

**Board of Directors
Regular Meeting Agenda**

Tuesday, January 15, 2019, 7:00pm
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Jean Sheppard, President

I. Additions/deletions from the agenda (ACTION)	Sheppard
II. Conflicts or potential conflicts of interest	Sheppard
III. Consent Agenda (ACTION)	Sheppard
i. Minutes from December 18, 2018 meeting	
ii. 2019 Property and Liability insurance invoice	
IV. Open forum for the general public	Sheppard
V. Audit presentation	Kamp
VI. Reports	
i. Friends update	Fox
ii. Foundation update	Fox
iii. December 2018 financial statements	Fox
iv. Director's report	Fox
VII. Previous business	
i. Special Districts Association Oregon annual conference discussion	Sheppard
VIII. New Business	
i. Odell pop up library location discussion	Sheppard
ii. Rivistas Subscription Services (ACTION)	Sheppard
iii. Library Director Evaluation Policy (ACTION)	Sheppard
iv. Special Districts Ethics training video	Sheppard
IX. Agenda items for next meeting	Sheppard
X. Adjournment	Sheppard

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 9:00pm 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 Agenda**

Tuesday, January 15, 2019, 7:00pm
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Jean Sheppard, President
Notes prepared by Library Director Rachael Fox

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|---|----------|
| I. Additions/deletions from the agenda (ACTION) | Sheppard |
| II. Conflicts or potential conflicts of interest | Sheppard |
| III. Consent Agenda (ACTION) | Sheppard |
| i. Minutes from December 18, 2018 meeting | |
| Attachments: III.i Minutes from December 18, 2018 meeting | |
| ii. 2019 Property and Liability insurance invoice | |
| Attachments: III.ii. 2019 SDAO Property and Liability insurance invoice | |

This invoice is for our annual property and liability insurance. The invoice is \$8,382, approximately \$216 less than last year. We received a fourteen percent discount on insurance thanks to our work on Special Districts Association of Oregon (SDAO) best practices recommendations and the Board Practice Assessment by SDAO.

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| IV. Open forum for the general public | Sheppard |
| V. Audit presentation | Kamp |
| Attachments: | |
| <ul style="list-style-type: none">• V.a. Audit 2017-18 – Communication to the governing body• V.b. Audit 2017-18 – Financial report | |

Tara Kamp of Pauly Rogers and Co., PC, will present the District's 2017-18 fiscal year audit via conference call. The audit documents are attached (the letter to the governing body and the financial report). There are also bound copies for District Board members available at the front desk of the library. The letter to the governing body is an overview of the findings of the audit, while the financial report is the detailed findings and numbers themselves. Please bring any questions you have to the meeting.

VI. Reports

- | | |
|--|-----|
| i. Friends update | Fox |
| <ul style="list-style-type: none">• The Friends of the Library currently have \$25,0621.71 in their bank account.<ul style="list-style-type: none">◦ \$400 audiobooks◦ \$12,653.64 Checking◦ \$12,09.07 Hood River Reads• The annual book sale will take place Thursday, June 6 through Saturday, June 8. | |
| ii. Foundation update | Fox |
| <ul style="list-style-type: none">• The Library Foundation has started to plan their annual fundraiser Feast of Words. This year the fundraiser will focus on raising funds for library services in Odell. The funds will be used to fund pop-up library services, technology, and a consultant to explore a permanent, | |

- physical branch in Odell.
- The Foundation have moved their meeting time to 5:00pm on the first Wednesday of the month.
- The Foundation will be doing a countywide mailing to spread awareness about the library and hopefully gain new members and donors.

iii. December 2018 financial statements

Fox

The December financial statements were unavailable at the time the meeting packet was distributed. There was a delay at the accountant's office. I will bring the statements to the board meeting.

iv. Director's report

Fox

Administration

- We average 2-3 incidents per week since December 1.
 - Staff are watching an online training called, Mental Health Training series: Help staff deal with difficult patrons and situations. It was created by the California State Library. It covers how to interact with those experiencing mental illness.
 - In addition, we will offer an eight hour training, Mental Health First Aid, to our PIC (Person-In-Charge) staff members. I will also request MCCL provide a mental health and deescalation training at an upcoming staff meeting.
- Special Districts Association of Oregon will be conducting an ergonomic assessment of our library on Wednesday, January 23.
- I'm exploring new safety measures at the Cascade Locks and Parkdale Library branches, since staff work alone in these facilities and are often the only one in the building.

Facilities

- Michael Peterson-Love inspected our roof as part of our new monthly inspection. He removed moss and repaired a shingle. The flat roof section, the membrane, shows some wear and there are possible tears (difficult to tell if the membrane has been punctured) where the HVAC compressors were dragged over the atrium area. In the spring, Peterson recommends washing the flat area and then carefully inspecting the membrane.
- We are still exploring options for a permanent location in Odell. I reached out again to Dan Goldman to follow up on the possibility of space in St. Francis house. Goldman stated there is no space currently at Mid Valley and no room for an additional outbuilding on the site. He stated they are currently undertaking a boundary review effort with the aim of smoothing enrollment across the district. This means there are potential changes at both Wy'east and Mid Valley in terms of the available space at those schools, but he will not have a better sense of the opportunities until after the process plays itself out. The School Board will take action in April/May.
- We recently had the igniter replaced on the boiler, which fixed the issue of the boiler intermittently turning off and requiring a manual reset. In the spring, we will complete the blanket repair.

Programs

- Bullet journal workshop – Saturday, January 12, 1pm. This workshop will help people learn how to set-up a Bullet Journal, a customizable organization system. It can be a to-do list, sketchbook, notebook, and diary, or all of the above. It's co-taught by Assistant Director Arwen Ungar and Friends of the Library President Nadine Klebba.
- Makerspace programs continues on Wednesdays with Robot coding, Lego Club, and Teen crafts. We will hold a Family Maker afternoon on Saturday, January 26, 2pm.
- Teen events will include a craft event and a movie screening.

VII. Previous business

i. Special Districts Association Oregon annual conference discussion Sheppard

Attachments: VII.i. SDAO 2019 conference brochure

This year the Special Districts Association of Oregon annual conference will be held in Sunriver, Oregon February 8-10. The conference usually has sessions designed for board members. Each year we send one board member to the conference. SDAO has opened up registration for the conference and hotel. We can discuss if any board member wants to attend. There is a conference brochure in the meeting packet with a full listing of conference sessions.

Assistant Director Arwen Ungar will be attending for the District. This is her first SDAO annual conference. I attended a conference while I was Assistant Director and found it valuable.

VIII. New Business

i. Odell pop up library location discussion

Fox

The Pine Grove-Odell United Methodist Church located at 3422 Odell Hwy in downtown Odell has offered their meeting space for our pop up library. The meeting space, located in their basement, holds up to 60 people. I spoke to Pastor Tim Willis regarding the partnership. Willis met with his board and they are supportive of the arrangement. Willis stated, "this is exactly one of the ways our church wants to impact our community." The church allows other entities and groups to use the space, such as Odell Lions club and AA meetings. We are still discussing possible days and times, but we're leaning toward Saturdays from 10am-2pm.

The church will offer the District use of their tables and chairs, wi-fi network, and possibly a small storage space.

Willis expressed we may offer them payment if we wish, but they do not have a set price. In the FY 2018-19 budget, I allocated \$2,675 for a potential space in Odell. I recommend we offer the church \$10 per hour. If we offer one four hour time slot, one time per week for 22 weeks from February through June 2019, it will cost the District \$880. I can consult with Willis and our lawyer Ruben Cleaveland regarding a contract.

ii. Rivistas Subscription Services (ACTION)

Sheppard

Attachments:

- VIII.ii. Invoice from Rivistas Subscription Services

The District has about 82 periodicals subscriptions. This includes newspapers and magazines, for adults, teens, and children, at all three branches, in English and Spanish. To save staff time and District funds, we purchase the vast majority of subscriptions through a subscription agent. This allows us to pay a single invoice for several titles rather than having to deal with hundreds of separate invoices. Last year, the District paid \$3933.04 for our Rivistas Subscription Service. Our interactions with Rivistas has been positive, and they receive good reviews from other libraries. They also specialize in serving public libraries.

The Rivistas invoice for \$3,868.02 includes the titles we plan to purchase in 2019. In addition to those titles, we also receive area newspapers and *Gorge Magazine*. We are adding the following new titles this year: *Vogue*, *Cocina Facil*, and *Futbol Total*. We have an increase in our subscription to Library Journal and School Library Journal because they have moved their subscriptions to online and print.

These publications are used by collection development staff for purchasing materials for the collection.

We are canceling some titles this year, too, due to low use. These include *1859 Oregon's Magazine*, *Air & Space*, *Art in America*, *Baby Bug* (drop to one subscription), *Bicycling*, *Birds and Blooms*, *Boy's Life*, *Electric Flight*, *Fine Gardening*, *Fine Woodworking*, *Glamour*, *Guitar Player*, *Guns and Ammo*, *HGTV*, *Horse Illustrated*, *the Kiteboard*, *LEO LEO*, *Model Railroader*, *Natural History*, *Otaku USA*, *Practical Homeschooling*, *Pregnancy & Newborn*, *Ranger Rick, Jr.*, *Seventeen*, *Ski Magazine*, *Sports Illustrated*, *Transworld snowboarding*, and *Whole Dog Journal*.

The magazines are funded by our Library Foundation. I seek approval of the Revistas invoice for \$3868.02.

We are looking into adding an online database for magazines. Many libraries now offer this service. This will be funded by the Library Foundation funds.

iii. Library Director Evaluation Policy (ACTION)

Sheppard

Attachment: VIII.ii. Library Director Evaluation Policy

I consulted with the human resources department at Special Districts Association of Oregon. They recommended the following changes:

- Add "or opportunities" to the following sentence: In addition to evaluating performance, the review will include opportunity to create annual goals and identify training needs *or opportunities* for the Library Director.
- Add "and changed as needed" to the following sentence: The annual evaluation timeline shall be created *and changed as needed* by the Board President and approved by the Board of Directors.
- Add the word "anonymous" to question number three. District staff shall be requested to supply *anonymous* written input on approved evaluation forms, which shall allow for standard ratings and space for written comments.
- Add the sentence, "*The salary increase shall be in compliance with the established salary structure system.*" At this time, the Board of Directors shall determine the amount of salary increase (if any) in the Library Director's compensation to be awarded in the next fiscal year (July 1). *The salary increase shall be in compliance with the established salary structure system.* The salary deliberations shall be held in public session.

We discussed the Assistant Director being involved in compiling information and communicating with staff. This procedure was put in place by my predecessor and I did this task when I was Assistant Director. SDAO firmly stated, we should not have the Assistant Director position involved in this level of personnel matters; especially because the Assistant Director reports to the Director. This kind of personnel information should be shared with human resources only or a neutral position. I recommend we return to having the Board President compile and administer the evaluations. I would be happy to provide training and make the process as easy as possible.

iv. Special Districts Ethics training video

Sheppard

Each year the District Board views the Special Districts Association Safe Personnel ethics training together. This month we'll watch a 19 minute video at the board meeting.

IX. Agenda items for next meeting

Sheppard

- Review Library Card Policy
- Budget committee and calendar approval

- Staff presentation – Anna Lim, Cataloging Specialist

X. Adjournment

Sheppard

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

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**Board of Directors
Regular Meeting Agenda**

Tuesday, December 18, 2018, 7:00pm
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Jean Sheppard, President

Present: Rachael Fox (staff), Jean Sheppard, Brian Hackett, Megan Janik, Sara Marsden and Yeli Boots (staff).

