

Board of Directors
Regular Meeting Agenda
Supplementary information
Tuesday, September 21, 2021, 7:00pm
Zoom meeting
502 State St, Hood River
Jean Sheppard President

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/88987942233>

Meeting ID: 889 8794 2233

- | | |
|--|----------|
| I. Additions/deletions from the agenda (ACTION) | Sheppard |
| II. Actual or potential conflicts of interest | Sheppard |
| III. Consent agenda (ACTION) | Sheppard |
| i. Minutes from August 17, 2021 meeting | |
| ii. Engagement letter Onstott, Broehl, Cyphers | |
| iii. Approve Assistant Director signer on Columbia State Bank account | |
| IV. Open forum for the general public | Sheppard |
| V. Reports | |
| i. Friends update | Fox |
| ii. Foundation update | Fox |
| iii. July and August 2021 Financial Statements | Fox |
| iv. Director's report | Fox |
| VI. Previous business | |
| i. Library Services during the pandemic discussion | Fox |
| VII. New business | |
| i. Library of Things area discussion | Fox |
| VIII. Agenda items for next meeting | Sheppard |
| 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.

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

i. Minutes from August 17, 2021 meeting

Attachment: III. Minutes from the August 17, 2021, regular meeting

ii. Engagement letter Onstott, Broehl, Cyphers

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

Onstott, Broehl, and Cyphers provide our accounting services for the District. We signed a three year contract with them, which runs July 1, 2020 to June 30, 2023. Each year, they present the District with an engagement letter, in which the cost of services may be adjusted. The cost this year is \$30 more per month. It will be \$1,580 per month for fiscal year 2021-22.

iii. Approve Assistant Director signer on Columbia State Bank account

I am requesting the Board authorize Assistant Director Mo Burford to become an authorized signer on the Columbia State Bank District account and we remove Arwen Ungar as a signer.

- | | |
|--|----------|
| IV. Open forum for the general public | Sheppard |
|--|----------|

V. Reports

- | | |
|--------------------------|-----|
| i. Friends update | Fox |
|--------------------------|-----|

- The Friends of the Library did not meet in September.
- The Friends will resume their meetings on Monday, October 11, 11am. The meeting will be hybrid in-person and Zoom.

ii. Foundation update

Fox

- The Foundation is planning on holding the Feast of Words in the spring/summer 2022. We discussed raising funds for the restoration of the front of the library and the Makerspace/Innovation Lab. The restoration project was the focus of Feast of Words 2020 which we had to cancel due to the pandemic. I plan to apply for grants to help fund the restoration.

I'd like to expand our Makerspace to include an Innovation Lab. We are going to explore adding a few of the following: 3D printer, audio production equipment, virtual reality equipment, Adobe Creative Cloud work station. Patrons can schedule time in the space to use these items. I haven't fleshed out the exact details but I think we can use both the Makerspace and StoryBook Theater to use the items. Or, we may check them out to patrons through the Library of Things.

- The Foundation voted to fund free books to the FISH Food bank for the next three months. They distribute the books to families in the gorge.

iii. July and August 2021 Financial Statements

Fox

Attachment: V.iii. July 2021 Financial Statements

The August financial statements were not available at the time the packet was released. Hood River County has released the tax information later than usual for the past two months. This information is needed to complete the financial statements. We are tracking well.

Update District Finances

- At the end of the 2020-21 fiscal year, the District's General Fund ended with \$857,401, which was \$27,401 more than budgeted for next fiscal year. Due to the pandemic and the additional funds we receive from the dissolving of the Urban Renewal District, we have built the reserve we need for our future capital projects.
- I estimate we will need \$426,996 to get the District from July through half of November 2021.
- In addition, we have \$123,936 in the Capital Equipment Fund.
- I do not anticipate we will spend our projected amount we budgeted in Materials and Services due to the pandemic. This means we will carry over additional funds next fiscal year again.
- We have enough funds in reserve to pay for our Capital Projects for the next 20 years and more funds to allocate to the restoration of the building.
- **Reserve**
 - Carry over \$857,401 - \$426,996 needed for July-November 2021 = \$430,405.

