



**JACKSON COUNTY LIBRARY DISTRICT (JCLD)**  
**Dial 1-669-900-6833 to attend by phone.**  
**Enter Meeting ID (access code): 965 9527 6734**  
**Or, click the link below to attend using Zoom:**  
<https://zoom.us/j/96595276734>  
February 11, 2021, at 4:00 p.m.

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## **BOARD OF DIRECTORS MEETING AGENDA**

### **CALL TO ORDER/ROLL CALL**

### **INTRODUCTIONS / PROCLAMATIONS**

### **CONSENT AGENDA (Action)**

1. January 14, 2021 Regular Board Meeting Minutes .....1
2. Jackson County Library District Quarterly Financial Report.....3
3. Approval of Library Director’s job description .....6
4. Resolution 2021-05 Authorizing an Extension of Paid Administrative Leave under the Families First Coronavirus Response Act (FFCRA) ..... 11

**ORAL REQUESTS AND COMMUNICATIONS FROM AUDIENCE** (Comments will be limited to 3 minutes per individual and shall be limited to comments on non-agenda items or on agenda items that do not otherwise provide for public comment.)

### **REPORTS (Inform)**

5. Library Director– Kari May .....17
6. Quarterly Statistics – Kari May .....26

### **NEW BUSINESS (Inform/Discuss/Action)**

7. Annual Financial Report Year Ended June 30, 2020 – Isler Medford, LLC, Auditors ..... 35
8. Budget Committee Member Appointment – Eric Dziura
9. Appoint Budget Officer and Adopt Budget Calendar – Lisa Marston.....74

### **COMMITTEE AND BOARD MEMBER REPORTS (Inform)**

10. Facilities Committee – Eric Dziura

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### **FUTURE MEETINGS/EVENTS/OBSERVANCES:**

March 11, 2021 – Board Regular Meeting

*The Jackson County Library District Board meets regularly at 4:00 p.m. on the second Thursday of every month at the Medford Library in the Adams Community Meeting Room, unless otherwise noticed. You may find proposed agendas and prior meeting minutes at [www.jcls.org](http://www.jcls.org). If you have further questions or would like to be added to the email notification list, please contact Executive Assistant, Daisy Fields, at 541-774-6406 or [dfields@jcls.org](mailto:dfields@jcls.org).*

*If a physical accommodation is needed to participate in a Jackson County Library District meeting, please contact Daisy Fields at 541-774-6406. Notification of at least 48 hours prior to the meeting, preferably in writing, will assist us in providing reasonable accommodation.*



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## MINUTES

### ATTENDEES

Present at the meeting were: Board Members Cathy Shaw (President), Eric Dziura (Vice President), Jill Turner, George Prokop, and Susan Kiefer.

Additional attendees: Kari May (Library Director), Claudine Taillac (Assistant Director, Public Services), Lisa Marston (Assistant Director, Administrative Services); Brynn Fogerty (HR Manager), Ryan Bradley (Marketing Coordinator), Carrie Turney Ross (Adult Services Coordinator), Crystal Zastera (Operations Coordinator), Kristin Anderson (Bear Creek Area Manager, Ashland Branch Manager), and Daisy Fields (Executive Assistant).

### CALL TO ORDER/ROLL CALL,

President Shaw called the meeting to order at 4:01 p.m. Mrs. Fields took the roll call.

### INTRODUCTIONS / PROCLAMATIONS

Ms. May introduced Daisy Fields, Executive Assistant. Mrs. Fields is taking over from Denise Menicucci, who had requested to return to a part-time work schedule.

### CONSENT AGENDA

**MOTION:** The Extension of RVCOG Contract was moved to New Business. Vice President Dziura moved to approve the items on the consent agenda, including the December 10, 2020 Regular Board Meeting Minutes and the Strategic Roadmap (with clarifications noted). Director Kiefer seconded the motion. The motion was approved unanimously.

### ORAL REQUESTS AND COMMUNICATIONS FROM AUDIENCE

None.

### REPORTS

#### Library Director's Report

Ms. May shared that the Medford furniture installation is almost complete in the new Business Office space. Glass stackers have been added around the cubicle areas; these add visual appeal as well as an additional safety barrier against COVID-19. A change order to have the data lines pulled into the new spaces has been added and should be completed by the end of January. The RFP for internet infrastructure is open for equipment to increase the library's bandwidth capabilities in compliance with E-Rate application windows. President Shaw commented on how much she enjoyed the report on holiday decorations at the Ruch branch as well as how pleased patrons are with the Outreach Program. She observed that these stories demonstrate how personal our libraries have become. Director Turner asked if a physical property inventory will be done before the migration to Koha. Ms. May indicated that the current Polaris system does not have an inventory module and that the new ILS implementation will include full inventory capabilities; an inventory will be done after the migration process is complete. Vice President Dziura asked how many bilingual/multilingual employees JCLS currently has; Ms. Taillac thought there were four or five and Ms. May added that there are at least two that are American Sign Language certified. The mobile printing

process was explained as a way for patrons who would not otherwise be able to print at home to send documents to the library from a home computer or cell phone. Library staff print and deliver the documents to the front door.

### **Jackson County Library Foundation**

Ms. May will act as the interim Foundation Director until the position is filled. The position description posting is being reviewed, and the Board hopes to find a qualified candidate. Ms. May reported that the annual appeal was sent only to previous donors and the results were an impressive \$15,318 as of January 6. Director Turner mentioned the National Library Giving Day that takes place in April, and that this might be something to check into for future fundraising opportunities. Ms. May shared the Foundation's Quarterly 2020 Changes in Restricted Fund Balances report.

### **UNFINISHED BUSINESS**

#### **5-2 Circulations Library Policy**

#### **5-6 Fee Schedule Library Policy**

Ms. Taillac presented the updated Circulation Library Policy (5-2) and Fee Schedule Policy (5-6).

**MOTION:** Vice President Dziura moved to approve both policies as presented. Director Turner seconded the motion. The motion was approved unanimously.

### **NEW BUSINESS**

#### **ILS Data Cleanup: Waive Outstanding Fees**

Ms. May explained that some of the outstanding fees are up to 20 years old and are not reflected as receivable funds so do not affect the Library's financial statement. Moving forward, waiving fees over five years old will be done annually.

**MOTION:** President Shaw moved to approve the motion. Vice President Dziura seconded the motion. The motion was approved unanimously.

#### **Extension of RVCOG Contract**

Ms. May reported that the RVCOG contract had expired at the end of December and explained the Amendment to Extend the agreement until March 31, 2021.

**MOTION:** Director Turner moved to approve the motion. President Shaw seconded the motion. The motion was approved unanimously.

### **COMMITTEE AND BOARD MEMBER REPORTS**

#### **Budget Committee**

Vice President Dziura reported that the Budget Committee has an opening and is actively recruiting candidates to fill this position; applications will be accepted until February 9, 2021.

### **FUTURE MEETINGS/EVENTS/OBSERVANCES**

The next regular Board meeting will be held on Zoom, Thursday, February 11, 2021 from 4-6pm.

### **ADJOURN**

President Shaw adjourned the Regular Board Meeting at 4:55 p.m.

/s/ Daisy Fields

Recording Secretary

**JACKSON COUNTY LIBRARY DISTRICT**  
**Budget Compliance and Financial Position**  
**As of December 31, 2020**

Included in the following reports is a summary of revenues and expenditures for the period from July 1, 2020 to December 31, 2020 compared to the adopted budget. As we move into the third quarter of this fiscal year, the District's financial position remains strong and its budget remains in compliance with Oregon's local budgeting laws.

**General Fund**

Revenue

As the report on the following page shows, total property tax collections are at 96% of budget. Last year, at December 31, 2019, tax revenue was at 90% of budget. This increase is likely tied to the 5.79% increase in the County's total taxable assessed value over last year, a growth rate that is 1.62% higher than the budgeted growth rate. With last year's audit completed, the unrestricted beginning fund balance sits at 100.72% of budget.

Expenditures

In order to move the restricted grant funds out of the General Fund and into the Grant Fund, an interfund transfer of \$1,108,342.42 was recorded as a revenue in the Grant Fund and an expenditure in the General Fund. Note, however, that the budgeted transfer for the Capital Improvement Fund has not been recorded yet. The budgeted amount is \$300,000. Since the restricted grants were more than expected, we will be coming to the Board next month with an appropriations transfer so we do not overspend this category.

Halfway through this fiscal year, total expenditures for the General Fund are at 28.59%. Last year, on December 31, 2019, total expenditures sat at 32.78%. This difference can be attributed at least in part to ending the LS&S contract. Instead of paying a set amount each month, the District is paying actual salaries and benefits directly to employees and individual vendors. The same is true for materials like office supplies. Another contributing factor is the pandemic. Program costs, for example, are down, and staff is not incurring much travel-related expenses.

**Capital Improvement Fund and Grant Fund**

Expenditures from the Capital Improvement Fund were made to purchase furniture for the Medford Branch Remodel project. Since the furniture is not affixed to the building, it is not being reported in capital outlay, but rather in materials and services. As with the interfund transfer line item described above, we will need to come to the Board next month with an appropriations transfer so we do not overspend in the materials and services category.

Finally, restricted monies are now being tracked in a separate Grant Fund. Therefore, the attached report represents a roll up of the District's restricted funds which include, among others, the Lindberg Estate, the Hulburt Bequest, and the Ready to Read Grant that the District receives from the State each year.

**Jackson County Library District**  
**Statement of Revenues and Expenditures - General Fund Summary**  
**July 1, 2020 thru December 31, 2020**

GENERAL FUND	Current Year Budget	Current Month Activity	YTD Activity	Variance	% Received or Used
<b>Revenue</b>					
Current Property Tax Collections	\$ 10,720,995.00	\$ 116,944.07	\$ 10,296,635.24	\$ (424,359.76)	96.04%
Prior Year Property Tax Collections	200,000.00	3,274.10	112,049.44	(87,950.56)	56.02%
Other Income	629,330.00	18,452.46	230,065.42	(399,264.58)	36.56%
Beginning Fund Balance - Unrestricted	7,207,960.00		7,260,181.90	52,221.90	100.72%
Beginning Fund Balance - Restricted	-	-	1,108,342.42	1,108,342.42	0.00%
<b>Total Revenue</b>	<b>18,758,285.00</b>	<b>138,670.63</b>	<b>19,007,274.42</b>	<b>248,989.42</b>	<b>101.33%</b>
<b>Expenditures</b>					
<b>Total Personnel Services</b>	<b>6,555,950.00</b>	<b>376,168.90</b>	<b>2,438,527.11</b>	<b>(4,117,422.89)</b>	<b>37.20%</b>
Materials and Services					
Administration	627,527.00	24,118.31	165,737.59	(461,789.41)	26.41%
Buildings and Technology	1,726,291.00	139,123.37	699,699.83	(1,026,591.17)	40.53%
Materials and Programming	2,397,500.00	136,839.60	711,674.99	(1,685,825.01)	29.68%
Utilities	590,600.00	45,575.82	239,483.23	(351,116.77)	40.55%
<b>Total Materials and Services</b>	<b>5,341,918.00</b>	<b>345,657.10</b>	<b>1,816,595.64</b>	<b>(3,525,322.36)</b>	<b>34.01%</b>
Other Expenditures					
Capital Outlay	215,000.00	-	-	(215,000.00)	0.00%
Contingency	750,000.00	-	-	(750,000.00)	0.00%
Interfund Transfers	1,343,085.00		1,108,342.42	(234,742.58)	82.52%
<b>Total Other Expenditures</b>	<b>2,308,085.00</b>	<b>-</b>	<b>1,108,342.42</b>	<b>(1,199,742.58)</b>	<b>48.02%</b>
<b>Ending Fund Balance</b>	<b>4,552,332.00</b>	<b>-</b>	<b>-</b>	<b>(4,552,332.00)</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>18,758,285.00</b>	<b>721,826.00</b>	<b>5,363,465.17</b>	<b>(13,394,819.83)</b>	<b>28.59%</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ -</b>	<b>\$ (583,155.37)</b>	<b>\$ 13,643,809.25</b>	<b>\$ 13,643,809.25</b>	

Modified Accrual Basis, February 4, 2021

**Jackson County Library District**  
Statement of Revenues and Expenditures - CIF and Grant Fund Summary  
July 1, 2020 thru December 31, 2020

CAPITAL IMPROVEMENT FUND	Current Year Budget	Current Month Activity	YTD Activity	Variance	% Received or Used
<b>Revenue</b>					
Interest Income	\$ 110,000.00	\$ -	\$ -	\$ (110,000.00)	0.00%
Beginning Fund Balance - Unrestricted	6,176,279.00	-	6,420,970.01	244,691.01	103.96%
Transfer from General Fund	300,000.00	-	-	(300,000.00)	0.00%
<b>Total Revenue</b>	<b>6,586,279.00</b>	<b>-</b>	<b>6,420,970.01</b>	<b>(165,308.99)</b>	<b>97.49%</b>
<b>Expenditures</b>					
Total Materials and Services	100,000.00	-	100,480.82	(480.82)	100.48%
Total Capital Outlay	6,486,279.00	256,707.15	354,794.47	6,131,484.53	5.47%
<b>Total Expenditures</b>	<b>6,586,279.00</b>	<b>256,707.15</b>	<b>455,275.29</b>	<b>6,131,003.71</b>	<b>6.91%</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ -</b>	<b>\$ (256,707.15)</b>	<b>\$ 5,965,694.72</b>	<b>\$ 5,965,694.72</b>	

GRANT FUND	Current Year Budget	Current Month Activity	YTD Activity	Variance	% Received or Used
<b>Revenue</b>					
Total Interest Income	\$ 30,500.00	\$ 2,131.02	\$ 6,609.25	\$ (23,890.75)	21.67%
Total Restricted Grant Revenue	408,075.00	41,511.20	61,641.79	(346,433.21)	15.11%
Transfer from General Fund	1,043,085.00	-	1,108,342.42	65,257.42	106.26%
<b>Total Revenue</b>	<b>1,481,660.00</b>	<b>43,642.22</b>	<b>1,176,593.46</b>	<b>(305,066.54)</b>	<b>79.41%</b>
<b>Expenditures</b>					
Total Personnel Services	145,000.00	-	5,215.19	139,784.81	3.60%
Total Materials and Services	604,575.00	18,295.81	57,730.80	546,844.20	9.55%
Total Capital Outlay	219,585.00	44,346.01	44,346.01	175,238.99	20.20%
Total Ending Fund Balance	512,500.00	-	-	512,500.00	0.00%
<b>Total Expenditures</b>	<b>1,481,660.00</b>	<b>62,641.82</b>	<b>107,292.00</b>	<b>1,374,368.00</b>	<b>7.24%</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ -</b>	<b>\$ (18,999.60)</b>	<b>\$ 1,069,301.46</b>	<b>\$ 1,069,301.46</b>	

Modified Accrual Basis, February 4, 2021



February 11, 2021

**Title:** Position Description for Library Director

**From:** Executive Committee

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**Recommendation:**

The Executive Committee recommends the Board approve the position description for the Library Director, to be appended as Exhibit A to the current contract with Library Director Kari May.

