

Board of Directors
Regular Meeting Agenda
Tuesday, January 17, 2017, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President



- | | |
|--|-----------|
| I. Additions/deletions from the agenda (ACTION) | Snyder |
| II. Actual or potential conflicts of interest | Snyder |
| III. Consent agenda (ACTION) | Snyder |
| i. Minutes from December 20, 2016 meeting | |
| ii. Invoice Pauly, Rogers and Co., PC | |
| IV. Open forum for the general public | Snyder |
| V. Audit report | Kamp |
| VI. Reports | |
| i. Friends update | Fox |
| ii. Foundation update | Schoppert |
| iii. December 2017 financial statements | Fox |
| iv. Director's report | Fox |
| VII. Previous business | |
| VIII. New business | |
| i. West Oak Street Lid Assessment bill | Fox |
| ii. Garden maintenance bid (ACTION) | Fox |
| iii. Alcohol in the meeting room discussion | Fox |
| iv. Library Board Elections discussion | Fox |
| IX. Agenda items for next meeting | Snyder |
| i. Library Director Rachael Fox six month evaluation | |
| X. Adjournment | Snyder |

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

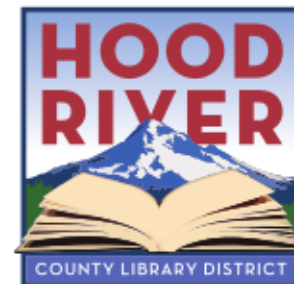
- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

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

502 State Street
Hood River - OR 97031
541 386 2535

www.hoodriverlibrary.org

Board of Directors
Regular Meeting Agenda, Supplementary
Tuesday, January 17, 2017, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President
Notes prepared by Library Director Rachael Fox



I. Additions/deletions from the agenda (ACTION)

Snyder

II. Actual or potential conflicts of interest

Snyder

III. Consent agenda (ACTION)

Snyder

i. Minutes from December 20, 2016 meeting

Attachments:

- III.i. Minutes of December 20, 2016 meeting

ii. Invoice Pauly, Rogers and Co., PC

Invoice from our auditing firm Pauly, Rogers and Co., PC for the audit year 2015-16.

Attachments:

- III.ii. Invoice Pauly, Rogers and Co., PC

IV. Open forum for the general public

Snyder

V. Audit report

Kamp

Tara Kamp of Pauly Rogers and Co., PC, will present the District's 2015-16 fiscal year audit via Skype. The audit documents are attached (the letter to the governing body and the financial report). The letter to the governing body is an overview of the findings of the audit, while the financial report is the detailed findings and numbers themselves. Please bring any questions you have to the meeting

Attachments:

- V.i. Audit 2015-16 – Communication to the governing body
- V.ii. Audit 2015-16 – Financial report

VI. Reports

i. Friends update

Fox

- Hood River County Reads has selected *Ordinary Grace* by William Kent Kruger. On the surface, *Ordinary Grace* is the story of the murder of a beautiful young woman, a beloved daughter and sister. At heart, it's the story of what that tragedy does to a boy, his family, and ultimately the fabric of the small town in which he lives. Told from Frank's perspective forty years after that fateful summer, it is a moving account of a boy standing at the door of his young manhood, trying to understand a world that seems to be falling apart around him. It is an unforgettable novel about discovering the terrible price of wisdom and the enduring grace of God.
- Hood River County Reads also selected another book called *Mockingbird*, a young adult novel by American author Kathryn Erskine, about a girl with Asperger's syndrome coping with the loss of her brother. It won the 2010 U.S. National Book Award for Young People's Literature.
- The events for Hood River County Reads will include a program with Lynda Dallman and Bill Weiler, a music/drama at Stave and Stone on Thursday April 20 and at the

502 State Street
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Hood River Library on Saturday, April 22. There will also be a writing workshop with the author and an event for seniors.

ii. Foundation update

Schoppert

- The Grand Opening celebration party will be held Saturday, January 21, 6:00pm. The celebration will include a musical performance by Mo Phillips, refreshments by Fresh Start and juice from Columbia Gorge Organics. There will be over 800 apples from Kiyokawa Family Orchards for patrons to take home with them. There will also be games and prizes donated by many businesses in the Gorge. Children's Librarian Jana Hannigan and Children's Assistant Yeli Boots have worked hard to create a wonderful evening of fun, celebration and thanks to everyone who made the children's remodel possible. The Library Foundation will invite members and Feast of Words donors to the event at 5:30pm for a tour of the renovated space.
- The Feast of Words committee is looking for a caterer, auctioneer, and music. They are busy out in the community requesting donations.

iii. December 2017 financial statements

Fox

Due to the inclement weather, the accounting firm was not able to complete the financial statements by the time the meeting packet was distributed.

iv. Director's report

Fox

Administration

- Our lawyer Jeff Baker has recently been asked by the incoming Klickitat/Skamania County Superior Court Judge to serve as a court commissioner in Klickitat County. He has accepted this appointment and started his new position at the first of the year. Combining this position with his current role as a district court judge made him a full-time judicial officer in Washington. Consequently, he withdrew from his firm at the end of last year and stop practicing law. The Library District file will be maintained at their office, and they have several very qualified attorneys able to assist us with in the future. Baker has recommended Ruben Cleaveland who has been working with their firm for the past two years. In the immediate future, Ruben will handle the oversight of our file. Ruben currently serves as legal counsel for several Oregon cities and special districts and he is well-versed in all aspects of governmental law. Baker has great confidence in Ruben and believes he will do a tremendous job in maintaining the level of client service that he has endeavored to provide to the District.

Facilities

- In the past WINGS provided our snow removal service. After the first snow fall, I was informed they no longer offer work program. Our maintenance person, Michael Love-Peterson tried to keep up with the heavy snowfall this winter but was unable to do so with lack of proper equipment and inability to hire additional help. Due to the gap in trying to find a new service, ice built up on Oak Street. I hired a small team and they were able to remove half of the ice but could not complete the project with the equipment they own. I hired Lanes Excavating and they brought in machinery to get the sidewalk completely cleared. Since then I have hired Josh Lane, who clears for the City of Hood River, to clear after small storms and Paul Jones owner of Wyeast Timber Services to do major clean up with a large crew after big storms.
- Our automatic doors at the Hood River branch in library lane have not been working properly for an extended period of time. In addition, one of the automatic functions on the front doors is not working. I received a recommendation of a local company, Hire Electric in the Dalles, who can hopefully repair the doors. The company from Portland we used in the

past is no longer servicing the Gorge. Hire Electric will visit the library on Tuesday, January 17, weather permitting.

- Two architects from the firm FFA Architecture and Interiors, Inc. will come to the Hood River Library in January, to meet with Assistant Director Arwen Ungar and I to discuss the next step for Parkdale and Cascade Locks Libraries.
- The Bruce and Mary Stevenson Foundation has donated \$26,000 from 2011-2016 to the Library Foundation. They have plans to donate \$5K again for Feast of Words 2017. In gratitude for their generosity over the years, the Atrium on the upper level of the library will be named after them. This room houses our magazine collection, sitting area, teen area and all our public computers. The Library Foundation has informed the family and will order a plaque for the area.
- The final touches are being done on the children's library remodel. Mark Nilsson has been painting and aims to be finished by the Grand Opening. Ben Bonham's beautiful new signs in the shape of fruit ladders have been installed.

Personnel

- Public Service Clerk Sarah Ryan is expecting a baby! Since Sarah works under 20 hours per week, she does not qualify for Family Medical Leave Act. She will take a leave of absence for three months following the birth of her child around the first of June. Sarah currently works around 12 hours per week

Services

- The District is a member of the Libraries of Eastern Oregon (LEO). Member libraries of LEO share a group subscription to several of our subscription database. LEO decided to cancel it's group subscription to Ancestry.com and Heritage Quest due to rising costs and the inability of smaller libraries to afford the databases. The LEO group subscription cost the District \$1,375. An individual subscription will cost the District \$1003.25 for Heritage Quest and \$1351.25 for Ancestry.com for a total \$2,354.50. We have had several patrons ask for us to renew Ancestry.com. I reviewed the statistics from 2015-16. Ancestry.com had 2,611 searches and 1,450 item views, while Heritage Quest had 357 searches and 294 views. At this time, we will only renew Ancestry.com.

Statistics

- Due to inclement weather closures, I was unable to gather all the data from staff for the report. I will provide a full report at the next Board meeting.

VII. Previous business

VIII. New business

i. West Oak Street Lid Assessment bill

Fox

Last month I was informed by Hood River County they have been paying for the partial sidewalk replacement from the West Oak Local Improvement District (LID), which was completed in 2009. They asked the District to make the three remaining payments of \$539.60 each year since we now own the property. The 2016 payment has already been submitted.