- Unappropriated Ending Fund Balance \$430,405 - \$100,000 reserve for contingency = \$330,405.
- Add \$123,936 Capital Fund
- **Total = \$454,341.**
- **Capital projects – 20 years**
 - Total = \$370,000
 - **5 years: \$130,000**
 - Single ply roof - \$60,000
 - Estimated cost and life span: 2023-2033 (\$15,000-\$20,000). It is showing wear in areas. This figure was taken from the 2014 Facilities plan. I have contacted two local roofing companies and they will not provide estimates for the life span or a quote for replacement. I recommend we contact a facilities consultant to assist with assessing the current cost of replacement and life span on the roof. I can have the assessment done this summer.
 - Carpet - \$70,000
 - The carpet in the Hood River building will also need to be replaced in 3-8 years (2024-2029) for an estimate of \$70,000 which includes carpet and moving bookshelves, books, and furniture.
 - **10 years: \$65,000**
 - Boiler - \$65,000
 - The boiler will need to be replaced in 9-19 years (2030-2040).
 - **15 years: \$60,000**
 - Slate shingle roofing - \$60,000
 - Estimated cost and life span: should not need to be replaced until 2043-2053 and will cost between \$10,000 to \$20,000. This figure was taken from the 2014 Facilities plan. I estimate the cost will most likely be three times the amount listed above: \$45,000-\$60,000.
 - **20 years: \$115,000**
 - HVAC unit
 - We replaced our central air handling/condensing unit (HVAC) in FY 2019-20 for \$104,926. This unit will need to be replaced in 19 years.
- **Ongoing project:**
 - Restoration Hood River Building - \$157,000
 - Over time we will need to restore the entire exterior elevation of the original library. This includes the concrete around the windows and the brick on the original building. We can break this down into sections. The front entrance will cost \$25,000. There is no other area at this time that needs to be addressed

due to safety issues. The rest of the project will cost \$132,000. We can apply for matching grants for this work.

iv. Director's report

Fox

- **Administration**

- I am happy to announce we have selected Mo Burford as our new Assistant Director.

Mo has worked for the Library District for five years. He started as a Public Service Clerk and worked for four years as our Operations Assistant. Mo has his Master's degree in English Literature. He has worked in a variety of jobs including as a teacher and in a position serving those with disabilities.

Mo has worked closely over the past five years with our entire staff including our former Assistant Director and myself. He has been a great support to our team and has provided excellent service to our patrons. I am looking forward to working together with him as part of the Leadership Team!

- We have hired Alexandra Ljungquist as our new Operations Assistant. She most recently served as a teller at First Community Credit Union. Prior to that she has worked in retail and food service establishments. She has an Associate's Degree from Mt. Hood Community College.
- Daphne Struck has filled our Public Service Clerk position. She comes to us most recently from Windmere Real Estate. She has also worked at the Husum Golf Course. She has a Bachelor's degree from the University of Washington.
- Due to the staffing changes this year, we will spend less than projected in our personnel budget. Our new staff have started at step 1 and we budgeted for a higher step levels for both the Assistant Director and Operations Assistant positions. We will use a portion of the excess funds to increase our Teen Librarian hours for this fiscal year from 30 hours per week to 32 hours per week. This will cost the District \$1,913.
 - We will continue to offer most of the same services to teens that we offered before the pandemic. We plan to continue to offer in-person programs to teens moving forward. In addition, we plan to do more outreach and partner with the school district to offer more services and support to teens. This is one group which had been severely impacted teens mental health during the pandemic. This increase in hours will help support our #2 Strategic Goal to expand services to tweens and teens.

- **Facilities and Library Gardens**

- Due to the pandemic, we needed to make changes to the staff area to allow staff to work in a safe space.
 - The entire staff area, meeting room closet and staff stairwell were cleaned and old items were discarded or recycled.

