	\$ -	\$ -	\$ 33,660.17
Accrued payroll and benefits	1,391.59	-	-	-	1,391.59
Total Current Liabilities	35,051.76	-	-	-	35,051.76
FUND BALANCES (DEFICIT)					
Assigned	-	15,881.91	34,040.12	19,420.84	69,342.87
Unassigned	386,711.92	-	-	-	386,711.92
Total Fund Balances	386,711.92	15,881.91	34,040.12	19,420.84	456,054.79
TOTAL	\$ 421,763.68	\$ 15,881.91	\$ 34,040.12	\$ 19,420.84	\$ 491,106.55

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, 2023

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
REVENUES					
Taxes current year	\$ 48,169.68	\$ 2,132,091.17	\$ 2,204,478.00	\$ (72,386.83)	96.72%
Taxes - previously levied	6,878.06	42,879.20	55,000.00	(12,120.80)	77.96%
Other income	-	223.60	200.00	23.60	111.80%
Community services fees	-	112,740.84	85,000.00	27,740.84	132.64%
Interest earned - LGIP	1,518.80	14,208.29	2,350.00	11,858.29	604.61%
Interest earned - other	3.09	31.92	150.00	(118.08)	21.28%
Total Revenues	56,569.63	2,302,175.02	2,347,178.00	(45,002.98)	98.08%
PERSONNEL EXPENDITURES					
District Manager	5,833.33	79,322.78	80,000.00	(677.22)	99.15%
Library Tech. Manager	4,470.40	53,037.55	54,000.00	(962.45)	98.22%
Early Literacy Coordinator	3,806.88	45,374.42	46,000.00	(625.58)	98.64%
Payroll taxes	985.27	12,696.54	12,850.00	(153.46)	98.81%
Health and accident insurance	4,503.34	47,234.97	50,400.00	(3,165.03)	93.72%
Worker's compensation	3.42	690.38	650.00	40.38	106.21%
Unemployment	360.62	4,092.47	2,500.00	1,592.47	163.70%
Retirement	2,417.69	28,250.12	25,000.00	3,250.12	113.00%
Total Personnel Expenditures	22,380.95	270,699.23	271,400.00	(700.77)	99.74%
MATERIALS AND SERVICES					
Transportation	36.60	2,674.31	5,600.00	(2,925.69)	47.76%
Staff training and conferences	(966.00)	1,368.99	2,500.00	(1,131.01)	54.76%
Board expenses	21.00	1,477.68	2,600.00	(1,122.32)	56.83%
Legal fees	-	990.00	5,000.00	(4,010.00)	19.80%
Audit	-	6,050.00	5,900.00	150.00	102.54%
Insurance	-	3,450.00	5,000.00	(1,550.00)	69.00%
Fiscal management	1,150.00	13,800.00	13,800.00	-	100.00%
Postage	-	368.70	400.00	(31.30)	92.18%
Office supplies and maintenance	174.05	5,090.89	5,000.00	90.89	101.82%
Telephone	158.31	2,101.40	2,100.00	1.40	100.07%
Rent	785.07	9,420.84	9,500.00	(79.16)	99.17%
Ads and notices	-	651.00	1,500.00	(849.00)	43.40%
Elections	8,262.14	8,262.14	7,500.00	762.14	110.16%
Email/website	-	2,159.90	2,200.00	(40.10)	98.18%
Total Materials and Services	9,621.17	57,865.85	68,600.00	(10,734.15)	84.35%
SPECIAL PAYMENTS					
Tax distribution to cities	64,363.71	1,760,301.82	1,783,583.00	(23,281.18)	98.69%
Community services fee distribution to cities	-	90,192.68	68,000.00	22,192.68	132.64%
Total Special Payments	64,363.71	1,850,494.50	1,851,583.00	(1,088.50)	99.94%
Capital outlay	-	3,339.59	3,500.00	(160.41)	95.42%
Contingency	-	-	107,500.00	(107,500.00)	0.00%
Total expenditures	96,365.83	2,182,399.17	2,302,583.00	(120,183.83)	94.78%
Revenues over (under) expenditures	(39,796.20)	119,775.85	44,595.00	75,180.85	268.59%

OTHER FINANCING SOURCES (USES)