Attachments:

- VIII.i. West Oak LID assessment
- VIII.ii. Map of the Oak Street LID

ii. Garden maintenance bids (ACTION)

Fox

Attachments:

- VIII.ii.a. Informal Bid Request Grounds Maintenance for Georgina Smith Memorial Gardens
- VIII.ii.b. 2017 season quote from Walker's Landscape Maintenance
- VIII.ii.c. 2016 Landscape Maintenance costing, 2017 adjusted rate

Walker's Landscape and Maintenance has been taking care of our grounds since 2015. The last contract we signed expired December 31, 2016. Since the contract is more than 10K and less than 150K (per the Oregon Attorney General's model contracting rules, which the District adopted), I sought out three informal bids. I contacted the following firms

- FLI Landscaping
- Garden Gates Landscaping & Design
- Torres Lawn Services
- Walker's Landscape and Maintenance

Walker's Landscape and Maintenance is the only firm that submitted a quote. The owner Wade Walker has lowered the cost from \$14,820 per year to \$13,440. In 2015, Wade's expenses were \$1500 more than his bid to the District. In his estimate for 2016 he wanted to ensure his costs were covered but they ended up under budget at \$13,440.

For comparison, the Library Foundation previously paid Steve Alford Landscaping solely to take care of the plant beds (no turf areas, pathways, etc.). In 2008, the Foundation paid Alford \$936/month for that work alone. The District paid Hood River County in 2015 \$360 per month for the turf areas. Walker has added basic irrigation maintenance into the bid, something for which we've previously had to contract separately.

I have every trust in Wade Walker's integrity, and I believe that if he has found ways to save us money without sacrificing quality.

It is good practice to go through the bidding process every three to five years. Based upon the advice of our lawyer, I recommend we sign a two year contract with Walker's Landscape Maintenance with an option to renew. I can have a contract ready for review at the next board meeting. In the meantime, Walker's said they can charge us on a time and materials basis.

I would like to explore with the Library Foundation the possibility of finding more permanent ways to support the Gardens' upkeep. This could include annual giving programs aimed at the Gardens. I would welcome ideas from the Board on sustainable ways to pay for upkeep of the Gardens as well.

iii. Alcohol in the meeting room discussion

Fox

Attachments:

- VIII.iii. Meeting and study rooms policy

I have received two requests in the past three months to allow groups to consume alcohol in our public meeting room. In the past, we have not allowed users to consume alcohol and I informed both groups of our policy.

Our policy currently states, No alcohol is permitted within the facility unless specifically approved in writing by the Library Director. Approval will be subject to compliance with any laws and regulations of the State of Oregon, and may require proof of insurance.

Since I was under the assumption users would need to acquire a license, I called Oregon Liquor Control Commission (OLCC) to confirm. A liquor license is not needed if there is no cash bar or there

is no fee or admittance charge or cash changing hands at the event.

I contacted our lawyer and insurance carrier to determine if patrons would need insurance. It was recommended to require proof of host liquor liability coverage and require an OLCC licensed person to serve alcohol so they can be in charge of cutting people off. Our current policy, would allow us to make these type of requirements. I would like to discuss allowing patrons who use our meeting room for events to consume alcohol under these conditions.

iv. Elections discussion

Fox

There are three board vacancies to fill, each with a four year term. Persons wanting to file for candidacy for board positions may begin filing February 4, 2017 and the last day to file for candidacy is March 16, 2017 5:00pm.

IX. Agenda items for next meeting

Snyder

- i.** Library Director Rachael Fox six month evaluation

X. Adjournment

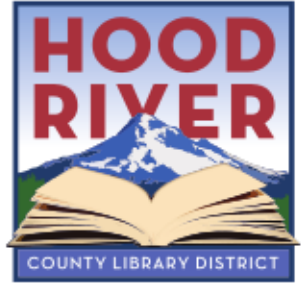
Snyder

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

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

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

Board of Directors
Regular Meeting Minutes
Tuesday, December 20, 2016, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President
Notes prepared Library Director Rachael Fox



Present: Rachael Fox (Staff), John Schoppert, Karen Bureker, Alexis Vivoda, Sara Snyder, Jean Sheppard

- I. Additions/deletions from the agenda (ACTION)** Snyder
President Snyder called the meeting to order at 7.00p. Vaivoda moved to approve the agenda as presented. Schoppert seconded. The motion carried unanimously.
- II. Actual or potential conflicts of interest** Snyder
None stated.
- III. Consent agenda (ACTION)** Snyder
- i. Minutes from November 29, 2016 meeting**
 - ii. 2017 property and liability bill**
 - iii. Addition Personnel Policy**
 - iv. Revision Personnel Policy**
- Vaivoda moved to approve the consent agenda as presented. Bureker seconded. The motion carried unanimously.
- IV. Open forum for the general public** Snyder
No public present.
- V. Reports**
- i. Friends update** Fox
There was nothing additional to report aside from the written notes.
 - ii. Foundation update** Schoppert
There was nothing additional to report aside from the written notes.
 - iii. November financial statements** Fox
Fox recommended correcting the mistake involving the Sage Library System Fund. The Board agreed. Fox will investigate the correct steps to transfer the funds.
 - iv. Director's report** Fox
There was nothing to add to the written report.
- VI. Previous business** Fox
- VII. New business**
Library Director Rachael Fox six month informal evaluation will occur during the February 21, 2017 Board meeting. Fox will discuss each of the Library District Strategic Goals for 2016-2021 and the progress made and plans to complete the goals. District Board members are encouraged to bring questions to the meeting. This will be an open session.
- VIII. Agenda items for next meeting** Snyder
- i. Audit (Communication to the Governing Board)**
- IX. Adjournment** Snyder
The meeting adjourned at 7:17pm.

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ORS 192.660 (1) (d) Labor Negotiations

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Pauly, Rogers and Co., P.C.

12700 SW 72nd Ave, Tigard, OR 97223
Phone (503) 620-2632 Fax (503) 684-7523
Website: www.paulyrogersandcoco.com

Hood River County Library District
502 State St.
Hood River, OR 97031

DATE	INVOICE #
12/23/2016	10263

Mission Statement: Pauly, Rogers and Co., P.C., provides high quality, timely and cost effective auditing and consulting services to meet our clients' needs with an emphasis on improving their performance and accountability.

Invoice

DESCRIPTION	CONTRACT PRICE	PRIOR BILLS	AMOUNT DUE
June 30, 2016 Audit			7,900.00
		Payments/Credits	\$0.00
		Balance Due	\$7,900.00

PLEASE MAKE CHECKS PAYABLE TO:
PAULY, ROGERS AND CO., P.C.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2016



**12700 SW 72nd Ave.
Tigard, OR 97223**



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

December 20, 2016

To the Board of Directors
Hood River County Library District
Coos County, Oregon

We have audited the financial statements of the governmental activities and each major fund of the Hood River County Library District for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the financial statements and compliance with:

- Modified cash basis accounting and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis accounting. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 28.
3. No separate management letter was issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016, except for the implementation of GASB 72 – *Fair Value Measurement and Application*. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the 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 estimate affecting the financial statements was Management’s estimate of Accounts Receivable, which is based on estimated collectability of receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Disagreements with Management

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

Pauly, Rogers and Co., P.C.

Management Representations

We have requested certain representations from management that are included in the management representation 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 financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Supplementary Information

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

Other Information

With respect to the other information accompanying the financial statements, we read the information to identify if any material inconsistencies or misstatement of facts existed with the audited financial statements. Our results noted no material inconsistencies or misstatement of facts.

Best Practices – Not Significant Deficiencies

1. Segregation of Duties

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. We recommend that the Board of Directors continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.

2. Fidelity Insurance Coverage

In reviewing fidelity insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that Board of Directors examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. 403(b) Compliance Requirements

The Internal Revenue Service (IRS) has published 403(b) regulations providing guidance on several administrative compliance requirements. A third party has been contracted with to outsource compliance with these requirements. Noncompliance subjects the District to potential penalties and fines. Since the third party provider does not provide the District with a SSAE 16 service provider report or internal control report covering their operations, we recommend that the District monitor current practices to determine compliance with accountability requirements for the Section 403(b) plan and consider the sufficiency of documentation received from the third party vendor to reduce the District risks in this area. The District should also consider being named as an additional insured on the vendors' insurance policies.

4. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (elected officials). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While elected officials participate in the budget adoption process and receive staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board of Directors articulate their monitoring practices and record in the minutes when those activities occur.

Since monitoring activities, including benchmarking, are unique to each entity we are available to assist the Board of Directors in establishing checklists, questions and benchmarks that are customized for your use.

