

**Board of Directors**  
**Regular Meeting Agenda**  
**Supplementary information**  
 Tuesday, June 22, 2022, 7:00pm  
 Library Meeting Room and Zoom  
 502 State St, Hood River  
 Jean Sheppard President

The Hood River County Library District is taking steps to limit exposure and spread of COVID-19 (novel coronavirus). The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing.

Please use the following phone number or video link:  
 1-253-215-8782  
<https://us02web.zoom.us/j/88987942233>  
 Meeting ID: 889 8794 2233

- |   |          |
|---|----------|
| I. <b>Additions/deletions from the agenda (ACTION)</b>            | Sheppard |
| II. <b>Actual or potential conflicts of interest</b>              | Sheppard |
| III. <b>Board Officer Elections</b>                               | Sheppard |
| IV. <b>Consent agenda (ACTION)</b>                                | Sheppard |
| V. <b>Open forum for the general public</b>                       | Sheppard |
| VI. <b>Reports</b>  |          |
| i. <b>Friends update</b>  | Fox      |
| ii. <b>Foundation update</b>                                      | Fox      |
| iii. <b>May 2022 Financial Statements</b>                         | Fox      |
| iv. <b>Director’s Report</b>                                      | Fox      |
| VII. <b>New Business</b>  |          |
| i. <b>Oregon Corrections Enterprises furniture quote (ACTION)</b> | Sheppard |
| ii. <b>Financial Management Policy (ACTION)</b>                   | Sheppard |
| iii. <b>Appointing agents of record (ACTION)</b>                  | Sheppard |
| iv. <b>Establishing regular meeting time (ACTION)</b>             | Sheppard |
| VIII. <b>Agenda items for next meeting</b>                        | Sheppard |
| IX. <b>Adjournment</b>  | 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 9:00p in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

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| I. <b>Additions/deletions from the agenda (ACTION)</b> | Sheppard |
| II. <b>Actual or potential conflicts of interest</b>   | Sheppard |
| III. <b>Board Officer Elections</b>                    | Sheppard |

Annually, the Board elects a President and Vice President, as delineated in the Board Governance Policy. At the June meeting, Sheppard agreed to be nominated as President for the 2022-23 fiscal year. Karen Bureker is willing to be nominated as the Vice President. Further nominations can be taken from the floor, too. Successful candidates require a majority of the vote in favor.

If there are any changes, the newly elected President will need to state the new President, Vice President, Library Director Rachael Fox and Assistant Director Mo Burford are authorized to sign checks for the District and then Fox will alert the bank to update the bank signature card.

- |   |          |
|---|----------|
| IV. <b>Consent agenda (ACTION)</b>                          | Sheppard |
| i. Minutes from the June 21, 2022 meeting                   |          |
| o Attachment: IV.i. Minutes from the June 21, 2022, meeting |          |

- |   |          |
|---|----------|
| V. <b>Open forum for the general public</b> | Sheppard |
|---|----------|

- |  |     |
|--|-----|
| VI. <b>Reports</b>                           |     |
| i. <b>Friends update</b>                     | Fox |
| • The Friends did not meet in July, 2022.    |     |
| ii. <b>Foundation update</b>                 | Fox |
| • The Foundation did not meet in July, 2022. |     |
| iii. <b>May 2022 Financial Statements</b>    | Fox |

Attachments:

- VI.iii. May Financial Statements

We received \$29,000 in current year tax revenue in April/May. Tax payers have the option of making their property tax payments in three installments and the third installment was due on May 15, 2022. Overall, we have received \$1,109,342 this year in total tax revenue (current and previous years) for the General Fund. We are tracking well for this time of year.

#### iv. Director's Report

Fox

#### Administration

- We have entered the four month of our Strategic Planning Process.

##### *Mission Statement*

The library staff, Library Board and the Strategic Planning Team have created a new mission statement. Our mission statement will guide our work and direct our growth.

*We reach out, supporting everyone to learn, create, and grow.*

##### *Vision Statement*

We are currently working on a new vision statement. The Strategic Planning Team (SPT) discussed the exercise the Library Board completed around creating a new vision statement and added their own input. Our consultants will compile the information and present a few options to the SPT by August 15.

##### *Community Survey*

We opened our community survey Friday, June 1 and closed the survey on Wednesday, July 13. The survey was available in paper format and online. Our consultants will compile the information.

##### *Town halls*

We planned to offer three town halls. The Town Hall on Saturday, July 16 was canceled due to low enrollment.

##### *Interviews and Community Profiles*

The SPT will interview 2-3 community members selected by the Strategic Planning Team. The SPT will also be compiling community profiles that will assist our consultants in creating our plan.

##### *Important dates - Library Board*

- Board meeting - Tuesday, September 20, 7pm - Consultants will present the draft plan and findings to the Library Board

- Board meeting - Tuesday, October 18, 7pm - Strategic Planning Team will present the new Strategic Plan to the Library Board
- Children's Librarian
  - We have hired Annelisa Gebhard as our new Children's Services Librarian! Annelisa worked for the Hood River County Library District as a substitute for five years and then moved into a Public Service Clerk position for six months before leaving the District in December 2021 with her family to travel the globe for her husband's sabbatical.
  - Annelisa has been working in libraries for 15 years. She received her Masters in Library Science from Clarion University. Before coming to the Hood River area, she worked as the Youth Services Librarian in Woodland, CA for three years. Annelisa is skilled in providing storytime, collection development and working with a team and community organizations to provide programming and services to youth. Annelisa has several years experience working with Latinx population in several of her previous positions. She also speaks Spanish. Annelisa will start in her new position by October 1, 2022.

### **Facilities**

- The theater room remodel is complete. We had the seating removed. The space was painted. It will be used by all ages. Children and families can enjoy the space during open hours! We've also showing movies with the theater equipment, host gaming and teen programs. We'll use it for the overflow for the Makerspace and Tech Lab programs.

