

Board of Directors
Regular Meeting Agenda
Supplementary information

Wednesday, August 26, 2020, 6:00pm

Zoom meeting

502 State St, Hood River

Jean Sheppard President

Notes prepared by Library Director Rachael Fox

The Hood River County Library District is taking steps to limit exposure and spread of COVID-19 (novel coronavirus). In support of state and federal guidelines for physical distancing, the Hood River County Library District will hold this meeting by using Zoom Conferencing.

Please use the following phone number or video link:

1-253-215-8782

<https://us02web.zoom.us/j/88318231689>

Meeting ID: 883 1823 1689

- | | |
|--|-----------|
| I. Additions/deletions from the agenda (ACTION) | Sheppard |
| II. Actual or potential conflicts of interest | Sheppard |
| III. Board officer elections (ACTION) | Sheppard |
| IV. Consent agenda (ACTION) | President |
| i. Minutes from July 21, 2020 meeting | |
| ii. Engagement letter Onstott, Broehl, Cyphers | |
| V. Open forum for the general public | President |
| VI. Reports | |
| i. Friends update | Fox |
| ii. Foundation update | Fox |
| iii. July 2020 Financial Statements | |
| iv. Director's report | Fox |
| VII. Previous business | |
| i. Discussion update Hood River County Library District Reopening Plan | Fox |
| VIII. New business | |
| i. Discussion of Friends of the Library and Library Foundation liaisons | President |
| IX. Agenda items for next meeting | President |
| X. Adjournment | |
-

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.

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

II. Actual or potential conflicts of interest Sheppard

III. Board officer elections (ACTION) Sheppard

Annually, the Board elects a President and Vice President, as delineated in the Board Governance Policy. At the June meeting, Sheppard agreed to be nominated as President for the 2020-21 fiscal year, and Bureker agreed to be nominated as the Vice President. Further nominations can be taken from the floor, too. Successful candidates require a majority of the vote in favor.

If there are any changes, the newly elected President will need to state the new President, Vice President, Library Director Rachael Fox and Assistant Director Arwen Ungar are authorized to sign checks for the District and then Fox will alert the bank to update the bank signature card.

IV. Consent agenda (ACTION) President

i. Minutes from July 21, 2020 meeting

Attachments: IV.i. Minutes from the July 21, 2020, regular meeting

ii. Engagement letter Onstott, Broehl, Cyphers

Attachments: IV.ii. Engagement letter Onstott, Broehl, Cyphers

Onstott, Broehl, and Cyphers provide our accounting services for the District. We signed a three year contract with them, which runs July 1, 2020 to June 30, 2023. Each year, they present the District with an engagement letter, in which the cost of services may be adjusted. The cost this year is the same as they proposed in their contract we signed last month. It will be \$1,550 per month for fiscal year 2020-21.

V. Open forum for the general public

President

VI. Reports

i. Friends update

Fox

- The Friends of the Library is on break for the summer and will resume their meetings in September.

ii. Foundation update

Fox

- The Library Foundation is also on break for the summer and will resume their meetings in September.

iii. July 2020 Financial Statements

Attachments:

- VI.iii. July 2020 financial statements

The District is tracking well for our first month of the fiscal year.

iv. Director's report

Fox

Administration

- We received an \$1,100 grant from the Richard and Kathleen Nichols Fund of the Gorge Community Foundation for general purposes. We are still brainstorming to determine the best way to serve our patrons this fiscal year. We will save the grant for a future project.
- I was on Mark Bailey's local radio show on Wednesday, August 19. We discussed Curbside Services and the Pop-Up Library/WiFi bookmobile. I plan to also place an ad in the Columbia Gorge Press advertising our services.

Collection

- In addition to Curbside Services, we are continuing to offer digital resources.
 - [Ebooks and audiobooks](#)
 - [Movie streaming](#)
 - [Online learning and research tools](#)
- We are now lending all our Library of Things items.
- We currently have 20 WiFi hot spots.
 - 11 hotspots in Hood River
 - 2 hot spots Cascade Locks
 - 2 hot spots Parkdale
 - 2 hot spots are used in the Pop-Up Library/Mobile Wi-Fi van
 - 3 hot spots will be paired with a laptop for a 3 day check out. We will soon have one at each library branch.
- We are now quarantining all our library materials for four days. The new requirement is based upon a the REALM (Reopening Archieve, Libraires, and Musuems) study. This

study is funded by the Institute of Museum and Library Services (IMLS), OCLC and Battelle. The study found the virus was detected on library materials up to four days.