Transfer to Resource Sharing Fund	-	(93,000.00)	(129,815.00)	36,815.00	71.64%
Transfer to Capital Reserve Fund	-	(5,000.00)	(5,000.00)	-	100.00%
Total other financing sources (uses)	-	(98,000.00)	(134,815.00)	36,815.00	72.69%
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (39,796.20)</u>	21,775.85	(90,220.00)	<u>\$ 111,995.85</u>	
FUND BALANCE, July 1, 2022		<u>364,936.07</u>	<u>219,135.00</u>		
FUND BALANCE, June 30, 2023		<u>\$ 386,711.92</u>	<u>\$ 128,915.00</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, 2023

	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	-	19,955.62	29,000.00	(9,044.38)	68.81%
Grants - Other	-	1,934.40	3,000.00	(1,065.60)	64.48%
Total Revenues	-	21,890.02	32,150.00	(10,259.98)	68.09%
MATERIALS AND SERVICES					
Sage Library System	-	58,133.12	74,015.00	(15,881.88)	78.54%
Courier - County	693.47	31,269.47	35,000.00	(3,730.53)	89.34%
Cataloging utilities	237.06	519.86	750.00	(230.14)	69.31%
Library2Go	-	13,077.00	13,400.00	(323.00)	97.59%
Programs and training	-	4,747.37	8,000.00	(3,252.63)	59.34%
Cooperative programs and activities	273.00	2,880.69	5,000.00	(2,119.31)	57.61%
Grant expenses - Other	-	1,934.40	3,000.00	(1,065.60)	64.48%
Marketing	-	1,500.00	5,000.00	(3,500.00)	30.00%
Total Materials and Services	1,203.53	114,061.91	144,165.00	(30,103.09)	79.12%
Contingency	-	-	30,000.00	(30,000.00)	0.00%
Total expenditures	1,203.53	114,061.91	174,165.00	(60,103.09)	65.49%
Revenues over (under) expenditures	(1,203.53)	(92,171.89)	(142,015.00)	49,843.11	64.90%
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	-	93,000.00	129,815.00	(36,815.00)	71.64%
Total other financing sources (uses)	-	93,000.00	129,815.00	(36,815.00)	71.64%
Revenues and other financing sources over (under) expenditures and other financing uses	\$ (1,203.53)	828.11	(12,200.00)	\$ 13,028.11	
FUND BALANCE, July 1, 2022		15,053.80	12,200.00		
FUND BALANCE, June 30, 2023		\$ 15,881.91	\$ -		

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, 2023

	<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	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	100.00%
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	5,000.00	\$ 5,000.00	<u>\$ -</u>	
FUND BALANCE, July 1, 2022		<u>29,040.12</u>	<u>29,040.00</u>		
FUND BALANCE, June 30, 2023		<u>\$ 34,040.12</u>	<u>\$ 34,040.00</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, 2023**

	<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	\$ -	\$ 9,320.00	\$ 9,457.00	\$ (137.00)	98.55%
Total Revenues	<u>-</u>	<u>9,320.00</u>	<u>9,457.00</u>	<u>(137.00)</u>	<u>98.55%</u>
MATERIALS AND SERVICES					
Take Off materials and supplies	410.19	543.65	4,000.00	(3,456.35)	13.59%
State Ready to Read material	-	9,911.41	9,457.00	454.41	104.81%
Take Off transportation	47.38	2,069.50	5,000.00	(2,930.50)	41.39%
Outreach materials and supplies	<u>-</u>	<u>95.40</u>	<u>2,000.00</u>	<u>(1,904.60)</u>	<u>4.77%</u>
Total materials and services	457.57	12,619.96	20,457.00	(7,837.04)	61.69%
Contingency	<u>-</u>	<u>-</u>	<u>9,030.00</u>	<u>(9,030.00)</u>	<u>0.00%</u>
Total expenditures	<u>457.57</u>	<u>12,619.96</u>	<u>29,487.00</u>	<u>(16,867.04)</u>	<u>42.80%</u>
Revenues over (under) expenditures	<u>(457.57)</u>	<u>(3,299.96)</u>	<u>(20,030.00)</u>	<u>16,730.04</u>	<u>16.48%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (457.57)</u>	<u>(3,299.96)</u>	<u>(20,030.00)</u>	<u>\$ 16,730.04</u>	
FUND BALANCE, July 1, 2022		<u>22,720.80</u>	<u>20,030.00</u>		
FUND BALANCE, June 30, 2023		<u>\$ 19,420.84</u>	<u>\$ -</u>		