

**Board of Directors**  
**Regular Meeting Agenda**  
Tuesday, January 19, 2016, 7.00p  
Jeanne Marie Gaulke Community Meeting Room  
502 State St, Hood River  
Suzanne VanOrman, President



- |   |          |
|---|----------|
| <b>I. Additions/deletions from the agenda (ACTION)</b>            | VanOrman |
| <b>II. Conflicts or potential conflicts of interest</b>           | VanOrman |
| <b>III. Approval of minutes from December 15 meeting (ACTION)</b> | VanOrman |
| <b>IV. Open forum for the general public</b>                      | VanOrman |
| <b>V. Strategic planning</b>                                      | Hummel   |
| <b>VI. Reports</b>  |          |
| i. Friends update   | VanOrman |
| ii. Foundation update   | Snyder   |
| iii. November and December financial statements                   | Nielsen  |
| iv. Director's report   | Nielsen  |
| <b>VII. Previous business</b>                                     |          |
| <b>VIII. New business</b>   |          |
| i. 2014-15 audit  | Nielsen  |
| ii. Increasing maximum late fine (ACTION)                         | Nielsen  |
| iii. Sick leave for variable-schedule employees (ACTION)          | Nielsen  |
| iv. Minoru Yasui Day (ACTION)                                     | Nielsen  |
| <b>IX. Agenda items for next meeting</b>                          | VanOrman |
| <b>X. Adjournment</b>   | VanOrman |

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Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

The Board of Directors meets on the 3rd Tuesday each month from 7.00 to 9.00p in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

502 State Street  
Hood River - OR 97031  
**541 386 2535**

[www.hoodriverlibrary.org](http://www.hoodriverlibrary.org)

**Board of Directors**  
**Regular Meeting Agenda, Supplementary Info**

Tuesday, January 19, 2016, 7.00p

Jeanne Marie Gaulke Community Meeting Room

502 State St, Hood River

Suzanne VanOrman, President

Notes prepared by Library Director Buzzy Nielsen



**I. Additions/deletions from the agenda (ACTION)**

VanOrman

**II. Conflicts or potential conflicts of interest**

VanOrman

**III. Approval of minutes from December 15 meeting (ACTION)**

VanOrman

*Attachments:*

- III. Minutes of December 15, 2015, meeting

**IV. Open forum for the general public**

VanOrman

**V. Strategic planning**

Hummel

Consultant Penny Hummel will discuss the strategic planning process. She particularly seeks names of individuals to participate in the community visioning session, which will be on Saturday, April 2<sup>nd</sup>. This visioning session will be a key part of involving community members. About 60 people will be invited. Please come prepared with names of individuals who would be good participants. Outreach Specialist Patty Lara-Martinez will also be at the Board meeting to help come up with names.

In addition to the visioning session, Hummel will get community input in two other ways:

- In-depth interviews with Hood River County Administrator David Meriwether, Executive Director of the Next Door Janet Hamada, School District Superintendent Dan Goldman, former mayor and owner of Animation Toolworks Arthur Babitz, and former head of the library PAC and current Executive Director of the Hood River Valley Residents Committee Heather Staten.
- Focus groups on February 8-9 with staff, seniors, migrant parents, Friends, teens, and Foundation & Board members.

Please consider a wide variety of people, whether library users/supporters or not, so that we can get a well-rounded group to help us determine the District's strategic direction.

**VI. Reports**

**i. Friends update**

VanOrman

The Friends of the Library recently gave the District \$11,323 to support the following projects:

- \$2899 for people counters at Hood River Library
- \$2101 for a movie theater setup in the Storybook Theatre at Hood River Library
- \$600 for audiobooks
- \$4,598 for the children's Summer Reading Program
- \$500 from the Sydney Burkhart Memorial Fund toward the new circulation area at Hood River Library.

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- \$625 for children's nonfiction materials.

These donations are in addition to what the Friends already donated this fiscal year including \$1,300 for audiobooks and \$3,001 from the Sydney Burkhart Memorial for the new circulation area. To date, the Friends have donated \$15,624 to the District.

The Hood River County Reads committee has set the schedule for their 2016 events about the selection *Martin Marten* by Brian Doyle.

- Sunday, April 17, 2.00-3.30p: Hood River County Reads kickoff
- Tuesday, 19, 3.00-7.00p: Book handouts at Cascade Locks and Parkdale
- Sunday, May 1, 2.00-3.30p: Natural history of Mt. Hood with Bill Weiler
- Thursday, May 5, 6.30-8.00p: Library book club reads *Martin Marten*
- Sunday, May 8 or 15, time TBD: Mt. Rescue with the Crag Rats
- Friday, May 20: Brian Doyle visits local schools
- Saturday, May 21: Field trip at Mt. Hood with Bill Weiler
- Sunday, May 22, 10.30a: Doyle meets with seniors at Down Manor
- Sunday, May 22, 2.00p: Brian Doyle's public talk

## ii. Foundation update

Snyder

With the start of the new year, the Foundation is ramping up planning for the 2016 Feast of Words, which will be on March 12 from 6.00-9.00p. The fundraising focus will be improving the children's area at Hood River Library including making some shelves mobile, painting, redesigning the flow of the area, and more.

The Foundation's recent membership renewal efforts and year-end letters have proven successful. To date as of January 6, over \$13,000 had come in from the year-end mailing.

## iii. November and December financial statements

Nielsen

Attachments:

- VI.iii.a. November 2015 financial statements

The December financial statements were unavailable at the time the meeting packet was distributed.

## iv. Director's report

Nielsen

Attachments

- VI.iv.a. December 2015 statistics
- VI.iv.b. December 2015 programs

Facilities

- We received the DVD shelving for our re-designed new items area. Once we get the new catalog and selfcheck stations out, the redesign will be complete. I hope to have some sort of ribbon-cutting event.
- The fire alarm system at Hood River Library is installed, active, and monitored. The City of Hood River inspected and approved it.

### *Grants*

- Unsolicited, we received an \$830 donation from the Richard and Kathleen Nichols fund of Gorge Community Foundation. The money will be used to create a theater setup for movies in the children's area of Hood River Library.
- We recently received a \$3,000 grant from Special Districts Association of Oregon to fix the northwest area of the Hood River Library walkway, just outside the children's area, to prevent water backup.

### *Programs and services*

- We held a Fine Forgiveness Week on December 14-19. Despite inclement weather, we forgave \$536.29 in late fines.

### *Statistics*

- Circulation of District-owned items at District locations in December circulation increases 11% over December 2014.
- Library2Go usage increased 10% over last December.
- Program involvement increased 230% over the previous December.

## **VII. Previous business**

## **VIII. New business**

### **i. 2014-15 audit**

Nielsen

#### *Attachments:*

- VIII.i.a. 2014-15 audit, Letter to the governing body
- VIII.i.b. 2014-15 audit, Financial report

Tara Kamp, principal at District auditors Pauly Rogers and Co., is unable to attend the January 19 meeting to present the audit. She hopes to attend the February meeting. I have attached the audit letter to the governing body and financial report for your review. If you have any question to relay to the auditors, I will pass them on so that she can address them during her visit. As in previous years, the District received a clean audit.

### **ii. Increasing maximum late fine (ACTION)**

Nielsen

#### *Attachments:*

- VIII.ii. Proposed fines and fees schedule

Currently, the District charges late fines of \$0.10/day with a grace period of three days. The maximum late fine on any given item is \$1, meaning that, as long as an item is returned, the late fine will not exceed \$1, even if the person returns the item over a month late. Staff do not feel that the \$1 maximum deters people from returning items late. We often have patrons express how low the number is. Therefore, I am requesting that the Board increase the maximum fine to \$3. Staff feel that this would better encourage people to return their materials on time. An item would have to be late over six weeks before it would hit the \$3 maximum. This maximum is still lower than the Sage default maximum fine of \$5.00.

### **iii. Sick leave for variable-schedule employees (ACTION)**

Nielsen

Now that we have a substitute library clerk – Ann Zuehlke – we need to slightly alter how we



calculate sick leave accrual for staff working fewer than twenty hours per week. Before, we calculated the figure pro-rated based on their regularly-scheduled hours, e.g. someone working 15 hours per week would get 3 hours of sick leave per month (the pro-rate is based on 8 hours per month for a 40-hour workweek). However, we now have employees who have irregular schedules. In addition, some part-time employees fill in for others, thus altering their hours. To solve this issue, I propose calculating sick leave for staff with irregular schedules on a per hour worked basis. I have calculated that eight sick leave hours per month based on a 40-hour workweek is approximately one sick leave hour per 22.5 worked. I propose amending the Personnel Policies to have this per-hour basis for variable hour employees. The proposed wording is italicized and underlined in the Personnel Policy copied below.

#### *11.8 Sick leave*

Upon employment, employees shall be granted sick leave equivalent to eight hours per month, prorated based on a forty-hour workweek. *Sick leave will be calculated at a rate of one hour per 22.5 worked (roughly equivalent to eight hours per month for a forty-hour workweek) for employees who work fewer than twenty hours a week and have variable-hour weekly schedules.* Sick leave accrual shall be limited to four hundred hours for employees who are regularly scheduled for twenty hours a week or more, and capped at forty-eight hours for employees who are regularly scheduled for fewer than twenty hours a week. Accrued sick leave shall not be compensated upon termination or death of an employee.

#### **iv. Minoru Yasui Day (ACTION)**

Nielsen

##### *Attachments:*

- VIII.iv.a. Background information on Minoru Yasui
- VIII.iv.b. Background information on Minoru Yasui Day effort

As noted at the last meeting, several people are moving forward with honoring recent Presidential Medal of Freedom recipient Minoru Yasui, who was imprisoned in WWII for violating the wartime curfew for Japanese residents. Yasui was also a subject in the 2009 Oregon and Hood River County Reads title *Stubborn Twig*. Among the effort is asking the Oregon Legislature to establish a Minoru Yasui Day to recognize his First Amendment and civil rights advocacy. The day would be on March 28<sup>th</sup>, the day he was imprisoned.

I am asking if the Board would please support this legislative effort. Yasui, a former Hood River resident, was a tireless advocate for First Amendment and civil rights. His work fits well with our District's adopted values. Several other local organizations are planning to support the legislative effort. I have also asked the Oregon Library Association.

Work continues on siting the tribute artwork to Minoru Yasui in the Georgiana Smith Memorial Gardens.

