

**WASCO COUNTY LIBRARY SERVICE DISTRICT
AGENDA
WEDNESDAY, JANUARY 15, 2014
LOCATION: Wasco County Courthouse, Room #302
511 Washington Street, The Dalles, Oregon**

NOTE: This Agenda is subject to last minute changes. Meetings are ADA accessible. For special accommodations please contact the Commission Office in advance, (541) 506-2520. TDD 1-800-735-2900. Wasco County does not discriminate against individuals with disabilities.

10:15 a.m. **CALL TO ORDER**

10:15 a.m. [2012-2013 Audit Report](#) – Friend & Reagan

10:25 a.m. [8.21.2013 Minutes Approval & Budget Committee Appointments](#)

**NEW / OLD BUSINESS
ADJOURN**



WASCO COUNTY BOARD OF COMMISSIONERS
GOVERNING BODY OF
WASCO COUNTY LIBRARY SERVICE DISTRICT
JANUARY 15, 2014

PRESENT: Scott C. Hege, Commission Chair
Rod L. Runyon, County Commissioner
Steve Kramer, County Commissioner
Sheila Dooley, Library Service District Administrator
Tyler Stone, County Administrator
Kathy White, Executive Assistant

At 10:09 a.m. Chair Hege called the Wasco County Library Service District Meeting to order.

Agenda Item – Wasco County Library Service District Audit Report for the 2012-2013 Fiscal Year

Chair Hege called upon Carol Friend of Friend and Reagan PC to present the Wasco County Library Service District Audit Report. Ms. Friend explained that they sample and test to get a picture of the organization and offered an unqualified opinion that everything is in order. She reviewed the report briefly and explained that the District would not be subject to a government audit but

because they are included in Wasco County's audit, they must also be audited under government auditing standards. She concluded that there are no issues with compliance and no comments for this small organization.

Chair Hege asked Ms. Dooley if she had any questions or comments regarding the audit. She replied that she had none.

Agenda Item – Minutes Approval & Budget Committee Appointments

{{{Commissioner Kramer moved to approve the August 21, 2013 minutes. Commissioner Runyon seconded the motion which passed unanimously.}}}

{{{Commissioner Kramer moved to approve Order #14-003 reappointing Pat Davis to the Wasco County Library Service District Budget Committee. Commissioner Runyon seconded the motion which passed unanimously.}}}

{{{Commissioner Runyon moved to approve Order #14-006 reappointing Sheila Dooley as the Wasco County Service District Budget Officer. Commissioner Kramer seconded the motion which passed unanimously.}}}

Old/New Business

Ms. Dooley reported that the audit for The Dalles Library was good with more funds available than expected due to retirements in which the vacated position was not filled right away; in addition, materials and services came in under budget.

Ms. Dooley stated that they would be buying the RFID this week and hope to have all the books tagged within three months with self-check-out operating by the end of June. She also informed the Board that \$90,000 of the necessary \$100,000 has been raised for the library expansion. In addition, the Maupin Library will be having a final meeting with their architect and will be promoting the building for donations.

Chair Hege closed the meeting at 10:22 a.m.

WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the
Wasco County Library Service District*



Rod L. Runyon, Chair of Commission



Scott Hege, County Commissioner



Steve Kramer, County Commissioner

Library Service District Audit Report

- [Summary of Revenues and Expenditures](#)
- [Library Service District 2012-2013 Audit Report](#)

**OREGON AUDITS DIVISION
SUMMARY OF REVENUES AND EXPENDITURES**

Name of Municipal Corporation Wasco County Library Service District

Address 511 Washington St. The Dalles OR 97058
STREET / P O BOX CITY STATE ZIP

Period Covered by Audit/Review Report From 7/1/12 To 6/30/13

Total Revenues and/or Receipts – (Government-wide + Fiduciary Funds)		\$1,178,605
Less:		
Revenues of Component Units included in report of primary government		
Taxes, assessments and other collections to be distributed to other governmental units		
Net Revenues and/or Receipts		\$1,178,605
Total Expenditures and/or Disbursements – (Government-wide + Fiduciary Funds)		\$1,080,100
Less:		
Expenditures of Component Units included in report of primary government		
Turnovers to other municipal corporations:		
Taxes and Assessments		
Other Distributions		
Net Expenditures and/or Disbursements		\$1,080,100

The above information is based upon the revenues and expenditures/expenses for government-wide and fiduciary activities of the municipal corporation on the basis of accounting used in the audited or reviewed financial statements.