I. Additions/deletions from the agenda (ACTION)

Sheppard

President Jean Sheppard called the meeting to order at 7:02pm. The November Financial statements and draft Memorandum of Understanding was added to the agenda and distributed to the board. Marsden moved to approved the agenda as amended. Hackett seconded. The motion passed unanimously.

II. Conflicts or potential conflicts of interest

Sheppard

None stated.

III. Consent Agenda (ACTION)

Sheppard

i. Minutes from November 27, 2018 meeting

Janik moved to approve the consent agenda. Marsden seconded. The motion passed unanimously.

IV. Open forum for the general public

Sheppard

None.

V. Reports

i. Friends update

Fox

There was nothing to add to the written report. It was noted Sheppard and Bureker attended the gathering.

ii. Foundation update

Fox

There was nothing to add to the written report.

iii. November 2018 financial statements

Fox

The November financial statements were distributed to the board. Sheppard noted we had already received \$821,155 of the tax revenue.

iv. Director's report

Fox

There was a discussion regarding the incident increase at the library. Marsden inquired what type of training the staff has received. Fox stated last year a Hood River Police officer visited a staff meeting to answer questions, staff were offered online training and an employee from Mid-Columbia Center for Living offered a deescalation techniques training at a staff meeting. Sheppard suggested more training for staff focused on addressing mental health. Fox stated she would reach out to MCCL.

The board discussed other possible locations for the pop up library in Odell. Sheppard suggested the

church in Odell. The school district was also mentioned. Fox stated she and Bilingual Outreach Specialist, Yeli Boots would explore those options. Fox stated she would reach out to former Library District board member Sara Snyder to discuss possible options, since she works in Odell. Boots stated she planned to offer a survey at parent meetings in Odell to determine the best day and time for the pop up library.

VI. Previous business

VII. New Business

i. Odell Farmer's Market (Meracado del Valle) position Fox and Boots

Boots stated Gorge Grown approached her regarding the partnership and she was conducting many of the duties last year and assisting their new staff member. Boots stated Gorge Grown has experienced difficulty hiring a staff member with the skills set they need and there is a different staff member each year in the position. Marsden asked why Gorge Grown did not directly hire Boots. Fox and Sheppard both stated insurance was the main reason. Sheppard asked if Boots would have to schedule the vendors. Boots stated they have another staff member who does it.

Marsden commented regarding the workload for hosting a table at the market and perhaps another staff member could offer a table for adult materials. Boots stated she offered materials for all ages. Fox stated, she and Boots have discussed adding another staff member for a few hours at each market, perhaps one of the youth who live in Odell, who work for the District on the Odell bus project.

Fox stated she was still negotiating the details with Sullivan and Sullivan planned to consult with the Gorge Grown board. The board said it sounded fine and would wait to hear if the board at Gorge Grown approved of the arrangement.

ii. Dental Insurance renewal (ACTION) Sheppard

Sheppard stated she had a negative experience with Lincoln Financial offering a lower rate and then raising the cost significantly and hoped this would not happen at the District. Marsden made a motion to approve Lincoln Financial as the dental provider for the District for 2019. Hackett seconded. The motion passed unanimously.

iii. Board Governance Policy (ACTION) Sheppard

Janik moved to adopt Resolution 2018-19.03, Amending the Board Governance Policy. Marsden seconded. The motion carried unanimously.

iv. Preventative Maintenance Policy and Facilities review (ACTION) Sheppard

Hackett made a motion to approve the Preventative Maintenance Policy. Janik seconded. The motion passed unanimously.

v. Special Districts Association Oregon annual conference discussion Sheppard

The board would like to review the conference agenda to determine if they want to send a board member. Fox will email the board members a link to the conference agenda.

vi. Board member positions discussion Sheppard

Sheppard and Hackett stated they would both be running for the positions. Fox stated she would make sure to contact Hood River News to ensure the board members statements are in the paper.

vii. Special Districts Ethics training video Sheppard

Fox was unable to find the training on the website due to a recent upgrade on the site. Fox will find the

training and it will be offered at the next board meeting.

VIII. **Agenda items for next meeting**

Sheppard

IX. Adjournment

Sheppard

Adjournment 7:45pm.

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.

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Date: 01-Jan-19

Named Participant: Hood River County Library District
502 State St
Hood River, OR 97031

Agent: Columbia River Insurance
P.O. Box 500
Hood River, OR 97031-0059

Invoice #	Entity ID	Effective Date	Expiration Date	Invoice Date
34P26994-4482	26994	01-Jan-19	31-Dec-19	01-Jan-19

**2018 Longevity
Credit Amount****

\$406.50

Coverage	Contribution
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SDIS Liability Coverage

Liability Contribution	\$3,431
Less Best Practices Credit	(\$480)
Less Multi-Line Discount Credit	(\$110)
Adjusted Contribution	<u>\$2,840</u>

**Only Eligible Districts that signed the Longevity Credit and Rate Lock Guarantee Agreement will receive the indicated Longevity Credit Amount

**Auto Liability (Includes
Auto Excess and Auto
Supplemental Coverages)**

Auto Contribution	\$0
Less Best Practices Credit	<u>\$0</u>
Adjusted Contribution	\$0

Non-owned and Hired Auto Liability

\$150

Auto Physical Damage

\$0

Hired Auto Physical Damage

\$110

Property

Property Contribution	\$5,630
Less Best Practices Credit	<u>(\$821)</u>
Adjusted Contribution	\$4,809

Earthquake

\$0

Flood

\$0

Equipment Breakdown / Boiler and Machinery

\$0

Crime

\$473

Total: \$8,382

Coverage is provided for only those coverages indicated above for which a contribution is shown or that are indicated as "included." Your payment evidences "acceptance" of this renewal. Please use the payment coupon on the following page to help us apply your payment correctly.

Payment instructions are on the following page.

Date: 01-Jan-19

**** Payment Due: 3/1/2019 ****

Please include the bottom portion of this sheet with you payment.

Make Checks Payable to:

Special Districts Insurance Services

P.O. Box 12613

Salem, OR 97309

Phone: 1-800-285-5461 Fax: 503-371-4781

Hood River County Library District

Customer ID: 01-26994

Total Due: \$8,382

Check # _____ Amount \$ _____



Special Districts Insurance Services Trust (SDIS)

SDIS Liability Coverage Declarations

Certificate Number: 34P26994-4482

Coverage Period: 1/1/2019 through 12/31/2019

Named Participant:

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

Agent of Record:

Columbia River Insurance
P.O. Box 500
Hood River, OR 97031-0059

Limits of Liability: SDIS Liability Coverage	Limit	Deductible (2)
Per Occurrence Limit of Liability	\$5,000,000 (1)	None
Per Wrongful Act Limit of Liability	\$5,000,000 (1)	None
Employment Practices Wrongful Act Sub-Limit of Liability	\$5,000,000	None (3)
Annual Aggregate Limit of Liability	No Limit Except as Outlined Below (1)	None

Additional and Supplemental Coverages

Unless otherwise indicated in Section III Additional Coverages of the SDIS Liability Coverage Document, the following Additional Coverages are not in addition to the Total Limit of Liability identified above.

Coverage	Limit	Coverage Period Total Limit	Deductible	Contribution
Ethics Complaint Defense Costs	\$2,500	\$5,000	None	Included
EEOC/BOLI Defense Cost	\$5,000,000	None	None	Included
Premises Medical Expense	\$5,000	\$5,000	None	Included
Limited Pollution Coverage	\$250,000	\$250,000	None	Included
Applicators Pollution Coverage	\$50,000	\$50,000	None	Included
Injunctive Relief Defense Costs	\$25,000	\$25,000 (4)	None	Included
Fungal Pathogens (Mold) Defense Costs	\$100,000	\$100,000	None	Included
OCITPA Expense Reimbursement	\$100,000	\$100,000 (5)	None	Included
Data Disclosure Liability	\$1,000,000	\$1,000,000	None	Included
Lead Sublimit Defense Costs	\$50,000	\$50,000 (6)	None	Included
Marine Salvage Expense Reimbursement	\$250,000	\$250,000	None	Included
Criminal Defense Costs	\$100,000	\$100,000 (7)	None	Included

Forms applicable to Named Participant:

Total Contribution: \$2,840.00

SDIS Liability Coverage Document effective January 1, 2019

- (1) **\$25,000,000 maximum limit for all SDIS Trust Participants involved in the same Occurrence or Wrongful Act.**
- (2) **\$10,000 controlled burn deductible if DPSST guidelines are not followed.**
- (3) **\$25,000 Employment Practices deductible for terminations when SDIS is not contacted for legal advice in advance.**
- (4) **Injunctive Relieve Defense Costs limited to \$100,000 for all members of the Trust combined during the Coverage Period**
- (5) **OCITPA Expense Reimbursement limited to \$500,000 for all members combined during the Coverage Period.**
- (6) **Lead Liability Defense Costs limited to \$200,000 for all members of the Trust combined during the Coverage Period.**
- (7) **Criminal Defense Costs limited to \$500,000 for all members of the Trust combined during the Coverage Period.**

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the SDIS Liability Coverage Document. This certificate represents only a brief summary of coverages. Other conditions and exclusions apply as described in the SDIS Liability Coverage Document. Titles referenced above are provided merely for convenience of reference and shall not be deemed in any way to limit or affect the provisions to which they relate.

Countersigned by:

Special Districts Insurance Services Trust
Authorized Representative

Tuesday, January 1, 2019



Special Districts Insurance Services Trust (SDIS)
Auto Coverage Declarations

Certificate Number: 34P26994-4482

Coverage Period: 1/1/2019 through 12/31/2019

Named Participant:

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

Agent of Record:

Columbia River Insurance
P.O. Box 500
Hood River, OR 97031-0059

Coverage is provided for only those coverages indicated below for which a contribution is shown.

Auto Liability Coverage

Applicable Coverage Document: SDIS Auto Liability Coverage Document, January 1, 2019

	Per Accident Limit of Liability	Deductible	Contribution
Auto Liability Coverage	No Coverage	None	No Coverage
Non-Owned/Hired Auto Liability	\$500,000	None	\$150.00

Excess Auto Liability Coverage

Applicable Coverage Document: SDIS Auto Excess Liability Coverage Document, January 1, 2019

	Per Accident Excess Limit of Liability	Deductible	Contribution
Excess Auto Liability Coverage	No Coverage	None	No Coverage
Excess Non-Owned/Hired Auto Liability	\$4,500,000	None	Included with Non-Owned/Hired AL Contribution

Auto Supplemental Coverage

Applicable Coverage Document: SDIS Auto Supplemental Coverage Document, January 1, 2019

	Limit of Liability	Deductible	Contribution
Personal Injury Protection	No Coverage	None	No Coverage
Uninsured/Underinsured Motorist Bodily Injury Coverage	No Coverage	None	No Coverage

Auto Physical Damage

Applicable Coverage Document: SDIS Auto Physical Damage Coverage Document, January 1, 2019

	Per Accident Limit of Liability	Deductible	Contribution
Auto Physical Damage	No Coverage	N/A	No Coverage
Hired Auto Physical Damage	\$50,000	\$100/\$500	\$110.00

This certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the coverage documents referenced above. This certificate represents only a brief summary of coverages. Other conditions and exclusions apply as described in the above-referenced coverage documents. Titles referenced above are provided merely for convenience of reference and shall not be deemed in any way to limit or affect the provisions to which they relate.

