

Board of Directors
Regular Meeting Agenda
Supplementary information
Tuesday, January 18, 2022, 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 December 21, 2021 meeting | |
| IV. Open forum for the general public | Sheppard |
| V. Audit presentation | Kamp |
| VI. Reports | |
| VII. Old Business | |
| i. Safety Cascade Locks and Parkdale branches discussion | Fox |
| VIII. New Business | |
| i. Exterior bookmobile | Fox |
| ii. Personnel support during the pandemic | Fox |
| IX. Agenda items for next meeting | Sheppard |
| X. Adjournment | |

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

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

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

Board of Directors
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| III. Consent agenda (ACTION) | Sheppard |

i. **Minutes from December 21, 2021 meeting**

Attachment: III.i. Minutes from the December 21, 2021, regular meeting

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

- | | |
|------------------------------|------|
| V. Audit presentation | Kamp |
|------------------------------|------|

Attachments:

- i. V.i. Audit 2020-21 – Communication to the governing body
- ii. V.ii. Audit 2020-21 – Financial report

Tiffany Elvrum of Pauly Rogers and Co., PC, will present the District's 2020-21 fiscal year audit via Zoom. 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 main circulation desk at the Hood River Library.

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 December or January.
- The Friends are offering the book, Aakki- Dakkito Zoomorphic: An A to Z Encyclopedia of Hood River County for sale. This book is full of history, facts and interesting information about the Hood River area. It is available for \$10.00. Patrons can find a

copy for sale on the Friends Book Shelves. Patrons can pay for the book at the check out desk.

ii. Foundation update

Fox

- In lieu of Feast of Words, the Foundation will have a Special Appeals Mailing. This year the Foundation will raise funds to restore the main entrance to the Hood River Library. The cost of the project is \$25,000. I will also apply for grants to help support this project. This project was the focus of the Feast of Words in 2020 but the event was canceled due to the pandemic.
- The Foundation has raised over \$20,000 with their end of year mailing which includes a request for donations and renewal of memberships.
- The Foundation is working on plans to increase awareness for their Legacy Giving campaign.

iii. November 2021 Financial Statements

Fox

Attachment: VI.iii. November 2021 Financial Statements

With the November property tax deadline, the District now has received about 86% of the current taxes for the 2021-22 fiscal year. We will receive the rest of the funds in two installments in February and May when tax payers complete their payment plans. As of December 1, 2021 we have \$1,710,328 in total current assets. This includes \$1,408,175 for the General Fund, \$181,719 for the Grants Fund, and \$120,434 for the Capital Equipment Reserve fund.

The December financial statements were not available at the time the board packet was released.

iv. Director's Report

Fox

• Administration

- Our Children's Services Assistant Sarah Ryan left the Library District at the end of December. She will be spending more time at home with her family. We will open the 30 hour per week position this month.
- We will be renewing our Metropolitan Interlibrary eXchange (MIX) agreement before the end of this fiscal year. The MIX agreement allows residents of Clackamas, Hood River, Multnomah and Washington counties in Oregon and residents within the City of Camas and Fort Vancouver Regional Library system in Washington to get free library cards in any of the other jurisdictions. It is generally a five-year agreement, and it expires at the end of June.

The agreement is not ready for approval by the board yet. It is currently being reviewed by the legal counsel of each entity, including our own legal counsel Ruben Cleaveland. Once the agreement is approved, I will present the final copy for approval.

- **Facilities**



The architectural firm FAA has given the Library District a model of the Hood River Library. The model was created when the firm did the expansion/renovation of the library. The expansion was completed in 2004. The model sat in their Portland office for nearly 20 years. The model is on a display table on the upper level of the library.

- **Programs and Services**

- In-Person Programming paused through the end of January. In light of the increase in cases and recent data suggesting that COVID cases will continue to increase throughout the month of January, we have paused all in-person programs at the library for this month. We will reassess the situation at the end of the month and determine whether we will resume in-person programs in February.
- The program staff have been working hard to provide creative programming for this winter. Please check out our newsletter for a full list of programs in January, <http://conta.cc/2XWJNne>.
- We now have toy kits for children to check out for in-house use. This allows families to come and play again at the library. There are alcohol wipes available for caregivers to use to wipe down the toys between use.
- The MakerSpace Table is open again for projects to-go. Patrons can fill a bag with supplies to create their art at home! Patrons can bring in their creation or email a photo of it to display in the children's library. Limit: 1 kit per person per week. Kits are take-away only.
- Sage Library System App
 - The SAGE app allows patron to check on their holds, place holds, and renew items. The app is available for apple and android devices.
- Library of Things
 - Metal Detectors, Nintendo Switches, Puzzles and More to Checkout!
 - Winter brings with it a fresh batch of new items to the Library of Things! This month we are highlighting some of our new and classic games. From Catan to Clue to Terraforming Mars to Codenames: Pictures to Hungry Hungry Hippos, we've got something fun for all ages and skill levels.
 - Click this link for a full list of items or to place a hold in Sage: [Library of Things](#).