**Budget Impacts:**

N/A

**Policies, Plans, and Goals Supported:**

Providing a clear position description provides clarity and makes sure that expectations are met.

**Background and Additional Information:**

The position description for Library Director was developed by Human Resources Manager Brynn Fogerty, and edited and finalized with input from Directors Shaw and Dziura. Position Descriptions for Library Directors from comparable Districts and library systems were gathered and analyzed during the process.

Once this Position Description is approved, the Executive Committee will recommend an evaluation process for Director May for the Board to consider at a future meeting.

**Attachments:**

- Position Description



<b>Position Information</b>	
Position Title	Library Director
Location	Medford
Reports To	Board of Directors
Department	Administration
FLSA Status	Exempt
Hours Per Week	40
Salary Range	Contract

<b>Position Summary</b>
The Library Director provides direct leadership for the planning, direction and oversight of library services within the district. The Director monitors and evaluates the progress of the Library towards meeting its strategic goals.

<b>Duties and Responsibilities</b>
<ul style="list-style-type: none"> <li>• Provide leadership in developing District vision, goals and objectives in conjunction with the Board of Directors. Establish operational targets in compliance with overall goals and objectives. Plan and develop collections, programs, services, and activities based on analysis of District growth, usage patterns, workload, staffing levels, patron requests, and related legislative mandates to provide appropriate library services to the community.</li> <li>• Administer board policies, make policy recommendations to the Board, and provide executive support and information to the Board.</li> <li>• Develop strong partnerships within the community and the state. Advocate for the Library by representing the District at public forums, attend various community group, professional, and civic organization meetings to communicate about Library policies and programs, and develop good will. Collaborate with local, regional, and national leadership to have an awareness of current library trends and to anticipate future needs in order to provide relevant services to the public in a timely manner.</li> <li>• Champion community involvement for the operation and services provided both now and for the future. Work closely with the Jackson County Library Foundation and affiliated Friends of the Libraries to develop creative approaches to ensure robust local fundraising and volunteer support.</li> <li>• Supervise personnel directly or through subordinates. Hire and train or oversee training of employees and volunteers. Assign, supervise and evaluate work of subordinates, including supervisory personnel. Hear grievances and administer disciplinary action as needed. Develops and leads a cohesive, innovative, and accountable team who have a wide range of skills, knowledge, abilities, and responsibilities and who are directly responsible for the success of JCLS.</li> <li>• Creates an environment where diverse views are welcomed and respected, and facilitates productive and timely discussions that generate effective results.</li> <li>• Prepare the budget for the Library Board approval. Monitor and approve deposits and expenditures in accordance with the budget. Administer grants, gifts, state and federal money.</li> <li>• Oversee the development of the collection of all types of materials such as print, media and electronic resources. Delegate employees to classify and catalog materials, provide reference services and manage the withdrawals from circulation.</li> </ul>



- Evaluate, develop and implement goals, programs, policies and procedures to improve the effectiveness and efficiency of each department. Develop long-range plans for library services to the District.
- Stay current with library and information services and technology, including the integrated library system, electronic resources and Internet.
- Act as the Board Secretary and perform or delegate those duties as required.
- Administer the maintenance of library facilities and equipment.
- Perform other duties as assigned by the District Board of Directors.

## **Knowledge, Skills and Abilities**

### **Professional Leadership**

- Demonstrates in-depth knowledge of library/management trends and practices
- Holds leadership positions within community and professional organizations
- Builds coalitions with key players in targeted local, regional, and national agencies and organizations to achieve and maintain desired outcomes for District
- Inspires others through visionary leadership

### **Effective Governance Support**

- Demonstrates fidelity to the Board
- Embraces the concept of transparently working with the Board as a unit
- Readily accepts delegated authority while respecting authority retained by the Board
- Provides well developed analysis of challenges, opportunities, and alternative solutions
- Exhibits the confidence to provide an honest assessment of contentious issues
- Writes well-crafted policies to achieve the Board's intentions
- Writes well-crafted status reports that summarize considerations and recommendations
- Promotes ongoing Board development

### **Effective Administrator**

- Interprets board policies and priorities to achieve district outcomes
- Identifies challenges and opportunities within a changing environment
- Thinks "outside the box" to identify alternative solutions
- Articulates clearly defined outcomes and identifies measurement indicators
- Drafts step-by-step plans to achieve outcomes
- Demonstrates expertise in facilities planning
- Demonstrates success in soliciting community support for library funding
- Identifies potential legal and financial risks and liabilities and takes correct action to minimize effects
- Promotes and executes cutting edge library technology, broad-based innovation, and district efficiencies

### **Effective Budget Officer**

- Works with the management team to develop implementation strategies to achieve Board priorities
- Understands issues such as cash flow, reserve funds, and fund based accounting
- Demonstrates the ability to craft budget plans that balance resources and expenditures over a multiple year period

### **Effective Team Leader**

- Models and promotes high ethics and respectful interactions
- Facilitates productive team discussions
- Encourages open discussion and problem solving
- Encourages and rewards creativity

- Delegates appropriately while maintaining accountability
- Effectively coaches team members using well developed skills (conflict management, interest based negotiation, etc.)
- Guides and supports continuous learning at all levels of the organization

**Effective Communicator**

- Communicates in an accurate and clear manner
- Handles conflict constructively to identify joint concerns and to facilitate desired outcomes
- Presents complex concepts effectively to a wide range of audiences
- Exhibits confidence and has a dynamic presence

**Qualifications**

**MINIMUM QUALIFICATIONS**

1. Masters of Library Science from an ALA-accredited institution.
2. 5 years of supervisory and leadership experience in a public library

**PREFERRED QUALIFICATIONS**

1. Experience in a multi-branch system
2. Excellent interpersonal and communication skills
3. Experience using technologies to provide and enhance library services
4. Experience and success with community partners

**SPECIAL REQUIREMENTS/LICENSES**

- Criminal background check required.
- Must have valid driver’s license and required mandatory insurance when operating a privately owned vehicle for business purposes.
- Must be able to travel to other locations to perform work, and/or attend work-related meetings, workshops or conferences.

**Working Conditions**

While performing the duties of this position, the employee is continuously required to communicate by talking and listening, use of fingers and hands, repetitive motion and sitting. Frequently required to stand, walk, reach, sit and feel. Occasionally bend, stoop, grasp and rarely to feel, kneel or crawl. The position requires mobility, including the ability to move materials weighing up to 5 pounds on a regular basis such as files, books, office equipment, etc., may infrequently require moving materials weighing up to 20 pounds.

Manual dexterity and coordination are required over [75%] of the work period while operating equipment such as computer keyboard, calculator, and standard office equipment.

Travel to other district locations and/or to workshops/professional meetings/conferences.

This level has a work environment that is well protected, with virtually no hazards or obstacles. There is very little element of personal risk or hazard. Job conditions are stable, usually well managed, and very comfortable.

Conditions may consist of the following:

- Reading for comprehension and direction (policies & procedures)
- Speaking to share, respond and maintain relationships or to convey instructions and/or direction
- Presenting to a wide range of ages and audiences to inspire lifelong learning
- Considerable cognitive process to make effective decisions for non-routine work

- Various equipment includes computers with a keyboard and mouse, telephone, and other electronic devices to share documents, information and discussion
- Deadlines and changing priorities with multiple demands on time
- Attendance at evening and weekend meetings and/or social/business events
- Available for emergencies and off-schedule contacts

**Supervisory Responsibilities**

This position is a supervisor of people and/or organizational processes. Supervision is a responsibility of positions in this classification. Decisions are made within broad interpretation of applicable guidelines and Library policies and rules.

Revised: 2/1/2021



February 11, 2021

**Title:** Resolution 2021-05 Authorizing an Extension of Paid Administrative Leave under the Families First Coronavirus Response Act (FFCRA)

**From:** Kari May, Library Director

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**Recommendation:**

The Library Director recommends the Board authorize the extension of paid administrative leave for JCLS staff as provided for under the Families First Coronavirus Response Act (FFCRA) by adopting the proposed resolution. If approved, the resolution would extend paid administrative leave through the end of this fiscal year.

**Budget Impacts:**

From July 1 through December 31, 2020, the District expended a total of \$4,038.08, to compensate for 225.75 hours of paid administrative leave. The impact of extending the FFCRA paid administrative leave through June 30, 2021, is estimated to be less than \$4,000.

**Policies, Plans, and Goals Supported:**

Providing paid administrative leave is a necessary benefit to staff required to work on the front lines during a pandemic. We have asked staff not to work with any symptoms and to be vigilant about their health and safety. Staying home when feeling ill, getting tested, and quarantining due to exposure continues to keep our front-line staff safe, and our library system operational.

**Background and Additional Information:**

In April 2020, the Board adopted a resolution authorizing actions taken under the JCLS Coronavirus Response Protocol as approved by the Board on March 12, 2020. That resolution, attached below, approved continued funding of the LS&S contract for JCLS staff salaries, as well as paid administrative leave. The resolution also adopted a temporary policy in response to COVID-19 that would stay in effect until further notice.

Given that JCLS staff are now employed by the District and the mandatory leave provisions in the Families First Coronavirus Response Act (FFCRA) expired on December 31, 2020, a proposed resolution authorizing the extension of paid administrative leave is being brought to the Board.

The FFCRA provided up to 80 hours of paid sick leave for employees either sick with COVID-19, quarantining due to exposure, or awaiting test results. The Act also covered employees with a bonafide need to care for loved ones who are sick with COVID-19, or whose school or child care

is closed for reasons related to COVID-19. The US Department of Labor, Wage and Hour Division has extended the FFCRA, but instead of mandatory, made the Act extension *voluntary* for employers.

It should be noted that the extension does not increase the amount of paid leave; rather, it allows for the rolling over of the original 80 hours. Note, too, that the Act extension will expire on March 31, 2021; however, the proposed resolution would authorize paid administrative leave through the end of the current fiscal year. Extending paid administrative leave beyond June 30, 2021 would require another Board resolution.

**Attachments:**

- Proposed: *Resolution 2021-05 Authorizing an Extension of Paid Administrative Leave under the Families First Coronavirus Response Act (FFCRA)*
- Adopted April 9, 2020: *Resolution 2020-05 Authorizing Actions Taken under JCLS Coronavirus Response Protocol Approved by Board on March 12, 2020; Continued Funding of JCLS Staff Salaries and LS&S Contract; and Adopting Temporary Policy in Response to COVID-19*

**RESOLUTION: 2021-05**

**A RESOLUTION AUTHORIZING AN EXTENSION OF PAID ADMINISTRATIVE LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT (FFCRA)**

WHEREAS, THE BOARD OF THE JACKSON COUNTY LIBRARY DISTRICT FINDS:

- A. At its regular meeting on April 9, 2020, the Board approved Resolution 2020-05 Authorizing Actions Taken under JCLS Coronavirus Response Protocol Approved by Board on March 12, 2020; Continued Funding of JCLS Staff Salaries and LS&S Contract; and Adopting Temporary Policy in Response to COVID-19; and
- B. Since April 9, 2020, it has been the District’s policy to provide staff with paid administrative leave in accordance with the Families First Coronavirus Response Act (FFCRA); and
- C. The FFCRA provided up to 80 hours of paid sick leave for employees either sick with COVID-19, quarantining due to exposure, or awaiting test results. The Act also covered employees with a bonafide need to care for loved ones who are sick with COVID-19, or whose school or child care is closed for reasons related to COVID-19; and
- D. The US Department of Labor, Wage and Hour Division has extended the FFCRA through March 31, 2021, but instead of mandatory, made the Act extension voluntary for employers; and
- E. Although the Act extension currently expires on March 31, 2021, the Library Director recommends extending the FFCRA leave through June 30, 2021 in light of the ongoing COVID-19 emergency.

BE IT RESOLVED:

- 1. That the Jackson County Library District Board of Directors hereby authorizes a voluntary extension of paid administrative leave under the Families First Coronavirus Response Act (FFCRA) through June 30, 2021.

The above resolution statement was approved by the Board of the Jackson County Library District and declared adopted this \_\_\_\_ day of \_\_\_\_\_, 2021.

