



**UMATILLA COUNTY  
SPECIAL LIBRARY  
DISTRICT**

Strengthening our community libraries

PO Box 1689  
425 South Main Street  
Pendleton, OR 97801

Phone (541) 276-6449

**Umatilla Special Library District Board**

**Regular Meeting of the Board of Directors  
Thursday, January 26, 2023, 5:30 pm**

425 South Main Street, Pendleton, OR 97801 and

Zoom Link: <https://us02web.zoom.us/j/82659329310?pwd=UKF-tqmgTTNyMhaPANjVI1T7aCbwpn.1>

Meeting ID: 826 5932 9310

Passcode: 699072

Audio Only: +1 971 247 1195

Agenda	
Call to order- Regular Meeting	President
Call the Roll & Establish Quorum	Secretary to the Board
Approval of the Agenda	President

Topic	Lead	Purpose Outcome
Public Comment - Limited to Two Minutes Per Person  Limited to 30 Minutes Total	President	Please sign up
Anyone may come forward at this time. Comment on any topic not on the Agenda. Public comment will be invited on Agenda items at time of consideration. Only those who sign up will be heard at that time. Only Board directed general discussion permitted		
Minutes - Board Meeting - December 15, 2022	President	Approval
Calendar Update	Director	June Board Meeting date change
Correspondence	Director	Share at the meeting
Reports  • Financial Statements ○ Accountants' Report - November 2022 ○ December 2022 ○ Banks & Pool Balances	Director  Director	Share the November and December Financials

Topic	Lead	Purpose Outcome
<ul style="list-style-type: none"> <li>Staff Monthly Reports</li> </ul>	Director	Information
Board Training <ul style="list-style-type: none"> <li>Discuss desired topics and Schedule Board Retreat</li> </ul>	Board	Set dates and topics for retreat, Feb 4 option?
Old Business <ul style="list-style-type: none"> <li>None</li> </ul>		
New Business <ul style="list-style-type: none"> <li>FY2021-2022 Audit</li> </ul>	Board	Decision
<ul style="list-style-type: none"> <li>Budget process: appoint Budget officer, approve timeline and Budget Committee</li> </ul>	Director	Decision
<ul style="list-style-type: none"> <li>Move Columbia Bank funds to Banner Bank</li> </ul>	Board	Decision
<ul style="list-style-type: none"> <li>Redo guarantor on Credit Cards</li> </ul>	Board	Decision
<ul style="list-style-type: none"> <li>Resolution 2022-2023-5 Designating a registered location and agent</li> </ul>	Board	
<ul style="list-style-type: none"> <li>Governing Documents and Policy Review - EDI &amp; A and Updates               <ul style="list-style-type: none"> <li>ALSP Priorities</li> </ul> </li> </ul>	Board	Review & Approval Each month a new set of governing documents and policies will be reviewed with an equity, diversity, inclusion, and anti-racism lens, as well as updating policies as needed.
<ul style="list-style-type: none"> <li>Erin McCusker proposal</li> </ul>	Board	Decision on hiring Erin to complete Community Service Project
Good of the order	Everyone	
<ul style="list-style-type: none"> <li>Next District Board Meeting - February 23, 2023</li> </ul>		Information
Adjourn	President	Motion

Sign language interpretation will be provided for the public if requested 48 hours before the meeting; notice 72 hours before the meeting is preferred. Requests may be made to Heather Estrada at 541-276-6449.



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PO Box 1689  
425 S Main Street  
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Minutes  
Board of Directors Meeting  
December 15, 2022, at 5:30 pm  
District Office (425 S. Main St., Pendleton Oregon) & via Zoom

**ATTENDANCE BOARD**

Caty Clifton, Vice President  
Nick Nash

Sharone McCann (via Zoom)  
John Thomas, President

**ATTENDANCE STAFF**

Erin McCusker, District Director (outgoing)  
Heather Estrada, District Director (incoming)  
Dea Nowell, Technical Services Manager (via Zoom)

**ATTENDANCE - VISITORS**

none

**CALL TO ORDER**

Board President John Thomas called the Board Meeting to order at 5:28 pm.

**CALL THE ROLL & ESTABLISH QUORUM**

Erin McCusker called the roll, stating that Caty Clifton, Nick Nash, and John Thomas were present in the office, and Sharone McCann was present via Zoom. Erin then stated we have a quorum.

**APPROVAL OF THE AGENDA**

Erin McCusker noted there were no changes to the agenda.

**PUBLIC COMMENT**

None.

**MINUTES**

Board Meeting November 17, 2022: Nick Nash moved to approve the November 17, 2022, minutes as presented. Caty Clifton seconded the motion. The motion passed unanimously.

**CALENDAR UPDATE**

Erin McCusker stated There are currently no changes to the calendar. She noted that we did receive a note from the County Elections Department regarding the upcoming election, for which we already had the dates. Next month we will be talking about the budget calendar.

**CORRESPONDENCE**

Erin McCusker shared that we received a Pendleton Public Library update in the mail - they shared about their new library on wheels, changes at the library, and included a donation opportunity to Pendleton Friends of the Library (PFOL). Erin also shared about a news release from State Librarian Wendy Cornelisen announcing the new digital collection, Athena Heritage, which was recently digitized and is hosted online through the

State Library's Northwest Digital Heritage program. Also received was an annexation notice from the City of Hermiston for tax lots 1100-1103.

## REPORTS

### FINANCIAL STATEMENTS - October 2022

Erin McCusker noted that word was received today from the accountant that the November financial statement is ready. It will be in next month's packet along with the December financial statement. Erin noted that all is in order and on the right trajectory. She noted that there is a resolution on the agenda tonight to increase the capital outlay a bit. Erin also noted that she made a transfer to the Resource Sharing Fund this week, the first one this fiscal year. She shared that the Sage and Library2Go bills have been paid for the libraries, noting that the Sage bill for Hermiston was handled a bit differently this year than in the past. Caty Clifton moved to accept the October 2022 financial statement pending audit. Nick Nash seconded the motion. The motion passed unanimously.

### STAFF MONTHLY REPORTS

Erin McCusker stated that the staff have all been very busy. Erin shared that she has been getting things finished up. It was noted that the date for the last item in the upcoming events section of Erin's report should be listed as January 11<sup>th</sup>.

### BOARD TRAINING - ONBOARDING OF NEW DISTRICT DIRECTOR

Erin shared a bit about the onboarding process in terms of what all has been covered and what is yet to be covered.

Erin McCusker commented that wanted to follow up on last month's Board training regarding Boardroom Dancing. She has a summary from the training, as well as an outline on board governance roles by Pat Wagner of Pattern Research.

### OLD BUSINESS

None.

### NEW BUSINESS

#### CHANGE IN SIGNATORY LIST

After a brief exchange regarding what needed to occur, Nick Nash made a motion to remove Erin McCusker from the signatory list and add/retain the following individuals: Catherine Clifton, Nicholas B. Nash, John E. Thomas, Sharone B. McCann, Jubilee Barron, and Heather Estrada, for District accounts with Banner Bank and Columbia Bank, and designating Heather Estrada, District Director, as key contact/administrator for LGIP. Caty Clifton seconded the motion. The motion passed unanimously.

#### NEW DISTRICT DIRECTOR CREDIT CARD

Caty Clifton moved to terminate Erin McCusker's District credit card and designate Heather Estrada, as the new District Director, with a new District credit card with a \$1,500 limit. Nick Nash seconded the motion. The motion passed unanimously.

#### RESOLUTION 2022-2023-04: MOVE CONTINGENCY FUNDS TO CAPITAL OUTLAY

Erin McCusker stated that due to the items we've needed to purchase we have gone over the budgeted amount by a bit. Since it is within the allowable 15% we need to make a transfer from contingency. John Thomas read Resolution 2022-2023-04, Authorizing the Transfer of Funds from General Fund Contingency to General Fund Capital Outlay for FY2022-23, Per ORS 294.463. Sharone McCann moved to adopt the resolution as read. Nick Nash seconded the motion. The motion passed unanimously.

GOVERNING DOCUMENTS AND POLICY REVIEW – EDI & A AND UPDATES –  
CONTRACTING POLICY, FISCAL AGENT POLICY, PUBLIC MEETING POLICY, PUBLIC  
RECORDS MANAGEMENT POLICY, PUBLIC RECORDS POLICY AND PROCEDURE,  
SURPLUS PROPERTY DISPOSAL POLICY

Erin McCusker ran through the policies noting areas that she suggested changes to. There were a few areas of general clean up and/or clarifying suggestions as well as some EDI & A compliance updates. Erin noted that the Public Meeting Policy is more of a change from the last policy – it is more in depth and in alignment with the new Board Duties and Responsibilities policy. Erin also shared the Public Records request form which she has updated from the older form. Erin stated that the policies at the end of the alphabet are done because they are included in the Personnel Policy and just pulled out to be placed on the policies page on the website. Caty Clifton moved to approve the Contracting Policy, Fiscal Agent Policy, Public Meeting Policy, Public Records Management Policy, Public Records Policy and Procedure, and Surplus Property Disposal Policy as presented and reviewed. Nick Nash seconded the motion. The motion passed.

REPORTING CHILD AND ELDER ABUSE REPLACES MANDATORY REPORTING OF  
SUSPECTED CHILD ABUSE

It was noted that the Reporting Child and Elder Abuse section in the Personnel Policy is broader and more encompassing, and should replace the Mandatory Reporting of Suspected Child Abuse policy. Nick Nash moved to replace the Mandatory Reporting of Suspected Child Abuse with the Reporting Child and Elder Abuse Policy. Caty Clifton seconded the motion. The motion passed unanimously.

[Heather Estrada and Dea Nowell left the meeting about 6:30 pm.]

EXECUTIVE SESSION – DISTRICT DIRECTOR EXIT INTERVIEW

“(i) To review and evaluate the performance of an officer, employee or staff member if the person does not request an open meeting. This reason for executive session may *not* be used to do a

- general evaluation of an agency goal, objective or operation or any directive to personnel concerning those subjects. ORS 192.660(2)(i) and 192.660(8).”

The Board entered into Executive Session at 6:31 pm to review and evaluate the performance of the outgoing District Director.

The Board adjourned the Executive Session at 7:59 pm and returned to the regular meeting.

GOOD OF THE ORDER

It was shared that James Simpson, at Pendleton Public Library, graduated with his MLS degree.

NEXT DISTRICT BOARD MEETING

The next Board Meeting will be January 26, 2023, at 5:30 pm.

ADJOURN

The meeting was adjourned by Board President John Thomas at 8:01 pm.