#### **IX. Agenda items for next meeting**

VanOrman

- 2014-15 audit presentation by Pauly Rogers
- Strategic planning

#### **X. Adjournment**

VanOrman

**Board of Directors**  
**Regular Meeting Minutes**  
Tuesday, December 15, 2015, 7.00p  
Jeanne Marie Gaulke Community Meeting Room  
502 State St, Hood River  
Suzanne VanOrman, President  
Minutes prepared by Library Director Buzzy Nielsen



Present: Rachael Fox (staff), Buzzy Nielsen (staff), John Schoppert, Sara Snyder, Alexis Vaivoda, Suzanne VanOrman

**I. Additions/deletions from the agenda (ACTION)**

VanOrman

President VanOrman called the meeting to order at 7.00p. Snyder moved to approve the agenda as presented. Vaivoda seconded. The motion carried unanimously.

**II. Conflicts or potential conflicts of interest**

VanOrman

None stated.

**III. Approval of minutes from November 17, 2015 meeting (ACTION)**

VanOrman

Snyder moved to approve the minutes of the November 17, 2015, meeting as presented. Schoppert seconded. The motion carried unanimously

**IV. Open forum for the general public**

VanOrman

No public present.

**V. Reports**

**i. Friends update**

VanOrman

There were no further Friends updates other than the written report.

**ii. Foundation update**

Snyder

There were no further Foundation updates other than the written report.

**iii. October and November financial statements**

Nielsen

The Board reviewed the October 2015 financial statements and had no questions. One board member inquired about the collection of previous years' taxes, which was at 77% of the budgeted amount for 2015-16 year-to-date. Nielsen explained that, unlike the current year taxes, previous year taxes come in erratically throughout the year and are difficult estimate for budgeting. The November 2015 financial statements were unavailable at the meeting.

**iv. Director's report**

Nielsen

In addition to his written report, Nielsen noted the following:

- The fire alarm system at Hood River Library is installed, active, and monitored. The final step is to have the building inspector sign off on it, which should happen with the next two weeks. Staff will be trained on its use.

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- Nielsen is seeking a new company to work on Hood River Library's automatic door openers
- The Hood River Library has been experimenting with new weather striping on its main double doors, but the solution doesn't seem to be working. Staff will investigate other options.
- Nielsen submitted a SDAO safety grant. This year, the grants focus on water intrusion. He applied for money to once again redo the area outside the children's library, re-grade it, and install more drainage. The estimated cost is \$5,750.
- The City of Hood River inspected the sidewalk in front of Hood River Library that was replaced as part of the State Street urban renewal project. They determined that the cracks were typical for sidewalk pours of this type and do not recommend repairing them.
- The District's new Cataloging Specialist is Anna Lim. By combining two positions, Amber Strangstalien also is now a full-time Public Service Clerk.
- The District hired Ann Zuehlke, library aide at Hood River Valley High School, as a substitute Public Service Clerk.
- Fine Forgiveness Week started on December 15 and will go through the 19<sup>th</sup>. During this time, the District will forgive any late fines on items and not charge for replacement library cards.
- Nielsen met with a group honoring Minoru Yasui, recent winner of the Presidential Medal of Freedom. Nielsen will move forward with the plans to site a memorial in the Gardens.
- There have been some leaks in the Hood River Library ceiling. They originated from the rooftop air ducts, which are getting sealed soon.

## **VI. Previous business**

### **i. Christmas and New Year's Eve holidays (ACTION)**

Nielsen

Snyder moved to amend the Personnel Policies to make December 24 and 31 half-holidays for staff. Vaivoda seconded. The motion carried unanimously.

### **ii. Strategic plan schedule**

Nielsen

Nielsen distributed an updated schedule from consultant Penny Hummel showing a timeline of the strategic planning process. The Board approved of the timeline. Nielsen and Fox met with Hummel late the previous week. Nielsen presented a list of people for the consultant to interview individually, which the Board generally approved, although they would like to see a Latino. The Board also asked when Hummel will be working with them. Nielsen will ask.

## **VII. New business**

### **i. Board Governance Policy revision (ACTION)**

Nielsen

The Board discussed amendments to the Board Governance Policy offering clarifications regarding current Board practices, as explained in the meeting notes. It was noted that the resolution text included the wrong date of approval. Nielsen will fix this. Snyder moved to adopt Resolution 2015-16.07, amending the Board Governance Policy. Sheppard seconded. The motion carried unanimously.

### **ii. Gardens maintenance and funding (ACTION)**

Nielsen

The Board reviewed the proposal from Walker's Landscape Maintenance to care for the Georgiana Smith Memorial Gardens in 2016. The bid was for \$14,820. The staff have been pleased with the firm's work. Board members commented that they'd like to find a way to get the community more involved in helping fund Gardens maintenance. Nielsen noted that the City, Parks and Recreation District, and others are going to do a parks and recreation master plan soon, in which the District will be involved. Snyder moved to hire Walker's Landscape Maintenance to maintain the Georgiana Smith

Memorial Gardens in 2016 for \$14,820. Schoppert seconded. The motion carried unanimously.

**VIII. Agenda items for next meeting**

VanOrman

- 2014-15 audit presentation
- Strategic planning session

**IX. Adjournment**

VanOrman

The meeting adjourned at 7.37p.

***Hood River County Library District: Brainstorming retreat participants  
(1/16)***

**BUSINESS COMMUNITY**

Small business owners  
Larger business reps  
Business organizations (C of C)  
News media  
Physicians

**NONPROFITS**

Social service organizations  
Youth organizations  
Arts/Cultural/Historical  
Health services  
Religious  
Senior center

**EDUCATION**

Pre-K  
K-12  
Higher Ed

**GOVERNMENT**

City  
County  
Port  
Economic Development  
Partners (libraries)

**AGE/LIFE STAGE**

Teens  
Twenty-somethings  
Parents with young children  
Parents with school age children  
Adults with no kids  
Retirees  
Older seniors

**GEOGRAPHY**

Hood River  
Parkdale  
Cascade Locks  
Odell  
Other communities  
Unincorporated areas

**DEMOGRAPHIC/MISC.**

Latino  
Native American  
Other racial/ethnic diversity  
Disabled/Special needs  
Newcomers  
Longtimers  
Library non-users  
Educational levels  
Socio-economic

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**November 30, 2015**

**ASSETS**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Current Assets:					
Cash in bank - Columbia State Bank	\$74,142				\$74,142
Cash with Hood River County	971,582	\$50,955	\$80,390	\$7,881	1,110,808
Petty cash	416				416
Employee draws	850				850
Total Current Assets	<u>1,046,990</u>	<u>50,955</u>	<u>80,390</u>	<u>7,881</u>	<u>1,186,216</u>
TOTAL ASSETS	<u>\$1,046,990</u>	<u>\$50,955</u>	<u>\$80,390</u>	<u>\$7,881</u>	<u>\$1,186,216</u>

**LIABILITIES & FUND BALANCES**

Liabilities					
Current Liabilities					
Payroll liabilities	\$1,359				\$1,359
Total Current Liabilities	<u>1,359</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,359</u>
Total Liabilities	<u>1,359</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,359</u>
Fund Balances:					
Unassigned	<u>1,045,631</u>	<u>50,955</u>	<u>80,390</u>	<u>7,881</u>	<u>1,184,857</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$1,046,990</u>	<u>\$50,955</u>	<u>\$80,390</u>	<u>\$7,881</u>	<u>\$1,186,216</u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**For the Five Months Ended November 30, 2015**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
<b>Revenues:</b>					
Donations and grants	\$1,830	\$21,381			\$23,211
Property tax revenues - current year	713,444				713,444
Property tax revenues - prior year	11,698				11,698
Fines and fees	6,158				6,158
Intergovernmental revenue		8,659		\$26,160	34,819
Interest revenue	1,150		\$266		1,416
Miscellaneous					0
<b>Total Revenues</b>	<b>734,280</b>	<b>30,040</b>	<b>266</b>	<b>26,160</b>	<b>790,746</b>
<b>Expenditures:</b>					
Personal services:					
Wages and salaries	139,809	7,684		16,728	164,221
Employee benefits	50,875	3,826		1,551	56,252
<b>Total Personal Services</b>	<b>190,684</b>	<b>11,510</b>	<b>0</b>	<b>18,279</b>	<b>220,473</b>
Materials and services:					
Bank charges	80				80
Building rental	500				500
Building maintenance	3,958	1,250			5,208
HVAC	90				90
Elevator	299				299
Telephone	2,096				2,096
Internet	2,125				2,125
Collection development	26,645	3,501			30,146
Technology	1,088				1,088
Accounting and auditing	14,880				14,880
Courier	820				820
Custodial services	8,765				8,765
Technical services	2,802				2,802
Library consortium	0				0
Copiers	445				445
Elections expense	0				0
Furniture and equipment	240	4,684			4,924
Insurance	0				0
Georgiana Smith Memorial Garden	3,074	7,505			10,579
Legal services	1,562				1,562
Professional services	0				0
Dues and subscriptions	1,269				1,269
Miscellaneous	190				190
Postage and freight	264				264
Printing	245				245
Programs	5,393	2,997			8,390
Advertising	295				295
Supplies - office	5,180				5,180
Travel	1,640				1,640
Training	114				114
Board development	253				253
Electricity	7,980				7,980
Garbage	576				576
Natural gas	750				750
Water & sewer - building	1,687				1,687
<b>Total Materials and Services</b>	<b>95,305</b>	<b>19,937</b>	<b>0</b>	<b>0</b>	<b>115,242</b>
Capital outlay	0	9,648	17,706		27,354
<b>Total Expenditures</b>	<b>285,989</b>	<b>41,095</b>	<b>17,706</b>	<b>18,279</b>	<b>363,069</b>
<b>Revenues Over Expenditures</b>	<b>448,291</b>	<b>(11,055)</b>	<b>(17,440)</b>	<b>7,881</b>	<b>427,677</b>
Other Financing Sources (Uses)					
Operating transfers in			0		0
Operating transfers out	0				0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues and Other Financing Sources (Uses) Over Expenditures</b>	<b>448,291</b>	<b>(11,055)</b>	<b>(17,440)</b>	<b>7,881</b>	<b>427,677</b>
Fund Balance - July 1, 2015	597,340	62,010	97,830	0	757,180
<b>Fund Balance - November 30, 2015</b>	<b>\$1,045,631</b>	<b>\$50,955</b>	<b>\$80,390</b>	<b>\$7,881</b>	<b>\$1,184,857</b>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Five Months Ended**  
**November 30, 2015**