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



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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2016



**12700 SW 72nd Ave.
Tigard, OR 97223**

HOOD RIVER LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2015-16

FINANCIAL REPORT

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2015-16

BOARD OF DIRECTORS

TERM EXPIRES

Alexis Vaivoda, Vice President

June 2017

John Schoppert

June 2019

Jean Sheppard

June 2019

Sara Duckwall Snyder

June 2017

Susanne VanOrman, President

June 2017

All Board members receive mail at the District office address below:

REGISTERED OFFICE

Rachael Fox, Library Director
Hood River County Library District
502 State Street
Hood River, Oregon 97031

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY

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

December 20, 2016

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Hood River County Library District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Hood River County Library District, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with, modified cash basis of accounting described in Note 1.

Emphasis of Matter

The District adopted the provisions of GASB Statement No. 72 – Fair Value Measurement and Application for the year ended June 30, 2016. Our opinion is not modified with respect to this matter.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

The budgetary comparison schedules presented as Supplementary Information, as listed in the table of contents, have 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 records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The listing of board members containing their term expiration dates, located before the table of contents, management's discussion and analysis and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 20, 2016, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in cursive script that reads "Tara M. Kamp, CPA".

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

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2016

As management of Hood River County Library District (the District), we offer the readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2016. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes, and variances from the budget. We encourage readers to consider the information presented here in conjunction with the District's Financial Statements and Notes to Financial Statements, which follow this Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

During the year, the District's net position decreased by \$12,242, from \$785,611 to \$773,369. At June 30, 2016, the District's governmental funds reported combined ending fund balances of \$751,455.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management has determined that the modified cash basis of accounting is appropriate for the District due to its lack of complexity and the necessity to account for, and plan for, the cash needed to operate the District.

The District's basic financial statements consist of three components:

1. Government-wide financial statements,
2. Fund financial statements, and
3. Notes to the basic financial statements.

This report also contains supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements.

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. These statements include:

The Statement of Net Position: The statement of net position presents information on all of the assets and liabilities of the District at year-end. Net position are what remain after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position serve as a useful indicator of whether the financial position of the District is improving or deteriorating. It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The Statement of Activities: The statement of activities presents information showing how the net position of the District changed over the year, tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported at the timing of the cash flows.

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

Governmental activities: The District's basic functions are shown here, such as personal services and materials & services. These activities are financed primarily through local, state, and federal grants, fees charged for services, intergovernmental agreements, and property taxes.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant funds, not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

Governmental Funds

The governmental funds are used to account for essentially the same functions reported as governmental activities, in the governmental-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund Balance Sheet & Statement of Revenues and Expenditures & Changes in Fund Balance are reconciled to the government-wide Statements of Net Position & Statement of Activities.

The District maintains four individual governmental funds: General Fund, Grants Fund, Capital Equipment Reserve Fund, and Sage Library System Fund. The Sage Library System was added this fiscal year to handle costs and revenues associated with the District's employee provided by contract to the Sage Library System. The separate fund allows the General Fund to more accurately represent District's chief operation of providing library services in Hood River.

Notes to the Basic Financial Statements

The notes provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the District's financial condition.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A condensed statement of net position for 2015 and 2016 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2016.

Net Position

ASSETS:	2015	2016
Cash and cash equivalents	\$757,573	\$752,835
Employee draws	\$1,800	\$450
Property Taxes Receivable	\$38,932	\$34,416
Total Assets	\$798,305	\$787,701
LIABILITIES:		
Compensated absences	\$10,501	\$12,502
Payroll liabilities	\$2,193	\$1,830
	\$12,694	\$14,332
NET POSITION:		
	\$785,611	\$773,369

Changes in Net Position

	Activities 2014-15	% of total	Activities 2015-16	% of total
Operating Receipts:				
Charges for services	\$13,152	1.4%	\$13,061	1.3%
Operating Grants and Contributions	\$87,965	9.2%	\$84,852	8.5%
Total Operating Receipts	\$101,117	10.6%	\$97,913	9.86%
General Receipts:				
Property Taxes	\$774,662	80.9%	\$807,210	81.3%
Interest on Investments	\$3,012	0.3%	\$5,219	0.5%
Other Revenues	\$79,317	8.3%	\$82,768	8.3%
Total General Receipts	\$856,991	89.4%	\$895,197	90.1%
Total Receipts	\$958,108	100%	\$993,110	
Operating Disbursements:				
General Operations	\$845,819	100%	\$1,005,352	100.00%
Total Operating Disbursements	\$845,819	100%	\$1,005,352	
Changes in Net Position	\$112,289		(12,242)	
Net Position, Beginning	\$673,322		\$785,611	
Net Position, Ending	\$785,611		\$773,369	

Receipts

During the 2015-16 fiscal year, 8.5% of the cost of the District's operations were funded by operating grants and contributions, compared to 9.2% in 2014-15. The remaining 91.5% came from property taxes, user fees, intergovernmental agreements, and other sources.

Fund Financial Analysis

The focus of the governmental funds is to provide information on inflows, outflows, and balances of spendable resources. Unreserved fund balance measures the District's net resources available to spend in the next fiscal year. These amounts are available to use, in accordance with applicable restrictions on the nature of the expenditures.

As of June 30, 2016, the District's governmental funds reported combined unassigned ending fund balance of \$555,801, a decrease of \$41,539 compared to 2015. It was \$101,122 more than the \$454,679 unappropriated ending fund balance budgeted for the 2015-16 fiscal year.

The General Fund had receipts and disbursements of \$829,352 and \$820,891 respectively. Receipts decreased 1.3% and disbursements increased 6.5% over the 2014-15 fiscal year. Overall, the General Fund balance decreased from \$597,340 to \$555,801.

In addition, a transfer of \$50,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had receipts and disbursements of \$110,781 and \$84,651 respectively, leaving a fund balance of \$88,140.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$50,000. In addition, there was \$654 in interest revenue. Disbursements were \$44,848, leaving a fund balance of \$103,636.

The Sage Library System Fund had receipts and disbursements of \$56,839 and 52,961 respectively, leaving a fund balance of \$3,878.

Requests for Information

Our financial report is designed to provide our taxpayers, Hood River County residents, investors and creditors with an overview of the District's finances and to demonstrate District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Hood River County Library District, 502 State Street Hood River, OR 97031, 541-387-7062, info@hoodriverlibrary.org.



Rachael Fox, Library Director
Hood River County Library District

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF NET POSITION – MODIFIED CASH BASIS
June 30, 2016

ASSETS

Cash and cash equivalents	\$ 752,835
Employee draws	450
Property taxes receivable	<u>34,416</u>

Total Assets	<u>787,701</u>
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LIABILITIES:

Payroll liabilities	1,830
Compensated absences	<u>12,502</u>

Total Liabilities	<u>14,332</u>
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NET POSITION:

Unrestricted	<u>773,369</u>
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Total Net Position	<u><u>\$ 773,369</u></u>
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See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
For the Year Ended June 30, 2016

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General Operations	\$ 1,005,352	\$ 13,061	\$ 84,852	\$ (907,439)
Total Governmental Activities	<u>\$ 1,005,352</u>	<u>\$ 13,061</u>	<u>\$ 84,852</u>	<u>(907,439)</u>
General Receipts:				
Property taxes				807,210
Interest and investment earnings				5,219
Other receipts				<u>82,768</u>
Total General Receipts				<u>895,197</u>
Changes in Net Position				(12,242)
Net Position - Beginning				<u>785,611</u>
Net Position - Ending				<u>\$ 773,369</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

BALANCE SHEET – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS
June 30, 2016

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	SAGE LIBRARY SYSTEM FUND	TOTAL
ASSETS:					
Cash and investments	\$ 557,181	\$ 88,140	\$ 103,636	\$ 3,878	\$ 752,835
Employee draws	450	-	-	-	450
Property taxes receivable	34,416	-	-	-	34,416
Total Assets	<u>\$ 592,047</u>	<u>\$ 88,140</u>	<u>\$ 103,636</u>	<u>\$ 3,878</u>	<u>\$ 787,701</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Payroll liabilities	\$ 1,830	\$ -	\$ -	\$ -	\$ 1,830
Total Liabilities	<u>1,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,830</u>
Deferred Inflows:					
Unavailable revenue	<u>34,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,416</u>
Total Deferred Inflows	<u>34,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,416</u>
Fund Balance:					
Assigned	-	88,140	103,636	3,878	191,776
Unassigned	<u>555,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,801</u>
Total Fund Balance	<u>555,801</u>	<u>88,140</u>	<u>103,636</u>	<u>3,878</u>	<u>751,455</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 592,047</u>	<u>\$ 88,140</u>	<u>\$ 103,636</u>	<u>\$ 3,878</u>	<u>\$ 787,701</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2016

