

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

FINANCIAL STATEMENTS

For the Five Months Ended November 30, 2021

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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, 2021 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 15, 2021

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT, OREGON
 SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCE -
 ALL FUND TYPES - BUDGETARY BASIS
 November 30, 2021

Governmental Type Funds

	General Fund	Resource Sharing Fund	Capital Improvement Reserve Fund	Outreach Fund	Totals
ASSETS					
CURRENT ASSETS					
Cash - Banner Bank	\$ 34,069.23	\$ -	\$ -	\$ -	\$ 34,069.23
Cash - LGIP	1,043,776.06	19,646.28	-	17,366.60	1,080,788.94
Cash - Columbia River Bank	40.80	-	19,040.12	-	19,080.92
Prepaid expenses	4,770.73	-	-	-	4,770.73
Accounts Receivable	10,236.28	-	-	-	10,236.28
TOTAL	\$ 1,092,893.10	\$ 19,646.28	\$ 19,040.12	\$ 17,366.60	\$ 1,148,946.10
LIABILITIES AND FUND BALANCE					
CURRENT LIABILITIES					
Accounts payable - general	\$ 605,340.59	\$ -	\$ -	\$ -	\$ 605,340.59
Accrued payroll and benefits	439.65	-	-	-	439.65
Total Current Liabilities	605,780.24	-	-	-	605,780.24
FUND BALANCES (DEFICIT)					
Assigned	-	19,646.28	19,040.12	17,366.60	56,053.00
Unassigned	487,112.86	-	-	-	487,112.86
Total Fund Balances	487,112.86	19,646.28	19,040.12	17,366.60	543,165.86
TOTAL	\$ 1,092,893.10	\$ 19,646.28	\$ 19,040.12	\$ 17,366.60	\$ 1,148,946.10

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, 2021

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
REVENUES					
Taxes current year	\$ 1,826,803.58	\$ 1,837,049.49	\$ 2,047,370.00	\$ (210,320.51)	89.73%
Taxes - previously levied	8,668.28	33,348.24	55,000.00	(21,651.76)	60.63%
Other income	-	14.40	300.00	(285.60)	4.80%
Community services fees	-	-	72,229.00	(72,229.00)	0.00%
Interest earned - LGIP	272.13	774.24	3,850.00	(3,075.76)	20.11%
Interest earned - other	4.34	7.64	150.00	(142.36)	5.09%
Total Revenues	1,835,748.33	1,871,194.01	2,178,899.00	(307,704.99)	85.88%
PERSONNEL EXPENDITURES					
District Manager	5,898.00	29,541.11	70,900.00	(41,358.89)	41.67%
Library Tech. Manager	4,139.52	20,528.72	49,600.00	(29,071.28)	41.39%
Early Literacy Coordinator	3,525.28	17,467.81	42,500.00	(25,032.19)	41.10%
Payroll taxes	961.87	4,784.00	14,190.00	(9,406.00)	33.71%
Health and accident insurance	4,032.38	20,158.62	52,920.00	(32,761.38)	38.09%
Worker's compensation	5.48	625.01	1,000.00	(374.99)	62.50%
Unemployment	203.15	1,337.38	6,000.00	(4,662.62)	22.29%
Retirement	1,949.53	8,818.55	25,000.00	(16,181.45)	35.27%
Total Personnel Expenditures	20,715.21	103,261.20	262,110.00	(158,848.80)	39.40%
MATERIALS AND SERVICES					
Transportation	258.91	1,951.79	9,000.00	(7,048.21)	21.69%
Staff training and conferences	525.00	584.00	3,500.00	(2,916.00)	16.69%
Board expenses	479.30	1,049.79	3,000.00	(1,950.21)	34.99%
Legal fees	650.00	900.00	3,000.00	(2,100.00)	30.00%
Audit	4,560.00	4,560.00	5,000.00	(440.00)	91.20%
Insurance	-	141.16	3,500.00	(3,358.84)	4.03%
Fiscal management	835.00	4,175.00	11,025.00	(6,850.00)	37.87%
Postage	58.00	84.16	500.00	(415.84)	16.83%
Office supplies and maintenance	99.05	1,532.89	5,500.00	(3,967.11)	27.87%
Telephone	156.18	781.53	2,100.00	(1,318.47)	37.22%
Rent	762.20	3,811.00	9,300.00	(5,489.00)	40.98%
Ads and notices	-	-	1,500.00	(1,500.00)	0.00%
Elections	-	-	3,000.00	(3,000.00)	0.00%
Email/website	450.00	1,650.00	2,000.00	(350.00)	82.50%
Total Materials and Services	8,833.64	21,221.32	61,925.00	(40,703.68)	34.27%
SPECIAL PAYMENTS					
Tax distribution to cities	1,468,379.11	1,496,319.82	1,681,896.00	(185,576.18)	88.97%
Community services fee distribution to cities	-	-	57,783.00	(57,783.00)	0.00%
Total Special Payments	1,468,379.11	1,496,319.82	1,739,679.00	(243,359.18)	86.01%
Capital outlay	-	1,165.97	3,000.00	(1,834.03)	38.87%
Contingency	-	-	85,985.00	(85,985.00)	0.00%
Total expenditures	1,497,927.96	1,621,968.31	2,152,699.00	(530,730.69)	75.35%
Revenues over (under) expenditures	337,820.37	249,225.70	26,200.00	223,025.70	951.24%

OTHER FINANCING SOURCES (USES)