Countersigned by: _____


Authorized Representative

Tuesday, January 1, 2019

Special Districts Insurance Services Trust



Special Districts Insurance Services Property Coverage Declarations

Certificate Number: 34P26994-4482

Coverage Period: 1/1/2019 through 12/31/2019

Named Participant:

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

Agent of Record:

Columbia River Insurance
P.O. Box 500
Hood River, OR 97031-0059

Scheduled Property Values:

\$4,318,700	Buildings, Other Structures and Scheduled Outdoor Property
\$1,734,976	Personal Property
	Mobile Equipment, Scheduled Personal Property and Scheduled Fine Arts

Total Limit of Indemnification (Per Occurrence)

\$6,053,676	The Trust shall not pay, or be liable for more than the Total Limit of Indemnification in any single "occurrence" during the Property Coverage Period, including all related costs and expenses, all costs of investigation, adjustment and payment of claims, but excluding the salaries of your regular employees and counsel on retainer.
\$300,000,000	SDIS Per Occurrence Aggregate Loss Limit

Sublimits (Per Occurrence):

The subjects of coverage listed below are sub-limited within the "occurrence" Total Limit of Indemnification shown above. The limits reflect the maximum amount the Trust will pay for losses involving these coverages. The titles below are provided merely for convenience of reference and shall not be deemed in any way to limit or affect the provisions to which they relate.

Sublimits for Covered Property:

(Reference Section VIII - Covered Property in the SDIS Property Coverage Document)

\$250,000	Personal Property of Others within your Care, Custody, or Control, other than Mobile Equipment
\$100,000	Property of Employees/Volunteers - (subject to a \$5,000 maximum per person)
\$100,000	Mobile Equipment of others that is within your Care, Custody or Control or Rented or Leased for up to 30 days
\$10,000	Unscheduled Fine Arts (Fine Art may be specifically scheduled for higher limits)

Sublimits for Additional Coverages:

(Reference Section X - Additional Coverages in the SDIS Property Coverage Document)

\$5,000,000	Debris Removal - (Sublimit is \$5,000,000 or 25% of loss, whichever is less)
\$50,000	Pollutant Clean-up and Removal From Land or Water- (Sublimit is \$50,000 or 20% of the scheduled location(s) value whichever is less)
\$10,000	Fungus as a Result of a "Covered Cause of Loss" - (Sublimit is \$10,000 or 10% of the covered portion of the loss whichever is less)
\$10,000	Preservation of Undamaged Covered Property - (Sublimit is \$10,000 or 10% of the covered portion of the loss whichever is less)
\$250,000	Professional Services - (Sublimit is \$250,000 or 10% of the covered portion of the loss whichever is less)
\$25,000	Fire Department Service Charge
\$10,000	Recharging of Fire Extinguishing Equipment
\$10,000	Arson Reward
\$5,000,000	Increased Cost of Construction - Enforcement of Ordinance or Law - (Sublimit is \$5,000,000 or 25% of loss, whichever is less)
\$500,000	Increased Cost of Construction - Cost Resulting From Unforeseen Delay - (Sublimit is \$500,000 or 25% of loss, whichever is less)

\$500,000 Expenses for Restoration or Modification of Landscaping, Roadways, Paved Surfaces and Underground Utilities - (Sublimit is \$500,000 or 25% of loss, whichever is less)

Sublimits for Additional Coverages - Business Income and Extra Expense:

(Reference Section XI - Additional Coverages - Business Income and Extra Expense in the SDIS Property Coverage Document)

\$1,000,000 Business Income
\$1,000,000 Extra Expense
\$25,000 Enforcement of Order by Government Agency or Authority
\$25,000 Business Income from Dependent Property
\$100,000 Interruption of Utility Services
\$25,000 Inability to Discharge Outgoing Sewage

Sublimits for Coverage Extensions:

(Reference Section XII - Coverage Extensions in the SDIS Property Coverage Document)

\$2,000,000 Property in the Course of Construction. (If you have not complied with all of the notification requirements set forth in Section XII.A. within 90 days, the most the Trust will pay for property in the Course of Construction is \$500,000. If after 90 days you have not complied with all the notification requirements set forth in Section XII.A. then no coverage will be provided for property in the Course of Construction).

\$500,000 Newly Acquired or Constructed Property. (No coverage will be provided for newly acquired or constructed property unless you notify the Trust in writing no later than 90 days after the dates specified in section XII. A.)

\$25,000 Unscheduled Outdoor Property

\$250,000 Vandalism and Malicious Mischief to Tracks and Artificial Turf Fields

\$250,000 Property in Transit

\$250,000 Accounts Receivable

\$50,000 Property Damaged by Overflow of Sewers or Drains

\$100,000 Covered Leasehold Interest - (Sublimit is lesser of amount listed here, or an amount pro-rated based on time between the Loss and the earlier of: Lease Expiration; Re-occupancy of leased property; or lease of new property)

\$250,000 Valuable Papers and Records - (Sublimit is lesser of: Cost to research, replace, or restore the lost information; Actual Cash Value in blank state of paper, tape or other media if records are not actually researched, restored or replaced; or amount of sublimit listed here)

\$25,000 Property Damaged by Computer Virus

\$250,000 Miscellaneous Property Damaged by Specified Cause of Loss or Theft - (Sublimit lesser of: Appraised Value; Fair Market Value; or Sublimit listed here)

\$6,053,676 Property Damaged by an Act of Terrorism or Sabotage. The most the Trust will pay for Property Damaged by an Act of Terrorism or Sabotage is described in Section XII.K.9.



Special Districts Insurance Services
Property Coverage Declarations

Additional Sublimits and Deductibles (Per Occurrence):

Sublimits and Deductibles shown below, if any, are in addition to the sublimits shown above.

Locations Covered: Locations specifically listed on the Named Participant's Schedule of Property Values.

Perils Covered: Risks of Direct Physical Loss subject to the terms, conditions and exclusions of the current SDIS Property Coverage Document.

Deductibles: As indicated on the Schedule of Property Values on file with the Trust

Contribution: \$4,809.00

Forms Applicable: SDIS Property Coverage Document

This Declaration is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the SDIS Property Coverage Document. This Declaration represents only a brief summary of coverages.

Countersigned by: _____


Special Districts Insurance Services

Tuesday, January 1, 2019



Special Districts Insurance Services

Comprehensive Crime Policy Certificate

Insured by the Travelers Casualty and Surety Company of America



Certificate Number: 34P26994-4482

Coverage Period: 1/1/2019 through 12/31/2019

Named Participant:

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

Agent of Record:

Columbia River Insurance
P.O. Box 500
Hood River, OR 97031-0059

This Certificate of Insurance is a coverage description intended to provide important information about the protection available to the the referenced Insured under the Crime Master Policy (the "Master Policy"). Keep this coverage description for your records. This coverage description is not an insurance policy and does not amend, extend or alter coverage afforded by the Master Policy described herein. The insurance afforded by the Master Policy as described herein is subject to all the terms, exclusions and conditions of such Master Policy. The period is specified in the Master Policy.

The Master Policy has been issued to: Special Districts Insurance Services Trust - see attached Schedule of Named Insured's listed per spreadsheet List of Special Districts Members, Scheduled Limits and Retentions. Address: 727 Center Street NE, Salem, Oregon, 97301. Policy Number: 105870359 Underwritten by: Travelers Casualty and Surety Company of America, Hartford, CT 06183 ("Travelers") to provide insurance to an Insured for as described in this Certificate.

<u>For Any One Loss:</u>	<u>Limit:</u>	<u>Retention:</u>
A1. Employee Theft - Per Loss Includes Faithful Performance of Duty, same limit as A1, CRI-7126 Non-Compensated Officers, Directors-includes Volunteer Workers as employees, Deletion of Bonded Employee and Treasurer/ Tax Collectors Exclusion - CRI-19044	\$100,000	\$1,000
A2. ERISA Fidelity - same limit as A.1 (CRI-19044)	\$100,000	\$1,000
B. Forgery or Alteration	\$100,000	\$1,000
C. On Premises	\$100,000	\$1,000
D. In Transit	\$100,000	\$1,000
E. Money Order Counterfiet Currency	\$100,000	\$1,000
F1. Computer Fraud	\$100,000	\$1,000
F2. Computer Restoration - same limit as A1 or maximum limit of \$100,000	\$100,000	\$1,000
G. Funds Transfer Fraud	\$100,000	\$1,000
H1. Personal Accounts Forgery or Alteration - same limit as A.	\$100,000	\$1,000

General Information:

Should you have any questions regarding the Master Policy or wish to view a complete copy of the Master Policy, please call Special Districts Insurance Services for general information at 1-800-285-5461



Special Districts Insurance Services

Comprehensive Crime Policy Certificate

Insured by the Travelers Casualty and Surety Company of America



H2. Identity Fraud Expense Reimbursement - same limit as A1 or maximum of \$25,000	\$25,000	\$0
CRI-19070 Social Engineering Fraud	\$100,000	\$1,000
I. Claims Expense \$5,000	\$5,000	\$0
	<u>Contribution:</u>	\$473.00

Claim Filing and General Information including a complete copy of the Master Policy:

Special Districts Association of Oregon
PO Box 23879
Tigard, OR
Phone: 800-305-1736

Our claims staff will then coordinate and submit the official claim to:

Travelers Casualty and Surety Company of America
Bond and Specialty Insurance Claim Department
Cindy Bruder, 6060 S. Willow Drive, Greenwood Village, CO 80111
Phone: 720-200-8476 Email: BFPCLAIMS@travelers.com

General Information:

Should you have any questions regarding the Master Policy or wish to view a complete copy of the Master Policy, please call Special Districts Insurance Services for general information at 1-800-285-5461

Hood River County Library District

Agent: Columbia River Insurance

Special Districts Insurance Services

Policy Year: 1/1/2019 to 12/31/2019

Schedule of Property Values - Section 1
Building, Other Structures and Scheduled Outdoor Property

Premises: Cascade Locks School

Structure: Cascade Locks School

Coverage Class: Building

	26994P67802W	Const. Class	JOISTED MASONRY	YR. Built	1953	% Sprinkler	0	Flood Cov.	No	Flood Zone **		Structure Value	\$0
300 SW WaNaPa		Prot. Class	5	# Stories	0	Fire Alm.	Yes	Quake Cov.	No	Effective Date	1/1/2019	Personal Property Value	\$92,288
City	Cascade Locks	Zip	97014	Valuation	Replacement	SQF.	3,000	Security Alm	Yes	Vacant (Y/N)	No	Deductible	\$0
Appraiser		Date		Appraisal Rpt Code:		Comment		Contribution	\$79	Total Value	\$92,288		
Premises Total:										Contribution	\$79	Total Value	\$92,288

Premises: Hood River Library

Structure: Hood River Library

Coverage Class: Building

	26994P9508W	Const. Class	JOISTED MASONRY	YR. Built	2006	% Sprinkler	0	Flood Cov.	No	Flood Zone **		Structure Value	\$4,318,700
502 State Street		Prot. Class	2	# Stories	0	Fire Alm.	Yes	Quake Cov.	No	Effective Date	1/1/2019	Personal Property Value	\$1,560,600
City	Hood River	Zip	97031	Valuation	Replacement	SQF.	19,468	Security Alm	No	Vacant (Y/N)	No	Deductible	\$500
Appraiser	CBIZ	Date	11/5/2015	Appraisal Rpt Code:	01-01	Comment		Contribution	\$4,656	Total Value	\$5,879,300		
Premises Total:										Contribution	\$4,656	Total Value	\$5,879,300

Premises: Parkdale Library

Structure: Parkdale Library

Coverage Class: Building

	26994P9763W	Const. Class	JOISTED MASONRY	YR. Built	1930	% Sprinkler	0	Flood Cov.	No	Flood Zone **		Structure Value	\$0
7300 Clear Creek Road		Prot. Class	5	# Stories	2	Fire Alm.	No	Quake Cov.	No	Effective Date	1/1/2019	Personal Property Value	\$82,088
City	Parkdale	Zip	97041	Valuation	Replacement	SQF.	700	Security Alm	No	Vacant (Y/N)	No	Deductible	\$500
Appraiser		Date		Appraisal Rpt Code:		Comment		Contribution	\$74	Total Value	\$82,088		
Premises Total:										Contribution	\$74	Total Value	\$82,088

Hood River County Library District

Agent: Columbia River Insurance

Special Districts Insurance Services

Policy Year: 1/1/2019 to 12/31/2019

Schedule of Property Values - Section 1 ***Building, Other Structures and Scheduled Outdoor Property***

** Flood Zones: The flood zone shown on the Schedule of Property Values is an estimate, either provided by the member, the insurance agent, or an independent appraiser. It is not a guarantee that the location is or is not in federally designated Special Flood Hazard Area (SFHA). In the event of a covered claim under this Supplemental Coverage, a determination on the flood zone will be made based on a review of Federal Emergency Management Agency flood maps, not by the estimated flood zone indicated on this Schedule of Property Values. If there is any question that a location is in a Special Flood Hazard Area, then make sure you obtain NFIP coverage for the location.