- We have also recently remodeled our Library of Things area. We encourage folks to come in and take a look around.

Click the links below to see more details and



place holds on items.

Games. Steam Kits. Nintendo Switch Karaoke Machine.
Cooking. Baking Cordless Drill. Ice Cream Maker
Cider Press Metal Detector Sewing Machine

VII. Old Business

i. **Safety Cascade Locks and Parkdale branches discussion**

Fox

I would like to continue the discussion regarding safety at the branches.

Due to the concern for staff safety since staff work solo at the branches, our safety committee added safety measures at both the Cascade Locks and Parkdale branches.

- Staff park in designated areas which are easily accessed from each library.
- We installed a siren alarm at each branch. The sirens issue a loud sound and flashing lights if activated.
- We are temporarily using a doorbells system at the Cascade Locks branch to gain access to the library. This is the same system we used during Curbside Services. Staff were uneasy about working alone at the branch since we do not have the staffing capacity to have two staff members for every shifts. This procedure has been working well. We have decided to continue this practice until March 2022.
- We have purchased flash lights for staff members working at each branch. In addition, I will purchase a motion light we can install in a window at the Cascade Locks Library which will illuminate the parking area for staff. Both Cascade Locks and Parkdale have exterior lights outside the front entrance and street lights which illuminate the area.
- The board approved adding a panic button which will automatically call police or emergency dispatchers with the press of a button. The device should arrive at the branches this month.

I'd like to discuss a few additional measures.

- Install a video surveillance system run by an independent firm at each branch. We would need to post signage alerting patrons. This is required by law and hopefully would also deter any criminal activity.
- Reduce the evening hours at each branch January-March this year. This fall and winter we rarely have patrons visit the branch libraries between 6-7pm. This means staff are completely alone during this time without other patrons present. I think it would be safer and more efficient use of staff time. We can move the staff to the main branch until the end of March. This equals five desk hours for staff: Tuesday, Wednesdays and Thursday in Parkdale and Tuesdays and Thursdays in Cascade Locks. We have shifts that can be covered and several side projects we are currently working on.

VIII. New Business

i. Exterior bookmobile

Fox

Attachment: VIII.i. Bookmobile exterior

I would like to discuss the first draft of the exterior of the bookmobile. I have already received a variety of feedback from library staff and Library Foundation members. I will share the feedback at the meeting.

ii. Personnel support during the pandemic

Fox

I would like to request the library district take two measures to support our staff and keep our staff safe during the pandemic.

1) Tests

- We require a negative test for staff to return to work after they test positive for COVID. Due to the shortened period recommended by the CDC, this would allow the District reassurance library staff are no longer contagious when they return to work.
- Provide tests for staff members to return to work after testing positive for COVID and provide tests for staff that are close contacts to someone that tested positive for COVID.

2) Paid leave library staff

- We allow one week paid sick leave for library staff members in the following circumstances. The leave would be prorated based upon their weekly hours.
 - If the employee is unable to work (or unable to telework) due to a need for leave because the employee:
 - Is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
 - Has been advised by a health care provider to self-quarantine related to COVID-19;
 - Is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
 - Is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
 - is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
 - is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury.

If every staff member were to take advantage of this leave, it would cost the District \$9,000. We currently have \$4,500 extra funds in our personnel budget to support these costs due to the departure of our Children's Service's staff member. I do not anticipate every staff member needing to use this leave. It would help support staff if they needed to use leave related to COVID.

We have the funds in our reserve to cover this cost.

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 \$120,434 Capital Fund
- Total = \$450,839.

- **Capital projects – 20 years**
 - Total = \$370,000
- Unallocated: \$80,839.

For a complete breakdown of the cost of capital projects, please access the September 21, 2021 board packet. <https://hoodriverlibrary.org/wp-content/uploads/Board-Meeting-Packet-2021-09-21.pdf>.