- Our supplies in our supply closet were moved to our large former tech closet.
 - The former supply closet was transformed into another office space. We now have three offices for staff downstairs.
 - We have added cubicles in our open staff area. This will provide better protection for staff working together in an open space and also allow privacy for staff. They will have a quieter and more comfortable work environment.
- ***Programs and Services***
 - Due to the current state of the pandemic, we are currently offering in-person programs outdoors for kids and teens and virtual programs for adults.
 - The Library District will partner with the Hood River County School District to provide library services to the children in Odell.
 - Due to limited in-person programming this year, we chose a different way to reach the children in the mobile home park. We came to them! Beginning June 19, 2021, we opened a Lending Library in the mobile park. The Lending Library offers books and movies for children to take home and return at their next visit, including nine Reader Backpacks of varying reading levels. No library account is required, and we do not keep track of who has which materials. We have 17 to 34 children visit every Wednesday and Saturday.
 - As the weather turns colder, we will continue our Lending Library in an enclosed space. We have recently explored a partnership with the Hood River County School District (HRCSD) to borrow their Fab Bus, a school bus converted into a Maker Space. HRCSD would provide a bus driver to transport the Fab Bus on Saturdays to the mobile park and return it to its designated location from October 2021 through May 2022. The Fab Bus is a sheltered, heated space for children to enter and choose books to take home.
 - We recently learned the Fab Bus is in the shop. We have reached out to the School District to explore a slightly different partnership. We would like to borrow one of their yellow vans to deliver library materials directly to families homes in Odell. This will allow us to expand our outreach to two different neighborhoods and save money by driving the van ourselves. This would be a similar arrangement like when we used their van in summer 2020 for our pop up libraries outreach in Odell and Hood River.
 - This project will be funded by our Read to Read Grant from the State Library and a donation made the Richard and Kathleen Nichols Fund of the Gorge Community Foundation. The grant money and donations will cover transportation, books and craft supplies.
 - The Hood River County School District has also partnered with the library this summer. Through the Mid-Valley Elementary and May Street Elementary schools, the library provided three sets of 300 Activity Kits to summer school students during July 2021. Office and kitchen staff coordinated drop-offs of the kits and distribution to the students.

- The program staff have been working hard to provide creative programming for this fall. It's a mix of online programs and small in-person outside programs. Please check out our newsletter for a full list of programs in September, <https://conta.cc/3kYgTL5>.

- **September programs**

- **Makerspace kits**



Kids and Teens can make their own Makerspace kits at the Hood River Library. Kits are limited to 1 kit per person per week. Kits are take-away only.

- **Banned Books Week** - September 26 - October 2

The American Library Association condemns censorship and works to ensure free access to information. Every year, the Office for Intellectual Freedom (OIF) compiles a list of the Top 10 Most Challenged Books in order to inform the public about censorship in libraries and schools. Here are the **Top 10 most challenged books of 2020**.

- **Teen programs**

- **Magic the Gathering Event - Wednesday, September 15, 5 p.m.**

Teens will meet in the library gardens for an evening of Magic: The Gathering.

- **Banned Books Week - September 26 to October 2**

Celebrate Banned Books week with reading challenges, fun quizzes, and probably some stickers.

- **Kids programs**

- **Storytime [Facebook]**

Thursdays, 10:30 a.m.

Our on-line Story Time continues this fall/winter with stories, fun and learning!

Following the success of our spring Bird Nerd lessons, Ms. Jana offers first cooking experiences with a new segment called "Stuff on a Plate." Each week, a new skill and simple recipe are covered - in addition to stories!

Lessons for September will cover:

- Radish Tartine
- Homemade Lemonade
- Sweet Mascarpone
- Pink Clouds
- Carrot Curls

Free posters with the Stuff on a Plate schedule are available in the kids' area and near the upstairs circulation desk. If you prefer to have it mailed, please send postal address to jana@hoodriverlibrary.org

- **Odell Children's Lending Library**

Kids can come to the free outdoor lending library at the Odell Mobile Home park on Wednesdays and Saturdays to borrow books through the month of September. There will be hundreds of books available for all ages of children. The items will not be cataloged in the system but lent on the honor system. This program is being advertised in the mobile home park and through the Mid-Valley Elementary School. The Odell Mobile Home park was the pick up location for our Odell Library Express Bus and we have greatly missed serving the children there. This program was funded with the Ready to Read Grant money from the State of Oregon.