Total Fund Balances - Governmental Funds	\$	751,455
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's disbursements, and therefore are unavailable in the funds.		34,416
Accrued compensated absences are not due and payable in the current period and accordingly are not reported as a fund liability.		<u>(12,502)</u>
Net Position	\$	<u><u>773,369</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS –
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	SAGE LIBRARY SYSTEM FUND	TOTAL
RECEIPTS:					
From Local Sources:					
Taxes	\$ 811,726	\$ -	\$ -	\$ -	\$ 811,726
Earnings On Investments	4,565	-	654	-	5,219
Donations and Grants	-	84,852	-	-	84,852
Other Local Sources	13,061	25,929	-	56,839	95,829
Total Receipts	829,352	110,781	654	56,839	997,626
DISBURSEMENTS:					
Personal Services	492,985	17,851	-	52,362	563,198
Materials and Services	327,906	41,341	-	599	369,846
Capital Outlay	-	25,459	44,848	-	70,307
Total Disbursements	820,891	84,651	44,848	52,961	1,003,351
Excess of Receipts Over, (Under) Disbursements	8,461	26,130	(44,194)	3,878	(5,725)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	50,000	-	50,000
Transfers Out	(50,000)	-	-	-	(50,000)
Total Other Financing Sources (Uses)	(50,000)	-	50,000	-	-
Net Change in Fund Balance	(41,539)	26,130	5,806	3,878	(5,725)
Fund Balance, Beginning	597,340	62,010	97,830	-	757,180
Fund Balance, Ending	\$ 555,801	\$ 88,140	\$ 103,636	\$ 3,878	\$ 751,455

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Receipts, Disbursements, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2016

Total Net Changes in Fund Balances - Governmental Funds	\$ (5,725)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's disbursements, and therefore are unavailable in the funds.	(4,516)
Compensated absences are recognized as expenditures in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as expenditures when earned.	<u>(2,001)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (12,242)</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Hood River County Library District (the District) have been prepared on the modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The District is a municipal corporation established under ORS 357 and 198, and is governed by an elected five member board. Generally accepted accounting principles in the United States of America require that these basic financial statements present the District (the primary government) and all component units, if any. Component units, as established by the Government Accounting Standards Board (GASB) Statement No. 61, are separate organizations that are included in the District's reporting entity because of the significance of their operational or financial relationships with the District and a financial benefit/burden. All significant activities and organizations with which the District exercises oversight responsibility have been considered for inclusion in the basic financial statements. There are no component units.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

Financial operations are accounted for in the following funds:

GENERAL FUND

This fund accounts for all financial receipts and disbursements, except those required to be accounted for in another fund. The principal revenue source is property taxes.

GRANTS FUND

This fund accounts for revenue and expenditures for specific educational projects or programs. Principal revenue sources are donations and grants.

CAPITAL EQUIPMENT RESERVE FUND

The capital projects fund accounts for all resources to be used for the construction or acquisitions of designated capital assets.

SAGE LIBRARY SYSTEM FUND

This fund accounts for carrying out activities called for by an intergovernmental agreement among members of the District's library resource sharing network.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIS OF ACCOUNTING

The modified cash basis of accounting is followed. Under the modified cash basis of accounting, receipts are recorded when received and disbursements are recorded as paid in cash or by check. Modifications to the cash basis include: (1) Property taxes uncollected at year-end are shown as a receivable but are not included in receipts, and are offset by a liability entitled unavailable property taxes receivable, and (2) payroll-related items are considered to be a liability when incurred. This basis of accounting is applied to both the government-wide financial statements and the fund financial statements uniformly.

This basis of accounting is not equivalent to the generally accepted accounting principles (GAAP) basis of accounting. Under GAAP the fund financial statements require that revenues be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and expenditures recorded as goods and services received. For the government-wide statements GAAP requires that the accrual basis of accounting be applied. Under the accrual basis of accounting the cost of capital assets are capitalized and depreciated over their estimated useful lives, debt is recorded as incurred, revenues are recorded when earned irrespective of the collection of cash, and expenses, including depreciation, are recorded when incurred. Management believes the modified cash basis of accounting is preferable due to the District's small size and the necessity of assessing available cash resources. The modified cash basis of accounting is allowed under Oregon Local Budget Law (ORS 294.445).

D. GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS

The government-wide statements report information irrespective of fund activity.

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segments is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

E. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. CASH AND CASH EQUIVALENTS (CONTINUED)

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

F. BUDGET

A budget is prepared and legally adopted for each fund on the modified cash basis of accounting in the main program categories required by the Oregon Local Budget Law. The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption; however, budgeted disbursements for each fund may not be increased by more than ten percent. The budget is adopted and appropriations are made no later than June 30.

Disbursement budgets are appropriated at the following levels for each fund:

LEVEL OF CONTROL

Personal Services
Materials and Services
Capital Outlay
Operating Contingency
Transfers

Disbursements cannot legally exceed the appropriation levels. Appropriations lapse at fiscal year end. Supplemental appropriations may occur if the board approves them due to a need which was not determined at the time the budget was adopted.

Budget amounts shown in the financial statements reflect the original and final budgeted amounts. Disbursements of the various funds were within authorized appropriations for the year ended June 30, 2016, except for the follow: General Fund – Materials and Services by \$466 and Grants Fund – Personal Services by \$511.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. PROPERTY TAXES RECEIVABLE

Ad valorem property taxes are a lien on all taxable property as of July 1. Property taxes are payable on November 15. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent by management.

Uncollected property taxes are shown in the combined balance sheet. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. The remaining balance of taxes receivable is recorded as unavailable revenue because it is not deemed available to finance operations of the current period.

H. ACCRUED COMPENSATED ABSENCES

It is Hood River County Library District policy to permit employees to accumulate earned but unused vacation time. Liabilities for unused vacation pay are recorded in the Statement of Net Position when vested or earned by employees. A liability for these amounts is reported in governmental funds only if it has matured, for example, because of employee resignations or retirements.

I. UNAVAILABLE REVENUES

Property taxes receivable are recorded as assets, but are offset by a corresponding unavailable revenues liability and, accordingly, have not been recognized as revenue in the governmental funds.

J. RETIREMENT PLANS

All of the full time employees are participants in the District's 403(b) plan. Contributions to the 403(b) plan are made on a current basis as required by the plan and are charged to disbursements as funded.

K. FUND BALANCE

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. FUND BALANCE (CONTINUED)

- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority has not been assigned.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There were no nonspendable, restricted and committed fund balances at year end.

The following order of spending is used regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

L. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for disbursements initially made from it that are properly applicable to another fund are recorded as disbursements in the reimbursing fund and as reductions of disbursements in the fund that is reimbursed. Operating interfund transactions are reported as transfers.

M. ESTIMATES

The preparation of financial statements in conformity with modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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 that applies to a future period(s) and so 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 that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises under modified cash basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. As of June 30, 2016, all of the bank balance of \$69,118 was insured by FDIC.

INVESTMENTS

State statutes governing cash management are followed. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Hood River County's Investment Pool.

Cash and Investments at June 30, 2016, (recorded at fair value) consisted of:

	2016
Bank Demand Deposits - Checking	\$ 47,563
Investments	704,856
Petty Cash	416
	<hr/>
Total	\$ 752,835
	<hr/>

<u>Investment Type</u>	<u>Investment Maturities (in months)</u>		
	<u>Fair Value</u>	<u>Less than 3</u>	<u>More than 3</u>
Hood River County's Investment Pool	\$ 704,856	\$ 704,856	\$ -
	<hr/>	<hr/>	<hr/>
Total	\$ 704,856	\$ 704,856	\$ -
	<hr/>	<hr/>	<hr/>

INTEREST RATE RISK

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There were no investments that have a maturity date beyond three months.

CREDIT RISK

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

CUSTODIAL CREDIT RISK

In the case of deposits, this is the risk that in the event of bank failure, the deposits may not be returned. There is no deposit policy for custodial risk. As of June 30, 2016, none of the bank balance was exposed to custodial credit risk because it was either insured or collateralized.

INVESTMENTS

Investments in the Hood River County pooled cash and investments include the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2016. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2016, the fair value of the position in the LGIP is 100.6% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. Other investments held by the County include municipal bonds, high level corporate bonds and US Agency securities in line with the State and County's investment policies. These investments are reported at level one fair value.

CONCENTRATION OF CREDIT RISK

At June 30, 2016, 100% of total investments were in the Hood River County's Investment Pool. State statutes do not limit the percentage of investments in this instrument. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2016, there was compliance with all percentage restrictions.