Facilities

- We now have Wi-Fi reaching nearly the entire library grounds. We installed a large antenna which projects the signal. There is also a new sail tent shade over the patio on the west side of the Hood River building. We have found patrons have been really enjoying having a covered area to access the Wi-Fi and use our day use laptops.
- Our drinking fountain in the Hood River Library was leaking due to a faulty valve. It has been repaired by a local plumber.
- We have a large banner on the front of the Hood River Library which advertises our Curbside Services. Next week I'll be updating our large signage at the Cascade Locks and Parkdale Libraries with curbside hours and list of services offered.

Programs

- Library staff are busy planning fall programming which will include virtual programs, book giveaways, craft bags for kids and teens, Reader's Advisory help for students/families, and homework help for students.
- Library staff has reached out to the school district to determine how to best help support the parents and children in our community during this upcoming school year. Once school staff are back at work, we'll work with them to support our community. We will continue this conversation throughout the school year.
 - We are creating a form geared toward helping kids, teens and families provide information to library staff to aid in selecting library materials for their school work. This will be ready for patrons by the beginning of September. There are many families choosing homeschooling this year and families which are forming pods to work together. We'll be ready to support their requests. The school libraries will be offering Curbside Services and Pop-Up Library Services for their students and families.
 - Teen Librarian Rachel Timmons is putting together a new program to offer Homework Help Hours for students via Zoom. Our Library staff will help students with homework questions.
- The mobile library van will be parked at two different locations in Hood River County each week from 10 a.m.-3 p.m. and will offer Wi-Fi access and free books for kids
 - Wednesday, August 12, 19, 26: Sieverkropp neighborhood behind Rosauers
 - Fridays, August 14, 21, 28: Odell Mobile Home Park

We are thankful the Library Foundation donated \$5,000 to purchase new books to distribute to children in Hood River County.

Library staff is meeting with School District staff next week to discuss continuing our partnership during the school year.

- Summer Reading
We are finished with our Summer Reading Program. Adults and teens participated in weekly drawings for prizes and we had several online programs.

Last fiscal year, the Friends of the Library donated funds for our summer reading performers for our children's programs. Since we did not have performers at the library this summer, we used the funds to pay for our Family Fun Activity Kits (do-it-yourself craft kits/free books) for children throughout Hood River County. We distributed three different kits during the summer throughout Hood River County for a total of **1,950**

Family Activity Bags. We distributed the bags at our physical branches and at each of the Hood River County School District Meal Sites (May Street Elementary, Mid-Valley Elementary, Parkdale Elementary and Cascade Locks Elementary).

Here are some comments from patrons:

- "Just wanted to say thank you to the library for the kids activity kits. I'm continually so pleased with the amazing children's offerings at our library. You do a great job. Thank you."
 - "Thank You so much!! My Grand daughters love the activity bags and the Matilda books (which they keep smelling)."
 - "My Grand daughter's Loved their new books and bags of activities! Thank You!!"
 - "I wanted to let you know too that my granddaughters and I came by to pick up a "Kids Packet". It was a great hit! The activities were fun and the eight year old was very excited about them, especially the geode. Thanks to you and the Kids Team for providing that for them....they (like all school kids) have missed out on so many "regular" events this year. "
 - "Hi, I wanted to say thank you for the Curbside Crafts. My 3 year old daughter was so happy to grab the last two. We missed the first week because we were out of town. If you happen to do something like that again during covid, we would be grateful. It was genius. It's been the highlight of our last few weeks. Thanks for thinking creatively for our kids."
- Please read our latest newsletter for a details regarding great online library programs. Enewsletter link: <https://conta.cc/30s5jyH>.

