

**Board of Directors**  
**Regular Meeting Agenda**  
**Supplementary information**

Tuesday, January 19, 2021, 7:00pm

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/86956403078>

Meeting ID: 869 5640 3078

<b>I. Additions/deletions from the agenda (ACTION)</b>	Sheppard
<b>II. Actual or potential conflicts of interest</b>	Sheppard
<b>III. Consent agenda (ACTION)</b>	Sheppard
<b>IV. Open forum for the general public</b>	Sheppard
<b>V. Audit presentation</b>	Kamp
<b>VI. Reports</b>	
i. Friends update	Fox
ii. Foundation update	Fox
iii. December 2020 Financial Statements	Fox
iv. Director's report	Fox
<b>VII. New business</b>	
i. Employee Health Care Benefits Policy (ACTION)	
ii. Gift and Donation Policy (ACTION)	Fox
iii. Board member positions discussion	Fox
iv. Ethics Training video	Fox
<b>VIII. Agenda items for next meeting</b>	Sheppard
<b>IX. Adjournment</b>	

---

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.

**Board of Directors**  
**Regular Meeting Agenda**  
**Supplementary information**

Tuesday, January 19, 2021, 7:00pm

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/86956403078>

Meeting ID: 869 5640 3078

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

**II. Actual or potential conflicts of interest** Sheppard

**III. Consent agenda (ACTION)** Sheppard

**i. Minutes from December 15, 2020 meeting**

Attachment: III.i. Minutes from the December 15, 2020, regular meeting

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

**V. Audit presentation** Kamp

Attachments:

- V.a. Audit 2019-20 – Communication to the governing body
- V.b. Audit 2019-20 – Financial report

Tiffany Elvrum of Pauly Rogers and Co., PC, will present the District's 2019-20 fiscal year audit via conference call. The audit documents are attached (the letter to the governing body and the financial report). There are also bound copies for District Board members available at the Curbside Pickup. They will be located under your last name on our hold shelf. Library staff members can retrieve the copies for you. The letter to the governing body is an overview of the findings of the audit, while the financial report is the detailed findings and numbers themselves. Please bring any questions you have to the meeting.

**VI. Reports**

**i. Friends update** Fox

- The Friends of the Library did not meet in January. The Hood River County Reads committee has been busy planning their virtual program which will be held in March and April 2021.

## ii. Foundation update

Fox

- The Library Foundation just had their best ever Annual Giving Campaign.
- The Library Foundation has decided not to hire a consultant to assist with the Bookmobile campaign. Library Foundation President Jen Bayer spoke to local grant writing Paul Lindberg and he offered excellent advice and stated he would be willing to review our grants and make recommendations. In addition, a member of the Hood River Reads Committee Bill Weiler is also reviewing the grants. He has many years experience in grant writing.
- The Library Foundation and the Friends of the Library will be working with the Library District to raise funds for the Bookmobile. The District will apply for multiple grants. Assistant Director Arwen Ungar is leading a team to work on the grants. She is writing the grants and consulting with myself, Bilingual Outreach Librarian Yeli Boots, Jen Bayer, Paul Lindberg and Bill Weiler. The Library Foundation will send a letter to their members and the Friends of the Library members asking for donations. We plan to launch the campaign on February 15. We'll do the following:
  - Send a press release
  - Post social media
  - Request Columbia Gorge Press to write an article
  - Designate a page on the website for Bookmobile fundraising and link from the front page
  - Post banner in the lobby and building which contain a thermometer to track progress
- The Library Foundation is also exploring holding a wine raffle to raise money for the Bookmobile.

## iii. December 2020 Financial Statements

Fox

Our financial statements were not available when the board packet was release. I will email the board if they are released before our meeting on Tuesday, January 19, 2021.

## iv. Director's report

Fox

- **Administration**
  - The Gorge Magazine wrote an article on the Library District called, "How to be a library during a pandemic." It's a well written article and highlights our many services.

Attachment: VI.iv. How to be a library during the pandemic by Janet Cook.

## THE HOOD RIVER COUNTY LIBRARY DISTRICT IS NOW A...

Your library is now fine free for all patrons to ensure equitable access to books and materials.



Su biblioteca ahora no cobra multas para todos los usuarios para garantizar un acceso equitativo a libros y materiales.

- Here is a press release, I plan to send out next week. We'll also post an announcement on the website and a banner on the building.

Starting February 1, 2021 the Hood River County Library District is going fine free for all patrons! "Fine free" means that patrons will not be fined daily for overdue materials. This change is a part of an institutional movement from libraries nationwide, guided by the recommendations of the American Library Association in an effort to increase free public access to library services.

The Library District is dedicated to providing free and equitable access to all. Our library will be fine-free for all patrons! This ensures that all patrons have access to library books and materials, which is our primary purpose as a public library. Studies in libraries that have eliminated fines show that there has been no impact on return rates. In fact, it can even increase use of library materials.

As a special gift to our patrons during these challenging times, the Hood River County Library District will also erase all past overdue fines for patrons. This does not include past fees for lost or damaged items. Going fine free doesn't mean that patrons do not have to bring their library materials back to the library. Items will still have a due date and materials will still need to be returned. There will be the added convenience of two automatic renewals if there are no holds. If an item is not returned, or is returned damaged, patrons will still be charged for lost or damaged items. This change is for all of the patrons of the Library District.

The decision to eliminate fines was made by the Library Board with staff input. Last fiscal year the amount collected from fines was less than 1% of the Library District's budget. The Hood River County Library District is not the first public library to go fine free. Other local public libraries like Multnomah County Library system and the Fort Vancouver Regional Library system, already have similar policies. In addition, national examples include public libraries like Chicago, Denver, and Seattle.

- Thanks to the work of Assistant Director Arwen Ungar, the Library District has received additional funding for the Library District.
  - We received a grant from the Hood River Cultural Trust for \$2,500. The funds will be used to purchase items for the bookmobile collection.
  - The District has been reimbursed with CARES Act funding for Special Districts in the amount of \$22,608.60 for COVID-19 related expenses.

- There may be a potential space the library can temporarily use in the community Odell to set up a pop-up library and hold programs. I will find out more information and report back at the February board meeting.
- I consulted with our lawyer Ruben Cleaveland regarding two questions from the last board meeting.
  - The District falls under governmental immunity in the maximum amount of \$1.5 million.
  - Competitive bidding is covered in our Financial Management Policy by stating, The District follows the Oregon Model Public Contracting Rules (ORS 279A.065) when purchasing goods and services and for construction projects, subject to the additions or exceptions provided in this policy.
- **Collection**
  - We have several options available to help our patrons browse our collection and help them select library materials.
    - We are now offering a cart of new items and a large shelf of LOT items at Curbside inside the lobby in Hood River. Patrons can browse the shelves and select materials. We have added almost two dozen new board games, which have been really popular with our patrons.
    - We also allow patrons into the breezeway at the main entrance in Parkdale to browse items on a cart.
    - We are unable to allow patrons to enter the building in Cascade Locks until the School District reopens the school. Staff often bring out a selection of items for patrons to browse under the covered overhand at the entrance.
    - We have a form on our website and now a paper form in our lobby to help library staff select materials for patrons. Library staff will gather materials, check them out to patrons and notify patrons when the items are ready. Click here for details: <https://hoodriverlibrary.org/select-for-you/>. Patrons can also view all our new books, DVDs, and audiobooks for all ages on our [website](#). Patrons can also check out our list of [recommended websites](#) to help you find that next great read!
- **Facilities**
  - The District has purchased and a GPS Needle Point Bipolar Ionization system for our HVAC system. It was recently installed in the Hood River building. The District was reimbursed for this system with CARES act funding for Special Districts.
  - The new Oregon OSHA rules require we have the building cleaned once every 24 hours. Our current contract allows the building to be cleaned 5 days per week. I had to add one day of service because we have four staff members working on Mondays. This will cost the District \$280 per month.
  - Our HVAC issues have been resolved except an issue with our smoke alarm on the unit. It has been damaged by the leak on the roof. Once the leak is fixed, the smoke alarm will be replaced.