3. DEFERRED COMPENSATION PLAN

Employees are offered a deferred compensation plan created in accordance with Internal Revenue Code Section 403. An employee may enter into an agreement to defer a portion of their compensation, subject to certain limitations provided by law, by means of payroll deduction. Contributions to the plan and earnings thereon are deferred until the employee is separated from service. The District has no liability for losses under the plan. A third party holds the assets for the exclusive benefit of plan participants and their beneficiaries.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. RISK MANAGEMENT

There is exposure to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three years.

5. PROPERTY TAX LIMITATIONS

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction was accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

6. POSTEMPLOYMENT LIABILITY

Management has determined, based upon the District's small impact on the state wide pool, that no material implicit rate subsidy exists and therefore is no OPEB obligation for implicit post-employment benefits.

7. OPERATING LEASES

The District has four operating leases – the first operating lease began in the 2011-2012 fiscal year. The District entered into a lease agreement with ABS Finance to lease a copier for 60 months. The yearly payment is \$840 and the lease term is 5 years. The final payment for this contract will occur in October 2016, and a new lease to replace this copier has been entered into for 60 months with a yearly payment of \$782 to begin next fiscal year.

The second lease is with Parkdale Community Center for the space currently used for the Parkdale Branch Library. The lease term ends in 2019 and has a yearly payment of \$1,600.

The third lease the District entered into is a lease with Hood River County for the Hood River library building. The yearly payment is \$500 and the lease term is 5 years. The last payment for this contract was paid in June 2016.

The fourth lease the District entered into is a lease with the City of Cascade Locks for the Cascade Locks Library Branch of the Hood River County Library District. The yearly payment is \$1,600 and lease term is on a year-to-year basis. At June 30, 2016, the total lease expense was \$4,540.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OPERATING LEASES (CONTINUED)

Future lease payments are as follows:

FYE	Minimum Payment
2016-2017	\$ 4,001
2017-2018	2,662
2018-2019	2,382
2019-2020	782
2020-2021	782
2021-2026	261
Total	<u>\$ 10,870</u>

8. INTERFUND TRANSFERS

Operating transfers between funds were made to fund various programs and activities as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 50,000
Capital Equipment Reserve Fund	50,000	-
	<u>\$ 50,000</u>	<u>\$ 50,000</u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2016

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Property Taxes	\$ 779,441	\$ 779,441	\$ 811,726	\$ 32,285
Interest	4,000	4,000	4,565	565
Fees & Fines	11,700	11,700	13,061	1,361
Donations and Grants	500	500	-	(500)
Miscellaneous	500	500	-	(500)
Total Receipts	<u>\$ 796,141</u>	<u>\$ 796,141</u>	<u>\$ 829,352</u>	<u>\$ 33,211</u>

Continued on page 23

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2016

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
DISBURSEMENTS:				
Personal Services	\$ 521,383	\$ 521,383 (1)	\$ 492,985	\$ 28,398
Materials and Services	327,440	327,440 (1)	327,906	(466)
Contingency	90,000	90,000 (1)	-	90,000
Total Disbursements	938,823	938,823	820,891	117,932
Excess of Receipts Over, (Under) Disbursements	(142,682)	(142,682)	8,461	151,143
OTHER FINANCING SOURCES (USES)				
Transfers Out	(50,000)	(50,000) (1)	(50,000)	-
Total Other Financing Sources, (Uses)	(50,000)	(50,000)	(50,000)	-
Net Change in Fund Balance	(192,682)	(192,682)	(41,539)	151,143
Fund Balance - Beginning	550,000	550,000	597,340	47,340
Fund Balance - Ending	<u>\$ 357,318</u>	<u>\$ 357,318</u>	<u>\$ 555,801</u>	<u>\$ 198,483</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2016

	<u>GRANTS FUND</u>			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Donations and Grants	\$ 250,000	\$ 250,000	\$ 84,852	\$ (165,148)
Intergovernmental Revenue	26,000	26,000	25,929	(71)
Total Receipts	276,000	276,000	110,781	(165,219)
DISBURSEMENTS:				
Personal Services:	17,340	17,340 (1)	17,851	(511)
Materials and Services	90,000	90,000 (1)	41,341	48,659
Capital Outlay	175,000	175,000 (1)	25,459	149,541
Total Disbursements	282,340	282,340	84,651	197,689
Net Change in Fund Balance	(6,340)	(6,340)	26,130	32,470
Fund Balance - Beginning	35,000	35,000	62,010	27,010
Fund Balance - Ending	<u>\$ 28,660</u>	<u>\$ 28,660</u>	<u>\$ 88,140</u>	<u>\$ 59,480</u>
(1) Appropriation Level				

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2016

CAPITAL EQUIPMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Interest Revenue	\$ 400	\$ 400	\$ 654	\$ 254
Total Receipts	400	400	654	254
DISBURSEMENTS:				
Capital Outlay	50,000	50,000 (1)	44,848	5,152
Total Disbursements	50,000	50,000	44,848	5,152
Excess of Receipts Over, (Under) Disbursements	(49,600)	(49,600)	(44,194)	5,406
OTHER FINANCING SOURCES (USES)				
Transfers In	50,000	50,000	50,000	-
Total Other Financing Sources, (Uses)	50,000	50,000	50,000	-
Net Change in Fund Balance	400	400	5,806	5,406
Fund Balance - Beginning	78,301	78,301	97,830	19,529
Fund Balance - Ending	<u>\$ 78,701</u>	<u>\$ 78,701</u>	<u>\$ 103,636</u>	<u>\$ 24,935</u>

(1) Appropriation Level

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2016

<u>SAGE LIBRARY SYSTEM FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Intergovernmental Revenue	<u>\$ 65,875</u>	<u>\$ 65,875</u>	<u>\$ 56,839</u>	<u>\$ (9,036)</u>
Total Receipts	<u>65,875</u>	<u>65,875</u>	<u>56,839</u>	<u>(9,036)</u>
DISBURSEMENTS:				
Personal Services:	54,575	54,575 (1)	52,362	2,213
Materials and Services	6,300	6,300 (1)	599	5,701
Contingency	<u>5,000</u>	<u>5,000 (1)</u>	<u>-</u>	<u>5,000</u>
Total Disbursements	<u>65,875</u>	<u>65,875</u>	<u>52,961</u>	<u>12,914</u>
Net Change in Fund Balance	-	-	3,878	3,878
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,878</u>	<u>\$ 3,878</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2016

<u>GENERAL FUND</u>						
TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT JULY 1, 2015	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT JUNE 30, 2016
Current:						
2015-16	\$ 825,675	\$ 20,842	\$ (4,142)	\$ -	\$ 785,128	\$ 15,563
Prior Years:						
2014-15	18,280	-	(142)	-	9,473	8,665
2013-14	8,139	-	2,091	-	4,981	5,249
2012-13	5,750	-	1,773	-	4,298	3,225
2011-12	6,763	-	(3,212)	-	1,837	1,714
2010-11 & Prior	-	-	-	-	-	-
Total Prior	38,932	-	510	-	20,589	18,853
Total	<u>\$ 864,607</u>	<u>\$ 20,842</u>	<u>\$ (3,632)</u>	<u>\$ -</u>	<u>\$ 805,717</u>	<u>\$ 34,416</u>

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurers Above
Accrual of Receivables:
Taxes in Lieu

Total Revenue

GENERAL FUND
\$ 805,717
<u>6,009</u>
<u>\$ 811,726</u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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

December 20, 2016

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Hood River County Library District as of and for the year ended June 30, 2016, and have issued our report thereon dated December 20, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Hood River 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, except for the following:

1. Disbursements exceeded appropriation levels as noted on page 16.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures 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 internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the Board of Directors and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Tara M. Kamp, CPA

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

ORDINANCE NO. 1976

(An ordinance levying assessments for the West Oak Street Local Improvement District for improvements consisting of sidewalks and access to adjacent properties; and repealing Ordinance 1974)

WHEREAS, on December 17, 2007, the City Engineer presented his report on the proposed West Oak Street Local Improvement District pursuant to HRMC Section 13.16.020 and the Council approved the report pursuant to HRMC 13.16.030 and Resolution 2007-25.

WHEREAS, the actual cost of the local improvements is ascertained to be \$1,801,472.00, and the amounts to be assessed to, and borne by, the specially benefitted property, and to be borne by the City or others, have been determined in accordance with applicable provisions of HRMC Chapter 13.16, as set forth in Exhibit A attached hereto and incorporated herein by reference.