Total Building, Other Structure and Scheduled Outdoor Property Value	\$4,318,700
Total Personal Property Value	\$1,734,976
Total Value	\$6,053,676
Total Contribution	\$4,809

Construction Class Options

Fire Resistive	Noncombustible
Modified Fire Resistive	Joisted Masonry
Masonry Noncombustible	Frame

Valuation Options

Actual Cash Value
Replacement Cost
Stated Value

Protection Class

Fire Protection Class is determined by the level of fire protection in your area. Your local fire department should be able to tell you which Protection Class your property is in.

Hood River County Library District

Agent: Columbia River Insurance

Special Districts Insurance Services

Policy Year: 1/1/2019 to 12/31/2019

General Liability Schedule

Per Occurrence Deductible: \$0.00

Code	Description	Unit	Amount	Effective	Expiration	Contribution
				Date	Date	
260150	2018-2019 Budgeted Personal Services *	Dollars	622,648	1/1/2019	12/31/2019	\$747
260160	2018-2019 Budgeted Materials and Supplies *	Dollars	509,900	1/1/2019	12/31/2019	\$1,298
260170	2018-2019 Budgeted Contingencies *	Dollars	112,000	1/1/2019	12/31/2019	\$0
260180	Number of Employees	Each	21	1/1/2019	12/31/2019	\$0
260190	Number of Volunteers	Each	60	1/1/2019	12/31/2019	\$0
260192	Number of Board Members	Each	5	1/1/2019	12/31/2019	\$0
260200	District Size	Sq Miles	522	1/1/2019	12/31/2019	\$0
260210	Population Served	Each	22,885	1/1/2019	12/31/2019	\$0
26100	Number of Drones (UAVs) Owned or Operated	Each	0	1/1/2019	12/31/2019	\$0
26215	Buildings & Premises - Occupied by District	Sqf	19,600	1/1/2019	12/31/2019	\$0
26900	Dollars Paid For Services	Dollars	30,000	1/1/2019	12/31/2019	\$0
26997	Events/Fundraisers - No Alcohol Served	Days	3	1/1/2019	12/31/2019	\$0
26998	Events/Fundraisers - Alcohol Served	Days	3	1/1/2019	12/31/2019	\$214
						\$2,259

Claims Schedule

Hood River County Library District

Property

2017

<u>Property</u>					Type	Paid	Reserve	Collection	Incurred
2017									
Claim Number:	G CPR2017060950	Class Code:		Source:	EXP	\$2,329	\$0	\$0	\$2,329
Claimant Name:	Hood River County Library	Status:	Closed	Cause:	PD	\$6,168	\$0	\$4,204	\$1,964
Age:		Claim Type:	PR	Anatomy:		\$8,496	\$0	\$4,204	\$4,293
Accident Date:	7/5/2017	Open Date:	7/5/2017	Injury:					
Adjuster:	Hackbart	Close Date:	7/26/2018	District:		Hood River County Library District			
Description:	A delivery driver struck the library's awning that is over their delivery area.								
Claim Count: 1						\$8,496	\$0	\$4,204	\$4,293
Claim Count: 1						\$8,496	\$0	\$4,204	\$4,293
Claim Count: 1						\$8,496	\$0	\$4,204	\$4,293
Claim Count: 1						\$8,496	\$0	\$4,204	\$4,293

Special Districts Insurance Services - Policy Year 2018-2019 Comparison Report

Hood River County Library District

Columbia River Insurance

The following comparison shows the difference in contributions from the 2018 policy year to the 2019 policy year renewal. The following summary shows the amounts and percentages that have changed from 2018 to 2019. This summary is intended only to give you a general idea of the rating components that influence contributions.

Coverage	Annualized 2018 Contribution	2019 Contribution after rate and best practices changes	Change after rate and best practices changes	% change after rate and best practices changes	Change in Exposures	2019 Contribution after exposure, and all other changes	Total contribution change	Total % contribution change
General Liability	\$2,800	\$2,390	(\$410)	-14.65%	See Below	\$2,840	\$40	1.43%
Auto Liability	\$0	\$0	\$0	0.00%	0	\$0	\$0	0.00%
Non-Owned Auto Liability	\$150	\$150	\$0	0.00%		\$150	\$0	0.00%
Auto Physical Damage	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
Non-Owned APD	\$107	\$110	\$3	2.80%		\$110	\$3	2.80%
Property	\$5,072	\$4,842	(\$230)	-4.54%	\$118,700	\$4,809	(\$263)	-5.19%
Earthquake	\$0	\$0	\$0	0.00%	\$118,700	\$0	\$0	0.00%
Flood	\$0	\$0	\$0	0.00%	\$118,700	\$0	\$0	0.00%
Total	\$8,129	\$7,491	(\$638)	-7.85%		\$7,909	(\$220)	-2.71%
Pass Through Coverages								
Boiler and Machinery	\$0				\$118,700	\$0	\$0	0.00%
Crime	\$466					\$473	\$7	1.50%
Total	\$466					\$473	\$7	1.50%
TOTAL ALL LINES	\$8,595					\$8,382	(\$213)	-2.48%

General Liability Exposure Comparison

Description	Last Year	Current year	Difference
Events/Fundraisers - Alcohol Served	3	3	0
2018-2019 Budgeted Materials and Supplies *	432,950	509,900	76,950
2018-2019 Budgeted Personal Services *	595,588	622,648	27,060

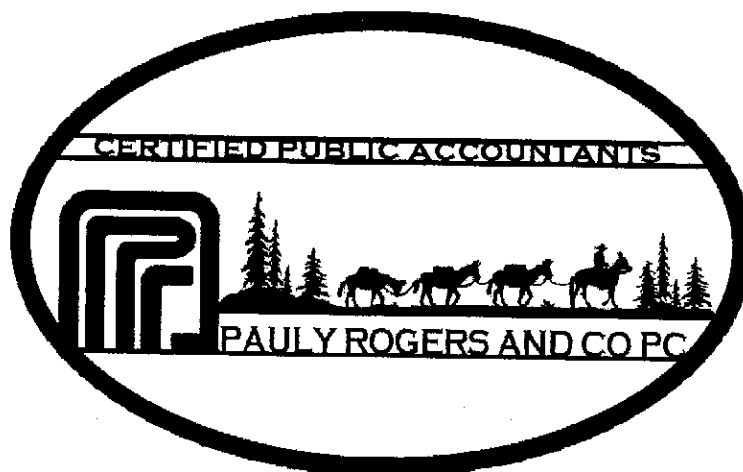
* Auto Liability Exposure = Number of Autos
 Auto Physical Damage Exposure = Total Insured Automobile Values
 Property Exposure = Total Insured Property Values
 Excess Liability = Materials and Supplies + Personal Services
 Boiler and Machinery = Total Insured Property Values

Loss Ratio	Best Practices
2013-2017 Loss Ratio: 20.70%	% Credit
	2018 10.00%
	2019 14.00%

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2018



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



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

December 13, 2018

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

We have audited the basic financial statements of the governmental activities and each major fund of Hood River County Library District for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- modified cash basis of accounting and generally accepted auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

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

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

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

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

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, 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 basic 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 basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Supplementary Information

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

Other Information

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

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



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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

For the Year Ended June 30, 2018

FINANCIAL REPORT



12700 SW 72nd Ave.
Tigard, OR 97223

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2017-18

FINANCIAL REPORT

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2017-18

BOARD OF DIRECTORS

TERM EXPIRES

Karen Bureker, Vice President

June 2021

Brian Hackett

June 2019

Jean Sheppard, President

June 2019

Sara Marsden

June 2021

Megan Janik

June 2021

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

REGISTERED OFFICE

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

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
INDEPENDENT AUDITORS' REPORT	1
<u>OTHER INFORMATION</u>	
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
<u>BASIC FINANCIAL STATEMENTS</u>	
Government-Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	8
Statement of Activities – Modified Cash Basis	9
Fund Financial Statements:	
Balance Sheet – Modified Cash Basis – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	13
Notes to Basic Financial Statements	14
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Modified Cash Basis – Actual and Budget:	
General Fund	23
Grants Fund	25
Capital Equipment Reserve Fund	26
Schedule of Property Tax Transactions and Balances of Taxes Uncollected:	
General Fund	27
<u>REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS</u>	
INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS	28

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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 13, 2018

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, 2018, 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, 2018, and the respective changes in financial position thereof for the year then ended in accordance with, modified cash basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

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

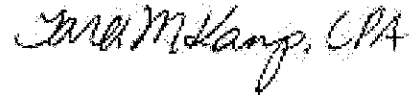
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part 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 13, 2018, 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.



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, 2018

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, 2018. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes, and variances from the budget. We encourage readers to consider the information presented here in conjunction with the District's Financial Statements and Notes to Financial Statements, which follow this Management's Discussion and Analysis.

FINANCIAL HIGHLIGHTS

During the year, the District's net position increased by \$155,538, from \$719,705 to \$875,243. At June 30, 2018, the District's governmental funds reported combined ending fund balances of \$841,687.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Government-wide Financial Statements.

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

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

The District maintained four individual governmental funds: General Fund, Grants Fund, Capital Equipment Reserve Fund.

Notes to the Basic Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A condensed statement of net position for 2017 and 2018 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2017.

Net Position

ASSETS:	<u>2017</u>	<u>2018</u>
Cash and cash equivalents	\$688,292	\$842,408
Employee draws	\$0	\$1,714
Property Taxes Receivable	\$43,317	\$44,202
Total Assets	<u>\$731,609</u>	<u>\$888,324</u>
 LIABILITIES:		
Compensated absences	\$11,027	\$10,646
Payroll liabilities	\$877	\$2,435
	<u>\$11,904</u>	<u>\$13,081</u>
 NET POSITION:		
	<u>\$719,705</u>	<u>\$875,243</u>

Changes in Net Position

	Activities 2016-17	% of total	Activities 2017-18	% of total
Operating Revenues:				
Charges for services	\$15,474	1.7%	\$15,289	1.4%
Operating Grants and Contributions	\$11,546	1.3%	\$222,768	19.7%
Total Operating Revenues	\$27,020	2.95%	\$238,057	21.02%
General Revenues:				
Property Taxes	\$840,487	90.8%	\$876,882	77.4%
Interest on Investments	\$7,106	0.8%	\$12,371	1.1%
Other Revenues	\$51,087	5.5%	\$4,965	0.4%
Total General Revenues	\$898,680	97.1%	\$894,218	79.0%
Total Revenues	\$925,700		\$1,132,275	
Operating Expenditures:				
General Operations	\$979,364	100.00%	\$976,737	100.00%
Total Operating Expenditures	\$979,364		\$976,737	
Changes in Net Position	(53,664)		155,538	
Net Position, Beginning	\$773,369		\$719,705	
Net Position, Ending	\$719,705		\$875,243	

Revenues

During the 2017-18 fiscal year, 19.7% of the cost of the District's operations were funded by operating grants and contributions, compared to 1.3% in 2016-17. The remaining 80.3% 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, 2018, the District's governmental funds reported combined unassigned ending fund balance of \$647,323, an increase of \$114,299 compared to 2017. It was \$235,363 more than the \$411,960 unappropriated ending fund balance budgeted for the 2017-18 fiscal year.