	Current Period	Year to Date	Annual
	Actual	Actual	Budget
<b>Revenues:</b>			
Donations and grants	\$1,830	\$1,830	\$500
Tax revenues - current	538,680	713,444	764,441
Tax revenues - prior year	2,282	11,698	15,000
Fines and fees	1,104	6,158	11,700
Interest revenue	157	1,150	4,000
Miscellaneous	0	0	500
<b>Total Revenues</b>	<b>544,053</b>	<b>734,280</b>	<b>796,141</b>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	456	2,076	5,494
Library clerk II	5,260	26,011	81,631
Library assistant I	6,791	32,408	78,443
Library assistant II	5,888	28,856	75,470
Librarian I	2,472	11,364	30,261
Librarian II	1,156	9,441	51,076
Library director	6,053	29,653	72,643
Payroll taxes and benefits:			
Retirement	2,324	11,560	27,710
Social security	2,148	10,695	30,219
Workers' compensation	4	1,056	1,200
Health insurance	4,133	25,607	60,125
Unemployment insurance	376	1,957	7,110
<b>Total Personal Services</b>	<b>37,061</b>	<b>190,684</b>	<b>521,382</b>
Materials and services:			
Bank charges	16	80	300
Building rental	0	500	8,100
Building maintenance	36	3,958	15,000
HVAC	0	90	6,000
Elevator	299	299	2,100
Telephone	680	2,096	5,340
Internet	425	2,125	5,400
Collection development	4,020	26,645	70,000
Technology	320	1,088	10,000
Accounting and auditing	4,800	14,880	22,200
Courier	190	820	3,000
Custodial services	1,723	8,765	21,000
Technical services	0	2,802	4,000

See Independent Accountants' Compilation Report



**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Five Months Ended**  
**November 30, 2015**

	Current Period	Year to Date	Annual
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Library consortium	0	0	12,000
Copiers	70	445	1,100
Elections expense	0	0	0
Furniture and equipment	240	240	5,000
Insurance	0	0	4,000
Georgiana Smith Memorial Garden	740	3,074	20,000
Legal services	0	1,562	2,500
Professional services	0	0	15,000
Dues and subscriptions	323	1,269	3,500
Miscellaneous	45	190	1,000
Postage and freight	0	264	1,000
Printing	125	245	1,000
Programs	1,034	5,393	25,000
Advertising	14	295	1,000
Supplies - office	579	5,180	17,000
Travel	385	1,640	5,000
Training	44	114	2,000
Board development	0	253	1,000
Electricity	1,354	7,980	20,500
Garbage	115	576	1,500
Natural gas	267	750	11,500
Water & sewer - building	356	1,687	4,400
 Total Materials and Services	 <u>18,200</u>	 <u>95,305</u>	 <u>327,440</u>
 Capital Outlay	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Transfer to Equipment Reserve	 <u>0</u>	 <u>0</u>	 <u>50,000</u>
 Contingency	 <u>0</u>	 <u>0</u>	 <u>90,000</u>
 <b>Total Expenditures</b>	 <u>55,261</u>	 <u>285,989</u>	 <u>988,822</u>
 <b>Change in Fund Balance</b>	 <u><u>\$488,792</u></u>	 <u><u>\$448,291</u></u>	 <u><u>(\$192,681)</u></u>

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Five Months Ended**  
**November 30, 2015**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Donations and grants	\$0	\$21,381	\$276,000
Intergovernmental revenue	2,148	8,659	0
<b>Total Revenues</b>	<u>2,148</u>	<u>30,040</u>	<u>276,000</u>
<b>Expenditures:</b>			
Personal services	2,295	11,510	17,340
Materials and services:	2,538	19,937	90,000
Capital outlay	0	9,648	175,000
<b>Total Expenditures</b>	<u>4,833</u>	<u>41,095</u>	<u>282,340</u>
<b>Change in Fund Balance</b>	<u><u>(\$2,685)</u></u>	<u><u>(\$11,055)</u></u>	<u><u>(\$6,340)</u></u>

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**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Capital Equipment Reserve Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Five Months Ended**  
**November 30, 2015**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Interest revenue	\$12	\$266	\$400
<b>Other Financing Sources</b>			
Transfer from General Fund	0	0	50,000
<b>Total Revenues and Other Sources</b>	<u>12</u>	<u>266</u>	<u>50,400</u>
<b>Expenditures:</b>			
Materials and services	0	0	0
Capital outlay	0	17,706	50,000
<b>Total Expenditures</b>	<u>0</u>	<u>17,706</u>	<u>50,000</u>
<b>Change in Fund Balance</b>	<u><u>\$12</u></u>	<u><u>(\$17,440)</u></u>	<u><u>\$400</u></u>

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**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Sage Library System Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Five Months Ended**  
**November 30, 2015**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Intergovernmental revenue	\$4,448	\$26,160	\$65,875
<b>Total Revenues</b>	<u>4,448</u>	<u>26,160</u>	<u>65,875</u>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Librarian I	3,462	16,728	40,953
Payroll taxes and benefits:			
Retirement	0	0	3,686
Social security	265	1,280	3,133
Workers' compensation	3	15	66
Health insurance	0	0	6,000
Unemployment insurance	43	256	737
<b>Total Personal Services</b>	<u>3,773</u>	<u>18,279</u>	<u>54,575</u>
Materials and services:			
Dues and subscriptions	0	0	300
Miscellaneous	0	0	2,000
Travel	0	0	3,000
Training	0	0	1,000
<b>Total Materials and Services</b>	<u>0</u>	<u>0</u>	<u>6,300</u>
Contingency	0	0	5,000
<b>Total Expenditures</b>	<u>3,773</u>	<u>18,279</u>	<u>65,875</u>
<b>Change in Fund Balance</b>	<u><u>\$675</u></u>	<u><u>\$7,881</u></u>	<u><u>\$0</u></u>

See Independent Accountants' Compilation Report

# HOOD RIVER COUNTY LIBRARY

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Cash Basis

### Grants Funds

For the Five Months Ended November 30, 2015

	Newspaper Digitization	SDAO Safety 2014	Foundation Grants	Friends of the Library	Foster Donation	LSTA Outreach 2015	MCMC Grant	RTR 2015	Total
<b>Revenues:</b>									
Donations and grants	\$0	\$0	\$15,000	\$6,001	\$0	\$8,660	\$379	\$0	\$21,380
Intergovernmental revenue									8,660
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>6,001</u>	<u>0</u>	<u>8,660</u>	<u>379</u>	<u>0</u>	<u>30,040</u>
<b>Expenditures:</b>									
Personal services:									
Wages and salaries:						7,684			7,684
Library assistant II						692			692
Employee benefits:						588			588
Retirement						122			122
FICA						2,418			2,418
Workers compensation						7			7
Health insurance									
Unemployment insurance									
<b>Total Personal Services</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,511</u>	<u>0</u>	<u>0</u>	<u>11,511</u>
<b>Materials and services:</b>									
Building maintenance				1,035	215				1,250
Collection development			1,468	636			170	1,227	3,501
Technical services									0
Programs				1,700				1,296	2,996
Furniture and equipment				2,899	1,785				4,684
Georgiana Smith Memorial Garden			7,505						7,505
<b>Total Materials and Services</b>	<u>0</u>	<u>0</u>	<u>8,973</u>	<u>6,270</u>	<u>2,000</u>	<u>0</u>	<u>170</u>	<u>2,523</u>	<u>19,936</u>
<b>Capital outlay</b>	<u>0</u>	<u>0</u>	<u>9,648</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,648</u>
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>18,621</u>	<u>6,270</u>	<u>2,000</u>	<u>11,511</u>	<u>170</u>	<u>2,523</u>	<u>41,095</u>
<b>Net Change in Fund Balance</b>	<u>0</u>	<u>0</u>	<u>(3,621)</u>	<u>(269)</u>	<u>(2,000)</u>	<u>(2,851)</u>	<u>209</u>	<u>(2,523)</u>	<u>(11,055)</u>
<b>Fund Balance - July 1, 2015</b>	<u>642</u>	<u>3,000</u>	<u>52,688</u>	<u>3,926</u>	<u>2,000</u>	<u>(2,826)</u>		<u>2,580</u>	<u>62,010</u>
<b>Fund Balance - November 30, 2015</b>	<u>\$642</u>	<u>\$3,000</u>	<u>\$49,067</u>	<u>\$3,657</u>	<u>\$0</u>	<u>(\$5,677)</u>	<u>\$209</u>	<u>\$57</u>	<u>\$50,955</u>

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## Circulation, 2015-16

## Hood River

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	420	402	393	509	401	425							2,550
Video	1,361	1,464	1,652	1,719	1,527	1,974							9,697
Fiction	1,201	1,082	1,009	993	863	954							6,102
Large print	54	67	84	117	107	65							494
Nonfiction	928	887	885	852	767	841							5,160
Spanish	92	69	79	99	79	58							476
Magazines	188	239	190	231	262	265							1,375
New books	961	866	863	862	822	854							5,228
Graphic novels	98	98	74	69	75	52							466
Devices	0	0	0	0	0	0							0
Miscellaneous	29	25	24	24	28	20							150
Young adult collection	396	362	232	191	179	215							1,575
Children's audio	356	298	213	236	253	228							1,584
Children's new books	414	418	418	360	344	337							2,291
Board Books	299	221	244	205	172	215							1,356
Children video	954	794	672	709	667	753							4,549
Children's fiction	1,288	962	714	762	739	631							5,096
Children's nonfiction	538	419	401	396	389	345							2,488
Picture books	1,051	970	809	756	703	533							4,822
Readers	405	363	287	382	353	326							2,116
Holiday books	22	6	80	177	237	362							884
Children's graphic novels	217	289	147	153	173	154							1,133
Children's Spanish	159	143	91	144	100	116							753
Theme bags & book kits	16	15	23	20	18	20							112
TOTAL	11,447	10,459	9,584	9,966	9,258	9,743	0	0	0	0	0	0	60,457