### **Programs and Services**

- Bookmobile
  - The arrival of the bookmobile is tentatively scheduled for August. The part they need for the air conditioning/heating has arrived. I have not received the exact date.
- The program staff have been working hard to provide creative programming for this summer. Please check out [enewsletter](#) for a full list of July programs.
  - Summer Reading began for all ages on Wednesday, June 22nd! It ends on Wednesday, August 31, 2022. Patrons can download the Beanstack app to participate. Beanstack is a digital way to participate in the library's 2022 Summer Library Program. Visit our [website](#) for more details.
- Patrons can join us this summer for fun, free events for the whole family. We had almost 200 people attend our first event on Wednesday, June 29, 5:30pm in the Library Gardens. The band was Los Amigos de la Sierra.
  - Wed. July 20, 5:30pm, Library Gardens, Mo Philips
  - Wed. Aug. 3, 5:30pm, Reading Room, Empowered Movement Aerial Performance
  - Wed. Aug. 31, 5:30pm, Reading Room, Reptile Man

- Adult programs
  - Book Club, Wednesday, August 3 at 6:30 p.m. in the Hood River Library Meeting Room & [Zoom](#). This month's book club selection is *The Heart is a Lonely Hunter* by Carson McCullers. The beloved classic that turned Carson McCullers into an overnight literary sensation and one of the Modern Library's top 20 novels of the 20th century.
  - Writing Group: Every Thursday at 3 pm in the Hood River Library Gardens. Creative writing together! Join with fellow writers to work on your craft through prompts and (sometimes) share the results. For more information, please contact Patty Kaplan (310.710.3822).
- Teen programs
  - LTC: Every Saturday at 11 a.m. Open to teens and tweens ages 12 to 19, the Library Teen Council is a volunteer group that helps plan library services, leads programming and assists the Teen Librarian.
  - Teen Game Nights, Thursday all summer long at 4 p.m. Switch, Jackbox, board games, legos. Time to play! Open to ages 12 to 20, games will be in the Theater room.
  - SUMMER BLOCKBUSTER MOVIE NIGHTS, Fridays at 5 p.m. Get out of the heat and into the Library! Our new renovated theater is the place to be! We will be screening blockbusters new and old over the course of the summer. Teens and adults are welcome, and snacks and drinks will be provided.
- Children's programs
  - New Family Storytime at the Hood River Library! Thursdays at 10:30 a.m. The storytime is open to all ages. Storytime will feature stories, songs and fun! Literacy enrichment will be at the heart of every session. Children will learn pre-reading skills, develop an increased vocabulary, and nurture a lifelong love of reading! We will add storytime in Cascade Locks and Parkdale branches in September.

## VII. New Business

### i. Oregon Corrections Enterprises furniture quote (ACTION) Sheppard

Attachments:

- VII.i. Oregon Correction Enterprises quote

The Friends of the Library have donated \$8,500 to the Library District to purchase new furniture. We need new furniture in the Children's Library to support our patrons. We have seen a demand in parents and caregivers needing access to charging ports while visiting our children's library. The chairs will have charging ports for devices and have tablet arms. The custom table for our new iPads will match our existing design in the children's library.

Our furniture in the teen area was worn and needed replacement. We moved the worn couch and chair out and have temporarily added a futon in the space.

The furniture will be special ordered from Oregon Corrections Enterprises (OCE). OCE industries have existed within Oregon's state corrections system for the past 160 years. For decades, programs in Oregon's prisons manufactured a wide variety of products for use both within the prison system, as well as in the community. We have ordered most of our existing furniture from OCE.

We are ordering the following:

#### Children's Library

- (2) Chairs, tablet arms, charging ports located in each chair
- (1) Bench seat for the Graphic Novel section
- (1) Custom table for two iPads. The iPads will have pre-loaded educational games.

#### Teen Library

- (1) Couch with charging port located in the couch
- (1) Loveseat with charging port located in the loveseat
- (1) End table with charging port located in the loveseat

#### Replacement end table

- (1) End table upstairs on the east end of the building was damaged from water overflow from a plant. I have moved the plant to another located and would like to replace the end table.

The quote exceeds my spending authority. I ask for board approval.

### ii. Financial Management Policy (ACTION)

Sheppard

- Attachment: VII.ii.a. Financial management policy
- Attachment: VII.ii.b. Resolution 2022-23.01, Financial Management Policy

Each month the Library Board will review a policy. This month we are reviewing the Financial Management Policy. Our lawyer Ruben Cleaveland reviewed and approved the policy changes.

#### Updates:

- Deposits shall be performed monthly or when cash to be deposited exceeds \$1,000, whichever comes first. More frequent deposits may be required by the Library Director as circumstances require.
  - We used to perform deposits weekly when we collected fines. This is no longer needed because our cash intake is much less. It ranges \$200-\$300 per month. I deposit checks not collected through our front desk when I receive them.
- Cleaveland added the Purpose section. I approve of the text. We will discuss if the board would like to add or change the text.

### iii. Appointing agents of record (ACTION)

Sheppard

- Attachments: VII.iii. Resolution 2022-23.02, establishing agents of record

The District must appoint its insurance agents of record. We have two agents. Columbia River Insurance assists the district with general liability and property insurance, which we currently get through Special Districts Insurance Services. Century Insurance Group, LLC of Bend, Oregon assists us with employee benefits such as health insurance, which we currently get through Pacific Source

(medical, vision and dental insurance insurance). Both agents have been helpful. The attached resolution affirms these companies as our agents of record for the coming year.

**iv. Establishing regular meeting time (ACTION)**

Sheppard

Attachments: VII.ii. Resolution 2022-23.03, establishing a regular meeting time

The Board's regular meeting time, date, and location needs to be established annually. At the June regular meeting, Board members agreed that the third Tuesday from 7:00-9:00p was a good time for regular monthly meetings.

**VIII. Agenda items for next meeting**

Sheppard

- Policy review

**IX. Adjournment**

Sheppard

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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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Please use the following phone number or video link:

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Meeting ID: 889 8794 2233

Present: Karen Bureker, Brian Hackett, Megan Janik, Sara Marsden, Jean Sheppard, Rachael Fox (staff)

I. **Additions/deletions from the agenda (ACTION)** Bureker  
Vice President Karen Bureker called the meeting to order at 7:00pm. Fox stated she would like to add a discussion item to ask if the board supports the Special Districts Association of Oregon's effort to lobby to change the ORS rules for library districts to allow us to establish their own policies addressing board member absenteeism. Janik made a motion to approve the amended agenda. Hackett seconded. The motion carried unanimously.

II. **Actual or potential conflicts of interest** Bureker  
None stated.

III. **Consent agenda (ACTION)** Sheppard  
Hackett moved to approve the consent agenda. Janik seconded. The motion carried unanimously.

IV. **Open forum for the general public** Sheppard  
None present.

- V. **Reports**
- i. **Friends update** Fox
    - There was nothing to add to the written report.
  - ii. **Foundation update** Fox
    - There was nothing to add to the written report.
  - iii. **March and April 2022 Financial Statements** Fox
    - There was nothing to add to the written report.
  - iv. **Director's Report** Fox

- There was nothing to add to the written report.

