

The Snake River School/Community Library District Board of Trustees

**Will hold a Board Meeting on
Wednesday, January 12, 2022**

**Meeting will begin at 6:00 p.m.
at the Snake River School/Community Library
located at 924 West Highway 39, Blackfoot, Idaho.**

Agenda

- 1. Welcome and Call to Order**
- 2. Prayer / Pledge**
- 3. Approval of Agenda (Action)**
- 4. Approval of Minutes (Action)**
- 5. Audit Report (Action)**
- 6. Financial Statements (Action)**
- 7. Board Concerns/Follow Up (Information)**
- 8. Librarian Update (Information)**
- 9. Adjourn**

**Snake River School/Community Library District
Board of Trustees Meeting
November 4, 2021**

I) Welcome and Call to Order:

The library board meeting was called to order at 6:05 p.m. by Lon Harrington. Also attending were Sydnee Hale, Lon Harrington, Library Director Lorrie Surerus, and Board Clerk Terisa Coombs.

II) Pledge/Prayer

Jay Millan opened the meeting with the Pledge Allegiance.

III) Approval of Agenda:

A motion to approve the agenda was made by Sydnee Hale and seconded by Jason Millan. All the board members present voted aye. Motion passed 3-0.

IV) Approval of Minutes:

Sydnee Hale moved and Jay Millan seconded to approve the minutes of August 12, 2021 and September 8, 2021 as they have been written. All the board members present voted aye. Motion passed 3-0.

V) Audit Report:

The Audit Report was just made available the morning of the meeting. After discussion, the board would like more time to review the report.

A motion to table the Audit Report until the next meeting was made by Jay Millan and seconded by Sydnee Hale. All the board members present voted aye. Motion passed 3-0.

VI) Financial Statements

Discussion was held about the financial statements.

Sydnee Hale moved and Jay Millan seconded to accept the financial statements. All the board members present voted aye. Motion passed 3-0.

There also was a discussion held about the LGIP account and the Idaho Central Credit Union CD's. Currently there is \$1,000 in the LGIP account. The interest rate of the LGIP has continually been going down. Two ICCU CD's mature in December. The board would like to renew one of the CD's and put the funds from the other CD into a savings account until the January meeting. Director Surerus will bring to the meeting CD interest rates and information for the board to help make a decision.

A motion was made by Sydney Hale and seconded by Jay Millan to allow the library director to do the following:

- 1) Renew one of the current CD's at Idaho Central Credit Union in December.**
- 2) Transfer the funds from the second CD to a savings account until the January meeting so a decision can be made about what to do with the funds.**

All the board members present voted aye. Motion passed 3-0.

VII) Board Concerns/Report on Actions or Assignments

There were no concerns or reports at this time.

VIII) Librarian Update

The Harry Potter Family Night was a huge success. 242 children attended. Book Club has also been successful and discussion was held about the different activities at the library.

IX) Policy Readings:

First Reading and discussion of the following policy was done:
Purchase Order Policy

A motion to approve the first policy reading as listed above was made by Sydnee Hale and seconded by Jay Millan. All the board members present voted aye. Motion passed 3-0.

X) Executive Session:

Under Idaho Code 74-206 (1) (b), personnel issues, Sydnee Hale moved and Jay Millan seconded to go into Executive Session. A roll call vote was taken: Sydnee Hale, aye; Lon Harrington, aye; Jay Millan, aye; Motion passed 3-0.

The board went into Executive Session at 6:55 p.m. Also attending Executive Session was Lorrie Surerus, Library Director, and Terisa Coombs, Board Clerk. Personnel items were discussed until 7:20 p.m.

XI) Return to Regular Session:

A motion to return to regular session was made at 7:20 p.m. by Jay Millan and seconded by Sydnee Hale. All the board members voted aye. Motion passed 3-0.

XII) Adjourn:

Sydnee Hale moved and Jay Millan seconded that the meeting be adjourned.
The meeting adjourned at 7:20 p.m.

ATTEST:

Clerk

Date

Chairman

**Snake River School/Community Library District
Board of Trustees Special Meeting
December 13, 2021**

I) Welcome and Call to Order:

The library board meeting was called to order at 6:00 p.m. by Chairman Natalie Raymond. Also attending were Jason Millan, Kerry Christiansen, Sydnee Hale, Lon Harrington, and Board Clerk Terisa Coombs. Library Director Lorrie Surerus was absent.

II) Pledge/Prayer

Lon Harrington opened the meeting with a prayer.

III) Approval of Agenda:

A motion to approve the agenda as amended adding item #4, ICCU CD's because maturity of the CD's happens this week. Kerry Christiansen moved and Jason Millan seconded. All board members present voted aye. Motion passed 5-0.

IV) ICCU CD's

Discussion was held about upcoming maturity of the CD's held at ICCU. The board would like to schedule a special meeting to discuss what needs to happen with them. A special meeting tentatively will be held on December 20, 2021 at 6 p.m. at the library.

V) Executive Session

As per Idaho Code 74-206 (1)(b) to consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member, Kerry Christiansen moved and Jason Millan seconded to go into Executive Session. A roll call vote was taken: Jason Millan, aye; Kerry Christiansen, aye; Sydnee Hale, aye; Lon Harrington, aye; and Natalie Raymond, aye. Motion was approved 5-0.

The board went into Executive Session at 6:07 p.m. Personnel issues according to Idaho Code 74-206 (1)(b) were discussed. Administrators A, B, and C were also present in executive session. The board returned to Regular Session at 6:45 p.m.

VI) Return To Regular Session

A motion to return to Regular session was made at 6:45 p.m. by Lon Harrington and seconded by Kerry Christiansen. All the board members voted aye. Motion passed 5-0.

VII) Reject/Accept Resignation

Kerry Christiansen moved and Lon Harrington seconded to reject the action item of resignation. All board members present voted aye. Motion passed 5-0.

VIII) Adjourn:

Natalie Raymond moved and Lon Harrington seconded that the meeting be adjourned.

The meeting adjourned at 6:49 p.m.

ATTEST:

Clerk

Date

Chairman

**Snake River School/Community Library District
Board of Trustees Special Meeting
December 16, 2021**

I) Welcome and Call to Order:

The library board meeting was called to order at 4:09 p.m. by Chairman Natalie Raymond. Also attending were Kerry Christiansen, Sydnee Hale, Lon Harrington, and Board Clerk Terisa Coombs. Jason Millan and Library Director Lorrie Surerus were absent.

II) Pledge/Prayer

Sydnee Hale opened the meeting with the pledge.

III) Approval of Agenda:

A motion to approve the agenda as presented was made by Kerry Christiansen and Lon Harrington seconded. All board members present voted aye. Motion passed 4-0.