Auditor/Firm Signature Carol Freund / Freund & Deaga PC

PLEASE ENCLOSE PAYMENT WITH SUMMARY

Over	Not Over	Fee	ORS 297.485 (1)
0	\$ 50,000	\$ 20	... The filing fee shall be determined by the total expenditures made by the
\$ 50,000	150,000	40	municipal corporation for any and all purposes during the calendar or fiscal year
150,000	500,000	150	audited, <u>except</u> that expenditures for principal of bonded debt, principal of short-
500,000	1,000,000	200	term loans, principal of warrants redeemed which were issued during prior audit
1,000,000	5,000,000	250	periods, transfers or loans between funds and turnovers of taxes or other trust
5,000,000	10,000,000	300	moneys to other municipal corporations shall not be included in the total
10,000,000	50,000,000	350	expenditures upon which the amount of the fee is based.
50,000,000		400	(Net Expenditures and/or Disbursements)

Within 30 days after delivering the audit report to the municipal corporation, one copy of this summary must be filed with the Secretary of State, Division of Audits, Salem, Oregon 97310, and one copy must be delivered to the municipal corporation.

For Use by Audits Division

Account Code Firm Code Filing Fee

Wasco County Library Service District
Report on Audit of Financial Statements
And Supplementary Information
For the Year Ended June 30, 2013



FRIEND & REAGAN, P.C.
Certified Public Accountants

305 E. Fifth Street
The Dalles, Oregon 97058

Wasco County Library Service District

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For the Year Ended June 30, 2013

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Wasco County Library Service District

Commissioners and Agent of Record

For the Year Ended June 30, 2013

WASCO COUNTY COMMISSIONERS:

Commissioner

Scott Hege
The Dalles, Oregon 97058

Commissioner

Rod Runyon
The Dalles, Oregon 97058

Commissioner

Steve Kramer
Dufur, Oregon 97021

OTHER:

Insurance Agent of Record

Mike Courtney -
Courtney Insurance Agency
414 East Second
The Dalles, Oregon 97058

FINANCIAL SECTION



FRIEND & REAGAN, P.C.

Certified Public Accountants

305 E. Fifth Street
The Dalles, OR 97058
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Carol D. Friend · Nathan R. Reagan · Ben G. Neumayer · Gary F. Bradford · Carolyn J. Rohde · Rochelle A. Friend

INDEPENDENT AUDITOR'S REPORT

County Commissioners
Wasco County Library Service District
The Dalles, OR 97058

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Wasco County Library Service District (a component unit of Wasco County, Oregon) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's 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 accounting principles generally accepted in the United States of America; this includes 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 entity's 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 entity's 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 financial position of the governmental activities and each major fund of Wasco County Library Service District, as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 8-11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasco County Library Service District's basic financial statements. The schedule of property tax transactions is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of property tax transactions is the responsibility of management and was derived from and relate 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 schedule of property tax transactions is fairly stated in all material respects in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2013, on our consideration of Wasco County Library Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of

an audit performed in accordance with *Government Auditing Standards* in considering Wasco County Library Service District's internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 16, 2013, 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 cursive script, reading "Friend & Reagan PC", written over a horizontal line.

Friend & Reagan, PC
The Dalles, OR
December 16, 2013

WASCO COUNTY LIBRARY SERVICE DISTRICT
Management's Discussion and Analysis
Year Ended June 30, 2013

As management of the Wasco County Library Service District (the District), located in Wasco County, Oregon, we offer readers of the Wasco County Library Service District's financial statements this narrative overview and analysis of the financial activities of the Wasco County Library Service District for the fiscal year ended June 30, 2013. This was the sixth year of the District's operations.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at June 30, 2013 by \$633,500.
- Total net position increased by \$98,505.
- As of June 30, 2013, the District's governmental fund reported an ending balance of \$542,467 or 50% of fiscal year 2012-2013 expenditures.
- The District had no debt as of June 30, 2013.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Wasco County Library Service District's basic financial statements. These basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other 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 Wasco County Library Service District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Wasco County Library Service District's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Wasco County Library Service District is improving or deteriorating.

The *Statement of Activities* presents information showing how the Wasco County Library Service District's net position changed during the fiscal year ended June 30, 2013. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash or other financial assets, flows. Thus, revenues and expenses are reported in this statement for some items, for example, property taxes and accrued interest expense will result in cash flows in future fiscal periods.

Each of these government-wide financial statements, *Statement of Net Position* and *Statement of Activities*, show the functions of the Wasco County Library Service District that are supported primarily by property taxes (*governmental activities*).

The government-wide financial statements can be found on pages 13-14 of this report.

Fund Financial Statements

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 Wasco County Library Service District, like other state and local government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Wasco County Library Service District fund is classified as a governmental fund.