- Our roof is still leaking around the area where the new HVAC unit was installed. The roofers have visited the library on five different occasions and have done repairs but we still have a leak. The HVAC technicians are visiting Wednesday, January 20, and they will inspect the area to see if the leak is being caused by water running into the unit itself.

- **Programs and Services**

- The Library District is accepting book donations for all ages. Patrons can drop off items during Curbside Services in a clearly marked bin, located inside the lobby. We are asking patrons to please limit their donations to one box per day. Until the library can reopen and reinstate volunteer services, the donations will either be added to the collection, given away to children in the community, or sent to Thrift Books to raise money for the Friends of the Library.
- The Hood River Library partnered with FISH with the help of Hood River Rotary volunteers to distribute over two hundred free books through FISH distribution sites. The books were funded by the Library Foundation.
- The program staff have been working hard to provide creative programming for this winter. It's a mix of online programs, craft kits, and distributing over a thousand free books in our community! Please check out our newsletter for a full list of programs in December, <http://conta.cc/3qtBQ2g>.

- **January programs**

- **Adult programs**

- Yoga to De-Stress [Zoom]

Saturdays, January 9, 23, 30 at 11 a.m.

Join Sarah Nelsen, certified yoga therapist and yoga instructor, as she introduces breath practices, movements and guided relaxation that can help you feel more grounded and less anxious. Pre-registration recommended, contact [arwen@hoodriverlibrary.org](mailto:arwen@hoodriverlibrary.org)

- Sourdough Baking [Zoom]

Wednesday, January 13, 2021, 5:15 pm

We will go over the benefits of creating a sourdough practice, how bread can be a nutritious base to your diet and of course how to mix and bake a beautiful loaf of sourdough bread! This is great for anyone who has just started dabbling in sourdough bread making and is looking for a little guidance and inspiration to keep it going. Zoom

link: <https://us02web.zoom.us/j/83105312809>

- Becoming Dr. Q [Youtube Live]

Join the library in partnership with NNLM Reading Club for a presentation by Dr. Q, as he is known, as he shares his journey from a child in a Mexican

village to migrant farm worker in California to world-renown brain surgeon and researcher. Dr. Q will also answer audience questions. Book is available for free pickup during curbside hours. January 14, 12-1pm.

- **Cooking Versatile Sauces [Zoom]**

Wednesday, January 20, 6:30 p.m.

Learn to cook a stir fry sauce, vinaigrette and hummus from the comfort of your home. Nutritionist Iris Briand will walk us through the steps as well as talk about the nutritional benefits of making your own sauces. See ingredients via the hyperlink above. Pre-registration recommended by emailing [arwen@hoodriverlibrary.org](mailto:arwen@hoodriverlibrary.org) (NOT required). Join the Zoom meeting here: <https://us02web.zoom.us/j/83105312809>

- **Teen programs**

- **Postcard Paintings [DIY Kit]**

Teens can pick up craft projects during curbside hours, this month's craft is small canvases, paint kits, and unlimited imagination.

- **Homework Help [Zoom]**

Tuesdays at 10:30 and Thursdays at 3:30

Library staff is available by Zoom to help answer questions and assist with research needs. Parents and teachers are also welcome.

- **Teen Hangout [Discord]**

Games, parties, bad jokes, and program planning always happening on the **Library Discord**. Sign up for the Discord here: <https://hoodriverlibrary.org/discord-form/>

- **Kids programs**

- **Storytime [Facebook]**

Thursdays, 10:30 a.m.

Join Teacher Jana each week for stories and songs! Live on Facebook.

- **Kids Winter Book Club**

Kids are invited to get a free copy of *Ronia, the Robber's Daughter*, by Astrid Lindgren during Curbside hours starting January 12.

The Winter Book Club concludes with a Trivia Challenge on Wednesday, February 24th at 2 p.m. on Facebook Live where you will be able to test your *Ronia* knowledge! Please complete the Book Club sign-up sheet in the lobby to receive Book Club updates, including instructions on how to enter a prize drawing!

- **Book, lego and craft supply drive!**



The Hood River Library is calling for donations of children's books and Legos in good condition! Donations will be distributed at the Hood River School District Meal Site bus stops this fall.

The Hood River Library also requests any craft supplies patrons are willing to part with. Donations will go towards providing creative learning activities for kids throughout Hood River County this season. (Please no glass, sharp or heavy objects.)

Donations may be dropped off in the library lobby during Curbside Services in the large bin.

- **Outreach programs**

The kids team continues to distribute free books and legos through the school district meal sites and meal delivery program! The free books were funded by the Library Foundation.

This fiscal year, we will be distributing free books through the school migrant head start program for ages 0-5 and through the high school for teens in the migrant education program. The books were funded by the Friends of the Library.

- **Statistics**

- During the pandemic, we have circulated slightly over 1/3 of the amount of materials we normally circulate.
- We moved Curbside Services into the lobby in September and we saw an increase in the amount of patrons we served in October and December.
- Our ebooks, eaudiobook and streaming circulations has increased over last year.

<b>Statistics</b>		<b>Pandemic 2020-21</b>							
		<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Total</b>
<b>Curbside Patrons</b>									
	Hood River	914	997	912	986	1,268	978	1,379	<b>7,434</b>
	Parkdale	19	31	31	27	33	26	28	<b>195</b>
	Cascade Locks	36	44	52	41	51	33	Need info	<b>257</b>
<b>Circulation</b>									
	Library materials	3,412	3,905	4,354	4,195	5,071	4,443	4,508	<b>29,888</b>
	Library of Things	2	16	7	19	23	54	60	<b>181</b>
<b>Electronic Resources</b>									
	Creative Bug (Crafts)	4	3	0	5	10	11	12	<b>45</b>
	Kanopy (Streaming)	305	314	311	287	246	323	301	<b>2,087</b>
	Mango (Language)	0	26	16	1	2	0	8	<b>53</b>
	Tumblebooks (kids)	34	17	13	21	61	48	107	<b>301</b>
	Library 2 Go (ebooks)	874	868	1,011	859	881	955	980	<b>6,428</b>
	Library 2 Go (audiobook)	764	787	793	721	718	652	710	<b>5,145</b>

<b>Statistics</b>		<b>Previous year 2019-20</b>							
		<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>Total</b>
<b>Circulation</b>									
	Library materials	11,545	12,821	12,158	10,757	12,047	10,898	10,465	<b>80,691</b>
<b>Electronic Resources</b>									
	Kanopy (Streaming)		211	183	161	173	194	200	<b>1,122</b>
	Tumblebooks (kids)	0	49	50	8	17	11	13	<b>148</b>
	Library 2 Go (ebooks)	647	665	623	661	657	712	647	<b>4,612</b>
	Library 2 Go (audiobook)	721	725	679	730	664	649	721	<b>4,889</b>

## **VII. New business**

### **i. Employee Health Care Benefits Policy (ACTION)**

Fox

Attachment:

- VII.i.a. Employee Health Care Benefits Policy
- VII.i.b. Resolution No. 2020-21.03, Resolution amending Employee Health Care Benefits Policy

I have updated the Employee Health Care Benefits Policy to reflect the increase in District's contribution for qualifying employees shall be up to a cap of \$1,100 per month. This increase was approved by the budget committee in May 2020.

