

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT

FINANCIAL STATEMENTS  
For the Four Months Ended October 31, 2021

## TABLE OF CONTENTS

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



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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 October 31, 2021 and the related schedule of revenues, expenditures, and changes in fund balance – actual and budget – all fund types – budgetary basis for the four 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*

November 16, 2021

UMATILLA COUNTY SPECIAL LIBRARY DISTRICT, OREGON  
 SCHEDULE OF ASSETS, LIABILITIES, AND FUND BALANCE -  
 ALL FUND TYPES - BUDGETARY BASIS  
 October 31, 2021

Governmental Type Funds

|                                     | General Fund         | Resource<br>Sharing Fund | Capital<br>Improvement<br>Reserve Fund | Outreach<br>Fund    | Totals               |
|-------------------------------------|----------------------|--------------------------|--|---------------------|----------------------|
| <b>ASSETS</b>                       |                      |                          |  |                     |                      |
| <b>CURRENT ASSETS</b>               |                      |                          |  |                     |                      |
| Cash - Banner Bank                  | \$ 25,034.93         | \$ -                     | \$ -                                   | \$ -                | \$ 25,034.93         |
| Cash - LGIP                         | 129,565.68           | 9,759.35                 | -                                      | 20,719.97           | 160,045.00           |
| Cash - Columbia River Bank          | 40.64                | -                        | 19,040.12                              | -                   | 19,080.76            |
| Prepaid expenses                    | 4,770.73             | -                        | -                                      | -                   | 4,770.73             |
| <b>TOTAL</b>                        | <b>\$ 159,411.98</b> | <b>\$ 9,759.35</b>       | <b>\$ 19,040.12</b>                    | <b>\$ 20,719.97</b> | <b>\$ 208,931.42</b> |
| <b>LIABILITIES AND FUND BALANCE</b> |                      |                          |  |                     |                      |
| <b>CURRENT LIABILITIES</b>          |                      |                          |  |                     |                      |
| Accounts payable - general          | \$ 9,905.70          | \$ -                     | \$ -                                   | \$ -                | \$ 9,905.70          |
| Accrued payroll and benefits        | 213.79               | -                        | -                                      | -                   | 213.79               |
| Total Current Liabilities           | 10,119.49            | -                        | -                                      | -                   | 10,119.49            |
| <b>FUND BALANCES (DEFICIT)</b>      |                      |                          |  |                     |                      |
| Assigned                            | -                    | 9,759.35                 | 19,040.12                              | 20,719.97           | 49,519.44            |
| Unassigned                          | 149,292.49           | -                        | -                                      | -                   | 149,292.49           |
| Total Fund Balances                 | 149,292.49           | 9,759.35                 | 19,040.12                              | 20,719.97           | 198,811.93           |
| <b>TOTAL</b>                        | <b>\$ 159,411.98</b> | <b>\$ 9,759.35</b>       | <b>\$ 19,040.12</b>                    | <b>\$ 20,719.97</b> | <b>\$ 208,931.42</b> |



**UMATILLA COUNTY SPECIAL LIBRARY DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS**  
**GENERAL FUND**  
**For the 4 Months Ended October 31, 2021**