The General Fund had revenue and expenditures of \$984,734 and \$842,435 respectively. Revenues increased 15.4% and expenditures increased .1% over the 2017-18 fiscal year. Overall, the General Fund balance increased from \$533,024 to \$647,323.

In addition, a transfer of \$28,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had revenues and expenditures of \$144,788 and \$102,586 respectively, leaving a fund balance of \$93,598.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$28,000. In addition, there was \$1,868 in interest revenue and expenditures were \$32,097, leaving a fund balance of \$100,766.

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

STATEMENT OF NET POSITION – MODIFIED CASH BASIS
June 30, 2018

ASSETS

Cash and cash equivalents	\$ 842,408
Accounts receivable	1,714
Property taxes receivable	<u>44,202</u>

Total Assets	<u>888,324</u>
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LIABILITIES:

Payroll liabilities	2,435
Compensated absences	<u>10,646</u>

Total Liabilities	<u>13,081</u>
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NET POSITION:

Unrestricted	<u>875,243</u>
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Total Net Position	<u><u>\$ 875,243</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, 2018

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General Operations	\$ 976,737	\$ 15,289	\$ 222,768	\$ (738,680)
Total Governmental Activities	<u>\$ 976,737</u>	<u>\$ 15,289</u>	<u>\$ 222,768</u>	<u>(738,680)</u>
General Revenues:				
Property taxes				876,882
Interest and investment earnings				12,371
Other revenues				<u>4,965</u>
Total General Revenues				<u>894,218</u>
Changes in Net Position				155,538
Net Position - Beginning				<u>719,705</u>
Net Position - Ending				<u>\$ 875,243</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, 2018

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
ASSETS:				
Cash and investments	\$ 648,044	\$ 93,598	\$ 100,766	\$ 842,408
Accounts Receivable	1,714	-	-	1,714
Property taxes receivable	44,202	-	-	44,202
Total Assets	<u>\$ 693,960</u>	<u>\$ 93,598</u>	<u>\$ 100,766</u>	<u>\$ 888,324</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:				
Liabilities:				
Payroll liabilities	\$ 2,435	\$ -	\$ -	\$ 2,435
Total Liabilities	<u>2,435</u>	<u>-</u>	<u>-</u>	<u>2,435</u>
Deferred Inflows:				
Unavailable revenue	<u>44,202</u>	<u>-</u>	<u>-</u>	<u>44,202</u>
Total Deferred Inflows	<u>44,202</u>	<u>-</u>	<u>-</u>	<u>44,202</u>
Fund Balance:				
Assigned	-	93,598	100,766	194,364
Unassigned	<u>647,323</u>	<u>-</u>	<u>-</u>	<u>647,323</u>
Total Fund Balance	<u>647,323</u>	<u>93,598</u>	<u>100,766</u>	<u>841,687</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 693,960</u>	<u>\$ 93,598</u>	<u>\$ 100,766</u>	<u>\$ 888,324</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, 2018

Total Fund Balances - Governmental Funds	\$ 841,687
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	44,202
Accrued compensated absences are not due and payable in the current period and accordingly are not reported as a fund liability.	<u>(10,646)</u>
Net Position	<u><u>\$ 875,243</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS –
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2018

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
REVENUES:				
From Local Sources:				
Taxes	\$ 875,997	\$ -	\$ -	\$ 875,997
Earnings On Investments	10,503	-	1,868	12,371
Donations and Grants	82,945	139,823	-	222,768
Other Local Sources	15,289	4,965	-	20,254
Total Revenues	984,734	144,788	1,868	1,131,390
EXPENDITURES:				
Personal Services	551,540	266	-	551,806
Materials and Services	290,895	94,211	3,900	389,006
Capital Outlay	-	8,109	28,197	36,306
Total Expenditures	842,435	102,586	32,097	977,118
Excess of Revenues Over, (Under) Expenditures	142,299	42,202	(30,229)	154,272
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	28,000	28,000
Transfers Out	(28,000)	-	-	(28,000)
Total Other Financing Sources (Uses)	(28,000)	-	28,000	-
Net Change in Fund Balance	114,299	42,202	(2,229)	154,272
Fund Balance, Beginning	533,024	51,396	102,995	687,415
Fund Balance, Ending	\$ 647,323	\$ 93,598	\$ 100,766	\$ 841,687

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2018

Total Net Changes in Fund Balances - Governmental Funds	\$ 154,272
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Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.	885
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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>381</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 155,538</u></u>
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See accompanying notes to basic financial statements

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

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 revenues and expenditures, 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.

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, revenue are recorded when received and expenditures 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 revenues, 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 expenditure of a given function or segments is offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or 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 revenues are reported instead as general revenues.

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 expenditures 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.

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

LEVEL OF CONTROL

Personal Services
Materials and Services
Capital Outlay
Operating Contingency
Transfers

Expenditures 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. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2018, except for the follow: Capital Equipment Reserve Fund– Materials and Services by \$3,900.

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 expenditures 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 expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures 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 revenues and expenditures 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, 2018, all of the bank balance of \$151,347 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, 2018, (recorded at fair value) consisted of:

	2018
Bank Demand Deposits - Checking	\$ 135,541
Investments	706,451
Petty Cash	416
Total	<u>\$ 842,408</u>

<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	\$ 706,451	\$ 706,451	\$ -
Total	<u>\$ 706,451</u>	<u>\$ 706,451</u>	<u>\$ -</u>

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, 2018, 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's compliance with all portfolio guidelines can be found in their annual report when issued. 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. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly. 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, 2018, 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, 2018, 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 three operating leases – the first operating lease began in the 2016-2017 fiscal year. The District entered into a lease agreement with ABS Finance to lease a copier for 60 months. The yearly payment is \$782 and the lease term is 5 years. The final payment for this contract will occur in October 2021.

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 the Hood River County School District Library Branch of the Hood River County Library District. The lease began January 1, 2018 and ends June 30, 2022 and the monthly payment is \$943.80. At June 30, 2018, the total lease expense was \$6,607.

Future lease payments are as follows:

FYE	Minimum Payment
2018-2019	\$ 13,708
2019-2020	12,108
2020-2021	12,108
2021-2022	11,586
Total	<u>\$ 49,510</u>

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. INTERFUND TRANSFERS

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

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 28,000
Capital Equipment Reserve Fund	<u>28,000</u>	<u>-</u>
	<u>\$ 28,000</u>	<u>\$ 28,000</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 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
 MODIFIED CASH BASIS – ACTUAL AND BUDGET
 For the Year Ended June 30, 2018

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES:				
Property Taxes	\$ 849,953	\$ 849,953	\$ 875,997	\$ 26,044
Interest	4,000	4,000	10,503	6,503
Fees & Fines	12,000	12,000	15,289	3,289
Donations and Grants	-	82,945	82,945	-
Total Revenues	<u>\$ 865,953</u>	<u>\$ 948,898</u>	<u>\$ 984,734</u>	<u>\$ 35,836</u>

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2018

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
EXPENDITURES:				
Personal Services	\$ 595,588	\$ 595,588 (1)	\$ 551,540	\$ 44,048
Materials and Services	307,950	314,950 (1)	290,895	24,055
Special Payment	13,400	13,400 (1)	-	13,400
Contingency	100,000	100,000 (1)	-	100,000
	<u>1,016,938</u>	<u>1,023,938</u>	<u>842,435</u>	<u>181,503</u>
Total Expenditures				
Excess of Revenues Over, (Under) Expenditures	(150,985)	(75,040)	142,299	217,339
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(28,000)</u>	<u>(28,000) (1)</u>	<u>(28,000)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>(28,000)</u>	<u>(28,000)</u>	<u>(28,000)</u>	<u>-</u>
Net Change in Fund Balance	(178,985)	(103,040)	114,299	217,339
Fund Balance - Beginning	<u>515,000</u>	<u>515,000</u>	<u>533,024</u>	<u>18,024</u>
Fund Balance - Ending	<u>\$ 336,015</u>	<u>\$ 411,960</u>	<u>\$ 647,323</u>	<u>\$ 235,363</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2018

	<u>GRANTS FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Donations and Grants	\$ 226,000	\$ 252,000	\$ 139,823	\$ (112,177)
Intergovernmental Revenue	-	-	4,965	4,965
Total Revenues	<u>226,000</u>	<u>252,000</u>	<u>144,788</u>	<u>(107,212)</u>
EXPENDITURES:				
Personal Services:	-	1,000 (1)	266	734
Materials and Services	125,000	150,000 (1)	94,211	55,789
Capital Outlay	<u>146,000</u>	<u>146,000 (1)</u>	<u>8,109</u>	<u>137,891</u>
Total Expenditures	<u>271,000</u>	<u>297,000</u>	<u>102,586</u>	<u>194,414</u>
Net Change in Fund Balance	(45,000)	(45,000)	42,202	87,202
Fund Balance - Beginning	<u>45,000</u>	<u>45,000</u>	<u>51,396</u>	<u>6,396</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,598</u>	<u>\$ 93,598</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2018

CAPITAL EQUIPMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES:				
Interest Revenue	\$ 400	\$ 400	\$ 1,868	\$ 1,468
Total Revenues	400	400	1,868	1,468
EXPENDITURES:				
Materials and Services	-	- (1)	3,900	(3,900)
Capital Outlay	60,000	60,000 (1)	28,197	31,803
Total Expenditures	60,000	60,000	32,097	27,903
Excess of Revenues Over, (Under) Expenditures	(59,600)	(59,600)	(30,229)	29,371
OTHER FINANCING SOURCES (USES)				
Transfers In	28,000	28,000	28,000	-
Total Other Financing Sources, (Uses)	28,000	28,000	28,000	-
Net Change in Fund Balance	(31,600)	(31,600)	(2,229)	29,371
Fund Balance - Beginning	100,000	100,000	102,995	2,995
Fund Balance - Ending	\$ 68,400	\$ 68,400	\$ 100,766	\$ 32,366
(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, 2018

<u>GENERAL FUND</u>						
TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT JULY 1, 2017	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT JUNE 30, 2018
Current:						
2017-18	\$ 899,042	\$ 22,584	\$ (1,575)	\$ -	\$ 856,002	\$ 18,881
Prior Years:						
2016-17	18,440	(1)	(107)	-	8,296	10,038
2015-16	9,386	-	(11)	-	2,470	6,905
2014-15	5,930	-	(14)	-	2,451	3,465
2013-14	3,460	-		-	1,585	1,875
2012-13 & Prior	6,101		(2,584)	-	479	3,038
Total Prior	43,317	(1)	(2,716)	-	15,281	25,321
Total	\$ 942,359	\$ 22,583	\$ (4,291)	\$ -	\$ 871,283	\$ 44,202

RECONCILIATION TO REVENUE:

	<u>GENERAL FUND</u>
Cash Collections by County Treasurers Above	\$ 871,283
Accrual of Receivables:	
Taxes in Lieu	4,714
Total Revenue	<u>\$ 875,997</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 13, 2018

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, 2018, and have issued our report thereon dated December 13, 2018. 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).**

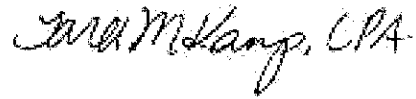
In connection with our testing nothing came to our attention that caused us to believe the Hood River County Library District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon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

1. Expenditures 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.

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

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



2019

ANNUAL CONFERENCE



Celebrating 40 years of assisting special service districts in providing cost-effective and efficient public services to the people of Oregon.