## Cascade Locks

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	3	2	5	8	6	5							29
Video	71	22	42	33	23	36							227
Fiction	40	20	23	30	10	22							145
Large print	1	0	0	0	0	1							2
Nonfiction	21	28	15	27	3	7							101
Spanish	0	0	0	0	0	0							0
Magazines	2	8	7	6	3	4							30
New books	9	13	11	28	8	9							78
Graphic novels	4	1	5	1	2	2							15
Devices	0	0	0	0	0	0							0
Miscellaneous	0	1	0	0	0	0							1
Young adult collection	8	6	10	3	0	5							32
Children's audio	3	0	2	0	3	0							8
Children's new books	3	3	2	11	1	1							21
Board Books	1	1	6	2	6	5							21
Children video	31	17	27	26	14	37							152
Children's fiction	15	3	5	3	10	13							49
Children's nonfiction	11	6	12	6	2	8							45
Picture books	16	1	10	1	18	13							59
Readers	2	2	0	6	11	15							36
Holiday books	1	0	0	0	6	20							27
Children's graphic novels	15	1	12	9	8	4							49
Children's Spanish	0	1	6	0	1	0							8
Theme bags & book kits	0	0	0	0	0	0							0
TOTAL	257	136	200	200	135	207	0	0	0	0	0	0	1,135

## Parkdale

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	2	0	3	5	1	2							13
Video	83	43	31	18	42	54							271
Fiction	79	68	50	54	18	34							303
Large print	5	6	15	16	4	4							50
Nonfiction	26	12	22	23	13	11							107
Spanish	9	12	10	9	4	4							48
Magazines	6	9	1	0	2	0							18
New books	23	24	5	12	17	0							81
Graphic novels & comics	1	0	1	0	0	0							2
Devices	0	0	0	0	0	0							0
Miscellaneous	1	0	2	0	0	0							3
Young adult collection	12	9	3	2	1	2							29
Children's audio	2	3	3	0	1	3							12
Children's new books	2	0	3	0	0	0							5
Board Books	16	19	7	12	6	6							66
Children video	32	18	21	30	22	34							157
Children's fiction	5	43	25	18	8	5							104
Children's nonfiction	10	14	15	42	18	18							117
Picture books	48	31	48	42	15	12							196
Readers	11	8	5	11	14	31							80
Holiday books	2	3	4	1	1	13							24
Children's graphic novels	13	10	8	7	1	7							46
Children's Spanish	1	7	6	6	3	3							26
Theme bags	0	0	0	0	0	0							0
TOTAL	389	339	288	308	191	243	0	0	0	0	0	0	1,758



## Districtwide

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	425	404	401	522	408	432	0	0	0	0	0	0	2,592
Video	1,515	1,529	1,725	1,770	1,592	2,064	0	0	0	0	0	0	10,195
Fiction	1,320	1,170	1,082	1,077	891	1,010	0	0	0	0	0	0	6,550
Large print	60	73	99	133	111	70	0	0	0	0	0	0	546
Nonfiction	975	927	922	902	783	859	0	0	0	0	0	0	5,368
Spanish	101	81	89	108	83	62	0	0	0	0	0	0	524
Magazines	196	256	198	237	267	269	0	0	0	0	0	0	1,423
New books	993	903	879	902	847	863	0	0	0	0	0	0	5,387
Graphic novels & comics	103	99	80	70	77	54	0	0	0	0	0	0	483
Devices	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	30	26	26	24	28	20	0	0	0	0	0	0	154
Young adult collection	416	377	245	196	180	222	0	0	0	0	0	0	1,636
Children's audio	361	301	218	236	257	231	0	0	0	0	0	0	1,604
Children's new books	419	421	423	371	345	338	0	0	0	0	0	0	2,317
Board Books	316	241	257	219	184	226	0	0	0	0	0	0	1,443
Children video	1,017	829	720	765	703	824	0	0	0	0	0	0	4,858
Children's fiction	1,308	1,008	744	783	757	649	0	0	0	0	0	0	5,249
Children's nonfiction	559	439	428	444	409	371	0	0	0	0	0	0	2,650
Picture books	1,115	1,002	867	799	736	558	0	0	0	0	0	0	5,077
Readers	418	373	292	399	378	372	0	0	0	0	0	0	2,232
Holiday books	25	9	84	178	244	395	0	0	0	0	0	0	935
Children's graphic novels	245	300	167	169	182	165	0	0	0	0	0	0	1,228
Children's Spanish	160	151	103	150	104	119	0	0	0	0	0	0	787
Theme bags	16	15	23	20	18	20	0	0	0	0	0	0	112
TOTAL	12,093	10,934	10,072	10,474	9,584	10,193	0	0	0	0	0	0	63,350

# Interlibrary loans, 2015-16

## Hood River

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	861	768	861	946	797	967							5,200
Borrowed from Sage	795	668	684	716	713	832							4,408
Sage difference	66	100	177	230	84	135	0	0	0	0	0	0	792

## Cascade Locks

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	39	55	54	59	43	53							303
Borrowed from Sage	62	47	53	75	43	62							342
Sage difference	-23	8	1	-16	0	-9	0	0	0	0	0	0	-39

## Parkdale

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	35	37	35	40	22	36							205
Borrowed from Sage	16	19	23	28	16	23							125
Sage difference	19	18	12	12	6	13	0	0	0	0	0	0	80

## Districtwide

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	935	860	950	1,045	862	1,056	0	0	0	0	0	0	5,708
Borrowed from Sage	873	734	760	819	772	917	0	0	0	0	0	0	4,875
Sage difference	62	126	190	226	90	139	0	0	0	0	0	0	833
Checked out by non-Sage	29	20	27	27	21	19							143
Borrowed from non-Sage	4	6	11	7	0	7							35
Non-Sage difference	25	14	16	20	21	12	0	0	0	0	0	0	108

## Computer use, 2015-16

## Computer sessions

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Hood River</b>	1,018	924	850	768	535	565							4,661
<b>Cascade Locks</b>	129	135	135	112	62	70							644
<b>Parkdale</b>	39	22	36	23	24	11							155
<b>TOTAL</b>	1,185	1,082	1,021	904	621	647	0	0	0	0	0	0	5,459

## Electronic resource use, 2015-16

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Ancestry</b>													
<i>Searches</i>	476	195	508	78	140	3							1,400
<i>Item views</i>	274	172	258	32	31	0							767
<b>Auto Repair Ref Ctr</b>	7	4	0	16	0	13							40
<b>Facebook</b>													
<i>Posts</i>	5	13	12	21	15	20							86
<i>Post reach</i>	830	2,466	2,792	1,756	3,618	3,315							14,777
<i>Post engagement</i>	56	219	297	93	468	268							1,401
<i>Total likes</i>	1,022	1,044	1,056	1,068	1,078	1,085							N/A
<b>Gale databases</b>													
<i>In library</i>	38	1	0	41	202	158							440
<i>Remote</i>	43	1	3	4	45	2							98
<b>Heritage Quest</b>													
<i>Searches</i>	22	30	46	9	148	0							255
<i>Item views</i>	13	30	39	6	129	0							217
<b>hoodriverlibrary.org</b>													
<i>Visits</i>	1,019	N/A	N/A	N/A	N/A	N/A							1,019
<i>Unique visitors</i>	741	N/A	N/A	N/A	N/A	N/A							N/A
<i>Pageviews</i>	1,882	N/A	N/A	N/A	N/A	N/A							1,882
<b>Instagram</b>													
<i>Posts</i>	4	7	4	4	3	3							25
<i>Post feedback</i>	7	24	20	20	18	12							101
<i>Followers</i>	110	121	127	132	142	152							110
<b>LearningExpress</b>	0	0	0	0	0	0							0
<b>Library2go</b>													
<i>ebooks</i>	372	327	301	375	354	378							2,107
<i>Audiobooks</i>	347	286	311	372	348	301							1,965
<b>Newsletter</b>													
<i>Subscribers</i>	680	680	680	680	680	680							680
<i>Messages sent</i>	0	0	0	0	0	0							0
<i>Opened</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							0.0%
<i>Click rate</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%							0.0%
<b>Pronunciator</b>													
<i>Registrations</i>	1	16	2	10	2	14							45
<i>Logins</i>	2	157	9	31	5	31							235
<b>TumbleBooks</b>	514	20	2,805	3,521	2,028	2,512							11,400
<b>Twitter</b>													
<i>Tweets</i>	5	12	6	8	7	7							45
<i>Tweet impressions</i>	873	2,430	1,402	1,011	1,589	1,982							9,287
<i>Mentions</i>	2	1	1	0	3	3							10
<i>Total followers</i>	417	435	443	447	449	453							N/A

## Patron statistics, 2015-16

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Used card in last month		2,089	2,020	1,897	1,905	1,903	1,834							N/A
New patrons		134	138	124	104	94	86	0	0	0	0	0	0	680
Hood River		93	108	95	74	65	59							494
Cascade Locks		17	2	1	5	3	2							30
Odell		3	5	0	0	3	2							13
Parkdale		5	7	8	1	7	6							34
MIX libraries		14	12	14	21	16	14							91
Sage libraries		1	1	5	3	0	2							12
Passport libraries		0	0	0	0	0	0							0
Other		1	3	1	0	0	1							6

## Metropolitan Interlibrary eXchange (MIX) statistics, 2015-16

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Circulation	First circs	423	349	402	507	406	612	0	0	0	0	0	0	2,699
	Camas	0	0	0	0	0	0							0
	Clackamas Co.	0	1	0	0	0	4							5
	Fort Vancouver	409	333	376	481	381	577							2,557
	Multnomah Co.	11	2	19	24	11	31							98
	Washington Co.	3	13	7	2	14	0							39
	Renewals	250	162	182	244	209	327	0	0	0	0	0	0	1,374
	Camas	0	0	0	0	0	0							0
	Clackamas Co.	0	0	0	0	0	0							0
	Fort Vancouver	248	162	165	237	191	318							1321
	Multnomah Co.	1	0	1	7	18	9							36
	Washington Co.	1	0	16	0	0	0							
	TOTALS	673	511	584	751	615	939	0	0	0	0	0	0	4073

## Program statistics, 2015-16

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
<b>Adult programs</b>													
<i>Number</i>	6	8	12	13	12	11							62
<i>Attendees</i>	124	248	349	383	916	390	0	0	0	0	0	0	2,410
<b>Kids programs</b>													
<i>Number</i>	61	36	19	25	21	26							188
<i>Attendees</i>	4,726	2,157	1,632	1,176	1,027	1,840	0	0	0	0	0	0	12,558
<b>Teen programs</b>													
<i>Number</i>	12	16	13	16	12	4							73
<i>Attendees</i>	162	326	488	649	439	12	0	0	0	0	0	0	2,076
<b>TOTAL</b>													
<i>Number</i>	79	60	44	54	45	41	0	0	0	0	0	0	323
<i>Attendees</i>	5,012	2,731	2,469	2,208	2,382	2,242	0	0	0	0	0	0	17,044