## **VI. New Business**

### **i. 2022-23 Budget approval (ACTION)**

Sheppard

#### **I. Budget hearing**

Sheppard opened the public hearing at 7:26pm. No members of the public were present. Sheppard closed the public hearing at 7:30pm. Hackett make a motion to approve the Resolution No.2021-22.06 adopting the budget, making appropriations, imposing taxes, and categorizing taxes. Bureker seconded. The motion carried unanimously.

### **ii. Approval of recurring payments for 2022-23 (ACTION)**

Sheppard

Bureker made a motion to approve Resolution No. 2021-22.05 - approving recurring and online payments for 2022-23. Janik seconded. The motion carried unanimously.

### **iii. Discussion of 2021-22 President and Vice-President positions**

Sheppard

The board discuss retaining the current officers, Jean Sheppard as President and Karen Bureker as Vice President. The board will formally approve the officers at the July 19, 2022 board meeting.

### **iv. Discussion of regular meeting time**

Sheppard

The board decided to continue to meet the third Tuesday of the month at 7pm. The board will approve a resolution at the July 19, 2022 board meeting.

### **v. Library Director contract renewal (ACTION)**

Sheppard

Bureker made a motion to approve the Library Director contract. Janik seconded. The motion carried unanimously.

### **vi. Libraries of Eastern Oregon (LEO) MOU (ACTION)**

Fox

Sheppard asked if we had a contract in the past. Fox stated she had not seen a contract in the six years she has been Library Director. Fox stated they have a new director.

Bureker made a motion to approve the Library Director contract. Janik seconded. The motion carried unanimously.

### **vii. New library book drop (ACTION)**

Fox

Fox recommended the least expensive option by Demco. Bureker asked if they were all for the same model. Fox confirmed they were. Burker made a motion to approve the quote by Demco. Janik seconded. The motion carried unanimously.

### **viii. Lobby efforts regarding board members discussion**

Fox

Library Board members received an email from the Board Chair Michael Milhausen of the Silver Falls Library District. That email described the Silver Falls Library District (SFLD) efforts to have SDAO lobby to change the ORS rules for library districts to allow Library Districts to establish their own policies addressing board member absenteeism.

SFLD discovered, while reviewing their policies, that language they had replacing an absentee board member does not have legal standing. They are proposing ORS changes so that they are in alignment with other district ORS statues including school district boards and public utility boards.

SFLD approached SDAO legal counsel and lobbying teams, they suggested SFLD ask other library districts if they support this effort. The language to be proposed will allow each district to decide whether they chose to have rules for replacing an absentee board member. So far six of the twenty-four library districts have expressed their support. They reached out to Hood River County Library Library District Board members to ask if they will support the efforts.

The HRCLD Board decided they supported the efforts. Library Board President Jean Sheppard emailed SFLD to state the HRCLD Board supported their efforts.

## VII. **Adjournment**

Sheppard

The meeting adjourned at 7:49pm.

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**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Compiled Financial Statements  
May 31, 2022**

**TABLE OF CONTENTS**

Independent Accountants' Compilation Report . . . . .	1
Balance Sheet – Cash Basis . . . . .	2
Statement of Revenues, Expenditures and Changes in Fund Balances – Cash Basis. . . . .	3
Supplementary Information:	
Statement of Revenues and Expenditures – Cash Basis:	
General Fund. . . . .	4-5
Grants Fund. . . . .	6
Capital Equipment Reserve Fund . . . . .	7
Schedule of Revenues and Expenditures and Changes in Fund Balance – Cash Basis – Grants Funds. . . . .	8

**Onstott, Broehl & Cyphers, P.C.**  
Certified Public Accountants

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KENNETH L. ONSTOTT, c.p.a.  
JAMES T. BROEHL, c.p.a.  
RICK M. CYPHERS, c.p.a.

WILLIAM S. ROOPER, c.p.a. retired

MEMBERS:  
American Institute of c.p.a.'s  
Oregon Society of c.p.a.'s

OFFICES:

100 EAST FOURTH STREET  
THE DALLES, OREGON 97058  
Telephone: (541) 296-9131  
Fax: (541) 296-6151

1313 BELMONT STREET  
HOOD RIVER, OREGON 97031  
Telephone: (541) 386-6661  
Fax: (541) 308-0178

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of May 31, 2022, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and eleven months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and the statement of cash flows ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on pages 4 through 8 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

*Onstott, Broehl & Cyphers, P.C.*  
July 5, 2022

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**May 31, 2022**

**ASSETS**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$8,851			\$8,851
Cash with Hood River County	986,269	\$57,712	\$136,968	1,180,949
Petty cash	416			416
Total Current Assets	995,536	57,712	136,968	1,190,216
TOTAL ASSETS	\$995,536	\$57,712	\$136,968	\$1,190,216

**LIABILITIES & FUND BALANCES**

Liabilities				
Current Liabilities				
Payroll liabilities	\$1,127			\$1,127
Total Current Liabilities	1,127	0	0	1,127
Total Liabilities	1,127	0	0	1,127
Fund Balances:				
Unassigned	994,409	57,712	136,968	1,189,089
TOTAL LIABILITIES & FUND BALANCES	\$995,536	\$57,712	\$136,968	\$1,190,216