WHEREAS, the City Council has established the method of calculating local improvement assessments in HRMC Chapter 13.16;

WHEREAS, on May 11, 2009, the City Engineer presented the proposed assessment to the City Council for approval and the City Council approved the proposed assessment and directed the City Engineer to notify the benefitted property owners in accordance with HRMC 13.16.090;

WHEREAS, it has been determined that the notices may not have been provided in accordance with HRMC 13.16.090;

WHEREAS, the City Council finds that it is in the best interest of the City and property owners to be assessed to repeal Ordinance 1974 and cause a second notice of the proposed assessment for the West Oak Local Improvement District to be provided in accordance with HRMC 13.36.090;

WHEREAS, the second notice of the proposed assessment for the West Oak Street Local Improvement District was provided, as required by HRMC 13.16.090, allowing the owner of each property to file a written objection to the assessment on or before September 9, 2009;

WHEREAS, on September 14, 2009, the City Council considered the written objections to the proposed assessments, and determined the amount of the final assessment to charged against each property owner in the district;

NOW, THEREFORE, THE CITY OF HOOD RIVER ORDAINS AS FOLLOWS:

Section 1. The City Engineer's reports are made a part of the Council's record in these proceedings, attached as Exhibit B and incorporated by reference.

Section 2. The actual assessable cost of the local improvements consisting of sidewalk and driveway improvements is \$97,817.10 which is hereby assessed against the parcels of property described in Exhibit A, in the amounts set opposite, respectively.

Section 3. The City Council assesses each parcel of property within the described local improvement district as set forth on the assessment roll attached as Exhibit A.

Section 4. The City Council determines that each parcel of property described in Exhibit A is specially benefited to the extent of the assessment set forth. The City Engineer shall give notice of the final assessments to the owners of the assessed parcels in accordance with HRMC 13.16.140. Assessments that remain unpaid after the twenty day period are declared to be liens upon the respective lots, parts of lots or parcels of land against which said several amounts are assessed, and may be paid, with interest on the unpaid principal amount commencing twenty days after the date of the notice, unless application is made to pay in installments in accordance with HRMC 13.16.140.

Section 5. The City Recorder is directed to enter in the docket of City Liens a statement in connection with each unpaid assessment containing the following:

- 5.1 A description of each parcel of property specially benefited by the local improvements;
- 5.2 The name of the owner or reputed owner thereof, or that the name of the owner is unknown; and
- 5.3 The sum assessed upon said property, the amount and date from which interest accrues, and the date of entering the same in the docket of City Liens.

Section 6. Upon enactment of this ordinance, the City Engineer shall send notice of the final assessments by first class mail to the owners of the assessed parcels containing the information required by HRMC Section 13.16.140 according to the terms set forth in Section 4 of this ordinance.

Section 7. Assessments paid in installments are subject to the following terms and conditions:

- Length: 10 years
- Payments: Annual payments, due by December 1 of each year, with the first installment due on December 1, 2009.
- Interest rate: 6.75%
- Penalty fee: \$100 per year, plus accrued unpaid interest, if payment is not received or postmarked by December 1 of the year in which the payment is due.

Section 8. Any assessment remaining unpaid may be foreclosed as provided by law. The proceeds from the payment or foreclosure of assessments levied by this ordinance shall be deposited to the city funds which advanced the cost of construction, engineering and related expenses or which

are used to retire any indebtedness incurred by the City for these improvements.

Section 9. Ordinance 1974 is repealed in its entirety.

Read for the first time: Sept 28, 2009.

Read for the second time and passed: Oct 13, 2009, to become effective 30 days hence.

Signed 10-14-09, 2009.



Arthur Babitz, Mayor

ATTEST:



Jennifer McKenzie, City Recorder

MAP NO.	TL NO.	OWNER/ADDRESS	SIDEWALK (SQ. FT.)	DRIVEWAY (SQ. FT.)	SPECIAL ASSESSMENT	ASSESSED VALUE	PROPOSED ASSESSMENT
03N10E25CD	10000	RUNYAN, PAULA 413 & 415 OAK	500	0		LAND \$48,100.00 IMP. \$185,840.00 TOTAL \$233,940.00 TAXES \$3,345.37 DELINQUENT NOT DELINQUENT X TOTAL \$3,054.44	SIDEWALK DRIVEWAY SPECIAL SUB TOTAL ENG/ADMIN TOTAL \$3,350.00
03N10E25CD	10200	HR COUNTY LIBRARY PARK	670	0	\$0.00	LAND IMP. EXEMPT TOTAL \$0.00	SIDEWALK DRIVEWAY SPECIAL TOTAL \$3,350.00
03N10E25CD	10600	FARWIG, JEANNE MARIE 212.4TH ST	1152	210	\$0.00	TAXES DELINQUENT NOT DELINQUENT TOTAL \$4,092.94	SUB TOTAL ENG/ADMIN TOTAL \$5,760.00 SIDEWALK DRIVEWAY SPECIAL TOTAL \$2,100.00
03N10E25CD	11700	PERRON, BRADFORD W.S. 304 OAK	310	0	\$0.00	TAXES \$2,921.73 DELINQUENT NOT DELINQUENT X TOTAL \$9,603.15	SUB TOTAL ENG/ADMIN TOTAL \$1,743.15 SIDEWALK DRIVEWAY SPECIAL TOTAL \$1,550.00
03N10E25CD	11800	KROHN, LEWIS B 316 OAK	652	0	\$0.00	TAXES \$5,894.17 DELINQUENT NOT DELINQUENT X TOTAL \$1,893.75	SUB TOTAL ENG/ADMIN TOTAL \$3,260.00 SIDEWALK DRIVEWAY SPECIAL TOTAL \$9,900.00
03N10E25CD	11900	CHEATHAM PROPERTIES LLC 315 OAK	2544	260	\$9,900.00	LAND \$69,019.00 IMP. \$452,367.00 TOTAL \$521,386.00 TAXES \$3,732.39 DELINQUENT NOT DELINQUENT X TOTAL \$3,982.98	SUB TOTAL ENG/ADMIN TOTAL \$12,720.00 SIDEWALK DRIVEWAY SPECIAL TOTAL \$25,220.00 SUB TOTAL ENG/ADMIN TOTAL \$5,593.15
03N10E25CD	12000	DICKENSON, CHIP 309 & 311 OAK	560	0	\$0.00	TAXES \$7,514.13 DELINQUENT NOT DELINQUENT X TOTAL \$30,813.15	SUB TOTAL ENG/ADMIN TOTAL \$2,800.00 SIDEWALK DRIVEWAY SPECIAL TOTAL \$2,800.00 SUB TOTAL ENG/ADMIN TOTAL \$620.97
						TAXES \$8,208.85 DELINQUENT NOT DELINQUENT X TOTAL \$3,420.97	

Date: December 14, 2007
To: Honorable Mayor and City Council
From: David H. Bick PE, City Engineer
Subject: Preliminary Engineer's Report: Local Improvement District
Hood River Urban Renewal Agency Project #409
Oak Street Improvements - 3rd Street to 5th Street

QUESTION AT HAND:

SHALL THE CITY COUNCIL FORM THE LOCAL IMPROVEMENT DISTRICT (LID) TO ASSESS CHARGES AGAINST THE BENEFITED PROPERTIES FOR STREET IMPROVEMENTS TO BE CONSTRUCTED ON OAK STREET, 4TH STREET AND FIFTH STREET AS PART OF THE "OAK STREET IMPROVEMENTS - 3RD STREET TO 5TH STREET" URBAN RENEWAL PROJECT?

INTRODUCTION:

The Hood River Urban Renewal Agency authorized the design and will advertise for bids for improvements to Oak Street from 3rd Street to 5th Street, including improvements to 4th Street from Oak Street to State Street and construction of ADA access ramps at the north side of the intersection of State Street and 3rd Street. The Urban Renewal Agency, in accordance with Hood River Municipal Code (HRMC) 13.16.010 Initiation, initiated the formation of the LID by directing the City Engineer to submit this report to the City Council.

The planned Project improvements will include: replacement of all sanitary and storm sewers and water lines and reconnection of all services; demolition and reconstruction of all sidewalks, curbs and gutters, and streets; replacement of retaining walls and guard rails; and undergrounding of overhead utilities. The estimated construction cost of the project is \$1,500,000.00. Estimated engineering and construction inspection costs are \$240,000.00. The estimated design life of the improvements is 50 to 75 years with normal maintenance.

Improvements included in the LID are: sidewalks and driveways, and any other work specific to a particular property requested by the property owner prior to or during the course of the construction. Other work includes filling or retaining under walk basements. The estimated construction cost of the LID improvements is \$100,903.28.

This report, which is prepared in accordance with HRMC 13.16.020 Report, contains the requirements numbered one through six under that section.