- **Outreach programs**

- The kids team continues to distribute free books through the school district meal sites and the FISH Food Bank! The free books were funded by the Library Foundation.

VI. Previous business

i. Library Services during the pandemic discussion

Fox

Programs

- We are currently offering in-person programs outdoors for kids and teens and virtual programs for adults. At the August 2021 board meeting the board discussed holding off on in-door programming due to the surge in Oregon. According to OHSU projections, it appears the surge has peaked and is projected to decrease by mid-November. At this point, I think we are going to need to learn to live with the virus for an unknown period of time. I recommend we allow small in-person programs (max. 10 people) for teens and adults this fall/winter. The programs will be held in the Reading Room with ample space to physically distance. I recommend we do not hold in-person programs for children at this time.

VII. New business

i. Library of Things area discussion

Fox

We have been able to build create a robust collection of Library of Things over the past few years because of our partnership with the Oregon Extension Center and a large donation by the Library Foundation. We have lacked a great location in the library to feature these items.

I would like to remodel the space at the top of the stairs to feature our collection in one place in the library. This area was created during the building expansion to function as a reference desk. When the Library District was formed eleven years ago, we shifted the staff member from this area to have two staff members on the front desk. We found this more efficient since many patrons no longer have reference questions but need help checking out items and assistance with the computers and technology. It also allows staff to work together as a team.

I propose we make the following changes:

- Remove both long counters and open the space.
 - Estimated Cost: \$1,500 Remove and repair of walls and moving electrical outlets.



Counter 1



Counter 2

- Move metal shelving we are no longer using from the back wall in Reading room to open wall in new LOT area.
 - Estimated Cost: \$1,000 - Move shelving and purchase two laminated wooden end units



Current space

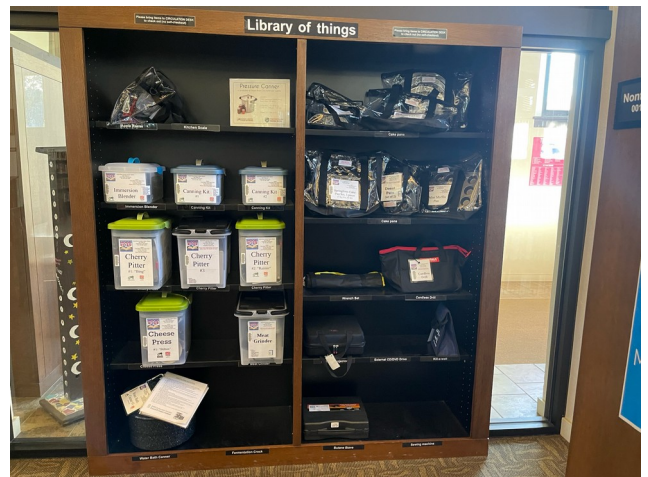


Shelving we will move

- Install permanent shelving to match the rest of the library and increase shelf space to house more LOT materials.
 - Estimated Cost: \$3,090



Current shelving



Example of new shelving

Estimated total cost: \$5,590

We have funds for this project as described above in the financial statement section. I ask for board approval to move forward with this project.

VIII. Agenda items for next meeting

Sheppard

- Health Insurance renewal

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

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Board of Directors
Regular Meeting Minutes

Tuesday, August 17, 2021, 7:00pm

Zoom meeting

502 State St, Hood River

Jean Sheppard President

Notes prepared by Library Director Rachael Fox

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

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Meeting ID: 889 8794 2233

I. Additions/deletions from the agenda (ACTION)

Sheppard

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

II. Actual or potential conflicts of interest

Sheppard

None stated.

III. Consent agenda (ACTION)

Sheppard

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

IV. Open forum for the general public

Sheppard

None present

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. July 2021 Financial Statements

Fox

Hood River County did not complete the required reports needed by our accountants. Fox will include the July Financial Statements in the September board packet.

iv. Director's report

Fox

There was nothing to add to the written report.