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**For the Eleven Months Ended May 31, 2022**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
<b>Revenues:</b>				
Donations and grants	\$0	\$22,185		\$22,185
Property tax revenues - current year	1,089,198			1,089,198
Property tax revenues - prior year	40,144			40,144
Fines and fees	3,331			3,331
Intergovernmental revenue	3,534	5,208		8,742
Interest revenue	5,543		\$679	6,222
Miscellaneous	25			25
<b>Total Revenues</b>	<u>1,121,775</u>	<u>27,393</u>	<u>679</u>	<u>1,149,847</u>
<b>Expenditures:</b>				
<b>Personal services:</b>				
Wages and salaries	465,924			465,924
Employee benefits	153,457			153,457
<b>Total Personal Services</b>	<u>619,381</u>	<u>0</u>	<u>0</u>	<u>619,381</u>
<b>Materials and services:</b>				
Bank charges	280			280
Building rental	10,382			10,382
Building maintenance	17,850			17,850
HVAC	16,683			16,683
Elevator	2,220			2,220
Telephone	4,449			4,449
Internet	5,540			5,540
Collection development	69,887	19,891		89,778
Technology	13,356			13,356
Accounting and auditing	24,778			24,778
Courier	1,842			1,842
Custodial services	25,222			25,222
Technical services	4,114			4,114
Library consortium	13,782			13,782
Copiers	2,675			2,675
Elections expense	2,973			2,973
Furniture and equipment	6,356			6,356
Insurance	14,076			14,076
Georgiana Smith Memorial Garden	22,838	110		22,948
Legal services	1,750			1,750
Professional services	4,461			4,461
Dues and subscriptions	1,765			1,765
Miscellaneous	2,069			2,069
Postage and freight	978			978
Printing	195			195
Programs	14,193	17,254		31,447
Advertising	2,433			2,433
Supplies - office	12,336		1,822	14,158
Travel	495			495
Training	753			753
Board development	0			0
Parking reimbursement	100			100
Electricity	14,998			14,998
Garbage	1,552			1,552
Natural gas	6,709			6,709
Water & sewer - building	4,349			4,349
<b>Total Materials and Services</b>	<u>328,439</u>	<u>37,255</u>	<u>1,822</u>	<u>367,516</u>
Capital outlay	0	184,220	12,227	196,447
<b>Total Expenditures</b>	<u>947,820</u>	<u>221,475</u>	<u>14,049</u>	<u>1,183,344</u>
<b>Revenues Over Expenditures</b>	<u>173,955</u>	<u>(194,082)</u>	<u>(13,370)</u>	<u>(33,497)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	0		25,000	25,000
Operating transfers out	(25,000)			(25,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
<b>Revenues and Other Financing Sources (Uses) Over Expenditures</b>	<u>148,955</u>	<u>(194,082)</u>	<u>11,630</u>	<u>(33,497)</u>
Fund Balance - July 1, 2021	845,454	251,794	125,338	1,222,586
Fund Balance - May 31, 2022	<u>\$994,409</u>	<u>\$57,712</u>	<u>\$136,968</u>	<u>\$1,189,089</u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Eleven Months Ended**  
**May 31, 2022**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Tax revenues - current	\$25,152	\$1,069,198	\$1,091,490
Tax revenues - prior year	2,395	40,144	15,000
Interest revenue	497	5,543	10,000
Fines and fees	499	3,331	4,000
Intergovernmental revenue	150	3,534	0
Donations	0	0	0
Miscellaneous	0	25	0
<b>Total Revenues</b>	<b>28,693</b>	<b>1,121,775</b>	<b>1,120,490</b>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	605	6,665	8,281
Library clerk II	9,567	100,994	115,605
Library assistant I	5,527	50,980	68,838
Library assistant II	4,888	58,158	63,266
Librarian I	7,990	118,794	128,034
Librarian II	5,127	52,521	65,291
Library director	7,112	77,812	87,048
Payroll taxes and benefits:			
Retirement	10,660	44,479	43,068
Social security	3,099	35,335	40,226
Workers' compensation	19	1,055	1,300
Health insurance	5,766	68,179	136,280
Unemployment insurance	365	4,409	6,310
Paid family and medical leave	0	0	2,681
<b>Total Personal Services</b>	<b>60,725</b>	<b>619,381</b>	<b>766,227</b>
Materials and services:			
Bank charges	16	280	300
Building rental	944	10,382	13,400
Building maintenance	2,383	17,850	20,000
HVAC	1,678	16,683	15,000
Elevator	188	2,220	2,450
Telephone	619	4,449	5,220
Internet	293	5,540	5,840
Collection development	11,592	69,887	90,000
Technology	2,854	13,356	13,000
Accounting and auditing	0	24,778	29,000
Courier	173	1,842	2,300

See Independent Accountants' Compilation Report



**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Eleven Months Ended**  
**May 31, 2022**

	Current Period <u>Actual</u>	Year to Date <u>Actual</u>	Annual <u>Budget</u>
Custodial services	2,517	25,222	29,000
Technical services	0	4,114	4,000
Library consortium	0	13,782	14,200
Copiers	237	2,675	3,500
Elections expense	0	2,973	0
Furniture and equipment	1,671	6,356	4,000
Insurance	0	14,076	16,000
Georgiana Smith Memorial Garden	777	22,838	25,000
Legal services	525	1,750	4,000
Professional services	4,461	4,461	30,000
Membership dues	65	1,765	4,000
Miscellaneous	299	2,069	1,500
Postage and freight	171	978	1,000
Printing	0	195	500
Programs	2,669	14,193	20,000
Advertising	299	2,433	2,000
Office supplies	1,791	12,336	14,000
Travel	41	495	4,000
Training	60	753	4,000
Board development	0	0	1,500
Parking reimbursement	0	100	500
Electricity	1,410	14,998	21,000
Garbage	172	1,552	2,000
Natural gas	655	6,709	10,000
Water & sewer - building	401	4,349	5,600
<b>Total Materials and Services</b>	<u>38,961</u>	<u>328,439</u>	<u>417,810</u>
Capital Outlay	<u>(918)</u>	<u>0</u>	<u>0</u>
Contingency	0	0	100,000
<b>Total Expenditures</b>	<u>98,768</u>	<u>947,820</u>	<u>1,284,037</u>
<b>Other Financing Sources (Uses)</b>			
Operating transfers in	0	0	0
Operating transfers out	0	(25,000)	(25,000)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(25,000)</u>	<u>(25,000)</u>
<b>Change in Fund Balance</b>	<u>(\$70,075)</u>	<u>\$148,955</u>	<u>(\$188,547)</u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Eleven Months Ended**  
**May 31, 2022**

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
<b>Revenues:</b>			
Donations and grants	\$3,250	\$22,185	\$290,000
Intergovernmental revenue	0	5,208	0
<b>Total Revenues</b>	<u>3,250</u>	<u>27,393</u>	<u>290,000</u>
<b>Expenditures:</b>			
Personal services	0	0	16,600
Materials and services	3,777	37,255	268,400
Capital outlay	128,954	184,220	250,000
<b>Total Expenditures</b>	<u>132,731</u>	<u>221,475</u>	<u>535,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$129,481)</u></u>	<u><u>(\$194,082)</u></u>	<u><u>(\$245,000)</u></u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Capital Equipment Reserve Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Eleven Months Ended**  
**May 31, 2022**

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
<b>Revenues:</b>			
Interest revenue	\$66	\$679	\$2,000
<b>Other Financing Sources</b>			
Transfer from General Fund	0	25,000	25,000
<b>Total Revenues and Other Sources</b>	<u>66</u>	<u>25,679</u>	<u>27,000</u>
<b>Expenditures:</b>			
Materials and services	1,822	1,822	0
Capital outlay	918	12,227	100,000
<b>Total Expenditures</b>	<u>2,740</u>	<u>14,049</u>	<u>100,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$2,674)</u></u>	<u><u>\$11,630</u></u>	<u><u>(\$73,000)</u></u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**Grants Funds**  
**For the Eleven Months Ended May 31, 2022**