Services

- We have expanded our services to help patrons browse. Patrons can view all our new books, DVDs, and audiobooks for all ages in visually appealing carousels on our [website](#). We have new items for adults, teens, kids and Spanish speakers! We offer a list of [recommended websites](#) to help patrons find that next great read! Next week, we will add a form to our website which will help patrons narrow down topics and authors they might be interested in exploring. Then our librarians will select items for the patron to pick up.
- Our library consortium now has an app. SageCat is available in the [Apple App Store](#) and the [Google Play Store](#). SageCat lets patrons:
 - Search the catalog
 - Place a hold
 - Review the items you have checked out
 - Renew items

- Store an electronic version of your library card

VII. Previous business

i. Discussion update Hood River County Library District Reopening Plan

Fox

Attachments:

VII.i. Hood River County Library District Roadmap to Reopening Plan

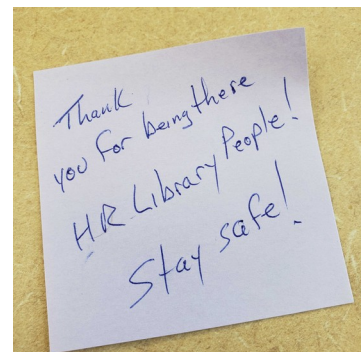
Current Services

Curbside Services is still going great! Our staff feel like we are doing an excellent job serving our patrons and things are running smoothly. Our system is safe for staff and patrons. We have received overwhelming support from our patrons regarding the services.

We served 997 patrons in Hood River during the month of July! We have been averaging 45 patrons per shift in Hood River and serving 5 patrons per shift at each of the branches.

Here are some comments from patrons:

- "Thanks for your good work keeping the library accessible to the community."
- "Tell your co workers thank you for this wonderful service!! It's been so nice"
- "Hi Hood River Library Staff, Recently you have reset several of my family's accounts and [brought] many things out to us at the front door (and fielded several of my phone calls). I wanted to again say thank you! Thank you again, and have a great day."
- I REALLY appreciate the curbside service so that we can still enjoy library books.... 😊. "
- "Thanks so much! I went to Hood River and the Awesome Library Gal got me one! I'm in business again; thanks to this I won't have to take more time off of work. If you want to use my compliments and thanks in a public service announcement please do so. I'm sure there's a lot of folks that may not have access or ability to have internet service who could work from home. It saves me 80 mile round trip daily by working at home! I believe I am going back to the office in Sept and internet not due for another week so theCoolPad Surf [hot spot] is an answer to prayer. Have a good day."
- "Thank you for being here! You guys should win the Nobel Peace Prize for being open!"



Since our last board meeting, we have added the following services:

- [Reader's Advisory links and recommended websites](#) on the library website. We'll be further expanding our services by creating a form for patrons to fill out and we'll pull items we think they might be interested in. We also added a [link](#) to new items recently added to the Hood River Library District collection.

- Senior outreach to assisted living facilities.

Please see our full offering of services below:

Stage 3: Library Services Restored Out of Building

- Continue services offered in Stage 1
- Pop-Up Library/Mobile Wi-Fi Hotspot – Partnering with Hood River County School District to send a van to specific neighborhoods in Odell and Hood River
- Curbside Services (Hood River Library: Lobby pickup during inclement weather in the fall/winter months. Masks are required and available at the entrance, if needed)
 - Patrons can visit their branch library to pick up holds
 - Telephone reference/research assistance/reader's advisory services offered during Curbside hours
 - Printing capability for Curbside Pickup
 - Laptops available during Curbside Services to use on library grounds.
- Library material returns accepted in outdoor book returns
- SAGE Library Consortium interlibrary loan services restored
- Outdoor Wi-Fi Zones
- Senior outreach to assisted living facilities
- Library of Things items for checkout
- Volunteer services suspended

Oregon/Washington Libraries update

Many libraries are still only offering Curbside Services or limited indoor services which only allow pick-up of holds and no browsing of the library stacks or computer use.

There are libraries in Oregon which allow computer use and browsing of stacks. Those libraries are using the Grab-and-Go model which encourage patrons to quickly come in to pick up times or use computers and then leave. All libraries are doing things differently to some degree.

Our neighbor libraries in White Salmon and Stevenson are still only offering Curbside Pickup. The Dalles Library stopped allowing patrons inside their building at the beginning of August. They stated they closed the building for the safety of their community. They shifted back to Curbside Services.

Next steps

- **Continue with Curbside Services**

The Hood River Library Safety Committee met on Thursday, August 20, and discussed reopening the library. We think due to the high cases in our region, Oregon and nationwide, it is in the best interest for our patrons and staff to continue with Curbside Services. In addition, this is the safe service our neighbor libraries are currently offering.

I highly recommend we continue with modified hours at this stage. We use hours outside of our service hours to shelve items, pull holds, check-in quarantine items, and cover new items.

In addition, we have staff members taking sick leave more frequently due to our COVID-19 Employee policy requiring staff members exhibiting symptoms to take sick leave and obtain a medical release before returning to work.

