

**Board of Directors**  
**Regular Meeting Agenda**  
**Supplementary information**

Tuesday, May 19, 2020, 7:00pm  
Jeanne Marie Gaulke Community Meeting Room  
Zoom meeting  
502 State St, Hood River  
Jean Sheppard President  
Notes prepared by Library Director Rachael Fox

The Hood River County Library District is taking steps to limit exposure and spread of COVID-19 (novel coronavirus). In support of state and federal guidelines for social distancing, the Hood River County Library District will hold this meeting by using Zoom Conferencing.

Please use the following phone number or video link:

1-253-215-8782

<https://us02web.zoom.us/j/87082687991>

Meeting ID: 870 8268 7991

- |  |          |
|--|----------|
| <b>I. Additions/deletions from the agenda (ACTION)</b>                 | Sheppard |
| <b>II. Actual or potential conflicts of interest</b>                   | Sheppard |
| <b>III. Consent agenda (ACTION)</b>                                    | Sheppard |
| <b>IV. Open forum for the general public</b>                           | Sheppard |
| <b>V. Reports</b>  |          |
| <b>i. Friends update</b>   | Fox      |
| <b>ii. Foundation update</b>   | Fox      |
| <b>iii. April 2020 Financial Statements</b>                            |          |
| <b>iv. Director's report</b>   | Fox      |
| <b>VI. Previous business</b>   |          |
| <b>i. Discussion reopening plan Hood River County Library District</b> | Fox      |
| <b>VII. New business</b>   |          |
| <b>i. 2020-21 salary schedule (ACTION)</b>                             | Sheppard |
| <b>ii. Accounting services bid approval (ACTION)</b>                   | Fox      |
| <b>iii. Discussion fines</b>   | Sheppard |
| <b>iv. Executive session: Library Director evaluation</b>              | Sheppard |
| <b>VIII. Agenda items for next meeting</b>                             | Sheppard |
| <b>IX. Adjournment</b>   |          |
-

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. Additions/deletions from the agenda (ACTION)**

Sheppard

**II. Actual or potential conflicts of interest**

Sheppard

**III. Consent agenda (ACTION)**

Sheppard

- i. Minutes from the April 21, 2020, regular meeting
- ii. Invoice painting staff area

*Attachments:*

- III.ii.a. Minutes April 21, 2020 regular meeting
- III.ii.b. Invoice Michael Peterson

**IV. Open forum for the general public**

Sheppard

**V. Reports**

**i. Friends update**

Fox

- The Friends of the Library did not meet in May due to COVID-19.

**ii. Foundation update**

Fox

- The Hood River Library Foundation gave the Library District \$4,000 to invest in additional electronic resources. We have added Creative Bug which offers thousands of art, craft and DIY tutorials. We also plan to switch our online language learning program from Pronunciator to Mango. There will be a price increase but we think Mango is a far superior database which many large library systems use.

**iii. April 2020 Financial Statements**

*Attachments:*

- V.iii. April 2020 financial statements

We are tracking well for this time of the year.

#### iv. **Director's report**

Fox

##### **Administration**

- Our annual interim audit took place remotely on Thursday, April 23. It came back with no findings. We are on track and doing great!

##### **Facilities**

- We had our regular maintenance completed on the HVAC, boiler and small heating/cooling units in the Tech room and Columbia room. Everything looks good except the boiler has a small leak. We are waiting on an estimate for repair.
- Our buildings maintenance person Michael Peterson has finished painting our staff area and meeting room closet.
- Our three new curved benches have arrived and will be installed in the patio in front of the library in the next week or two by Michael Peterson. The benches were purchased with funds from the Library Foundation. The funds were donated to the Library Foundation in memory of long time patron Dick Swart.

##### **Personnel and Services**

Each staff member has tasks and duties they have been working on from home. Here are some of the tasks:

- Website development – [www.hoodriverlibrary.org](http://www.hoodriverlibrary.org)
  - Redesigned the entire site
  - [FAQ section](#) – information related to closure
  - [Community resource page](#) – help during COVID-19
  - [Digital library page](#)
  - [Tech help page](#)
  - Updated [Friends](#) and [Foundation](#) pages
  - Library news section – front page
  - Individual pages – [Adults](#), [Teens](#), [Kids](#), [Spanish Speakers](#)
    - Online programs
    - Library resources – ebooks, audiobooks, movie streaming, research tools, learning resources and more.
    - Recommended websites
    - Recommended books by library staff – available from digital resources
- Marketing - website, social media, and enewsletter
- Staff check info@ email each day
- Process new library cards. We have created 90 new cards since we closed.
- Call center – open Monday-Friday, 10am-5pm. We are using a service called Grasshopper which allows calls to be forwarded to staff members cell phones at specific times during the day.
- Staff – create recommended book lists each week for Adults, Teens and Kids. The titles are available on our digital resources.