VI. Previous business

i. Library Services during the pandemic discussion

Fox

The Board agreed with the plans to wait to add indoor in-person programs and make adjustments to services based upon state mandates.

VII. New business

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

President

Hackett agreed to be the liaison for the Library Foundation meetings for fiscal year 2021-22. Sheppard will be back up if they offer a Zoom option.

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

President

Janik made a motion to approve the policy. Marsden seconded. The motion carried unanimously.

VIII. Agenda items for next meeting

Sheppard

- Policy review

IX. Adjournment

The meeting adjourned at 7:35pm.

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

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ORS 192.660 (1) (h) Legal Rights

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

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

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

OFFICES:

100 EAST FOURTH STREET
THE DALLES, OREGON 97058
Telephone: (541) 296-9131
Fax: (541) 296-6151

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

September 10, 2021

Hood River County Library District
Hood River, OR 97031

We are pleased to confirm our acceptance and understanding of the services we are to provide for Hood River County Library District for the year ended June 30, 2022.

You have requested that we perform the following services:

- Prepare checks for issuance from the invoices that you provide to us. These will be posted to the general ledger accounts based upon the coding that you indicate.
- Reconcile accounts with bank statements for the Columbia State Bank each month.
- Prepare and reconcile your payroll records, payroll tax returns, and payroll tax deposits.
- Record all income and expenses, deposits, and adjusting entries needed each month.
- Prepare Form 1099's, and quarterly and annual payroll reports for Hood River County Library District for the year ended December 31, 2021.
-

Our bookkeeping services will cover the year ended June 30, 2022.

We will prepare the financial statements Hood River County Library District, which comprise the annual and monthly balance sheet – cash basis, and the related statement of revenues, expenses and other changes in net assets – cash basis of, for the year ended June 30, 2022, and perform a compilation engagement with respect to those financial statements.

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

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

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

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

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

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

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

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

As part of our engagement, we will issue a compilation report that will state that we did not audit or review the financial statements and that accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

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

Other Relevant Information

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

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

Our fees will be \$1,580 per month. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Invoices for work performed will be submitted at the end of the month and are due within 30 days.

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

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

Sincerely,

Kenneth L. Onstott, CPA

Acknowledged:
Hood River County Library District

Title

Date

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements July 31, 2021

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

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JAMES T. BROEHL, c.p.a.
RICK M. CYPHERS, c.p.a.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of July 31, 2021, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Onstott, Broehl & Cyphers, P.C
September 9, 2021

Hood River County Library District
Balance Sheet - Cash Basis
July 31, 2021

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$113,889			\$113,889
Cash with Hood River County	649,668	\$191,682	\$123,936	965,286
Petty cash	416			416
Other	11,948			11,948
Total Current Assets	<u>775,921</u>	<u>191,682</u>	<u>123,936</u>	<u>1,091,539</u>
TOTAL ASSETS	<u><u>\$775,921</u></u>	<u><u>\$191,682</u></u>	<u><u>\$123,936</u></u>	<u><u>\$1,091,539</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,418			\$2,418
Total Current Liabilities	<u>2,418</u>	<u>0</u>	<u>0</u>	<u>2,418</u>
Total Liabilities	<u>2,418</u>	<u>0</u>	<u>0</u>	<u>2,418</u>
Fund Balances:				
Unassigned	<u>773,503</u>	<u>191,682</u>	<u>123,936</u>	<u>1,089,121</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$775,921</u></u>	<u><u>\$191,682</u></u>	<u><u>\$123,936</u></u>	<u><u>\$1,091,539</u></u>

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HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the One Month Ended July 31, 2021