Respectfully submitted by Dea Nowell

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

FINANCIAL STATEMENTS

For the Five Months Ended November 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 November 30, 2022 and the related schedule of revenues, expenditures, and changes in fund balance – actual and budget – all fund types – budgetary basis for the five months 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*

December 16, 2022



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

Governmental Type Funds					
	General Fund	Resource Sharing Fund	Capital Improvement Reserve Fund	Outreach Fund	Totals
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash - Banner Bank	\$ 38,887.58	\$ -	\$ -	\$ -	\$ 38,887.58
Cash - LGIP	819,499.36	35,128.39	9,957.29	14,609.77	879,194.81
Cash - Columbia River Bank	-	-	19,082.83	-	19,082.83
Accounts Receivable	-	-	-	-	-
Prepaid expenses	4,770.73	-	-	-	4,770.73
<b>TOTAL</b>	<b>\$ 863,157.67</b>	<b>\$ 35,128.39</b>	<b>\$ 29,040.12</b>	<b>\$ 14,609.77</b>	<b>\$ 941,935.95</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable - general	\$ 379,534.71	\$ -	\$ -	\$ -	\$ 379,534.71
Accrued payroll and benefits	494.11	-	-	-	494.11
Total Current Liabilities	380,028.82	-	-	-	380,028.82
<b>FUND BALANCES (DEFICIT)</b>					
Assigned	-	35,128.39	29,040.12	14,609.77	78,778.28
Unassigned	483,128.85	-	-	-	483,128.85
Total Fund Balances	483,128.85	35,128.39	29,040.12	14,609.77	561,907.13
<b>TOTAL</b>	<b>\$ 863,157.67</b>	<b>\$ 35,128.39</b>	<b>\$ 29,040.12</b>	<b>\$ 14,609.77</b>	<b>\$ 941,935.95</b>

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS**  
**GENERAL FUND**  
**For the 5 Months Ended November 30, 2022**

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
<b>REVENUES</b>					
Taxes current year	\$ 1,474,884.83	\$ 1,675,740.21	\$ 2,204,478.00	\$ (528,737.79)	76.02%
Taxes - previously levied	\$ 3,980.39	23,799.95	55,000.00	(31,200.05)	43.27%
Other income	-	9.80	200.00	(190.20)	4.90%
Community services fees	-	-	85,000.00	(85,000.00)	0.00%
Interest earned - LGIP	1,712.98	3,556.70	2,350.00	1,206.70	151.35%
Interest earned - other	5.60	8.90	150.00	(141.10)	5.93%
<b>Total Revenues</b>	<b>1,480,583.80</b>	<b>1,703,115.56</b>	<b>2,347,178.00</b>	<b>(644,062.44)</b>	<b>72.56%</b>
<b>PERSONNEL EXPENDITURES</b>					
District Manager	6,369.83	31,849.16	80,000.00	(48,150.84)	39.81%
Library Tech. Manager	4,568.00	22,208.30	54,000.00	(31,791.70)	41.13%
Early Literacy Coordinator	3,806.88	18,861.39	46,000.00	(27,138.61)	41.00%
Payroll taxes	1,052.19	5,200.10	12,850.00	(7,649.90)	40.47%
Health and accident insurance	4,003.54	20,017.70	50,400.00	(30,382.30)	39.72%
Worker's compensation	5.85	658.54	650.00	8.54	101.31%
Unemployment	231.42	1,561.97	2,500.00	(938.03)	62.48%
Retirement	2,138.47	10,694.76	25,000.00	(14,305.24)	42.78%
<b>Total Personnel Expenditures</b>	<b>22,176.18</b>	<b>111,051.92</b>	<b>271,400.00</b>	<b>(160,348.08)</b>	<b>40.92%</b>
<b>MATERIALS AND SERVICES</b>					
Transportation	324.88	1,756.94	5,600.00	(3,843.06)	31.37%
Staff training and conferences	49.00	49.00	2,500.00	(2,451.00)	1.96%
Board expenses	482.30	1,233.28	2,600.00	(1,366.72)	47.43%
Legal fees	-	990.00	5,000.00	(4,010.00)	19.80%
Audit	-	-	5,900.00	(5,900.00)	0.00%
Insurance	-	140.00	5,000.00	(4,860.00)	2.80%
Fiscal management	1,150.00	5,750.00	13,800.00	(8,050.00)	41.67%
Postage	60.00	60.00	400.00	(340.00)	15.00%
Office supplies and maintenance	500.13	1,897.91	5,000.00	(3,102.09)	37.96%
Telephone	155.52	778.65	2,100.00	(1,321.35)	37.08%
Rent	-	3,925.35	9,500.00	(5,574.65)	41.32%
Ads and notices	-	-	1,500.00	(1,500.00)	0.00%
Elections	-	-	7,500.00	(7,500.00)	0.00%
Email/website	450.00	1,650.00	2,200.00	(550.00)	75.00%
<b>Total Materials and Services</b>	<b>3,171.83</b>	<b>18,231.13</b>	<b>68,600.00</b>	<b>(50,368.87)</b>	<b>26.58%</b>
<b>SPECIAL PAYMENTS</b>					
Tax distribution to cities	1,183,092.18	1,359,632.13	1,783,583.00	(423,950.87)	76.23%
Community services fee distribution to cities	-	-	68,000.00	(68,000.00)	0.00%
<b>Total Special Payments</b>	<b>1,183,092.18</b>	<b>1,359,632.13</b>	<b>1,851,583.00</b>	<b>(491,950.87)</b>	<b>73.43%</b>
Capital outlay	-	3,007.60	3,000.00	7.60	100.25%
Contingency	-	-	108,000.00	(108,000.00)	0.00%
<b>Total expenditures</b>	<b>1,208,440.19</b>	<b>1,491,922.78</b>	<b>2,302,583.00</b>	<b>(810,660.22)</b>	<b>64.79%</b>
<b>Revenues over (under) expenditures</b>	<b>272,143.61</b>	<b>211,192.78</b>	<b>44,595.00</b>	<b>166,597.78</b>	<b>473.58%</b>

**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	0.00%

Total other financing sources (uses)	-	(93,000.00)	(134,815.00)	41,815.00	68.98%
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Revenues and other financing sources over  
(under) expenditures and  
other financing uses

<u>\$ 272,143.61</u>	118,192.78	(90,220.00)	<u>\$ 208,412.78</u>
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**FUND BALANCE, July 1, 2022**

<u>364,936.07</u>	<u>219,135.00</u>
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**FUND BALANCE, November 30, 2022**

<u>\$ 483,128.85</u>	<u>\$ 128,915.00</u>
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**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS**  
**RESOURCE SHARING FUND**  
**For the 5 Months Ended November 30, 2022**

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
<b>REVENUES</b>					
Other income	\$ -	\$ -	\$ 150.00	\$ (150.00)	0.00%
Hermiston and courier reimbursement	-	-	29,000.00	(29,000.00)	0.00%
Grants - Other	-	-	3,000.00	(3,000.00)	0.00%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>32,150.00</b>	<b>(32,150.00)</b>	<b>0.00%</b>
<b>MATERIALS AND SERVICES</b>					
Sage Library System	4,970.12	58,133.12	74,015.00	(15,881.88)	78.54%
Courier - County	-	-	35,000.00	(35,000.00)	0.00%
Cataloging utilities	-	-	750.00	(750.00)	0.00%
Library2Go	-	12,577.00	13,400.00	(823.00)	93.86%
Programs and training	953.30	2,215.29	8,000.00	(5,784.71)	27.69%
Cooperative programs and activities	-	-	5,000.00	(5,000.00)	0.00%
Grant expenses - Other	-	-	3,000.00	(3,000.00)	0.00%
Marketing	-	-	5,000.00	(5,000.00)	0.00%
<b>Total Materials and Services</b>	<b>5,923.42</b>	<b>72,925.41</b>	<b>144,165.00</b>	<b>(71,239.59)</b>	<b>50.58%</b>
Contingency	-	-	30,000.00	(30,000.00)	0.00%
<b>Total expenditures</b>	<b>5,923.42</b>	<b>72,925.41</b>	<b>174,165.00</b>	<b>(101,239.59)</b>	<b>41.87%</b>
Revenues over (under) expenditures	(5,923.42)	(72,925.41)	(142,015.00)	69,089.59	51.35%
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers from General Fund	-	93,000.00	129,815.00	(36,815.00)	71.64%
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>93,000.00</b>	<b>129,815.00</b>	<b>(36,815.00)</b>	<b>71.64%</b>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (5,923.42)</u>	20,074.59	(12,200.00)	<u>\$ 32,274.59</u>	
<b>FUND BALANCE, July 1, 2022</b>		<u>15,053.80</u>	<u>12,200.00</u>		
<b>FUND BALANCE, November 30, 2022</b>		<u>\$ 35,128.39</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 5 Months Ended November 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>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer from General Fund	\$ -	\$ -	\$ 5,000.00	\$ (5,000.00)	<u>0.00%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	-	\$ 5,000.00	<u>\$ (5,000.00)</u>	
<b>FUND BALANCE, July 1, 2022</b>		<u>29,040.12</u>	<u>29,040.00</u>		
<b>FUND BALANCE, November 30, 2022</b>		<u>\$ 29,040.12</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 5 Months Ended November 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>
<b>REVENUES</b>					
State Ready to Read Grant	\$ -	\$ -	\$ 9,457.00	\$ (9,457.00)	0.00%
Total Revenues	<u>-</u>	<u>-</u>	<u>9,457.00</u>	<u>(9,457.00)</u>	<u>0.00%</u>
<b>MATERIALS AND SERVICES</b>					
Take Off materials and supplies	-	-	4,000.00	(4,000.00)	0.00%
State Ready to Read material	3,573.88	7,178.33	9,457.00	(2,278.67)	75.90%
Take Off transportation	120.55	932.70	5,000.00	(4,067.30)	18.65%
Outreach materials and supplies	<u>-</u>	<u>-</u>	<u>2,000.00</u>	<u>(2,000.00)</u>	<u>0.00%</u>
Total materials and services	3,694.43	8,111.03	20,457.00	(12,345.97)	39.65%
Contingency	<u>-</u>	<u>-</u>	<u>9,030.00</u>	<u>(9,030.00)</u>	<u>0.00%</u>
Total expenditures	<u>3,694.43</u>	<u>8,111.03</u>	<u>29,487.00</u>	<u>(21,375.97)</u>	<u>27.51%</u>
Revenues over (under) expenditures	<u>(3,694.43)</u>	<u>(8,111.03)</u>	<u>(20,030.00)</u>	<u>11,918.97</u>	<u>40.49%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (3,694.43)</u>	<u>(8,111.03)</u>	<u>(20,030.00)</u>	<u>\$ 11,918.97</u>	
<b>FUND BALANCE, July 1, 2022</b>		<u>22,720.80</u>	<u>20,030.00</u>		
<b>FUND BALANCE, November 30, 2022</b>		<u>\$ 14,609.77</u>	<u>\$ -</u>		

**UMATILLA COUNTY SPECIAL  
LIBRARY DISTRICT**

**Financial Statements and  
Independent Auditors' Report**

**June 30, 2022**

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Board of Directors**

<b><u>Name</u></b>	<b><u>Term Expires</u></b>
Nick Nash, President	June 30, 2023
John Thomas, Vice President	June 30, 2025
Jubilee Barron	June 30, 2023
Sharone Pettus McCann	June 30, 2025
Caty Clifton	June 30, 2023

**Registered Agent and Office**

Erin McCusker, District Director  
P.O. Box 1689  
Pendleton, OR 97801  
Telephone: (541) 276-6449



**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

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**June 30, 2022**

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# Barnett & Moro, P.C.

Certified Public Accountants

DENNIS L. BARNETT, C.P.A.  
KRISTIE L. SHASTEEN, C.P.A.  
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MITCHELL L. BOYLAN, C.P.A.  
DAVID J. BARNETT, C.P.A.  
SHERON VARIKATT, C.P.A.  
CRYSTAL R. CHASE, C.P.A.

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Umatilla County Special Library District  
Pendleton, Oregon

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Umatilla County Special Library District, as of and for the year ended June 30, 2022, the respective budgetary comparison for the General Fund and the Major Special Revenue Funds and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Umatilla County Special Library District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Umatilla County Special Library District, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Umatilla County Special Library District's, ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County Special Library District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Umatilla County Special Library District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required pension disclosures on pages 6 through 11 and 37 through 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

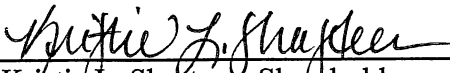
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Umatilla County Special Library District's basic financial statements. The supplementary information on page 43 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Matters**

*Other Reporting Required by Oregon Minimum Standards*

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 23, 2022, on our consideration of Umatilla County Special Library District's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Barnett & Moro, P.C.

By:   
Kristie L. Shasteen, Shareholder  
December 23, 2022

## UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

### MANAGEMENT DISCUSSION AND ANALYSIS

June 30, 2022

The management of Umatilla County Special Library District (the District) offers readers of the District's financial statements this narrative overview and analysis of the financial activities of the Umatilla County Special Library District for the fiscal year ended June 30, 2022.