- Bilingual Outreach Specialist Yeli Boots is translating our policies into Spanish for our website.
- Library staff have reached out to the Hood River County School District to see how we can assist. School staff are directing kids to our digital resources and sign up for e-library cards.
- Staff member picks up our magazines weekly and takes them home to catalog for the collection.
- Staff member is repairing damaged library materials at home.
- Physical materials
  - Library staff are ordering physical library materials – kids, teen, adult selectors order materials which are shipped directly to our cataloger's house. Their remaining budgets for this fiscal year has been reduced by 50%.
  - Cataloger – receives boxes of new materials at her home. She has a 72 hour waiting period. She opens the boxes and catalogs the new items. Then she boxes them up, dates them and takes them back to the library.
  - Covering/processing new library materials – 72 hours after our cataloger drops off the box. Our shelve picker picks up the boxes, takes them home, covers items with book tape or plastic cover. She also writes the barcode on all the DVD and audiobook items. She returns the box to the library.

### **Programs**

- Program staff are busy planning our new summer reading program. It will consist of virtual programs for kids, teens and adults. Teens and adults can enter a raffle each week to receive a chance to win a gift card to a local business. We plan to distribute activity bags during the summer for kids which will contain a free book and a craft complete with supplies. We are working with the school district and other entities to distribute the bags in various ways to reach all the children in the community. We'll also distribute the bags at each library branch.
- We are currently offering the following online programs – Adults, Teens, Kids, and Spanish Speakers
  - Kids
    - Weekly storytime – English (Facebook)
    - Weekly kids radio show in Spanish on Radio Tierra
    - Daily literacy adventures and kids letters to the library (Facebook)
    - Weekly trivia challenge for kids (Facebook)
  - Teen
    - Storytime – 3 x week (Instagram)
    - Teen/adult weekly trivia (Kahoot)
    - Teen council weekly meetings (SLACK)
    - Teen book club (SLACK)
  - Adult
    - Book club (Zoom)
    - Lunch and Learn conversations (Zoom)
    - Bilingual conversations (Zoom)

### **Statistics**

- Ebooks and audiobooks

- Library2Go – our usage has remained the same with around 800 ebooks and 675 audiobooks checked out each month in March and April.
- Tumblebooks – Over 100% increase from the average of 52 books viewed each month July 2019-February 2020 to around 119 books viewed each month in March and April.
- Movie streaming
  - Kanopy – We've seen 164% increase from an average of 189 viewings per month July 2019 -March 2020 to almost 500 views in April.

We have not seen an increase in the use of our language learner database Pronunciator. We are looking forward switching to Mango with the hope patrons will find it beneficial since it's a superior product.

## **VI. Previous business**

### **i. Discussion reopening plan Hood River County Library District** Fox

*Attachments:*

VII.i.a. Hood River County Library District Roadmap to Reopening Plan

Governor Kate Brown has approved Hood River County to move to phase I of the Reopening Oregon plan. We have a plan in place for moving to Stage 2 and 3 of the Hood River County Library District Roadmap to Reopening Plan. I consulted with District Board President Jean Sheppard regarding the plan below before I announced the plan to staff and our patrons. I recommend we approach each stage of reopening with careful thought, consideration and patience while allowing time between stages to see how the pandemic unfolds in our community.

We are currently working on the following:

- Library staff moving to stage 2 (Library Buildings Open to Staff Only) and preparing for stage 3 (Library Services Restored Out of Building) Curbside Pickup.
- Setting up work spaces for staff to ensure physical distancing measures, set up quarantine areas for returned library materials and implementing new sanitation and cleaning guidelines.
- Staff will receive training and detailed information regarding our next steps at the Zoom library staff meeting on Friday, May 22.
- Submit our reopening plan and sanitation plan to the Hood River County Health Department for review.
- Restore janitorial and garbage pickup services.
- Issue press release, newsletter and social media posts detailing our plans and services.

The entire library staff will return to working in the library facilities the week of Tuesday, May 26 in two teams (A and B). Library staff will work a combination of hours at home and the



library. We thought this was a safe first step to easing back into the building and learning how to offer services in a new way. This will limit the number of staff in the building to reduce exposure and preserve services if one team has to quarantine due to an outbreak. We are asking staff to work in the building between 0-4 days per week based upon their job duties and/or number of hours they regularly work each week. We will have library staff working on projects during the hours we are not offering curbside pickup. This includes an inventory of the entire collection at all three branches. We have not completed an inventory since we reopened as a Library District. This will allow us to get an accurate account of items on our shelf.