## Program statistics, December (2015-16)

Event	Cosponsor(s)	Location	Date	Attendees
<b>ADULT PROGRAMS</b>				
Book club: <i>The Light Between the Oceans</i>		HR Library	Dec 3	3
Odell Book Mobile/Library @ Zumba	Hood River Providence Hospital St. Francis House	Odell	Dec 3,7,10	65
The Exquisite Envelope with Peggy Dills Kelter	Libraries of Eastern Oregon	HR Library	Dec 5	20
Aluminum Embossing with Julie Zapien	Libraries of Eastern Oregon	CL Library	Dec 5	5
Author Reading: Dale Brandenburger		Hood River	Dec 7	1
Friends of the Library holiday potluck	Friends	HRV Adult Center	Dec 8	60
Recursos Informativos radio show	Radio Tierra Anonymous AL-ANON Family Groups	The Gorge	Dec 9	200
Aluminum Embossing with Julie Zapien	Libraries of Eastern Oregon	PK Library	Dec 12	12
Movie screening of Home Alone	Port of Cascade Locks	CL Marine Park	Dec 22	24
<b>Adult total</b>				<b>390</b>
<b>KIDS PROGRAMS</b>				
Outreach storytime: Learning Farm Preschool	Learning Farm Preschool	Hood River	Dec 1,8,15,22,29	225
La Hora Infantil radio show	Radio Tierra	The Gorge	Dec 2,9,16,23,30	1,250
Outreach: Rinconcito trailer park		Hood River	Dec 2,9,16,23	30
Storytime (preschool)		HR Library	Dec 3,10	58
Storytime (toddler)		HR Library	Dec 3,10	16
Baby sign class		HR Library	Dec 3	6
Cascade Locks Festival of Lights	City of Cascade Locks Gorge Family Fun	CL Library	Dec 6	50
Outreach storytime: Mid-Valley Elementary Kindergarten	Mid-Valley Elementary School	Odell	Dec 7	45
Outreach storytime: Jamie's day care in west trailer park	Jamie's Day Care	Hood River	Dec 10	10
The Next Door winter gathering	The Next Door, Inc.	HR Library	Dec 16	25
Solstice party		HR Library	Dec 19	80
Cookies and books		CL Library	Dec 19	32
Lego Club		PK Library	Dec 22	13
<b>Kids total</b>				<b>1,840</b>
<b>TEEN PROGRAMS</b>				
Young Writer's Club		HR Library	Dec 4,11,18	7
Literary Trivia Challenge meeting			Dec 19	5
<b>Teen total</b>				<b>12</b>

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**COMMUNICATION TO THE GOVERNING BODY**

**FOR THE YEAR ENDED JUNE 30, 2015**



12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223





**PAULY, ROGERS AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
[www.paulyrogersandcpcpas.com](http://www.paulyrogersandcpcpas.com)

December 22, 2015

To the Board of Directors  
Hood River County Library District  
Hood River County, Oregon

We have audited the financial statements of the governmental activities and each major fund of Hood River County Library District for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the financial statements and compliance with:

- The modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles,
- Generally accepted auditing standards, and
- The Oregon Municipal Audit Law and the related administrative rules

### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter - an unmodified opinion on the financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment.
3. Management letter – No separate management letter was issued.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the financial statements are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Supplementary Information*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

*Other Information*

With respect to the other information accompanying the financial statements, we read the information to identify if any material inconsistencies or misstatement of facts existed with the audited financial statements. Our results noted no material inconsistencies or misstatement of facts.

**Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accounts and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

**IMPLICIT RATE SUBSIDY FOR OPEBs**

In Oregon, an implicit rate subsidy is required for almost all entities, due to the fact that Oregon law requires that any retiree be allowed to buy-back into their former employer’s health insurance plan. In the past, relatively small employers participating in a large, pooled health plan were sometimes exempt from having to account for an implicit rate subsidy due to a “community-rating” exception. In general, this exception applied when the claims experience of an individual employer would have virtually no impact on the premium being charged to that employer. The accounting standards that apply to OPEBs refer to the Actuarial Standards of Practice (ASOPs) in determining whether a community-rated situation applied. However, the newly revised ASOP 6 virtually eliminated the concept of the community-rating exception. As a result, agencies participating in community-rated plans that had previously been exempt from reporting liabilities due to an implicit rate subsidy may now be required to do so. We recommend that Management contact an actuary to determine if an actuarial study is required.

**Best Practices – Not Significant Deficiencies**

1. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (elected officials). This can be accomplished by asking specifically designed questions to senior staff, by reviewing financial statements and projections and by comparing financial results to pre-established benchmarks. While elected officials participate in the budget adoption process and receive staff prepared financial statements, these only partially fulfill the monitoring function.

We recommend that the Board of Directors articulate their monitoring practices and record in the minutes when those activities occur.

Since monitoring activities, including benchmarking, are unique to each entity we are available to assist the Board of Directors in establishing checklists, questions and benchmarks that are customized for your use.

2. Fidelity Insurance Coverage

In reviewing fidelity insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that the Board of Directors examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. Segregation of Duties

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. We recommend that the Board of Directors continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.

4. 403(b) Compliance Requirements

The Internal Revenue Service (IRS) has published 403(b) regulations providing guidance on several administrative compliance requirements. A third party has been contracted with to outsource compliance with these requirements. Noncompliance subjects the District to potential penalties and fines. Since the third party provider does not provide the District with a SSAE 16 service provider report or internal control report covering their operations, we recommend that the District monitor current practices to determine compliance with accountability requirements for the Section 403(b) plan and consider the sufficiency of documentation received from the third party vendor to reduce the District risks in this area. The District should also consider being named as an additional insured on the vendors' insurance policies.

Pauly, Rogers and Co., P.C.

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

A handwritten signature in black ink that reads "Tara M. Kamp, CPA". The signature is written in a cursive, flowing style.

Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2015**



12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223

HOOD RIVER LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

2014-15

FINANCIAL REPORT

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

2014-15

BOARD OF DIRECTORS

TERM EXPIRES

Alexis Vaivoda, Vice President

June 2017

Mary-Ethel Foley

June 2015

Mike Oates

June 2015

Sara Duckwall Snyder

June 2017

Susanne VanOrman, President

June 2017

All Board members receive mail at the District office address below:

REGISTERED OFFICE

Buzzy Nielsen, Library Director  
Hood River County Library District  
502 State Street  
Hood River, Oregon 97031

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY

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December 22, 2015

To the Board of Directors  
Hood River County Library District  
Hood River County, Oregon

## INDEPENDENT AUDITORS' REPORT

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Hood River County Library District, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements 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 the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Hood River County Library District, as of June 30, 2015, and the respective changes in financial position thereof for the year then ended in accordance with, modified cash basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## **Other Matters**

The budgetary comparison schedules presented as Supplementary Information, as listed in the table of contents, have 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 records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

## *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, 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. Such 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, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The listing of board members containing their term expiration dates, located before the table of contents, management's discussion and analysis and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

## Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 22, 2015, on our consideration of 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.

A handwritten signature in black ink that reads "Tara M. Kamp, CPA". The signature is written in a cursive, flowing style.

Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2015**

As management of Hood River County Library District (the District), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2015. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes, and variances from the budget. We encourage readers to consider the information presented here in conjunction with the District's Financial Statements and Notes to Financial Statements, which follow this Management's Discussion and Analysis.

### **FINANCIAL HIGHLIGHTS**

During the year, the District's net position increased by \$112,289, from \$673,322 to \$785,611. At June 30, 2015, the District's governmental funds reported combined ending fund balances of \$757,180.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

Management has determined that the modified cash basis of accounting is appropriate for the District due to its lack of complexity and the necessity to account for, and plan for, the cash needed to operate the District.

The District's basic financial statements consist of three components:

1. Government-wide financial statements,
2. Fund financial statements, and
3. Notes to the basic financial statements.

This report also contains supplementary information in addition to the basic financial statements themselves.

#### **Government-wide Financial Statements.**

The government-wide financial 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 the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position serve as a useful indicator of whether the financial position of the District is improving or deteriorating. It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

*The Statement of Activities:* The statement of activities presents information showing how the net position of the District changed over the year, tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported at the timing of the cash flows.

In the government-wide financial statements the District's activities are shown in one category:

*Governmental activities:* The District's basic functions are shown here, such as personal services and materials & services. These activities are financed primarily through local, state, and federal grants, fees charged for services, intergovernmental agreements, and property taxes.

## Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant 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. All of the funds of the District are governmental funds.

## Governmental Funds

The governmental funds are used to account for essentially the same functions reported as governmental activities, in the governmental-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund Balance Sheet & Statement of Revenues and Expenditures & Changes in Fund Balance are reconciled to the government-wide Statements of Net Position & Statement of Activities.

The District maintains three individual governmental funds (General Fund, Grants Fund, and Capital Equipment Reserve Fund).

## Notes to the Basic Financial Statements

The notes provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the District's financial condition.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

A condensed statement of net position for 2014 and 2015 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2015.

### Net Position

	2014	2015
<b>ASSETS:</b>		
Cash and cash equivalents	\$648,098	\$757,573
Employee draws	\$1,950	\$1,800
Property Taxes Receivable	\$30,930	\$38,932
<b>Total Assets</b>	<b>\$680,978</b>	<b>\$798,305</b>
<b>LIABILITIES:</b>		
Accrued compensated absences	\$6,432	\$10,501
Payroll liabilities	\$1,224	\$2,193
<b>Total Liabilities</b>	<b>\$7,656</b>	<b>\$12,694</b>
<b>NET ASSETS:</b>		
Unrestricted	\$673,322	\$785,611

## Changes in Net Position

	Activities 2013-14	% of total	Activities 2014-15	% of total
<b>Operating Receipts:</b>				
Charges for Services	\$12,333	1.5%	\$13,152	1.4%
Operating Grants and Contributions	\$92,173	10.8%	\$87,965	9.2%
Total Operating Receipts	<u>\$104,506</u>	12.3%	<u>\$101,117</u>	10.6%
<b>General Receipts:</b>				
Property Taxes	\$739,053	87.0%	\$774,662	80.9%
Interest on Investments	\$4,311	0.5%	\$3,012	0.3%
Other Revenues	\$1,666	0.2%	\$79,317	8.3%
Total General Receipts	<u>\$745,030</u>	87.7%	<u>\$856,991</u>	89.4%
<b>Total Receipts</b>	<u>\$849,536</u>	100.0%	<u>\$958,108</u>	100.0%
<b>Operating Disbursements:</b>				
General Operations	<u>\$812,233</u>	100.0%	<u>\$845,819</u>	100.0%
<b>Total Operating Disbursements</b>	<u>\$812,233</u>	100.0%	<u>\$845,819</u>	100.0%
Changes in Net Assets	\$37,303		\$112,289	
Net Assets, Beginning	\$636,019		\$673,322	
Net Assets, Ending	\$673,322		\$785,611	

## Receipts

During the 2014-15 fiscal year, 10.4% of the cost of the District's operations were funded by operating grants and contributions, compared to 10.8% in 2013-14. The remaining 89.2% came from property taxes, user fees, intergovernmental agreements, and other sources.