We currently have one staff member who has voluntarily reduced their hours by 7.5 hours per week and we have a staff member (30 hours per week) going on parental leave in August.

- **Modify Curbside Services**

We would like to move our Curbside Services in the Hood River foyer starting September 15. It would become Curbside (Lobby-Pickup) Services. The procedure for Curbside Services would be the same, but patrons will stand in line inside, out of the inclement weather. We would plan to prop the doors open as long as the weather would allow. Three people would be allowed in the foyer at a time. We would create a line with traffic control barriers on the east side of the lobby for people to stand, which would be clearly marked by stickers on the floor. The pick up table will be in the opening across from the elevator. We'll have plexiglass set up up for staff protection. Patrons will then be guided to exit on the opposite side of the lobby (west side) and out through the west side door.

Patrons would be required to wear masks in the building. We would have a hand sanitizer station/basket of face masks when they enter the foyer. We would also have a hand sanitizer station when they exit the space. We are exploring allowing patrons who are unable to come in the building to have their materials delivered outside to their vehicle or on a table.

We are also exploring still checking out laptops during Curbside for patrons to use during the day either in our Gardens, their cars, or potentially in the Columbia Room. We could allow 1-2 patrons in the Columbia Room through the door by the book drop to use a laptop and our Wi-Fi for 30 minutes. We have a door we can add to the Columbia Room to close the space off from the rest of the library.

- **Expanding services**
 - **Service for homebound**

Assistant Director Arwen Ungar is developing a procedure to serve our homebound patrons, which would involve mail delivery.

VIII. **New business**

i. **Discussion of Friends of the Library and Library Foundation liaisons**

President

Each year, the District Board designates liaisons to attend the monthly meetings for the Friends of the Library and the Library Foundation. Past Board members have found attending the meetings is appreciated by our support groups, which are a valuable asset to the library through their financial and volunteer support. I also attend all the meetings and can report to the Board.

- Friends of the Library – meet second Tuesday of each month from 12:00-1:00pm. They do not meet in July, August, or December.
- Library Foundation – meets the first Wednesday of each month from 5:00-6:30pm. They do not meet in July, August or December.

IX. **Agenda items for next meeting**

President

- Policy
- Discussion: Fine Free and automatic renewals

X. Adjournment

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

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Board of Directors
Regular Meeting Minutes
Tuesday, July 21, 2020, 7:00pm
Jeanne Marie Gaulke Community Meeting Room
Zoom meeting
502 State St, Hood River
Sara Marsden, Board member
Notes prepared by Library Director Rachael Fox

Present: Brian Hackett, Megan Janik, Sara Marsden, Rachael Fox (staff member)

I. Additions/deletions from the agenda (ACTION) Marsden
Board member Sara Marsden called the meeting to order at 7:10pm. Hackett made a motion to approve the agenda as amended. Janik seconded. The motion carried unanimously.

II. Actual or potential conflicts of interest Marsden
None stated.

III. Board officer elections (ACTION) Marsden
The board has postponed elections until the August board meeting until all members of the board are President.

IV. Consent agenda (ACTION) Marsden
Marsden moved to approve the consent agenda. Janik seconded. The motion carried unanimously.

V. Open forum for the general public Marsden
None present.

VI. Reports

i. Friends update Fox
• There was nothing to add to the written report.

ii. Foundation update Fox
• There was nothing to add to the written report.

iii. June 2020 Financial Statements

Hackett asked Fox if there were plans to spend any excess funds we carried over on projects. Fox stated she would like to hold off on spending the additional carry over until there is a clear picture of how the pandemic will effect the collection of property taxes, since there could be a potential reduction. Fox stated there are still several capital projects we will need to complete in the next 10-20 years and she will have a better picture of the cost of these projects before next budget cycle and it may be prudent to save the funds for the future projects. The board agreed to hold off on spending additional funds at this time.

iv. **Director's report**

Fox

There was nothing to add to the written report.

VII. Previous business

i. **Discussion update Hood River County Library District Reopening Plan**

The board discussed continuing to offer Curbside Services until it is safe to reopen the building to the public. Hackett suggested posting in the Columbia Gorge Press. Fox stated she issued a press release the morning of the board meeting and planned to reach out to the Columbia Gorge Press to explore an ad. In addition, Fox stated she hung up a banner on the front of the library listing all the services offered during Curbside hours.