SDAO

ANNUAL CONFERENCE



PRE-CONFERENCE - February 7
CONFERENCE - February 8 - 10



Don't miss the largest training and networking event of the year for special district board members and staff! The 2019 SDAO Annual Conference will take place in Sunriver, Oregon and will offer over 20 educational sessions and multiple opportunities for interacting with your colleagues through business meetings, caucus meetings, social activities and more.

Prior to the conference, there will be a board training and session on risk management. The conference officially kicks off on Friday with a captivating keynote address on cyber-crime by Jon Engstrom followed by the Exhibitor Trade Show, breakout sessions, district caucus meetings, and the Exhibitor Reception. Saturday will feature more educational sessions, the SDAO Annual Business Meeting, and the Awards Banquet. Wrap up the festivities on Saturday with a fun evening of dueling pianos entertainment. Hundreds of representatives from Oregon's special districts will attend. For hotel information, conference details, and to register, please visit the conference website at www.cvent.com/d/cbq3qq. We look forward to seeing you in Sunriver!

Register now to reserve your spot!

www.cvent.com/d/cbq3qq

The information in this packet is subject to change. Visit the conference website to view the most up-to-date information and conference materials. Paper handouts will not be distributed during the conference.



FRIDAY

KEYNOTE SPEAKER: JON ENGSTROM - PROTECTING YOUR ORGANIZATION FROM CYBER-CRIME

This session will focus on recent trends of online fraud, computer intrusion, and methods that suspects use to steal valuable data from companies. Learn the details of how hackers commit their crimes and what every employee must do to protect company assets. This presentation will teach you about password hacking, email phishing, telephone attacks, social engineering, and online devices and how they are emerging threats against every organization.

EXHIBITOR TRADE SHOW & RECEPTION

Special districts have a multitude of service needs and product requirements that our exhibitors can meet. At Friday's Exhibitor Trade Show, providers will showcase their products and services. Later in the day, exhibitors will be honored at a special exhibitor reception, complete with hors d'oeuvres and refreshments.

CAUCUS MEETINGS & SDAO BOARD MEMBER NOMINATIONS

Separate caucus meetings are scheduled for fire, irrigation, park and recreation, ports, sanitary, water, and at-large districts. This is an opportunity to meet with peers to conduct caucus business, discuss current legislative issues, and make nominations for vacant SDAO board member positions. The expiration of terms on the SDAO Board of Directors creates an opportunity for you to contribute to the success of SDAO and special districts throughout Oregon.

SATURDAY

ANNUAL BUSINESS MEETING & BOARD MEMBER ELECTIONS

The Annual Business Meeting will include a presentation of the previous year's annual report, audit and financial report, caucus meeting reports, board member elections, and other association business.

AWARDS BANQUET & ENTERTAINMENT - DUELING PIANOS

The SDAO Awards Program gives recognition to member districts for accomplishments which allow them to provide better services to the public and honors individuals who have contributed substantially to the improvement and successful operation of their organization. These awards celebrate the ingenuity, creativity, and diversity of our members. Join us after the banquet for a fun and exciting evening of singing along to your favorite songs with our dueling pianos entertainers Jeff and Rhiannon with Noteworthy Productions.

SUNDAY

BREAKFAST & RAFFLE DRAWING

Stick around on Sunday morning for breakfast and dozens of great prizes from our vendors and members that we will be raffling off to our conference attendees.

SCHEDULE OF EVENTS

Pre-Conference • Thursday, February 7

- 7:30 a.m. | Breakfast
- 7 a.m. - 5 p.m. | Registration Desk Open
- 8:30 a.m. - 4 p.m. | Full Day Pre-Conference Sessions
- 10:15 - 10:30 a.m. | Morning Break
- noon - 1 p.m. | Lunch
- 3 - 3:15 p.m. | Afternoon Break
- 5 - 6:30 p.m. | Welcoming Reception

Conference • Friday, February 8

- 7:30 - 8:30 a.m. | Breakfast
- 7:30 a.m. - 5 p.m. | Registration Desk Open
- 7:30 a.m. - 6 p.m. | Exhibitor Trade Show
- 8:30 - 10 a.m. | Welcome & Keynote Address
- 10 - 10:30 a.m. | Morning Break
- 10:30 a.m. - noon | Concurrent Sessions
- noon - 1:30 p.m. | Lunch
- 1:30 - 3 p.m. | Concurrent Sessions
- 3 - 3:15 p.m. | Afternoon Break
- 3:15 - 5 p.m. | District Caucus Meetings

Conference • Saturday, February 9

- 7 a.m. - 6 p.m. | Registration Desk Open
- 7:30 - 8:30 a.m. | Breakfast
- 8:30 - 10 a.m. | Concurrent Sessions
- 10 - 10:30 a.m. | Morning Break
- 10:30 a.m. - noon | Concurrent Sessions
- noon - 1:30 p.m. | Lunch
- 1:30 - 3 p.m. | Concurrent Sessions
- 3 - 3:15 p.m. | Afternoon Break
- 3:15 - 4:30 p.m. | Annual Business Meeting & Board Elections
- 6 - 8 p.m. | Awards Banquet
- 8 - 9:30 p.m. | Dueling Pianos Show

Conference • Sunday, February 10

- 8 a.m. | Breakfast & Raffle Drawing

BOARD MEMBER ELECTIONS

Expiring positions on the SDAO Board of Directors will be open for election at the Annual Business Meeting on Saturday, February 9th. Positions open for nomination and the present representatives include:

WATER

- Todd Heidgerken, Clackamas River Water

PORT

- Michele Bradley, Port of Tillamook Bay

PARK & RECREATION

- Keith Hobson, Tualatin Hills Park and Recreation District

TRUE AT-LARGE (Not from Big Six*)

- Reed Wagner, Multnomah County Drainage District #1
- Jim Huffman, Tillamook County Transportation District

Board members are elected for two-year terms extending from July 1, 2019 through June 30, 2021.

* Big six districts include fire, irrigation, park and recreation, ports, sanitary, and water.

Interested in serving on the SDAO Board of Directors? The expiration of terms on the SDAO Board creates an opportunity for you to contribute to the success of SDAO and special districts throughout Oregon. Nominations for these board positions will take place at the district caucus meetings on Friday, February 8 from 3:15 p.m. to 5:00 p.m. Elections are subsequently held at the Annual Business Meeting on Saturday, February 9 from 3:15 p.m. to 4:30 p.m.

CONFERENCE APP & HANDOUTS

Print session handouts before you arrive or access them electronically from your device while at the conference. Visit www.cvent.com/d/cbq3qq, and click on session handouts. After January 10th, visit the Apple App Store or Google Play and search for "CrowdCompass AttendeeHub" to download the conference app. Open the app and search for 2019 SDAO Annual Conference. Tap the download icon. To gain full access to the content, log in to receive a verification code by email. Enter the code in the app.

HOTEL INFORMATION

The 2019 SDAO conference will be returning to Sunriver Resort in Sunriver, Oregon. The resort is a renowned Northwest destination with stunning picturesque views and unparalleled recreational opportunities at your fingertips.

The SDAO hotel room block will open on **December 3rd at 8:00 a.m.** Members will receive reservation booking information in their confirmation emails after they register for the conference.

Lodge Village Guest Room: \$113/night + tax and resort fee

Lodge Village Suite: \$189/night + tax and resort fee

2-Bedroom Loft Condominium: \$199/night + tax and resort fee

THURSDAY, FEB. 7

8:30 a.m. - 4 p.m.

Special District Boards: Roles and Responsibilities

\$100

George Dunkel and Spencer Rockwell, SDAO

Join SDAO Consulting Services Administrator George Dunkel and SDAO Assistant General Counsel Spencer Rockwell in a lively discussion about the roles and responsibilities of special district board members. Topics will include public contracting, records, meetings, government ethics, board member decorum and conduct, and recent trends with public entities. Presentation will include discussion on how board actions and decisions impact the organization and community.

SDAO Risk Management Training

\$100

SDAO Risk Management Staff and Panel

Join our panel of speakers as we cover hot topics in risk management. This well-rounded session will offer you information about today's issues including cyber liability, OSHA, human resources, Cascadia earthquake preparedness, and wellness.

5 - 6:30 p.m.

Welcoming Reception

The Welcoming Reception is your chance to connect with peers, presenters, and SDAO staff in a relaxed, informal setting before the conference gets underway—and it's our chance to celebrate your arrival at the conference.

**Enjoy a night of
stargazing!**

Oregon Observatory at Sunriver

*Sunriver's elevation, pitch-dark surroundings, and crystal clear air make it perfect for stargazing. **Weather permitting**, the Oregon Observatory at Sunriver will have a high-quality telescope set up outside during the conference Welcoming Reception for you to view some of the most exciting objects our skies have to offer. An observatory staff member will also be available to explain the sights you are viewing and answer your cosmic questions.*





FRIDAY, FEB. 8

7:30 a.m. - 6 p.m.

Exhibitor Trade Show

Providers will showcase their products and services. Special districts have a multitude of service needs and product requirements that our exhibitors can meet. To be eligible for a prize, attendees visit each booth to have exhibitors sign their exhibitor drawing card.

8:30 a.m. - 10:00 a.m.

Keynote Address

Our keynote speaker, Jon Engstrom, will talk about recent trends of online fraud, computer intrusion, and methods that suspects use to steal valuable data from companies. The presentation includes the details of how hackers commit their crimes and what every employee must do to protect company assets. The audience will learn how password hacking, email phishing, telephone attacks, social engineering, and online devices are emerging threats against every organization. Live examples of 'hacking' into information will surprise you, while detailed solutions will be displayed on how to stop these threats. You and your district's employees can easily modify a few key online habits that will help protect your organization from the next attack.

10:30 a.m. - noon

Cyber-Security

Jon Engstrom

Our keynote speaker will talk more in-depth about the threats to our privacy and security and how we can defend ourselves from the most common attacks that target our organizations as well as our own personal data. This class will cover basic and more advanced best practices for reducing and securing your digital footprint. Learn how to properly create and store passwords, generate proper online security questions, secure your home and work computers from online threats, and apply better overall defensive behavior in regards to technology. This session will teach you how most hackers can access personal online accounts with only one attempt and how to stop the intrusion into our smart devices. We live in a time where malicious actors are attempting to steal our information on a daily basis and we will build a foundation of actionable measures to fend off these attacks.

Veterans' Preference

Spencer Rockwell, SDAO

Veterans' preference is an issue we face in our hiring and promotional processes. Join Spencer Rockwell, Assistant General Counsel, and special guest for a review of the veterans' preference law and practical tips on how to apply the preference in your hiring and promotional process.

Health Savings Accounts - The Basics

Katie Peterson, The Partners Group

This session will cover how a health savings account works, who is eligible, the advantages and disadvantages, and why it can be a very attractive health plan option. In addition, we'll also review pertinent legislative updates.