- Team A: Monday, Tuesday, Thursday
- Team B: Wednesday, Friday, Saturday

Curbside pickup and new call center hours will start Thursday, May 28.

- Hood River
  - Tuesday, Wednesday, Thursday – 12:00-6:00pm
  - Friday, Saturday – 10:00am-3:00pm
- Parkdale and Cascade Locks
  - Tuesday 2:00-6:00pm
  - Saturday 10:00am-2:00pm

We are working on the details regarding how curbside pickup will work for our patrons. We anticipate it will start with a hold/reservation procedure which involves patrons calling or email ahead to let us know they will be pickup up holds and/or if they want us to select materials for them. The patron will notify the library when they arrive to pick up the items. We will deliver their materials outside the building. Once we try this process for a few weeks, we hope to move to Stage 4 (Services in Lobby) by mid-June. We plan to staff a librarian at the front door of the lobby for patrons to drop by and pick up items and provide real time services. We will continue hold/reservation procedures.

Our neighbor libraries in The Dalles, White Salmon and Stevenson will also be starting curbside pickup services this month.

## **VII. New business**

### **i. 2020-21 salary schedule (ACTION)**

Sheppard

*Attachments:*

VII.i. 2010-21 and 2019-20 salary schedule

I propose the attached salary schedule for next fiscal year, which requires Board approval. This salary schedule gives all employees a 3.6% minimum wage adjustment increase in pay. This salary schedule was discussed at the Budget Committee meeting on Wednesday, May 13.

### **ii. Accounting services bid approval (ACTION)**

Fox

*Attachments:*

VII.ii. 2020-2023 bid from Onstott, Broehl, & Cyphers

Our current contract for accounting services with Onstott, Broehl, & Cyphers expires at the end of June. I created a request for bids. I contacted five local firms to see if they were

interested, including our current accountants. Our current firm is the only one who sent a proposal: Onstott, Broehl, & Cyphers. Onstott bid \$18,600 for the 2020-21 fiscal year.

I recommend accepting the bid from Onstott, Broehl, & Cyphers. They have been a pleasure to work with. They respond quickly and accurately to requests for service. As our audit reports demonstrate, they also are keeping our District consistent with General Accounting Standards. The \$18,600 quote is \$300 more than what we are paying for 2019-20. If the bid is accepted, I will present a contract for approval at the June 23, 2020 Board meeting.

### iii. **Discussion fines**

Sheppard

At the budget committee meeting on Wednesday, May 19, 2020 we discussed the possibility of eliminating fines for overdue materials. I have not had time to put together all the materials I would like the District Board to review in order to make that decision. I will strive to compile the necessary information and data by the June or July board meeting.

Many libraries around the country are fine free, including our neighbors across river at the Fort Vancouver Library system. The movement to eliminate fines is critical to our commitment to offer free and open access to our resources and services. It is bringing into focus the adverse effects of fines as a barrier to access.

In the interim, I request we do not have overdue fines accrue for our patrons since we do not have a way to collect the fees safely. This will also eliminate stress and anxiety for patrons since we are offering limited services and our community is still supposed to limit travel.

We are in the process of setting up a paypal account to allow patrons to pay for any fees or fines directly through our online SAGE catalog.

### iv. **Executive session: Library Director evaluation**

Sheppard

## VIII. **Agenda items for next meeting**

Sheppard

- 2020-21 budget approval
- Approval of recurring payments for 2020-21
- Discussion of 2020-21 President and Vice-President positions
- Discussion of 2020-21 regular meeting time
- Library Director Contract approval

## IX. **Adjournment**

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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.

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**Board of Directors**  
**Regular Meeting Minutes**

Tuesday, April 21, 2020, 7:00pm  
Jeanne Marie Gaulke Community Meeting Room  
Zoom meeting  
502 State St, Hood River  
Jean Sheppard President  
Notes prepared by Library Director Rachael Fox

Present: Jean Sheppard, Sara Marsden, Karen Bureker, Brian Hackett and Rachael Fox (staff member).

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Meeting ID: 990 9356 7791

**I. Additions/deletions from the agenda (ACTION)**

Sheppard

Board President Jean Sheppard called the meeting to order at 7:14pm. Fox stated she would like to add a budget discussion to the end of the agenda. Bureker made a motion to approve the agenda as amended. Marsden seconded. The motion carried unanimously.

**II. Actual or potential conflicts of interest**

Sheppard

None stated.

**III. Consent agenda (ACTION)**

Sheppard

**i. Minutes from the February 19, 2020, regular meeting**

**ii. Minutes from the March 14, 2020, emergency meeting**

Marsden moved to approve the consent agenda. Bureker 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. February and March 2020 Financial Statements**

Sheppard asked if the tax revenue received in May is from the payment installment program with the county. Fox confirmed.