I ask the Library Board to approve the changes by resolution.

## **ii. Gift and Donation Policy (ACTION)**

Fox

Attachment:

- VII.ii.a. Gift and donation Policy
- VII.ii.b. Resolution No. 2020-21.04, Resolution creating Gift and Donation Policy

I ask the Library Board to approve the policy by resolution.

I ask the board to also approve the following plan to recognize donors for the Bookmobile Campaign.

There will be an apple tree on the back of the Bookmobile. The levels below will be recognized individually on the bookmobile. Each donor will have their name on an apple.

- Bronze Sponsor (\$5,000)
- Silver Sponsor (\$10,000)
- Gold Sponsor (\$25,000)

All donations under \$5,000 will be added to a temporary poster and displayed in the Bookmobile and lobby of the Hood River Library. There will also be one apple on the bookmobile to recognize "community members".

## **iii. Board member positions discussion**

Fox

Three board member positions will end on June 30, 2021. These positions are currently occupied by Karen Bureker, Megan Janik, and Sara Marsden. Persons wanting to file for candidacy for board positions may began filing in February 6, 2021 and the last day to file for candidacy is March 18, 2021.

## **iv. Ethics Training video**

Fox

Each year the District Board views the Special Districts Association Safe Personnel ethics training together. This month we'll watch a 15-30 minute video at the board meeting.

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

Sheppard

- Renew contract legal counsel Ruben Cleaveland
- Renew Garden's Maintenance Contract
- Budget committee and calendar approval

## **IX. 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.

**Board of Directors**  
**Regular Meeting Minutes**

Tuesday, December 15, 2020, 7:00pm

Zoom meeting

502 State St, Hood River

Jean Sheppard President

Notes prepared by Library Director Rachael Fox

Present: Jean Sheppard, Karen Bureker, Brian Hackett, Megan Janik, Sara Marsden, Rachael Fox (staff)

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/81736137383>

Meeting ID: 817 3613 7383

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

Sheppard

Library Board President Jean Sheppard called the meeting to order at 7:02pm. Janik made a motion to approve the agenda as amended. Marsden seconded. The motion carried unanimously.

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

Sheppard

None stated.

**III. Consent agenda (ACTION)**

President

Marsden moved to approve the consent agenda. Janik seconded. The motion carried unanimously.

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

Sheppard

**V. 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. November 2020 Financial Statements**

Fox

Fox distributed the Financial Statements to the board via email. Sheppard asked if the District was on track to receive the amount budgeted for tax revenue. Fox stated if the next two payments in February and May 2021 are the similar to previous years, we should receive the

amount we anticipated. Fox stated she planned for 7% uncollectible tax revenue instead of the 5% used in past fiscal years due to the pandemic.

iv. **Director's report**

Fox

Sheppard asked if the Hood River Library has seen a decrease in patrons using the Curbside Services since the services were moved into the library. Fox stated she did not think there was a significant decrease but she had not run the statistics since September. Fox will provide statistics at the January board meeting.

**VI. New business**

**i. Library Fine Free and Automatic Renewals (Action)**

Fox

Sheppard asked what would be the motivation to have patrons return library materials if there are no fines. Fox stated patrons will still be charged for lost items after 28 days overdue. If a patron has \$15.00 or more in fees on their account, then the patron would be blocked from checking out physical and digital items. Marsden asked if the fees would be removed if the patron returned the items. Fox stated the fees will be removed. Marsden asked if patrons would be notified their materials have been automatically renewed. Fox stated patrons should receive an email or text but she will confirm with the SAGE Administrator. The Library Board members agreed the removal of fines and automatic renewals will support our community and is in line with our dedication to providing free and equitable access for all our patrons.

Fox stated it may take time to make all the changes in our system due because it must be done by the SAGE Administrator. Hopefully, the change will go into effect in January. Library staff will send out press releases, newsletters and social media posts.

Bureker made a motion for the Hood River County Library District to be fine free for all our patrons and provide two automatic renewals. Janik seconded the motion. The motion carried unanimously.

**ii. Library Card Policy (ACTION)**

Fox

The Library Board reviewed the changes in the policy which supports the Library District move to a fine free library. Hackett made a motion to approve the updated Library Card Policy. Bureker seconded the motion. The motion carried unanimously.

**iii. Financial Management Policy (ACTION)**

Fox

Sheppard stated she would like to add the Library Director must also be included to authorize the purchase of emergency services and materials. Bureker stated the Library Director should also inform the District Board by email or at the next board meeting. Fox agreed with both changes. Sheppard also asked the difference in Section 3 between the first two bullet points. Fox stated the first bullet point references emergency services and the second references purchases that must be approved before the meeting that might cause unnecessary hardship or financial detriment to the District but is not an emergency. Hackett asked if \$5,000 is sufficient. Fox stated that she thinks \$5,000 would be sufficient and anything over that amount should be discussed with the Library Board. Sheppard agreed.

Bureker made a motion to approve the updated Financial Management Policy with the addition of adding the Library Director must also authorize the emergency purchase and the Library Director must inform the Library Board of the purchases which exceed \$5,000 at the next Board meeting. Marsden seconded. The motion carried unanimously.

**iv. Request to increase credit limit District credit card (ACTION)** Fox

Hackett asked if \$10,000 is sufficient. Fox stated that she thinks \$10,000 is sufficient. Sheppard states she wouldn't recommend more than \$10,000 due to potential unauthorized use of the card. Fox stated she has had to replace our card three times in four years due to thief by an unknown party. Columbia Bank was swift to recognize the theft and stop purchases. Sheppard states we should explore if they will offer an incentive for using the card. Hackett made a motion increase to the credit limit to \$10,000. Bureker seconded. The motion carried unanimously.

**v. COVID 19 Policies (ACTION)** Fox

Marsden made a motion to approve the undated Employee and Volunteer COVID-19 policies. Bureker seconded. The motion carried unanimously.

**vi. Insurance renewal (ACTION)** Fox

Sheppard asked if there was a typo in the supplemental information regarding the cost of increase. Fox stated there was a typo and it should be \$830 more than last year. The board discussed exclusion regarding sexual assault and molestation reporting requirements. Sheppard stated government entities should receive governmental immunity. Fox stated she would consult with Library District lawyer Ruben Cleaveland and report back to the Library District regarding the maximum amount.

Janik made a motion to approve the invoice for \$13,680. Marsden seconded. The motion carried unanimously.

**vii. Board member positions discussion**

Fox

Fox reported if board members would like to file for reelection they may do so between February 6 – March 18.

**viii. Ethics Training video** Fox

Fox reported she was unable to access the video on two different laptops using multiple browsers. Fox will seek assistance on fixing the issue and the District Board will complete the video at the January Board meeting.