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2021	R2R 2022	Teeth Intern	HR Cultural Trust	Total
<b>Revenues:</b>											
Donations and grants	\$0	\$0	\$2,435	\$6,500	\$10,000	\$0	\$0	\$5,208	\$3,250	\$0	\$22,185
Intergovernmental revenue											5,208
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>2,435</b>	<b>6,500</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>5,208</b>	<b>3,250</b>	<b>0</b>	<b>27,393</b>
<b>Expenditures:</b>											
Personal services:											
Wages and salaries:											0
Library clerk I											0
Library assistant II											0
Employee benefits:											0
Retirement											0
FICA											0
Workers compensation											0
Health insurance											0
Unemployment insurance											0
<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Materials and services:											
Collection development		15,516	1,678	424	1,242		567	464			19,891
Programs		3,562	850	7,813	1,101		1,838	1,990			17,254
Georgia Smith Memorial Garden		110									110
<b>Total Materials and Services</b>	<b>0</b>	<b>19,188</b>	<b>2,528</b>	<b>8,237</b>	<b>2,343</b>	<b>0</b>	<b>2,505</b>	<b>2,454</b>	<b>0</b>	<b>0</b>	<b>37,255</b>
Capital outlay	0	184,220	0	0	0	0	0	0	0	0	184,220
<b>Total Expenditures</b>	<b>0</b>	<b>203,408</b>	<b>2,528</b>	<b>8,237</b>	<b>2,343</b>	<b>0</b>	<b>2,505</b>	<b>2,454</b>	<b>0</b>	<b>0</b>	<b>221,475</b>
Net Change in Fund Balance	0	(203,408)	(93)	(1,737)	7,657	0	(2,505)	2,754	3,250	0	(194,082)
Fund Balance - July 1, 2021	338	227,852	788	12,479	3,582	1,781	2,454	0	0	2,500	251,794
<b>Fund Balance - May 31, 2022</b>	<b>\$338</b>	<b>\$24,444</b>	<b>\$705</b>	<b>\$10,742</b>	<b>\$11,249</b>	<b>\$1,781</b>	<b>(\$51)</b>	<b>\$2,754</b>	<b>\$3,250</b>	<b>\$2,500</b>	<b>\$57,712</b>

See Independent Accountants' Compilation Report

# QUOTE

OREGON CORRECTIONS  
 ENTERPRISES  
 PO BOX 12849  
 SALEM, OR 97309  
 (503) 428-5500



ORDER NUMBER: 0126914  
 ORDER DATE: 7/15/2022

INSIDE SALES REP RH  
 SALESPERSON: 1028  
 CUSTOMER NO: 0088197

**SOLD TO:**  
 HOOD RIVER COUNTY LIBRARY DIST  
 502 STATE ST  
 HOOD RIVER, OR 97031

**SHIP TO:**  
 HOOD RIVER COUNTY LIBRARY DIST  
 502 STATE ST  
 HOOD RIVER, OR 97031

**CONFIRM TO:**  
 RACHAEL FOX

Phone #541-378-7061

**Comments:**

CUSTOMER P.O.	SHIP VIA	F.O.B.	TERMS NET 30 DAYS	Ship Week of:		
ITEM NUMBER	UNIT	ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT
207-080-04	EA	2.00	0.00	2.00	843.0000	1,686.00
SETTEE,BEAVERCREEK,1 PL,CURVED ARMS, 33x34x35x18 SH, WOOD/STAIN: FABRIC: GRADE 2 WOOD: RED OAK, FINISH: CLEAR, FABRIC: GRD 2 SHERPA SHIRE CORDON BLUE Whse: 001						
300-056-01	EACH	2.00	0.00	2.00	303.0000	606.00
GROMMET,POWER,RECT,2 USB/1 PWR,5-1/32x3x6' CORD,BLACK,PCS49/USB FROM SEATED POSITION: RIGHT, LEFT OR CENTER Whse: 001						
207-100-99	EA	1.00	0.00	1.00	469.0000	469.00
SETTEE,MOD,1 PL,RNB,ARMLESS,2" SHAKER FOOT, 24x31x31x18 SH WOOD: RED OAK, FINISH: CLEAR, FABRIC: GRD 2 SHERPA PURPLE VELVET Whse: 001						
/301.02	EA	1.00	0.00	0.00	309.0000	309.00
TABLE,CHILDREN'S,40x16x24,RECT,4-LEG, VENEER TOP,SANTIAM WOOD: RED OAK, FINISH: BORDER - CLEAR, CENTER - WALNUT						
207-080-05	EA	1.00	0.00	1.00	1,182.0000	1,182.00

Continued

# QUOTE

OREGON CORRECTIONS  
 ENTERPRISES  
 PO BOX 12849  
 SALEM, OR 97309  
 (503) 428-5500



ORDER NUMBER: 0126914  
 ORDER DATE: 7/15/2022

INSIDE SALES REP RH  
 SALESPERSON: 1028  
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**CONFIRM TO:**  
 RACHAEL FOX

Phone #541-378-7061

**Comments:**

CUSTOMER P.O.	SHIP VIA	F.O.B.	TERMS NET 30 DAYS	Ship Week of:		
ITEM NUMBER	UNIT	ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT
SETTEE,BEAVERCREEK,2 PL,CURVED ARMS, 55x34x35x18 SH WOOD: RED OAK, FINISH: CLEAR, FABRIC: GRD 2 SHERPA GARGOYLE Whse: 001						
300-056-01	EACH	1.00	0.00	1.00	303.0000	303.00
GROMMET,POWER,RECT,2 USB/1 PWR,5-1/32x3x6' CORD,BLACK,PCS49/USB FROM SEATED POSITION: RIGHT, LEFT OR CENTER Whse: 001						
207-080-06	EA	1.00	0.00	1.00	1,568.0000	1,568.00
SETTEE,BEAVERCREEK,3 PL,CURVED ARMS, 78x34x35x18 SH WOOD: RED OAK, FINISH: CLEAR, FABRIC: GRD 2 SHERPA GARGOYLE Whse: 001						
300-056-01	EACH	1.00	0.00	1.00	303.0000	303.00
GROMMET,POWER,RECT,2 USB/1 PWR,5-1/32x3x6' CORD,BLACK,PCS49/USB FROM SEATED POSITION: RIGHT, LEFT OR CENTER Whse: 001						
207-126-99	EA	1.00	0.00	1.00	392.0000	392.00
TABLE,END,MOD,18x31x24,UPH BODY, LAM TOP,1/4 CHAMFER,2" SHAKER FOOT, WOOD: RED OAK, FINISH: CLEAR, LAM: TBD, FABRIC: GRD 2 SHERPA GARGOYLE Whse: 001						