By:

Attest:

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Recording Secretary

**Board Vote:**

Cathy Shaw \_\_\_\_\_  
Susan Kiefer \_\_\_\_\_  
George Prokop \_\_\_\_\_  
Jill Turner \_\_\_\_\_  
Eric Dziura \_\_\_\_\_

**RESOLUTION: 2019/2020-05**

**RESOLUTION AUTHORIZING ACTIONS TAKEN UNDER JCLS CORONAVIRUS  
RESPONSE PROTOCOL APPROVED BY BOARD ON MARCH 12, 2020;  
CONTINUED FUNDING OF JCLS STAFF SALARIES AND LS&S CONTRACT;  
AND ADOPTING TEMPORARY POLICY IN RESPONSE TO COVID-19**

**WHEREAS, THE BOARD OF THE JACKSON COUNTY LIBRARY DISTRICT FINDS:**

On March 8, 2020, Oregon Governor Kate Brown declared a state of emergency to address the spread of the novel coronavirus which causes an illness known as COVID-19 (“COVID-19”) in Oregon.

At the March 12, 2020 regular meeting of the Jackson County Library District Board of Directors, the Board approved the attached JCLS Coronavirus Response Protocol (“Protocol”), appointing JCLS Library Director Kari May to be the authorizing agent regarding reduction in hours and/or temporary branch closures and authorizing District Administrator Lisa Marston to implement Phase 2 on behalf of the District, if necessary.

On March 12, 2020, Governor Brown announced a statewide closure of K-12 schools, prompting Director May to initiate Phase 1 on March 13, 2020, followed quickly by Phase 2 on March 14, 2020, in consultation with Administrator Marston and the Board of Directors.

On March 17, 2020, the American Library Association’s Executive Board recommended closing libraries to the public, followed by the Oregon Library Association on March 18, 2020.

On March 19, 2020, Director May, Administrator Marston, and Board President Susan Kiefer met with LS&S Chief Library Officer Jennifer Giltrop to discuss closing all JCLS branches and placing all staff on paid administrative leave. Outcomes from that meeting included the following:

- Director May: a) instructed Library staff not to report to work effective Friday, March 20, 2020, until further notice; b) asked key personnel to work from home to maintain a core level of service; c) informed staff they will continue to be paid for their regularly scheduled hours at their regular rate of pay during the closure; and d) instructed staff to enter their hours as “Admin Leave” on their time sheets, in accordance with LS&S’s leave policy.
- Administrator Marston asked District employees to work from home until further notice.

On March 19, 2020, Jackson County declared a state of emergency, citing the following conditions: (a) the presence of confirmed cases of the COVID-19 within Jackson County; (b) orders from the Governor of the State of Oregon declaring a state of emergency due to the presence of confirmed cases of COVID-19 within the State of Oregon and restricting public gatherings, closing schools, closing certain business and restricting operations of

other business, and other measures intended to slow the spread of COVID-19; (c) other measures intended to slow the spread of COVID-19 to protect the health, welfare, and safety of the public; and (d) continued spread of COVID-19 could cause extreme respiratory illness, overwhelm the capacity of health care providers to provide adequate treatment, loss of life, and extreme public health risk, and significant economic impacts in Jackson County.

On March 23, 2020, Governor Brown issued Executive Order No. 20-12, directing everyone in Oregon to “Stay Home, Save Lives” to the maximum extent possible and adding to the list of businesses to be temporarily closed and social distancing measures to be taken to stem the spread of COVID-19 in Oregon. Executive Order No. 20-12 also orders state executive branch offices and buildings to close to the public and provide public services by phone to the extent possible; and requires social distancing measures to be implemented and enforced when public services require in-person interactions. State agencies must also facilitate telework and work-at-home for state employees whenever possible.

While Executive Order 20-12 does not apply to local, federal, or tribal governments, those governments are strongly encouraged to follow Governor Brown’s directives. Counties, cities, schools, and libraries throughout Jackson County and the State of Oregon have closed their facilities to the public, providing the majority of their mission critical services via telephone and video; facilitating telework for their employees whenever possible; curtailing non-essential functions; and providing paid leave to non-essential workers who cannot work from home.

The District currently has two employees, both of whom are able to fulfill the duties and responsibilities of their positions while working remotely.

The balance of staff who work in JCLS libraries are paid through a contract with Library Systems & Services (LS&S). This contracted amount includes total compensation for all staff based on an agreed-upon staffing plan. JCLD intends to continue to pay the monthly contracted amount in full.

On March 20, 2020, Director May sent the attached document to the Board outlining JCLS Staff Assignments during the closure. Assignments are being reviewed regularly and updated, as needed.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE JACKSON COUNTY LIBRARY DISTRICT THAT:**

It is in the best interest of the District and the public we serve to adopt the following Temporary Policy in Response to COVID-19, which will remain in effect until further notice:

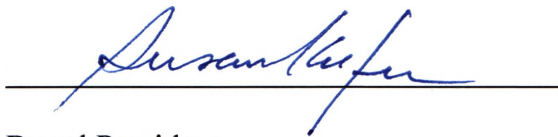


- Follow the “Stay Home, Save Lives” guidance of Governor Brown, Oregon Health Authority, Centers for Disease Control, and Jackson County Public Health Division; and
- Prioritize the safety, health, and welfare of patrons, employees, volunteers, vendors, community partners, and members of the public; and
- Continue to pay the full monthly contracted amount to LS&S to ensure that JCLS staff receive a regular paycheck during the temporary closure; and
- Limit public attendance at Board meetings to phone, video, and Internet-enabled devices only; and
- Instruct the Library Director to review the JCLS Coronavirus Response Protocol at least every 14 days and update or revoke as necessary; and
- Keep this Temporary Policy in Response to COVID-19 in effect until public health restrictions put in place by federal, state, and local authorities are gradually lifted, amending the policy as needed.

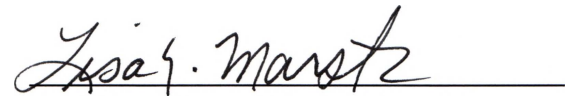
**INTRODUCED AND ADOPTED THIS 9th DAY OF APRIL 2020, EFFECTIVE AS OF THE DATE OF ADOPTION.**

By:

Attest:



Board President



Recording Secretary

**Board Vote:**

Cathy Shaw	<u>yes</u>
George Prokop	<u>yes</u>
Susan Kiefer	<u>yes</u>
Jill B. Turner	<u>yes</u>
Eric Dziura	<u>yes</u>

References:

[Centers for Disease Control and Prevention](#)

[Oregon Health Authority](#)

[Oregon Governor Kate Brown / COVID-19 Information and Resources](#)

[Jackson County Health Department](#)



## Director's Report February 2021

### Library Administration

Library Director Kari May attended the virtual American Library Association's Midwinter Conference in late January. One of the sessions she attended emphasized the importance of wellbeing and self-care, recognizing the roles that staff play beyond their job: caregiver, parent, spouse, etc. In another session, "The Road Ahead: Libraries in an Uncertain Future," panelists discussed four key takeaways presented by Zoe Dunning, Change Strategist:

1. Practice scenario-based planning as different from strategic planning – help develop a blueprint for response to "what if" situations
2. Think "Mission, self, team" rather than "Mission, team, self." To be an agile organization, you have to put yourself first and believe in the mission before you can lead your team through change.
3. Less is More – change fatigue is real! What projects can you say no to? When you add something new, what are you going to let go of? Establish metrics for new programs, and if they are not met, be willing to abandon the program.
4. Agility trumps resilience – prepare for change and dodge the blows.

At the end of the conference, Inauguration poet laureate Amanda Gorman read from her upcoming children's book, *Change Sings*. The closing keynote speaker was Dr. Jill Biden, First Lady of the United States. She spoke about the vital role that libraries play, that they are a place of information for all. "Generations of expertise" live on the bookshelves, and library staff are also experts who help people develop critical thinking skills. Libraries build and sustain communities. She concluded: "Never forget that what you are doing matters. . . someone out there is standing prouder because of you."

The Network of the National Library of Medicine (NNLM) Pacific Northwest Regional Public Library Advisory Subcommittee met in January. Discussion focused on libraries' responses to social justice issues. Ms. May highlighted the District's ED&I training for staff, new welcome signage in the branches, and the hiring of a social worker. NNLM has several upcoming programs, one focused on staff wellness and another on COVID-19 health information. JCLS is a partner in promoting their upcoming virtual reading club's live talk with author Amy Byer-Shainman and her book *Resurrection Lily*.

## **Business Administration**

Unit Two of the Equity, Diversity, and Inclusion training started in January, and feedback from the staff remains overwhelmingly positive. Changes in COVID guidelines continue to keep HR busy, with more changes expected under the new Administration.

The 1099 forms and W-2s were issued by Finance and Payroll in January. Also completed in January was the District's annual financial report for the fiscal year ending June 30, 2020, which was submitted to the State on January 29 and will be presented to the Board. Finance is working with Library Administration to clarify purchasing processes and approval paths in preparation for the production assistance training from Tyler Technologies scheduled in mid-February. Implementation of the Purchasing Module represents the final part of the new financial system.

Staff are in the process of moving into the newly renovated business office on the second floor of the Medford Library. The lighting fixtures in the new Board Meeting Room will be replaced to match the lighting in the surrounding areas; otherwise, the Medford Remodel Project is near completion.

## **Rogue Reads**

Rogue Reads continues to attract patrons who are interested in reading the same book as a community. Mountain Meadows, a retirement community in Ashland, has two book clubs that meet regularly. One of the residents reached out to JCLS to have a staff member lead a discussion of *Red at the Bone* in both of their book clubs. Education Specialist Jamaica Davis was contacted about Rogue Reads resources by two different staff members from area schools. Ms. Davis provided them each with links to discussion guides and other resources so they could teach about the novels *If You Come Softly* and *Brown Girl Dreaming*. These guides were used by at least four teachers of English/Language Arts.

The Teen Diverse Reads challenge, which challenged JCLS teens to read “window books” (books outside of their own backgrounds or experiences) between December and February for Rogue Reads and which is co-hosted by the Medford and Ashland Teen Services departments, has just a month to go. One Ashland teen recently turned in eleven books and wrote enthusiastic reviews for each one. Her most glowing review so far was for *Akata Witch*. The teen wrote about the book, “This book is like my new all-time favorite. It is like the African American Percy Jackson/ Harry Potter, but even better! It is about this girl who is African American, but albino. Partway through the book, she discovers she is part of a magical tribe called leopard people! This book is AMAZING!” A Medford teen also emailed with one of her reviews, and wrote about the program, “I have really enjoyed being a part of this. I didn't realize that I was reading the same books or how much I enjoy finding the differences between the characters and myself.” Ms. Keating has also been working closely with Medford Teen Librarian Andrea Leone and the rest of the Discovery Team to make thoughtful book recommendations for teens and tweens who submit Discovery forms. This month, at the time of this writing, Ms. Keating has completed three teen forms and one adult form.

Adult Services Librarians Danielle Ellis and Kayla Samnath teamed up to present the Rogue Reads “What is a Modern Family?” program. Ms. Ellis prepared a presentation that highlighted the evolution of the family unit within pop culture and television. Participants discussed families in movies, books, television, and advertisements as well as the different types of family units that exist in present times. Ms. Samnath then presented on *Red at the Bone* and how the characters in the family unit defy the “norm.” One patron said in the post-program survey, “It was a small group but enjoyable conversation talking about the changing traditional family. Very well organized.” Another participant said, “I learned how pop culture has helped to change how we view family. I learned about families that are different than mine, but also how all families are a little bit alike. There's no right way to make a family!”

## Branches

Public Services staff are the epitome of flexibility. Youth Services and Outreach staff wore different hats than their usual during the month of January to help with front door service or circulation work in Medford; Ashland is sharing Librarian Ethan Craft with Medford; both teen librarians are helping with Adult Services computer sessions; and Medford and Ashland children’s staff are helping with front door service and wherever else they are needed. The “enhanced” part of front door service—offering on-the-spot or email-based readers advisory to patrons —increases in popularity each month. After the January e-newsletter was sent, more than a dozen JCLS Discovery requests were received in a 24-hour period. The JCLS Discovery team jumped on creating the booklists for those patrons, and this team will be expanding to support the demand. Feedback on this service has been positive, with one patron placing this note in his most recent request: “Last time I did this I loved what was chosen for me so THANK YOU!” Adult Services Librarian Danielle Ellis overheard a patron talking to another in the line to pick up holds about how they missed browsing picture books. The patron recommended the JCLS Discovery service, saying she had used it multiple times for her children because staff does a great job picking out books.

Staff are connecting with and assisting patrons with research, mobile printing, and career development. Notably, one patron was referred to the Learning Express database in their pursuit of a real estate license.

The Phoenix Library Friends of the Library has a new Secretary, teenager Marcy Woodman. She suggested that the Friends sell grab bags of books for \$1.00 for patrons coming for front door service, and eight bags have been sold so far.

The Southern Oregon Education Service District (SOESD) gave 50 STEM explorer kits (each) to the Central Point and White City Libraries. They contained hands-on, yet low-tech, tools for exploration, including a bouncy ball, measuring cups, magnifying glass, tape measure, yarn and foam beads to string on the yarn, as well as a booklet with ideas about how to explore science and math concepts with the objects. Flash cards with other STEM activities and early learning tips for parents and caregivers were also in the kits, and SOESD produced two [videos](#) to show how to use the kits. Both English and Spanish kits are available.

The Central Point Library gave out a sticker book prize to every family that completed the City's Christmas Storywalk, which featured pages from the book *It's Christmas, David!* by David Shannon placed in business windows in downtown Central Point.

Ruch Library Branch Manager Thalia Truesdell continues to attend the broadband expansion initiative meetings. The Ruch Outdoor School is involved in discussions with local and state representatives to find a way to make sure that every child can get wifi access, despite the many "dark areas" in that part of the County. The library is a distribution and collection point for the community questionnaires that the committee is currently gathering.