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$1,200		\$1,200
Property tax revenues - current year	0			0
Property tax revenues - prior year	2,633			2,633
Fines and fees	301			301
Intergovernmental revenue	0			0
Interest revenue	689		\$103	792
Miscellaneous	0			0
Total Revenues	<u>3,623</u>	<u>1,200</u>	<u>103</u>	<u>4,926</u>
Expenditures:				
Personal services:				
Wages and salaries	38,481			38,481
Employee benefits	13,607			13,607
Total Personal Services	<u>52,088</u>	<u>0</u>	<u>0</u>	<u>52,088</u>
Materials and services:				
Bank charges	16			16
Building rental	944			944
Building maintenance	4,859			4,859
HVAC	0			0
Elevator	182			182
Telephone	502			502
Internet	225			225
Collection development	7,100	4,049		11,149
Technology	1,089			1,089
Accounting and auditing	0			0
Courier	94			94
Custodial services	4,246			4,246
Technical services	3,326			3,326
Library consortium	0			0
Copiers	341			341
Elections expense	2,973			2,973
Furniture and equipment	805			805
Insurance	0			0
Georgiana Smith Memorial Garden	1,379			1,379
Legal services	70			70
Professional services	0			0
Dues and subscriptions	470			470
Miscellaneous	310			310
Postage and freight	183			183
Printing	0			0
Programs	2,409	1,997		4,406
Advertising	425			425
Supplies - office	1,113			1,113
Travel	0			0
Training	24			24
Board development	0			0
Parking reimbursement	0			0
Electricity	1,504			1,504
Garbage	133			133
Natural gas	284			284
Water & sewer - building	427			427
Total Materials and Services	<u>35,433</u>	<u>6,046</u>	<u>0</u>	<u>41,479</u>
Capital outlay	<u>0</u>	<u>55,266</u>	<u>1,505</u>	<u>56,771</u>
Total Expenditures	<u>87,521</u>	<u>61,312</u>	<u>1,505</u>	<u>150,338</u>
Revenues Over Expenditures	<u>(83,898)</u>	<u>(60,112)</u>	<u>(1,402)</u>	<u>(145,412)</u>
Other Financing Sources (Uses)				
Operating transfers in	0		0	0
Operating transfers out	0			0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues and Other Financing Sources (Uses) Over Expenditures	<u>(83,898)</u>	<u>(60,112)</u>	<u>(1,402)</u>	<u>(145,412)</u>
Fund Balance - July 1, 2021	857,401	251,794	125,338	1,234,533
Fund Balance - July 31, 2021	<u>\$773,503</u>	<u>\$191,682</u>	<u>\$123,936</u>	<u>\$1,089,121</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2021

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$0	\$0	\$1,091,490
Tax revenues - prior year	2,633	2,633	15,000
Interest revenue	689	689	10,000
Fines and fees	301	301	4,000
Intergovernmental revenue	0	0	0
Donations	0	0	0
Miscellaneous	0	0	0
Total Revenues	3,623	3,623	1,120,490
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	514	514	8,281
Library clerk II	7,307	7,307	115,605
Library assistant I	4,753	4,753	68,838
Library assistant II	4,887	4,887	63,265
Librarian I	9,807	9,807	128,034
Librarian II	4,519	4,519	65,291
Library director	6,694	6,694	87,048
Payroll taxes and benefits:			
Retirement	3,086	3,086	43,068
Social security	2,889	2,889	40,226
Workers' compensation	1,108	1,108	1,300
Health insurance	6,101	6,101	136,280
Unemployment insurance	423	423	6,310
Paid family and medical leave	0	0	2,681
Total Personal Services	52,088	52,088	766,227
Materials and services:			
Bank charges	16	16	300
Building rental	944	944	13,400
Building maintenance	4,859	4,859	20,000
HVAC	0	0	15,000
Elevator	182	182	2,450
Telephone	502	502	5,220
Internet	225	225	5,840
Collection development	7,100	7,100	90,000
Technology	1,089	1,089	13,000
Accounting and auditing	0	0	29,000
Courier	94	94	2,300

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HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2021