IX. Agenda items for next meeting

Sheppard

- Renew contract legal counsel Ruben Cleaveland
- Budget calendar approval and budget discussion
- Review proposals for Strategic Planning process
- Personnel Policy

X. Adjournment

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

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

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

Board of Directors
Regular Meeting Minutes
Supplementary information
Tuesday, December 21, 2021, 7:00pm
Zoom meeting
502 State St, Hood River
Karen Bureker, Vice President

Present: Karen Bureker, Brian Hackett, Megan Janick, Sara Marsden and Mo Burford (staff).

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

Library Board Vice President Karen Bureker called the meeting to order at 7:01pm. Marsden made a motion to approve the agenda. Janik seconded. The motion carried unanimously.

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

III. Consent agenda (ACTION) Bureker

i. Minutes from November 16, 2021 meeting

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

IV. Open forum for the general public Bureker
None present.

V. New business

i. Safety Cascade Locks and Parkdale branches discussion Burford

Burford explained the most recent incident at the Cascade Locks branch to the board and the follow-up by Fox and Burford, then explained increased safety measures and answered questions. Board was in supportive of increased safety measures. Bureker wanted to know if it was legal for staff to have pepper spray; Bureker also wanted to know about the possibility of having our own cameras in the library and our own light outside the building. Burford thought this might be complicated by our agreement with the school, but would look into it further. Burford also said he believed the lawyer vetted approval of staff having their own pepper spray, but not supplied by HRCLD, but Karen wanted a double-check, thought it might be a legal gray area. Board said they would support the buying of Solo devices for branch staff. Board generally wanted to make a long term goal of improved safety at the branches.

ii. Insurance Renewal (ACTION) Burford

Hackett voted to approve the insurance renewal. Marsden seconded and the motion carried unanimously.

iii. Strategic plan document (ACTION)

Burford

Marsden voted to approve the strategic plan document. Marsden seconded and the motion carried unanimously.

VI. Agenda items for next meeting

Bureker

- Audit report FY 2020-21
- Policy

VII. Adjournment

The meeting was adjourned at 7:33pm.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

For the Year Ended June 30, 2021

Communication to Governing Body



12700 SW 72nd Ave.
Tigard, OR 97223



PAULY, ROGERS AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcpcpas.com

November 19, 2021

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, 2021. 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 2021. 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. 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, the misstatements detected as a result of audit procedures and corrected by management were material.

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.

Management Representations

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

Pauly, Rogers and Co., P.C.

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 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, 1989 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 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, 2021

FINANCIAL REPORT



12700 SW 72nd Ave.
Tigard, OR 97223

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2020-21

FINANCIAL REPORT

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2020-21

BOARD OF DIRECTORS

TERM EXPIRES

Karen Bureker, Vice President

June 30, 2021

Brian Hackett

June 30, 2023

Jean Sheppard, President

June 30, 2023

Sara Marsden

June 30, 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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY

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November 19, 2021

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, 2021, 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, 2021, 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 November 19, 2021, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2021

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, 2021. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes, and variances from the budget. We encourage readers to consider the information presented here in conjunction with the District's Financial Statements and Notes to Financial Statements, which follow this Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

During the year, the District's net position increased by \$320,592, from \$939,652 to \$1,260,244. At June 30, 2021, the District's governmental funds reported combined ending fund balances of \$1,222,585.

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 2020 and 2021 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2021.

Net Position

| | 2020 | 2021 |
|---------------------------|------------------|--------------------|
| ASSETS: | | |
| Cash and cash equivalents | \$893,369 | \$1,226,078 |
| Employee draws | \$2,550 | \$0 |
| Property Taxes Receivable | \$62,684 | \$54,525 |
| Total Assets | \$958,603 | \$1,280,603 |
| LIABILITIES: | | |
| Compensated absences | \$18,951 | \$16,866 |
| Payroll liabilities | \$0 | \$3,493 |
| | \$18,951 | \$20,359 |
| NET POSITION: | | |
| | \$939,652 | \$1,260,244 |

Changes in Net Position

| | Activities 2019-20 | % of total | Activities 2020-21 | % of total |
|-------------------------------------|-----------------------|--------------|-----------------------|---------------|
| Operating Revenues: | | | | |
| Charges for services | \$12,299 | 1.1% | \$1,087 | 0.1% |
| Operating Grants and Contributions | \$55,423 | 5.2% | \$181,365 | 13.9% |
| Total Operating Revenues | \$67,722 | 6.30% | \$182,452 | 14.00% |
| General Revenues: | | | | |
| Property Taxes | \$976,189 | 90.8% | \$1,081,078 | 83.0% |
| Interest on Investments | \$18,537 | 1.7% | \$7,136 | 0.5% |
| Other Revenues | \$12,105 | 1.1% | \$32,119 | 2.5% |
| Total General Revenues | \$1,006,831 | 93.7% | \$1,120,333 | 86.0% |
| Total Revenues | \$1,074,553 | | \$1,302,785 | |
| Operating Expenditures: | | | | |
| General Operations | \$1,080,190 | 100.00% | \$982,193 | 100.00% |
| Total Operating Expenditures | \$1,080,190 | | \$982,193 | |
| Changes in Net Position | (\$5,637) | | \$320,592 | |