## **Marketing**

The Marketing Department is preparing to return to quarterly event guides, the next of which will come out at end of February. The penultimate portion of the Rogue Reads advertising campaign, a digital ad blitz through Rosebud Media, ran in mid-January. At the end of the month, the committee for the website redesign project met with consultant Stirling Brandworks to review two options for the new website. Both designs were fantastic and the team is excited for the project to move into the next phase: development. The second Monthly Reads Round-Up video also premiered at the end of the month on the JCLS YouTube channel. The first installment of the series from December has become one of the channel's most viewed videos.

Monthly Reads Round-Up video: <https://bit.ly/3cvCXtL>

Press release: February Windows in Time: <http://bit.ly/3pJuN4Q>

Press release: Tulsa Race Massacre Program: <http://bit.ly/2LfwXu8>

Press release: February Events Calendar: <http://bit.ly/2YxddVT>

## **Adult Services**

Carrie Turney Ross attended a meeting with Community Works to better understand the information needs of the women and men served by the organization and resources the library might be able to provide. This community organization works to support and empower those impacted by domestic or sexual violence. An immediate need was for books for adults, so Ms. Turney Ross sorted through the Barnes & Noble donations and collected two boxes of adult fiction and nonfiction for the Community Works' collection. Ms. Turney Ross will continue to explore more ways to support Community Works, including outreach with the Mobile Tech Van, programs on healthy relationships, and training for staff to identify and assist domestic violence victims in a safe way.

Ms. Turney Ross, in her role as a member of the Southern Oregon MLK Day planning committee, helped plan this year's celebration of Dr. Martin Luther King Jr. The committee created a "Read the Book" challenge, encouraging everyone in the Rogue Valley to read Dr. King's book *Why We Can't Wait*. The challenge was inspired by Rogue Reads. On Monday, January 18, the committee presented an original film followed by a live panel discussion on [Facebook](#) and RVTV Prime.

Parts of the film were recorded at the Ashland Library (see pictures). Ms. Turney Ross and four other members of the committee will lead facilitated discussions on the book *Why We Can't Wait* over the next few months.



Business Librarian Elanna Erhardt began research into providing notary services at JCLS. Most banks charge for this service and only offer the service to people who have an account with them. Ms. Erhardt contacted the Innovation Librarian Supervisor at the Hillsboro Public Library to find out how their model for notary services works. JCLS will explore the cost of certifying four staff members, one in each region, to be a notary public.

JCLS provided programs for adults in January, including book clubs, Take & Makes, a Rogue Reads program, and more. Branch Manager Rina Pryor facilitated “Poetry of the Pandemic,” a virtual program featuring local poets reading their works written during the COVID-19 era. Twenty-five patrons, many of them poets themselves, attended this program, to listen to the works of Kathleen Pyle, Dan Kaufman, Laurel Winter, Sallie Ehrman, and Charlotte Abernathy. One attendee responded to the post-program survey saying, “I really enjoyed hearing the poems and feeling the community support among the writers and listeners. It was a balm for these difficult times.”

Social Worker Mehmood Madha has been networking with other library social workers throughout the country, joined a national Zoom call of library social workers that meets monthly, and is developing local community contacts and a referral web. Mr. Madha contacted more than twenty local social service organizations and is developing a resource list for patrons about the services offered through these community organizations, which will be published and made available for the public. Mr. Madha made an in-person visit to Options for Helping Residents in Ashland (OHRA), and Ashland Adult Services Librarian Ellie Anderson accompanied him on his visit to Ashland Emergency Food Bank.

Mr. Madha started providing direct client services. He responded to four incidents that required de-escalation, including assisting two patrons who were sleeping on library premises. The culture shift that is the overarching goal of the Social Worker program is that staff and security will treat incidents such as these as an extension of social services outreach, where they ask

themselves first (in the absence of an imminent crisis), “How can I help this individual?” Mr. Madha has created a patron tracker form that was designed not only as a way to document interactions but as an informal community needs assessment that reveals what services are most required in the area.

Success stories are an important part of monthly reporting, as there is often greater need than community resources available. This month’s success story is about a patron who is currently in a sheltered living situation and who was overheard by an Adult Services Librarian expressing suicidal ideation. Mr. Madha was able to connect the patron to the Jackson County Mental Health Crisis Line. With the assistance of the Crisis Intervention Therapist, Mr. Madha was able to create a safety plan for him that included visiting County Mental Health and agreeing to regular follow-ups. The patron’s demeanor and outlook changed after consultation with the therapist, and he is now actively taking steps to improve his circumstances by visiting County Mental Health, beginning a treatment program, and signing up for an Assurance Wireless phone with Mr. Madha’s assistance.

## **Youth Services**

Ashland Children’s Services staff continue to try and meet the needs of the community while providing enhanced front door service. Some of the other services the staff are offering include (but aren’t limited to): Reader’s advisory; putting books on hold for younger patrons (who prefer to call and talk to children’s staff); walking patrons through how to use JCLS Discovery, Hoopla and Library 2 Go. As part of the district Rogue Reads initiative, Ashland Children’s Services team recorded three storytimes and created blog posts and Take & Makes to go along with each of them.

In Medford, Children’s Specialist Grace Ambrus continued her preschool storytime series on the seven continents, giving younger patrons a chance to explore the world through books and songs. Patrons who miss seeing children’s department staff often get the opportunity to connect when picking up holds or Take & Make kits, which some patrons come for weekly. It is usually during these interactions that patrons will express how much they enjoy the storytime shorts, doing the Take & Makes, and having the blog posts to help walk them through it. Throughout the month of January children’s staff heard one story after another of patrons’ appreciation for “all the time and effort you guys are putting in.” One patron called and asked staff to put aside four of the latest Take & Makes. Children’s librarian Lyn Heerema was helping with front door service that day so was able to hand deliver them when the patron showed up. Ms. Heerema chatted with the patron for a minute when suddenly the woman asked, “Are you Lyn the librarian? I recognize your voice from your storytime recordings! My kids love them!” Another patron mentioned to the Circulation staff that the time capsule Take & Make was so much fun they worked on it all day and then when they were done relaxed with a snack and watched the storytime short that went along with it.

The Ashland Teen Take & Makes have proved quite popular, so much so that Teen Librarian Jacqueline Keating is going to be doubling the number of kits she provides going forward. By far the most popular this month that ran out the first day was a “Wreck This Journal” kit (a journal that encourages journalers to engage in “destructive” acts—poking holes through pages, adding

photos and defacing them, painting with coffee, and more-in order to experience the true creative process. One teen who managed to secure one emailed Ms. Keating, writing, “I have really been loving the make and takes lately. I have always wanted to own a wreck this journal! Thank you!” Another teen asked for a Take & Make journal kit while he was waiting to sign up for a computer session. He worked diligently on it on a bench outside the library until it was time for the computer session to start. The live trivia matches for teens hosted on Zoom are also going strong.

Outreach to Child Care, thanks to generous funding from the Friends of the Medford Library, was able to gift a new book to every child served by OCC, including all Distance Learners. The “Happy 2021 Book Giveaway” provided 1,959 children with a new book to take home and enjoy. Books were available in the children’s preferred languages: 1,527 in English, 432 in Spanish, and one in Urdu. The books have been received with great excitement, with child care providers commenting on the importance of these books for their families. Quotes from providers include, “Thank you for this!”; “Wow! Thank you!! This is exciting!”; and, “I deeply appreciate your generosity, and supporting our kiddos’ literacy in the home. Thank you from the bottom of my heart.”



Figure 1: 2,000 books arrive in OCC for the Happy 2021 Book Giveaway



Figure 2: Southern Oregon Head Start receives 674 gift books for distribution to their center-based and virtual learners. Picture from left: Raquel (SOHS), Nancy Peterson and Megan Pinder (OCC)





mobile device management (MDM) to keep all our many mobile devices running stable and free from hacking.

The IT department will be moving technology for staff in their new offices in the renovated spaces in Medford. They are working with Public services staff to test an all-in-one form factor PC for replacing the public access computers, which are scheduled for replacement this fiscal year.

Ashley Johnson continues to lead of the integrated library system (ILS) migration from Polaris to Koha. After some difficulties in extracting the library's data from Polaris for the initial load to the Koha test server, Bywater has the information they need to start building the test server. On a different note, the has reviewed their workflows and have removed a few days' worth of time from the period needed for them to receive and process a book before it is finally shelved in a branch.

## **Q2 FY21 Report**

**October 1, 2020 – December 31, 2020**



## Narrative Summary

This quarterly statistical report compares FY21 Q2 activity against both FY21 Q1 and FY20 Q4 activity. It also provides year-to-date statistics to show activity across all statistical categories for the first half of the current fiscal year. Staff feels that this information is more meaningful than comparing one quarter this year to one quarter from a year ago, and it helps to illustrate trends in patron behavior over the past 9 months.

### Branch Hours:

This tab is provided to give context for the other data presented. Some library services correlate directly to the Library's open hours, but others do not. The library was operating at Stage 5 hours until November 12<sup>th</sup>. On November 12<sup>th</sup> the library went back to stage 4, which resulted in patrons only being able to make use of the library via its front door services, as well as limited access to the public computers. The library hours decreased 55.4 % from Q1 to Q2.

The method by which the library hours were calculated has been revised to reflect more accurately the actual hours open by using Excel's features to calculate time.

### Circulation:

Overall Circulation was down by 1.6 % from the first quarter. This slight decrease in circulation, even though the libraries have had to restrict patrons' access to the libraries, highlights the benefit of being able to offer front door service, as well as provide content digitally. Circulation has increased over Q4.

### Database Usage:

Database usage typically fluctuates from quarter to quarter. Usage decreased 18.8% from Q1 to Q2. This was primarily due to the decreased usage of the BrainFuse JobNow, Heritage Quest, Ancestry, and Learning Express databases.

### Library Users:

New patron registrations were down overall by 33% from Q1 to Q2. New patrons being added may be down partly due to residents focusing more on family during the holidays. Library hours were down significantly during this period, and there seems to be a correlation here. This downturn in adding new patrons may be one of the factors in the overall number of active cardholders going down by 4.3%. Rogue Community College students are also included in the totals, and their enrollment has been down because of the pandemic.

**Library Visits:**

The number of library visits went down by 51.07 % from Q1 to Q2. The decrease in library visits directly correlates to the library having to roll back to stage 4, a 55.4% decrease in hours open. Additionally, libraries in areas impacted by the Alameda and South Obenchain fires in September were closed for one to two weeks, which impacts library visits. Even though patrons are able to receive front door service and have limited access to computers, this activity does not count as a library visits because the state definition for library visits stipulates that hours only be counted when libraries are open to the public. Virtual visits remained relatively flat from Q1 to Q2.

**Programs & Outreach:**

Program and Outreach services have continued much the same in Q2 as they did in Q1, with virtual programs and Take & Make kits driving the numbers. Overall attendance to programs was up by 88%. The Take & Make programs and videos provided by Outreach have had excellent attendance. The live programs have seen a significant decrease. This can be attributed to the fact that in Q1 the library had a significantly larger attendance than normal due to the Storytelling Guild program and the Emergency Preparedness program.

Circulation - Print & Digital						
Population by Service Area	Branch	Q1 FY21	Q2 FY21	YTD	Increase/Decrease	% of Change
1,095	Prospect	2,382	2,242	4,624	(140)	-5.9%
1,300	Butte Falls	961	1,036	1,997	75	7.8%
1,410	Applegate	5,075	4,748	9,823	(327)	-6.4%
3,902	Ruch	5,024	5,713	10,737	689	13.7%
5,341	Gold Hill	3,974	4,670	8,644	696	17.5%
5,575	Jacksonville	12,842	13,379	26,221	537	4.2%
7,000	Shady Cove	5,048	3,477	8,525	(1,571)	-31.1%
9,070	Talent	17,121	17,416	34,537	295	1.7%
10,126	Rogue River	15,524	16,544	32,068	1,020	6.6%
10,629	Phoenix	8,058	7,099	15,157	(959)	-11.9%
11,268	White City	4,377	3,939	8,316	(438)	-10.0%
12,372	Eagle Point	12,570	12,532	25,102	(38)	-0.3%
26,744	Ashland	71,808	69,177	140,985	(2,631)	-3.7%
27,493	Central Point	24,591	24,220	48,811	(371)	-1.5%
87,965	Medford	81,443	78,109	159,552	(3,334)	-4.1%
<b>221,290</b>	<b>Sub Total-Print</b>	<b>270,798</b>	<b>264,301</b>	<b>535,099</b>	<b>(6,497)</b>	<b>-2.4%</b>
	<b>Sub Total-Digital</b>	<b>90,323</b>	<b>91,137</b>	<b>181,460</b>	<b>814</b>	<b>0.9%</b>
	<b>Sub Total - LOT</b>	<b>-</b>	<b>78</b>	<b>78</b>	<b>78</b>	<b>100.0%</b>
	<b>TOTALS</b>	<b>361,121</b>	<b>355,516</b>	<b>716,637</b>	<b>(5,605)</b>	<b>-1.6%</b>

Open Hours      **3661 hours**    **1632 hours**    **-2029 hours**    **-55.4%**