In accordance with HRMC 13.16.030, the City Council is requested, by motion, to approve the report, to modify the report and approve it, or to abandon the proposed local improvement district. Approval shall be by resolution declaring the Council's intent to form a local improvement district. Following approval, notice shall be sent to the affected property owners and a public hearing will be held for information purposes to discuss costs and scope of the project.

"HRMC 13.16.020 Report" states: The city engineer shall make a written report for the proposed local improvement project, which shall contain the following (six required items):

REQUIREMENT NUMBER ONE:

A plat or map showing the general nature, location, and extent of the proposed improvement and the land to be assessed for the payment of any part of the cost.

A City of Hood River map (Exhibit A) is attached showing the location of the parcel within the city limits. A copy of the assessor's plat (Exhibit B) is attached shaded to show the parcels that will be assessed to pay for the improvements constructed under this proposed Local Improvement District.

An overall plan (Exhibit C) showing the Oak Street Improvements Urban Renewal Project is also attached. The plan shows the area of the improvements, which extend west on Oak Street from the west side of the intersection at 3rd Street to the west side of the intersection at 5th Street then south on 4th Street to State Street. At 4th and 5th Streets, the work will extend north from Oak Street to tie in to the work that was completed as part of the Cascade Avenue Urban Renewal Project in 1992.

Some work will be done on State Street to under-ground power lines extending north from the south side of State Street, including the removal of three power poles and the construction of an underground transformer with vault. Construction of ADA ramps at the north side of the intersection of 3rd Street and State Avenue is also included in this project.

REQUIREMENT NUMBER TWO:

An estimate of the probable cost of the improvement, including any legal, administrative and engineering costs attributable to it.

PROJECT COSTS:

Total Project Cost:	\$ 1,500,000.00
Total Engineering Cost (incl. Const Inspection):	\$ 240,000.00
Engineering Cost as Percentage of Project Cost:	13.79%

PROJECT COSTS SUBJECT TO ASSESSMENT:

Sidewalk Unit Cost	\$ 5.50/SF	(w/ Eng. \$ 6.26/SF)
Driveway Unit Cost	\$ 7.00/SF	(w/ Eng. \$ 7.97/SF)
SIDEWALK AREAS ASSESSED: 14,030 SF @ \$5.50 =		\$ 77,165.00
DRIVEWAY AREAS ASSESSED: 930 SF @ \$7.00 =		\$ 6,510.00
<u>SPECIAL ASSESSMENTS:</u>		<u>\$ 5,000.00</u>
TOTAL OF CONSTRUCTION COSTS:		\$ 88,675.00
<u>ENGINEERING AT 13.79% OF CONSTRUCTION COST</u>		<u>\$ 12,228.28</u>
TOTAL OF ALL ASSESSMENTS:		\$100,903.28

REQUIREMENT NUMBER THREE:

An estimate of the unit cost of the improvement to the specially benefited properties.

The costs of sidewalk and driveway improvements and the special assessments for each property are shown in the attached spreadsheet, Exhibit D.

REQUIREMENT NUMBER FOUR:

A recommendation as to the method of assessment to be used to arrive at a fair apportionment of the whole or any portion of the cost of the improvement to the properties specially benefited.

The portion of the work of the project that will be assessed to the benefited properties includes the area of the sidewalks, including corner radii, and driveways fronting the property, based on the unit cost per square foot of the improvement plus the engineering cost assessed on a percentage basis.

The full cost, including engineering, of extra work performed at the property owner's request is also assessed. The cost of currently known extra work and the resulting special assessments are identified in the attached spreadsheet, Exhibit D.

REQUIREMENTS NUMBER FIVE AND SIX:

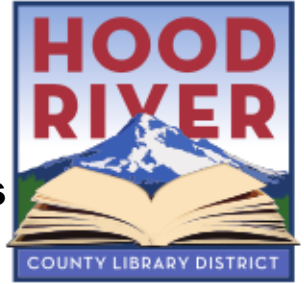
(5) The description and assessed value of each lot, parcel of land, or portion thereof, to be specially benefited by the improvement, with the names of the record owners and, when available, the names of any contract purchasers.

According to the Tax Rolls of Hood River County on December 13, 2007 the property descriptions and owners and the assessed value for each property are tabulated as shown in Exhibit D.

(6) A statement of outstanding assessments against the property to be assessed.

Staff at the County assessor's office said that the outstanding assessments at this time of year are misleading due to partial payments that may have been made toward property taxes, so Item 6 information is not included. That information will be included in the final assessment presentation upon completion of the construction.

Informal Bid Grounds Maintenance for Georgiana Smith Memorial Gardens



Hood River County Library District seeks informal bids to perform regular maintenance on the Georgiana Smith Memorial Gardens from March 1, 2017 through February 28, 2018. The expected level of maintenance is high to continue the quality of these grounds.

Maintenance duties shall include the following:

- Weekly (or as-needed) grounds maintenance of turf and non-turf areas of the Hood River Library and Georgiana Smith Memorial Gardens from February through December. This includes all beds (except the two south beds maintained by the Master Gardeners), grassy areas, borders in the garden areas, trees, Oak, State, and Sixth Street sidewalks, library pathways, and utility driveway and parking spaces.
- Weeding of all planting areas (except the two south beds maintained by the Master Gardeners), dead-heading of roses and perennials, pruning and trimming of shrubs and trees shorter than 15', raking of beds, placement of garbage in proper receptacles, and sweeping of patios, paths, sidewalks, and steps.
- Mowing of turf areas, removing leaves and other debris, edging near pathways, and general maintenance of the turf areas' appearance.
- Dumping of plant debris, with fees included as part of the contract cost.
- Preparing of plantings for the winter including pruning, dead-heading, and covering.
- Not included are maintenance of the two south beds noted above, outdoor furniture maintenance, garbage removal, or pruning of trees over 15'.
- Other services desired that will be billed separately, not included as part of the contract bid:
 - Installation of new plantings.
 - Over-seeding of grassy areas.
 - Irrigation system repair and maintenance.
 - Rodent control.
 - Removal of stumps and other large plants.
 - Fine bark mulch 1 to 2 inches in depth to be applied with fertilizer incorporated into the planting areas in the spring.
 - Pressure washing of pathways.
 - Broadleaf weed control.

This bid covers only existing beds and borders. Any future beds or borders are not included in this agreement and would be billed separately.

Bidders need to provide proof of liability insurance. The bidder will need to sign a contract with one and two year renewal clause options.

Bids are due by Wednesday January 11, by 10.00a. Please email bids to

502 State Street
Hood River - OR 97031
541 386 2535

www.hoodriverlibrary.org

rachael@hoodriverlibrary.org mail or deliver to the Hood River County Library District, 502 State St, Hood River, OR 97031.

TOTAL BID PRICE: \$_____

Bidder Name:_____

Bidder Signature:_____

Company Name:_____

Date:_____

Questions? Call or email Library Director Rachael Fox at 541-387-7062 or rachael@hoodriverlibrary.org



Walker's Landscape Maintenance

Wade Walker
541-980-2813
P.O. Box 1821
The Dalles, OR 97058
wdwalks@gmail.com
www.WLM.cu.cc
OR Lic. #9321

Commercial and Residential Properties

Licensed - Bonded - Insured

Hood River Library
Georgiana Smith Memorial Garden
502 State Street
Hood River, OR 97031

1-9-2017

This is a proposal for maintaining the landscape garden of the Hood River Library, Georgiana Smith Memorial Garden. This is a twelve month landscape maintenance service agreement commencing on _____ and ending _____. This maintenance agreement is given as a set annual dollar amount within the proposed work. This proposal includes all of the following services as listed below that will be performed over the twelve month time period.

Frequency of visits: Work visits will be performed weekly during the growing season, as needed, during the off season to maintain a well-kept appearance throughout the year.

General Garden Care: We will work to maintain good communication with volunteers from the community. We will oversee to the overall maintenance care of the garden through regular inspections then provide recommendations for the best care of the garden.

Mowing: Mowing of all lawn panels mowing will be performed weekly throughout the growing season and 'as needed' in the off season to maintain a well-kept appearance.

Edging: Edging will be performed 'as needed' to keep the lawns looking well-kept, this may be weekly, or bi-weekly.

Lawn Fertilizing: Fertilizing of lawns 'as needed' within the season to maintain color (Fertilizer included).

Irrigation Maintenance: Regular maintenance of the irrigation system through monitoring water coverage, sprinkler and clock adjustments for seasonal changes, i.e. rainfall and evaporation rate. We work at keeping the water cost down by balancing usage and plant need, to encourage proper growth and yet help to prevent plant disease.