Recruiting, Orienting & Retaining a High-Impact Board

Vanessa Becker, V Consulting

Board recruitment, orientation and retention is a challenge for every board. High functioning boards approach recruitment and retention differently. This session will outline a recruitment and orientation process that results in improved group dynamics and higher performing board members. This session will also cover key tips to managing orientation and retention for elected boards, where recruiting your board members is difficult and limited. Learn processes and actions your board can take that will result in a higher functioning board of directors.

FRIDAY, FEB. 8

1:30 - 3 p.m.

Board Members and Pitfalls – Are You Likely to Misstep?

Judy Clark, HR Answers

This session will address board members' roles collectively and individually, and offer information about what the most effective boards do that contributes to district success. This promises to be a lively discussion as real-life examples are used to illustrate the salient points.

Internal Controls for Small Local Governments

Summer Sears, CPA and Kay Johnson, Sisters-Camp Sherman Fire District

This session will provide background, examples, and tips for implementing internal controls in local governments, especially those with limited staff and other challenges.

Public Employees' Due Process Rights in Discipline and Discharge

Chris Duckworth, Bullard Law

Public employees generally have more employment protections compared to private employees, and therefore must be given appropriate due process before being terminated or receiving serious discipline. In this session, Mr. Duckworth will provide an overview of which employees are entitled to receive due process and the various forms of process the employer must provide when disciplining or terminating those employees.

The Ten Principles for Recruiting Quality Volunteers for Your Organization

Daniel Olsen, Consultant

Effective recruitment of quality volunteers requires a well-planned approach. The approach begins with a careful planning process to determine who to recruit. It continues with developing an internal structure to search for potential volunteer candidates and the message that is conveyed to those persons. The recruitment process continues with activities necessary to approach those candidates, determine their level of interest and involvement in the organization. The recruitment process concludes with a system for selections, orientation and onboarding new volunteers to secure their interest, involvement and contributions to the success of the organization. This presentation provides practical and easy-to-use skills and techniques to improve volunteer recruitment efforts.

3:15 - 5 p.m.

Caucus Meetings

Separate caucus meetings are scheduled for fire, irrigation, park and recreation, ports, sanitary, water, and at-large districts. This is an opportunity to meet with peers to conduct caucus business, discuss current legislative issues, and make nominations for vacant SDAO board member positions.

5 - 6 p.m.

Exhibitor Reception

Exhibitors are honored at a special reception, complete with hors d'oeuvres and refreshments. (*Dinner is not provided for attendees on Friday evening.*)



SATURDAY, FEB. 9

8:30 - 10 a.m.

Public Meetings Overview and Executive Sessions

Eileen Eakins, Law Offices of Eileen Eakins, LLC

Public meetings are necessary, but they don't have to be a necessary evil. This session will provide a refresher on Oregon's public meetings requirements, with additional emphasis on the parameters and challenges of executive sessions.

Psychological First Aid for Responders and Those They Serve (Part One)

Jim Bennett, Bolante.NET

Psychological first aid (PFA) is an evidence-informed modular approach to help individuals in the immediate aftermath of a disaster and terrorism to foster short and long-term adaptive functioning. PFA can be provided by first responders and other disaster relief workers. PFA is not mental health therapy but is a "supportive intervention" *delivered* by both mental health professionals and disaster response workers. (Part One of Two)

☐ ***Pay Equity, Compliance and Administration***

Laurie Grenya, HR Answers

The Oregon revised Pay Equity was fully implemented on January 1, 2018. We will review the steps that need to be completed to know if compliance has been met and the ongoing administration needs for each organization. Pay Equity is about long-term planning and consistent administration of well defined processes.

☐ ***Municipal Finance: Continuing Disclosure - New Rules and Regulations***

David Ulbricht, SDAO; Ann Sherman, Hawkins Delafield & Wood LLP; and Lauren MacMillan, Piper Jaffray Inc.

New securities regulations will add to the list of information special districts and other governments must provide to investors during the life of their financing. The Securities Exchange Act of 1934, Rule 15c2-12 requires special districts that issue indebtedness in the public market agree to provide certain information to investors on an ongoing basis. The rule requires, among other things, that special districts provide prompt notice of certain "material events." The SEC recently adopted amendments to the rule, which add two new events to this list of "material events" that special districts must disclose. Learn what impact they could have on your district when incurring indebtedness. The session will also provide information about special districts' responsibilities with continuing disclosure and who must comply with the SEC disclosure rules.

SATURDAY, FEB. 9

10:30 a.m. - noon

Priority Planning

George Dunkel, SDAO

Special district boards and staff need to be confident that they are working together to accomplish the mission of their district. This presentation will outline steps boards should take in developing goals, establishing priorities and outlining the steps necessary for the organization to move towards positive outcomes.

Psychological First Aid for Responders and Those They Serve (Part Two)

Jim Bennett, Bolante.NET

Psychological first aid (PFA) is an evidence-informed modular approach to help individuals in the immediate aftermath of a disaster and terrorism to foster short and long-term adaptive functioning. PFA can be provided by first responders and other disaster relief workers. PFA is not mental health therapy but is a "supportive intervention" *delivered* by both mental health professionals and disaster response workers. (Part Two of Two)

Cutting-Edge Employee Gender Issues

Dee Rubanoff and Chandra Hatfield, Peck Rubanoff & Hatfield, P.C.

Join Dee and Chandra for an overview of recent legal trends regarding gender-related employment issues. The discussion will focus on pregnancy accommodations, transgender protections, making credibility determinations in "me too" sexual harassment investigations, and why the Oregon Equal Pay Act is no longer just about gender equality.

How Social Should Special Districts Be?

Sloane Dell'Orto, Streamline

Using real life stories, statistics and experience, we'll explore some of the potential, and the potential pitfalls, of using social media as a special district. If you're bewildered by social media options and their potential impact on your district (or if you're already challenged with trying to keep up your agency's social media content), this talk is for you. And if you're successfully using social media, bring your stories! We'll go over the most prevalent options, strengths/weaknesses and considerations for each, and potential pitfalls to watch for. We'll also look at agencies who have to co-exist with community-generated social media "district" pages that aren't in the control of the district, and give examples of social media being done well, and done poorly.

1:30 - 3 p.m.

Lessons Your Civics Teacher Never Taught You: Stronger Governance Through Collaboration, Compassion and Courtesy

Christy Monson, Local Government Law Group and Wendy Willis, Oregon's Kitchen Table

Have you ever watched a contentious board meeting and wondered to yourself, "There's got to be a better way?" Using meticulously researched national studies as well as real-life special district stories from Oregon, Wendy and Christy will discuss national and statewide governance trends—which suggest why board members and staff should rethink how they wield power in contentious situations. This session will also provide useful tools for communicating during a crisis, navigating adversarial situations, and collaborating with businesses, governments, and each other. This presentation is meant for both new and veteran elected officials, as well as staff.

SATURDAY, FEB. 9

1:30 - 3 p.m. (cont.)

The Seven Stages of Employment Practices Litigation

Teri Dragoo and Jens Jensen, SDAO

Join Teri and Jens as they describe the pitfalls of employment litigation, what to expect if you find yourself in an employment practices litigation case, and how to help avoid it.

Overview of Payroll and Related Rules

Monica Harrison and Aubrie Shewey, SDAO

Are you sure you're compensating your employees correctly? Are you confident that you are not at risk for a wage and hour claim? Join us for an overview of payroll compliance along with related human resources topics regarding employee compensation. This session is intended for the payroll practitioner and supervisors who oversee employees. It will include subject matter such as determining the position's classification, review of payroll taxes and reporting requirements, and other rules that may impact your operational decisions.

Legislative Summary

Hasina Wittenberg and Mark Landauer, SDAO

The Oregon State Legislature convenes for its long session in February. Expected to run through June, SDAO staff will track hundreds of pieces of legislation affecting all types of special districts. Legislative staff will provide an overview of SDAO legislative priorities and provide insight into potential positive and negative legislation that will affect special districts. Districts interested in pending legislation should not miss this legislative update.

3:15 - 4:30 p.m.

Annual Business Meeting

The Annual Business Meeting will include a presentation of the previous year's annual report, audit and financial report, caucus meeting reports, board member elections, and other association business.

6 - 8 p.m.

Awards Banquet

The SDAO Awards Program gives recognition to member districts for accomplishments which allow them to provide better services to the public and honors individuals who have contributed substantially to the improvement and successful operation of their organization. These awards celebrate the ingenuity, creativity, and diversity of our members.

8 - 10 p.m.

Entertainment - Dueling Pianos

Join us after the Awards Banquet for an exciting evening of dueling pianos entertainment provided by Jeff and Rhiannon with Noteworthy Productions.

SUNDAY, FEB. 10

8:00 a.m.

Breakfast & Raffle Drawing

Stick around on Sunday morning for breakfast and dozens of great prizes from our vendors and members that we will be raffling off to our conference attendees. (Must be present to win.)

Administrators for SDIS

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Architectural Digest <i>ISSN: 0003-8520 Publisher: Conde Nast Publications</i>	12	\$15.00	1	03/01/2019
Artists Magazine, The <i>ISSN: 0741-3351 Publisher: F & W Media Inc</i>	10	\$25.00	1	03/01/2019
Atlantic, The <i>ISSN: 1072-7825 Publisher: Atlantic Media Company</i>	10	\$29.95	1	03/01/2019
Better Homes & Gardens <i>ISSN: 0006-0151 Publisher: Meredith Corporation</i>	12	\$44.00	2	03/01/2019
Bon Appetit <i>ISSN: 0006-6990 Publisher: Conde Nast Publications</i>	11	\$10.00	1	06/01/2019
Catster <i>ISSN: 2376-8258 Publisher: Lumina Media</i>	6	\$24.00	1	03/01/2019
Cocina Facil <i>ISSN: Publisher: Martin de Jesus Sanchez Espinosa</i>	11	\$140.00	1	02/20/2019
Consumer Reports <i>Consumer Reports Buying Guide ISSN: 0010-7174 Publisher: Consumers Union of US, Inc</i>	12	\$60.00	2	03/01/2019
Cook's Illustrated <i>ISSN: 1068-2821 Publisher: Boston Common Press Ltd Partners</i>	6	\$24.95	1	03/01/2019
Cricket <i>ISSN: 0090-6034 Publisher: Cricket Media</i>	9	\$33.95	1	03/01/2019
Dwell Magazine <i>ISSN: 1530-5309 Publisher: Dwell Magazine</i>	6	\$19.95	1	03/01/2019
Economist, The - Print <i>World In, The ISSN: 0013-0613 Publisher: The Economist</i>	51	\$152.00	1	03/04/2019
Fine Homebuilding <i>ISSN: 1096-360X Publisher: Taunton Press</i>	8	\$42.95	1	03/01/2019
Flyfishing & Tying Journal <i>ISSN: 1521-7361 Publisher: Frank Amato Publications</i>	4	\$18.95	1	03/01/2019
Futbol Total <i>ISSN: 1657-3757 Publisher: Group Medios S.A. DE C.V.</i>	12	\$102.17	1	02/20/2019
Good Housekeeping <i>ISSN: 0017-209X Publisher: Hearst Magazines Division</i>	12	\$21.97	1	03/01/2019
Harper's Magazine <i>Harper's Magazine Index</i>	12	\$17.97	1	03/01/2019