Revenues

During the 2020-21 fiscal year, 13.9% of the cost of the District's operations were funded by operating grants and contributions, compared to 5.2% in 2019-20. The remaining 86.1% 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, 2021, the District's governmental funds reported combined unassigned ending fund balance of \$845,453, an increase of \$173,921 compared to 2020. It was \$338,044 more than the \$507,409 unappropriated ending fund balance budgeted for the 2020-21 fiscal year.

The General Fund had revenue and expenditures of \$1,101,326 and \$907,405 respectively. Revenues increased 9.7% and expenditures increased 0.3% over the 2019-20 fiscal year. Overall, the General Fund balance increased from \$671,532 to \$845,453.

In addition, a transfer of \$20,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had revenues and expenditures of \$208,981 and \$71,699 respectively, leaving a fund balance of \$251,794.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$20,000. In addition, there was \$637 in interest revenue and expenditures were \$5,174, leaving a fund balance of \$125,338.

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.



Rachael Fox, Library Director
Hood River County Library District

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF NET POSITION – MODIFIED CASH BASIS
June 30, 2021

ASSETS

| | |
|---------------------------|----------------------|
| Cash and cash equivalents | \$ 1,226,078 |
| Property taxes receivable | <u>54,525</u> |
| Total Assets | <u>1,280,603</u> |

LIABILITIES:

| | |
|-----------------------|-------------------|
| Payroll liabilities | 3,493 |
| Compensated absences | <u>16,866</u> |
| Total Liabilities | <u>20,359</u> |

NET POSITION:

| | |
|------------------------|--------------------------------|
| Unrestricted | <u>1,260,244</u> |
| Total Net Position | <u><u>\$ 1,260,244</u></u> |

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements November 30, 2021

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

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

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

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

OFFICES:

100 EAST FOURTH STREET
THE DALLES, OREGON 97058
Telephone: (541) 296-9131
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1313 BELMONT STREET
HOOD RIVER, OREGON 97031
Telephone: (541) 386-6661
Fax: (541) 308-0178

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 November 30, 2021, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and five months 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.
January 7, 2022

Hood River County Library District
Balance Sheet - Cash Basis
November 30, 2021

ASSETS

| | General Fund | Grants Fund | Capital Equipment Reserve Fund | Total |
|------------------------------------|---------------------------|-------------------------|---|---------------------------|
| Current Assets: | | | | |
| Cash in bank - Columbia State Bank | \$59,435 | | | \$59,435 |
| Cash with Hood River County | 1,345,175 | \$181,719 | \$120,434 | 1,647,328 |
| Petty cash | 416 | | | 416 |
| Prepaid expense | 3,149 | | | 3,149 |
| Total Current Assets | <u>1,408,175</u> | <u>181,719</u> | <u>120,434</u> | <u>1,710,328</u> |
| TOTAL ASSETS | <u><u>\$1,408,175</u></u> | <u><u>\$181,719</u></u> | <u><u>\$120,434</u></u> | <u><u>\$1,710,328</u></u> |

LIABILITIES & FUND BALANCES

| | | | | |
|-----------------------------------|---------------------------|-------------------------|-------------------------|---------------------------|
| Liabilities | | | | |
| Current Liabilities | | | | |
| Payroll liabilities | \$1,271 | | | \$1,271 |
| Total Current Liabilities | <u>1,271</u> | <u>0</u> | <u>0</u> | <u>1,271</u> |
| Total Liabilities | <u>1,271</u> | <u>0</u> | <u>0</u> | <u>1,271</u> |
| Fund Balances: | | | | |
| Unassigned | <u>1,406,904</u> | <u>181,719</u> | <u>120,434</u> | <u>1,709,057</u> |
| TOTAL LIABILITIES & FUND BALANCES | <u><u>\$1,408,175</u></u> | <u><u>\$181,719</u></u> | <u><u>\$120,434</u></u> | <u><u>\$1,710,328</u></u> |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Five Months Ended November 30, 2021