Continued

# QUOTE

OREGON CORRECTIONS  
 ENTERPRISES  
 PO BOX 12849  
 SALEM, OR 97309  
 (503) 428-5500



ORDER NUMBER: 0126914  
 ORDER DATE: 7/15/2022

INSIDE SALES REP RH  
 SALESPERSON: 1028  
 CUSTOMER NO: 0088197

**SOLD TO:**  
 HOOD RIVER COUNTY LIBRARY DIST  
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 HOOD RIVER, OR 97031


**SHIP TO:**  
 HOOD RIVER COUNTY LIBRARY DIST  
 502 STATE ST  
 HOOD RIVER, OR 97031

**CONFIRM TO:**  
 RACHAEL FOX

Phone #541-378-7061

**Comments:**

CUSTOMER P.O.	SHIP VIA	F.O.B.	TERMS NET 30 DAYS	Ship Week of:		
ITEM NUMBER	UNIT	ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT
300-056-01	EACH	1.00	0.00	1.00	303.0000	303.00
GROMMET,POWER,RECT,2 USB/1 PWR,5-1/32x3x6' CORD,BLACK,PCS49/USB FROM SEATED POSITION: RIGHT, LEFT OR CENTER						
99911271707T	EACH	1.00	0.00	1.00	357.0000	357.00
TABLE,END,26x22x26,MISSION STYLE WOOD: RED OAK, FINISH: CHERRY						
/701.52	EA	1.00	0.00	0.00	530.0000	530.00
SHIPPING & HANDLING						

ADMIN APPROVAL \_\_\_\_\_  \_\_\_\_\_ DATE 7-15-22

CUSTOMER APPROVAL \_\_\_\_\_ DATE \_\_\_\_\_

YOUR SIGNATURE ABOVE AUTHORIZES OREGON CORRECTIONS ENTERPRISES TO PRODUCE THE ABOVE PRODUCTS FOR YOU. YOU HAVE COMMITTED TO PAY OCE FOR THE ABOVE ITEMS.

THIS QUOTE IS VALID FOR \*\*\*\*\*30 DAYS\*\*\*\*\*  
 SIGNED QUOTES CAN BE RETURNED TO: [INSIDESALES@OCE.OREGON.GOV](mailto:INSIDESALES@OCE.OREGON.GOV)

SHIPPING & HANDLING CHARGES ARE ESTIMATES ONLY

Net Order:	8,008.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
<b>Order Total:</b>	<b>8,008.00</b>

# QUOTE

OREGON CORRECTIONS  
 ENTERPRISES  
 PO BOX 12849  
 SALEM, OR 97309  
 (503) 428-5500



ORDER NUMBER: 0126914  
 ORDER DATE: 7/15/2022

INSIDE SALES REP RH  
 SALESPERSON: 1028  
 CUSTOMER NO: 0088197

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 HOOD RIVER, OR 97031

**SHIP TO:**  
 HOOD RIVER COUNTY LIBRARY DIST  
 502 STATE ST  
 HOOD RIVER, OR 97031

**CONFIRM TO:**  
 RACHAEL FOX

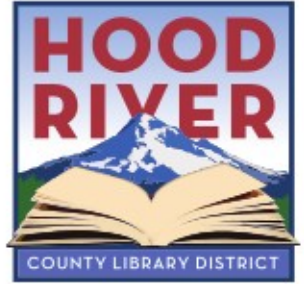
Phone #541-378-7061

**Comments:**

CUSTOMER P.O.	SHIP VIA	F.O.B.	TERMS NET 30 DAYS	Ship Week of:		
ITEM NUMBER	UNIT	ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT

Net Order:	8,008.00
Less Discount:	0.00
Freight:	0.00
Sales Tax:	0.00
<b>Order Total:</b>	<b>8,008.00</b>





# Financial Management Policy

## **I. Purpose**

The Hood River County Library District approves this Financial Management Policy as a demonstration of our commitment to financial integrity. It is the purpose of this Policy to be accountable to our citizens for the use of public dollars and resources, and to ensure there is adequate funding to meet community needs. This Policy is adopted by the Board of Directors to establish the framework for the District's financial planning and management, guide day-to-day operations, promote sustainable long range fiscal planning, and ensure responsible decision making.

## **II. Accounting System**

The District's accounting system shall be designed specifically to:

1. Assemble information on all finance-related transactions and events.
2. Provide the ability to analyze all data collected.
3. Classify data according to the chart of accounts.
4. Record data in the appropriate books of accounts.
5. Report data to management and outside parties in an appropriate format and in a timely manner.
6. Maintain accountability of assets.
7. Retain data according to the State of Oregon's retention schedule for special districts.

The accounting system shall include:

1. A general ledger.
2. Subsidiary journals as necessary, including revenue, expenditures, and payroll.
3. Written documentation supporting, authorizing, and explaining individual financial transactions including invoices, bank statements, purchase orders, payroll, transfers, etc.
4. Any other data deemed necessary to prepare financial statements.

## **III. Control Policies and Procedures**

The District follows these policies and procedures to ensure control and an effective accounting system:

1. All financial transactions shall conform to standard accounting procedures and Oregon Revised Statutes and Administrative Regulations Oregon Law.
2. All transactions are authorized properly.
3. Duties are segregated. As much as is practical, no single individual should be able to (1) authorize a transaction, (2) record the transaction in the accounting system, and (3) take custody of the assets resulting from the transaction.
4. Accounting records and documentation are designed and maintained properly.
5. Access to assets and records is controlled.
6. Accounting data is reviewed periodically and compared to underlying records.
7. All financial records are retained and secured in accordance with Oregon Law.
8. Records no longer required to be retained are destroyed securely.
9. Payroll records and processing are reviewed periodically.

502 State Street  
Hood River, OR 97031  
541 386 2535

[www.hoodriverlibrary.org](http://www.hoodriverlibrary.org)

10. Physical assets are reviewed periodically and an inventory is maintained.
11. The Library Director shall submit the prior month's financial report to the Board of Directors with the packet for the regular monthly meeting.
12. Financial computer systems shall be maintained in a secure environment, accessed only by documented/authorized personnel, and regularly maintained to prevent data loss.
13. Annual audits shall be performed in compliance with Oregon Law and generally accepted accounting principles (GAAP) for governmental entities.
14. The Library Director and any other staff significantly involved in District financial procedures shall be required to take a vacation of at least five consecutive business days per year.
15. Financial duties shall be rotated to staff not normally involved in financial procedures for at least a consecutive two-week period per year. This rotation may coincide with the Library Director and other financial staff's mandatory absence.