Circulation Benchmark for FY21				
	Q4 FY20	Q2 FY21	Increase/Decrease	% of Change
Prospect	1,329	2,242	913	68.7%
Butte Falls	614	1,036	422	68.7%
Applegate	3,608	4,748	1,140	31.6%
Ruch	2,702	5,713	3,011	111.4%
Gold Hill	2,443	4,670	2,227	91.2%
Jacksonville	9,027	13,379	4,352	48.2%
Shady Cove	2,864	3,477	613	21.4%
Talent	11,618	17,416	5,798	49.9%
Rogue River	8,766	16,544	7,778	88.7%
Phoenix	5,023	7,099	2,076	41.3%
White City	3,021	3,939	918	30.4%
Eagle Point	8,076	12,532	4,456	55.2%
Ashland	46,246	69,177	22,931	49.6%
Central Point	14,539	24,220	9,681	66.6%
Medford	60,688	78,109	17,421	28.7%
<b>Sub Total-Print</b>	<b>180,564</b>	<b>264,301</b>	<b>83,737</b>	<b>46.4%</b>
<b>Sub Total-Digital</b>	<b>103,743</b>	<b>91,137</b>	<b>(12,606)</b>	<b>-12.2%</b>
<b>Sub Total - LOT</b>	<b>-</b>	<b>78</b>	<b>78</b>	<b>100.0%</b>
<b>TOTALS</b>	<b>284,307</b>	<b>355,516</b>	<b>71,209</b>	<b>25.0%</b>

Open Hours      **952 hours**    **1632 hours**    **680 hours**    **71.4%**

Database Usage					
Database Name	Q1 FY21	Q2 FY21	YTD	Increase/ Decrease	% of Change
A-Z Database	230,879	187,707	418,586	(43,172)	-18.7%
Brainfuse HelpNow	368	473	841	105	28.5%
Brainfuse JobNow	896	29	925	(867)	-96.8%
Candid FIN	1	46	47	45	4500.0%
Creativebug	81	70	151	(11)	-13.6%
EBSCO All Other	773	760	1,533	(13)	-1.7%
EBSCO Learning Express	66	29	95	(37)	-56.1%
EBSCO Novelist Plus	1,231	1,153	2,384	(78)	-6.3%
Gale Chilton	129	159	288	30	23.3%
Gale JACKSONPL	547	617	1,164	70	12.8%
Mango Languages	1,195	985	2,180	(210)	-17.6%
Newsbank	848	162	1,010	(686)	-80.9%
Niche Academy	244	329	573	85	34.8%
Proquest Ancestry	3,119	1,478	4,597	(1,641)	-52.6%
Proquest Heritage Quest	1,300	333	1,633	(967)	-74.4%
Udemy	156	150	306	(6)	-3.8%
Value Line	3,048	4,382	7,430	1,334	43.8%
<b>Totals</b>	<b>244,881</b>	<b>198,862</b>	<b>443,743</b>	<b>(46,019)</b>	<b>-18.8%</b>

Database Usage Benchmark for FY21				
Database Name	Q4 FY20	Q2 FY21	Increase/ Decrease	% of Change
A-Z Databases	308,135	187,707	(120,428)	-39.1%
Brainfuse - HelpNow	118	473	355	300.8%
Brainfuse - JobNow	67	29	(38)	-56.7%
Candid - FDO	41	46	5	12.2%
Creativebug	0	70	70	100.0%
EBSCO All Other	1,051	760	(291)	-27.7%
EBSCO Learning Express	65	29	(36)	-55.4%
EBSCO Novelist Plus	874	1,153	279	31.9%
Gale Chilton Library	13	159	146	1123.1%
Gale JACKSONPL	252	617	365	144.8%
Mango	1,261	985	(276)	-21.9%
Newsbank	0	162	162	100.0%
Niche Academy - Public	976	329	(647)	-66.3%
Proquest Ancestry	6,403	1,478	(4,925)	-76.9%
Proquest Heritage Quest	3,034	333	(2,701)	-89.0%
Udemy	0	150	150	100.0%
Value Line	3,731	4,382	651	17.4%
<b>Totals</b>	<b>326,021</b>	<b>198,862</b>	<b>(127,159)</b>	<b>-39.0%</b>

New Patrons								
Stage 4 hours	Population by Service Area	Branch	Q1 FY21	Q2 FY21	YTD	Increase/Decrease	% of Change	
12	1,095	Prospect	9	5	14	(4)	-44.4%	
10	1,300	Butte Falls	8	4	12	(4)	-50.0%	
16	1,410	Applegate	10	11	21	1	10.0%	
18	3,902	Ruch	6	7	13	1	16.7%	
18	5,341	Gold Hill	24	21	45	(3)	-12.5%	
20	5,575	Jacksonville	81	48	129	(33)	-40.7%	
12	7,000	Shady Cove	33	11	44	(22)	-66.7%	
20	9,070	Talent	70	43	113	(27)	-38.6%	
28	10,126	Rogue River	77	82	159	5	6.5%	
22	10,629	Phoenix	34	21	55	(13)	-38.2%	
16	11,268	White City	17	25	42	8	47.1%	
20	12,372	Eagle Point	87	47	134	(40)	-46.0%	
24	26,744	Ashland	338	246	584	(92)	-27.2%	
28	27,493	Central Point	151	99	250	(52)	-34.4%	
24	87,965	Medford	539	324	863	(215)	-39.9%	
<b>288</b>	<b>221,290</b>	<b>TOTALS</b>	<b>1,484</b>	<b>994</b>	<b>2,478</b>	<b>(490)</b>	<b>-33.0%</b>	
			<b>Open Hours</b>	<b>3661 hours</b>	<b>1632 hours</b>	<b>-2029 hours</b>	<b>-55.4%</b>	

New Patrons Benchmark FY21								
Stage 4 Hours	Population by Service Area	Branch	Q4 FY20	Q2 FY21	Increase/Decrease	% of Change		
12	1095	Prospect	4	5	1	25.0%		
10	1300	Butte Falls	2	4	2	100.0%		
16	1410	Applegate	15	11	(4)	-26.7%		
18	3902	Ruch	8	7	(1)	-12.5%		
18	5341	Gold Hill	12	21	9	75.0%		
20	5575	Jacksonville	50	48	(2)	-4.0%		
12	7000	Shady Cove	22	11	(11)	-50.0%		
20	9070	Talent	30	43	13	43.3%		
28	10126	Rogue River	34	82	48	141.2%		
22	10629	Phoenix	14	21	7	50.0%		
16	11268	White City	32	25	(7)	-21.9%		
20	12372	Eagle Point	50	47	(3)	-6.0%		
24	26744	Ashland	214	246	32	15.0%		
28	27493	Central Point	88	99	11	12.5%		
24	87965	Medford	411	324	(87)	-21.2%		
<b>288</b>	<b>221,290</b>	<b>Totals</b>	<b>986</b>	<b>994</b>	<b>8</b>	<b>0.8%</b>		
			<b>Open Hours</b>	<b>952 hours</b>	<b>1632 hours</b>	<b>680 hours</b>	<b>71%</b>	

Active Card Holders					
Stage 4 hours	Population FY 21	Branch	Q1 FY21	Q2 FY21	Q2 FY21 % Pop.
12	1,095	Prospect	446	397	36.2%
10	1,300	Butte Falls	307	279	21.5%
16	1,410	Applegate	530	412	29.2%
18	3,902	Ruch	1,315	1,173	30.1%
18	5,341	Gold Hill	1,472	1,355	25.4%
20	5,575	Jacksonville	2,870	2,358	42.3%
12	7,000	Shady Cove	1,927	1,792	25.6%
20	9,070	Talent	4,938	4,383	48.3%
28	10,126	Rogue River	4,617	4,168	41.2%
22	10,629	Phoenix	2,689	2,444	23.0%
16	11,268	White City	4,247	4,129	36.6%
20	12,372	Eagle Point	5,394	4,939	39.9%
24	26,744	Ashland	19,248	16,473	61.6%
28	27,493	Central Point	8,654	7,934	28.9%
24	87,965	Medford	43,117	39,311	44.7%
<b>288</b>	<b>221,290</b>	<b>TOTALS</b>	<b>45.99%</b>	<b>91,547</b>	<b>41.4%</b>



Library Visits							
Stage 4 Weekly	Population by Service Area	Branch	Q1 FY21	Q2 FY21	YTD	Increase/Decrease	% of Change
12	1,095	Prospect	687	259	946	(428)	-62.30%
10	1,300	Butte Falls	850	568	1,418	(282)	-33.18%
16	1,410	Applegate	1,711	754	2,465	(957)	-55.93%
18	3,902	Ruch	1,602	773	2,375	(829)	-51.75%
18	5,341	Gold Hill	1,417	716	2,133	(701)	-49.47%
20	5,575	Jacksonville	3,824	1,551	5,375	(2,273)	-59.44%
12	7,000	Shady Cove	1,505	621	2,126	(884)	-58.74%
20	9,070	Talent	4,385	2,073	6,458	(2,312)	-52.73%
28	10,126	Rogue River	5,536	3,070	8,606	(2,466)	-44.54%
22	10,629	Phoenix	2,610	1,300	3,910	(1,310)	-50.19%
16	11,268	White City	1,957	904	2,861	(1,053)	-53.81%
20	12,372	Eagle Point	3,155	1,623	4,778	(1,532)	-48.56%
24	26,744	Ashland	23,823	11,975	35,798	(11,848)	-49.73%
28	27,493	Central Point	7,221	3,620	10,841	(3,601)	-49.87%
24	87,965	Medford	24,781	11,819	36,600	(12,962)	-52.31%
<b>288</b>	<b>221,290</b>	<b>TOTALS</b>	<b>85,064</b>	<b>41,626</b>	<b>126,690</b>	<b>(43,438)</b>	<b>-51.07%</b>

Open Hours    3661 hours    1632 hours    -2029 hours    -55.4%

Library Visits Benchmark for FY21				
	Q4 FY20	Q2 FY21	Increase/Decrease	% of Change
Prospect	218	259	41	18.81%
Butte Falls	280	568	288	102.86%
Applegate	434	754	320	73.73%
Ruch	359	773	414	115.32%
Gold Hill	389	716	327	84.06%
Jacksonville	983	1,551	568	57.78%
Shady Cove	366	621	255	69.67%
Talent	1,153	2,073	920	79.79%
Rogue River	1,443	3,070	1,627	112.75%
Phoenix	710	1,300	590	83.10%
White City	535	904	369	68.97%
Eagle Point	610	1,623	1,013	166.07%
Ashland	5,460	11,975	6,515	119.32%
Central Point	1,947	3,620	1,673	85.93%
Medford	6,209	11,819	5,610	90.35%
<b>TOTALS</b>	<b>21,096</b>	<b>41,626</b>	<b>20,530</b>	<b>97.32%</b>

Open Hours    952 hours    1632 hours    680 hours    71.4%

Virtual Visits				
Access Point	Q1 FY21	Q2 FY21	Increase/Decrease	% of Change
Catalog	104,123	109,433	5,310	5.1%
LoT	9,510	10,194	684	100.0%
Website	126,722	118,765	(7,957)	-6.3%
<b>TOTAL Visits</b>	<b>240,355</b>	<b>238,392</b>	<b>(1,963)</b>	<b>-0.8%</b>

Virtual Visits Benchmark FY21				
Access Point	Q4 FY20	Q2 FY21	Increase/Decrease	% of Change
Catalog	86,382	109,433	23,051	26.7%
LoT	6,741	10,194	3,453	51.2%
Website	108,740	118,765	10,025	9.2%
<b>TOTAL Visits</b>	<b>201,863</b>	<b>238,392</b>	<b>36,529</b>	<b>18.1%</b>

Number of Programs					
Library Programs	Q1 FY21	Q2 FY21	YTD	Increase/ Decrease	% of Change
Pre-K	0	0	0	0	0%
Children	17	7	24	(10)	-59%
Teen	20	24	44	4	20%
Adult	83	55	138	(28)	-34%
<b>Total Programs</b>	<b>120</b>	<b>86</b>	<b>206</b>	<b>(34)</b>	<b>-28%</b>
Outreach Services	Q1 FY21	Q2 FY21	YTD	Increase/ Decrease	% of Change
Pre-K	100	153	253	53	53%
Children	76	110	186	34	45%
Teen	6	15	21	9	100%
Adult	15	99	114	84	560%
<b>Total Outreach</b>	<b>197</b>	<b>377</b>	<b>574</b>	<b>180</b>	<b>91%</b>
<b>TOTAL Programs &amp; Outreach</b>	<b>317</b>	<b>463</b>	<b>780</b>	<b>146</b>	<b>46%</b>

Program Attendance					
Library Programs	Q1 FY21	Q2 FY21	YTD	Increase/ Decrease	% of Change
Pre-K	0	0	0	0	0%
Children	700	24	724	(676)	-97%
Teen	110	95	205	(15)	-14%
Adult	834	573	1,407	(261)	-31%
<b>Total Programs</b>	<b>1,644</b>	<b>692</b>	<b>2,336</b>	<b>(952)</b>	<b>-58%</b>
Outreach Services	Q1 FY21	Q2 FY21	YTD	Increase/ Decrease	% of Change
Pre-K	619	2,306	2,925	1,687	273%
Children	1,046	4,176	5,222	3,130	299%
Teen	71	448	519	377	100%
Adult	1,230	1,037	2,267	(193)	-16%
<b>Total Outreach</b>	<b>2,966</b>	<b>7,967</b>	<b>10,933</b>	<b>5,001</b>	<b>169%</b>
<b>TOTAL Programs &amp; Outreach</b>	<b>4,610</b>	<b>8,659</b>	<b>13,269</b>	<b>4,049</b>	<b>88%</b>