IV) Executive Session

As per Idaho Code 74-206 (1)(b) to consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member, Lon Harrington moved and Sydnee Hale seconded to go into Executive Session. A roll call vote was taken: Kerry Christiansen, aye; Sydnee Hale, aye; Lon Harrington, aye; and Natalie Raymond, aye. Motion was approved 4-0.

The board went into Executive Session at 4:10 p.m. Personnel issues according to Idaho Code 74-206 (1)(b) were discussed until 4:38 p.m.

V) Return To Regular Session

A motion to return to Regular session was made at 4:38 p.m. by Lon Harrington and seconded by Kerry Christiansen. All the board members voted aye. Motion passed 4-0.

VI) Accept/Reject Interim Library Director

Discussion was held with Sherrilynn Bair. Mrs. Bair asked many questions about how business of the library was conducted including the possibility of retaining a bookkeeper and developing a purchase order system so a method of checks and balances could be maintained. She also asked about the different accounts for the library and also the policies and procedures that help govern the library. Mrs. Bair will continue to run the K-8 Snake River Online Program. She also asked about the timeline of the position and Chairman Raymond said that it will be until the end of the school year. They discussed the positions that are open in the library. Also, passwords for the different programs and systems in the library will be gathered and given to Mrs. Bair. Bronson Funk, new Business Manager for the school district, offered his help if they needed. Mrs. Bair finished discussing her vision for the library with book club, family nights, and the different programs that have been successful.

Kerry Christiansen moved and Lon Harrington seconded to accept Sherrilynn Bair as the Interim Library Director for the Snake River School/Community Library District. All board members present voted aye. Motion passed 4-0.

VII) Authorize Account Users

Because there is a new interim library director, account users need to be authorized. Papers were signed and Kerry Christiansen will take those papers to the different banks.

A motion was made by Kerry Christiansen and seconded by Sydnee Hale to approve for the Zions Bank Account the authorized signature users of Sherrilynn Bair, Kerry Christiansen, Jason Millan, Natalie Raymond, Sydnee Hale; and the authorized signature users for the ICCU Account will be Kerry Christiansen, Jason Millan, Natalie Raymond, and Sydnee Hale. All board members present voted aye. Motion passed 4-0.

VIII) Financials (not related to Agenda Item #4)

Because two CD's held at ICCU are maturing this month, the decision was made to renew one of the CD's now and then transfer the funds from the second CD to a savings account until the January meeting so a decision can be made about what to do with the funds. Kerry Christiansen will take care of this after today. Mrs. Bair will get caught up on the outstanding bills that need to be paid.

A motion was made by Kerry Christiansen and seconded by Lon Harrington to deny the action item as nothing needs to be done at this time. All the board members voted aye. Motion passed 4-0.

IX) Adjourn:

Lon Harrington moved and Sydnee Hale seconded that the meeting be adjourned.

The meeting adjourned at 5:15 p.m.

ATTEST:

Clerk

Date

Chairman



FY21 AUDIT SUMMARY

To: Snake River School Community Library District

Overall Audit Comments: We are pleased to report another successful audit this year. We appreciate Lorrie's hard work in getting everything to us before the requested audit date and having the books prepared. All compliance items were in order, and the District is in very good shape.

Finances

Auditor's Report (pages 1-2): Unmodified opinion (best possible, i.e. "clean").

As shown on page 7 of the financial statements (third number from the bottom), the District experienced a net increase (i.e. profit) of \$23,794 for fiscal year 2021, leaving it with an ending fund balance (i.e. operating reserve) of \$500,756 (bottom number on page 7). This ending fund balance is a 21-month reserve, meaning if the District were to lose its source of income, it could continue to operate for 21 months before the reserve became depleted. This means the District is once again in excellent shape as of the end of the year.

Other Recommendations or Comments

Great work overall! Thank you for having us perform your audit and please contact us should you have any questions.

Tim Hoyt, CPA, CMA

Quest CPAs PLLC



Communications with Those Charged with Governance

To the Board
Snake River School Community Library District

We have audited the financial statements of the governmental activities and each major fund of Snake River School Community Library District (the District) for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, when applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated therein. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of depreciation expense is based on the estimated lives of the underlying assets. We evaluated the key factors and assumptions used to develop depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of

management. Management has corrected all such misstatements. A list of such misstatements, including those that may be deemed material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, has been given to management and is available for your review. Management has decided not to adopt GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of this letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as detailed in the table of contents to the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated to form, content, and

methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the board and management of the District and is not intended to be, and should not be used by anyone other than these specified parties.

Quest CPAs PLLC

Payette, Idaho
November 3, 2021

Snake River School Community Library District

Year Ended September 30, 2021

Audited Financial Statements



SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT
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Independent Auditor's Report

Board of Trustees
Snake River School Community Library District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Snake River School Community Library District (the District) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules listed as required supplementary information in the table of contents be presented to supplement the basic financial statements. Such information, although not required to be 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, and 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.

Management has not included the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not 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, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Quest CPAs PLLC

Payette, Idaho
November 3, 2021

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT

Statement of Net Position

September 30, 2021

	Governmental Activities
Assets	
Current Assets	
Cash & Investments	\$499,923
Taxes Receivable	6,165
Total Current Assets	<u>506,088</u>
Noncurrent Assets	
Depreciable Net Capital Assets	252,584
Total Noncurrent Assets	<u>252,584</u>
Total Assets	<u>\$758,672</u>
Net Position	
Net Investment in Capital Assets	\$252,584
Unrestricted	506,088
Total Net Position	<u>758,672</u>
Total Liabilities and Net Position	<u><u>\$758,672</u></u>

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT

Statement of Activities
Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>	<u>Net (Expense) Revenue And Changes in Net Position</u>
		<u>Charges For Services</u>	<u>Operating Grants And Contributions</u>		
Governmental Activities					
Current Expenditures					
Personnel	\$114,210	\$5,095			(\$109,115)
Facilities	42,596	1,900			(40,696)
Schools - Special Collections	11,346	506			(10,840)
Capital Assets	60,169				(60,169)
Total	<u>\$228,321</u>	<u>\$7,502</u>	<u>\$0</u>	<u>\$0</u>	<u>(220,819)</u>
General Revenues					
Tax Revenues					302,709
Interest & Miscellaneous					5,086
Total					<u>307,795</u>
Change in Net Position					86,976
Net Position - Beginning					<u>671,696</u>
Net Position - Ending					<u><u>\$758,672</u></u>