VIII. New business

Marsden

i. **Appointing agents of record (ACTION)**

Hackett moved to approve Resolution 2020-21.01 – establishing agents of record. Janik seconded. The motion carried unanimously.

ii. **Establishing regular meeting time (ACTION)**

Marsden

Janik moved to approve Resolution 2020-21.02 – establishing a regular meeting time. Hackett seconded. The motion carried unanimously.

iii. **Discussion of Friends of the Library and Library Foundation liaisons**

The board will discuss the liaisons next month when more members are in attendance.

Hood River County Library District COVID-19 Volunteer Policy (ACTION)

Marsden

Hackett moved to the volunteer policy. Janik seconded. The motion carried unanimously.

iv. **Partnership: Pop-Up Library/Mobile Hotspot van (ACTION)**

Marsden

Janik moved to approve the IGA with the Hood River County School District. Hackett seconded. The motion carried unanimously.

IX. **Vacation leave carryover (ACTION)**

Fox

Hackett made a motion to allow employees a one time allowance to carry over all their vacation leave in fiscal year 2020-21 due to the pandemic. Janik seconded. The motion carried unanimously.

X. **Agenda items for next meeting**

Marsden

XI. Adjournment

Marsden

The meeting was adjourned at 7:58pm.

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.

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

KENNETH L. ONSTOTT, c.p.a.
JAMES T. BROEHL, c.p.a.
RICK M. CYPHERS, c.p.a.

WILLIAM S. ROOPER, c.p.a. retired

MEMBERS:
American Institute of c.p.a.'s
Oregon Society of c.p.a.'s

OFFICES:

100 EAST FOURTH STREET
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Fax: (541) 296-6151

1313 BELMONT STREET
HOOD RIVER, OREGON 97031
Telephone: (541) 386-6661
Fax: (541) 308-0178

August 19, 2020

Hood River County Library District
Hood River, OR 97031

We are pleased to confirm our understanding of the services we are to provide for the year ended June 30, 2021.

You have requested that we perform the following services:

- Prepare checks for issuance from the invoices that you provide to us. These will be posted to the general ledger accounts based upon the coding that you indicate.
- Reconcile accounts with bank statements for the Columbia State Bank each month.
- Prepare and reconcile your payroll records, payroll tax returns, and payroll tax deposits.
- Record all income and expenses, deposits, and adjusting entries needed each month.
- Prepare Form 1099's, and quarterly and annual payroll reports for Hood River County Library District for the year ended December 31, 2020.
-

Our bookkeeping services will cover the year ended June 30, 2021.

We will prepare the financial statements Hood River County Library District, which comprise the annual and monthly balance sheet – cash basis, and the related statement of revenues, expenses and other changes in net assets – cash basis of, for the year ended June 30, 2021, and perform a compilation engagement with respect to those financial statements.

The objective of the preparation and compilation portion of our engagement is to—

1. prepare financial statements in accordance with the cash basis of accounting based on information provided by you, and
2. apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with cash basis of accounting.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity,

professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

The financial statement preparation and compilation portion of the engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with the cash basis of accounting and assist you in the presentation of the financial statements in accordance with the cash basis of accounting. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of the cash basis of accounting as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of the financial statements in conformity with cash basis of accounting.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with –
 - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - additional information that we may request from you for the purpose of the compilation engagement.
 - Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

As part of our engagement, we will issue a compilation report that will state that we did not audit or review the financial statements and that accordingly, we do not express an opinion, a conclusion, nor

provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

Other Relevant Information

You are also responsible for all management decisions and responsibilities, and for designating an individual with, suitable skills, knowledge, and experience to oversee our bookkeeping and financial statement preparation. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

Ken Onstott is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees will be \$1,550 per month. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Invoices for work performed will be submitted at the end of the month and are due within 30 days.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe that letter accurately summarizes the significant terms of our engagement. If you have any question, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Kenneth L. Onstott, CPA

Acknowledged:
Hood River County Library District

Title

Date

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements July 31, 2020

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Onstott, Broehl & Cyphers, P.C.
Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of July 31, 2020, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 4 through 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