Benchmark Number of Programs				
Library Programs	Q4 FY20	Q2 FY21	Increase/ Decrease	% of Change
Pre-K	0	0	0	0%
Children	13	7	(6)	-46%
Teen	22	24	2	9%
Adult	51	55	4	8%
<b>Total Programs</b>	<b>86</b>	<b>86</b>	<b>0</b>	<b>0%</b>
Outreach Services	Q4 FY20	Q2 FY21	Increase/ Decrease	% of Change
Pre-K	0	154	154	100%
Children	0	110	110	100%
Teen	13	15	2	15%
Adult	21	99	78	371%
<b>Total Outreach</b>	<b>34</b>	<b>378</b>	<b>344</b>	<b>1012%</b>
<b>TOTAL Programs &amp; Outreach</b>	<b>120</b>	<b>464</b>	<b>344</b>	<b>287%</b>

Benchmark Program Attendance				
Library Programs	Q4 FY20	Q2 FY21	Increase/ Decrease	% of Change
Pre-K	0	0	0	0%
Children	72	24	(48)	-67%
Teen	123	95	(28)	-23%
Adult	457	573	116	25%
<b>Total Programs</b>	<b>652</b>	<b>692</b>	<b>40</b>	<b>6%</b>
Outreach Services	Q4 FY20	Q2 FY21	Increase/ Decrease	% of Change
Pre-K	1,130	2,306	1,176	0%
Children	1,027	4,176	3,149	307%
Teen	0	448	0	0%
Adult	345	1,037	692	100%
<b>Total Outreach</b>	<b>2,502</b>	<b>7,967</b>	<b>5,465</b>	<b>218%</b>
<b>TOTAL Programs &amp; Outreach</b>	<b>3,154</b>	<b>8,659</b>	<b>5,505</b>	<b>175%</b>

FY21 Hours	Sunday			Monday			Tuesday			Wednesday			Thursday			Friday			Saturday			Stage 4 hours	Stage 4 Monthly Hours
Applegate	Closed			Closed			2:00 PM	6:00 PM	4 hours	10:00 AM	2:00 PM	4 hours	Closed			2:00 PM	6:00 PM	4 hours	10:00 AM	2:00 PM	4 hours	16 hours	69 hours
Ashland	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	Closed			12:00 PM	4:00 PM	4 hours	24 hours	104 hours
Butte Falls	Closed			Closed			10:00 AM	3:00 PM	5 hours	Closed			12:00 PM	5:00 PM	5 hours	Closed			Closed			10 hours	43 hours
Central Point	Closed			Closed			11:00 AM	5:00 PM	6 hours	11:00 AM	5:00 PM	6 hours	11:00 AM	5:00 PM	6 hours	11:00 AM	5:00 PM	6 hours	12:00 PM	4:00 PM	4 hours	28 hours	121 hours
Eagle Point	Closed			Closed			12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	20 hours	86 hours
Gold Hill	Closed			10:00 AM	4:00 PM	6 hours	Closed			2:00 PM	6:00 PM	4 hours	Closed			1:00 PM	5:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	18 hours	78 hours
Jacksonville	Closed			10:00 AM	4:00 PM	6 hours	Closed			10:00 AM	4:00 PM	6 hours	12:00 PM	4:00 PM	4 hours	Closed			10:00 AM	2:00 PM	4 hours	20 hours	86 hours
Medford	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	Closed			12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	24 hours	104 hours
Phoenix	Closed			Closed			11:00 AM	5:00 PM	6 hours	1:00 PM	7:00 PM	6 hours	11:00 AM	5:00 PM	6 hours	Closed			12:00 PM	4:00 PM	4 hours	22 hours	95 hours
Prospect	Closed			Closed			Closed			10:00 AM	2:00 PM	4 hours	Closed			1:00 PM	5:00 PM	4 hours	10:00 AM	2:00 PM	4 hours	12 hours	52 hours
Rogue River	Closed			10:00 AM	4:00 PM	6 hours	10:00 AM	4:00 PM	6 hours	Closed			1:00 PM	7:00 PM	6 hours	10:00 AM	4:00 PM	6 hours	10:00 AM	2:00 PM	4 hours	28 hours	121 hours
Ruch	Closed			Closed			10:00 AM	5:00 PM	7 hours	Closed			1:00 PM	7:00 PM	6 hours	Closed			11:00 AM	4:00 PM	5 hours	18 hours	78 hours
Shady Cove	Closed			Closed			12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	Closed			12:00 PM	4:00 PM	4 hours	Closed			12 hours	52 hours
Talent	Closed			Closed			12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	20 hours	86 hours
White City	Closed			12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	12:00 PM	4:00 PM	4 hours	Closed			Closed			12:00 PM	4:00 PM	4 hours	16 hours	69 hours
<b>Total</b>	<b>8 hours</b>			<b>30 hours</b>			<b>58 hours</b>			<b>54 hours</b>			<b>45 hours</b>			<b>40 hours</b>			<b>53 hours</b>			<b>288 hours</b>	<b>1248 hours</b>

FY21 Monthly Hours	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Q1	Q2
	1195 hours	1248 hours	1218 hours	1248 hours	384 hours	0 hours							3661 hours	1632 hours

FY20 Monthly Hours	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Q4
	1539 hours	1594 hours	1550 hours	1594 hours	1605 hours	1520 hours	1476 hours	1550 hours	744 hours	0 hours	0 hours	952 hours	952 hours



February 11, 2021

**Title:** Audited Annual Financial Report for the Year Ended June 30, 2020

**From:** Kari May, Library Director  
Lisa Marston, Assistant Director, Administrative Services

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**Recommendation:**

The Library Director and Assistant Director of Administrative Services recommend the Board accept the attached audited annual financial report for the year ended June 30, 2020, as submitted to the Oregon Secretary of State on January 29, 2021.

**Budget Impacts:**

n/a

**Policies, Plans, and Goals Supported:**

Powers and Duties of the Board Policy; Financial Management Policy

**Background and Additional Information:**

At the November 12, 2020 regular Board meeting, the Board approved the Finance Committee's recommendation to request a 30-day extension from the State, which allowed the District to submit its audit report by January 31<sup>st</sup> instead of December 31<sup>st</sup>. It should be noted that the attached report captures the District's financial position at the end of the final year of the District's contract with LS&S for library operations.

The independent auditors' opinion starts on page 1 of the attached report. Representatives from Isler Medford, LLC, will be presenting the auditors' findings. Senior Accountant Vicki Robinson will also be available to answer questions.

**Attachments:**

- Audited Annual Financial Report for the Year Ended June 30, 2020

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**ANNUAL FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2020**



**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**DISTRICT OFFICIALS**

**JUNE 30, 2020**

**BOARD MEMBERS**

Susan Kiefer - President  
2155 Mill Creek Drive  
Prospect, Oregon

Cathy Shaw - Vice President  
886 Oak St.  
Ashland, Oregon

George Prokop  
2513 Cady Road  
Jacksonville, Oregon

Jill Turner  
1275 Munson Dr.  
Ashland, Oregon

Eric Dziura  
4755 Cloudcrest Drive  
Medford, Oregon 97504

All Board members receive mail at the address listed below

**ADMINISTRATION**

Lisa Marston  
District Administrator  
Jackson County Library District  
205 South Central  
Medford, Oregon 97501

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

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Certified Public Accountants  
And Business Advisors

## INDEPENDENT AUDITORS' REPORT

To the Library Board  
Jackson County Library District

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Jackson County Library District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year comparative information has been derived from Jackson County Library District's financial statements and, in our report dated December 18, 2019, we expressed opinions on the respective financial statements of the government activities and the major funds.

### **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.

### **Auditors' 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 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, the major fund, and the aggregate remaining fund information of Jackson County Library District, as of June 30, 2020, 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**

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#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents 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.

*Prior Year Comparative Information*

We previously audited Jackson County Library District's 2019 financial statements and we expressed an unmodified opinion on those audited financial statements in our report dated December 18, 2019. In our opinion, the comparative information in the *Balance Sheet – Governmental Funds*, the *Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position*, the *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*, and the *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities* presented herein as of and for the year ended June 30, 2019 is consistent in all material respects with the audited financial statements from which it was derived.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jackson County Library District's basic financial statements. The Schedule of Property Tax Collections and Outstanding Balances is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Property Tax and Collections and Outstanding Balances is the responsibility of management and were 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 Collection and Outstanding Balances 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 Minimum Standards for the Audits of Oregon Municipal Corporations, we have issued our report dated January 22, 2021 on our consideration of the District's 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.



Carolyn M. Ryder, CPA, CGMA  
Isler Medford, LLC

Medford, Oregon  
January 22, 2021

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**



**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

As management of Jackson County Library District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the period from July 1, 2019 to June 30, 2020. This is the sixth year of operation for the District. We encourage readers to consider the information presented here in conjunction with the balance of information presented in this report.

**FINANCIAL HIGHLIGHTS**

- In the government-wide statements, the net position of the Library exceeded its liabilities and deferred inflows at June 30, 2020 by \$15,267,040. Of this amount \$1,012,890 represents the District's net investment in capital assets, \$1,108,342 is restricted permanently by the donors, \$6,045,927 is committed by the Board for Capital Improvements, \$734 is non-spendable prepaid expenses and \$7,099,147 is unrestricted and available to meet the Library's ongoing obligations to citizens.
- The District's total net assets increased by \$2,097,515 from the prior fiscal year ended June 30, 2019.
- The District's governmental funds reported a combined ending fund balance of \$13,776,584 of which \$6,621,581 is unassigned and available for spending at the District's discretion.
- At the end of the fiscal year, unassigned fund balance for the governmental funds on a budget basis was \$6,621,581 or about 64.8% of total governmental fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. 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.

**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 fiscal year-end. Net assets are what remain after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

*The Statement of Activities.* The statement of activities presents information showing how the net assets of the District changed over the year by tracking revenues, expenses and other transactions that increase or reduce net assets. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

In the government-wide financial statements the District’s activities are shown in one category:

- *Library services:* The District’s basic functions are shown here, such as contracted services for library operations, library collections, software, maintenance and utilities. These activities are primarily financed through property taxes.

**Fund financial statements**

The fund financial statements provide more detailed information about the District’s funds, focusing on its most significant or “major” funds, not the Library 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. The District funds are governmental funds.

**Governmental Funds**

*Governmental funds* are used to account for essentially the same functions reported 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 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. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance are reconciled to the government-wide Statements of Net Position and Activities.

The Library maintains two individual governmental funds, which management considers major funds for reporting purposes:

- General Fund - funded with property tax collections, expenditures for general operation of the Library.
- Capital Improvement Fund - funded by General Fund transfer and used to fund purchase of equipment and other capital projects.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

**Notes to the basic financial statements**

These 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 basic financial statements can be found on pages 17-27 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's compliance with the Oregon Minimum Standards for Audits of Oregon Municipal Corporations. The supplementary information is included in this report.

**Financial Analysis of the District**

Net position may serve as a useful indicator of a government's financial condition. As noted earlier, the District's total assets exceeded its liabilities by \$15,267,040. At the end of the fiscal year, the District is able to report positive balances in each category of net position. The following statements summarize the District's net position at June 30, 2020 with comparison information for June 30, 2019.

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

	June 30,		
	2020	2019	Change
Cash and investments	\$ 14,090,565	\$ 11,916,724	\$ 2,173,841
Receivables	940,990	1,000,861	(59,871)
Capital assets, net	1,012,890	691,948	320,942
Total assets	16,044,445	13,609,533	2,434,912
Current Liabilities	777,405	440,008	337,397
Net position:			
Investment in capital assets	1,012,890	691,948	320,942
Non spendable- prepaid expenses	734	769	(35)
Restricted-permanent	1,108,342	714,703	393,639
Committed	6,045,927	4,068,212	1,977,715
Unrestricted	7,099,147	7,693,893	(594,746)
Total net position	\$ 15,267,040	\$ 13,169,525	\$ 2,097,515

**Changes in Net Position**

**Revenues**

Program revenues:

Fees, fines and charges for services	\$ 207,921	\$ 283,931	\$ (76,010)
Operating grants and contributions	694,577	518,175	176,402

General revenues:

Property taxes	10,766,346	10,410,901	355,445
Interest and investment earnings	317,161	321,676	(4,515)
Restricted revenues- transfers in	-	-	-
Total revenues	11,986,005	11,534,683	451,322

**Expenses**

Library services and operations	9,888,490	9,503,228	385,262
Total expenses	9,888,490	9,503,228	385,262

Increase in net position	2,097,515	2,031,455	66,060
Beginning fund - net position	13,169,525	11,138,070	2,031,455
Ending fund- net position	\$ 15,267,040	\$ 13,169,525	\$ 2,097,515

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

**Financial Analysis of the District's Governmental Funds**

As noted earlier, the District uses Fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District's governmental fund provides information on near-term inflows, outflows and balances of spendable resources. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

**Governmental Fund**

The focus of the District's governmental fund is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2020 the District's governmental fund reported an ending fund balance of \$13,776,584. \$6,621,581 represents unassigned ending fund balance which is available for spending at the District's discretion.

The District received \$356,063 more in property tax revenue than in the prior fiscal year. The governmental fund total revenues were under budget by \$37,180. The governmental total expenditures were under budget by \$2,516,335.

**Capital Assets**

The buildings and equipment used by the District in the 15 libraries it runs are owned by Jackson County and are leased back to the District at zero cost through an intergovernmental agreement. The District is responsible for maintaining the buildings and making any capital improvements necessary. The District's capital assets at June 30, 2020 include new HVAC controls for the Rogue River and White City branches, upgrades to parking lot lights and all branches and office remodeling at the Medford branch. The net value at June 30, 2020 is \$1,012,890.

**Economic Factors and Budget Information for Next Year**

The District's adopted revenues for fiscal year 2021 total \$18,758,285. Of this total \$10,720,995 comes from property taxes which represent 57.2% of the total. Property tax revenues are the single largest source of revenue for the District.