| | General Fund | Grants Fund | Capital Equipment Reserve Fund | Total |
|--|--------------------|------------------|---|--------------------|
| Revenues: | | | | |
| Donations and grants | \$0 | \$5,235 | | \$5,235 |
| Property tax revenues - current year | 968,509 | | | 968,509 |
| Property tax revenues - prior year | 11,277 | | | 11,277 |
| Fines and fees | 1,301 | | | 1,301 |
| Intergovernmental revenue | 3,140 | | | 3,140 |
| Interest revenue | 2,249 | | \$295 | 2,544 |
| Miscellaneous | 0 | | | 0 |
| Total Revenues | 986,476 | 5,235 | 295 | 992,006 |
| Expenditures: | | | | |
| Personal services: | | | | |
| Wages and salaries | 210,728 | | | 210,728 |
| Employee benefits | 61,757 | | | 61,757 |
| Total Personal Services | 272,485 | 0 | 0 | 272,485 |
| Materials and services: | | | | |
| Bank charges | 80 | | | 80 |
| Building rental | 4,719 | | | 4,719 |
| Building maintenance | 10,810 | | | 10,810 |
| HVAC | 5,326 | | | 5,326 |
| Elevator | 910 | | | 910 |
| Telephone | 2,279 | | | 2,279 |
| Internet | 3,799 | | | 3,799 |
| Collection development | 31,222 | 8,803 | | 40,025 |
| Technology | 7,347 | | | 7,347 |
| Accounting and auditing | 9,315 | | | 9,315 |
| Courier | 776 | | | 776 |
| Custodial services | 13,033 | | | 13,033 |
| Technical services | 3,326 | | | 3,326 |
| Library consortium | 13,782 | | | 13,782 |
| Copiers | 1,342 | | | 1,342 |
| Elections expense | 2,973 | | | 2,973 |
| Furniture and equipment | 4,432 | | | 4,432 |
| Insurance | 7 | | | 7 |
| Georgiana Smith Memorial Garden | 6,636 | 110 | | 6,746 |
| Legal services | 630 | | | 630 |
| Professional services | 0 | | | 0 |
| Dues and subscriptions | 1,417 | | | 1,417 |
| Miscellaneous | 930 | | | 930 |
| Postage and freight | 413 | | | 413 |
| Printing | 195 | | | 195 |
| Programs | 6,373 | 11,131 | | 17,504 |
| Advertising | 2,014 | | | 2,014 |
| Supplies - office | 6,037 | | | 6,037 |
| Travel | 163 | | | 163 |
| Training | 363 | | | 363 |
| Board development | 0 | | | 0 |
| Parking reimbursement | 100 | | | 100 |
| Electricity | 7,201 | | | 7,201 |
| Garbage | 706 | | | 706 |
| Natural gas | 971 | | | 971 |
| Water & sewer - building | 1,996 | | | 1,996 |
| Total Materials and Services | 151,623 | 20,044 | 0 | 171,667 |
| Capital outlay | 918 | 55,266 | 5,199 | 61,383 |
| Total Expenditures | 425,026 | 75,310 | 5,199 | 505,535 |
| Revenues Over Expenditures | 561,450 | (70,075) | (4,904) | 486,471 |
| Other Financing Sources (Uses) | | | | |
| Operating transfers in | 0 | | 0 | 0 |
| Operating transfers out | 0 | | | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Revenues and Other Financing Sources (Uses) Over Expenditures | 561,450 | (70,075) | (4,904) | 486,471 |
| Fund Balance - July 1, 2021 | 845,454 | 251,794 | 125,338 | 1,222,586 |
| Fund Balance - November 30, 2021 | \$1,406,904 | \$181,719 | \$120,434 | \$1,709,057 |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 2021