Governmental funds. *Governmental funds* are used to account for the same functions as *governmental activities* in the government-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 *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. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. A reconciliation from the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position and a reconciliation from the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Government-wide Statement of Activities have been included in this report.

The Wasco County Library Service District reported activity in a governmental fund during the fiscal year ended June 30, 2013. Information is presented in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance for the District's fund.

The Wasco County Library Service District adopts an annual budget for its fund. A budgetary comparison statement has been provided to demonstrate compliance with the annual budget.

The Basic Governmental Fund Financial Statements can be found on pages 15-20 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21-26 of this report.

Government-wide Financial Analysis

Net position, at a specific point in time, serve as a useful indicator of an entity's financial position. In the case of the Wasco County Library Service District, the District had no liabilities and net position of \$633,500 at June 30, 2013.

	<u>Net Position</u>	
	2012	2013
Current assets		
Cash	438,462	529,262
Taxes Receivable	<u>96,533</u>	<u>104,237</u>
Total assets	534,995	633,500
Liabilities		
Net position		
Unrestricted	<u>534,995</u>	<u>633,500</u>
Total net position	<u>534,995</u>	<u>633,500</u>

The Wasco County Library Service District's net position increased by \$98,505 during the year ended June 30, 2013.

	<u>Change in Net Position</u>	
	2012	2013
Revenue		
Property Taxes	1,150,727	1,165,684
Interest & Investment Earnings	2,664	3,861
Miscellaneous	<u>1,058</u>	<u>9,060</u>
Total Revenues	1,154,449	1,178,605
Expenditures		
Culture & Recreation	<u>1,048,463</u>	<u>1,080,100</u>
Total Expenditures	1,048,463	1,080,100
Change in net position	105,986	98,505
Beginning net position	<u>429,009</u>	<u>534,995</u>
Ending net position	<u>534,995</u>	<u>633,500</u>

General Fund Budgetary Highlights

There were no differences between the Wasco County Library Service District's General Fund budget as originally adopted and the final amended budget. General Fund actual revenues exceeded estimated revenues by \$14,317.

Key Economic Factors and Budgets Information for the Future

Wasco County's economic base is agriculture and the processing of agricultural products, particularly cherries, wheat and livestock. County farm-gate sales were nearly \$88 million in 2010, mostly from sweet cherries and wheat (\$48 million and \$20 million, respectively). Other traditional industries have included forestry, manufacturing, electric power generation and transportation. Wasco County's economy has diversified from its traditional natural resources base to include a stronger focus on technology and manufacturing.

The rapid growth of renewable energy industries is driving additional employment through support industries and related manufacturing. The world's largest Internet firm, Google, established a major operational center in The Dalles. The region is also home to a strong cluster of high tech companies which are supported through the efforts of the Gorge Technology Alliance.

Economic sectors related to tourism have also grown, supporting tourism throughout the County. Notably, Maupin's economy thrives in the summer with Deschutes River rafting, and the communities of The Dalles and Mosier have recently benefited from an increase in cycling.

As the largest community in the County, The Dalles serves as a retail and service hub for many surrounding counties, resulting in strong employment in these industries as well as government. Further expansion of the healthcare sector, with the expansion of Mid-Columbia Medical Center, has also positively impacted job growth in the County.

The QLife local area fiber optic loop project enables any current business and any future business that needs high speed access to the Internet to have a reason to remain or move into The Dalles area. Google, the search engine that has operated a facility in The Dalles for the past seven years, has plans to expand its facilities during FY 2013-2014. Home Depot, a Fortune 500 company, operates a retail and commercial outlet here. A Goodwill facility and a new four-story motel are currently under construction. Walmart is pursuing the construction of a "super store" in the west end of the City. The foregoing will impact housing and the amount being spent by the local community in our local stores. These activities and the growing number of windfarms to the east of the community are also providing local jobs.

The current recession has not significantly affected the rate of property tax collections. The rate of collections for Wasco County was at a slightly lower percentage when compared to last year as of the end of November 2013.

Comparative Analysis

The District's net position as of June 30, 2013 was \$633,500, an increase from June 30, 2012 of \$98,505. In the Feasibility Study upon which the District's service plan is based, the District established the goal of budgeting \$50,000 per year in a reserve fund. Net position will accrue to the reserve fund and be used to sustain District service levels in future years.

District program changes during FY 2012-2013 included providing a library mobile app, upgrading four District PCs, and participating in cooperative database purchasing with the Libraries of Eastern Oregon.