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

**YEAR ENDED JUNE 30, 2020**

The Library District’s 2020/2021 budget includes plans for the following high impact services:

- June 30, 2020 marked the end of a five-year contract with Library Systems and Services (LS&S) for library operations. Therefore, the 2020/2021 budget reflects direct costs for library employees and operations that were previously encompassed in the LS&S contract line items.
- The 2020/2021 budget includes a total of \$6,555,950 for personnel services (\$4,327,552 for wages and \$2,228,398 for benefits).
- The 2020/2021 budget includes \$1,331,000 for library materials, including databases, physical and digital materials, and items that can be borrowed from the Library of Things.
- The 2020/2021 budget includes monies to support the following budget priorities:
  - Finalize systems for transition from LS&S for library operations
  - 2016-2020 Strategic Plan
  - 75% by 2023 active cardholder goal
  - Enhance the Library’s aging facilities through repairs and renovations
  - Build community partnerships in response to COVID-19
  - Migrate to a new Integrated Library System
  - Transfer \$300,000 from the General Fund to the Capital Improvement Fund
  - Maintain a sufficient ending fund balance of \$4,552,332

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the Jackson County Library District’s finances for all those with an interest in the District’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lisa Marston, Assistant Director of Administrative Services, Jackson County Library District, 205 S. Central Avenue, Medford Oregon 97501.



**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**



**BASIC FINANCIAL STATEMENTS**

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**STATEMENTS OF NET POSITION**  
**JUNE 30, 2020**

<b>ASSETS</b>	<b>Governmental Activities</b>	
	<b><u>2020</u></b>	<b><u>2019</u></b>
Cash and cash equivalents	\$ 14,090,565	\$ 11,916,724
Property taxes receivable	632,233	632,993
Accounts receivable	42,192	90,877
Prepaid expenses	734	769
Note receivable- Lindberg property	265,831	276,222
Depreciable capital assets, net	<u>1,012,890</u>	<u>691,948</u>
<b>TOTAL ASSETS</b>	<u>16,044,445</u>	<u>13,609,533</u>
<b>LIABILITIES</b>		
Accounts payable	758,122	427,729
Payroll liabilities	5,181	3,174
Accrued compensated absences	<u>14,102</u>	<u>9,105</u>
<b>TOTAL LIABILITIES</b>	<u>777,405</u>	<u>440,008</u>
<b>NET POSITION</b>		
Net investment in capital assets	1,012,890	691,948
Non spendable- prepaid expenses	734	769
Restricted- permanent	1,108,342	714,703
Committed	6,045,927	4,068,212
Unrestricted	<u>7,099,147</u>	<u>7,693,893</u>
<b>TOTAL NET POSITION</b>	<u>\$ 15,267,040</u>	<u>\$ 13,169,525</u>

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2020**

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Net (Expense) Revenue and Change in Net Assets</u>
Governmental Activities				
Library services	\$ 9,888,490	\$ 207,921	\$ 694,577	\$ (8,985,992)
Total governmental activities	<u>\$ 9,888,490</u>	<u>\$ 207,921</u>	<u>\$ 694,577</u>	\$ (8,985,992)
			Property taxes	10,766,346
			Interest	<u>317,161</u>
			Total general revenues	<u>11,083,507</u>
			Change in Net Position	2,097,515
			Net position- Beginning of the year	<u>13,169,525</u>
			Net position- end of year	<u>\$ 15,267,040</u>

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2020**  
**(With Comparative totals for June 30, 2019)**

		<b>Capital</b>	<b>Totals</b>	
	<b>General</b>	<b>Improvement</b>	<b>2020</b>	<b>2019</b>
<b>Assets</b>				
Unrestricted:				
Cash and cash equivalents	\$ 7,202,127	\$ 6,045,927	\$ 13,248,054	\$ 11,478,243
Property taxes receivable	632,233	-	632,233	632,993
Accounts receivable	42,192	-	42,192	90,877
Prepaid expenses	734	-	734	769
Restricted:				
Cash and cash equivalents	842,511	-	842,511	438,481
Note Receivable- Lindberg property	265,831	-	265,831	276,222
<b>Total assets</b>	<u>\$ 8,985,628</u>	<u>\$ 6,045,927</u>	<u>\$ 15,031,555</u>	<u>\$ 12,917,585</u>
 <b>Liabilities, Deferred Inflows and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	758,122	-	758,122	427,729
Payroll liabilities	5,181	-	5,181	3,174
Accrued compensated absences	14,102	-	14,102	9,105
Total liabilities	<u>777,405</u>	<u>-</u>	<u>777,405</u>	<u>440,008</u>
 <b>Deferred inflows of resources</b>				
Unavailable property taxes	<u>477,566</u>	<u>-</u>	<u>477,566</u>	<u>481,878</u>
 <b>Fund balances</b>				
Nonspendable- prepaid expenses	734	-	734	769
Restricted- permanent	1,108,342	-	1,108,342	714,703
Committed	-	6,045,927	6,045,927	4,068,212
Unassigned	6,621,581	-	6,621,581	7,212,015
Total fund balances	<u>7,730,657</u>	<u>6,045,927</u>	<u>13,776,584</u>	<u>11,995,699</u>
 <b>Total liabilities, deferred inflows and fund balances</b>	 <u>\$ 8,985,628</u>	 <u>\$ 6,045,927</u>	 <u>\$ 15,031,555</u>	 <u>\$ 12,917,585</u>

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
YEAR ENDED JUNE 30, 2020  
(With Comparative Totals for June 30, 2019)**

	2020	2019
Total fund balance- Governmental Funds	\$ 13,776,584	\$ 11,995,699
Amounts reported in the statement of net position are different because:		
Capital assets are not financial resources and are not reported in the funds:		
Capital assets at cost	1,453,268	969,362
Accumulated Depreciation	(440,378)	(277,414)
Deferred inflows represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		
Property taxes	477,566	481,878
Net Position of Governmental Activities	\$ 15,267,040	\$ 13,169,525

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**YEAR ENDED JUNE 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR JUNE 30, 2019)**

	General	Capital Improvement	Totals	
			2020	2019
<b>Revenues</b>				
Property taxes	\$ 10,770,658	\$ -	\$ 10,770,658	\$ 10,414,595
Interest	183,784	133,377	317,161	321,676
Fines and fees	38,408	-	38,408	51,204
Charges for services	169,513	-	169,513	232,727
Grants and donations	694,577	-	694,577	518,175
			-	\$ -
Total revenues	<u>11,856,940</u>	<u>133,377</u>	<u>11,990,317</u>	<u>11,538,377</u>
<b>Expenditures</b>				
Current				
Library services	9,725,526	-	9,725,526	9,361,044
Capital outlay	<u>278,244</u>	<u>205,662</u>	<u>483,906</u>	<u>115,814</u>
Total expenditures	<u>10,003,770</u>	<u>205,662</u>	<u>10,209,432</u>	<u>9,476,858</u>
Excess of revenues over (under) expenditures	1,853,170	(72,285)	1,780,885	2,061,519
Other Financing Sources (Uses)				
Transfers in	-	2,050,000	2,050,000	2,050,000
Transfers out	<u>(2,050,000)</u>	<u>-</u>	<u>(2,050,000)</u>	<u>(2,050,000)</u>
<b>Net change in fund balance</b>	(196,830)	1,977,715	1,780,885	2,061,519
Fund balance - beginning of year	<u>7,927,487</u>	<u>4,068,212</u>	<u>11,995,699</u>	<u>9,934,180</u>
Fund balance- end of year	<u>\$ 7,730,657</u>	<u>\$ 6,045,927</u>	<u>\$ 13,776,584</u>	<u>\$ 11,995,699</u>

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2020**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)**

	<u>2020</u>	<u>2019</u>
Net change in fund balance, page 15	\$ 1,780,885	\$ 2,061,519
Amounts reported in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.	320,942	(26,369)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Increase (decrease) in deferred inflows - property taxes	(4,312)	(3,695)
Change in net position of governmental activities	\$ 2,097,515	\$ 2,031,455

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***The District***

The Jackson County Library District (the District) is a municipal corporation governed by a five member Board of Directors.

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the District are described below.

***Financial Reporting Entity***

The District's financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of Government Accounting Standards Board's (GASB's), *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

Based on the aforementioned criteria, the District has no component units and is not a component unit of any other entity.

***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 activities of the District. The primary focus of the District is to provide library services to the citizens of Jackson County. Significant interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the expenses of the District are offset by program revenues. *Program revenues* include: 1) charges to users or applicants who purchase, use or directly benefit from goods, services or privileges and 2) grants and contributions that are restricted for operational or capital requirements. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.



**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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

Major individual governmental funds are reported as separate columns in the fund financial statements. The District has designated all of its funds as major funds.

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. These consist of unavailable revenue, which is reported in the governmental funds balance sheet and deferred inflows of resources, which is reported in the government wide statement of net position. Deferred inflows of resources reported in the governmental funds for unavailable revenues relate to property tax revenue.

***Measurement Focus, Basis of Accounting and Financial Statement Presentation***

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 the eligibility requirements imposed by the provider have been met. It is the District's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The governmental fund financial statements are reported using a current resources measurement focus and the modified accrual basis of accounting. Under this method, revenues, when material, are recognized when susceptible to accrual (measurable and available to finance expenditures of the current period). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes available if they are collected within 60 days after year-end.

Expenditures are recorded at the time liabilities are incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The basis of accounting described above is in accordance with accounting principles generally accepted in the United States of America as promulgated for state and local government units.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

The District reports the following major governmental funds:

- General Fund- This is the District’s primary operating fund. It accounts for the general operations of the government. Principal sources of revenues are property taxes and fines and fees. Expenditures are for the operation and maintenance of the library system.
- Capital Improvement Fund- This fund is used to account for capital improvement projects and major capital equipment purchases. The principal source of revenue is transfers from the general fund. Expenditures are for capital outlay and capital equipment purchases.

***Cash and Investments***

Cash and investments include amounts in demand deposits and the Oregon Local Government Investment Pool (LGIP). Investments with maturities over three months are not considered to be cash. The cash balances of all funds are pooled.

***Property Taxes***

Property taxes are levied on all taxable property as of January 1. Property taxes become a lien on July 1. Collection dates are November 15, February 15 and May 15. Discounts are allowed if the full amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established.

***Capital Assets***

Capital assets which include equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of \$5,000 or greater and an estimated useful life in excess of one year. Capital assets are recorded at historical cost. Donated capital assets are recorded at their fair market value at the date of donation.

Equipment is depreciated using the straight-line method over the estimated useful life of the asset. The estimated useful life is 3 to 15 years for equipment.

***Compensated Absences***

Unpaid compensated absences are recognized as an expense when earned with a corresponding liability in the government-wide financial statements.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results may differ.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

***Net Position***

Net position is reported on the Statement of Net Position. Net position represents the difference between assets and liabilities. The restricted component of net position consists of funds transferred to the District upon inception that have restrictions by the donor on how they are spent. Amounts reported as unrestricted consists of assets that do not meet the definition of restricted as noted. Unrestricted include property taxes, fines, fees and charges for services that do not carry any constraints on spending.

***Fund Balance Reporting***

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54)*.

This Statement 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 fund balance categories list below:

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's governing board (the District's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the district considers restricted funds to have been spent first. For the classification of unrestricted ending fund balance, the district first reduces assigned amounts, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those classifications could be used.

***Appropriation and Budgetary Controls***

The District is subject to provisions of the Oregon Revised Statutes, which set forth local budget procedures. A budget is prepared for each fund on the modified accrual basis of accounting. Expenditure budgets are appropriated by the following categories within each fund: personnel services; materials and services; capital outlay; debt service; transfers and contingency. Budgeted expenditures at the appropriation level may not be legally overspent.

The Board of Directors may, however, approve additional appropriations for reimbursable grant expenditures, which could not be reasonably estimated at the time the budget was adopted. Additionally, budgets may be modified during the fiscal year by the use of appropriation transfers between legal categories. Such transfers require the approval of the Board.

A supplemental budget may be approved if an occurrence or need exists which had not been ascertained at the time the budget was adopted.

In accordance with state law, all encumbrances and appropriations terminate on June 30. Goods and services delivered during the ensuing year must be charged against the ensuing year's appropriations. Consequently, encumbrances are not reported in the financial statements.

Transfers of appropriations from one fund to another or from one appropriation level to another must be authorized by official resolution or ordinance of the governing body. The resolution or ordinance must state the need for the transfer, the purpose for the authorized expenditures and the amount of the appropriation transferred.

Transfers of general operating contingency appropriations, which in aggregate during a fiscal year, exceed 10% of the total appropriations of the fund, may only be made after adoption of a supplemental budget prepared for that purpose.

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

When the estimated expenditures contained in a supplemental budget for a fiscal year result in an amount of estimated total expenditures by the municipal corporation for that fiscal year that differs by not more than 10% of any individual fund contained in the regular budget for that fiscal year, the governing body of the municipal corporation may adopt the supplemental budget at a regular meeting of the governing body.

When the estimated expenditures contained in a supplemental budget for a fiscal year result in an amount of estimated total expenditures by the municipal corporation for that fiscal year that differs by more than 10% of any individual fund contained in the regular budget for that fiscal year, the supplemental budget, or a summary thereof, shall be published. The governing body shall then hold a public hearing on the supplemental budget prior to adopting the supplemental budget.

***Comparative information***

The basic financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a complete financial statement presentation. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2019, from which the summarized information was derived.

***Newly Implemented Accounting Standards***

For the fiscal year ended June 30, 2020, the District implemented the following new accounting standards:

GASB Statement No. 84 "*Fiduciary Activities*" This Statement establishes criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds. The statement is effective for fiscal years beginning after December 15, 2019.