Balance Sheet - Governmental Funds

September 30, 2021

	General Fund
Assets	
Cash & Investments	\$499,923
Taxes Receivable	6,165
Total Assets	<u>\$506,088</u>
Deferred Inflows of Resources	
Unavailable Tax Revenues	\$5,332
Total Deferred Inflows of Resources	<u>5,332</u>
Fund Balances	
Unassigned	500,756
Total Fund Balances	<u>500,756</u>
Total Deferred Inflows of Resources and Fund Balances	<u>\$506,088</u>

**Reconciliation of Total Governmental Fund Balances to Net Position
of Governmental Activities**

Total Governmental Fund Balances \$500,756

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 252,584

Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds. 5,332

Net Position of Governmental Activities \$758,672

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended September 30, 2021

	General Fund
Revenues	
Tax Revenues	\$302,411
Use Fees	7,502
Interest & Miscellaneous	5,086
Total Revenues	314,999
 Expenditures	
Current Expenditures	
Personnel	114,210
Facilities	42,596
Schools - Special Collections	11,346
Capital Outlay - Books and Equipment	123,053
Total Expenditures	291,205
Net Change in Fund Balances	23,794
Fund Balances - Beginning	476,962
Fund Balances - Ending	\$500,756

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Funds
Year Ended September 30, 2021

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of
Activities**

Net Change in Fund Balances - Total Governmental Funds \$23,794

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

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the excess of capital outlays over (under) depreciation expense in the current period. 62,884

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. 298

Change in Net Position of Governmental Activities \$86,976

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT
Notes to Financial Statements

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – Snake River School Community Library District (the District) provides library services as authorized by Idaho Code. These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to library districts. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

Basic Financial Statements - Government-Wide Statements – The District’s basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District’s major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the District’s activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the District’s functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

As the District has only one function (providing library services) which is reported in one fund, all expenses are considered direct and, accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District’s net position resulting from the current year’s activities.

Basic Financial Statements - Fund Financial Statements – The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the District include:

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT

Notes to Financial Statements

General Fund – The general fund is the District's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Basis of Accounting – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

The District may report deferred inflows of resources on its financial statements. For the fund financial statements, deferred inflows of resources arise when assets (i.e. receivables) are recorded before the related revenues are available (i.e. before both the "measurable" and "available" criteria for revenue recognition in the current period are met). In subsequent periods, when both revenue recognition criteria are met, the revenue is recognized.

Investments – Investments are measured using the market approach and include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

Receivables – Receivables are reported net of any estimated uncollectible amounts.

Capital Assets and Depreciation – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of all depreciable assets is recorded using the straight line method.

Net Position – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

Fund Balance Classifications – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that are not expected to be converted into cash. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity's governing body. Assigned portions represent amounts that are constrained by the government's intent to be

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT

Notes to Financial Statements

used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the District first utilizes committed resources then assigned resources before using unassigned resources.

Property Taxes – The District is responsible for levying property taxes, but the taxes are collected by the respective county. Taxes are levied by the second Monday in September for each calendar year. Taxes are due in two installments – December 20th and June 20th. A lien is filed on real property three years from the date of delinquency.

Contracted Payroll – The District contracts with Snake River School District No. 52 for payroll services. All related personnel expenses are shown on the statement of revenues, expenditures, and changes in fund balances - governmental funds.

Contingent Liabilities – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Use of 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 reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Custodial Credit Risk – The District maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The District does not have a formal policy concerning custodial credit risk.

Risk Management – The District is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

Subsequent Events – Subsequent events were evaluated through the date of the auditor’s report, which is the date the financial statements were available to be issued.

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

Cash - Deposits	\$498,845
Investments - Local Government Investment Pool	<u>1,078</u>
Total	<u><u>\$499,923</u></u>

Deposits – At year end, the carrying amounts of the District's deposits were \$498,845 and the bank balances were \$500,937. Of the bank balances, \$310,912 was insured and the remainder was uninsured and uncollateralized.

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT
Notes to Financial Statements

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

Interest rate risk:

Investment Type	Investment Maturity Schedule (In Years)	
	Less Than 1	Total
Local Gov't Invest Pool	\$1,078	\$1,078
Total	\$1,078	\$1,078

Credit rate risk:

Investment Type	Investment Rating Schedule	
	Not Rated	Total
Local Gov't Invest Pool	\$1,078	\$1,078
Total	\$1,078	\$1,078

Investments – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Treasury, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The District's investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer's office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days' notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at www.sto.idaho.gov.

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT
Notes to Financial Statements

C. CAPITAL ASSETS

A summary of capital assets for the year is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Books and Equipment	\$565,713	\$123,053		\$688,766
Subtotal	<u>565,713</u>	<u>123,053</u>	<u>\$0</u>	<u>688,766</u>
Accumulated Depreciation				
Books and Equipment	376,013	60,169		436,182
Subtotal	<u>376,013</u>	<u>60,169</u>	<u>0</u>	<u>436,182</u>
Total	<u>189,700</u>	<u>62,884</u>	<u>0</u>	<u>252,584</u>
Net Capital Assets	<u><u>\$189,700</u></u>	<u><u>\$62,884</u></u>	<u><u>\$0</u></u>	<u><u>\$252,584</u></u>

Depreciation expense of \$60,169 was charged to the capital assets program.

D. TAX ABATEMENTS

Idaho counties are authorized by state statute to transact certain property tax activity with property owners in their respective taxing districts. The counties collect the property taxes, then allocate and remit those collections among the taxing districts within the counties. The counties are authorized to cancel or reduce property taxes due to various reasons, including the circuit breaker program, agricultural and other exemptions, and section 63-602NN exemptions under Idaho code for real property improvements.

SNAKE RIVER SCHOOL COMMUNITY LIBRARY DISTRICT

Budgetary Comparison Schedule - General Fund

Year Ended September 30, 2021

General Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
Revenues				
Tax Revenues	\$253,558	\$253,558	\$302,411	\$48,853
Use Fees	0	0	7,502	7,502
Interest & Miscellaneous	0	0	5,086	5,086
Total Revenues	<u>253,558</u>	<u>253,558</u>	<u>314,999</u>	<u>61,441</u>
Expenditures				
Current Expenditures				
Personnel	155,551	155,551	114,210	41,341
Facilities	33,100	33,100	42,596	(9,496)
Schools - Special Collections	12,120	12,120	11,346	774
Capital Outlay - Book and Equipment	70,550	70,550	123,053	(52,503)
Total Expenditures	<u>271,321</u>	<u>271,321</u>	<u>291,205</u>	<u>(19,884) *</u>
Net Change in Fund Balances	(17,763)	(17,763)	23,794	41,557
Fund Balances - Beginning	17,763	17,763	476,962	459,199
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$500,756</u>	<u>\$500,756</u>
				<u>(\$19,884)</u>