**VII. Agenda items for next meeting** Sheppard

**VIII. Adjournment**

The meeting was adjourned at 8:15pm.

---

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.



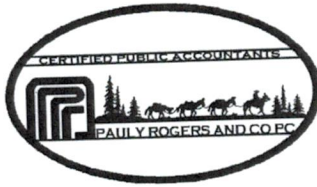
**HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON**

**FOR THE YEAR ENDED JUNE 30, 2020**

**COMMUNICATION TO THE GOVERNING BODY**



**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.paulyrogersandcocpas.com

December 17, 2020

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

We have audited the basic financial statements of the governmental activities and each major fund of Hood River County Library District for the year ended June 30, 2020. 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 basic financial statements and compliance with:

- modified cash basis of accounting and generally accepting auditing standards
- 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 basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with modified cash basis accounting. Our audit of the basic 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 basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic 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 basic 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 basic 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 basic 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. 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 basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. 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 basic financial statements in the proper period.

Accounting estimates are an integral part of the basic 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 basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the basic financial statements was Management’s estimate of Accounts Receivable which is based on estimated collectability of receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic 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 basic financial statements are neutral, consistent, and clear.

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

We encountered no difficulties in dealing with management 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 basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

### *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 basic 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*

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, 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 basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

### *Other Information*

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has 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 it.

### **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 Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

#### **GASB 84 – FIDUCIARY ACTIVITIES**

This statement is effective for reporting periods beginning after December 15, 2019 (as extended by GASB 95). The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities

meeting the criteria should present a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

### **GASB 87 – LEASES**

This Statement is effective for fiscal years beginning after June 15, 2021, as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

### **GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD**

This Statement is effective for fiscal years beginning after December 15, 2020, as extended by GASB 95. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 2989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

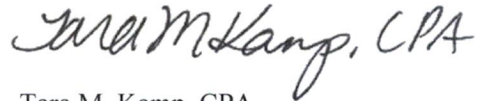
### **GASB 91 – CONDUIT DEBT OBLIGATIONS**

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit

Pauly, Rogers and Co., P.C.

debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This information is intended solely for the information and 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.



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

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

**For the Year Ended June 30, 2020**

**FINANCIAL REPORT**



12700 SW 72nd Ave.  
Tigard, OR 97223

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

2019-20

FINANCIAL REPORT

\*\*\*\*\*



This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

2019-20

<u>BOARD OF DIRECTORS</u>	<u>TERM EXPIRES</u>
Karen Bureker, Vice President	June 30, 2021
Brian Hackett	June 30, 2023
Jean Sheppard, President	June 30, 2023
Sara Marsden	July 1, 2021
Megan Janik	June 30, 2021

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

REGISTERED OFFICE

Rachael Fox, Library Director  
Hood River County Library District  
502 State Street  
Hood River, Oregon 97031

This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
INDEPENDENT AUDITORS' REPORT	1
<b><u>OTHER INFORMATION</u></b>	
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
<b><u>BASIC FINANCIAL STATEMENTS</u></b>	
Government-Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	8
Statement of Activities – Modified Cash Basis	9
Fund Financial Statements:	
Balance Sheet – Modified Cash Basis – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	13
Notes to Basic Financial Statements	14
<b><u>SUPPLEMENTARY INFORMATION</u></b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Modified Cash Basis – Actual and Budget:	
General Fund	23
Grants Fund	25
Capital Equipment Reserve Fund	26
<b><u>REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS</u></b>	
INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS	27

This Page Intentionally Left Blank



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

December 17, 2020

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, 2020, 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, 2020, 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**

### *Other Information*

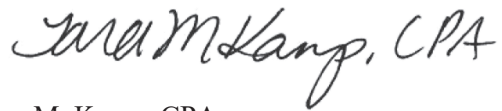
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part 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 17, 2020, 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.



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



This Page Intentionally Left Blank

## **MANAGEMENT’S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020**

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, 2020. 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 decreased by \$5,637, from \$945,289 to \$939,652. At June 30, 2020, the District’s governmental funds reported combined ending fund balances of \$895,919.

### **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 are what remain 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 maintained four individual governmental funds: General Fund, Grants Fund, 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 2019 and 2020 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2020.

### Net Position

	2019	2020
<b>ASSETS:</b>		
Cash and cash equivalents	\$892,137	\$893,369
Employee draws	\$9,019	\$2,550
Property Taxes Receivable	\$54,968	\$62,684
<b>Total Assets</b>	<u>\$956,124</u>	<u>\$958,603</u>
<b>LIABILITIES:</b>		
Compensated absences	\$10,835	\$18,951
Payroll liabilities	\$0	\$0
	<u>\$10,835</u>	<u>\$18,951</u>
<b>NET POSITION:</b>		
	<u>\$945,289</u>	<u>\$939,652</u>

### Changes in Net Position

	Activities 2018-19	% of total	Activities 2019-20	% of total
<b>Operating Revenues:</b>				
Charges for services	\$16,697	1.6%	\$12,299	1.1%
Operating Grants and Contributions	\$81,518	7.7%	\$55,423	5.2%
<b>Total Operating Revenues</b>	<b>\$98,215</b>	<b>9.30%</b>	<b>\$67,722</b>	<b>6.30%</b>
<b>General Revenues:</b>				
Property Taxes	\$926,536	87.8%	\$976,189	90.8%
Interest on Investments	\$20,133	1.9%	\$18,537	1.7%
Other Revenues	\$10,735	1.0%	\$12,105	1.1%
Total General Revenues	\$957,404	90.7%	\$1,006,831	93.7%
<b>Total Revenues</b>	<b>\$1,055,619</b>		<b>\$1,074,553</b>	
<b>Operating Expenditures:</b>				
General Operations	\$985,573	100.00%	\$1,080,190	100.00%
<b>Total Operating Expenditures</b>	<b>\$985,573</b>		<b>\$1,080,190</b>	
Changes in Net Position	\$70,046		(\$5,637)	
Net Position, Beginning	\$875,243		\$945,289	
Net Position, Ending	\$945,289		\$939,652	

### Revenues

During the 2019-20 fiscal year, 5.2% of the cost of the District's operations were funded by operating grants and contributions, compared to 7.7% in 2018-19. The remaining 94.8% 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, 2020, the District's governmental funds reported combined unassigned ending fund balance of \$671,523, a decrease of \$23,191 compared to 2019. It was \$213,878 more than the \$457,645 unappropriated ending fund balance budgeted for the 2019-20 fiscal year.

The General Fund had revenue and expenditures of \$1,004,141 and \$904,332 respectively. Revenues increased 4.8% and expenditures increased 2.1% over the 2018-19 fiscal year. Overall, the General Fund balance decreased from \$694,723 to \$671,532.

In addition, a transfer of \$123,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had revenues and expenditures of \$60,337 and \$56,028 respectively, leaving a fund balance of \$114,512.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$123,000. In addition, there was \$2,359 in interest revenue and expenditures were \$111,714, leaving a fund balance of \$109,875.