Irrigation start-up and winterization: Oversee to the start-up and winterization of the irrigation system to ensure proper operation and sprinkler coverage. The startup service is performed at a time and material rate of \$47.00 per hour plus the cost of the materials. If any Major irrigation repairs, or modifications are needed we will first report this to the property management for approval before we proceed with repairs. Irrigation winterization is billed at a set rate once the size of the irrigation system is determined; the estimated cost would be \$125.00.

Pruning: Pruning of shrubs and ground covers, as needed, to maintain a clean look; our preferred approach to pruning is to encourage the natural shape of a plant.

Tree Pruning: Basic care of all established trees which includes safety related needs such as keeping limbs up off walkways and removal of broken, or dangerous limbs. Tree pruning is considered as extra work and is billed at a time and materials rate of \$42.00 per hour, or can be performed at a set price. We specialize in ornamental tree pruning and are able to prune trees that are fifteen feet in height, or smaller; we refer out large tree pruning to an Arborist.

Rose and Perennial Care: Dead heading select varieties, as needed, fertilizer applications, as needed, through-out the growing season to encourage flower growth; pruning to remove dead wood and to train plant structure.

Plant Fertilizer: Fertilizing small trees, shrubs and ground covers, as needed, in late winter and throughout the growing season according to each plants specific need.



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Weed Control: Treating for weeds in all bed areas, walkway cracks, roadside curbs and parking lots. We use a combined approach of both manual removal and pre/post emergent herbicide treatments to attain a "Nearly weed-free" landscape. We are careful with the use and types of chemicals we apply, feel free to express any thoughts or concerns.

Flower bed care: Grooming of flower bed areas to smooth out displaced bark and unwanted debris.

Debris and Litter Removal: Lawn clippings, pruning's, and leaves hauled to a dumpsite, litter removal off lawns, flowerbeds and along street curbs; as a courtesy we also remove animal droppings (Debris cost included).

Fall Clean-up: Fall and winter leaf control on turf, in flower bed areas and parking lots. We will also cut back spent annuals, perennials and grasses for a clean look through winter.

Drains: Basic cleaning of walkway drains to assure translocation of run-off water.

Blowing/Sweeping: Clean-up of vegetative debris in all driveway and parking areas, sidewalks, patios, entries, curb edges and parameter sidewalks 'as needed' to maintain a clean appearance; special attention to overall curb appeal. There may be an occasional missed area if people are present.

Insect/Disease Monitoring: Regular inspection for insects and disease on trees, ornamental shrubs and turf and any concerns will be reported to the project manager. Special needs insecticide applications are performed upon request of the management, applications are billed at a time and materials rate of \$48.00 per hour plus the cost of materials. WLM is fully licensed and able to perform pesticide applications up to 35ft in height.

Frequency of visits: Work visits will be performed weekly during the growing season 'as needed' during the off season to maintain a well-kept look throughout the year.

Safety: We give special attention to the security of pedestrians and resident's in work proximity as well as for vehicles and building windows; we also try to arrange site visits when the least amount of people and cars are present.

Annual Rate: \$13440.00

Monthly Rate: \$ 1120.00

I accept the terms of this contract and approve 'Walker's Landscape Maintenance' to perform this work.

Customer signature _____, Date _____

Contractor signature _____, Date _____

Statements will be mailed out on a monthly basis, payment due within thirty days from reception of the statement. This maintenance contract does not include a warranty; either party may cancel this contract upon a thirty day written notice without cause. Landscape work requested outside of this maintenance agreement will be done at a time and materials rate, or by an agreed set dollar amount; our labor rate is \$32.00 per man hour.

Walker's Landscape Maintenance is licensed with the State Landscape Contractors Board which is located at: 2111 FRONT ST. NE., SUITE 2-101, SALEM, OR. 97301, PH: (503) 967-6291.



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Hood River Library
Georgiana Smith Memorial Garden
502 State Street
Hood River, OR 97031 HR Library Maint Costing 2016-2017

1-9-2017

2016 Landscape Maintenance Costing, 2017 adjusted rate:

2016 Landscape Maintenance Annual rate	\$14,820.00
2016 Landscape Maintenance actual cost	\$13,111.00
Add two additional estimated mowing's and Additional estimated parking cost.	\$ 324.00
2017 Landscape Maintenance new adjusted annual rate.	\$13,440.00

Meeting and Study Rooms Policy



Meeting room space is provided in the Jeanne Marie Gaulke Community Meeting Room and study rooms of the Hood River Library in order to promote the Hood River County Library District's mission to provide access to the power of information and imagination.

Purpose and Scope of the Meeting Room

Meeting room space is reserved primarily for District, Friends of the Library, and Library Foundation activities. Nonprofit, civic, and community organizations or government entities may use meeting room space without charge for non-commercial uses such as meetings, lectures, or similar activities whenever a conflict does not exist with District or affiliate group activities. Such events must be open to the general public to be eligible for free use of the Meeting Room.

Organizations or individuals may use the Meeting Room for commercial activities or private events - which include selling products or services, fundraising, events where a fee is charged, private parties, or depositions - for \$20 per hour, billable in hour increments. The maximum daily cost for using the Meeting Room shall be \$160. Businesses and commercial organizations may use the Meeting Room without charge for educational and informational purposes or for staff meetings and trainings at the discretion of the Library Director.

Meeting Room use does not constitute District endorsement of the beliefs or ideas expressed by users of the space. Events will not be publicized in a manner suggesting library sponsorship or affiliation. The District's name, address, email, or phone number may not be used as the contact information for any event except those sponsored by the District or affiliate groups.

Rules on using the Meeting Room

The Jeanne Marie Gaulke Community Meeting Room is considered a limited public forum and thus is open to all legal content and viewpoints, with the restrictions noted in this policy. Space is available to the public on a first-come, first-served basis and may be reserved up to six months in advance. In order to allow maximum access to the room, regular weekly bookings are discouraged. Groups wishing to use the Meeting Room are required to complete a meeting room use form if using the room when the library is normally closed or if conducting an event that requires the District be paid a fee. Event organizers are responsible for abiding by the terms of this policy, other District policies, any accompanying rules of use, and local, state, and federal laws. Violation of these terms may result in denial of future access to the space per the Library Use Restrictions Policy.

An event organizer wishing to book the room must be a responsible adult over age seventeen. This person shall assume full responsibility for any injury or damage to District property, building, furnishings, artwork, or equipment that results from the group's use of the facility. When an event includes people younger than age eighteen, the following number of adults are required for each age group of children, per Oregon regulations regarding

502 State Street
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541 386 2535

www.hoodriverlibrary.org

childcare:

- Ages 0-2: 1 adult per 4 children
- Age 2: 1 adult per 5 children
- Ages 3-4: 1 adult per 10 children
- Ages 5-17: 1 adult per 15 children

People attending events must make their own provisions for childcare and supervision. Children under the age of ten must not be left unattended in the library.

Users are responsible for setting up chairs or tables. Furniture may not be moved from one room to another without staff approval. All furniture and equipment must be returned to their original locations.

Materials are not to be attached to walls, windows, doors, or furnishings except at the direction of Library Director or designee. Activities which the Library Director determines would adversely impact the facility or furnishings will not be allowed.

Meeting Room users may put up directional signs slightly before and during the event to direct people to it. However, library staff may remove the signs if they interfere with regular District operations or imply District sponsorship. Such signs must be removed promptly after the event is finished.

The District does not assume liability for personal injuries, nor does it assume liability for damage or theft of personal property which occur as a result of the actions of the organizers or participants in events scheduled in District facilities.

No alcohol is permitted within the facility unless specifically approved in writing by the Library Director. Approval will be subject to compliance with any laws and regulations of the State of Oregon, and may require proof of insurance.

Unauthorized reproduction or public display of any material in the Meeting Room is prohibited if it is not covered by a public performance license for the District or the event organizer or for which a written waiver of the applicable rights has not first been obtained.

The Meeting Room is open for use at any time. However, certain after-hours usage may require additional approval by the Library Director or designee. When not scheduled, anyone may use the Meeting Room on a first-come, first-served basis, but priority is given to groups over individuals.

Maximum room capacity is 49 people, including organizers/presenters. Meeting organizers are responsible for crowd control. Meetings must be confined to the Jeanne Marie Gaulke Community Meeting Room. Programs must not interfere with District operations.

Use of Study Rooms

The District provides the Kimber and Parker rooms in the Hood River Library as study rooms for public use. They can be used on a first-come, first-served; the District does not take reservations for study rooms. Daily use is limited to two hours. A maximum of five people may use a room at one time.

Exceptions to these policies and rules are at the discretion of the Library Director.

Approved by the Board of Directors: July 12, 2011

Last amended: February 17, 2015