|  | Current MTD      | Current YTD       | Budgeted Amount     | Actual to Budget<br>Variance<br>Over/(Under) | % Used        |
|--|------------------|-------------------|---------------------|--|---------------|
| <b>REVENUES</b>                                  |                  |                   |                     |  |               |
| Taxes current year                               | \$ 8,346.74      | \$ 10,245.91      | \$ 2,047,370.00     | \$ (2,037,124.09)                            | 0.50%         |
| Taxes - previously levied                        | 2,485.92         | 24,679.96         | 55,000.00           | (30,320.04)                                  | 44.87%        |
| Other income                                     | 14.40            | 14.40             | 300.00              | (285.60)                                     | 4.80%         |
| Community services fees                          | -                | -                 | 72,229.00           | (72,229.00)                                  | 0.00%         |
| Interest earned - LGIP                           | 96.40            | 502.11            | 3,850.00            | (3,347.89)                                   | 13.04%        |
| Interest earned - other                          | 0.77             | 3.30              | 150.00              | (146.70)                                     | 2.20%         |
| <b>Total Revenues</b>                            | <b>10,944.23</b> | <b>35,445.68</b>  | <b>2,178,899.00</b> | <b>(2,143,453.32)</b>                        | <b>1.63%</b>  |
| <b>PERSONNEL EXPENDITURES</b>                    |                  |                   |                     |  |               |
| District Manager                                 | 5,898.01         | 23,643.11         | 70,900.00           | (47,256.89)                                  | 33.35%        |
| Library Tech. Manager                            | 3,951.36         | 16,389.20         | 49,600.00           | (33,210.80)                                  | 33.04%        |
| Early Literacy Coordinator                       | 3,365.04         | 13,942.53         | 42,500.00           | (28,557.47)                                  | 32.81%        |
| Payroll taxes                                    | 935.21           | 3,822.13          | 14,190.00           | (10,367.87)                                  | 26.94%        |
| Health and accident insurance                    | 4,032.38         | 16,126.24         | 52,920.00           | (36,793.76)                                  | 30.47%        |
| Worker's compensation                            | 4.66             | 619.53            | 1,000.00            | (380.47)                                     | 61.95%        |
| Unemployment                                     | 193.05           | 1,134.23          | 6,000.00            | (4,865.77)                                   | 18.90%        |
| Retirement                                       | 1,926.12         | 6,869.02          | 25,000.00           | (18,130.98)                                  | 27.48%        |
| <b>Total Personnel Expenditures</b>              | <b>20,305.83</b> | <b>82,545.99</b>  | <b>262,110.00</b>   | <b>(179,564.01)</b>                          | <b>31.49%</b> |
| <b>MATERIALS AND SERVICES</b>                    |                  |                   |                     |  |               |
| Transportation                                   | 784.47           | 1,692.88          | 9,000.00            | (7,307.12)                                   | 18.81%        |
| Staff training and conferences                   | 59.00            | 59.00             | 3,500.00            | (3,441.00)                                   | 1.69%         |
| Board expenses                                   | -                | 570.49            | 3,000.00            | (2,429.51)                                   | 19.02%        |
| Legal fees                                       | -                | 250.00            | 3,000.00            | (2,750.00)                                   | 8.33%         |
| Audit  | -                | -                 | 5,000.00            | (5,000.00)                                   | 0.00%         |
| Insurance  | -                | 141.16            | 3,500.00            | (3,358.84)                                   | 4.03%         |
| Fiscal management                                | 835.00           | 3,340.00          | 11,025.00           | (7,685.00)                                   | 30.29%        |
| Postage  | -                | 26.16             | 500.00              | (473.84)                                     | 5.23%         |
| Office supplies and maintenance                  | 248.09           | 1,433.84          | 5,500.00            | (4,066.16)                                   | 26.07%        |
| Telephone  | 156.18           | 625.35            | 2,100.00            | (1,474.65)                                   | 29.78%        |
| Rent   | -                | 3,048.80          | 9,300.00            | (6,251.20)                                   | 32.78%        |
| Ads and notices                                  | -                | -                 | 1,500.00            | (1,500.00)                                   | 0.00%         |
| Elections  | -                | -                 | 3,000.00            | (3,000.00)                                   | 0.00%         |
| Email/website                                    | -                | 1,200.00          | 2,000.00            | (800.00)                                     | 60.00%        |
| <b>Total Materials and Services</b>              | <b>2,082.74</b>  | <b>12,387.68</b>  | <b>61,925.00</b>    | <b>(49,537.32)</b>                           | <b>20.00%</b> |
| <b>SPECIAL PAYMENTS</b>                          |                  |                   |                     |  |               |
| Tax distribution to cities                       | 8,666.13         | 27,940.71         | 1,681,896.00        | (1,653,955.29)                               | 1.66%         |
| Community services fee<br>distribution to cities | -                | -                 | 57,783.00           | (57,783.00)                                  | 0.00%         |
| <b>Total Special Payments</b>                    | <b>8,666.13</b>  | <b>27,940.71</b>  | <b>1,739,679.00</b> | <b>(1,711,738.29)</b>                        | <b>1.61%</b>  |
| Capital outlay                                   | -                | 1,165.97          | 3,000.00            | (1,834.03)                                   | 38.87%        |
| Contingency                                      | -                | -                 | 85,985.00           | (85,985.00)                                  | 0.00%         |
| <b>Total expenditures</b>                        | <b>31,054.70</b> | <b>124,040.35</b> | <b>2,152,699.00</b> | <b>(2,028,658.65)</b>                        | <b>5.76%</b>  |
| Revenues over (under) expenditures               | (20,110.47)      | (88,594.67)       | 26,200.00           | (114,794.67)                                 | -338.15%      |