**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).



---

Rachael Fox, Library Director  
Hood River County Library District

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

STATEMENT OF NET POSITION – MODIFIED CASH BASIS  
June 30, 2020

---

ASSETS

Cash and cash equivalents	\$	893,369
Deposits		848
Accounts receivable		1,702
Property taxes receivable		<u>62,684</u>

Total Assets 958,603

LIABILITIES:

Compensated absences		<u>18,951</u>
Total Liabilities		<u>18,951</u>

NET POSITION:

Unrestricted		<u>939,652</u>
Total Net Position	\$	<u><u>939,652</u></u>

See accompanying notes to basic financial statements



HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS  
 For the Year Ended June 30, 2020

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General Operations	\$ 1,080,190	\$ 12,299	\$ 55,423	\$ (1,012,468)
Total Governmental Activities	\$ 1,080,190	\$ 12,299	\$ 55,423	(1,012,468)
General Revenues:				
				976,189
				18,537
				7,751
				4,354
				1,006,831
				(5,637)
				945,289
				\$ 939,652

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, 2020

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
<b>ASSETS:</b>				
Cash and investments	\$ 668,982	\$ 114,512	\$ 109,875	\$ 893,369
Accounts Receivable	1,702	-	-	1,702
Deposits	848	-	-	848
Property taxes receivable	62,684	-	-	62,684
	<u>62,684</u>	<u>-</u>	<u>-</u>	<u>62,684</u>
Total Assets	<u>\$ 734,216</u>	<u>\$ 114,512</u>	<u>\$ 109,875</u>	<u>\$ 958,603</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:</b>				
<b>Deferred Inflows:</b>				
Unavailable revenue	\$ 62,684	\$ -	\$ -	\$ 62,684
	<u>62,684</u>	<u>-</u>	<u>-</u>	<u>62,684</u>
Total Deferred Inflows	<u>62,684</u>	<u>-</u>	<u>-</u>	<u>62,684</u>
<b>Fund Balance:</b>				
Assigned	-	114,512	109,875	224,387
Unassigned	671,532	-	-	671,532
	<u>671,532</u>	<u>-</u>	<u>-</u>	<u>671,532</u>
Total Fund Balance	<u>671,532</u>	<u>114,512</u>	<u>109,875</u>	<u>895,919</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 734,216</u>	<u>\$ 114,512</u>	<u>\$ 109,875</u>	<u>\$ 958,603</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, 2020

---

Total Fund Balances - Governmental Funds	\$	895,919
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.		62,684
Accrued compensated absences are not due and payable in the current period and accordingly are not reported as a fund liability.		<u>(18,951)</u>
Net Position	\$	<u><u>939,652</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS –  
 GOVERNMENTAL FUNDS  
 For the Year Ended June 30, 2020

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
<b>REVENUES:</b>				
From Local Sources:				
Taxes	\$ 968,473	\$ -	\$ -	\$ 968,473
Earnings On Investments	16,178	-	2,359	18,537
Donations and Grants	200	55,223	-	55,423
Other Local Sources	14,936	5,114	-	20,050
Miscellaneous	4,354	-	-	4,354
<b>Total Revenues</b>	<b>1,004,141</b>	<b>60,337</b>	<b>2,359</b>	<b>1,066,837</b>
<b>EXPENDITURES:</b>				
Personal Services	597,996	1,943	-	599,939
Materials and Services	306,336	54,085	-	360,421
Capital Outlay	-	-	111,714	111,714
<b>Total Expenditures</b>	<b>904,332</b>	<b>56,028</b>	<b>111,714</b>	<b>1,072,074</b>
Excess of Revenues Over, (Under) Expenditures	99,809	4,309	(109,355)	(5,237)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	123,000	123,000
Transfers Out	(123,000)	-	-	(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(123,000)</b>	<b>-</b>	<b>123,000</b>	<b>-</b>
Net Change in Fund Balance	(23,191)	4,309	13,645	(5,237)
Fund Balance, Beginning	694,723	110,203	96,230	901,156
Fund Balance, Ending	<u>\$ 671,532</u>	<u>\$ 114,512</u>	<u>\$ 109,875</u>	<u>\$ 895,919</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2020

---

Total Net Changes in Fund Balances - Governmental Funds	\$	(5,237)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.		7,716
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>(8,116)</u>
Change in Net Position of Governmental Activities	\$	<u><u>(5,637)</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

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 revenues and expenditures, 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, revenue are recorded when received and expenditures 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 revenues, 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.

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

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)

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 expenditure of a given function or segments is offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues 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 revenues are reported instead as general revenues.

E. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. CASH AND CASH EQUIVALENTS (CONTINUED)

Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

F. 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 expenditures 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.

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

LEVEL OF CONTROL

Personal Services  
Materials and Services  
Capital Outlay  
Operating Contingency  
Transfers

Expenditures 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. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2020.

G. 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.



HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. ACCRUED COMPENSATED ABSENCES

It is Hood River County Library District's 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.

I. 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.

J. 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 expenditures as funded.

K. 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

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. FUND BALANCE (CONTINUED)

expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

L. INTERFUND TRANSACTIONS

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

M. 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 revenues and expenditures during the reporting period. Actual results could differ from those estimates.

N. DEFERRED INFLOWS OF RESOURCES

In addition to liabilities, the governmental balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of fund balance 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, 2020, all of the bank balance of \$153,754 was insured by FDIC.

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

2. CASH AND INVESTMENTS (CONTINUED)

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, 2020, (recorded at fair value) consisted of:

		2020	
Bank Demand Deposits - Checking	\$	133,235	
Investments		759,718	
Petty Cash		416	
Total	\$	893,369	

<u>Investment Type</u>	Investment Maturities (in months)		
	Fair Value	Less than 3	More than 3
Hood River County's Investment Pool	\$ 759,718	\$ 759,718	\$ -
Total	\$ 759,718	\$ 759,718	\$ -

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.

CUSTODIAL CREDIT RISK

In the case of deposits, this is the risk that in the event of bank failure, the deposits may not be returned. There is no deposit policy for custodial risk. As of June 30, 2020, none of the bank balance was exposed to custodial credit risk because it was either insured or collateralized.

INVESTMENTS

Investments in the Hood River County pooled cash and investments include the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly. Other investments held by the County include municipal bonds, high level corporate bonds and US Agency securities in line with the State and County's investment policies. These investments are reported at level one fair value.

CONCENTRATION OF CREDIT RISK

At June 30, 2020, 100% of total investments were in the Hood River County's Investment Pool. State statutes do not limit the percentage of investments in this instrument. 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, 2020, 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 403. 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.

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

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.

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 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 2016-2017 fiscal year. The District entered into a lease agreement with ABS Finance to lease a copier for 60 months. The yearly payment is \$782 and the lease term is 5 years. The final payment for this contract will occur in October 2021.

The second lease is with Parkdale Community Center for the space currently used for the Parkdale Branch Library. The lease term ends in 2023 and has a yearly payment of \$2,000.

The third lease the District entered into is a lease with the Hood River County School District Library Branch of the Hood River County Library District. The lease began January 1, 2018 and ends June 30, 2022 and the monthly payment is \$944.

The fourth lease the District entered into a printer lease with the Solutions Yes, LLC. The lease began August 2019 and ends August 2024, and the monthly payment is \$160.

The total lease expense as of June 30, 2020 is \$16,667.