The Umatilla County Special Library District has intergovernmental agreements they use with eleven cities and one school district located in Umatilla County. Through this agreement, the District supports the operations of the public libraries in Umatilla County. Eleven of the libraries are within the library district boundaries and are considered member libraries: Adams, Athena, Echo, Helix, Milton-Freewater, Pendleton, Pilot Rock, Stanfield, Ukiah, Umatilla and Weston. One library's city, Hermiston, is not within the District boundaries, however, an agreement with the City of Hermiston provides funds to a partner library - Hermiston Public Library - in order that the residents outside of the Hermiston city boundaries, but within the District boundaries, will be served by their closest library, the Hermiston Public Library.

#### **Financial Highlights**

- The fund balance in the general fund increased by \$67,050 from the prior year. Increases in property tax revenue were offset by increases in distribution of property tax revenue to other municipalities.
- For fiscal year 2021, the general fund of the District recognized \$2,095,208 in property taxes - \$2,041,027 were from the current year and \$54,181 were previously levied. The District's property tax rate is .3682 per \$1,000 of assessed value for FY2021-2022.
- Total income from Community Service Fees was \$83,317, an increase of 1.15% from last year.
- Total expenses in the government-wide financials increased by \$62,516, or approximately 2.73% from the prior year due to increased property tax and community service fee distributions.
- As of the close of the current fiscal year, Umatilla County Special Library District's governmental funds reported combined ending fund balance of \$431,751, of which \$66,814 is held in special revenue funds (Resource Sharing, Outreach (formerly Take Off!), Capital Improvement Reserve Fund) and \$364,937 is in the General Fund. The combined ending fund balance at the end of the previous fiscal year was \$365,121.

# UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

## MANAGEMENT DISCUSSION AND ANALYSIS

June 30, 2022

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to Umatilla County Special Library District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**Government-wide financial statements.** These statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. These statements include:

*The Statement of Net Position.* The *statement of net position* presents information on all of Umatilla County Special Library District's assets and liabilities. Net position is what remains after the liabilities have been paid off or otherwise satisfied and after all deferred inflows and outflows have been recognized. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

*The Statement of Activities.* The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

In the government-wide financial statements, the District's activities are shown as governmental activities. All District functions are shown here. These activities are primarily financed through property taxes. Grants and contributions, interest income and miscellaneous revenues represent the final part of District revenues.

The main expenditure of the District is the special payments to public libraries in Umatilla County for the provision of library services to the general public. The District purchases membership in an integrated library system, courier service and an electronic book service for 11 member libraries and the rural population for the one participating library. The District, through its Take Off! Early Literacy program, provides print materials, educational programming activities and parent and service provider training, to the general public.

**Fund financial statements.** The *fund financial statements* provide more detailed information about the District's funds, focusing on 'major funds' – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year.

The District maintains four individual funds: General Fund, Resource Sharing Fund, Outreach Fund and the Capital Improvement Reserve Fund. The District adopts an annual appropriated budget for each of its funds.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**MANAGEMENT DISCUSSION AND ANALYSIS**

**June 30, 2022**

**Government-wide financial analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$272,837 at the close of the fiscal year. The following statements summarize the District's net position at June 30, 2022 and for the previous fiscal year ending June 30, 2021.

A portion of the District's net position reflects its investment in capital assets. The District does not have any outstanding debt related to these assets. The remaining balance of net position of \$250,701 may be used to meet the governments ongoing obligations to citizens and creditors.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT  
NET POSITION**

	<b>June 30,</b>		<b>Increase (Decrease) from prior Fiscal Year</b>
	<b>2022</b>	<b>2021</b>	
Current and other assets	\$ 509,813	\$ 462,922	\$ 46,891
Capital assets	22,136	27,788	(5,652)
Total assets	<u>531,949</u>	<u>490,710</u>	<u>41,239</u>
Deferred outflows	<u>155,610</u>	<u>176,883</u>	<u>(21,273)</u>
Current liabilities	60,319	80,939	(20,620)
Non current liabilities	149,975	269,958	(119,983)
Total liabilities	<u>210,294</u>	<u>350,897</u>	<u>(140,603)</u>
Deferred inflows	<u>204,428</u>	<u>108,955</u>	<u>95,473</u>
Net position:			
Net investment in capital assets	22,136	27,788	(5,652)
Unrestricted	250,701	179,953	70,748
Total net position	<u>\$ 272,837</u>	<u>\$ 207,741</u>	<u>\$ 65,096</u>

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**MANAGEMENT DISCUSSION AND ANALYSIS**

**June 30, 2022**

During the current fiscal year, the District's net position increased by \$65,096. Increases in property tax revenues were offset by an increase in materials and services expenditures, as well as an increase in personal services expenditures due to PERS rates increasing.

**Statement of Activities.** The key elements of the change in the District's net position for the year ended June 30, 2022 are as follows:

**Changes in Net Position  
(in thousands)**

	<b>Governmental Activities</b>		<b>Increase (Decrease)</b>
	<b>Year ended June 30,</b>		<b>From Prior</b>
	<b>2022</b>	<b>2021</b>	<b>Year</b>
<b>Revenues:</b>			
Program revenues:			
Operating grants and contributions	\$ 11,732	\$ 14,938	\$ (3,206)
General revenues:			
Property taxes	2,094,669	1,978,013	116,656
Community service fees	83,317	72,229	11,088
Interest earnings	2,303	2,844	(541)
Other income	37,226	28,692	8,534
Total Revenues	<u>2,229,247</u>	<u>2,096,716</u>	<u>132,531</u>
<b>Expenses:</b>			
Personal services	243,150	280,556	(37,406)
Materials and services	1,914,183	1,819,430	94,753
Capital outlay	1,166	1,178	(12)
Depreciation	5,652	471	5,181
Total Expenses	<u>2,164,151</u>	<u>2,101,635</u>	<u>62,516</u>
Increase (decrease) in net position	65,096	(4,919)	70,015
Beginning net position	207,741	212,660	(4,919)
Ending net position	<u>\$ 272,837</u>	<u>\$ 207,741</u>	<u>\$ 65,096</u>



**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**MANAGEMENT DISCUSSION AND ANALYSIS**

**June 30, 2022**

**Capital Assets.** The District's investment in capital asset includes equipment and vehicles. As of June 30, 2022 the District had \$50,684 in capital assets, and reported net of accumulated depreciation of \$28,548 in the statement of net position.

The District delcared a vehicle as a surplus for disposal. The vehicle was sold on auction and income was received in the the General Fund in March of 2022.

**Debts.** The District had no outstanding debts at the close of fiscal year ended June 30, 2022.

The Umatilla County Special Library District Board of Directors and District Director have implemented and follow controls with their accounting service to ensure that spending of District funds is in line with appropriate accounting processes. They review the financial statements and bank statements of the District each month. Questions are asked when they arise and resolved.

**Budgetary Highlights**

The District adopted a budget for its General Fund in accordance with Oregon budget law and prior to the start of the fiscal year. In February 2021, a supplemental budget was adopted as the District had received more tax income and community service fees than anticipated. Because of the IGAs with the 11 cities and one school district the District has to distribute 80% of the tax revenue immediately. The supplemental budget provided authority for the extra distribution payments.

**Economic Factors and Next Year's Budget.**

The District maintains its intergovernmental agreements (IGA) with 11 cities and one school district to ensure excellent library services to all in the District. Through the IGA, the District distributes 80% of the property tax income, the previously levied taxes and windmill/community service fees to the member and participating libraries. The IGA was reviewed by all of the entities and was renewed effective July 1, 2019 for three years.

The Umatilla County Special Library District has adopted a total budget for FY2022-23 of \$2,804,005. This is an increase of \$126,984 (4.7435%) over the previous year's budget. Income is estimated to increase with property tax income and grant income. Because of the unknown effects of the global pandemic, the District budgeted very conservatively for the FY22-23. While the Windmill portion of the community service fees will continue to reduce each year, the new strategic investment agreements will stay consistent each year.

The FY2022-23 budget is comprised of the General Fund for general operations, including Personnel Services of the District, the Resource Sharing Fund for expenditures for the 12 member and participating libraries and the Outreach Fund (formerly the Take Off Fund) for expenditures that directly benefit the people of the District. Additionally, the District will be adding funds to the Capital Reserve Fund to rebuild what was used for the vehicle purchase.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**MANAGEMENT DISCUSSION AND ANALYSIS**

**June 30, 2022**

The District passed a resolution in January of 2022. This resolution provides the framework for future tax revenue distribution to the 11 cities and one school district to provide library services.

**Requests for Information.** This financial report is designed to provide a general overview of Umatilla County Special Library District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to District Director, Umatilla County Special Library District, P.O. Box 1689, 425 South Main Street, Pendleton, Oregon 97801.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Governmental Funds Balance Sheet / Statement of Net Position**

**June 30, 2022**

	General Fund	Resource Sharing Fund	Outreach Fund	Capital Improvements Reserve Fund	Total	Adjustments (Note 7)	Statement of Net Position
<b>ASSETS:</b>							
Cash and investments	\$ 363,215	\$ 15,054	\$ 22,720	\$ 29,040	\$ 430,029	\$ -	\$ 430,029
Property taxes receivable	70,406	-	-	-	70,406	-	70,406
Accounts Receivable	945	-	-	-	945	-	945
Prepaid Expenses	4,771	-	-	-	4,771	-	4,771
Capital assets, net of accumulated depreciation	-	-	-	-	-	22,136	22,136
Net OPEB asset	-	-	-	-	-	3,662	3,662
Total assets	439,337	15,054	22,720	29,040	506,151	25,798	531,949
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>							
Pension deferrals	-	-	-	-	-	155,610	155,610
Total assets and deferred outflows of resources	439,337	15,054	22,720	29,040	506,151	181,408	687,559
<b>LIABILITIES:</b>							
Accounts payable and accrued liabilities	3,994	-	-	-	3,994	-	3,994
Unearned revenue and taxes payable to other governments	56,325	-	-	-	56,325	-	56,325
Net pension liability	-	-	-	-	-	149,975	149,975
Total liabilities	60,319	-	-	-	60,319	149,975	210,294
<b>DEFERRED INFLOWS OF RESOURCES:</b>							
Unavailable property tax revenue	14,081	-	-	-	14,081	(14,081)	-
Pension deferrals	-	-	-	-	-	204,428	204,428
Total deferred inflows of resources	14,081	-	-	-	14,081	190,347	204,428
<b>FUND BALANCES:</b>							
Nonspendable	4,771	-	-	-	4,771	(4,771)	-
Committed for grant funded programs	-	15,054	22,720	-	37,774	(37,774)	-
Committed for capital projects	-	-	-	29,040	29,040	(29,040)	-
Unassigned	360,166	-	-	-	360,166	(360,166)	-
Total fund balances	364,937	15,054	22,720	29,040	431,751	-	-
Total liabilities, deferred inflows of resources and fund balance	\$ 439,337	\$ 15,054	\$ 22,720	\$ 29,040	\$ 506,151		
<b>NET POSITION:</b>							
Investment in capital assets						22,136	22,136
Unrestricted						250,701	250,701
Total net position						\$ (158,914)	\$ 272,837

See accompanying independent auditors' report and notes to the financial statements.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Statement of Governmental Funds Revenues, Expenditures, and Changes  
in Fund Balances / Statement of Activities  
Year Ended June 30, 2022**