During FY 2012-2013 a major fundraising campaign for a children's addition at The Dalles library was conducted. A library design and location study was completed at Maupin with funding provided by a Ford Family Foundation Technical Assistance Grant.

Extensive weeding of the collection at The Dalles site was done in preparation for an RFID (Radio Identification)-Self Checkout System to be purchased during FY 2013-2014.

Requests for Information

This financial report is designed to provide a general overview to those parties interested in the Wasco County Library Service District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Sheila Dooley, District Librarian, The Dalles-Wasco County Library, 722 Court St., The Dalles Oregon 97058.

BASIC FINANCIAL STATEMENTS

Wasco County Library Service District
Statement of Net Position
June 30, 2013
(all amounts are in dollars)

	Primary Government
	<u>Governmental</u>
	<u>Activities</u>
<u>ASSETS:</u>	
Cash & Investments	529,262
Taxes Receivable	<u>104,237</u>
<u>TOTAL ASSETS</u>	<u>633,500</u>
<u>LIABILITIES:</u>	
<u>TOTAL LIABILITIES</u>	<u>-</u>
<u>NET POSITION</u>	
Unrestricted	<u>633,500</u>
<u>TOTAL NET POSITION</u>	<u><u>633,500</u></u>

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County Library Service District
Statement of Activities
For the year ended June 30, 2013
(all amounts are in dollars)

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	TOTAL GOVERNMENTAL ACTIVITIES
Culture and Recreation	1,080,100	-	-	-	(1,080,100)
<u>Total Governmental Activities</u>	<u>1,080,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,080,100)</u>

General Revenues:

Property Taxes levied for General Purposes	1,165,684
Interest and Investment Earnings	3,861
Miscellaneous	9,060
<u>Total General Revenues</u>	<u>1,178,605</u>

Change in Net Position 98,505

Net Position, Beginning 534,995

Net Position, Ending 633,500

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County Library Service District
Balance Sheet
Governmental Funds
June 30, 2013
(all amounts are in dollars)

	<u>GENERAL</u>	<u>TOTAL</u>
<u>ASSETS:</u>		
Cash & Investments	529,262	529,262
Taxes Receivable	<u>104,237</u>	<u>104,237</u>
<u>TOTAL ASSETS</u>	<u>633,500</u>	<u>633,500</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>	<u>-</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable Revenue - Taxes	<u>91,033</u>	<u>91,033</u>
<u>TOTAL DEFERRED INFLOWS OF RESOURCES</u>	<u>91,033</u>	<u>91,033</u>
<u>FUND BALANCES:</u>		
Unassigned	<u>542,467</u>	<u>542,467</u>
<u>Total Fund Balances</u>	<u>542,467</u>	<u>542,467</u>
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</u>	<u>633,500</u>	<u>633,500</u>

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County Library Service District
Reconciliation of Balance Sheet to Statement of Net Position
June 30, 2013
(all amounts are in dollars)

Fund Balances - Governmental Funds	542,467
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Amounts reported for governmental activities in the Statement of Net Position
are different because:

Unavailable revenue- taxes represent amounts that were not available to fund current expenditures and therefore are not reported as revenue in the governmental funds.	<u>91,033</u>
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Net Position of Governmental Activities	<u><u>633,500</u></u>
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The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County Library Service District
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2013
(all amounts are in dollars)

	<u>GENERAL</u>	<u>TOTAL</u>
<u>REVENUES:</u>		
Property Taxes	1,158,190	1,158,190
Investment Earnings	3,861	3,861
Miscellaneous	9,060	9,060
<u>TOTAL REVENUES</u>	<u>1,171,111</u>	<u>1,171,111</u>
<u>EXPENDITURES:</u>		
Current		
Materials & Services	1,080,100	1,080,100
<u>TOTAL EXPENDITURES</u>	<u>1,080,100</u>	<u>1,080,100</u>
Net Changes in Fund Balance	91,011	91,011
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>451,456</u>	<u>451,456</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>542,467</u>	<u>542,467</u>

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County Library Service District
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
June 30, 2013
(all amounts are in dollars)

Net Change in Fund Balances - Governmental Funds	91,011
--	--------

Amounts reported for governmental activities in the Statement of Activities are different because:

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Change in Unavailable Revenues - Taxes	<u>7,494</u>
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Change in Net Position of Governmental Activities	<u><u>98,505</u></u>
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The Accompanying Notes are an Integral Part of this Financial Statement

MAJOR GOVERNMENTAL FUNDS

Major governmental funds are defined as those funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental funds for the same items. The General Fund is always classified as a major fund.