## Fund Financial Analysis

The focus of the governmental funds is to provide information on inflows, outflows, and balances of spendable resources. Unreserved fund balance measures the District's net resources available to spend in the next fiscal year. These amounts are available to use, in accordance with applicable restrictions on the nature of the expenditures.

As of June 30, 2015, the District's governmental funds reported combined unassigned ending fund balance of \$597,340, an increase of \$18,958 compared to 2014. It was also \$207,708 more than the \$389,632 unappropriated ending fund balance budgeted for the 2014-15 fiscal year.

The General Fund had receipts and disbursements of \$839,943 and \$770,985 respectively. Receipts decreased 5.8% and disbursements increased 6.9% over the 2013-14 fiscal year. Overall, the General Fund balance increased from \$578,382 to \$597,340.

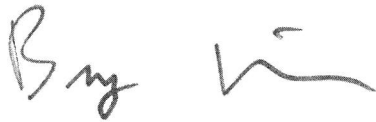
In addition, a transfer of \$50,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had receipts and disbursements of \$109,811 and \$60,670 respectively, leaving a fund balance of \$62,010.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$50,000. In addition, there was \$352 in interest revenue. Disbursements were \$10,095, leaving a fund balance of \$97,830.

### **Requests for Information**

Our financial report is designed to provide our taxpayers, Hood River County residents, investors and creditors with an overview of the District's finances and to demonstrate District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Hood River County Library District, 502 State Street Hood River, OR 97031, 541-387-7062, [info@hoodriverlibrary.org](mailto:info@hoodriverlibrary.org).



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Buzzy Nielsen, Library Director

Hood River County Library District

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

STATEMENT OF NET POSITION – MODIFIED CASH BASIS  
June 30, 2015

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ASSETS

Cash and cash equivalents	\$ 757,573
Employee draws	1,800
Property taxes receivable	<u>38,932</u>
 Total Assets	 <u>798,305</u>

LIABILITIES:

Payroll liabilities	2,193
Compensated absences	<u>10,501</u>
 Total Liabilities	 <u>12,694</u>

NET POSITION:

Unrestricted	<u>785,611</u>
 Total Net Position	 <u><u>\$ 785,611</u></u>

See accompanying notes to basic financial statements

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS  
For the Year Ended June 30, 2015

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General Operations	\$ 845,819	\$ 13,152	\$ 87,965	\$ (744,702)
Total Governmental Activities	<u>\$ 845,819</u>	<u>\$ 13,152</u>	<u>\$ 87,965</u>	<u>(744,702)</u>
General Receipts:				
Property taxes				774,662
Interest and investment earnings				3,012
Other receipts				<u>79,317</u>
Total General Receipts				<u>856,991</u>
Changes in Net Position				112,289
Net Position - Beginning				<u>673,322</u>
Net Position - Ending				<u>\$ 785,611</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

BALANCE SHEET – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS  
June 30, 2015

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
ASSETS:				
Cash and investments	\$ 597,733	\$ 62,010	\$ 97,830	\$ 757,573
Employee draws	1,800	-	-	1,800
Property taxes receivable	38,932	-	-	38,932
Total Assets	<u>\$ 638,465</u>	<u>\$ 62,010</u>	<u>\$ 97,830</u>	<u>\$ 798,305</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:				
Liabilities:				
Payroll liabilities	\$ 2,193	\$ -	\$ -	\$ 2,193
Total Liabilities	<u>2,193</u>	<u>-</u>	<u>-</u>	<u>2,193</u>
Deferred Inflows:				
Unavailable revenue	<u>38,932</u>	<u>-</u>	<u>-</u>	<u>38,932</u>
Total Deferred Inflows	<u>38,932</u>	<u>-</u>	<u>-</u>	<u>38,932</u>
Fund Balance:				
Assigned	-	62,010	97,830	159,840
Unassigned	<u>597,340</u>	<u>-</u>	<u>-</u>	<u>597,340</u>
Total Fund Balance	<u>597,340</u>	<u>62,010</u>	<u>97,830</u>	<u>757,180</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 638,465</u>	<u>\$ 62,010</u>	<u>\$ 97,830</u>	<u>\$ 798,305</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2015

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Total Fund Balances - Governmental Funds	\$ 757,180
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's disbursements, and therefore are unavailable in the funds.	38,932
Accrued compensated absences are not due and payable in the current period and accordingly are not reported as a fund liability.	<u>(10,501)</u>
Net Position	<u><u>\$ 785,611</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS –  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2015

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
RECEIPTS:				
From Local Sources:				
Taxes	\$ 774,662	\$ -	\$ -	\$ 774,662
Earnings On Investments	2,660	-	352	3,012
Donations and Grants	325	87,640	-	87,965
Other Local Sources	62,296	22,171	-	84,467
Total Receipts	839,943	109,811	352	950,106
DISBURSEMENTS:				
Personal Services	503,239	24,997	-	528,236
Materials and Services	267,746	35,673	-	303,419
Capital Outlay	-	-	10,095	10,095
Total Disbursements	770,985	60,670	10,095	841,750
Excess of Receipts Over, (Under) Disbursements	68,958	49,141	(9,743)	108,356
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	50,000	50,000
Transfers Out	(50,000)	-	-	(50,000)
Total Other Financing Sources (Uses)	(50,000)	-	50,000	-
Net Change in Fund Balance	18,958	49,141	40,257	108,356
Fund Balance, Beginning	578,382	12,869	57,573	648,824
Fund Balance, Ending	\$ 597,340	\$ 62,010	\$ 97,830	\$ 757,180

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds  
Statement of Receipts, Disbursements, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2015

---

Total Net Changes in Fund Balances - Governmental Funds	\$ 108,356
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Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's disbursements, and therefore are unavailable in the funds.	8,002
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Compensated absences are recognized as expenditures in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as expenditures when earned.	<u>(4,069)</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 112,289</u></u>
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See accompanying notes to basic financial statements

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Hood River County Library District (the District) have been prepared on the modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The District is a municipal corporation established under ORS 357 and 198, and is governed by an elected five member board. Generally accepted accounting principles in the United States of America require that these basic financial statements present the District (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District and a financial benefit/burden. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

Financial operations are accounted for in the following funds:

GENERAL FUND

This fund accounts for all financial receipts and disbursements, except those required to be accounted for in another fund. The principal revenue source is property taxes.

GRANTS FUND

This fund accounts for revenue and expenditures for specific educational projects or programs. Principal revenue sources are donations and grants.

CAPITAL EQUIPMENT RESERVE FUND

The capital projects fund accounts for all resources to be used for the construction or acquisitions of designated capital assets.

C. BASIS OF ACCOUNTING

The modified cash basis of accounting is followed. Under the modified cash basis of accounting, receipts are recorded when received and disbursements are recorded as paid in cash or by check. Modifications to the cash basis include: (1) Property taxes uncollected at year-end are shown as a receivable but are not included in receipts, and are offset by a liability entitled unavailable property taxes receivable, and (2) payroll-related items are considered to be a liability when incurred. This basis of accounting is applied to both the government-wide financial statements and the fund financial statements uniformly.

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIS OF ACCOUNTING (CONTINUED)

This basis of accounting is not equivalent to the generally accepted accounting principles (GAAP) basis of accounting. Under GAAP the fund financial statements require that revenues be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and expenditures recorded as goods and services received. For the government-wide statements GAAP requires that the accrual basis of accounting be applied. Under the accrual basis of accounting the cost of capital assets are capitalized and depreciated over their estimated useful lives, debt is recorded as incurred, revenues are recorded when earned irrespective of the collection of cash, and expenses, including depreciation, are recorded when incurred. Management believes the modified cash basis of accounting is preferable due to the District's small size and the necessity of assessing available cash resources. The modified cash basis of accounting is allowed under Oregon Local Budget Law (ORS 294.445).

D. GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS

The government-wide statements report information irrespective of fund activity.

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segments is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

E. BUDGET

A budget is prepared and legally adopted for each fund on the modified cash basis of accounting in the main program categories required by the Oregon Local Budget Law. The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption; however, budgeted disbursements for each fund may not be increased by more than ten percent. The budget is adopted and appropriations are made no later than June 30.

Disbursement budgets are appropriated at the following levels for each fund:

LEVEL OF CONTROL

Personal Services  
Materials and Services  
Capital Outlay  
Operating Contingency  
Transfers



HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. BUDGET (CONTINUED)

Disbursements cannot legally exceed the appropriation levels. Appropriations lapse at fiscal year end. Supplemental appropriations may occur if the board approves them due to a need which was not determined at the time the budget was adopted.

Budget amounts shown in the financial statements reflect the original and final budgeted amounts. Disbursements of the various funds were within authorized appropriations for the year ended June 30, 2015.

F. PROPERTY TAXES RECEIVABLE

Ad valorem property taxes are a lien on all taxable property as of July 1. Property taxes are payable on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent by management.

Uncollected property taxes are shown in the combined balance sheet. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. The remaining balance of taxes receivable is recorded as unavailable revenue because it is not deemed available to finance operations of the current period.

G. ACCRUED COMPENSATED ABSENCES

It is Hood River County Library District policy to permit employees to accumulate earned but unused vacation time. Liabilities for unused vacation pay are recorded in the Statement of Net Position when vested or earned by employees. A liability for these amounts is reported in governmental funds only if it has matured, for example, because of employee resignations or retirements.

H. UNAVAILABLE REVENUES

Property taxes receivable are recorded as assets, but are offset by a corresponding unavailable revenues liability and, accordingly, have not been recognized as revenue in the governmental funds.

I. RETIREMENT PLANS

All of the full time employees are participants in the District's 403(b) plan. Contributions to the 403(b) plan are made on a current basis as required by the plan and are charged to disbursements as funded.