| | Current Period Actual | Year to Date Actual | Annual Budget |
|--------------------------------|--------------------------|------------------------|------------------|
| Revenues: | | | |
| Tax revenues - current | \$926,375 | \$968,509 | \$1,091,490 |
| Tax revenues - prior year | 1,772 | 11,277 | 15,000 |
| Interest revenue | 913 | 2,249 | 10,000 |
| Fines and fees | 306 | 1,301 | 4,000 |
| Intergovernmental revenue | 3,140 | 3,140 | 0 |
| Donations | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Total Revenues | 932,506 | 986,476 | 1,120,490 |
| Expenditures: | | | |
| Personal services: | | | |
| Wages and salaries: | | | |
| Library clerk I | 664 | 2,915 | 8,281 |
| Library clerk II | 9,251 | 46,438 | 115,605 |
| Library assistant I | 5,521 | 25,606 | 68,838 |
| Library assistant II | 4,910 | 25,608 | 63,265 |
| Librarian I | 11,100 | 53,261 | 128,034 |
| Librarian II | 5,127 | 21,758 | 65,291 |
| Library director | 7,112 | 35,142 | 87,048 |
| Payroll taxes and benefits: | | | |
| Retirement | 3,548 | 13,450 | 43,068 |
| Social security | 3,320 | 15,953 | 40,226 |
| Workers' compensation | 53 | 1,003 | 1,300 |
| Health insurance | 7,368 | 29,216 | 136,280 |
| Unemployment insurance | 436 | 2,135 | 6,310 |
| Paid family and medical leave | 0 | 0 | 2,681 |
| Total Personal Services | 58,410 | 272,485 | 766,227 |
| Materials and services: | | | |
| Bank charges | 16 | 80 | 300 |
| Building rental | 944 | 4,719 | 13,400 |
| Building maintenance | 3,638 | 10,810 | 20,000 |
| HVAC | 595 | 5,326 | 15,000 |
| Elevator | 182 | 910 | 2,450 |
| Telephone | (2,340) | 2,279 | 5,220 |
| Internet | 2,899 | 3,799 | 5,840 |
| Collection development | 5,927 | 31,222 | 90,000 |
| Technology | 1,808 | 7,347 | 13,000 |
| Accounting and auditing | 4,740 | 9,315 | 29,000 |
| Courier | 181 | 776 | 2,300 |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 2021

| | Current Period Actual | Year to Date Actual | Annual Budget |
|---|--------------------------|------------------------|------------------------|
| Custodial services | 2,418 | 13,033 | 29,000 |
| Technical services | 0 | 3,326 | 4,000 |
| Library consortium | 13,782 | 13,782 | 14,200 |
| Copiers | 200 | 1,342 | 3,500 |
| Elections expense | 0 | 2,973 | 0 |
| Furniture and equipment | 93 | 4,432 | 4,000 |
| Insurance | 0 | 7 | 16,000 |
| Georgiana Smith Memorial Garden | 777 | 6,636 | 25,000 |
| Legal services | 140 | 630 | 4,000 |
| Professional services | 0 | 0 | 30,000 |
| Membership dues | 150 | 1,417 | 4,000 |
| Miscellaneous | 50 | 930 | 1,500 |
| Postage and freight | 176 | 413 | 1,000 |
| Printing | 0 | 195 | 500 |
| Programs | 981 | 6,373 | 20,000 |
| Advertising | 1,225 | 2,014 | 2,000 |
| Office supplies | 1,491 | 6,037 | 14,000 |
| Travel | 8 | 163 | 4,000 |
| Training | 75 | 363 | 4,000 |
| Board development | 0 | 0 | 1,500 |
| Parking reimbursement | 0 | 100 | 500 |
| Electricity | 1,225 | 7,201 | 21,000 |
| Garbage | 135 | 706 | 2,000 |
| Natural gas | 248 | 971 | 10,000 |
| Water & sewer - building | 406 | 1,996 | 5,600 |
| Total Materials and Services | 42,170 | 151,623 | 417,810 |
| Capital Outlay | 0 | 918 | 0 |
| Contingency | 0 | 0 | 100,000 |
| Total Expenditures | 100,580 | 425,026 | 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 | \$831,926 | \$561,450 | (\$188,547) |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 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 | \$3,535 | \$5,235 | \$290,000 |
| Intergovernmental revenue | 0 | 0 | 0 |
| Total Revenues | <u>3,535</u> | <u>5,235</u> | <u>290,000</u> |
| Expenditures: | | | |
| Personal services | 0 | 0 | 16,600 |
| Materials and services: | 2,805 | 20,044 | 268,400 |
| Capital outlay | 0 | 55,266 | 250,000 |
| Total Expenditures | <u>2,805</u> | <u>75,310</u> | <u>535,000</u> |
| Change in Fund Balance | <u><u>\$730</u></u> | <u><u>(\$70,075)</u></u> | <u><u>(\$245,000)</u></u> |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 2021