	General Fund	Resource Sharing Fund	Outreach Fund	Capital Improvements Reserve Fund	Total	Adjustments (Note 8)	Statement of Activities
<b><u>EXPENDITURES/EXPENSES:</u></b>							
Library services:							
Personal services	\$ 247,807	\$ -	\$ -	\$ -	\$ 247,807	\$ (4,657)	\$ 243,150
Materials and services	1,790,494	113,242	10,447	-	1,914,183	-	1,914,183
Capital outlay	1,166	-	-	-	1,166	-	1,166
Depreciation	-	-	-	-	-	5,652	5,652
Total expenditures/expenses	2,039,467	113,242	10,447	-	2,163,156	995	2,164,151
<b><u>PROGRAM REVENUES:</u></b>							
Operating grants and contributions	-	2,275	9,457	-	11,732	-	11,732
Net program expense	2,039,467	110,967	990	-	2,151,424	995	2,152,419
<b><u>GENERAL REVENUES:</u></b>							
Property taxes	2,095,208	-	-	-	2,095,208	(539)	2,094,669
Community service fees	83,317	-	-	-	83,317	-	83,317
Interest	2,303	-	-	-	2,303	-	2,303
Other	7,689	29,537	-	-	37,226	-	37,226
Total general revenues	2,188,517	29,537	-	-	2,218,054	(539)	2,217,515
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>							
	149,050	(81,430)	(990)	-	66,630	(1,534)	65,096
<b><u>OTHER FINANCING SOURCES (USES)</u></b>							
Transfers In/(Out) - Internal Activities	(82,000)	72,000	-	10,000	-	-	-
<b>CHANGE IN FUND BALANCE/NET POSITION</b>	67,050	(9,430)	(990)	10,000	66,630	(1,534)	65,096
<b><u>FUND BALANCE/NET POSITION:</u></b>							
Beginning of the year	297,887	24,484	23,710	19,040	365,121	(157,380)	207,741
End of the year	\$ 364,937	\$ 15,054	\$ 22,720	\$ 29,040	\$ 431,751	\$ (158,914)	\$ 272,837

See accompanying independent auditors' report and notes to the financial statements.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget to Actual - General Fund**  
**Year Ended June 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b><u>REVENUES:</u></b>				
Property taxes:				
Current year	\$ 2,047,370	\$ 2,047,370	\$ 2,041,027	\$ (6,343)
Prior years	55,000	55,000	54,181	(819)
Community Service Fees	72,229	72,229	83,317	11,088
Interest	4,000	4,000	2,303	(1,697)
Other	300	300	7,689	7,389
Total revenues	<u>2,178,899</u>	<u>2,178,899</u>	<u>2,188,517</u>	<u>9,618</u>
<b><u>EXPENDITURES:</u></b>				
Library services:				
Personal services	262,110	262,110	247,807	14,303
Materials and services	1,801,604	1,826,604	1,790,494	36,110
Capital outlay	3,000	3,000	1,166	1,834
Operating contingency	85,985	60,985	-	60,985
Total expenditures	<u>2,152,699</u>	<u>2,152,699</u>	<u>2,039,467</u>	<u>113,232</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	<u>26,200</u>	<u>26,200</u>	<u>149,050</u>	<u>122,850</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>				
Transfer to Resource sharing fund	<u>(126,700)</u>	<u>(126,700)</u>	<u>(82,000)</u>	<u>44,700</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>AND OTHER FINANCING SOURCES OVER</u></b>				
<b><u>(UNDER) EXPENDITURES AND OTHER USES</u></b>	<u>(100,500)</u>	<u>(100,500)</u>	<u>67,050</u>	<u>167,550</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>270,500</u>	<u>270,500</u>	<u>297,887</u>	<u>27,387</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 170,000</u>	<u>\$ 170,000</u>	<u>\$ 364,937</u>	<u>\$ 194,937</u>

See accompanying independent auditors' report  
and notes to the financial statements.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget to Actual - Resource Sharing Fund**  
**Year Ended June 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b><u>REVENUES:</u></b>				
Operating grants, contributions, and other	\$ 29,850	\$ 29,850	\$ 31,812	\$ 1,962
<b><u>EXPENDITURES:</u></b>				
Sage library system	65,500	65,500	62,579	2,921
Cataloging utilities	750	750	295	455
Couriers	33,500	33,500	30,148	3,352
Training and travel	8,000	8,000	2,229	5,771
Libraries2Go	12,000	12,000	11,646	354
Cooperative programs & activities	12,000	12,000	4,070	7,930
Grant expenses	2,700	2,700	2,275	425
Marketing	5,000	5,000	-	5,000
Contingency	30,000	30,000	-	30,000
Total expenditures	169,450	169,450	113,242	56,208
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES</u></b>	(139,600)	(139,600)	(81,430)	58,170
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers from general fund	116,700	116,700	72,000	(44,700)
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b>				
<b><u>AND OTHER FINANCING SOURCES</u></b>				
<b><u>OVER (UNDER) EXPENDITURES AND</u></b>				
<b><u>OTHER USES</u></b>	(22,900)	(22,900)	(9,430)	13,470
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>				
	22,900	22,900	24,484	1,584
<b><u>FUND BALANCE, END OF YEAR</u></b>				
	\$ -	\$ -	\$ 15,054	\$ 15,054

See accompanying independent auditors' report  
and notes to the financial statements.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Budget to Actual - Outreach Fund**

**Year Ended June 30, 2022**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b><u>REVENUES:</u></b>				
Operating grants, contributions, and other	\$ 9,342	\$ 9,342	\$ 9,457	\$ 115
<b><u>EXPENDITURES:</u></b>				
Materials and services	26,342	26,342	10,447	15,895
Operating contingency	6,530	6,530	-	6,530
Total expenditures	32,872	32,872	10,447	22,425
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	(23,530)	(23,530)	(990)	22,540
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	23,530	23,530	23,710	180
<b><u>FUND BALANCE, END OF YEAR</u></b>	\$ -	\$ -	\$ 22,720	\$ 22,720

See accompanying independent auditors' report  
and notes to the financial statements.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget to Actual - Capital Improvements Reserve Fund**  
**Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>REVENUES</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>EXPENDITURES:</u></b>				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>OTHER FINANCING SOURCES:</u></b>				
Transfers from general fund	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u></b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>15,300</u>	<u>15,300</u>	<u>19,040</u>	<u>3,740</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 25,300</u>	<u>\$ 25,300</u>	<u>\$ 29,040</u>	<u>\$ 3,740</u>

See accompanying independent auditors' report  
and notes to the financial statements.



# UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

## Notes to Financial Statements

June 30, 2022

### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

#### Reporting entity:

Umatilla County Special Library District was organized under the laws of the State of Oregon relating to Library Districts. The District was formed by an election held November 4, 1986.

The District is governed by a board of five directors. Directors are locally elected officials who serve without pay. Directors are elected by nonpartisan ballot at the general election, for four year, staggered terms. Directors are required to reside within the boundaries of the District.

The purpose of the District is to provide assistance and funds to libraries in communities throughout Umatilla County, Oregon. Approximately 80% of property taxes collected by the District are distributed to other municipal governments for the operation of local community libraries.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District should be included within its financial reporting entity. The District has determined that no other outside agency is required to be included as a component unit in the District's financial statements.

#### Measurement focus, basis of accounting, and financial statement presentation:

The government-wide financial statements (the statement of net position and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements (the fund balance sheets and the statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds.

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Governmental assets plus deferred outflows of resources, minus liabilities and deferred inflows of resources, is reported as fund balance.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):**

**Measurement focus, basis of accounting, and financial statement presentation (continued):**

The District reports the following major governmental funds:

**General Fund:**

This fund is used to finance the general operations of the District and, subject to restrictions of the Local Budget Law, its assets may be transferred to another fund for any authorized purpose. The principal revenue source is a property tax levy.

**Resource Sharing Fund:**

This special revenue fund accounts for receipts and expenditures to finance the needs of the District's Resource Sharing Program.

**Outreach Fund:**

This special revenue fund accounts for receipts and expenditures to finance the District's county wide early childhood literacy program.

**Capital Improvements Fund:**

This special revenue fund was created to finance the District's capital improvements.

**Interfund transfers:**

<u>Transfer out:</u>	<u>Transfers in:</u>		
	<u>Resource Sharing</u>	<u>Capital Improvement</u>	<u>Total</u>
General	<u>\$ 72,000</u>	<u>\$ 10,000</u>	<u>\$ 82,000</u>

The District makes budgeted transfers between funds to allocate resources where they can best meet the District's needs.

**Accounting estimates:**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

## Notes to Financial Statements

June 30, 2022

### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

#### Property taxes receivable:

The District's portion of property taxes receivable is estimated to be collectible during the sixty days subsequent to June 30 and is not material. Accordingly, property taxes are not recorded as revenue until collected.

#### Budget procedures:

A budget is prepared for each fund in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the Board of Directors.

The District employs the following procedures in establishing the budgetary data reflected in the financial statements.

The appointed budget officer develops a proposed budget for submission to the budget committee appointed by the Board of Directors. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.

After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting" in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the District's financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.

After approval by the budget committee and the required public hearing, and prior to July 1, the budget is adopted by the Board of Directors, and appropriations are enacted by resolution. Appropriations control expenditures in broad categories as required by Oregon Local Budget Law; these categories are: personal services, materials and services, capital outlay, interest, and operating contingency. More detailed classifications or budgeted expenditures are adopted for administrative control purposes. Budget appropriations lapse at year end.

The District is not allowed to modify the budget without action by the governing body. The governing body is authorized to modify the original budget appropriation ordinance in the following ways:

- a. Transfer of budget appropriations within a fund are authorized by resolution of the governing body.
- b. Budget revisions that increase total expenditures in any fund require a supplemental budget to be adopted. If a supplemental budget increases a fund's expenditures by less than 10%, the District can adopt it by resolution at a regularly scheduled meeting. If a supplemental budget increases a fund's expenditures by more than 10%, the District can adopt it by publishing a notice 5-30 days before a meeting is held to pass the adopted resolution.
- c. The budget can be increased by resolution of the governing body for any unexpected specific purpose grants.

# UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

## Notes to Financial Statements

June 30, 2022

### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

#### Budget procedures (continued):

Expenditures may not legally exceed budget appropriations at the legal level of control as stated in the budget resolution adopted by the District. Appropriations are made at the same level of control shown on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual for each fund.

#### Capital Assets:

Capital assets result from expenditures in the governmental funds. These assets are reported as assets on the statement of net position but are not reported in the fund financial statements. The District capitalizes assets purchased or constructed with an individual cost of more than \$2,500 and an estimated useful life in excess of one year. Donated assets are valued at estimated fair market value on the date received. Improvements are capitalized, however normal maintenance and repairs are not capitalized. The District has not incurred any interest expense in the acquisition of capital assets.

#### Investments:

District monies are invested as allowed by Oregon Statute. Investments consist of interest bearing bank deposits and deposits in the Local Government Investment Pool (LGIP).

The Oregon Short Term Fund (OSTF) is the LGIP for local governments and was established by the State Treasurer. OSTF investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). The fair value of the District's position in the pool is the same as the value of its pool shares.

The market value of investments is approximately the same as cost.

#### Prepaid expenses:

Certain payments to vendors reflect costs applicable to future accounting periods and are reflected as prepaid items. Prepaid items are charged as expenditures at the time of consumption.

#### Property taxes:

Umatilla County assesses and collects taxes for the District. Property taxes are billed in October of each year. Unpaid personal and real property taxes become liens against the property on January 1 and July 1, respectively. Property taxes are payable in three installments due November 15, February 15, and May 15. A 3% discount is allowed for full payment by November 15. Interest at 16% annually is charged for late payments.

The 2021-22 tax levy of .3682 per \$1,000 of assessed value was adopted June 1, 2021. Actual levy extended by the assessor's office was \$2,133,186.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**Accrued vacations:**

Accrued vacations are not material to the financial statements and are not recorded until paid.

**Income taxes:**

The District is exempt from federal and state income taxes.

**Use of estimates:**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Net position:**

Net position presents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, in the statement of net position. Net investment in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by laws or regulations. When the option is available to use restricted or unrestricted resources for any purpose, the District will expend restricted resources first.

**Fund balance:**

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid amounts.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the District board passes a resolution that places specific constraints on how the resources may be used. The District board can modify or rescind the resolution at any time through passage of an additional resolution.

Fund balance is reported as assigned when resources are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the District board approves which resources should be assigned to expenditure for particular purposes during the adoption of the annual budget.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**Fund balance (continued):**

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned.

When the option is available to use restricted or unrestricted resources for any purpose, the District expends restricted resources first. When the option is available to use committed, assigned, or unassigned resources for any purpose, the District expends committed resources before assigned resources, and assigned resources before unassigned resources.