**Total expenditures (over) under appropriations.*



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

Board of Trustees
Snake River School Community Library District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Snake River School Community Library District (the District) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 3, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Quest CPAs PLLC

Payette, Idaho
November 3, 2021

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P.O. Box 30709, Salt Lake City, UT 84130-0709

Statement of Accounts

Page 1 of 7

This Statement: November 30, 2021

Last Statement: October 29, 2021

Primary Account 472009992

P16640 05-0000-ZFN-PC0023-00025
0016624 01AV 0.423 **AUTO T9 0 1639 83221-530624

SNAKE RIVER SCHOOL COMMUNITY LIBRARY
924 W HIGHWAY 39
BLACKFOOT ID 83221-5306



For 24-hour account information, please contact:

1-800-789-BANK (2265)

zionsbank.com



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SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Non Profit Checking	472009992	\$17,018.88	

NON PROFIT CHECKING 472009992

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
41,752.42	4,595.18	2,288.41	27,040.31	17,018.88

8 DEPOSITS/CREDITS

Date	Amount	Description
11/02	27.00	DEPOSIT 7676136937
11/02	35.30	DEPOSIT 7676136935
11/08	77.60	DEPOSIT 7676062538
11/15	88.30	DEPOSIT 7676123987
11/22	322.24	DEPOSIT 7676078503
11/22	3,903.49	DEPOSIT 7676059738
11/30	16.20	DEPOSIT 7676089197
11/30	125.05	DEPOSIT 7676089199

1 CHARGE/DEBIT

Date	Amount	Description
11/18	2,288.41	PAYMENT FOR AMZ CORP CA 538569185 N REF # 021321009535531 1117315399

17 CHECKS PROCESSED

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
9747	11/12	375.00	9764	11/18	491.00	9770	11/15	4,900.00
9759*	11/01	180.00	9765	11/18	10,701.88	9771	11/16	16.00
9760	11/09	2,759.20	9766	11/15	87.39	9773*	11/23	120.00
9761	11/15	570.00	9767	11/17	298.38	9774	11/22	635.70
9762	11/15	23.45	9768	11/18	141.91	9775	11/22	5,270.43
9763	11/15	110.99	9769	11/16	358.98			

* Not in check sequence

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Page 3 of 7
November 30, 2021
SNAKE RIVER SCHOOL COMMUNITY LIBRARY
472009992

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
Total Overdraft Fees	\$0.00	\$345.00
Total Returned Item Fees	\$0.00	\$35.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCES

<i>Date.....</i>	<i>Balance</i>	<i>Date.....</i>	<i>Balance</i>	<i>Date.....</i>	<i>Balance</i>
11/01	41,572.42	11/12	38,578.12	11/18	18,678.03
11/02	41,634.72	11/15	32,974.59	11/22	16,997.63
11/08	41,712.32	11/16	32,599.61	11/23	16,877.63
11/09	38,953.12	11/17	32,301.23	11/30	17,018.88



DEPOSIT SLIP
FOR CLEAR COPY, PLEASE PRINT FULL NAME AND ADDRESS

ZIONS BANK | 1-800-974-8800

DATE: 11-2-21

CURRENCY	COIN	AMOUNT
		27.00

TOTAL ITEMS: 17.00

PLEASE DEPOSIT ALL ITEMS AND PROPERLY ENDORSED. MONEY ORDER AND CHECKS MUST BE DEPOSITED IN THE FRONT OF THE SLIP.

SHAKE RIVER SCHOOL COMMUNITY LIBRARY

54540001 0472009992 352

Processed 11/02/21 \$27.00

Checking Deposit

Date: 11/02/2021

Branch: 472 (01:43:53 PM)

Teller: 6

Account: 472009192

Amount: 35.30

Cost Center: 0472

Tray #: 7646

Client Name: SHAKE RIVER SCH

54540001 0472009992 362 3530

Processed 11/02/21 \$35.30

DEPOSIT SLIP
FOR CLEAR COPY, PLEASE PRINT FULL NAME AND ADDRESS

ZIONS BANK | 1-800-974-8800

DATE: 11-08-2021

CURRENCY	COIN	AMOUNT
		77.60

TOTAL ITEMS: 77.60

PLEASE DEPOSIT ALL ITEMS AND PROPERLY ENDORSED. MONEY ORDER AND CHECKS MUST BE DEPOSITED IN THE FRONT OF THE SLIP.

SHAKE RIVER SCHOOL COMMUNITY LIBRARY 11-01-21 — 11-05-21

54540001 0472009992 352

Processed 11/08/21 \$77.60

Checking Deposit

Date: 11/15/2021

Branch: 472 (01:50:32 PM)

Teller: 3

Account: 472009192

Amount: 88.30

Cost Center: 0472

Tray #: 3030

Client Name: SHAKE RIVER SCH

54540001 0472009992 362 8830

Processed 11/15/21 \$88.30

DEPOSIT SLIP
FOR CLEAR COPY, PLEASE PRINT FULL NAME AND ADDRESS

ZIONS BANK | 1-800-974-8800

DATE: 11-22-21

CURRENCY	COIN	AMOUNT
		322.24

TOTAL ITEMS: 322.24

PLEASE DEPOSIT ALL ITEMS AND PROPERLY ENDORSED. MONEY ORDER AND CHECKS MUST BE DEPOSITED IN THE FRONT OF THE SLIP.

SHAKE RIVER SCHOOL COMMUNITY LIBRARY

Lamination film - district

54540001 0472009992 352

Processed 11/22/21 \$322.24

DEPOSIT SLIP
FOR CLEAR COPY, PLEASE PRINT FULL NAME AND ADDRESS

ZIONS BANK | 1-800-974-8800

DATE: 11-22-21

CURRENCY	COIN	AMOUNT
		3903.49

TOTAL ITEMS: 3903.49

PLEASE DEPOSIT ALL ITEMS AND PROPERLY ENDORSED. MONEY ORDER AND CHECKS MUST BE DEPOSITED IN THE FRONT OF THE SLIP.