See Accountants' Compilation Report

| <b>OTHER FINANCING SOURCES (USES)</b>   |                       |                      |                      |                       |               |
|---|-----------------------|----------------------|----------------------|-----------------------|---------------|
| Transfer to Resource Sharing Fund   | (60,000.00)           | (60,000.00)          | (116,700.00)         | 56,700.00             | 51.41%        |
| Transfer to Capital Reserve Fund  | -                     | -                    | (10,000.00)          | 10,000.00             | 0.00%         |
| <b>Total other financing sources (uses)</b>   | <b>(60,000.00)</b>    | <b>(60,000.00)</b>   | <b>(126,700.00)</b>  | <b>66,700.00</b>      | <b>47.36%</b> |
| Revenues and other financing sources over (under) expenditures and other financing uses | <u>\$ (80,110.47)</u> | (148,594.67)         | (100,500.00)         | <u>\$ (48,094.67)</u> |               |
| <b>FUND BALANCE, July 1, 2021</b>   |                       | <u>297,887.16</u>    | <u>270,500.00</u>    |                       |               |
| <b>FUND BALANCE, October 31, 2021</b>   |                       | <u>\$ 149,292.49</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 4 Months Ended October 31, 2021

|   | Current MTD          | Current YTD        | Budgeted<br>Amount | Actual to<br>Budget<br>Variance<br>Over/(Under) | % Used        |
|---|----------------------|--------------------|--------------------|---|---------------|
| <b>REVENUES</b>   |                      |                    |                    |   |               |
| Other income  | \$ -                 | \$ -               | \$ 150.00          | \$ (150.00)                                     | 0.00%         |
| Hermiston and courier reimbursement   | -                    | -                  | 27,000.00          | (27,000.00)                                     | 0.00%         |
| Grants - Other  | -                    | -                  | 2,700.00           | (2,700.00)                                      | 0.00%         |
| <b>Total Revenues</b>   | <b>-</b>             | <b>-</b>           | <b>29,850.00</b>   | <b>(29,850.00)</b>                              | <b>0.00%</b>  |
| <b>MATERIALS AND SERVICES</b>   |                      |                    |                    |   |               |
| Sage Library System   | 62,579.00            | 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   | -                    | 500.00             | 8,000.00           | (7,500.00)                                      | 6.25%         |
| 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%         |
| <b>Total Materials and Services</b>   | <b>62,579.00</b>     | <b>74,725.00</b>   | <b>139,450.00</b>  | <b>(64,725.00)</b>                              | <b>53.59%</b> |
| Contingency   | -                    | -                  | 30,000.00          | (30,000.00)                                     | 0.00%         |
| <b>Total expenditures</b>   | <b>62,579.00</b>     | <b>74,725.00</b>   | <b>169,450.00</b>  | <b>(94,725.00)</b>                              | <b>44.10%</b> |
| Revenues over (under) expenditures  | (62,579.00)          | (74,725.00)        | (139,600.00)       | 64,875.00                                       | 53.53%        |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                      |                    |                    |   |               |
| Transfers from General Fund   | 60,000.00            | 60,000.00          | 116,700.00         | (56,700.00)                                     | 51.41%        |
| <b>Total other financing sources (uses)</b>   | <b>60,000.00</b>     | <b>60,000.00</b>   | <b>116,700.00</b>  | <b>(56,700.00)</b>                              | <b>51.41%</b> |
| Revenues and other financing sources over<br>(under) expenditures and other<br>financing uses | <u>\$ (2,579.00)</u> | (14,725.00)        | (22,900.00)        | <u>\$ 8,175.00</u>                              |               |
| <b>FUND BALANCE, July 1, 2021</b>   |                      | <u>24,484.35</u>   | <u>22,900.00</u>   |   |               |
| <b>FUND BALANCE, October 31, 2021</b>   |                      | <u>\$ 9,759.35</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 4 Months Ended October 31, 2021