GENERAL FUND: The Wasco County Library Service District accounts for all activities in its general fund. Primary sources of revenues are taxes and interest on investments. The largest expenditures are for contract payments.

Wasco County Library Service District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
General Fund
For the year ended June 30, 2013
(all amounts are in dollars)

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES:</u>				
Property Taxes	1,155,225	1,155,225	1,158,190	2,965
Investment Earnings	1,569	1,569	3,861	2,292
Miscellaneous	-	-	9,060	9,060
<u>TOTAL REVENUES</u>	<u>1,156,794</u>	<u>1,156,794</u>	<u>1,171,111</u>	<u>14,317</u>
<u>EXPENDITURES:</u>				
Current:				
Materials & Services	1,085,537	1,085,537	1,080,100	5,437
Contingency	25,000	25,000	-	25,000
<u>TOTAL EXPENDITURES</u>	<u>1,110,537</u>	<u>1,110,537</u>	<u>1,080,100</u>	<u>30,437</u>
Net Changes in Fund Balance	46,257	46,257	91,011	44,754
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>409,242</u>	<u>409,242</u>	<u>451,456</u>	<u>42,214</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>455,499</u>	<u>455,499</u>	<u>542,467</u>	<u>86,968</u>

The Accompanying Notes are an Integral Part of this Financial Statement

Wasco County Library Service District

Notes to the Basic Financial Statements

For the Year Ended June 30, 2013

NOTE 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

In November 2006, Wasco County voters approved the creation of a Library Service District for Wasco County under ORS Ch. 451 with a formation date of July 1, 2007. The County Board of Commissioners consisting of three Commissioners, one whom serves as the Chair of the Board, is the governing body of the District. The District is a component unit of Wasco County, Oregon.

The accounting policies of the Wasco County Library Service District conform to Generally Accepted Accounting Principles (GAAP) as applicable to governments. The following is a summary of the more significant policies:

A. REPORTING ENTITY:

In evaluating how to define the District, for financial reporting purposes, management has considered all potential component units. The criteria for including potential component units within the County's reporting entity (as set forth in GASB No. 61) is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

Based upon the application of the above criteria, the District is includable as a component unit in the financial statement of Wasco County, as the District's governing board is the Wasco County Board of Commissioners. Using the same criteria, the District has no component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. There is no interfund activity as the District maintains only one fund.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segments and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even

though the latter are excluded from the government-wide financial statements. The District has no fiduciary funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PREPARATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes, excise taxes, business income taxes, intergovernmental revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Nonmajor funds are combined in a single column in the fund financial statements. The District reports the following major funds:

GENERAL FUND: This is the District's operating fund. It accounts for all financial resources of the general government.

D. ASSETS, LIABILITIES AND NET POSITION:

1. *Deposits and Investments:* The District maintains merged bank accounts and investments for its fund in a central pool of cash and investments with Wasco County. This pool includes amounts in demand deposits and investments in the Oregon State Treasurer's Local Government Investment Pool (LGIP). The investment policy of the County is to invest in LGIP and interest bearing demand deposits with local banks and to transfer resources to the general checking account as the need arises. This policy is in accordance with ORS 294.035 which specifies the type of investments authorized for municipal corporations. Wasco County allocates earnings on investments to the Districts fund based on average daily cash balances.

Investments are stated at cost which approximates fair value.

2. *Net Position*: Net position is classified in the following three components:

Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investments in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted -Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted - Consists of all other net position that is not included in "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as they are needed.

3. *Fund Balance*: In the fund financial statements, Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the five fund balance components listed below:

Nonspendable- This component includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

Restricted- This component consists of amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation. There is currently no amount being restricted by legislation.

Committed- This component consists of amounts that can only be used for the specific purposes determined by a formal action of the District's highest level of decision-making authority, which includes resolutions. Those committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action (resolution) it employed previously to commit those amounts.

Assigned- This component consists of amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The authority for assigning fund balance is expressed by the Board of Directors, or their designee as established in the District's Fund Balance Policy.

Unassigned- This residual classification of fund balance includes all spendable amounts that have not been restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use it is the District's policy to use committed resources first, then assigned, and then unassigned, as they are needed.

4. *Capital Assets:* The District has no capital assets.

5. *Long Term Obligations:* In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the Statement of Net Position. The District has no long term obligations.

In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources. Principal and interest payments are reported as debt service expenditures when paid.

6. *Property Tax Revenues and Receivables:* Property taxes are collected by the Wasco County Tax Collector and distributed to the District monthly. The fund financial statements reflect property taxes as revenue when collected by the Tax Collector and available to the District to pay current period expenditures. The government-wide financial statements reflect property taxes as revenue in the year levied.