Onstott, Broehl & Cyphers, P.C
August 19, 2020

Hood River County Library District
Balance Sheet - Cash Basis
July 31, 2020

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$162,551			\$162,551
Cash with Hood River County	439,460	\$113,276	\$109,993	662,729
Petty cash	416			416
Other	1,702			1,702
Total Current Assets	<u>604,129</u>	<u>113,276</u>	<u>109,993</u>	<u>827,398</u>
TOTAL ASSETS	<u><u>\$604,129</u></u>	<u><u>\$113,276</u></u>	<u><u>\$109,993</u></u>	<u><u>\$827,398</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$0			\$0
Total Current Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Unassigned	<u>604,129</u>	<u>113,276</u>	<u>109,993</u>	<u>827,398</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$604,129</u></u>	<u><u>\$113,276</u></u>	<u><u>\$109,993</u></u>	<u><u>\$827,398</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the One Month Ended July 31, 2020

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$1,100		\$1,100
Property tax revenues - current year	1,021			1,021
Property tax revenues - prior year	1,092			1,092
Fines and fees	0			0
Intergovernmental revenue	0			0
Interest revenue	780		\$118	898
Miscellaneous	19			19
Total Revenues	2,912	1,100	118	4,130
Expenditures:				
Personal services:				
Wages and salaries	37,158			37,158
Employee benefits	12,552			12,552
Total Personal Services	49,710	0	0	49,710
Materials and services:				
Bank charges	41			41
Building rental	944			944
Building maintenance	1,006			1,006
HVAC	0			0
Elevator	0			0
Telephone	364			364
Internet	225			225
Collection development	3,200	1,576		4,776
Technology	3,301			3,301
Accounting and auditing	0			0
Courier	0			0
Custodial services	1,883			1,883
Technical services	3,261			3,261
Library consortium	0			0
Copiers	258			258
Elections expense	0			0
Furniture and equipment	117			117
Insurance	0			0
Georgiana Smith Memorial Garden	1,287			1,287
Legal services	490			490
Professional services	0			0
Dues and subscriptions	335			335
Miscellaneous	0			0
Postage and freight	36			36
Printing	0			0
Programs	807	760		1,567
Advertising	239			239
Supplies - office	1,048			1,048
Travel	0			0
Training	0			0
Board development	0			0
Parking reimbursement	0			0
Electricity	1,222			1,222
Garbage	130			130
Natural gas	0			0
Water & sewer - building	411			411
Total Materials and Services	20,605	2,336	0	22,941
Capital outlay	0	0	0	0
Total Expenditures	70,315	2,336	0	72,651
Revenues Over Expenditures	(67,403)	(1,236)	118	(68,521)
Other Financing Sources (Uses)				
Operating transfers in	0		0	0
Operating transfers out	0			0
Total Other Financing Sources (Uses)	0	0	0	0
Revenues and Other Financing Sources (Uses) Over Expenditures	(67,403)	(1,236)	118	(68,521)
Fund Balance - July 1, 2020	671,532	114,512	109,875	895,919
Fund Balance - July 31, 2020	<u>\$604,129</u>	<u>\$113,276</u>	<u>\$109,993</u>	<u>\$827,398</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2020

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$1,021	\$1,021	\$1,029,687
Tax revenues - prior year	1,092	1,092	12,000
Interest revenue	780	780	14,000
Fines and fees	0	0	6,500
Intergovernmental revenue	0	0	0
Donations	0	0	0
Miscellaneous	19	19	0
Total Revenues	2,912	2,912	1,062,187
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	691	691	7,638
Library clerk II	8,039	8,039	107,038
Library assistant I	4,312	4,312	56,196
Library assistant II	8,466	8,466	58,378
Librarian I	5,346	5,346	118,113
Librarian II	3,842	3,842	60,258
Library director	6,462	6,462	80,330
Payroll taxes and benefits:			
Retirement	2,830	2,830	36,339
Social security	3,343	3,343	36,596
Workers' compensation	20	20	1,300
Health insurance	5,157	5,157	108,900
Unemployment insurance	1,202	1,202	4,392
Total Personal Services	49,710	49,710	675,478
Materials and services:			
Bank charges	41	41	250
Building rental	944	944	13,400
Building maintenance	1,006	1,006	20,000
HVAC	0	0	15,000
Elevator	0	0	2,350
Telephone	364	364	5,100
Internet	225	225	3,300
Collection development	3,200	3,200	83,000
Technology	3,301	3,301	13,000
Accounting and auditing	0	0	28,000
Courier	0	0	2,300