Future lease payments are as follows:

<u>FYE</u>	<u>Minimum Payment</u>
2020-2021	\$ 16,027
2021-2022	15,506
2022-2023	3,919
2023-2024	3,919
2024-2025	160
Total	<u>\$ 39,532</u>

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

---

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	\$ -	\$ 123,000
Capital Equipment Reserve Fund	123,000	-
	<u>\$ 123,000</u>	<u>\$ 123,000</u>

9. COVID-19

The COVID-19 outbreak in the United States has caused disruption through mandated and voluntary closure of government and business activities. These developments are expected to impact District revenues. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the District expects this matter to negatively affect its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION



This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 MODIFIED CASH BASIS – ACTUAL AND BUDGET  
 For the Year Ended June 30, 2020

GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Property Taxes	\$ 943,493	\$ 943,493	\$ 968,473	\$ 24,980
Interest	12,000	12,000	16,178	4,178
Intergovernmental	-	-	2,637	2,637
Fees & Fines	13,500	13,500	12,299	(1,201)
Donations and Grants	-	-	200	200
Miscellaneous	-	-	4,354	4,354
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	<u>\$ 968,993</u>	<u>\$ 968,993</u>	<u>\$ 1,004,141</u>	<u>\$ 35,148</u>

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 MODIFIED CASH BASIS – ACTUAL AND BUDGET  
 For the Year Ended June 30, 2020

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
EXPENDITURES:				
Personal Services	\$ 647,048	\$ 647,048 (1)	\$ 597,996	\$ 49,052
Materials and Services	364,300	364,300 (1)	306,336	57,964
Special Payment	12,000	12,000 (1)	-	12,000
Contingency	100,000	20,000 (1)	-	20,000
	<u>1,123,348</u>	<u>1,043,348</u>	<u>904,332</u>	<u>139,016</u>
Total Expenditures				
Excess of Revenues Over, (Under) Expenditures	(154,355)	(74,355)	99,809	174,164
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(43,000)</u>	<u>(123,000) (1)</u>	<u>(123,000)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>(43,000)</u>	<u>(123,000)</u>	<u>(123,000)</u>	<u>-</u>
Net Change in Fund Balance	(197,355)	(197,355)	(23,191)	174,164
Fund Balance - Beginning	<u>655,000</u>	<u>655,000</u>	<u>694,723</u>	<u>39,723</u>
Fund Balance - Ending	<u>\$ 457,645</u>	<u>\$ 457,645</u>	<u>\$ 671,532</u>	<u>\$ 213,887</u>

(1) Appropriation Level

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 MODIFIED CASH BASIS – ACTUAL AND BUDGET  
 For the Year Ended June 30, 2020

<u>GRANTS FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES:</b>				
Donations and Grants	\$ 340,000	\$ 340,000	\$ 55,223	\$ (284,777)
Intergovernmental	-	-	5,114	5,114
<b>Total Revenues</b>	<u>340,000</u>	<u>340,000</u>	<u>60,337</u>	<u>(279,663)</u>
<b>EXPENDITURES:</b>				
Personal Services:	5,500	5,500 (1)	1,943	3,557
Materials and Services	235,000	235,000 (1)	54,085	180,915
Capital Outlay	169,500	169,500 (1)	-	169,500
<b>Total Expenditures</b>	<u>410,000</u>	<u>410,000</u>	<u>56,028</u>	<u>353,972</u>
<b>Net Change in Fund Balance</b>	(70,000)	(70,000)	4,309	74,309
<b>Fund Balance - Beginning</b>	<u>70,000</u>	<u>70,000</u>	<u>110,203</u>	<u>40,203</u>
<b>Fund Balance - Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,512</u>	<u>\$ 114,512</u>

(1) Appropriation Level

This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SUPPLEMENTARY INFORMATION

This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –  
 MODIFIED CASH BASIS – ACTUAL AND BUDGET  
 For the Year Ended June 30, 2020

CAPITAL EQUIPMENT RESERVE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Interest Revenue	\$ 1,500	\$ 1,500	\$ 2,359	\$ 859
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>2,359</u>	<u>859</u>
EXPENDITURES:				
Capital Outlay	75,000	155,000 (1)	111,714	43,286
Total Expenditures	<u>75,000</u>	<u>155,000</u>	<u>111,714</u>	<u>43,286</u>
Excess of Revenues Over, (Under) Expenditures	(73,500)	(153,500)	(109,355)	44,145
OTHER FINANCING SOURCES (USES)				
Transfers In	43,000	123,000	123,000	-
Total Other Financing Sources, (Uses)	<u>43,000</u>	<u>123,000</u>	<u>123,000</u>	<u>-</u>
Net Change in Fund Balance	(30,500)	(30,500)	13,645	44,145
Fund Balance - Beginning	<u>85,000</u>	<u>85,000</u>	<u>96,230</u>	<u>11,230</u>
Fund Balance - Ending	<u>\$ 54,500</u>	<u>\$ 54,500</u>	<u>\$ 109,875</u>	<u>\$ 55,375</u>

(1) Appropriation Level

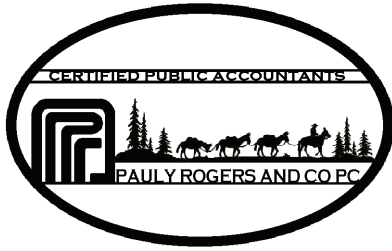


This Page Intentionally Left Blank

HOOD RIVER COUNTY LIBRARY DISTRICT  
HOOD RIVER COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

This Page Intentionally Left Blank



PAULY, ROGERS, AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

December 17, 2020

### 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, 2020, and have issued our report thereon dated December 17, 2020. 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).**
- **Programs funded from outside sources**

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.

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

This Page Intentionally Left Blank



Janet Cook

# How To Be a Library During a Pandemic

Hood River's library remains a **community hub**

story by **JANET COOK** | photos provided

Despite the fact that it's not actually "open" in the normal sense of the word, the Hood River County Library is a busy place. There's curbside service for checking out books. There's virtual children's story time and virtual homework help for teens. There's streaming movies and a bilingual conversation group. There's Zoom book clubs and Zoom writing workshops. And speaking of Zoom, the library has a series of Zoom tutorials in case you're not already up on this indispensable technology of 2020.

All of this amounts to one big workaround for a place that, at its core, is a communal gathering spot. The library, in other words, is exactly the kind of place that cannot function according to plan during a global pandemic.

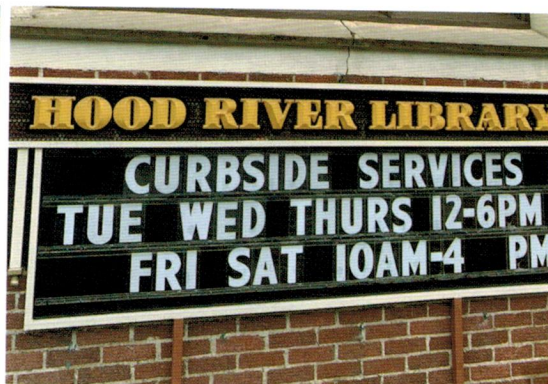


Courtesy of Hood River County Library District

"Our mission is to serve and enrich our community by providing access to the power of information and imagination," said Rachael Fox, library director. That access has always revolved around welcoming people into its buildings. Indeed, public libraries are one of the only places people can go and linger for as long as they want without any expectation of buying something.

When the library shut down on March 14, Fox initially thought it would be a temporary closure. But reality quickly set in and she and her staff went to work to figure out how to be a library during a pandemic.

*Empty of patrons, the library still bustles with online activities and curbside services, located inside the main entry, inset. Free books ready for distribution through the school district, far left.*





The library's website underwent an upgrade after the March closure in order to provide more online services to the community. The site offers multiple programs and activities for kids, teens and adults.