GASB Statement 90 "*Majority Equity Interests- An Amendment of GASB Statements No 14 and No. 61*" This Statement's objective is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement is effective for fiscal years beginning after December 31, 2019.

The District will implement new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements from implementing any of the following pronouncements:

GASB Statement No. 87 "*Leases.*" This Statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. The statement is effective for fiscal years beginning after December 15, 2021.

GASB Statement No 89 "*Accounting for Interest Cost Incurred Before the End of a Construction Period*" This Statement's objectives are to enhance the relevance and comparability of information

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

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 is effective for fiscal years beginning after December 15, 2020.

GASB Statement No. 91 *“Conduit Debt Obligations”* This Statement’s primary objectives 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 is effective for fiscal years beginning after December 15, 2020.

GASB Statement No. 92, *Omnibus 2020* This Statement’s objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This statement is effective for fiscal years beginning after June 15, 2020.

GASB Statement No. 93 *Replacement of Interbank Offered Rates* This Statement’s objective is to address the accounting and financial reporting implications that result from the replacement of an IBOR. This statement is effective for fiscal years beginning after June 15, 2020 with some sections not being effective until reporting periods ending after December 31, 2021.

GASB No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* This Statement’s primary objective is to improve reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). It also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). This statement is effective for fiscal years beginning after June 15, 2022.

GASB No. 95 *Postponement of the Effective Dates of Certain Authoritative Guidance* This Statement’s primary objective is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The effective dates of Statements 83, 84, 87, 88, 89, 90, 92 and 93 were postponed. This statement is effective immediately.

GASB Statement No. 96 *Subscription-Based Information Technology Arrangements* This Statement’s objective is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. This statement is effective for fiscal years beginning after June 15, 2022.

GASB Statement No. 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- and amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* This Statement’s primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued**

reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. This statement is effective for fiscal years beginning after June 15, 2021 with the exception that objective (1) are effective immediately.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

The District's investment of cash funds is regulated by Oregon Revised Statutes. Under these guidelines, cash funds may be invested in time certificates of deposit, general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances and the State Treasurer's Investment Pool, among others.

The District maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed as "cash and cash equivalents".

Cash and investments as of June 30, 2020, consisted of the following:

Demand deposits with financial institution	\$ 259,273
State Treasurer's Investment Pool	<u>13,831,292</u>
Total	<u>\$ 14,090,565</u>

***Deposits***

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require that all bank deposits in excess of the FDIC or FSLIC insurance amounts be collateralized through the Oregon State Treasurer's Public Funds Collateralization Program. This program provides a structure for specified depositories to participate in a shared liability collateral pool.

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statute (ORS) 295. ORS 295 requires depository banks to place and maintain on deposit with a third party custodian bank securities having a value of 10 percent, 25 percent or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100 percent guaranteed.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 2 – CASH AND CASH EQUIVALENTS - continued**

***Investments***

The only investments held by the District at June 30, 2020, were amounts deposited with the State of Oregon Local Government Investment Pool (LGIP). The District's investment in the LGIP is carried at cost, which approximates fair value. Oregon's investment policies used in administering the LGIP are governed by statute and the Oregon State Investment Council (Council).

The State Treasury's investments in short-term securities are limited by the portfolio rules established by the Oregon Short-term Fund Board and the Council. In accordance with Oregon statutes, the investment funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

The Oregon Local Government Investment Pool issues monthly statements to participants. The Office of the State Treasurer issues publicly available financial reports on the Oregon Short-Term Fund. The reports can be obtained from the Office of the State Treasurer, 350 Winter Street NE, Suite 100, Salem, OR, 97301-3896, the Office of the State Treasurer's web-site, or by calling 1-503-378-4000.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Investments in the LGIP are not required to be rated.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the risk that its fair value will decline if interest rates rise. In order to manage the interest rate risk of its investments, the District invests only in the LGIP. The LGIP has rules that require at least 50% of its investments to mature within 93 days, not more than 25% may mature in over a year, and all other investments must mature in no more than three years.

Custodial Credit Risk – Investments. Custodial credit risk is the risk that, in the event of a failure of the counterparty to a transaction, the District will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The LGIP's portfolio rules provide that broker/dealers meet certain qualifications and that investments are delivered to and held by a third-party custodian which holds the securities in the State of Oregon's name.



**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 3 – CAPITAL ASSETS**

The buildings and equipment used by the District in the 15 libraries it runs are owned by Jackson County and are leased back to the District at zero cost through an intergovernmental agreement. The District is responsible for maintaining the buildings and making any capital improvements necessary.

Capital asset activity for the year was as follows:

	Balance			Balance
	<u>June 30, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>June 30, 2020</u>
Capital Assets				
Equipment	\$ 295,986	\$ 76,785	\$ -	\$ 372,771
Leasehold Improvements	<u>673,376</u>	<u>407,121</u>	<u>-</u>	<u>1,080,497</u>
Total capital assets being depreciated	<u>969,362</u>	<u>483,906</u>	<u>-</u>	<u>1,453,268</u>
Less accumulated depreciation				
Equipment	154,962	66,767	-	221,729
Leasehold Improvements	<u>122,452</u>	<u>96,197</u>	<u>-</u>	<u>218,649</u>
Total accumulated depreciation	<u>277,414</u>	<u>162,964</u>	<u>-</u>	<u>440,378</u>
Total capital assets, net	<u>\$ 691,948</u>	<u>\$ 320,942</u>	<u>\$ -</u>	<u>\$ 1,012,890</u>

Depreciation expense of \$162,964 was charged to library services in the Statement of Activities.

Effective July 1, 2020 the Library District received ownership of all 15 branches from Jackson County who had previously owned the assets. The book value of those assets at July 1 is \$12,688,458.

**NOTE 4 – RISK MANAGEMENT**

The District is exposed to various risk of loss related to torts; theft or damage to, and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. The District reviews the coverage periodically, and there have not been any significant claims.

**NOTE 5 – SUBSEQUENT EVENT**

The District has operated the Library System using a contractor for Library Services. Beginning on July 1, 2020, the Library System will be operated by District employees. The budget for 2020/2021 was prepared to accommodate this change.

The COVID-19 outbreaks in the United States have caused disruption through mandated and voluntary closures of businesses and government agencies. The impact of property tax collections due to this pandemic has not been determined at June 30, 2021. While these disruptions are currently expected to last until Spring, 2021, there is considerable uncertainty of the impact these will have.

On September 8, 2020 a fast moving wildfire destroyed many homes and businesses in Jackson County. The impact of this loss of property value has also not been determined but is expected to result in a loss of revenues for the District.

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 6 – TRANSFERS**

The District's General Fund transfers money to the Capital Improvement Fund without a requirement for repayment. The Capital Improvement Fund uses the transfer to fund improvements to the buildings leased from Jackson County as well as purchase equipment. The General Fund transferred \$2,050,000 during the fiscal year ended June 30, 2020 into the Capital Improvement Fund.

**REQUIRED SUPPLEMENTARY INFORMATION**

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**YEAR ENDED JUNE 30, 2020**

<b>Revenues</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over(Under)</b>
Property taxes	\$ 10,810,000	\$ 10,810,000	\$ 10,770,658	\$ (39,342)
Interest	323,000	323,000	183,784	(139,216)
Fines and fees	10,000	10,000	38,408	28,408
Charges for services	148,520	148,520	169,513	20,993
Grants and donations	<u>602,600</u>	<u>602,600</u>	<u>694,577</u>	<u>91,977</u>
 Total revenues	 <u>11,894,120</u>	 <u>11,894,120</u>	 <u>11,856,940</u>	 <u>(37,180)</u>
 <b>Expenditures</b>				
Personnel costs	579,420	579,420	153,883	425,537
Materials and services	10,940,685	10,940,685	9,571,643	1,369,042
Capital Outlay	250,000	250,000	278,244	(28,244)
Operating Contingency	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>750,000</u>
	<u>12,520,105</u>	<u>12,520,105</u>	<u>10,003,770</u>	<u>2,516,335</u>
 <b>Other Financing Uses</b>				
Transfer to other funds	(2,050,000)	(2,050,000)	(2,050,000)	-
 Net change in fund balance	 (2,675,985)	 (2,675,985)	 (196,830)	 2,479,155
 Fund balance - beginning of year	 <u>8,200,000</u>	 <u>8,200,000</u>	 <u>7,927,487</u>	 <u>(272,513)</u>
 Fund balance- end of year	 <u>\$ 5,524,015</u>	 <u>\$ 5,524,015</u>	 <u>\$ 7,730,657</u>	 <u>\$ 2,206,642</u>

**JACKSON COUNTY LIBRARY DISTRICT**  
**(Jackson County, Oregon)**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL - CAPITAL IMPROVEMENT FUND**  
**YEAR ENDED JUNE 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over(Under)</u>
<b>Revenues</b>				
Interest	\$ -	\$ -	\$ 133,377	\$ 133,377
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,377</u>	<u>\$ 133,377</u>
<b>Expenditures</b>				
Capital outlay	<u>6,066,279</u>	<u>6,066,279</u>	<u>205,662</u>	<u>5,860,617</u>
Total expenditures	<u>6,066,279</u>	<u>6,066,279</u>	<u>205,662</u>	<u>5,860,617</u>
<b>Other Financing sources</b>				
Transfers in from General fund	<u>2,050,000</u>	<u>2,050,000</u>	<u>2,050,000</u>	<u>-</u>
Net change in fund balance	(4,016,279)	(4,016,279)	1,977,715	5,993,994
Fund balance beginning of the year	<u>4,016,279</u>	<u>4,016,279</u>	<u>4,068,212</u>	<u>51,933</u>
Fund balance end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,045,927</u>	<u>\$ 6,045,927</u>

**OTHER SUPPLEMENTARY INFORMATION**

**JACKSON COUNTY LIBRARY DISTRICT  
(Jackson County, Oregon)  
SCHEDULE OF PROPERTY TAX COLLECTIONS AND OUTSTANDING BALANCES  
YEAR ENDED JUNE 30, 2020**

Tax Year	Taxes Receivable			Interest (Discount)	Taxes Receivable	
	June 30, 2019	Current Levy	Adjustments		Collections	June 30, 2020
2019-2020		\$ 11,129,948	\$ (16,359)	\$ (284,917)	\$ 10,530,646	298,026
2018-2019	313,006		(3,624)	10,886	199,948	120,320
2017-2018	110,005		(1,360)	8,227	51,471	65,401
2016-2017	93,086		(1,336)	9,197	40,552	60,395
2015-2016	71,402		(1,368)	8,314	31,175	47,173
2014-2015	45,494		(1,071)	1,168	4,673	40,918
	<u>\$ 632,993</u>	<u>\$ 11,129,948</u>	<u>\$ (25,118)</u>	<u>\$ (247,125)</u>	<u>\$ 10,858,465</u>	
Total receivable at June 30, 2020						<u>\$ 632,233</u>
Less taxes accrued in prior year					(151,115)	
Plus taxes accrued in current year					154,697	
Payments received or deducted in lieu of taxes					<u>(91,389)</u>	
Modified accrual basis revenue					<u>\$ 10,770,658</u>	

**INDEPENDENT AUDITORS' REPORT  
REQUIRED BY OREGON STATE REGULATIONS**





Certified Public Accountants  
And Business Advisors

### **Independent Auditors' Report Required by Oregon State Regulations**

To the Library Board  
Jackson County, Oregon

We have audited the basic financial statements of Jackson County Library District as of and for the year ended June 30, 2020, and have issued our report thereon dated January 22, 2020. 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 from material misstatement.

#### **Compliance**

As part of obtaining reasonable assurance about whether Jackson County Library District's basic financial statements are free of material misstatement, 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 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.

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:

- The use of approved depositories to secure the deposit of public funds (ORS Chapter 295).
- The requirements relating to insurance and fidelity bonds in force or required by law.
- Indebtedness limitations, restrictions and repayment.
- Programs funded from outside sources.
- Budgets legally required (ORS Chapter 294).
- The statutory requirements pertaining to the investment of surplus funds (ORS Chapter 294).
- The requirements pertaining to the awarding of public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

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

#### **OAR 162-10-0230 Internal Control**

In planning and performing our audit, we considered Jackson County Library 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 the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

**Purpose of This Report**

This report is intended solely for the information and use of board of directors and management of Jackson County Library District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

*Isler Medford, LLC*

Isler Medford, LLC  
January 22, 2021

**Jackson County Library District  
FY 2021-2022 Budget Calendar**

Dates

Appoint budget officer .....	February 11
Adopt budget calendar.....	February 11
Hold Board/Budget Committee work session .....	March 15
Publish notice of 1 <sup>st</sup> and 2 <sup>nd</sup> BC meetings on District Website.....	April 10-May 5*
Publish notice of 1 <sup>st</sup> and 2 <sup>nd</sup> BC meetings in <i>Mail Tribune</i> .....	April 10-May 5*
Budget Committee meets (receives budget message and proposed budget).....	May 10
Budget Committee meets again (if needed).....	May 17
Publish notice of budget hearing on District website.....	May 22-June 2
Public notice of budget hearing in <i>Mail Tribune</i> .....	May 22-June 7
Hold budget hearing at Board’s regular June meeting.....	June 10
Enact resolutions to adopt budget, make appropriations, etc.....	June 10
Submit tax certification documents .....	by July 15
Send copy of all budget documents to county clerk .....	by September 30

\*Public notice of all budget committee meetings and the budget hearing shall be printed once in the *Mail Tribune* 5 to 30 days prior to the meetings. Additional public notice will be posted at each of the Library branches, as well as on the District’s website at least 10 days prior to the meetings.

Note: All budget committee meetings will be held via Zoom and will begin at 4:00 p.m.

*Prepared on January 26, 2021*