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2020

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	1,883	1,883	25,200
Technical services	3,261	3,261	4,000
Library consortium	0	0	13,500
Copiers	258	258	3,500
Elections expense	0	0	4,000
Furniture and equipment	117	117	4,000
Insurance	0	0	13,700
Georgiana Smith Memorial Garden	1,287	1,287	25,000
Legal services	490	490	4,000
Professional services	0	0	25,000
Dues and subscriptions	335	335	4,000
Miscellaneous	0	0	1,000
Postage and freight	36	36	4,000
Printing	0	0	500
Programs	807	807	20,000
Advertising	239	239	2,000
Supplies - office	1,048	1,048	14,000
Travel	0	0	5,000
Training	0	0	4,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	1,222	1,222	21,000
Garbage	130	130	1,800
Natural gas	0	0	10,000
Water & sewer - building	411	411	5,400
Total Materials and Services	<u>20,605</u>	<u>20,605</u>	<u>402,300</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Contingency	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Expenditures	<u>70,315</u>	<u>70,315</u>	<u>1,177,778</u>
Other Financing Sources (Uses)			
Operating transfers in	0	0	0
Operating transfers out	0	0	(20,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(20,000)</u>
Change in Fund Balance	<u><u>(\$67,403)</u></u>	<u><u>(\$67,403)</u></u>	<u><u>(\$135,591)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2020

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Donations and grants	\$1,100	\$1,100	\$330,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>330,000</u>
Expenditures:			
Personal services	0	0	11,600
Materials and services:	2,336	2,336	200,000
Capital outlay	0	0	118,400
Total Expenditures	<u>2,336</u>	<u>2,336</u>	<u>330,000</u>
Change in Fund Balance	<u><u>(\$1,236)</u></u>	<u><u>(\$1,236)</u></u>	<u><u>\$0</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2020

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$118	\$118	\$1,500
Other Financing Sources			
Transfer from General Fund	0	0	20,000
Total Revenues and Other Sources	<u>118</u>	<u>118</u>	<u>21,500</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	0	75,000
Total Expenditures	<u>0</u>	<u>0</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$118</u></u>	<u><u>\$118</u></u>	<u><u>(\$53,500)</u></u>

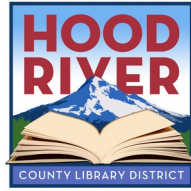
See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the One Month Ended July 31, 2020

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Other Grants	Friends of the Library	Parkdale Library	Pat Hazelhurst	Safety	Total
Revenues:									
Donations and grants	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$1,100
Intergovernmental revenue									0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,100</u>
Expenditures:									
Personal services:									
Wages and salaries:									0
Library clerk I									0
Library assistant II									0
Employee benefits:									0
Retirement									0
FICA									0
Workers compensation									0
Health insurance									0
Unemployment insurance									0
Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and services:									
Building maintenance					624				0
Collection development			952						1,576
Technology									0
Courier			340		420				760
Programs									0
Furniture and equipment									0
Georgia Smith Memorial Garden									0
Professional services									0
Miscellaneous									0
Total Materials and Services	<u>0</u>	<u>0</u>	<u>1,292</u>	<u>0</u>	<u>1,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,336</u>
Capital outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>1,292</u>	<u>0</u>	<u>1,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,336</u>
Net Change in Fund Balance	<u>0</u>	<u>0</u>	<u>(1,292)</u>	<u>1,100</u>	<u>(1,044)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,236)</u>
Fund Balance - July 1, 2020	<u>825</u>	<u>3,000</u>	<u>102,155</u>	<u>383</u>	<u>2,573</u>	<u>105</u>	<u>2,341</u>	<u>3,130</u>	<u>114,512</u>
Fund Balance - July 31, 2020	<u><u>\$825</u></u>	<u><u>\$3,000</u></u>	<u><u>\$100,863</u></u>	<u><u>\$1,483</u></u>	<u><u>\$1,529</u></u>	<u><u>\$105</u></u>	<u><u>\$2,341</u></u>	<u><u>\$3,130</u></u>	<u><u>\$113,276</u></u>

See Independent Accountants' Compilation Report

Hood River County Library District Reopening Plan



The Hood River County Library District leadership team has developed a staged approach to providing library services to our community in response to the COVID-19 pandemic. This plan is a work in progress and will be updated as new information is available and new health and safety guidelines and regulations are released.