Property taxes receivable at year end have been reported on the balance sheet. No allowance has been made for uncollectible taxes since past history has shown losses to be minimal. In the fund financial statements, taxes receivable considered not available for payment of current year expenditures have been offset as unavailable revenue.

Property taxes are levied on July 1 pursuant to Oregon Revised Statute 310.030. Taxes are payable in full on November 15 or are payable in installments the last of which is due on May 15 of the year following the year in which imposed. Taxes become delinquent on personal property when any installment is not paid by its due date. Taxes become delinquent on real property if not paid by May 15. On January 1 and July 1 tax liens attach to personal and real property respectively to secure payment of all taxes, penalties and interest ultimately imposed. Personal property is subject to summary seizure and the responsible taxpayer is subject to warrant service 30 days after the delinquency date. Foreclosure proceedings begin on real property after three years from the date taxes become delinquent.

7. *Deferred Outflows/Inflows of Resources:* In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditures) until then. The District does not currently report any deferred outflows on its Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District reports

unavailable revenue, which arises under the modified accrual basis of accounting, in this category. Accordingly, unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period amounts become available.

8. Use of Estimates: The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

A. BUDGETS AND BUDGETARY ACCOUNTING:

The budget is prepared on the modified accrual method of accounting for each fiscal year July 1 to June 30.

The budget process includes a series of notices and publications culminating with the budget hearing. After the public hearing has been held, the Board of Commissioners enacts the resolutions to adopt the budget, make appropriations and declare the ad valorem tax levy for all funds.

The Appropriations Resolution contains amounts for personal services, materials and services, capital outlay, inter-fund transfers, debt service and contingency. This is the level of control for authorized expenditures. The level of expenditures is monitored throughout the year. Transfers are made from operating contingency or between the major object classifications of the appropriation for each fund as required to prevent over-expenditures. Appropriations for all funds lapse at the end of each fiscal year.

Excess of expenditures over appropriations:

The District had no instances whereby any of its funds had an excess of expenditures over appropriations for the year ended June 30, 2013.

Deficit fund balance:

The District has no instances whereby any of its funds had a deficit in fund balance as of June 30, 2013.

NOTE 3 – DETAILED NOTES ON ALL FUNDS:

A. CASH AND INVESTMENTS:

The District's cash and investments (recorded at cost) at June 30, 2013, consisted of cash

deposits with the County Treasurer totaling \$529,262.

Interest Rate Risk: The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond the limits provided by State Statute.

Credit Risk: State Law limits investments to obligations of the United States Treasury and United States Government agencies and instrumentalities, certain bankers' acceptances, repurchase agreements, certain high-grade commercial paper and corporate bonds and obligations of states and municipalities. The District has no investment policy that would further limit its investment choices. The District's investment with Wasco County is not rated.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure on the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment with Wasco County is not deemed to be a security, which is a transferable financial instrument that evidences ownership, and is, therefore, not subject to custodial credit risk.

NOTE 4 –OTHER INFORMATION:

A. RISK MANAGEMENT:

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance with nominal deductible levels. Losses over the past three years have not exceeded insurance coverage.

Liabilities are reported when it is probably that a loss has occurred and the amount of the loss can be reasonably estimated. Any liability for claims and judgments would be reported in the appropriate governmental fund.

B. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through the date of this financial statement with management. The issuance date is the same as the date of the financial statement.

OTHER MATTERS

OTHER SCHEDULES

Wasco County Library Service District
Schedule of Property Tax Transactions-General Fund
For the year ended June 30, 2013
(all amounts are in dollars)

	TAXES RECEIVABLE <u>6/30/2012</u>	CURRENT YEAR <u>LEVY</u>	NET <u>ADJUSTMENTS</u>	DEDUCT TAX <u>COLLECTIONS</u>	TAXES RECEIVABLE <u>6/30/2013</u>
2012-13	-	1,199,127	(30,389)	(1,114,592)	54,146
2011-12	48,842	-	1,164	(24,243)	25,763
2010-11	27,803	-	1,485	(11,613)	17,675
2009-10	14,596	-	2,217	(11,989)	4,824
2008-09	4,600	-	741	(3,747)	1,593
2007-08	693	-	26	(483)	236
<u>TOTALS</u>	<u>96,534</u>	<u>1,199,127</u>	<u>(24,756)</u>	<u>(1,166,668)</u>	<u>104,237</u>

OTHER REQUIRED REPORTS



FRIEND & REAGAN, P.C.
Certified Public Accountants

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Carol D. Friend • Nathan R. Reagan • Ben G. Neumayer • Gary F. Bradford • Carolyn J. Rohde • Rochelle A. Friend