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. FUND BALANCE

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority has not been assigned.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no nonspendable, restricted and committed fund balances at year end.

The following order of spending is used regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

K. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for disbursements initially made from it that are properly applicable to another fund are recorded as disbursements in the reimbursing fund and as reductions of disbursements in the fund that is reimbursed. Operating interfund transactions are reported as transfers.

L. ESTIMATES

The preparation of financial statements in conformity with modified cash basis of accounting 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 receipts and disbursements during the reporting period. Actual results could differ from those estimates.

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises under modified cash basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. As of June 30, 2015, all of the bank balance of \$81,201 was insured by FDIC.

INVESTMENTS

State statutes governing cash management are followed. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Hood River County's Investment Pool.

Cash and Investments at June 30, 2015, (recorded at fair value) consisted of:

	2015
Bank Demand Deposits - Checking	\$ 72,471
Investments	684,686
Petty Cash	416
	<hr/>
Total	\$ 757,573

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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2. CASH AND INVESTMENTS (CONTINUED)

<u>Investment Type</u>	<u>Investment Maturities (in months)</u>		
	<u>Fair Value</u>	<u>Less than 3</u>	<u>More than 3</u>
Hood River County's Investment Pool	\$ 684,686	\$ 684,686	\$ -
Total	\$ 684,686	\$ 684,686	\$ -

INTEREST RATE RISK

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There were no investments that have a maturity date beyond three months.

CREDIT RISK

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

CONCENTRATION OF CREDIT RISK

At June 30, 2015, 100% of total investments were in the Hood River County's Investment Pool. State statutes do not limit the percentage of investments in either of these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2015, there was compliance with all percentage restrictions.

3. DEFERRED COMPENSATION PLAN

Employees are offered a deferred compensation plan created in accordance with Internal Revenue Code Section 457. An employee may enter into an agreement to defer a portion of their compensation, subject to certain limitations provided by law, by means of payroll deduction. Contributions to the plan and earnings thereon are deferred until the employee is separated from service. The District has no liability for losses under the plan. A third party holds the assets for the exclusive benefit of plan participants and their beneficiaries.

4. RISK MANAGEMENT

There is exposure to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three years.

5. PROPERTY TAX LIMITATIONS

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

5. PROPERTY TAX LIMITATIONS (CONTINUED)

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

6. POSTEMPLOYMENT LIABILITY

Management has determined, based upon the District's small impact on the state wide pool, that no material implicit rate subsidy exists and therefore is no OPEB obligation for implicit post-employment benefits.

7. OPERATING LEASES

The District has four operating leases – the first operating lease began in the 2011-2012 fiscal year. The District entered into a lease agreement with ABS Finance to lease a copier for 60 months. The yearly payment is \$840 and the lease term is 5 years.

The second lease is with Parkdale Community Center for the space currently used for the Parkdale Branch Library. The lease term ends in 2016 and has a yearly payment of \$1,600.

The third lease the District entered into is a lease with Hood River County for the Hood River library building. The yearly payment is \$500 and the lease term is 5 years.

The fourth lease the District entered into is a lease with the City of Cascade Locks for the Cascade Locks Library Branch of the Hood River County Library District. The yearly payment is \$1,600 and lease term is on a year-to-year basis. At June 30, 2015, the total lease expense was \$4,540.

Future lease payments are as follows:

<u>FYE</u>	<u>Minimum Payment</u>
2015-16	\$ 4,540
Total	\$ 4,540

8. INTERFUND TRANSFERS

Operating transfers between funds were made to fund various programs and activities as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 50,000
Capital Equipment Reserve Fund	50,000	-
	<u>\$ 50,000</u>	<u>\$ 50,000</u>

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –  
MODIFIED CASH BASIS – ACTUAL AND BUDGET  
For the Year Ended June 30, 2015

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GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Property Taxes	\$ 749,957	\$ 749,957	\$ 774,662	\$ 24,705
Interest	4,000	4,000	2,660	(1,340)
Fees & Fines	10,000	10,000	13,152	3,152
Donations and Grants	500	500	325	(175)
Miscellaneous	<u>62,875</u>	<u>62,875</u>	<u>49,144</u>	<u>(13,731)</u>
Total Receipts	<u>\$ 827,332</u>	<u>\$ 827,332</u>	<u>\$ 839,943</u>	<u>\$ 12,611</u>

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –  
MODIFIED CASH BASIS – ACTUAL AND BUDGET  
For the Year Ended June 30, 2015

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
DISBURSEMENTS:				
Personal Services	\$ 560,406	\$ 560,406	(1) \$ 503,239	\$ 57,167
Materials and Services	290,468	290,468	(1) 267,746	22,722
Contingency	100,000	100,000	(1) -	100,000
	<u>950,874</u>	<u>950,874</u>	<u>770,985</u>	<u>179,889</u>
Total Disbursements				
Excess of Receipts Over, (Under) Disbursements	(123,542)	(123,542)	68,958	192,500
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	(1) <u>(50,000)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net Change in Fund Balance	(173,542)	(173,542)	18,958	192,500
Fund Balance - Beginning	<u>500,402</u>	<u>500,402</u>	<u>578,382</u>	<u>77,980</u>
Fund Balance - Ending	<u>\$ 326,860</u>	<u>\$ 326,860</u>	<u>\$ 597,340</u>	<u>\$ 270,480</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –  
MODIFIED CASH BASIS – ACTUAL AND BUDGET  
For the Year Ended June 30, 2015

	<u>GRANTS FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Donations and Grants	\$ 294,000	\$ 294,000	\$ 87,640	\$ (206,360)
Intergovernmental Revenue	-	-	22,171	22,171
Total Receipts	<u>294,000</u>	<u>294,000</u>	<u>109,811</u>	<u>(184,189)</u>
DISBURSEMENTS:				
Personal Services:	28,068	28,068 (1)	24,997	3,071
Materials and Services	45,000	45,000 (1)	35,673	9,327
Capital Outlay	<u>225,000</u>	<u>225,000 (1)</u>	<u>-</u>	<u>225,000</u>
Total Disbursements	<u>298,068</u>	<u>298,068</u>	<u>60,670</u>	<u>237,398</u>
Net Change in Fund Balance	(4,068)	(4,068)	49,141	53,209
Fund Balance - Beginning	<u>8,440</u>	<u>8,440</u>	<u>12,869</u>	<u>4,429</u>
Fund Balance - Ending	<u>\$ 4,372</u>	<u>\$ 4,372</u>	<u>\$ 62,010</u>	<u>\$ 57,638</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –  
MODIFIED CASH BASIS – ACTUAL AND BUDGET  
For the Year Ended June 30, 2015

CAPITAL EQUIPMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Interest Revenue	\$ 400	\$ 400	\$ 352	\$ (48)
Total Receipts	400	400	352	(48)
DISBURSEMENTS:				
Capital Outlay	60,000	60,000 (1)	10,095	49,905
Total Disbursements	60,000	60,000	10,095	49,905
Excess of Receipts Over, (Under) Disbursements	(59,600)	(59,600)	(9,743)	49,857
OTHER FINANCING SOURCES (USES)				
Transfers In	50,000	50,000	50,000	-
Total Other Financing Sources, (Uses)	50,000	50,000	50,000	-
Net Change in Fund Balance	(9,600)	(9,600)	40,257	49,857
Fund Balance - Beginning	58,000	58,000	57,573	(427)
Fund Balance - Ending	<u>\$ 48,400</u>	<u>\$ 48,400</u>	<u>\$ 97,830</u>	<u>\$ 49,430</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES  
OF TAXES UNCOLLECTED  
For the Year Ended June 30, 2015

GENERAL FUND						
TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT JULY 1, 2014	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT JUNE 30, 2015
Current:						
2014-15	\$ 792,568	\$ 20,087	\$ (1,529)	\$ 357	\$ 752,672	\$ 18,280
Prior Years:						
2013-14	16,261	510	(132)	562	7,480	8,139
2012-13	8,788	353	(127)	502	2,558	5,750
2011-12	5,881	239	4,172	987	3,051	6,763
2010-11	-	-	-	-	-	-
2009-10 & Prior	-	-	-	-	-	-
Total Prior	30,930	1,102	3,913	2,051	13,089	20,652
Total	\$ 823,498	\$ 21,189	\$ 2,384	\$ 2,408	\$ 765,761	\$ 38,932

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurers Above  
Accrual of Receivables:  
Taxes in Lieu  
Total Revenue

GENERAL FUND
\$ 765,761
8,901
\$ 774,662

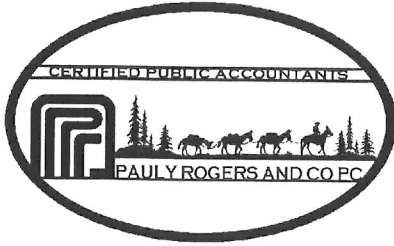
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HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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December 22, 2015

### **Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the Hood River County Library District as of and for the year ended June 30, 2015, and have issued our report thereon dated December 22, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of 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.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Hood River County Library 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 the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

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

A handwritten signature in black ink, reading "Tara M. Kamp, CPA". The signature is written in a cursive, flowing style.

Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.

# Fines & Fees Schedule



## Materials charges

- *Late items* - \$0.10 per day, with a three-day grace period and a \$3+ per item maximum.
- *Lost or irreparably damaged items* - Retail cost of item + \$5 processing fee. Patrons may bring in a good identical copy of an item to have the retail cost waived. They will still be charged the processing fee.
- *Damaged items that are repairable* - \$10 or the cost of the repair, whichever is higher.
- *Destroyed media case* - Audiobooks, \$10, movies, \$5, or the replacement cost, whichever is higher.
- *Lost media part* (e.g. disc from an audiobook), if individually replaceable - \$10 or the replacement cost, whichever is higher.
- *Damaged media cover art*: \$5 or the replacement cost, whichever is higher.
- *Damaged barcode or spine label*: \$1.

## Library card charges

- *Temporary/non-resident cards* - \$20 for 3 months or \$80/year.
- *Replacement card* - \$1.

## Service charges

- *Earphones*: \$1
- *Mailings* - \$1 plus cost of postage.
- *Meeting room use* - Free (non-commercial use); \$20/hour 3-hour minimum (commercial use).
- *Out-of-Sage interlibrary loans* - \$3 plus any fees charged by lending library.
- *Photocopies and printouts (black and white)* - \$0.15/side.
- *Printouts (color)* - \$0.50/side.
- *Public records requests* - Please see Public Records Policy.
- *Research requests for out-of-county residents*: First 15 minutes free; \$50/hour thereafter, charged in 15-minute increments.
- *Returned checks* - \$35.