<i>ISSN: 0017-789X</i>	<i>Publisher: Harper's Magazine</i>				
High Times		12	Paid	1	02/01/2020
<i>ISSN: 0362-630X</i>	<i>Publisher: High Times</i>				
Highlights For Children		12	\$104.85	3	03/01/2019
<i>ISSN: 0018-165X</i>	<i>Publisher: Highlights for Children</i>				
Hobby Farms		6	\$15.00	1	03/01/2019
<i>ISSN: 1533-0931</i>	<i>Publisher: Lumina Media</i>				
Horn Book Magazine		6	\$72.00	1	03/01/2019
<i>Horn Book Cumulative Index</i>					
<i>ISSN: 0018-5078</i>	<i>Publisher: Media Source Incorporated</i>				
Horticulture Magazine		8	\$19.95	1	03/01/2019
<i>ISSN: 0018-5329</i>	<i>Publisher: F & W Media Inc</i>				
House Beautiful		10	\$24.00	1	03/01/2019
<i>ISSN: 0018-6422</i>	<i>Publisher: Hearst Magazines Division</i>				
Ingredient Magazine		4	\$35.00	1	02/20/2019
<i>ISSN:</i>	<i>Publisher: Ingredient</i>				
Ladybug		9	\$33.95	1	03/01/2019
<i>ISSN: 1051-4961</i>	<i>Publisher: Cricket Media</i>				
Library Journal - Print & Online		20	\$390.00	1	03/01/2019
<i>ISSN: 0363-0277</i>	<i>Publisher: Media Source Incorporated</i>				
Make Magazine		6	\$39.95	1	03/01/2019
<i>ISSN: 1556-2336</i>	<i>Publisher: Make Magazine</i>				
Martha Stewart Living		10	\$28.00	1	03/01/2019
<i>ISSN: 1057-5251</i>	<i>Publisher: Meredith Corporation</i>				
Money		11	\$41.95	1	03/01/2019
<i>ISSN: 0149-4953</i>	<i>Publisher: Meredith Corporation</i>				
Mother Earth News		6	\$20.00	1	03/01/2019
<i>ISSN: 0027-1535</i>	<i>Publisher: Ogden Publications Inc</i>				
Mother Jones		6	\$24.00	1	05/01/2019
<i>ISSN: 0362-8841</i>	<i>Publisher: Mother Jones</i>				
Motor Trend		12	\$10.00	1	03/01/2019
<i>ISSN: 0027-2094</i>	<i>Publisher: The Enthusiast Network</i>				
Mountain Bike Action		12	\$19.98	1	03/01/2019
<i>ISSN: 0895-8467</i>	<i>Publisher:</i>				
National Audubon Society Membership - Please Order Direct		6	\$0.00	1	03/01/2019
<i>Audubon Magazine - Please Order Direct</i>					
<i>ISSN:</i>	<i>Publisher: National Audubon Society Inc</i>				
National Geographic Kids		10	\$25.00	1	03/01/2019
<i>ISSN: 1542-3042</i>	<i>Publisher: National Geographic Society</i>				
National Geographic Magazine		12	\$39.00	1	03/01/2019
<i>ISSN: 0027-9358</i>	<i>Publisher: National Geographic Society</i>				
National Geographic Traveler		6	\$20.00	1	03/01/2019
<i>ISSN: 0747-0932</i>	<i>Publisher: National Geographic Society</i>				
New York Times Book Review		52	\$186.80	1	03/04/2019

<i>ISSN: 0028-7806</i>	<i>Publisher: New York Times</i>				
New Yorker, The		47	\$99.00	1	03/04/2019
<i>ISSN: 0028-792X</i>	<i>Publisher: Conde Nast Publications</i>				
O, The Oprah Magazine		12	\$28.00	1	03/01/2019
<i>ISSN: 1531-3247</i>	<i>Publisher: Hearst Magazines Division</i>				
Oregon Historical Society Membership		1	\$80.00	1	03/01/2019
<i>Oregon Historical Quarterly</i>					
<i>ISSN:</i>	<i>Publisher: Oregon Historical Society</i>				
Outside Magazine		12	\$24.00	1	06/01/2019
<i>ISSN: 0278-1433</i>	<i>Publisher: Outside Magazine</i>				
Parents		12	\$15.98	1	03/01/2019
<i>ISSN: 1083-6373</i>	<i>Publisher: Meredith Corporation</i>				
People		54	\$236.52	2	03/04/2019
<i>ISSN: 0093-7673</i>	<i>Publisher: Meredith Corporation</i>				
People en Espanol		10	\$39.94	2	03/01/2019
<i>ISSN: 1096-5750</i>	<i>Publisher: Meredith Corporation</i>				
Permaculture		12	\$85.00	1	03/01/2019
<i>ISSN:</i>	<i>Publisher: Permaculture</i>				
Popular Mechanics		10	\$24.00	1	03/01/2019
<i>ISSN: 0032-4558</i>	<i>Publisher: Hearst Magazines Division</i>				
Popular Science		4	Paid	1	03/01/2022
<i>ISSN: 0161-7370</i>	<i>Publisher: Bonnier Corporation</i>				
QuiltMaker		6	\$29.97	1	03/01/2019
<i>ISSN:</i>	<i>Publisher: Quilt Maker</i>				
Ranger Rick		10	\$24.95	1	03/01/2019
<i>ISSN: 0738-6656</i>	<i>Publisher: National Wildlife Federation</i>				
Real Simple		12	\$28.95	1	03/01/2019
<i>ISSN: 1528-1701</i>	<i>Publisher: Meredith Corporation</i>				
Rolling Stone		12	\$59.95	1	03/01/2019
<i>ISSN: 0035-791X</i>	<i>Publisher: Wenner Media Inc</i>				
Runner's World		10	\$24.00	1	03/01/2019
<i>ISSN: 0897-1706</i>	<i>Publisher: Hearst Magazines Division</i>				
School Library Journal - Print & Online		12	\$349.99	1	03/01/2019
<i>ISSN: 0362-8930</i>	<i>Publisher: Media Source Incorporated</i>				
Science News		23	\$50.00	1	03/01/2019
<i>ISSN: 0036-8423</i>	<i>Publisher: Society For Science & Public</i>				
Scientific American		12	\$84.00	1	03/01/2019
<i>ISSN: 0036-8733</i>	<i>Publisher: Scientific American, Inc.</i>				
Small Farmer's Journal		4	\$50.00	1	03/01/2019
<i>ISSN: 0743-9989</i>	<i>Publisher: Small Farmer's Journal</i>				
Smithsonian		11	\$34.00	1	03/01/2019
<i>ISSN: 0037-7333</i>	<i>Publisher: Smithsonian Magazine</i>				
Spider		9	\$33.95	1	03/01/2019
<i>ISSN: 1070-2911</i>	<i>Publisher: Cricket Media</i>				

Sports Illustrated For Kids	12	\$31.95	1	03/01/2019
<i>ISSN: 1042-394X Publisher: Meredith Corporation</i>				
Stone Soup - Print	11	\$90.00	1	03/01/2019
<i>ISSN: 0094-579X Publisher: Stone Soup</i>				
Sun, The	12	\$42.00	1	03/01/2019
<i>ISSN: 0744-9666 Publisher: Unknown</i>				
This Old House	8	\$24.95	1	03/01/2019
<i>ISSN: 1086-2633 Publisher: Meredith Corporation</i>				
Threads	6	\$69.90	2	03/01/2019
<i>ISSN: 0882-7370 Publisher: Taunton Press</i>				
Time Magazine	52	\$76.13	1	03/04/2019
<i>ISSN: 0040-781X Publisher: Meredith Corporation</i>				
TV Y Novelas - Please Order Direct	12	\$0.00	2	03/01/2019
<i>ISSN: 0188-0683 Publisher: Televisa</i>				
Utne Reader	4	\$36.00	1	03/01/2019
<i>ISSN: 1544-2225 Publisher: Ogden Publications Inc</i>				
Vanidades - Please Order Direct	12	\$0.00	2	03/01/2019
<i>ISSN: 0505-0146 Publisher: Televisa</i>				
Vanity Fair	12	\$24.00	1	03/01/2019
<i>ISSN: 0733-8899 Publisher: Conde Nast Publications</i>				
Vogue	12	\$29.95	1	02/20/2019
<i>ISSN: 0042-8000 Publisher: Conde Nast Publications</i>				
Vogue Knitting International	5	\$27.97	1	03/01/2019
<i>ISSN: 0890-9237 Publisher: Soho Publishing</i>				
Wall Street Journal - Carrier	305	\$477.88	1	11/23/2018
<i>WSJ Weekend</i>				
<i>WSJ Magazine</i>				
<i>ISSN: 0099-9660 Publisher: Dow Jones & Company Inc</i>				
Writer, The	12	\$32.95	1	03/01/2019
<i>ISSN: 0043-9517 Publisher: Madavor Media, LLC</i>				
Yoga Journal	10	\$21.95	1	03/01/2019
<i>ISSN: 0191-0965 Publisher: Active Interest Media</i>				

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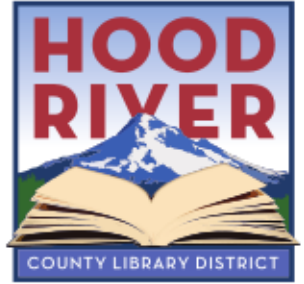
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Library Director Evaluation Policy



The Board of Directors of the Hood River County Library District has one senior management staff position, Library Director. The Library Director reports to the Board of Directors -and is responsible for the day-to-day operations of the District. The Board of Directors has the authority and responsibility to administer the annual evaluation process of the Library Director.

Frequency

The District will evaluate the Library Director's performance as it relates to the duties in the job description and goals established for the District and Director at the six month hiring anniversary, again at twelve months, and annually thereafter. In addition to evaluating performance, the review will include opportunity to create annual goals and identify training needs or opportunities for the Library Director. The annual evaluation timeline shall be created and changed as needed by the Board President and approved by the Board of Directors.-

Procedure

The Board of Directors shall complete the Library Director evaluation using the following procedures:

1. The Board of Directors shall establish the evaluation and criteria in consultation with the Library Director. Any changes to the criteria or goals shall become effective after mutual agreement between the Board and the Library Director.
2. The Library Director shall complete a self evaluation form and submit it to the Board.
3. District staff shall be requested to supply anonymous written input on approved evaluation forms, which shall allow for standard ratings and space for written comments.
4. The overall results of a feedback survey from community members selected by the Board of Directors may be used as a source of input in the evaluation process.
5. Board members shall complete individual evaluations, on forms with standard ratings and space for written comments, following receipt of evaluations from the Library Director, District staff, and community members.
6. The input from the Board, staff, Library Director, and community evaluations, as well as the forms themselves, shall be compiled by the Board President.
7. The final draft of the evaluation is then presented to the Library Director. Scored areas will be averaged as appropriate. The written statements of the evaluations shall be included.
8. The Library Director shall have one week to review the final draft of the evaluation and develop written comments in response. These comments shall be submitted first to the Board of Directors with the proposed evaluation.
9. The evaluation shall at all times be reviewed in executive session meetings unless the Library Director requests that it be conducted in public.
10. The President will meet with the Library Director to review the evaluation, develop goals, and identify training needs to be included in the final evaluation document.

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11. The Board of Directors shall review and accept or reject the evaluation or any portion thereof as compiled by the President. At this time, the Board of Directors shall determine the amount of salary increase (if any) in the Library Director's compensation to be awarded in the next fiscal year (July 1). The salary increase shall be in compliance with the established salary structure system. The salary deliberations shall be held in public session.
12. The evaluation, once approved by the Board of Directors, is then presented to the Library Director for his/her files and the personnel file. The evaluation is subject to disclosure under public records laws.

Approved by the Board of Directors, June 19, 2012

Last amended: January 15, 2018

Last reviewed: January 15, 2018