#### **IV. Cash and Purchasing**

The District shall follow these specific policies for cash and purchasing:

1. Cash disbursement:
  - Check-signing authority is limited to the Library Director, Assistant Director, Board President, and Board Vice-President.
  - Two signatures are required on each check: the signature of the Board President or Vice-President and the signature of the Library Director or Assistant Director.
    - Some regularly-recurring bills and payments may be paid electronically by the Library Director or designee. Bills and payments authorized to be paid electronically shall be established annually by Board resolution. Invoices must be retained and reviewed by the Board President or Vice-President.
  - Authorization of payment is required by the Library Director or designee.
  - Original invoices shall be attached to checks before signing.
  - Pre-signing any check is prohibited.
  - Blank checks are prohibited.
  - Checks shall be numbered sequentially.
  - The check stock shall contain security safeguards to prevent fraud.
  - The check stock shall be secured and use shall be documented.
  - Voided checks shall be defaced and retained in the financial records.
  - Signature stamps are prohibited.
2. Cash handling
  - Daily cash counts shall be performed.
  - Deposits shall be performed **weekly-monthly** or when cash to be deposited exceeds \$1,000, whichever comes first. More frequent deposits may be required by the Library Director as circumstances require.
  - Cash till control and reconciliation shall be standard policy.
3. Management shall review bank account reconciliations monthly.
4. Available surplus funds may be invested according to Oregon Law with the primary consideration being the security of public funds.
5. Banking shall be conducted according to Oregon Law and applicable accounting practices.
6. Purchasing
  - Original invoices shall be required.
  - Employees of the District shall not serve as independent contractors to the District.
  - Employees of the District shall not accept consideration from an outside entity while

performing District duties unless specifically authorized by a Board approved intergovernmental Agreement of similar contractual arrangement by the Board.

7. Vacation reserve
  - The District shall retain a vacation reserve of at least 75 percent of all employees' outstanding vacation and holiday accrual.
7. Expenditures approval
  - The Board of Directors shall approve all expenditures for supplies, materials, equipment, or any contract obligating the District in excess of \$5,000 with the following exceptions:
    - Purchase of emergency services or materials which cannot be delayed until the next Board meeting but exceed \$5,000. Such purchases must be approved by the Library Director and the Board President and comply with Oregon Law. The Library Director will inform the District Board of the purchase at the next board meeting.
    - Purchases that exceed \$5,000 but cannot be delayed until the next Board meeting because such delay would cause unnecessary hardship or financial detriment to the District; provided, the purchase is made after approval by the Library Director and the Board President. The Library Director will inform the District Board of the purchase at the next board meeting.
    - Payments of monthly statements, composed of individual invoices not exceeding \$5,000, incurred while conducting regular library business such as purchasing collection materials or office supplies or paying credit statements.
    - Regular payments on contracts that have been pre-approved by the Board of Directors.
  - The Library Director shall authorize all expenditures or contracts up to \$5,000 except Contracts for legal services.
    - Total expenditures within a budgetary fund category (e.g. Materials and Services) may not exceed the budgeted allocation of that category without prior approval of the Board of Directors.

## V. Credit Cards

The Library Director is authorized to apply for credit cards in the name of the District. District credit cards are subject to the following restrictions and controls:

1. Only the following officials and staff members shall be listed on the District's general purchasing credit card agreements as authorized users:
  - Board President
  - Library Director; and
  - Staff explicitly authorized by the Director.
2. If the District has credit cards used to purchase fuel for District vehicles, only employees who have been approved as drivers may utilize the cards.
3. District credit cards shall only be used for transactions in which writing a check in advance is either difficult or would delay delivery of goods or services during a time of emergency. District credit cards also may be used to facilitate travel by employees and officials on District business. Any use of the credit cards shall comply with the District's Financial Management Policy and travel reimbursement procedures.
4. Use of District credit cards for personal purchases is prohibited.
5. Any official or employee who uses District credit cards shall submit to the Library Director or designee original receipts for all purchases made as soon as practical after the purchase. Each month, the Library Director or designee shall reconcile the receipts

- submitted with the monthly credit card statements to ensure proper card usage.
6. The Library Director shall ensure that credit card statements are paid in full each month so that no finance charges are incurred. Copies of credit card statements shall be made available to the Board of Directors upon request.

## **VI. Personnel**

Employment policies shall include procedures that reasonably protect District assets:

1. Employment applications shall include:
  - A statement that false information or misrepresentation can be cause for disqualification or dismissal.
  - A criminal background check with candidate's written approval.
  - Reference checks.
2. Appropriate staff supervision.
3. Rotation of duties/cross-training.
4. Communication and confirmation of polices and ethics.
5. Employee and financial contractor fidelity coverage (bonding) is required (when applicable).

## **VII. District Assets and Capital Outlay**

The Library Director shall not allow assets to be unprotected, inadequately maintained, or unnecessarily risked. Accordingly, s/he may not:

1. Fail to insure against theft and casualty losses to at least 80 percent of replacement value and against liability losses.
2. Subject facilities to improper use or insufficient maintenance.
3. Unnecessarily expose the District, its Board, or staff to claims of liability.
4. Make any purchase (1) contrary to state statutes and regulations concerning conflicts of interest; (2) of over \$500 without having obtained comparative prices and quality; (3) of over \$3,000 without evaluating a balance of long-term quality and cost.
5. Fail to protect intellectual property, information, and files from loss or damage.
6. Receive, process, or disburse funds under insufficient controls to meet the Board-appointed auditor's standards.
7. Fail to follow state law regarding investment of capital assets in secure instruments.

Capital outlay shall include expenditures on the following:

1. Land acquisition or improvement, including improvements and installations on the grounds;
2. Building construction, expansion, or remodeling;
3. Installation, addition, or replacement of major building systems such as heating and cooling, electrical, plumbing, and other services;
4. Shelving;
5. Depreciable equipment, which includes items that have an anticipated useful life exceeding one year, cost \$5,000 or more, retain their original shape and use, and are nonexpendable. Equipment, including nonexpendable equipment costing less than \$5,000, must be inventoried.