502 State Street  
Hood River - OR 97031

**541 386 2535**

[www.hoodriverlibrary.org](http://www.hoodriverlibrary.org)

## **Resolution No. 2015-16.08**

### **Resolution revising fines & fees schedule**

WHEREAS, the District wishes to increase the maximum late fine to encourage people to return items on time;

Now, therefore be it RESOLVED, that the Hood River County Library District Board of Directors establishes the fines & fees schedule as amended at their January 19<sup>th</sup> meeting and attached to this resolution.

Adopted by the Board of Directors of Hood River County Library District this 19<sup>th</sup> day of January, 2016.

ATTEST:

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Suzanne VanOrman, President

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Buzzy Nielsen, Library Director

## **Minoru Yasui – Background**

On March 28, 1942, at 8 p.m., Minoru Yasui took a three-hour walk in downtown Portland that ended with his arrest — for breaking a curfew imposed on all persons of Japanese ancestry. Never mind that Mr. Yasui was an Oregon born U.S. citizen, a graduate of the University of Oregon, the first Japanese American graduate of the University of Oregon School of Law, and a proud American. To the U.S. government, through Executive Order 9066, he was simply a criminal — for breaking an ethnically based curfew. Indeed, Mr. Yasui was convicted for this act of defiance, and his conviction was ultimately upheld by the Supreme Court of the United States.

The Minoru Yasui Tribute Project is composed of a dedicated group of attorneys, activists and other community leaders. Its mission is to honor and carry on the legacy of its namesake, a man who courageously stood up for 120,000 Americans of Japanese ancestry, and for many, many others — a man who embraced justice and equality for all Americans, most dramatically demonstrated by courageously standing up for 120,000 Americans of Japanese ancestry, but also embracing equality far beyond the Japanese American community by fighting for the rights of Latinos, African Americans, youth, people with disabilities and many other groups. He dedicated his life to protecting and advancing civil liberties for all Americans, particularly disadvantaged communities of color from many walks of life.

Minoru Yasui (Min) was born in Hood River, Oregon, in 1916, and became the first Japanese American member of the Oregon State Bar. He was also the first to violate the discriminatory military orders – the curfew being the first such order, proclaimed on March 24, 1942. As a young attorney, his firm belief was to bring a test case to vindicate his rights and those of all American citizens. The Federal District Court of Oregon, however, ruled otherwise, and Yasui spent nine months in solitary confinement awaiting his appeal to the U.S. Supreme Court. On June 21, 1943, the High Court ruled in *Yasui v. United States* that the U.S. government did have the right to restrict the lives of American citizens—based on race—in the name of “military necessity.”

Yasui’s fervor for justice was undeterred. He dedicated his entire life to building communities and furthering human and civil rights (please see attached Biographical Timeline). His leadership and activism spanned six decades from 1931 to 1986 and included, inter alia:

- Founding member of the Mid-Columbia (1931, Hood River, OR) chapter of the Japanese American Citizens League (JACL); founding member and officer of the Mile High (Denver, CO) chapter and Mountain-Plains District; member of the National Council.
- Scoutmaster of multi-racial Boy Scout Troops in Chicago, IL and Denver, CO; serving in various offices on the local and district level from 1945-1986.
- In 1946, he helped found the Urban League of Denver (addressing African American concerns) and serving on its board until 1954.
- In 1963 helping to found the Latin American Research and Service Agency (Colorado Latino leadership, advocacy and research organization).
- In 1968, he helped to organize Denver Native American United (now called Denver Indian Center) and served as their consultant until his death in 1986.
- Lobbying against legislation introduced in the Colorado General Assembly to prohibit aliens from owning land (1945); lobbying for and files claims for Japanese Americans under the Evacuation Claims Act of 1948; lobbying for passage of the McCarran-Walter Act of 1952 (allowing for US citizenship and immigration of Japanese nationals previously prohibited from becoming naturalized).

- Serving on the Denver Commission on Community Relations from 1959 to 1967; first as commissioner, then elected Vice-Chair and Chair; in 1967 appointed by the mayor as Executive Director, where he initiated various entities: Commissions on Youth, Aging, and Human Services; the Council on Disabled; and the Office of Citizen Response
- From 1970's to his death: Chair of Denver Anti-Crime Council (preventative and rehabilitation projects; promotion of police-community relations); Board member of Employ-Ex (ex-offenders), member of the National Association of Police-Community Relations Officials.
- Among other numerous community leadership roles and involvement include:
  - ACTION's volunteer programs, Director;
  - American Red Cross, Mile-High Chapter, Board member;
  - "Leadership Denver," executive committee member;
  - Metropolitan YMCA of Denver, Board member;
  - Colorado Humanities Program, board chair; Denver Public Schools Advisory Commission on Equality and Educational Opportunity;
  - Denver Opportunity (War on Poverty), board member and chair;
  - Mayor's Task Force on Refugee Affairs, member;
  - Colorado Alliance of Pacific/Asian Americans, board member;
  - "People-to-People," international friendship organization, board chair and member;
  - Colorado Council on International Organizations, board member;
  - Colorado State Advisory Committee of the US Commission on Civil Rights, board member and chair;
  - National Association of Human Rights Workers, member;
  - International Association of Human Rights Agencies, member.

Yasui also served as chair of the National JACL Committee on Redress from 1981 until his death in 1986, where he committed his heart and soul to that pursuit.

In the early 1980s documents discovered in the national archives formed the basis for reopening his World War II case under the procedure of coram nobis. His petition alleged governmental misconduct, and fraud upon the courts. In 1984, Yasui's case was heard in the Federal District Court of Oregon, which vacated (overturned) Yasui's 1942 wartime conviction, but denied his request for an evidentiary hearing regarding the alleged governmental misconduct. While Yasui's request for such a hearing was on appeal, he succumbed to cancer on November 12, 1986.

His legacy of public service lives on with the Minoru Yasui Community Volunteer Award (Denver) in recognition of his tireless spirit of volunteerism, in the Minoru Yasui Inn of Court, (American Inns of Court are designed to improve the skills, professionalism and ethics of the bench and bar, bringing together judges, lawyers, and in some cases, law professors and students), and at the University of Oregon School of Law "Minoru Yasui Endowment for Human and Civil Rights Law," among other activities.

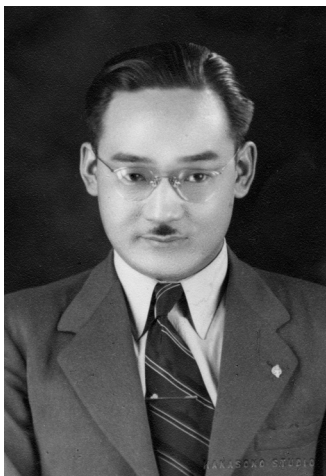
Today he remains a role model for activism to promote equity for all communities across this country. While multi-racial/ethnic and cross-cultural collaborations as those Minoru Yasui undertook may seem common place today, Yasui was decades ahead of his time and a true leader in laying the foundation for how we think about and go about that work.

## **PRESIDENTIAL MEDAL OF FREEDOM**

One specific objective of the Minoru Yasui Tribute Project is to seek the Presidential Medal of Freedom to recognize Yasui's extraordinary commitment as an outspoken leader and advocate for community service, human and civil rights, and redress. To that end, the Tribute Project sought a resolution from the National Japanese American Citizens League (JACL) to support Minoru Yasui's nomination, which was passed at the national organization's annual convention in July, 2014. Since

that time, JACL's Executive Director, Priscilla Ouchida, has submitted a letter to the White House Office of Public Engagement nominating Minoru Yasui for Presidential Medals of Freedom in 2014.

The Minoru Yasui Tribute committees are being organized, and their focus is on his life-time of achievements. The committees are seeking endorsements from national organizations, congressional delegations, key state officials (members of Congress and state and local leaders), and key state organizations. In addition, State/Regional Minoru Yasui Tribute committees may be organizing events in 2015 to increase public awareness and education about Yasui's achievements as a patriot, activist, and leader.



# MINORU YASUI DAY BILL

To commemorate the human and civil rights legacy of an outstanding Oregonian and American hero who was awarded a 2015 Presidential Medal of Freedom, the highest civilian award in the country.

Designating March 28 of each year as  
**Minoru Yasui Day** in the state of Oregon.

❖ **Minoru Yasui** was born 100 years ago, in 1916, in Hood River, Oregon, son of Japanese immigrant parents. He was the first Japanese American to graduate from the University of Oregon School of Law, and the first Japanese American member of the Oregon State Bar.

❖ On **March 28**, 1942, in Portland, Oregon, he deliberately violated a military curfew imposed upon all persons of Japanese ancestry under Executive Order 9066 – which led to the incarceration of over 120,000 Japanese Americans during World War II. He challenged the discriminatory curfew in order to initiate a test case in court.

❖ He spent 9 months in solitary confinement at the Multnomah County Jail as he appealed his case to the U.S. Supreme Court. He was released from jail in 1943, only to be sent to the Minidoka War Relocation Camp in Idaho.

❖ After the war, he moved to Denver, Colorado, where he continued to fight for human and civil rights of all people. In the 1970s-80s, he spearheaded the national movement for redress: an official apology and reparations for Japanese Americans imprisoned in the World War II camps.

❖ In 1983, he returned to Portland to reopen his wartime case in the U.S. District Court of Oregon. While his conviction was vacated, the court denied his request for an evidentiary hearing, which he appealed. His case was pending in the Ninth Circuit Court of Appeals when he died in 1986.

❖ **Minoru Yasui** is buried in his beloved hometown of Hood River, Oregon.

On November 24, 2015 President Barak Obama said, as he awarded a posthumous **Presidential Medal of Freedom** to **Minoru Yasui**:

*“Today Min’s legacy has never been more important. It is a call to our national conscience, a reminder of our enduring obligation to be the land of the free and the home of the brave, an America worthy of his sacrifices.”*

**Oregon should be proud to recognize its own native son!**



For more information about Minoru Yasui please see [www.minoruyasuitribute.org](http://www.minoruyasuitribute.org)



For more information about the **MINORU YASUI DAY BILL** please contact:  
Kimberly McCullough, Legislative Director, ACLU of Oregon, [kmccullough@aclu-or.org](mailto:kmccullough@aclu-or.org) (503) 810-6939