"We have spent the past two decades moving from a quiet study space that primarily loaned books to a bustling hub of our community," Fox said. "We became a collaborative social space and technology center. We have connected people to information, the world, and to each other. Above all, our library has been a refuge during times of crisis." Covid-19 does not allow for the library to be a physical refuge, but Fox wants to ensure it continues to be a source of connection and access for people.

Fox had been planning an upgrade to the library website before the pandemic hit. When the library had to close, she knew the website would take on new importance. "It sped up our plans," she said. "We realized the website was now going to be the face of the library."

Fox and her staff quickly implemented some digital services, including Children's Storytime on the library's Facebook page, and Kanopy, a streaming video platform that offers free films and documentaries to anyone with a library card.

"As we learned more about the virus, we realized we could offer curbside services," Fox said. The Oregon Health Authority offered guidance with regard to how long the virus lasts on surfaces and materials. At the end of May, following OHA guidance, the Hood River County Library began allowing patrons to check out items online and pick them up outside the library — including at its branches in Parkdale and Cascade Locks — during designated times. After items were returned, they would be quarantined for four days before being made available again.

The OHA has since updated its guidance, and the quarantine time is now two days, according to Fox.

Along with books, patrons can check out items from the Library of Things, which Fox and her staff have been adding to over the last few months. It includes items as diverse as food preservation equipment, board games, tools, a telescope, and even a karaoke machine.

The library, long a place where people could come and access computers and free Wi-Fi, now offers laptops for checkout. The Wi-Fi has been expanded to cover the grounds surrounding the library; people can even sit in their cars and access it. Wi-Fi hotspots are also part of the Library of Things.

Patrons can check out up to 50 books and other items at once. They can also hold up to 25 items, an increase from nine before the shut-down. "We're also not charging fines for late materials during our closure," Fox said.

**sustain**  
design + materials + build

VISIT OUR SHOWROOM | 206 STATE ST. HOOD RIVER | (541) 386-2778  
MONDAY - FRIDAY 10-5 | WWW.SUSTAININTERIORS.COM

**Columbia Gorge Interpretive Center Museum**

**Experience 15,000 Years of History!**

- 23,000 square feet to explore
- Wedding and event rentals
- Family and group rates
- Open 9am - 5pm daily

**Plan your visit today!**  
**800.991.2338**

**columbiagorge.org**  
**facebook.com/shewatches**

990 SW Rock Creek Drive, Stevenson, WA  
info@columbiagorge.org // 509.427.8211

Printing Sponsored By: City of Stevenson & Skamania County Lodging Taxes

Along with the website upgrade, Fox and her staff have worked to expand the library's digital programming. In addition to story time and Kanopy, there are programs for teens, including homework help, game nights and trivia challenges. There are also virtual book clubs for adults as well as a bilingual conversation series, where people can "meet" and converse in English and Spanish.

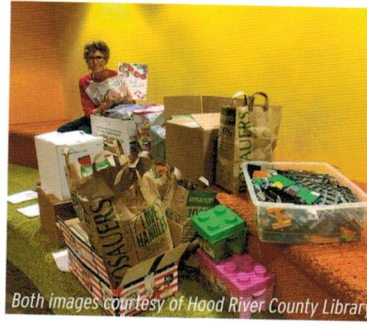
Fox has worked to expand outreach during the library's closure. Through a partnership with the Hood River County School District, free books are distributed every other month via the district's meal-delivery bus or at the free meal sites at elementary schools. "We want to help get books into the hands of kids who might not be able to get them easily," she said.

The library has also donated books to The Next Door, Inc., to be distributed to Little Free Libraries located around the county.

Outreach projects have received assistance from two of the library's vital supporting organizations, the Friends of the Hood River County Library and the Hood River County Library Foundation. The foundation has provided financial support for the free books, and Friends of the Library supported the creation of nearly 2,000 family activity kits that were given away in the spring. The kits contained everything needed to do a craft.

"We got so much positive feedback from that," Fox said. "We're planning to do another activity kit in December."

Along with developing and maintaining programming while the library is physically closed to the public, Fox is making preparations for when they're able to welcome patrons back, whenever that may be. Those include making changes to the HVAC system, removing furniture to make physical



Both images courtesy of Hood River County Library District

Children's librarian Jana Hannigan sorts through donations of books and Legos from the community, left. Bilingual outreach librarian Yeli Boots, right.

distancing easier, and installing Plexiglas barriers.

Fox is always looking for different, creative ways to serve the community. "Not being able to be the vibrant community center that the library usually is has been really difficult," she said. "That's what makes this library so special is its community space."

For now, Fox and her staff will continue to make the library as accessible as possible. "We are rising to this new challenge," she said. "We have an essential role to play during this time of community need. Although our service model has temporarily changed, our mission remains the same."

For more information, go to [hoodriverlibrary.org](http://hoodriverlibrary.org).

**ACE**  
The helpful place.

Wrap it in RED  
from ACE to you.

**Big Green Egg**  
The Ultimate Cooking Experience

All I want for Christmas is a  
**Hood River Supply**

1995 12th St, Hood River 541-386-2757  
3831 Eagle Loop, Odell 541-354-3000

**p.a.**  
paloma ayala

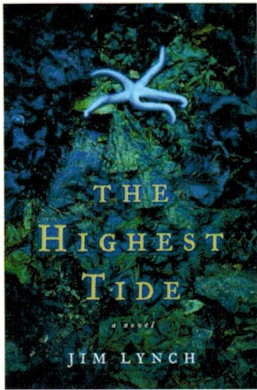
[ayalapaloma.com](http://ayalapaloma.com)  
photography & graphic design



## HOOD RIVER COUNTY READS

The annual Hood River County Reads program will kick off once again in March. Hosted each year by the Friends of the Library, the event was postponed last spring due to the pandemic. The program will pick up with the novel chosen for last year's event, *The Highest Tide*, by Jim Lynch. The library will distribute hundreds of free copies of the book to community members interested in participating. The program will include several virtual events, including a presentation by the author.

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



*lucky littles*  
BOUTIQUE

201 Oak Street  
541-436-3514  
[shoplucky littles.com](http://shoplucky littles.com)

Instagram: [LuckyLittlesBoutique](#) Facebook: [LuckyLittlesHR](#)



THANK YOU to our advertisers, who have stuck with us through this challenging year. And to our readers, thank you for perusing our pages. We encourage everyone to shop locally this winter. The businesses in our Gorge communities depend on our support to continue doing what they do best: providing the goods and services we enjoy and rely on. KEEP IT LOCAL! It's more important now than ever before.

—The Gorge Magazine team

For information, contact Janet Cook  
[jcook@thegorgemagazine.com](mailto:jcook@thegorgemagazine.com)  
or 541-399-6333

**Reserve Ad Space Now FOR SPRING 2021!**

On stands March 5 • Space reservation by January 18

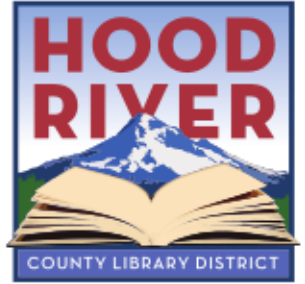
CONTACT Jody Thompson: 425-308-9582 or [jthompson@thegorgemagazine.com](mailto:jthompson@thegorgemagazine.com)

never miss another issue

**SUBSCRIBE**

Order online at [thegorgemagazine.com](http://thegorgemagazine.com)  
or call 541-399-6333

# Employee Health Care Benefits Policy



In an effort to ensure a healthy, productive, and talented workforce, the Hood River County Library District provides health care benefits to eligible employees. This policy establishes those benefits, how they are selected, and what types of health care benefits are provided by the District.