**NOTE 2--CASH AND INVESTMENTS:**

Cash and investments consisted of the following:

Demand deposits	\$ 53,930
Local Government Investment Pool (LGIP)	<u>376,099</u>
Total cash and investments, June 30, 2022	<u><u>\$ 430,029</u></u>

**Custodial Credit Risk - Deposits**

In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned. ORS Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program. The Public Funds Collateralization Program was created by the Office of the State Treasurer to facilitate bank depository, custodian and public official compliance with ORS 295. Public officials verify that deposit amounts in excess of deposit insurance limits are only maintained at qualified depositories. ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts. The District maintains its funds at a financial institution deemed to be a qualified depository by the Office of the State Treasurer.

None of the District's bank balances were exposed to custodial credit risk at June 30, 2022.

**Credit Risk - Investments**

The Local Government Investment Pool's credit risk is not rated.

**Custodial Credit Risk - Investments**

For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments. All of the District's investments are held by a third party not in the District's name. The District has not adopted an investment policy addressing this risk.

The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry form.

**Fair Value Measurements**

The Local Government Investment Pool is not subject to custodial credit risk because it is not evidenced by securities that exist in physical or book entry form. The pool is not required to be categorized within the fair value hierarchy required for other investments.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 3--CAPITAL ASSETS:**

Capital assets and related changes therein consisted of the following:

	<u>Equipment, Vehicles and Software</u>
Capital assets	
Balance June 30, 2021	\$ 67,503
Increases	-
Decreases	<u>(16,819)</u>
Balance June 30, 2022	<u>50,684</u>
Accumulated depreciation	
Balance June 30, 2021	39,715
Increases	5,652
Decreases	<u>(16,819)</u>
Balance June 30, 2022	<u>28,548</u>
Capital assets, net	<u><u>\$ 22,136</u></u>

**NOTE 4--PENSION PLAN:**

The Oregon Public Employees Retirement System consists of a single cost-sharing multiple employer defined benefit pension plan.

**Tier One/Tier Two Retirement Benefit (Chapter 238)**

Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

**Pension Benefits**

The PERS retirement allowance is payable monthly for life. The basic benefit is based on years of service and final average salary. Generally, a percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier Two members are eligible for full benefits at age 60.

**Death Benefits**

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, if certain conditions are met.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

**Disability Benefits**

Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

**Benefit Changes After Retirement**

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA is 2.0 percent.

**OPSRP Pension Program (ORS Chapter 238A)**

**Pension Benefits**

The Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are based on years of service and final average salary.

For police and fire, 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire member, is age 60 or age 53 with 25 years of retirement credit.

For general service, 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

**Death Benefits**

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

**Disability Benefits**

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.



**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

**Benefit Changes After Retirement**

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA will vary: 1.25 percent for beneficiaries receiving yearly benefits below \$60,000 or \$750 plus 0.15 percent for beneficiaries receiving yearly benefits above \$60,000.

**OPSRP Individual Account Program (OPSRP IAP)**

**Pension Benefits**

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP) may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

**Death Benefits**

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

**Recordkeeping**

PERS contracts with VOYA Financial to maintain IAP participant records.

**Contributions:**

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation. Covered employees are required to contribute 6.00% of wages and the employer is required to contribute 18.87% of wages for Tier1/Tier2 and 12.57% of wages for general service. Employer contributions for the year ended June 30, 2022 were \$23,039, excluding amounts to fund employer specific .. . . .

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**  
**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

The employer contribution rates effective July 1, 2021, through June 30, 2023, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

**Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources:**

At June 30, 2022, the District reported a liability of \$149,975 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. At June 30, 2021, the District's proportion was .00125329%, compared to its proportion of .00123701% as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension income of \$4,100 and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 14,039	\$ -
Changes of assumptions	37,543	395
Net differences between projected and actual earnings on investments	-	111,025
Changes in proportionate share	78,634	57,437
Differences between employer contributions and proportionate share of contributions	3,154	34,538
Contributions subsequent to the measurement date	<u>21,970</u>	<u>-</u>
	<u>\$ 155,340</u>	<u>\$ 203,395</u>
Net deferred Outflow / (Inflow) of resources		<u>\$ (48,055)</u>

Deferred outflows of resources will be expensed in the year ended June 30, 2022. Amounts reported as deferred inflow of resources will be recognized in pension expense/(income) in the following years:

	<u>Year</u>	<u>Amount</u>
	2023	(19,776)
	2024	(21,077)
	2025	(6,140)
	2026	(24,998)
	2027	<u>1,966</u>
		(70,025)
Contributions subsequent to the measurement date		<u>21,970</u>
Net deferred Outflow / (Inflow) of resources		<u>\$ (48,055)</u>

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

**Actuarial Valuations:**

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**Actuarial Methods and Assumptions Used in Developing Total Pension Liability:**

Valuation Date	December 31, 2019
Measurement Date	June 30, 2021
Experience Study Report	2018, published July, 2019
Actuarial cost method	Entry Age Normal

**Actuarial assumptions:**

Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	<u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <u>Active members:</u> Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

Mortality (continued)

Disabled retirees:

Pub-2010 Disabled retiree, sex-distinct, generational with Unisex, Social Security Date Scale, with job category adjustments and set-backs as described in the valuation.

**Actuarial Methods and Assumptions Used in Developing Total Pension Liability (continued):**

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far in to the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

**Discount Rate:**

The discount rate used to measure the total pension liability was 6.9 percent for the Defined Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Assumed Asset Allocation:**

<b>Asset Class/Strategy:</b>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Debt Securities	15.0 %	25.0 %	20.0 %
Public Equity	27.5	37.5	32.5
Real Estate	9.5	15.5	12.5
Private Equity	14.0	21.0	17.5
Opportunity Portfolio	7.5	17.5	15.0
Alternative Equity	-	5.0	-
Risk Parity	-	2.5	2.5
Total			100.0 %

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	20-Year Annualized Geometric Mean
Global Equity	30.62 %	5.85 %
Private Equity	25.50	7.71
Core Fixed Income	23.75	2.73
Real Estate	12.25	5.66
Master Limited Partnerships	0.75	5.71
Infrastructure	1.50	6.26
Commodities	0.63	3.10
Hedge Fund of Funds - Multistrategy	1.25	5.11
Hedge Fund Equity -Hedge	0.63	5.31
Hedge Fund - Macro	5.62	5.06
US Cash	(2.50)	1.76
Assumed Inflation - Mean		2.40

**Sensitivity Analysis:**

	1% Decrease <b>(5.90%)</b>	Current Discount Rate	1% Increase <b>(7.90%)</b>
<b>Employers' Net Pension Liability</b>			
<b>Defined Benefit Pension Plan:</b>	294,514	149,975	29,047

Oregon PERS produces an independently audited ACFR which can be found at:  
<http://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 4--PENSION PLAN (continued):**

**Changes in Plan Provisions:**

GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

We are not aware of any changes that meet this disclosure requirement.

**NOTE 5--POSTEMPLOYMENT HEALTH INSURANCE PLAN:**

**Plan description:**

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing multiple-employer Other Postemployment Benefit (OPEB) plan. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

**Contributions:**

PERS employers contributed 0.06 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2022, the District reported an asset of \$3,662 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2021. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019 and rolled forward to the measurement date of June 30, 2021. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2021, the District's proportion was 0.00106636% compared to its proportion of 0.00110007% measured as of June 30, 2020.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 5--POSTEMPLOYMENT HEALTH INSURANCE PLAN (continued):**

For the year ended June 30, 2022, the District recognized OPEB income of \$557. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 102
Changes of assumptions	72	54
Net differences between projected and actual earnings on investments	-	870
Changes in proportionate share	152	7
Contributions subsequent to the measurement date	46	-
	<u>\$ 270</u>	<u>\$ 1,033</u>
Net deferred Outflow / (Inflow) of resources		<u>\$ (763)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>Year</u>	<u>Amount</u>
	2023	\$ (178)
	2024	(158)
	2025	(199)
	2026	(275)
	2027	-
		<u>(809)</u>
Contributions subsequent to the measurement date		46
Net deferred Outflow / (Inflow) of resources		<u>\$ (763)</u>

**Actuarial assumptions:**

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2018 experience study, which reviewed the experience for the four-year period ended on December 31, 2018. The Retirement Health Insurance Account is a benefit of the Oregon Public Employees Retirement System. Actuarial methods and assumptions, including the long-term expected rate of return, are the same as reported for the District's pension plan.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 5 -- POSTEMPLOYMENT HEALTH INSURANCE PLAN (continued):**

**Discount rate:**

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate:**

The following presents the Port's proportionate share of the net OPEB liability, as well as what the Port's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current discount rate:

	<b>1% Decrease (5.90%)</b>	<b>Current Discount Rate</b>	<b>1% Increase (7.90%)</b>
<b>Employers' Net OPEB Liability (Asset)</b>			
<b>Defined Benefit Pension Plan:</b>	\$ (3,238)	\$ (3,662)	\$ (4,024)

Oregon PERS produces an independently audited ACFR which can be found at:  
<http://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>.

**NOTE 6 -- PENSION DEFERRALS:**

Pension deferrals result from pension and OPEB deferrals described in Notes 4 and 5 as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Pension deferrals	\$ 155,340	\$ 203,395
Other postemployment benefit deferrals	270	1,033
<b>Total</b>	<b>\$ 155,610</b>	<b>\$ 204,428</b>



**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**  
**June 30, 2022**

**NOTE 7--RECONCILIATION OF TOTAL GOVERNMENT FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES:**

Total governmental fund balances		\$ 431,751
Deferred outflows of resources are not current financial resources in governmental funds, so are instead reported in the Statement of Net Position:		
Net OPEB asset	3,662	
Deferred outflows of resources related to pensions and OPEB	<u>155,610</u>	159,272
Capital assets, net of depreciation		22,136
Property tax and other revenue is reported as unavailable in the governmental fund statements until collected. However, the revenue is earned when levied in the governmental activities.		
		14,081
Certain liabilities and deferred inflows of resources related to pensions are not due and payable in the current period, so they are not recorded in the governmental funds.		
Net pension liability	(149,975)	
Deferred inflows of resources related to pensions and OPEB	<u>(204,428)</u>	<u>(354,403)</u>
Net position of governmental activities		<u>\$ 272,837</u>

**NOTE 8--RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES:**

Net change in governmental fund balances		\$ 66,630
Current year depreciation		(5,652)
Governmental funds defer revenues that do not provide current financial resources. However, the statement of activities recognizes such revenues at their net realizable value when earned, regardless of when collected.		
		(539)
Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense/income.		
		<u>4,657</u>
Change in net position of governmental activities		<u>\$ 65,096</u>

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Financial Statements**

**June 30, 2022**

**NOTE 9--RISK MANAGEMENT:**

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchases from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage from coverage in the prior year.

**NOTE 10--SUBSEQUENT EVENTS:**

The District has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued, and is not aware of any subsequent events that would materially effect the financial statements.

**NOTE 11--TAX ABATEMENTS:**

The District is subject to tax abatements granted by Umatilla County. Umatilla County grants exemptions from property taxes within enterprise zones and under the strategic investment program as authorized in ORS 285C.

District property tax revenues were reduced as follows:

Enterprise Zones	\$ 314,401
Strategic Investment Program	<u>664,235</u>
	<u>\$ 978,636</u>

The District received \$83,317 from Umatilla County related to these agreements.

**REQUIRED SUPPLEMENTARY INFORMATION**

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

Schedule of Proportionate Share of the Net Pension Liability

	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability	0.001253%	0.001237%	0.000423%	0.001543%	0.001610%	0.099812%	0.095588%
Proportionate share of the net pension	\$ 149,975	\$ 269,958	\$ 73,096	\$ 233,684	\$ 217,056	\$ 149,841	55049
Covered payroll	\$ 161,350	\$ 157,016	\$ 146,322	\$ 150,400	\$ 161,095	\$ 160,267	126002
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	92.95%	171.93%	49.96%	155.38%	134.74%	93.01%	43.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	87.60%	75.80%	80.20%	82.07%	83.12%	80.53%	91.88

Note:

The District implemented GASB 68, which requires that ten years of comparative information be presented, in 2015. Over time, ten years of information will be presented.