SHAKE RIVER SCHOOL COMMUNITY LIBRARY

Bingham County 8M

54540001 0472009992 352

Processed 11/22/21 \$3903.49

Checking Deposit

Date: 11/30/2021

Branch: 472 (02:07:36 PM)

Teller: 4

Account: 472009192

Amount: 16.20

Cost Center: 0472

Tray #: 5116

Client Name: SHAKE RIVER SCH

54540001 0472009992 362 1620

Processed 11/30/21 \$16.20

Checking Deposit

Date: 11/30/2021

Branch: 472 (02:09:08 PM)

Teller: 4

Account: 472009192

Amount: 125.05

Cost Center: 0472

Tray #: 5117

Client Name: SHAKE RIVER SCH

54540001 0472009992 362 12505

Processed 11/30/21 \$125.05

SNAKE RIVER COMMUNITY LIBRARY

ZIONS BANK | 1-800-974-8800

9747

9/14/2021

PAY TO THE ORDER OF: JANDI Enterprises, Inc. \$ 375.00

Three Hundred Seventy-Five and 00/100 DOLLARS

JANDI Enterprises, Inc.
230 East 56th Ave.
Vancouver, BC V5X 1R3
Canada
GST #R140134511

Natalie Raymond

MEMO: Solists for Harry Potter night

54540001 0472009992 9747

Processed 11/12/21 \$375.00 Ch# 9747

SNAKE RIVER COMMUNITY LIBRARY

ZIONS BANK | 1-800-974-8800

9759

10/27/2021

PAY TO THE ORDER OF: Melody Rodriguez \$ 180.00

One Hundred Eighty and 00/100 DOLLARS

Melody Rodriguez

Natalie Raymond

MEMO: Solists for Harry Potter night

54540001 0472009992 9759

Processed 11/01/21 \$180.00 Ch# 9759

SNAKE RIVER COMMUNITY LIBRARY
924 W Highway 25
Buhlton, ID 83221
208 684 3663

ZIONS BANK |
1-800-733-8888
31-5/1240

9770

10/19/2021

PAY TO THE ORDER OF: Quest CPAs \$ **4,900.00

Four Thousand Nine Hundred and 05/100 DOLLARS

Quest CPAs
Tim Hoyt
11601 HWY. 95
Payette, ID 83661

MEMO
Invoice # 21910089340, 216100688143

⑈00009770⑈ ⑆12400054⑆ 472009992⑈

Processed 11/15/21 \$4900.00 Ch# 9770

SNAKE RIVER COMMUNITY LIBRARY
924 W Highway 25
Buhlton, ID 83221
208 684 3663

ZIONS BANK |
1-800-733-8888
31-5/1240

9771

10/19/2021

PAY TO THE ORDER OF: Treasure Valley Coffee \$ **16.00

Sixteen and 00/100 DOLLARS

Treasure Valley Coffee
11575 President Drive
Boise, ID 83713

MEMO
Invoice # 21910089340, 216100688143

⑈00009771⑈ ⑆12400054⑆ 472009992⑈

Processed 11/16/21 \$16.00 Ch# 9771

SNAKE RIVER COMMUNITY LIBRARY
924 W Highway 25
Buhlton, ID 83221
208 684 3663

ZIONS BANK |
1-800-733-8888
31-5/1240

9773

11/18/2021

PAY TO THE ORDER OF: Costco \$ **120.00

One Hundred Twenty and 00/100 DOLLARS

Costco
PO Box 34783
Seattle, WA 98124-1783

MEMO
Annual renewal

⑈00009773⑈ ⑆12400054⑆ 472009992⑈

Processed 11/23/21 \$120.00 Ch# 9773

SNAKE RIVER COMMUNITY LIBRARY
924 W Highway 25
Buhlton, ID 83221
208 684 3663

ZIONS BANK |
1-800-733-8888
31-5/1240

9774

11/17/2021

PAY TO THE ORDER OF: OverDrive \$ **635.70

Six Hundred Thirty-Five and 70/100 DOLLARS

OverDrive
PO Box 72117
Cleveland, OH 44192-0002

MEMO
Invoice # 042580021357400, 042580021357211.0

⑈00009774⑈ ⑆12400054⑆ 472009992⑈

Processed 11/22/21 \$635.70 Ch# 9774

SNAKE RIVER COMMUNITY LIBRARY
924 W Highway 25
Buhlton, ID 83221
208 684 3663

ZIONS BANK |
1-800-733-8888
31-5/1240

9775

11/22/2021

PAY TO THE ORDER OF: Zion's Bank \$ **5,270.43

Five Thousand Two Hundred Seventy and 43/100 DOLLARS

Bankcard Center
P.O. Box 30833
at Lake City, UT 84130-0833

MEMO

⑈00009775⑈ ⑆12400054⑆ 472009992⑈

Processed 11/22/21 \$5270.43 Ch# 9775

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P.O. Box 30709, Salt Lake City, UT 84130-0709

Statement of Accounts

Page 1 of 4

This Statement: November 30, 2021

Last Statement: October 29, 2021

Primary Account 472011477

P16522 05-0000-ZFN-PC0023-00000
0016506 01 AV 0.423 **AUTO T9 0 1639 83221-530624

SNAKE RIVER SCHOOL COMMUNITY LIBRARY
924 W HIGHWAY 39
BLACKFOOT ID 83221-5306



For 24-hour account information, please contact:

1-800-789-BANK (2265)

zionsbank.com



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SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Non Profit Checking	472011477	\$573.44	

NON PROFIT CHECKING 472011477

116 0

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
484.59	88.85	0.00	0.00	573.44

7 DEPOSITS/CREDITS

Date	Amount	Description
11/03	15.19	Square Inc 211103P2 L *****98580REF # 021307008455780 1116915468
11/05	9.64	Square Inc 211105P2 L *****84439REF # 021309001172666 1115954362
11/10	1.65	Square Inc 211110P2 L *****78617REF # 021314004588005 1116414547
11/15	20.99	Square Inc 211115P2 L *****15158REF # 021319007504511 1119434458
11/17	5.74	Square Inc 211117P2 L *****39306REF # 021321009491496 1117106356
11/18	27.46	Square Inc 211118P2 L *****24658REF # 021322000636229 1117379486
11/22	8.18	Square Inc 211122P2 L *****73398REF # 021326002756212 1118866017

0 CHARGES/DEBITS

There were no transactions this period.

0 CHECKS PROCESSED

There were no transactions this period.

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.



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P.O. Box 30709, Salt Lake City, UT 84130-0709

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November 30, 2021
SNAKE RIVER SCHOOL COMMUNITY LIBRARY
472011477

DAILY BALANCES

<i>Date.....</i>	<i>Balance</i>	<i>Date.....</i>	<i>Balance</i>	<i>Date.....</i>	<i>Balance</i>
11/03	499.78	11/15	532.06	11/18	565.26
11/05	509.42	11/17	537.80	11/22	573.44
11/10	511.07				



ZIONS BANK

P.O. Box 30709, Salt Lake City, UT 84130-0709

Statement of Accounts

Page 1 of 2

This Statement: November 30, 2021

Last Statement: October 29, 2021

Primary Account 472608256

0016686 01 AV 0.423 **AUTO T9 0 1639 83221-530624

SNAKE RIVER SCHOOL COMMUNITY LIBRARY
924 W HIGHWAY 39
BLACKFOOT ID 83221-5306



For 24-hour account information, please contact:

1-800-789-BANK (2265)

zionsbank.com



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SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Municipal Money Market	472608256	\$506.99	

MUNICIPAL MONEY MARKET 472608256

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
506.99	0.00	0.00	0.00	506.99

0 DEPOSITS/CREDITS

There were no transactions this period.