## Eligibility

Any regular employee who is scheduled in any capacity at any site to work for the District at least twenty hours per week is deemed to be eligible for health care benefits as defined in this policy. Health care benefits shall be available two months after an employee's start date.

## Health Care Benefits

The District shall contribute to the cost of health care benefits for qualifying employees. Currently, the District's contribution for qualifying employees shall be up to a cap of \$1,100 per month. In future years, the amount of the District's monthly contribution may be set by resolution of the Board of Directors. The amount of the monthly cap paid for each employee is based on a forty-hour work week, and it will be reduced proportionally for employees who work fewer than forty hours per week. The District shall make available the option of purchasing benefits for spouses, children, same-sex domestic partners, or opposite-sex domestic partners (with a signed affidavit supplied by the District or benefits provider) of qualifying employees and the District will contribute to the cost of such spousal or family insurance coverage up to the amount of the current monthly cap. Employees shall not be compensated for any amount under the monthly cap not being spent, except as provided below in "In-Lieu Health Care Benefits".

The health care benefits provider shall be selected by the employees, with guidance and limitations established by the Board of Directors, and may include medical, vision, dental, and mental health coverage. If given the option by the benefits provider(s), employees may elect whether or not to participate in the different types of insurance, thereby electing how they would like to spend their District-provided monthly health care benefits cap.

## In-Lieu Health Care Benefits

Employees may waive medical insurance coverage by providing proof of coverage that meets minimum value standards under another employer-sponsored medical insurance plan. The employees who waive District coverage shall become eligible for the District's HRA VEBA medical expense plan the District shall contribute a monthly amount equal to one-half of what the District would normally pay for a single individual to enroll in the medical portion of the District's insurance plan, not to exceed the equivalent of half of the monthly health care benefits cap. This contribution shall be prorated based on a forty-hour work week. Each eligible employee must submit a completed and signed enrollment form to participate in the HRA VEBA plan.

## Other Considerations

Some provisions of the health care benefits provided by the District are affected by the Personnel Policies, particularly those pertaining to benefits and leave. Employees are encouraged to read carefully those policies as well. In addition, the District's health care benefits providers may place their own limits and conditions on employee eligibility and benefits, so these restrictions, if any, must be considered as well.

Adopted by the Board of Directors, January 17, 2012  
Last revised, January 19, 2021  
Last reviewed, January 19, 2021

502 State Street  
Hood River · OR 97031  
541 386 2535

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

**Resolution No. 2020-21.03**

**Resolution amending Employee Health Care Benefits Policy**

WHEREAS, the Hood River County Library District Board of Directors wants to increase the District's contribution for Health Care Benefits for qualifying employees to a cap of \$1,100; and

Now, therefore be it RESOLVED, that the Board amends Employee Health Care Benefits Policy as presented in the attached document during the Board's meeting of January 19, 2021.

Adopted by the Board of Directors of Hood River County Library District this 19<sup>th</sup> day of January 2021.

ATTEST:

\_\_\_\_\_  
Jean Sheppard, President

\_\_\_\_\_  
Rachael Fox, Secretary

## Gift and Donation Policy

The Hood River County Library District welcomes and encourages gifts and donations which are consistent with the District's Mission Statement.



All gifts and donations accepted by the Library District become the property of the District and may be sold or discarded as the Library Director and Library District Board see fit.

### **Print and non-print materials**

The Hood River County Library District accepts donations of print (books) and non-print (DVDs, Audiobook CD, etc.) in good condition which meet current collection development criteria. Items in poor physical condition, outdated material formats, condensed/abridged titles, textbooks, and encyclopedias will not generally be accepted for donation.

The District's acceptance of a donated item does not constitute an agreement to add it to the collection; the District will make all necessary decisions as to the retention, location, cataloging and other considerations related to the use, disposition and disposal of all donations. The District is not required to return any unused items to the donor.

All donations are accepted with the understanding that if the District is unable to use the materials, they will be donated to the Friends of the Library Book Sale.

The District does not assess the value of gifts made to the library. Valuation should be determined by the donor.

### **Monetary Donations**

Monetary donations may be made to the Hood River County Library District Foundation, the Hood River Friends of the Library, or the District. Donations to the Library Foundation or the Friends of the Library will be administered by the receiving organization subject to its own policies.

### **Other gifts**

Gifts and donations other than items which can be used in the District's collection (such as furniture, etc.) must be approved by the Library Director. The Library Director will make the final determination to accept or decline the gift.

These gifts will be considered in light of the following criteria:

- Relevance to the District's Mission Statement
- Space required to house or store the gift(s)
- Cost to maintain or preserve the gift(s)

502 State Street  
Hood River · OR 97031

**541 386 2535**

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

## **Art donation**

The District's ability to store or display art and provide security for artwork is limited. Display space for the display of artwork on loan from local artists is given priority.

The District will decide if artwork is to be accepted for inclusion in the Hood River County Library's art collection and displayed in a library setting or on District grounds. The following criteria is considered regarding acceptance of artwork:

1. Artist's connection with the local community and/or with the gorge region;
2. Art conforms to the general architecture of the building and/or grounds;
3. Relevance of the subject;
4. Artistic merit/reputation of the artist;
5. Cultural content;
6. Reflection/celebration of diverse community;
7. Suitability for display in proposed location/space required;
8. Condition of the work/display ready;
9. Financial cost to the Libraries e.g. installation/maintenance cost; and
10. Any health and safety issues

The final determination of the acceptability of art donations for the Hood River Library lies with the District Library Board.

## **Naming procedures**

The naming of equipment or a tangible item such as a brick or furniture is intended to be in place for the useful life of the equipment or tangible item that is named.

As part of capital campaigns or fund raising efforts, the Library Foundation may offer to the community opportunities to receive recognition for contributions of various amounts through naming opportunities. The Library Foundation will consult with the Library Director regarding the naming opportunities.

## **Gifts to Library Staff**

Individual District staff cannot accept valuable gifts or any form of currency for the services they provide as library staff. Appreciative patrons are encouraged to make contributions to the District as a whole, or provide a gift that all staff can enjoy equally. This policy is to ensure that staff will treat all members of the public equally, and that no preferential treatment is shown or expected.

Approved by the Board of Directors, December 15, 2020

Last revised: December 15, 2020

Last reviewed: December 15, 2020

**Resolution No. 2020-21.04**

**Resolution creating Gift and Donation Policy**

WHEREAS, the Board would like to set guidelines and rules for gifts and donations for print and nonprint materials, monetary donations, other gifts, art donations, naming procedures, and gifts to library staff; and

Now, therefore be it RESOLVED, that the Board creates Gift and Donation Policy as presented in the attached document during the Board's meeting of January 19, 2021.

Adopted by the Board of Directors of Hood River County Library District this 19<sup>th</sup> day of January 2021.

ATTEST:

\_\_\_\_\_  
Jean Sheppard, President

\_\_\_\_\_  
Rachael Fox, Secretary