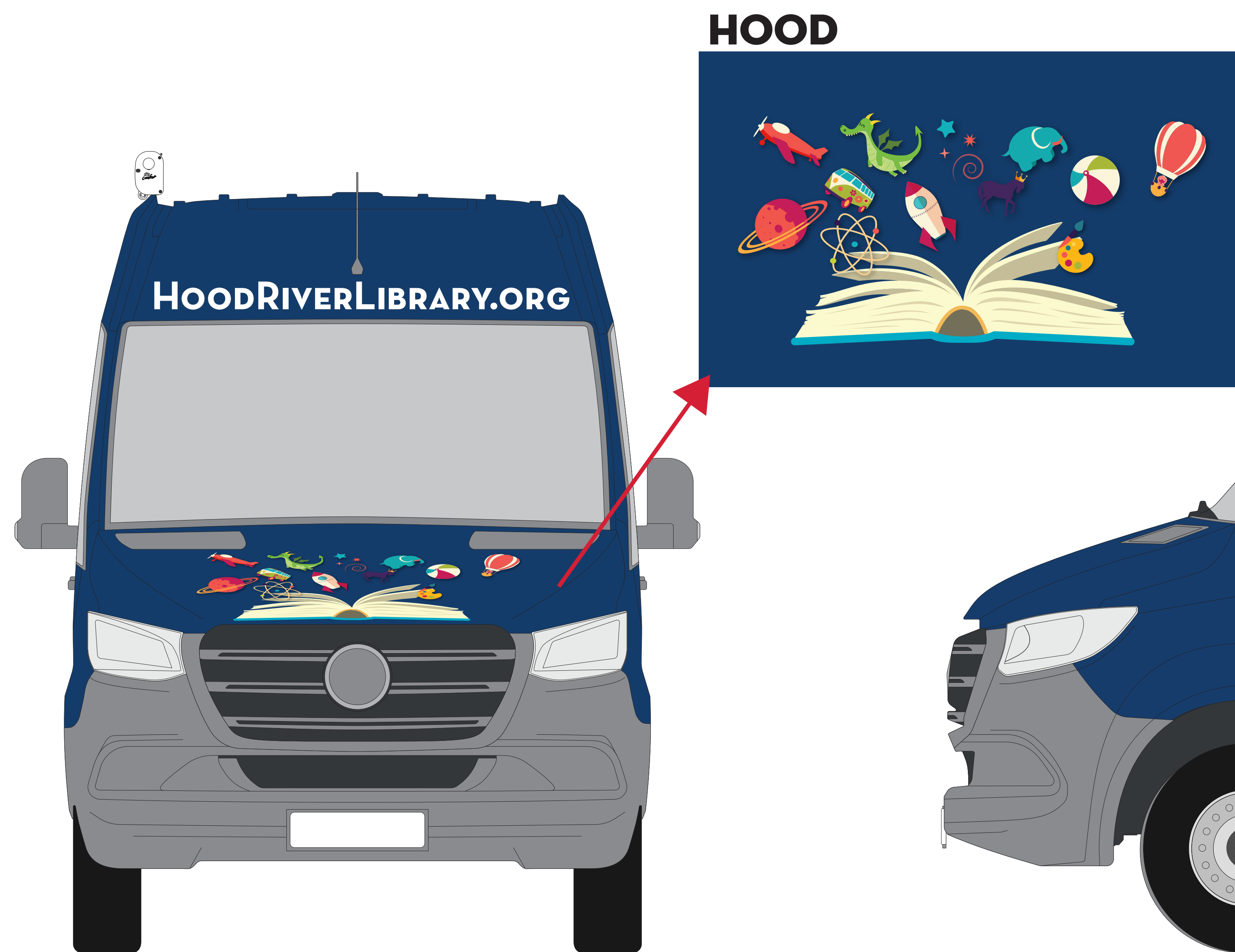
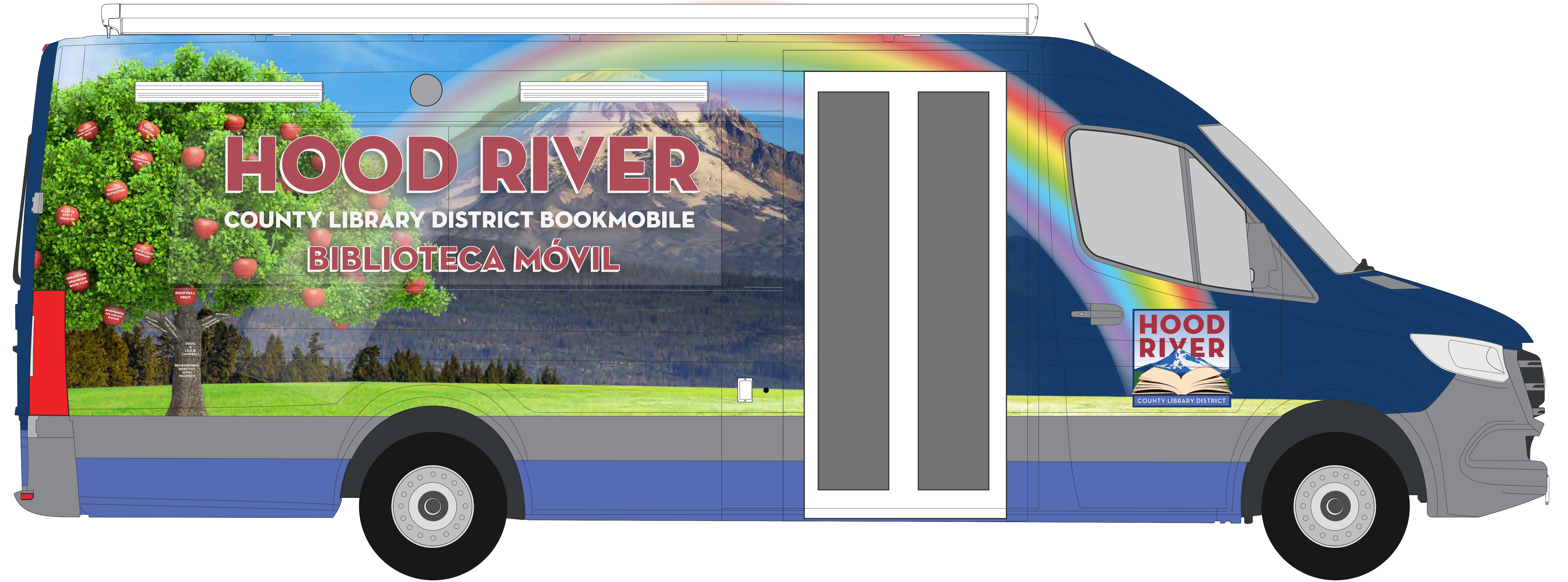
| | Current Period Actual | Year to Date Actual | Annual Budget |
|---|--------------------------|-------------------------|--------------------------|
| Revenues: | | | |
| Interest revenue | \$72 | \$295 | \$2,000 |
| Other Financing Sources | | | |
| Transfer from General Fund | 0 | 0 | 25,000 |
| Total Revenues and Other Sources | <u>72</u> | <u>295</u> | <u>27,000</u> |
| Expenditures: | | | |
| Materials and services | 0 | 0 | 0 |
| Capital outlay | 244 | 5,199 | 100,000 |
| Total Expenditures | <u>244</u> | <u>5,199</u> | <u>100,000</u> |
| Change in Fund Balance | <u><u>(\$172)</u></u> | <u><u>(\$4,904)</u></u> | <u><u>(\$73,000)</u></u> |