0 CHARGES/DEBITS

There were no transactions this period.

0 CHECKS PROCESSED

There were no transactions this period.

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCES

Date	Balance
11/30	506.99

INTEREST

Interest Earned This Interest Period	\$0.00	Number Of Days This Interest Period	32
Interest Paid Year-To-Date 2021	\$6.98	Annual Percentage Yield Earned	0.00%



ZIONS BANK

P.O. Box 30709, Salt Lake City, UT 84130-0709

Statement of Accounts

Page 1 of 3

This Statement: December 31, 2021

Last Statement: November 30, 2021

Primary Account 472009992

For 24-hour account information, please contact:

1-800-789-BANK (2265)

zionsbank.com

P27262 05-0000-ZFN-PC0023-00006

0027235 01 AV 0.423 **AUTO T5 0 1657 83221-530624

SNAKE RIVER SCHOOL COMMUNITY LIBRARY
924 W HIGHWAY 39
BLACKFOOT ID 83221-5306



WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS. ®

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Non Profit Checking	472009992	\$24,075.12	

NON PROFIT CHECKING 472009992

116 8

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
17,018.88	14,260.32	0.00	7,204.08	24,075.12

1 DEPOSIT/CREDIT

Date	Amount	Description
12/20	14,260.32	DEPOSIT 7676140316

0 CHARGES/DEBITS

There were no transactions this period.

5 CHECKS PROCESSED

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
0	12/22	5,708.81	9778*	12/28	1,218.79	9780	12/30	148.03
9740*	12/10	68.60	9779	12/27	59.85			

* Not in check sequence

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$345.00
Total Returned Item Fees	\$0.00	\$35.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCES

Date	Balance	Date	Balance	Date	Balance
12/10	16,950.28	12/22	25,501.79	12/28	24,223.15
12/20	31,210.60	12/27	25,441.94	12/30	24,075.12



To reconcile your checkbook balance to your statement balance: Mark off each entry in your check register that has been charged to your account during the statement period. List the checks you have written, but are not yet charged to your account in the "Checks Outstanding" column below. Then, follow the instructions in lines 1 through 10.

CHECKS OUTSTANDING	
Check Number	Check Amount
TOTAL:	

Transfer to Line 9.

CHECKBOOK BALANCE	
1. LIST your checkbook balance.	
2. ADD any deposits or other credits listed on the front of this statement which you have not recorded in your checkbook (such as payroll credits or other direct electronic deposits).	
3. SUBTOTAL:	
4. SUBTRACT any charges listed on the front of this statement which you have not recorded (such as service charges, automatic transfers, electronic transactions, etc).	
5. ADJUSTED CHECKBOOK BALANCE:	

This balance should agree with line 10, below.

STATEMENT BALANCE	
6. LIST your current statement balance as shown on the front of this statement.	
7. ADD deposits made, but not shown on this statement.	
8. SUBTOTAL:	
9. SUBTRACT total from "Checks Outstanding."	
10. ADJUSTED STATEMENT BALANCE:	

This balance should agree with line 5, above.

PROMPTLY EXAMINE YOUR STATEMENT AND REPORT ANY PROBLEM

You must promptly examine your account statements and report any discoverable errors, unauthorized signatures, alterations, missing endorsements, or unauthorized transfers. Failure to do so may result in your loss of certain rights or remedies. For example, you must identify the discoverable alteration or forgery of a check within 30 days of us sending you, or making available to you, the statement reflecting that check, and you must also immediately report to us what you find. Businesses should check their account transactions daily, for which various online services are available. For additional information, please see your deposit account agreement and application service agreement(s) for details. See also the consumer disclosures below.

CONSUMER ACCOUNTS: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS OR CHECK RESERVE TRANSACTIONS

As soon as you can, please notify us if you think an electronic transfer or Check Reserve transaction is wrong or if you need more information about a transaction listed on the statement. We must hear from you no later than 60 days after we sent or made available the FIRST statement on which the problem or error appeared. The provisions in this paragraph do not apply to business or other non-personal accounts. The owners of those accounts must settle all unauthorized transactions or errors within 24 hours of receipt of the item posting in order to be returned.

1. Tell us your name and account number.
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

For CHECK RESERVE accounts: You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts

of your bill that are not in question. The charge in question may remain on your statement, and we may continue to charge you interest on that amount.

But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question. You must notify us in writing. You can telephone us, but doing so will not preserve your rights. Contact us at Zions Bank, PO Box 25787, Salt Lake City, UT 84125-0787.

For electronic transfers: We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation. Contact us at Zions Bank, EFT Dept. PO Box 25837, Salt Lake City, UT 84125-0837 or 1-800-662-4346.

Balance Subject to Interest Rate: We use the method called "average daily balance", (including current transactions) to calculate the daily balance. If you have any further questions about the method and how resulting interest charges are determined, please feel free to contact us at 1-800-974-8800.

We may report information about your Check Reserve account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.

Please notify us if we report any inaccurate information about your account(s) to a credit bureau. Your written notice describing the specific inaccuracy should be sent to us at the following address: Zions Bank, PO Box 25787, Salt Lake City, UT 84125-0787.

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ZIONS BANK | 1-800-775-4889

DATE: 12-20-21

CURRENCY	AMOUNT
CASH	14,260.32
OTHER	
TOTAL ITEMS	14,260.32

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED AND NOTED BY THE BANK.