Stage 1

Library Branches Closed, Virtual Library Services

Date: March 14, 2020

- Most staff work remotely, some staff work in the building
- Volunteer services suspended
- Take care of fiscal, personnel, maintenance and statistical tasks
- Offer virtual programs for all ages
- Call center and email assistance to patrons
- Staff processing new physical library materials at home
- Physical branches closed
- Outdoor book returns closed
- Preparation for next phase

Stage 2

Library Buildings Open to Staff Only

Date: March 26, 2020

- Continue services offered in Stage 1
- Collections work caught-up
- Office work routines restored
- Outdoor book returns closed
- Preparation for next stage

Stage 3: Library Services Restored Out of Building

Date: March 28, 2020

- Continue services offered in Stage 1
- Pop-Up Library/Mobile Wi-Fi Hotspot – Partnering with Hood River County School District to send a van to specific neighborhoods in Odell and Hood River
- Curbside Services (Hood River Library: Lobby pickup during inclement weather in the fall/winter months. Masks are required and available at the entrance, if needed)
- Patrons can visit their branch library to pick up holds
- Telephone reference/research assistance/reader's advisory services offered during Curbside hours

- Printing capability for Curbside Pickup
- Library material returns accepted in outdoor book returns
- SAGE Library Consortium interlibrary loan services restored
- Outdoor Wi-Fi Zones with laptops for day use
- Senior outreach to assisted living facilities
- LOT items for checkout
- Volunteer services suspended

Exploring:

- Adding mail delivery for home bound patrons
- Restocking of mini-libraries located around the county
- Some volunteers services restored

Stage 4

Library buildings open: Grab-and-Go Model

Date: TBD

Continue services offered in Stage 1

- Library branches open to public and library services for the general public are provided on a limited schedule to allow for enhanced cleaning and physical distancing requirements
- Limit the number of people allowed at one time in each building to facilitate physical distancing (max capacity TBD).
- Limit computer time/wifi use in the building to 30 minutes by appointment so that sanitation can take place between users
- Most seating will be removed from the public floor to reduce sanitation requirements and to limit the amount of people in the building due to physical distancing requirements
- Programs and most services remain virtual, including Summer Reading
- Meeting room is designated for materials quarantine and furniture storage and will remain closed for reservations for the foreseeable future
- Study rooms will not be available
- Children's toys, costumes and coloring crayons/sheets will not be available
- Makerspace will be closed
- To limit cleaning/disinfecting requirements, bathrooms closed to the public. A public restroom is located on State Street.
- Some volunteers services restored

Stage 5

Majority of Library Services Restored

Date: TBD

- Majority of library services and programs are restored
- Some virtual programs may continue
- Public meeting room and study rooms may open with limited capacity
- Some seating will be restored
- Makerspace will reopen with restrictions

- Programs for children, teens, and adults may be offered in open spaces in the library and outdoors
- Some children's toys and coloring crayons/sheets may be available
- No appointment necessary for computer use but physically distancing and sanitation procedures still are in place
- Some volunteers services continue

Stage 6: Full Library Services (All restrictions lifted)

Date: TBD

- All library programs library services are restored with new changes in place based upon new health and safety recommendations
- All volunteer services are restored

Cleaning, Disinfecting, and Safety Guidelines for all Stages

For staff:

- Each staff person disinfects their work area at the beginning, ending and hourly during their shift and will clean shared surfaces and equipment often
- Wears face coverings when working in the building and community
- Wash hands often and use alcohol-based hand sanitizers
- Work stations are set up to accommodate physical distancing between individuals
- Adhere to the Hood River County Library District COVID-19 Employee policy

For Public Areas:

- Rearrange library furniture to establish proper physical distancing
- Increase cleaning and disinfecting, especially door handles, light switches, faucets, railings, elevator buttons, high touch tables/counters, seating and tables
- Staff will wiping down computer keyboards, work station surfaces and public service desks after each patron use
- Staff will wear gloves when emptying book drop and providing Curbside and In-Person Services
- Quarantine returned materials for a minimum of 72 hours

For patrons we highly encourage the following:

- Face coverings are required in the building. Paper masks will be provided.
- Use hand sanitizer when entering and leaving the building
- Do not enter the building if you are sick
- Keep six feet of distancing from people who do not live in your household
- If able, please only send one representative from your household during Stage 4

The Hood River County Library District would like to thank the Wyoming State Library, and the Cook Memorial Library and Jackson County Library System in Oregon for sharing their reopening plans. This plan was created by drawing from their plans.

This document is a work in progress. We will update the document as new reopening plans are shared and new health and safety guidelines and regulations are released.

Draft: Last revised 7/15/20