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Five Months Ended November 30, 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 | \$1,735 | \$3,500 | \$0 | \$0 | \$0 | \$0 | \$5,235 |
| Intergovernmental revenue | | | | | | | \$0 | | 0 |
| Total Revenues | 0 | 0 | 1,735 | 3,500 | 0 | 0 | 0 | 0 | 5,235 |
| Expenditures: | | | | | | | | | |
| Personal services: | | | | | | | | | |
| Wages and salaries: | | | | | | | | | 0 |
| Library clerk I | | | | | | | | | 0 |
| Library assistant II | | | | | | | | | 0 |
| Employee benefits: | | | | | | | | | 0 |
| Retirement | | | | | | | | | 0 |
| FICA | | | | | | | | | 0 |
| Workers compensation | | | | | | | | | 0 |
| Health insurance | | | | | | | | | 0 |
| Unemployment insurance | | | | | | | | | 0 |
| Total Personal Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Materials and services: | | | | | | | | | |
| Collection development | | 6,575 | 1,678 | | | | 550 | | 8,803 |
| Programs | | 2,703 | 814 | 5,429 | | | 2,185 | | 11,131 |
| Georgia Smith Memorial Garden | | 110 | | | | | | | 110 |
| Total Materials and Services | 0 | 9,388 | 2,492 | 5,429 | 0 | 0 | 2,735 | 0 | 20,044 |
| Capital outlay | 0 | 55,266 | 0 | 0 | 0 | 0 | 0 | 0 | 55,266 |
| Total Expenditures | 0 | 64,654 | 2,492 | 5,429 | 0 | 0 | 2,735 | 0 | 75,310 |
| Net Change in Fund Balance | 0 | (64,654) | (757) | (1,929) | 0 | 0 | (2,735) | 0 | (70,075) |
| Fund Balance - July 1, 2021 | 338 | 227,852 | 798 | 12,479 | 3,592 | 1,781 | 2,454 | 2,500 | 251,794 |
| Fund Balance - November 30, 2021 | \$338 | \$163,198 | \$41 | \$10,550 | \$3,592 | \$1,781 | (\$281) | \$2,500 | \$181,719 |

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