01-01040

MEMO: SNAKE RIVER SCHOOL COMMUNITY LIBRARY Bingham County 2022-00994

#00009740# #124000054# 472009992# 352

Processed 12/20/21 \$14260.32

DDA-MMDA Withdrawal

Date: 12/22/2021

Branch: 472 02:54:44 PM

Teller: 30

Account: 4769(N)071046267

Amount: 5,708.81

Cost Center: 0472

Tracer #: 1077

Identification: SNAKE RIVER SCHOOL COMMUNITY

54549601 0472009992 750 570881

Processed 12/22/21 \$5708.81

SNAKE RIVER COMMUNITY LIBRARY

ZIONS BANK | 9740

31-5/1240 09/2021

PAY TO THE ORDER OF: Elegant Blooms \$ 68.60

Sixty-Eight and 60/100 DOLLARS

Elegant Blooms
Lacey Secrist
127 N. 900 W.
Blackfoot, ID 83221

MEMO: Payment for Penny Harmon retirement

#00009740# #124000054# 472009992#

Processed 12/10/21 \$68.60 Ch# 9740

SNAKE RIVER COMMUNITY LIBRARY

ZIONS BANK | 9778

31-5/1240 12-20-2021

PAY TO THE ORDER OF: Amazon \$ 1218.79

One thousand two hundred eighteen and 79/100 DOLLARS

act-9205

MEMO:

#00009778# #124000054# 472009992#

Processed 12/28/21 \$1218.79 Ch# 9778

SNAKE RIVER COMMUNITY LIBRARY

ZIONS BANK | 9779

31-5/1240 12-20-2021

PAY TO THE ORDER OF: Post Register \$ 59.85

fifty nine and 85/100 DOLLARS

MEMO:

#00009779# #124000054# 472009992#

Processed 12/27/21 \$59.85 Ch# 9779

SNAKE RIVER COMMUNITY LIBRARY

ZIONS BANK | 9780

31-5/1240 12-20-2021

PAY TO THE ORDER OF: Dish Network \$ 148.03

One hundred forty eight and 03/100 DOLLARS

8755
7070 8151 3496

MEMO:

#00009780# #124000054# 472009992#

Processed 12/30/21 \$148.03 Ch# 9780

ZIONS BANK

P.O. Box 30709, Salt Lake City, UT 84130-0709

Statement of Accounts

Page 1 of 2

This Statement: December 31, 2021

Last Statement: November 30, 2021

Primary Account 472011477

0027409 01 AV 0.423 **AUTO T5 0 1657 83221-530624

SNAKE RIVER SCHOOL COMMUNITY LIBRARY
924 W HIGHWAY 39
BLACKFOOT ID 83221-5306



For 24-hour account information, please contact:

1-800-789-BANK (2265)

zionsbank.com



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SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Non Profit Checking	472011477	\$617.69	

NON PROFIT CHECKING 472011477

116 0

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
573.44	44.25	0.00	0.00	617.69

4 DEPOSITS/CREDITS

Date	Amount	Description
12/01	2.33	Square Inc 211201P2 L*****42197REF # 021335009765556 1117641914
12/09	6.52	Square Inc 211209P2 L*****32693REF # 021343007492904 1115680191
12/20	8.03	Square Inc 211220P2 L*****95234REF # 021354005180245 1118873565
12/21	27.37	Square Inc 211221P2 L*****86684REF # 021355006209011 1116691392

0 CHARGES/DEBITS

There were no transactions this period.

0 CHECKS PROCESSED

There were no transactions this period.

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCES

Date	Balance	Date	Balance	Date	Balance
12/01	575.77	12/20	590.32	12/21	617.69
12/09	582.29				

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CHECKS OUTSTANDING	
Check Number	Check Amount
TOTAL:	

Transfer to Line 9.

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8. SUBTOTAL:	
9. SUBTRACT total from "Checks Outstanding."	
10. ADJUSTED STATEMENT BALANCE:	

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ZIONS BANK.

P.O. Box 30709, Salt Lake City, UT 84130-0709

Statement of Accounts

Page 1 of 2

This Statement: December 31, 2021

Last Statement: November 30, 2021

Primary Account 472608256

0027429 01 AV 0.423 **AUTO T5 0 1657 83221-530624

SNAKE RIVER SCHOOL COMMUNITY LIBRARY
924 W HIGHWAY 39
BLACKFOOT ID 83221-5306



For 24-hour account information, please contact:

1-800-789-BANK (2265)

zionsbank.com



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SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Checking/Savings Ending Balance	Outstanding Balances Owed
Municipal Money Market	472608256	\$506.99	

MUNICIPAL MONEY MARKET 472608256

823 0

Previous Balance	Deposits/Credits	Charges/Debits	Checks Processed	Ending Balance
506.99	0.00	0.00	0.00	506.99

0 DEPOSITS/CREDITS

There were no transactions this period.

0 CHARGES/DEBITS

There were no transactions this period.

0 CHECKS PROCESSED

There were no transactions this period.

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

DAILY BALANCES

Date	Balance
12/31	506.99

INTEREST

Interest Earned This Interest Period	\$0.00	Number Of Days This Interest Period	31
Interest Paid Year-To-Date 2021	\$6.98	Annual Percentage Yield Earned	0.00%






PO Box 2469 • Pocatello, Idaho 83206-2469
www.iccu.com • 800-456-5067

Member Number: 1244560
Statement Start Date: 11-01-2021
Statement End Date: 11-30-2021

ACCOUNT SUMMARY

OZ 01 **RETURN SERVICE REQUESTED**
 SNAKE RIVER SCHOOL COMMUNITY LIBRARY
 KERRY CHRISTIANSEN
 922 W HWY 39
 BLACKFOOT ID 83221

Savings \$25.14
 Certificates \$440,000.00

£114e
03139



IMPORTANT NOTICE

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Beginning Balance	+	Deposits	+	Interest Earned	-	Withdrawals	-	Service Charges	=	Ending Balance
\$25.14		\$0.00		\$0.00		\$0.00		\$0.00		\$25.14

11/01	Beginning Balance									25.14
-------	-------------------	--	--	--	--	--	--	--	--	-------

The amount of Interest earned between 11-01-2021 and 11-30-2021 is \$0.00.
 The average daily balance during this period was \$25.14.
 The minimum balance during this period was \$25.14.
 The Annual Percentage Yield Earned for this account is 0.000%.



Beginning Balance	+	Deposits	+	Interest Earned	-	Withdrawals	-	Service Charges	=	Ending Balance
\$220,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$220,000.00

11/01	Beginning Balance									220,000.00
-------	-------------------	--	--	--	--	--	--	--	--	------------

The amount of Interest earned between 11-01-2021 and 11-30-2021 is \$36.16.
 The average daily balance during this period was \$220,000.00.
 The minimum balance during this period was \$220,000.00.
 The Annual Percentage Yield Earned for this account is 0.200%.