Transfer to Resource Sharing Fund	-	(60,000.00)	(116,700.00)	56,700.00	51.41%
Transfer to Capital Reserve Fund	-	-	(10,000.00)	10,000.00	0.00%
Total other financing sources (uses)	-	(60,000.00)	(126,700.00)	66,700.00	47.36%
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 337,820.37</u>	189,225.70	(100,500.00)	<u>\$ 289,725.70</u>	
FUND BALANCE, July 1, 2021		<u>297,887.16</u>	<u>270,500.00</u>		
FUND BALANCE, November 30, 2021		<u>\$ 487,112.86</u>	<u>\$ 170,000.00</u>		

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 RESOURCE SHARING FUND
 For the 5 Months Ended November 30, 2021

	Current MTD	Current YTD	Budgeted Amount	Actual to Budget Variance Over/(Under)	% Used
REVENUES					
Other income	\$ -	\$ -	\$ 150.00	\$ (150.00)	0.00%
Hermiston and courier reimbursement	10,236.28	10,236.28	27,000.00	(16,763.72)	37.91%
Grants - Other	-	-	2,700.00	(2,700.00)	0.00%
Total Revenues	<u>10,236.28</u>	<u>10,236.28</u>	<u>29,850.00</u>	<u>(19,613.72)</u>	<u>34.29%</u>
MATERIALS AND SERVICES					
Sage Library System	-	62,579.00	65,500.00	(2,921.00)	95.54%
Courier - County	-	-	33,500.00	(33,500.00)	0.00%
Cataloging utilities	-	-	750.00	(750.00)	0.00%
Library2Go	-	11,646.00	12,000.00	(354.00)	97.05%
Programs and training	349.35	849.35	8,000.00	(7,150.65)	10.62%
Cooperative programs and activities	-	-	12,000.00	(12,000.00)	0.00%
Grant expenses - Other	-	-	2,700.00	(2,700.00)	0.00%
Marketing	-	-	5,000.00	(5,000.00)	0.00%
Total Materials and Services	<u>349.35</u>	<u>75,074.35</u>	<u>139,450.00</u>	<u>(64,375.65)</u>	<u>53.84%</u>
Contingency	-	-	30,000.00	(30,000.00)	0.00%
Total expenditures	<u>349.35</u>	<u>75,074.35</u>	<u>169,450.00</u>	<u>(94,375.65)</u>	<u>44.30%</u>
Revenues over (under) expenditures	<u>9,886.93</u>	<u>(64,838.07)</u>	<u>(139,600.00)</u>	<u>74,761.93</u>	<u>46.45%</u>
OTHER FINANCING SOURCES (USES)					
Transfers from General Fund	-	60,000.00	116,700.00	(56,700.00)	51.41%
Total other financing sources (uses)	<u>-</u>	<u>60,000.00</u>	<u>116,700.00</u>	<u>(56,700.00)</u>	<u>51.41%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 9,886.93</u>	<u>(4,838.07)</u>	<u>(22,900.00)</u>	<u>\$ 18,061.93</u>	
FUND BALANCE, July 1, 2021		<u>24,484.35</u>	<u>22,900.00</u>		
FUND BALANCE, November 30, 2021		<u>\$ 19,646.28</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, 2021

	<u>Current MTD</u>	<u>Current YTD</u>	<u>Budgeted Amount</u>	<u>Actual to Budget Variance Over/(Under)</u>	<u>% Used</u>
OTHER FINANCING SOURCES (USES)					
Transfer from General Fund	\$ -	\$ -	\$ 10,000.00	\$ (10,000.00)	0.00%
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	-	10,000.00	<u>\$ (10,000.00)</u>	
FUND BALANCE, July 1, 2021		<u>19,040.12</u>	<u>15,300.00</u>		
FUND BALANCE, November 30, 2021		<u>\$ 19,040.12</u>	<u>\$ 25,300.00</u>		

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 OUTREACH FUND
 For the 5 Months Ended November 30, 2021

	<u>Current MTD</u>	<u>Current YTD</u>	<u>Budgeted Amount</u>	<u>Actual to Budget Variance Over/(Under)</u>	<u>% Used</u>
REVENUES					
State Ready to Read Grant	\$ -	\$ -	\$ 9,342.00	\$ (9,342.00)	0.00%
Total Revenues	<u>-</u>	<u>-</u>	<u>9,342.00</u>	<u>(9,342.00)</u>	<u>0.00%</u>
MATERIALS AND SERVICES					
Take Off materials and supplies	-	589.60	5,000.00	(4,410.40)	11.79%
State Ready to Read material	3,272.01	5,355.75	9,342.00	(3,986.25)	57.33%
Take Off transportation	81.36	397.68	6,000.00	(5,602.32)	6.63%
Outreach materials and supplies	-	-	6,000.00	(6,000.00)	0.00%
Total materials and services	<u>3,353.37</u>	<u>6,343.03</u>	<u>26,342.00</u>	<u>(19,998.97)</u>	<u>24.08%</u>
Contingency	-	-	6,530.00	(6,530.00)	0.00%
Total expenditures	<u>3,353.37</u>	<u>6,343.03</u>	<u>32,872.00</u>	<u>(26,528.97)</u>	<u>19.30%</u>
Revenues over (under) expenditures	<u>(3,353.37)</u>	<u>(6,343.03)</u>	<u>(23,530.00)</u>	<u>17,186.97</u>	<u>26.96%</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (3,353.37)</u>	<u>(6,343.03)</u>	<u>(23,530.00)</u>	<u>\$ 17,186.97</u>	
FUND BALANCE, July 1, 2021		<u>23,709.63</u>	<u>23,530.00</u>		
FUND BALANCE, November 30, 2021		<u>\$ 17,366.60</u>	<u>\$ -</u>		