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

County Commissioners
Wasco County Library Service District
The Dalles, Oregon

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in ***Government Auditing Standards***, issued by the Comptroller General of the United States, the financial statements of the governmental activities of Wasco County Library Service District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Wasco County Library Service District's basic financial statements and have issued our report thereon dated December 16, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wasco County Library Service District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Wasco County Library Service District's internal control. Accordingly, we do not express an opinion on the effectiveness of Wasco County Library Service District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of significant deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and other Matters

As part of obtaining reasonable assurance about whether Wasco County Library Service District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under ***Government Auditing Standards***.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Friend & Reagan PC". The signature is written in dark ink and is positioned above a horizontal line.

Friend & Reagan, PC
The Dalles, OR 97058
December 16, 2013



FRIEND & REAGAN, P.C.
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Independent Auditor's Report
Required by Oregon State Regulations for the Year Ended June 30, 2013

We have audited the basic financial statements of Wasco County Library Service District as of and for the year ended June 30, 2013, and have issued our report thereon dated December 16, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement..

Compliance

As part of obtaining reasonable assurance about whether the Wasco County Library Service District's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

Deposit of public funds with financial institutions (ORS Chapter 295).

Indebtedness limitations, restrictions and repayment.

Budgets legally required (ORS Chapter 294).

Insurance and fidelity bonds in force or required by law.

Programs funded from outside sources.

Authorized investment of surplus funds (ORS Chapter 294).

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe that Wasco County Library Service District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 internal Control

In planning and performing our audit, we considered Wasco County Library Service District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wasco County Library Service District's internal control over financial reporting.

This report is intended solely for the information and use of the Board of Commissioners and Management of Wasco County Library Service District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in cursive script, appearing to read "Friend & Reagan PC", written over a horizontal line.

Friend & Reagan, PC
The Dalles, OR 97058
December 16, 2013

Library Service District Minutes & Appointments

- [8.21.2013 Minutes](#)
- [Order #14-003 Re-appointing Pat Davis to Wasco
County Library Service District Budget Committee](#)
- [Order #14-006 Re-appointing Sheila Dooley as
Wasco County Library Service District Budget
Officer](#)



WASCO COUNTY BOARD OF COMMISSIONERS
GOVERNING BODY OF
WASCO COUNTY LIBRARY SERVICE DISTRICT
AUGUST 21, 2013

PRESENT: Rod L. Runyon, Chair of Commission
Scott C. Hege, County Commissioner
Steve Kramer, County Commissioner
Sheila Dooley, Library Service District Administrator
Tyler Stone, County Administrator
Kathy White, Executive Assistant

At 10:31 a.m. Chair Runyon called the Wasco County Library Service District Meeting to order.

Agenda Item – Ready to Read Grant Application

Ms. Dooley came forward and explained that the grant application is to access money designated by the State for libraries. The Wasco County Library system uses the funding for summer reading programs encouraging children to become lifetime library users and to help them retain their reading skills over the summer school break. This grant will fund the 2014 summer reading programs.

Senior Library Technician Suzy Goolsby came forward and outlined the 2013 summer reading programs which included Reptile Man and the Opera Sisters. She said that the Dufur Library had ten summer reading programs which focused on preschool through 6th grade. The Maupin Library continued their preschool story program along with three larger events attended by children from all over Tygh Valley. She announced that next year's summer theme will be science related; they have already begun planning for Fizz, Boom, Read.

{{{Commissioner Kramer moved to approve the 2013-2014 Ready to Read Grant Application. Commissioner Hege seconded the motion which passed unanimously.}}}

Agenda Item – 6.5.2013 Budget Hearing Minutes

Ms. White explained that in the 6.5.2013 Library Service District Budget Hearing minutes included in the Board Packet there was an error; one of the motions was listed as having been made and seconded by the same Commissioner. She reported that she has made the correction, but the minutes in the packet do not reflect that correction.

{{{Commissioner Hege moved to approve the 6.5.2013 Library Service District Budget Hearing minutes with the correction. Commissioner Kramer seconded the motion which passed unanimously.}}}

Ms. Dooley reported that Maupin continues to hold meetings about a new or expanded space for their library.

Commissioner Hege asked for a status report on the fund-raising efforts for The Dalles Library expansion. Ms. Dooley stated that they have received \$10,000 from PUD and are still waiting to hear back from Google regarding a donation. Chair Runyon asked if they are on schedule for fund-raising. Ms. Dooley replied that they had hoped to have all the money by October; she does not feel they will meet that timeline but is confident that the money will be raised.