See accompanying independent auditors' report.

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

Schedule of Pension Contributions

	2022	2021	2020	2019	2018	2017	2016
Contractually required contributions	\$ 21,970	\$ 5,111	\$ 5,005	\$ 14,557	\$ 12,138	\$ 10,724	\$ 12,580
Contributions in relation to contractually required contributions	<u>(21,970)</u>	<u>(5,111)</u>	<u>(5,005)</u>	<u>(14,557)</u>	<u>(12,138)</u>	<u>(10,724)</u>	<u>(12,580)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 161,350	\$ 157,016	\$ 152,829	\$ 146,322	\$ 150,400	\$ 161,095	\$ 160,267
Contributions as a percentage of covered	13.62%	3.26%	3.27%	9.95%	8.07%	6.66%	7.85%

Note:  
The District implemented GASB 68, which requires that ten years of comparative information be presented, in 2015. Over time, ten years of information will be presented.

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

Schedule of Proportionate Share of the Net OPEB Liability (Asset)

	2022	2021	2020	2019	2018
	0.001066%	0.001100%	0.001327%	0.001070%	0.001605%
Proportion of the net OPEB liability (asset)					
Proportionate share of the net pension OPEB liability (asset)	\$ (3,662)	\$ (2,242)	\$ (2,565)	\$ (1,195)	\$ (670)
Covered payroll	\$ 161,350	\$ 157,016	\$ 146,322	\$ 150,400	\$ 161,095
Proportionate share of the net pension OPEB liability (asset) as a percentage of its covered payroll	-2.27%	-1.43%	-1.75%	-0.79%	-0.42%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	183.90%	150.10%	144.40%	124.00%	108.90%

Note:

The District implemented GASB 68, which requires that ten years of comparative information be presented, in 2015. Over time, ten years of information will be presented.

See accompanying independent auditors' report.

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

Schedule of OPEB Contributions

	2022	2021	2020	2019	2018
Contractually required contributions	\$ 32	\$ 70	\$ 92	\$ 658	\$ 670
Contributions in relation to contractually required contributions	(32)	(70)	(92)	(658)	(670)
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 161,350	\$ 157,016	\$ 152,829	\$ 146,322	\$ 150,400
Contributions as a percentage of covered employee payroll	0.02%	0.04%	0.06%	0.45%	0.45%

Note:  
 The District implemented GASB 75, which requires that ten years of comparative information be presented, in 2018. Over time, ten years of information will be presented.

See accompanying independent auditors' report.

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**Notes to Required Supplemental Information**

**June 30, 2022**

**Change in Benefit Terms:**

GASB 68 and 75 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

We are not aware of any changes that meet this disclosure requirement.



**SUPPLEMENTARY INFORMATION**

**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**

**General Fund**  
**Schedule of Actual Expenditures**  
**Year Ended June 30, 2022**

**Personal services:**

Salaries	\$ 161,404
Payroll taxes and employee benefits	86,403
	<u>247,807</u>

**Materials and services:**

Distribution to other municipal governments	1,742,822
Programs and training	956
Travel and meetings	3,562
Contractual services and fiscal management	20,120
Rent	9,146
Supplies and other	5,178
Telephone and internet	3,863
Advertising	693
Insurance	4,154
	<u>1,790,494</u>

**Capital outlay:**

1,166

Total expenditures

\$ 2,039,467

See accompanying independent auditors' report.

# Barnett & Moro, P.C.

Certified Public Accountants

DENNIS L. BARNETT, C.P.A.  
KRISTIE L. SHASTEEN, C.P.A.  
CAMERON W. ANDERSON, C.P.A.  
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SHERON VARIKATT, C.P.A.  
CRYSTAL R. CHASE, C.P.A.

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## **INDEPENDENT AUDITORS' REPORT** **REQUIRED BY OREGON STATE REGULATIONS**

Board of Directors  
Umatilla County Special Library District  
Pendleton, Oregon

We have audited the basic financial statements of the Umatilla County Special Library District as of and for the year ended June 30, 2022, and have issued our report thereon dated December 23, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the Umatilla County Special Library District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

Board of Directors  
Umatilla County Special Library District  
Pendleton, Oregon

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

**OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered Umatilla County Special Library District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

This report is intended solely for the information and use of management, the Board of Directors, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Barnett & Moro, P.C.

By: Kristie L. Shasteen  
Kristie L. Shasteen, Shareholder  
December 23, 2022



**UMATILLA COUNTY  
SPECIAL LIBRARY  
DISTRICT**

Strengthening our community libraries

425 S. Main Street  
PO Box 1689  
Pendleton, OR 97801  
takeoff@ucslid.org  
Phone (541) 612-2052

Date:	January 17, 2023
Staff Name:	Monica Hoffman
Time Period Report Covers:	December 2022

Position Purpose Statement:

The Program Manager creates and implements outreach services to childcare, preschool and public library sites throughout the county, fostering a love of reading and promoting kindergarten readiness through the development of early literacy skills targeting children ages birth to six.

Statistics:

Attendances at Library Storytime’s are kept separately as Take Off! does not count those numbers for the statistical report, to not count attendance the libraries have counted.

Book Box Statistics	Boxes/kits	Books
To Sites with Storytime	26	520
To Sites without Storytime	52	1040
Total	78	1560
Storytime Statistics	Library Storytimes	Childcare Storytimes
Storytimes Provided	4	28
Adults in Attendance	21	69
Children in Attendance	33	291
Total Attendance	54	360

Meetings and Site Visits-represented above:

*Thursday December 1, 2022- Pendleton*

- 9am Intermountain Education Service District (IMESD) Pendleton Early Learning Center (PELC) Early Intervention-Special Education (EI-SE) Storytime and materials exchange with Corrine
- 9:30am IMESD PELC EI-SE Storytime and materials exchange with Hannah
- 10am Umatilla Morrow Head Start (UMHS) PELC Storytime and materials exchange with Heather
- 11:15am Lil Angels Preschool /Childcare materials exchange
- 1pm IMESD PELC EI-SE Storytime with Corrine
- 1:30pm IMESD PELC EI-SE Storytime with Hannah
- 2pm UMHS PELC Storytime and materials exchange with Tierney

*Friday December 2, 2022-Weston*

- 10am Weston Public Library Storytime with Kathleen

*Monday December 5, 2022-Umatilla*

- 10:30am UMHS Umatilla Early Head Start Storytime and materials exchange with Favi

- 11am UMHS Umatilla Morning Storytime and materials exchange with Ashley
- 12pm UMHS Umatilla Afternoon Storytime and materials exchange with Crystal.

*Tuesday December 6, 2022-Athena*

- 9am ABC Children's Ministries Storytime and materials exchange with Kate
- 9:30am ABC Children's Ministries Storytime and materials exchange with Rebecca
- 10:30am Athena Public Library Storytime with Stephanie

*Wednesday December 7, 2022-Pendleton*

- 9:15am Elsie's In-home Childcare Storytime and materials exchange
- 10am Pioneer Relief Nursery storytime and materials exchange with Makayla.
- 10:30am Pioneer Relief Nursery materials exchange with Amanda, Cheri and MaryChris
- 11am Lil Angels Preschool and Childcare materials exchange
- 1pm Oregon Library Association Children's Service Division Board Meeting

*Thursday December 8, 2022-Hermiston*

- 9:30am IMESD EI-SE Punkin Center morning Storytime and materials exchange with Becca
- 10am IMESD English Second Language(ESL) EI-SE Punkin Center morning Storytime and materials exchange with Keri
- 1pm IMESD ESL EI-SE Punkin Center afternoon Storytime with Keri
- 1:30pm IMESD EI-SE Punkin Center afternoon Storytime with Becca
- 2pm IMESD EI-SE Punkin Center materials exchange with Avery

*Monday December 12, 2022-Hermiston*

- 9:15am UMHS Airport Way Storytime and materials exchange with Jose
- 10:30am Oregon Child Development Coalition materials exchange with Norma
- 11:00am IMESD Cornerstone materials exchange with Jennifer, Liza, Deysi, and Deb

*Tuesday December 13, 2022-Pendleton, Helix*

- 9am Jen's In-home Childcare Storytime and materials exchange
- 9:30am Mindy's In-home Childcare materials exchange
- 10:30am Helix Public Library Storytime with Annette



*Wednesday December 14, 2022-Milton Freewater*

- 8:45am IMESD Freewater EC-SE morning Storytime and materials exchange with Sherry
- 9:30am Little Ardos Academy Storytime and materials exchange with Maria
- 10am Lily's Kids Academy Storytime and materials exchange with Lili
- 10:45am Walla Walla YMCA Childcare Center at Freewater School Storytime and materials exchange with Victor
- 11:15am Oregon Child Development Coalition materials exchange MF
- 11:45am Milton Freewater UMHS Storytime and materials exchange with Mary
- 12:45pm IMESD Freewater EC-SE afternoon Storytime with Sherry
- 2pm Milton Freewater UMHS Storytime and materials exchange with Linda

*Tuesday December 20, 2022-Stanfield*

- 8:30am Stanfield Elementary Preschool morning Storytime and materials exchange with Stacey and Debbie
- 10am Stanfield Public Library Storytime with Cecili
- 1pm Stanfield Elementary Preschool afternoon Storytime with Stacey and Debbie.

*Wednesday December 21, 2022-Adams*

- 8am Staff Meeting and Safety topic: Accident investigation
- 10:30am Adams Public Library Storytime with Amanda

*December 27, 2022 -December 30, 2022, IMESD Courier*

Projects and Progress:

Collection development/box revisions- ongoing  
Oregon Ready to Read 2022 Grant 100% Complete.

Upcoming Events - Activities:

- January 13, 2023, Oregon Library Association, Children's Services Division Zoom Meeting
- January 18, 2023, Staff and Safety Meeting: Bloodborne Pathogen Exposure Prevention
- January 25, 2023, Oregon Library Association, Children's Services Division Winter Workshop Book Buzz



## Monthly Report

<b>Date:</b>	January 26, 2023, Board Meeting
<b>Staff Name:</b>	Dea Nowell
<b>Time Period Report Covers:</b>	December 2022

### 1. Position Purpose Statement

The purpose of this position is to support the UCSLD member libraries' abilities to provide services and participate in consortia activities through cataloging (maintaining the integrity of the bibliographic database and authority control) and technical support. Additionally, this position also administratively & technologically supports the UCSLD Board of Directors and staff.