|   | <u>Current MTD</u> | <u>Current YTD</u>  | <u>Budgeted<br/>Amount</u> | <u>Actual to<br/>Budget<br/>Variance<br/>Over/(Under)</u> | <u>% Used</u> |
|---|--------------------|---------------------|----------------------------|---|---------------|
| <b>OTHER FINANCING SOURCES (USES)</b>   |                    |                     |                            |   |               |
| Transfer from General Fund  | \$ -               | \$ -                | \$ 10,000.00               | \$ (10,000.00)  | 0.00%         |
| Revenues and other financing sources over<br>(under) expenditures<br>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, October 31, 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 4 Months Ended October 31, 2021

|   | <u>Current MTD</u>   | <u>Current YTD</u>  | <u>Budgeted<br/>Amount</u> | <u>Actual to<br/>Budget<br/>Variance<br/>Over/(Under)</u> | <u>% Used</u> |
|---|----------------------|---------------------|----------------------------|---|---------------|
| <b>REVENUES</b>   |                      |                     |                            |   |               |
| 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>  |
| <b>MATERIALS AND SERVICES</b>   |                      |                     |                            |   |               |
| Take Off materials and supplies   | -                    | 589.60              | 5,000.00                   | (4,410.40)  | 11.79%        |
| State Ready to Read material  | 1,154.89             | 2,083.74            | 9,342.00                   | (7,258.26)  | 22.31%        |
| Take Off transportation   | 180.40               | 316.32              | 6,000.00                   | (5,683.68)  | 5.27%         |
| Outreach materials and supplies   | -                    | -                   | 6,000.00                   | (6,000.00)  | 0.00%         |
| Total materials and services  | <u>1,335.29</u>      | <u>2,989.66</u>     | <u>26,342.00</u>           | <u>(23,352.34)</u>  | <u>11.35%</u> |
| Contingency   | -                    | -                   | 6,530.00                   | (6,530.00)  | 0.00%         |
| Total expenditures  | <u>1,335.29</u>      | <u>2,989.66</u>     | <u>32,872.00</u>           | <u>(29,882.34)</u>  | <u>9.09%</u>  |
| Revenues over (under) expenditures  | <u>(1,335.29)</u>    | <u>(2,989.66)</u>   | <u>(23,530.00)</u>         | <u>20,540.34</u>  | <u>12.71%</u> |
| Revenues and other financing sources over<br>(under) expenditures<br>and other financing uses | <u>\$ (1,335.29)</u> | <u>(2,989.66)</u>   | <u>(23,530.00)</u>         | <u>\$ 20,540.34</u>                                       |               |
| FUND BALANCE, July 1, 2021  |                      | <u>23,709.63</u>    | <u>23,530.00</u>           |   |               |
| FUND BALANCE, October 31, 2021  |                      | <u>\$ 20,719.97</u> | <u>\$ -</u>                |   |               |