Chair Runyon asked if there were any planned fund-raisers. Ms. Dooley said the Book Lover's Ball is coming up; one-half of the proceeds go to local causes.

Ms. Dooley closed by saying that the City of The Dalles would soon be going out for an RFP to set the Library up with a radio frequency identification system.

Chair Runyon adjourned the Library Service District Session at 10:42 a.m.

WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the
Wasco County Library Service District*

Rod L. Runyon, Chair of Commission

Scott Hege, County Commissioner

Steve Kramer, County Commissioner

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON
IN AND FOR THE COUNTY OF WASCO

IN THE MATTER OF THE REAPPOINTMENT OF)
PAT DAVIS TO THE WASCO COUNTY LIBRARY) ORDER #14-003
SERVICE DISTRICT BUDGET COMMITTEE)

NOW ON THIS DAY, the above-entitled matter having come on regularly
for consideration, said day being one duly set in term for the transaction of public
business and a majority of the Board of Commissioners being present; and

IT APPEARING TO THE BOARD: That Pat Davis' term on the Wasco
County Library Service Budget Committee expired on December 31, 2013; and

IT FURTHER APPEARING TO THE BOARD: That Pat Davis is willing and
is qualified to be reappointed to the Wasco County Library Service District
Budget Committee for another term.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Pat Davis be and is hereby reappointed to the Wasco County Library Service Budget Committee; said term to expire on December 31, 2016.

DATED this 15th day of January, 2014.

WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the Wasco County
4H & Extension Service District*

Rod L. Runyon, Commission Chair

Scott C. Hege, County Commissioner

Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

Eric J. Nisley
Wasco County District Attorney

IN THE BOARD OF COMMISSIONERS OF THE STATE OF OREGON
IN AND FOR THE
WASCO COUNTY LIBRARY SERVICE DISTRICT

IN THE MATTER OF THE REAPPOINTMENT OF)
SHEILA DOOLEY AS WASCO COUNTY) ORDER
LIBRARY SERVICE DISTRICT BUDGET) #14-006
OFFICER.)

NOW ON THIS DAY, the above-entitled matter having come on
regularly for consideration, said day being one duly set in term for the
transaction of public business and a majority of the Board of Commissioners
being present; and

IT APPEARING TO THE BOARD: That Sheila Dooley's term as
Wasco County Library Service District Budget Officer expired on December
31, 2013; and

IT FURTHER APPEARING TO THE BOARD: That Sheila Dooley is
willing and is qualified to be reappointed to serve as the Wasco County
Library Service District Budget Officer.

NOW, THEREFORE, IT IS HEREBY ORDERED: That Sheila Dooley
be and is hereby reappointed as the Wasco County Library Service District
Budget Officer; said term to expire on December 31, 2014.

DATED this 18th day of January 15, 2014.

WASCO COUNTY BOARD
OF COMMISSIONERS
*Governing Body of the
Wasco County Library Service District*

Rod L. Runyon, Commission Chair

Scott C. Hege, County Commissioner

Steve D. Kramer, County Commissioner

APPROVED AS TO FORM:

Eric J. Nisley
Wasco County District Attorney

CITY OF THE DALLES, OREGON
LIBRARY FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2013

	Budget			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES:				
Intergovernmental	\$ 1,019,012	\$ 1,019,012	\$ 1,019,047	\$ 35
Fines and forfeitures, net	10,249	10,249	11,349	1,100
Contributions	8,314	8,314	5,242	(3,072)
Interest on investments	1,806	1,806	3,854	2,048
Miscellaneous	100	100	199	99
Total revenues	1,039,481	1,039,481	1,039,691	210
EXPENDITURES:				
Personal service	622,786	625,311	594,827	30,484
Materials and service	323,596	323,596	252,711	70,885
Contingency	105,351	105,351	-	105,351
Total expenditures	1,051,733	1,054,258	847,538	206,720
Revenues over (under) expenditures	(12,252)	(14,777)	192,153	206,930
OTHER FINANCING SOURCES (USES):				
Transfers out	(37,570)	(37,570)	(37,570)	-
Total other financing sources (uses)	(37,570)	(37,570)	(37,570)	-
Net changes in fund balances	(49,822)	(52,347)	154,583	206,930
FUND BALANCES, BEGINNING	751,138	753,663	808,979	55,316
FUND BALANCES, ENDING	<u>\$ 701,316</u>	<u>\$ 701,316</u>	<u>\$ 963,562</u>	<u>\$ 262,246</u>

The accompanying notes are an integral part of the basic financial statements.