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	4,246	4,246	29,000
Technical services	3,326	3,326	4,000
Library consortium	0	0	14,200
Copiers	341	341	3,500
Elections expense	2,973	2,973	0
Furniture and equipment	805	805	4,000
Insurance	0	0	16,000
Georgiana Smith Memorial Garden	1,379	1,379	25,000
Legal services	70	70	4,000
Professional services	0	0	30,000
Membership dues	470	470	4,000
Miscellaneous	310	310	1,500
Postage and freight	183	183	1,000
Printing	0	0	500
Programs	2,409	2,409	20,000
Advertising	425	425	2,000
Office supplies	1,113	1,113	14,000
Travel	0	0	4,000
Training	24	24	4,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	1,504	1,504	21,000
Garbage	133	133	2,000
Natural gas	284	284	10,000
Water & sewer - building	427	427	5,600
 Total Materials and Services	 35,433	 35,433	 417,810
 Capital Outlay	 0	 0	 0
 Contingency	 0	 0	 100,000
 Total Expenditures	 87,521	 87,521	 1,284,037
 Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	0	(25,000)
 Total Other Financing Sources (Uses)	 0	 0	 (25,000)
 Change in Fund Balance	 (\$83,898)	 (\$83,898)	 (\$188,547)

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HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2021

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Donations and grants	\$1,200	\$1,200	\$290,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>1,200</u>	<u>1,200</u>	<u>290,000</u>
Expenditures:			
Personal services	0	0	16,600
Materials and services:	6,046	6,046	268,400
Capital outlay	55,266	55,266	250,000
Total Expenditures	<u>61,312</u>	<u>61,312</u>	<u>535,000</u>
Change in Fund Balance	<u><u>(\$60,112)</u></u>	<u><u>(\$60,112)</u></u>	<u><u>(\$245,000)</u></u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and One Month Ended
July 31, 2021

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$103	\$103	\$2,000
Other Financing Sources			
Transfer from General Fund	0	0	25,000
Total Revenues and Other Sources	<u>103</u>	<u>103</u>	<u>27,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	1,505	1,505	100,000
Total Expenditures	<u>1,505</u>	<u>1,505</u>	<u>100,000</u>
Change in Fund Balance	<u><u>(\$1,402)</u></u>	<u><u>(\$1,402)</u></u>	<u><u>(\$73,000)</u></u>

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HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds

For the One Month Ended July 31, 2021

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2021	HR Cultural Trust	Total
Revenues:									
Donations and grants	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$1,200
Intergovernmental revenue							\$0		0
Total Revenues	<u>0</u>	<u>0</u>	<u>1,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,200</u>
Expenditures:									
Personal services:									
Wages and salaries:									
Library clerk I									0
Library assistant II									0
Employee benefits:									
Retirement									0
FICA									0
Workers compensation									0
Health insurance									0
Unemployment insurance									0
Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and services:									
Building maintenance									0
Collection development		2,371	1,678						4,049
Technology									0
Counter									0
Programs		1,038		157			802		1,997
Furniture and equipment									0
Georgia Smith Memorial Garden									0
Professional services									0
Miscellaneous									0
Total Materials and Services	<u>0</u>	<u>3,409</u>	<u>1,678</u>	<u>157</u>	<u>0</u>	<u>0</u>	<u>802</u>	<u>0</u>	<u>6,046</u>
Capital outlay	<u>0</u>	<u>55,266</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,266</u>
Total Expenditures	<u>0</u>	<u>58,675</u>	<u>1,678</u>	<u>157</u>	<u>0</u>	<u>0</u>	<u>802</u>	<u>0</u>	<u>61,312</u>
Net Change in Fund Balance	<u>0</u>	<u>(58,675)</u>	<u>(478)</u>	<u>(157)</u>	<u>0</u>	<u>0</u>	<u>(802)</u>	<u>0</u>	<u>(60,112)</u>
Fund Balance - July 1, 2021	<u>338</u>	<u>227,852</u>	<u>798</u>	<u>12,479</u>	<u>3,592</u>	<u>1,781</u>	<u>2,454</u>	<u>2,500</u>	<u>251,794</u>
Fund Balance - July 31, 2021	<u>\$338</u>	<u>\$169,177</u>	<u>\$320</u>	<u>\$12,322</u>	<u>\$3,592</u>	<u>\$1,781</u>	<u>\$1,652</u>	<u>\$2,500</u>	<u>\$191,682</u>

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