### 2. Statistics

#### cataloging statistics:

	<i>* Item additions to Sage</i>	<i>* Item deletions from Sage</i>	<i>* Item corrections in Sage</i>	<i>Temporary bibs upgraded</i>	<i>*** Sage bib fixes</i>	<i>*** Sage bib merges</i>	<i>*** Sage bib deletes</i>	<i>*** Sage bib overlays</i>
Dec.2022	258	144	93	62	156	14	0	3
* for the most part all libraries in District: except Hermiston, Milton-Freewater, Pendleton, & Umatilla [though I do add a few bibs to Sage for Umatilla, counted in here, but not items]								
*** looking strictly at bibliographic records, not necessarily all are related to District libraries' holdings								

#### reports run:

regular monthly:	item stats: all 12 pub. lib.	OCLC CatExpress stats (added & deleted)	circulation related: Adams PL - 1 Echo PL - 6, Pilot Rock PL - 1, Stanfield PL - 7, Milton-Freewater - 3 Weston - 1	pre-cataloged items: Milton-Freewater PL-1
	temp bibs missed put into bucket			in process items: Milton-Freewater PL-1

### 3. Meetings and Site Visits

- Sage Cataloging Committee meeting [via GoToMeeting]: 1 (12/5)
- UCSLD Board meetings [via Zoom]: 1 (12/15)
- Staff/Safety meetings [via Zoom]: 1 (12/21)
- Sage Library of Things discussion [via GoToMeeting]: 1 (12/21)
- Sage Cataloging Mentor meetings [via GoToMeeting]: 1 (12/28)
- webinars/trainings attended [virtual & in person]:
  - Streamline - Masterclass: The Ultimate Guide to Teasers (viewed recorded session - 12/1/22)
  - SafePersonnel - Accident Investigation [virtual] (12/2)
  - Ryan Dowd webinar - Homeless De-Escalation 201 : Nonverbal Tools to Eliminate Conflict (12/15)
- meet weekly, Monday am, w/ Erin (\*& Heather) [via MS Teams]: 3 (12/5, \*12/12, \*12/19)

#### visits to/with District Libraries:

- Adams PL - 1 [email ]
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- Athena PL - 5 [phone, email]
  - call re. patron ? about way to filter/block "inappropriate" materials for children on Libby - didn't think so, though suggested searching platform re. &/or maybe checking on Sora (school version)



- email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- email re. receipt template requested work – asked her to send me export of templates & sent instructions re. how to export templates (2)
- call re. patron ? about tutoring @ library & BrainFUSE subscription (LEO purchase) – suggested contacting Stephanie Chase (LEO Exec. Dir.) re. ?
- Echo PL - 1 [email]
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- Helix PL - 1 [email]
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- Hermiston PL - 1 [email]
  - email 2 cataloging staff invitations to the Sage Library System's Niche Academy to do RDA Pathway training as we move from AACR2 rules to RDA cataloging standards
- Milton-Freewater PL - 6 [email]
  - email re. request for new shelving location be set up (2)
  - email 4 cataloging staff invitations to the Sage Library System's Niche Academy to do RDA Pathway training as we move from AACR2 rules to RDA cataloging standards
  - email reply from director re. 2 staff not doing cataloging who were sent invitations
  - email reply from director – had completed [RDA Pathway] training & feedback (2)
- Pendleton PL - 6 [email]
  - email reply to cataloger re. what to do when have an incorrect book cover w/ bib. rec.
  - email re. whether there was an ISBN or UPC for a DVD temp bib item (4)
  - email 2 cataloging staff invitations to the Sage Library System's Niche Academy to do RDA Pathway training as we move from AACR2 rules to RDA cataloging standards
- Pilot Rock PL - 1 [email]
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- Stanfield PL - 4 [phone, email]
  - call re. book club scans – requested put c. 1 w/ 3 month hold protection & rest w/ none
  - called re. book clubs not in as pre-cat (checked out via ISBN or on magazine cards); spoke about checking things not magazines thru that way & how it affects statistics, suggested could set up non-cataloged items category for non-book checkouts for tracking; also strongly suggested training on pre-cat checkouts & sticking with it... additionally she asked about student cards & who to talk with re.
  - called re. barcode for item & also heard about the giving tree @ the library
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- Ukiah Lib. - 1 [email]
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
- Weston PL - 3 [email, phone]
  - email re. draft Sage Circulation Policy changes (see under 5. Accomplishments: Other)
  - email reply to response re. draft Sage Circulation Policy changes
  - called re. email about needing to purchase receipt paper
- Beth ROSS [Sage Library System - Systems Administrator] - 1 [email]
  - email re. 4 District Libraries email addresses incorrect on Sage website member directory – sent correct ones

#### 4. Projects and Progress

- new/update technology [Board meetings, etc. (✓); Wi-Fi router upgrade (conversation held & bid received); Technical Services replacement laptop (✓); In-Service potential for fully-hybrid trainings (✓)] ~ *90% complete (same)*
- upgrading temp bibs in Sage for items looked at during summer & fall trips ~ *90% complete*
- new Google Analytics acct.... (Google sunsetting current analytics software as of July 1, 2023...) – *(looked into a bit more, though still) need to continue to work on this*

#### 5. Accomplishments

- renewed Norton 360 Premium (2 year subscription)

- updated the Board Decisions spreadsheet
- changed Microsoft365 account from Erin McCusker to Heather Estrada
- website work:
  - Board agenda, packets, & minutes posted
  - posted policies reviewed/updated in November & December 2022, plus several parts out of Personnel Policy (such as Travel, Volunteer & Whistleblower)
  - posted current FY budget
  - removed Mandatory Reporting of Suspected Child Abuse Policy from website
  - updated staff information for District Director
  - updated 2 images for accessibility (alt-text added)
  - posted Erin McCusker's final 2 EO Go! Columns (12/1/22 & 12/29/22)
  - in-service picture collage posted
- Sage Cataloging Mentor:
  - rec'd call from Lone Lib. Dist. staff re. Sage-Lib email re. RDA transition info & training (2)
  - emailed feedback on CAT3 proficiency test to cataloger at Josephy Lib., plus follow-up emails & setting up a video chat (4); had a Zoom session with for further training & resources
  - emailed cataloging staff invitations to the Sage Library System's Niche Academy to do RDA Pathway training as we move from AACR2 rules to RDA cataloging standards to 3 Wallowa County PLs and 3 staff at BMCC Lib. (others already set up there)
  - emailed Beth Ross about need to update 2 documents on Sage website (3)
  - responded to a mentor email re. process I took - invites to Sage's Niche Academy trng.
  - reviewed Oct. & Nov. new bibs (224 & 256 bibs, respectively)
- Other:
  - email sent to 21 public libraries with population under 5,000 re. drafted Sage Circulation Policy changes coming up for adoption at the January Sage User Council meeting requesting feedback regarding the draft changes (includes 8 of our libraries: Adams, Athena, Echo, Helix, Pilot Rock, Stanfield, Ukiah, and Weston) *[I am a representative on the Council for public libraries with population under 5,000.]*
  - ordered a case of receipt paper (50 rolls)

#### Feedback received:

- 12/5/22 - notecard received from Erin McCusker: "Dear Dea - It was wonderful having you here this Fall. Your help is critical and so valued. Thank you for all you did with the In-service & technology. I am so appreciative. Take good care - Erin"
- 12/15/22 - email from Heather Culley (Pendleton PL cataloger) re. instructions for what to do when an incorrect image displays for a bibliographic record: "PERFECT! I knew I saw it somewhere. Thanks a bundle! hc"
- 12/22/22 - email from Laurie O'Connor (cataloging mentor from Harney Co. Lib.) after I sent her a document requested during our Sage Cataloging Mentor meeting: "Dea, thank you.... Have a good holiday, Dea. Thank you for being so engaged and sharp for cataloging on Sage! You are a gem. Laurie"
- 12/28/22 - email from Stephanie Partida (Athena PL director) when she sent me an export of their receipt templates "Hi Dea, here are the receipt templates. I wish you luck with the jibberish! Thank you for everything you do, I know I certainly couldn't make sense of it. I am going to go in today to try and set my reports for December, if I can't figure it out I may call you tomorrow to walk me through it. Thank you for everything you do!"

#### 6. Upcoming Events - Activities

- Sage User Council meeting - Jan. 17
- Staff/Safety meeting - Jan. 18
- Sage Library of Things discussion group - Jan. 18
- Martin Luther King Jr. Day holiday - Jan. 16
- Sage Cataloging Mentor meeting - Jan. 25
- UCSLD Board meeting - Jan. 26
- Sage Cataloging Committee meeting - Feb. 6



**Monthly District Director Report**

<b>Date:</b>	January 26, 2023 Board Meeting
<b>Staff Name:</b>	Heather Estrada
<b>Time Period Report Covers:</b>	December 12 – January 20, 2022

**1. Position Purpose Statement**

The mission of this position is to manage the operations of the UCSLD and support and strengthen the development of excellent library services in Umatilla County by working in partnership with the independent libraries.

**2. Meetings and Site Visits**

<b>Date</b>	<b>Meeting/ Site Visits/ Activity</b>	<b>Method</b>	<b>What happened</b>
12/12/2022	First Day/met D&T staff	In Person	Meet many of the contractors and associates of UCSLD
12/14/2022	CIS training & iPage training	zoom	Training on CIS portal & iPage with Library District Directors
12/15/2022	UCSLD Board Meeting	In-person & zoom	Monthly regular Board meeting
12/16/2022	Banner Bank meeting	In-person	Met and worked on changing over profiles and signatures
12/19/2022	Weekly Check-in Meeting with Dea	In-person	Check in on what's happening and what's coming up
12/20/2022	Site visit with East sites & ESD	In-person	Meet with all east side directors and Fred at ESD
12/21/2022	Site visits on West Side	In-person	Met with Echo, Umatilla staff
12/21/2022	Safety & Staff Meeting	Teams	Monthly safety and staff meeting to meet safety requirement and update on staff happenings
12/23-26/2022	Christmas	Out of Office	Holiday
12/27/2022	IMESD Courier	In-Person	East side run

<b>Date</b>	<b>Meeting/ Site Visits/ Activity</b>	<b>Method</b>	<b>What happened</b>
12/29/2022	IMESD Courier	In-Person	West Side and audit pick up
12/30/2022	PERS Reporting	Online & Teams	Complete the monthly report & meeting with Laurel from PERS
1/04/2023	Meeting with Laurel about PERS set up/termination	Teams	Meet on two days to be sure my onboarding and Erin's termination were done correctly.
1/05/2023	SDIS training on portal	GoToMeeting	Attended a webinar on the SDIS portal and insurance coverage.
1/09/2023	Meeting with Dea Nowell	Teams	Check in on what's happening and what's coming up
1/10/2023	Meeting with Jennifer and James from Pend PL	In-person	Get to know them and get a feel for how they feel their library and the District are doing.
1/11/2023	Meeting of the Directors	Zoom	Meet with directors to form new committees, plans for 2023 and check in with them.
1/11/2023	Meeting with SDAO contact	In-person	Brad Eastman came to office for a meet and an overview of the services they provide UCSLD.
1/13/2023	Meeting with Cecili Longhorn	In-Person	Attended Storytime and had a first sit-down meeting with Cecili to see how she is and what's happening in Stanfield.
1/17/2023	Meeting with Mark Rose	In-Person	Meet with Mark for a tour of his library and to begin getting to know him.
1/17/2023	Meeting with Susan Price	In-Person	To discuss where her library is and things she'd like to work on.
1/18/2023	Staff and Safety Meeting	Teams	Monthly safety meeting and check in with staff.
1/18/2023	SDAO Annual Training/Boards and Smoke and Heat Policies	In-Person	Training on and for Special District Boards and staff on best practices and new Smoke and Heat laws.
1/20/2023	Meeting with Amanda Hespel	In-Person	Meeting to get to know Amanda and her library.

### 3. Projects and Progress

<b>Project</b>	<b>Status</b>	<b>% Complete</b>
Policy Review	EDI & A review of policies	100%
In-Service Training	Formed committees for new year, beginning discussion for Spring training	5%

Audit	Audit complete, no issues found. Copy on hand for board	100%
Agreements for Library Services	All Agreements are complete	100%
Public Records Management	The records are about 65% complete – procedures are being written and the outline of the filing structure will be available for staff	65%
Performance Appraisals	Work plan check ins complete for first two quarters	50%
Community Needs Assessment	Data gathering is complete, and the reports are being compiled	45%
Strategic Planning – New	The plan strategic directions, goals and staff work plans are complete. The final write-up needs finalized.	90%
Succession Planning	New District Director has started	100%
Disaster Planning	In the initial stages of working on this planning	10%
Marketing Plan	Ongoing EO column, plan will be part of strategic planning process	45%
Office 365	A portion of the UCSLD checks is on bill pay	Ongoing
COVID-19	Status quo	Ongoing
Best Practices for SDAO	Submitted best practices on 11/3	100%
Safety & Staff Meetings	Accident Investigation in December and Bloodborne Pathogen Exposure Prevention in January.	ongoing
ALSP Review Meetings	All ALSPs submitted	100%

#### 4. Feedback & Accomplishments

- First Meeting of the Directors!
- Met key players for SDAO and SDIS services.
- Made friends with PERS employees and procedures.
- Lots of ongoing start up training.
- Have enjoyed and am enjoying visiting with all the directors in their spaces.