## **VIII. Surplus Property**

The Library Director or designee may declare property surplus that is deemed no longer useful to the District. Such property may include all tangible assets such as equipment, materials, supplies, and furniture. Surplus property shall be disposed in the following order of preference:

1. *Recycled internally:* Staff should first deem whether property has use for District purposes other than its original use.
2. *Sold or traded:* If property is deemed to have significant value, it shall be sold or traded for something of equivalent value. Property shall be sold “as is”. If property is deemed of particular use to a library, it shall first be offered for sale to other libraries in the District's consortium or in Oregon. If no other library is interested in the property, the District may offer it for sale to local nonprofits organizations. Funds received from sale of property shall be considered miscellaneous income into the fund from which the property was or would have been purchased.
3. *Donated:* If property is deemed to have little value, it shall be offered for donation if it is not cumbersome to do so. Property also may be donated rather than sold if the donation would provide significant good will benefits to the District. If property is deemed of particular use to a library, it shall first be offered for donation to other libraries in the District's consortium or in Oregon. If no other library is interested in the property, the District may offer it for donation to local nonprofits. Unless they are considered of particular value, discarded collection materials shall be donated to the Friends of the Hood River County Library.
4. *Discarded:* Property that has no value or cannot be sold, traded, or donated shall be discarded. The District prefers to discard property with a service that recycles all or a portion of the property. Otherwise, the District shall discard property through its regular waste disposal service.
  - Hazardous substances shall be discarded in accordance with proper safety procedures. Any electronic equipment that stores documents, licensed software, copyrighted material, personal information about District patrons, staff, or Board members, or other sensitive information shall be erased before being disposed per this policy.

## **VIII. Contracts**

The District follows the Oregon Model Public Contracting Rules (ORS 279A.065) when purchasing goods and services and for construction projects, subject to the additions or exceptions provided in this policy.

### **1. Local Contract Review Board**

Except when otherwise provided in District policies, the powers and duties of the Local Contract Review Board (LCRB) under the Public Contracting Code shall be exercised and performed by the District Board of Directors.

### **2. Delegation of Contracting Authority**

Unless expressly limited by the Local Contract Review Board or District policies, all powers and duties given or assigned to contract agencies by the Public Contracting Code may be exercised or performed by the Board President, Library Director, or his/her designee, including the authority to enter into emergency contract.

### **3. Professional Services Contracts**

Professional services shall be defined to include those services that require specialized technical, creative, professional, or communication skills or talents, unique and specialized knowledge, or the exercise of discretionary judgment, and for which the quality of the service depends on attributes that are unique to the service provider.

Such services shall include, but are not limited to: architects, engineers, surveyors, attorneys, accountants, auditors, computer programmers, artists, designers, performers, and consultants. The library director or his/her designee shall have the authority to determine whether a particular service is a "personal service" under this definition.

Professional service contracts do not require a competitive bidding process. When screening or selecting a personal service contractor, the district will consider qualifications, performance history, expertise, knowledge, creativity, and the ability to exercise sound judgment. The selection is based primarily on these factors rather than price.

Unless otherwise provided in this section, contracts for architectural, engineering, photogrammetric mapping, transportation planning or land surveying services shall be awarded according to ORS 279C. A contract for architectural, engineering, photogrammetric mapping, transportation planning or land surveying services may be entered into by direct appointment if such contract is estimated not to exceed \$100,000.

4. Sole Source Procurement

When necessary, the district's Local Contract Review Board, Library Director, or his/her designee may enter into a sole source procurement pursuant to ORS 279B.075.

5. Electronic Advertising

The Board hereby determines that electronically providing public notice of bids and proposals is likely to be cost-effective; therefore, advertisement by electronic means instead of in a newspaper of general circulation is allowed when so authorized by Oregon law.

## **IX. Grants**

The District seeks grants to fund projects beyond the provision of the standard operations budget.

1. Evaluating Grant Opportunities

The library director shall inform the District Board of Directors of the initiation of any new projects that will require grant funding.

The library director shall be authorized to submit grant proposals requesting up to \$100,000 providing the proposed project is within the scope of the District library core services or the District strategic framework.

The District library core services are to:

a. Maintain and circulate a curated and balanced collection of catalogued books and other materials selected for a wide range of interests for adults, youth, and children in the community.

b. Provide a pleasant experience and convenient space for library users, with trained volunteers and professional staff available for guidance in the acquisition of information.

c. Provide access to the Internet and a variety of digital media with subsequent digital skills training.

- d. Provide special programming to encourage children's literacy.
- e. Provide adult and teen programs that encourage lifelong learning.

## 2. Grant Contracts

The library director shall be authorized to sign contracts for and accept grant awards up to \$100,000 providing that the grant-funded project is within the scope of the District library core services and/or the District strategic framework. According to ORS 279A.025, grant contracts are not subject to competitive bid requirements.

## 3. Grant Funds Management

Grant funds shall be used only for the project for which the funder approved the grant.

Progress on the grant project and expenditures shall be tracked and reported back to the funder according to the funder's requirements.

Approved by the Board of Directors, March 15, 2011

Last reviewed, July 15, 2022

Last revised, July 15, 2022

**Resolution No. 2022-23.01**

**Resolution amending Financial Management Policy**

WHEREAS, the Board regularly reviews policies to ensure that they are clear, consistent, and current; and

WHEREAS, the Board found area for improvement in the Financial Management Policy;

Now, therefore be it RESOLVED, that that the Board amends the Board Governance Policy as presented in the attached document and discussed and revised during the Board's meeting of July 19, 2022.

Adopted by the Board of Directors of Hood River County Library District this 19<sup>th</sup> day of July, 2022.

ATTEST:

\_\_\_\_\_  
Jean Sheppard, President

\_\_\_\_\_  
Rachael Fox, Library Director



**Resolution No. 2022-23.02**

**Resolution adopting Insurance and  
Employee Benefits Agents of Record**

WHEREAS, special districts need to annually affirm their agents of record;

Now, therefore be it RESOLVED, that the Hood River County Library District Board of Directors appoints Columbia River Insurance of Hood River, Oregon, as the District's Insurance Agent of Record; and

RESOLVED, that the Board appoints Century Insurance Group, LLC of Bend, Oregon, as the District's Employee Benefits Agent of Record.

Adopted by the Board of Directors of Hood River County Library District this 19th day of July, 2022.

ATTEST:

\_\_\_\_\_  
Jean Sheppard, President

\_\_\_\_\_  
Rachael Fox, Secretary

**Resolution No. 2022-23.03**

**Resolution establishing a regular meeting  
day, time, and location for 2022-23**

RESOLVED, that the Board of Directors of the Hood River County Library District shall meet monthly on the third Tuesday of the month from 7:00 to 9:00p in the Jeanne Marie Gaulke Community Meeting Room of the Hood River Library during the 2022-23 fiscal year.

Adopted by the Board of Directors of Hood River County Library District this 19<sup>th</sup> day of July, 2022.

ATTEST:

\_\_\_\_\_  
Jean Sheppard, President

\_\_\_\_\_  
Rachael Fox, Secretary