313-6277

Statement Start Date: 11-01-2021
Statement End Date: 11-30-2021

Maturity Date: 12-15-2021

Beginning Balance	+	Deposits	+	Interest Earned	-	Withdrawals	-	Service Charges	=	Ending Balance
\$220,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$220,000.00
11/01		Beginning Balance								220,000.00

The amount of Interest earned between 11-01-2021 and 11-30-2021 is \$36.16.
The average daily balance during this period was \$220,000.00.
The minimum balance during this period was \$220,000.00.
The Annual Percentage Yield Earned for this account is 0.200%.
Maturity Date: 12-15-2021

In Case of Errors or Questions About Your Electronic Transfers, Statement, or Bill and Your Rights

If you think your statement or bill is wrong, or if you need more information about a transaction on your statement or bill, write us on a separate sheet of paper at P.O. Box 2469, Pocatello, ID 83206. We must hear from you no later than 60 days after we sent you the FIRST statement or bill on which the error or problem appeared. You can call us at 1-800-456-5067, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item in question.

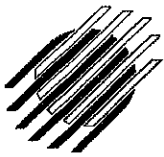
We will investigate your complaint and will credit any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so you will have the use of the money during the time it takes us to complete our investigation. You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your statement or bill that are not in question. While we investigate your question, we cannot report you as delinquent, or take any action to collect the amount in question.

Special Rule for Visa Card Purchases

If you have a problem with the quality of goods or services you purchased with a Visa card, and you have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. You will have this protection only when

the purchase price was more than \$50 and the purchase was made in your home state or within 100 miles of your mailing address. (If we own or operate the merchant, or if we mailed you the advertisement for the property or services, all purchases are covered regardless of amount or location of purchase.)





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Term Share Certificate of Deposit Account

Account:	728728915	Maturity Date:	06-18-2022
Name:	Snake River School Community I	Interest Rate:	.200%
Amount:	\$220,220.60	Annual Percentage Yield:	.200%
Open Date:	12-17-2021	CD Type:	6 Month Business Promo CD

Interest Payment Information

Interest is calculated using the daily balance method which applies a daily periodic rate to the principal in your account each day and begins to accrue on the calendar day you deposit to your account. Interest will be compounded and credited at maturity and deposited to your certificate account. The Annual Percentage Yield (APY) assumes that interest will remain on deposit until maturity. A withdrawal of interest will result in reduced earnings.

Renewal Information

Your Certificate of Deposit account will mature on 06-18-2022. Upon maturity, your account balance will be renewed at the then-current rate. Your certificate will renew at a 6 month term beginning on the maturity date. You may withdraw your principal without penalty during the first ten calendar days following renewal.

Transaction Limitations

You may make one principal deposit (\$100 minimum) during the first 60 days after the Open Date. If you withdraw your principal prior to the maturity date, a penalty of 90 days interest calculated at .200% will be charged.

Other Terms and Conditions

The minimum initial deposit required to open your account is \$500. The minimum balance required to keep your account open is \$500. This account is non-transferable. This non-negotiable receipt certifies that the Depositor has a Term Share Certificate Account with Idaho Central Credit Union. Please refer to the Important Account Information brochure for additional information.

Ownership Information

Persons listed below are Joint Owners:
Kerry Christiansen

A separate document can be provided with Payable on Death Payee(s) for this Term Share Certificate at the request of the account owner(s).

Insurance Information

Your savings are federally insured to at least \$250,000 and backed by the full faith and credit of the United States Government.

Idaho Central Credit Union
PO Box 2469
Pocatello, ID 83206-2469
www.iccu.com

Branch: Blackfoot
Date: 17 Dec 2021 12:26 PM

Member # 1244560
Teller: 1100 Term: 6478
Cash Box: 42

Fund Source
Cash/Accounts
\$220,221.81

Business Share Savings
Acct #: ****8479
Deposit \$220,221.81
Available Balance \$220,221.95
Current Balance \$220,246.95

6 Month Business Certificates
Acct #: ****8982
Closeout Withdrawal \$220,221.81
Available Balance \$0.00
Current Balance \$0.00

This is your transaction confirmation.
Check deposits may not be available
for immediate withdrawal.

Member NCUA

FOR THE PERIOD ENDING 12/13/2021

REMITTED TO SNAKE RIVER SCHL./COMMUNITY LIBRARY

924 W HWY 39
BLACKFOOT, ID 83221

THE ATTACHED CHECK IS A REMITTANCE OF FUNDS COLLECTED BY BINGHAM COUNTY, AS DESCRIBED BELOW.

--- COUNTY REFERENCE ---					COLLECTION
REF #	DATE	ACCOUNT #	DESCRIPTION		AMOUNT
2022492	12/06/2021	9028-00-0001-2018	PROPERTY TAXES - REAL 2018		13.05
			TOTAL ACCOUNT - 0001-2018		13.05
2022493	12/06/2021	9028-00-0001-2019	PROPERTY TAXES - REAL 2019		18.88
			TOTAL ACCOUNT - 0001-2019		18.88
2022494	12/06/2021	9028-00-0001-2020	PROPERTY TAXES - REAL 2020		272.91
			TOTAL ACCOUNT - 0001-2020		272.91
2022492	12/06/2021	9028-00-0010-2018	PENALTY 2018		0.25
			TOTAL ACCOUNT - 0010-2018		0.25
2022493	12/06/2021	9028-00-0010-2019	PENALTY 2019		0.38
			TOTAL ACCOUNT - 0010-2019		0.38
2022494	12/06/2021	9028-00-0010-2020	PENALTY 2020		5.41
			TOTAL ACCOUNT - 0010-2020		5.41
2022492	12/06/2021	9028-00-0013-2018	INTEREST 2018		4.57
			TOTAL ACCOUNT - 0013-2018		4.57
2022493	12/06/2021	9028-00-0013-2019	INTEREST 2019		4.32
			TOTAL ACCOUNT - 0013-2019		4.32
2022494	12/06/2021	9028-00-0013-2020	INTEREST 2020		24.85
			TOTAL ACCOUNT - 0013-2020		24.85
2022199	11/01/2021	9028-00-0024-0001	SALES TAX BASE/EXCESS		6,091.86
202228	11/17/2021	9028-00-0024-0001	SALES TAX BASE/EXCESS		955.77
			TOTAL ACCOUNT - 0024-0001		7,047.63
2022505	12/07/2021	9028-00-0301-2021	PROPERTY TAXES- REAL 2021		6,868.07
			TOTAL ACCOUNT - 0301-2021		6,868.07
			TOTAL REMITTANCE		14,260.32

WARRANT NO. 2022-0000994
DATED 12/13/2021

I HEREBY CERTIFY THAT THE ABOVE IS A TRUE AND CORRECT STATEMENT OF MONIES RECEIVED, APPORTIONED AND DUE TO THE ABOVE ACCOUNT AS OF 12/13/2021.

PAMELA W. ECKHARDT, BINGHAM COUNTY AUDITOR

DATED 12/13/2021

BY Gina Perschon
DEPUTY

RCVD
SB
12-20-21