#### 5. Upcoming Events – Activities

- January 24 – Ukiah site visit
- January 26 – MF site visit
- January 31 – Helix site visit
- February 1 – Weston site visit
- February 3 – Umatilla site visit
- February 7th – Local Budget Law Training
- February 9-12th – SDAO conference in Sunriver
- February 15th – Safety & Staff Meeting



UMATILLA COUNTY SPECIAL LIBRARY DISTRICT  
P.O. Box 1689  
Pendleton, Oregon 97801  
(541) 276-6449

## 2023-2024 Budget Calendar

### 2023

- 2/15 Notify Library Directors of projected tax income and distribution estimates
- 4/10 Send notice of Budget Committee Meeting to *East Oregonian (EO)*
- 4/13 1st notice of Budget Committee Meeting published in *EO* & on UCSLD web site
- 4/18 2nd notice of Budget Committee Meeting published in *EO* & on UCSLD web site
- 4/25 Budget Committee meets and approves proposed budget
- 5/11 Send Notice of Budget Hearing to *East Oregonian*
- 5/18 Notice of Budget Hearing published in *EO* & on UCSLD web site
- 5/25 Budget Hearing, adopt budget, make appropriations and declare tax levy
- July 15 Deadline to submit levy, appropriation resolution and budget to County Assessor & Clerk



## RESOLUTION 2022-2023-05

### DESIGNATING A REGISTERED OFFICE AND REGISTERED AGENT

WHEREAS, under ORS 198.340, a special district is required to designate a registered agent and registered office upon whom process, notice, or demand as required or permitted by law may be served; and

WHEREAS, the Umatilla County Special Library District desires to change the designation of said agent and office in compliance with the statutory requirements;

Now, therefore be it RESOLVED, as follows:

1. That the registered agent for the District is Heather Estrada, District Director
2. That the registered office of this district is located at 425 South Main Street, Pendleton; mailing address: PO Box 1689, Pendleton, OR 97801

Page 1 of 2

Adopted by the Board of Directors of Umatilla County Special Library District  
this 26<sup>th</sup> day of January 2023

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President, John Thomas

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Attest, Secretary, Heather Estrada, UCSLD District Director

# Erin McCusker, LLC

## Consulting Proposal



January 19, 2023

The Umatilla County Special Library District Board of Directors  
P.O. Box 1689  
Pendleton, OR 97801

Dear John and Board Members:

Thank you for considering my proposal to complete the community needs assessment project. This project is specifically noted in the Umatilla County Special Library District (UCSLD) 2022-2025 strategic plan.

### **Strategic Direction 1**

*Residents have access to information about community programs, experts, services and activities. Leveraging our county-wide view, provide awareness of community needs, resources and experts, as well as provide needed resources directly to member libraries.*

#### **Goal B**

*The UCSLD continues community needs assessment efforts to better know and understand our community residents.*

#### **Tasks**

- o Ongoing – The UCSLD continues community needs assessment 3 efforts to share with libraries and other county agencies and organizations.*
- o By March 31 of each year, the UCSLD compiles demographic, anecdotal and survey data to share with the libraries.*
- o Annually, the UCSLD creates a report of the District's fiscal year with information showing growth and development.*

The project, while discrete, is also a critical one as the UCSLD moves towards its strategic plan goals. The information compiled can be used in ongoing planning, budgeting, public relations and more.

For the libraries in the UCSLD, community needs drive their work, and having up-to-date information is critical. This proposed project will not only supply current information for the libraries, but also provides a template for future data distribution.

With kind regard,

Erin M. McCusker  
**Erin McCusker, LLC**

[erin@erinmccusker.com](mailto:erin@erinmccusker.com)

208-890-1286



## Project Purpose

During the FY21-22, the Umatilla County Special Library District (UCSLD) undertook a community needs assessment to gain clarity on the needs of the residents of Umatilla County. This project was partially completed, but the final report and delivery of data to the libraries did not occur.

The UCSLD Board of Directors determined in their FY22-25 strategic plan that community needs assessment activities would be implemented. The results would be compiled for the UCSLD, the public libraries and shared with other stakeholders. The need for current and compiled data is needed by the UCSLD and the libraries. It is vital for advocacy, marketing and public relations, as well as informing the budget process and how staff members spend their time.

Erin McCusker, LLC is pleased to submit a proposal to the UCSLD to provide the following service:

- Completion of the 2022 Community Needs Assessment
  - Reviewing the data, incorporating updated data
  - Compiling the report
- Creating a template of data for each library jurisdiction in the UCSLD that can be replicated each year
  - Demographic, anecdotal and survey data overview for each zip code area
  - Replicable template to provide to the library directors each year.

## The Objectives

**UCSLD Goal:** The UCSLD continues community needs assessment efforts to better know and understand our community residents.

- **Need #1: Library staff members do not have a surplus of time and resources to do a deep dive into statistical and demographic data**
- **Need #2: The information is needed to provide a foundation for marketing and advocacy efforts, planning and budgeting**
- **Need #3: The UCSLD needs data to share with their stakeholders on how and why they are continuing to ensure the provision of relevant and vital library services**

### Objectives:

1. Review the demographic, anecdotal, and statistical data that is already gathered.
2. Pull the most recent Census, Portland State University Population Research Center (PSU PRC), and other data to incorporate.
3. Compile the data.
4. Write a report for the UCSLD Board of Directors to use in official District documents.
5. Compile relevant demographic, anecdotal, and statistical data for each library jurisdiction.

6. Design and create a template report for each library jurisdiction with the current information included.
7. By March 10, deliver an electronic packet of the items above to the UCSLD District Director.

## My Proposal

In order to accomplish the objectives to ensure that the UCSLD Board meets the strategic plan task, I will work with the data already collected and update with more current census, PSU PRC and State Library statistical data to create the reports. I am familiar with the data and understand the Board’s intent in wanting the information compiled and ready for dissemination.

## My Approach

With background knowledge, review material and update with current information. Confer with the District Director about their desired information and formatting. Contact several library staff members, asking what data would be most helpful in their work. Compile the information so that it provides a comprehensive overview of the UCSLD, and is easy to access and utilize. Deliver a product that is ready to be used.

## Project Deliverables

Following is a complete list of all project deliverables:

Deliverable	Description
Summary Report	Report of the District from a statistical, demographic and anecdotal perspective.
Report for each library	Statistical and data report for each library jurisdiction
Templates for reports to be updated routinely	Template and sources of information cited

## Timeline for Execution

Key project dates are outlined below. Date and time are best-guess estimates.

Description	Start Date	End Date
Project Timeline	1/27/2023	3/10/2023
<b>Phase 1</b>	<b>1/27/2023</b>	<b>2/17/2023</b>
Review, update and compile data	1/27/2023	
Outline Report (check in with District Director)	2/7/2023	
Report draft complete	2/13/2023	2/17/2023
<b>Phase 1 Complete</b>		<b>2/17/2023</b>
<b>Phase 2</b>	<b>2/30</b>	
Template for library jurisdiction data created	2/20/2023	
Individual reports completed	2/27/2023	
Final package complete	3/7/2023	3/10/2023
Final electronic package delivered	3/10/2023	
<b>Phase 2 Completed</b>		<b>3/10/2023</b>

## Supplied Material

Materials to be supplied by the UCSLD	Due Date*
All collected information from the community needs assessment project – electronic files and print files	1/27/2023

## Cost Proposal

This cost proposal is based on an approximate number of hours to perform the foregoing scope of work. If the UCSLD requires activities outside the stated scope, the cost can be negotiated.

COST PROPOSAL BASIS			
Activities		Hours Estimate	
			Total
1	Review, update and compile the data	3	
2	Create the summary report draft, citing sources of information	3	

3	Compile the data and design and create the report template for the library jurisdiction reports	4	
4	Finalize all documents and submit to the District Director for the Board Meeting	2	
	Total estimate of hours		12
	Rate – typical rate is \$150 per hour. For this project, I am using \$125 per hour	\$ 125.00	
			\$ 1,500.00

## Qualifications

Please see my attached resume.

## Conclusion

I look forward to completing this project for the UCSLD. Relevant and vital data is critical to all that serve communities. Supporting the residents, stakeholders and library staff with meaningful data and statistics is an opportunity that I value.

If you have questions on this proposal, feel free to contact me at your convenience by email at [erin@erinmccusker.com](mailto:erin@erinmccusker.com) or by phone at (208) 890-1286.

## Accomplishments

- **Utilize education, work experiences and learning to meet the diverse needs of clients.**
- **Manage and implement, independently and collaboratively, all aspects of a public library service program, including:**
  - strategically plan based on community needs, staff input and future trends in library service
  - create a budget based on vision, mission, strategic plan and tracked needs
  - operate within approved budget
  - continuously monitor functions ensuring efficiency, effectiveness and responsible use of the public's funds
  - report to and advise the board of directors on changes in law, public library requirements and stakeholder needs with ideas for solutions and collaboration
  - staff empowerment, training and team building
  - day-to-day operations carried out according to established vision, mission, values, policy, and with the highest level of internal and external customer service to deliver a great customer experience
  - collect, analyze and report statistical and qualitative data
  - research and development of policy
  - technology training and maintenance, including use of library ILS, electronic databases, digital resources, Overdrive access, social media, Google tools and MS Office, Microsoft 365
  - creating, maintaining and merchandising a collection of various formats that is valued and used by the community
  - in-house and outreach programming for all ages
  - reference assistance and research, reader's advisory and appropriate referral
  - responding to customer inquiries, concerns and suggestions, providing resolution and cooperative solutions
  - grant research, application and administration
- **Supervise staff:**
  - hire, organize, schedule, document and coordinate
  - empower staff through mentoring, modeling, training and positive communication
  - aligning staff development and activities with the library's mission, vision, values and strategic direction
- **Develop relationships that carry the library mission, vision and values out to the community**
- **Create and carry out activities in an atmosphere of cooperation, collaboration, communication, consensus, and continuous learning and improvement**

## Education

2021 - 2022 | **Martha Beck Wayfinder Life Coach Training & Certification**

2004 | **Master of Library Science** | Emporia State University, ALA accredited

1986 | **BS - Education** | Idaho State University

## Work History

January 2019 to Current | **Business Owner, Consultant, Circle Facilitator**

Erin McCusker, LLC. - Life Coaching, Consulting, Circles of Joy | 705 NW 5<sup>th</sup> Street, Pendleton, OR 97801

July 2017 to December 2022 | **District Director**

Umatilla County Special Library District | P.O. Box 1689, Pendleton, OR 97801

December 2014 to April 2017 | **Administrative Assistant/ Records Manager**

Alexander Project Services | P.O. Box 669, Pendleton, OR 97801

February 2012 through September 2013 | **Library Supervisor - Branch**

October 2010 through January 2012 | **Librarian - Adult and Youth Services**

March 2010 through September 2010 | **Library Clerk I**

Flagstaff City-Coconino County Public Library | 300 W. Aspen, Flagstaff, AZ 86001

April 2003 to January 2010 | **Library Consultant**

Idaho Commission for Libraries | 325 W. State Street, Boise, ID 83702

1997 to 2003 | **Library Director**

1992 to 1997 | **Various Positions**

Boise Basin Library District | Idaho City, ID 83631

## Professional Affiliations & Training

- Oregon Library Association, Public Library and International Relations Divisions
- Art of Hosting and Harvesting Conversations that Matter
- Interaction Associates Facilitation Training
- Masterful Consulting Training
- Pacific Northwest Library Association Leads - Leadership Symposium
- Peer Spirit Circle Way Circle Practicum
- Procore Technologies Certification - Project Management and Record Management Software
- Small Library Strategic Planning Training



**Erin McCusker**  
CONSULTING