### **iv. Director's report**

Fox

Fox stated she would like to have the staff area painted since it was on the list to complete this next fiscal year. Sheppard stated it would be an ideal time. Fox will work with Peterson-Love to obtain a quote.

Sheppard asked if Fox furloughed the janitorial company. Fox stated she did not renew the contract at this time since the library is closed but has requested the company shampoo the carpets and sanitize the library in the month of April. Fox will reach out the Clean All to request changing the contract since we will need to increase daily sanitation efforts. Sheppard stated Fox should reach out to the Hood River County Health Department to inquire about recommendations or requirements for cleaning and sanitizing during the pandemic.

Sheppard asked if our online resources usage has increased. Fox stated she has been busy since the closure setting up staff with duties at home. Fox stated, Assistant Director Arwen Ungar has returned and Fox will be able to focus on other duties. Fox will bring statistics to the next board meeting. Sheppard stated the figures would be useful to show our usage of the library during the closure.

## **VI. Previous business**

### **i. Budget calendar approval and budget committee discussion**

**(ACTION)** Fox

Attachment: VI.i. Proposed 2020-21 budget calendar

Fox asked if any board members had candidates for the open budget committee position. Sheppard stated she thought Angela Schock would be a great addition due to her past work experience.

Burker made a motion to appoint Monica Zorza Hockett and Lani Roberts to another 3 year term and appoint Angela Schock to fulfill the remainder of Amber Bello's term. Marsden seconded. The motion carried unanimously.

Marsden made a motion to approve the budget calendar and appoint Rachael Fox as the Budget Officer. Hackett seconded. The motion carried unanimously.

## **VII. New business**

### **i. Library Director Evaluation (ACTION)**

Sheppard

Bureker made a motion to approve the Library Director evaluation timeline. Marsden seconded. The motion carried unanimously.

## **ii. Accounting services**

Fox

Fox asked if there additional accounting firms she should contact. Sheppard stated Fox covered all the main firms in the gorge.

## **iii. Hood River County Library District Road Map to Reopening**

Fox

Fox stated the reopening plan was in line with other libraries in Oregon. Fox stated she envisioned teams of staff alternating work days in the building. This way if a staff member falls ill due to COVID-19 and other staff must quarantine it will not require all staff members to be gone at the same time.

Sheppard stated patrons should not be dropping off library materials in the building. Fox stated all returns would be made in the outdoor book drop. Sheppard stated it made sense and the District will wait for guidance from Governor Kate Brown, the Oregon Library Association and the local health department before taking the next steps.

Sheppard stated we should change our closure date to until further notice. Fox agreed.

Fox stated she would like to cancel all in-person programs and performers for summer reading. Library staff will be meeting on Friday to discuss a virtual summer reading program and physical packets for patrons with free book and activities. Sheppard said she was wondering if the Mercado would be held this year. Fox stated it would most likely involve social distancing like they have implemented at the Hood River Farmer's market. Sheppard said it would ideal to pass out materials there. Fox agreed. Sheppard asked if we can get our money refunded or have virtual program for the performers we have paid. Bureker stated most performers had their shows on Youtube. Sheppard stated that made sense to request our money back.

## **iv. Budget discussion**

Fox

Fox stated she would be working on the budget over the next two weeks. She is waiting for the tax estimate from Hood River County, which should arrive by April 30. Fox stated we can anticipate a higher rate of uncollectable taxes. The following fiscal year we may experience a decrease in property tax revenue if property values decrease. She also stated there should be a step increase freeze for library staff to prepare for the future but staff should still receive a Cost of Living Increase. Sheppard agreed the District should tighten the budget by freezing step increases, decreasing collection budget since there will also be increase in costs for janitorial services and supplies to protect staff due to COVID-19.

## **VIII. Agenda items for next meeting**

Sheppard

- Library Director Evaluation
- Review accounting services bids
- 2020-21 salary schedule
- Reminder:
  - First Budget Committee meeting: Tuesday, May 14, 2019, 6:30-8:30pm

- Second Budget Committee meeting, if needed: Tuesday May 21, 2019, 6:00-7:00pm

## **IX. Adjournment**

The meeting was adjourned at 8:04pm.

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**Michael Peterson-Love**  
**DBA Remodeling Hood River CCB# 201175**  
**2199 Maggie Lane Hood River OR 97031**  
**info@remodelinghoodriver.com**  
**www.remodelinghoodriver.com**  
**541-490-5547**

# INVOICE

May 14, 2020

**To: RACHAEL FOX**  
 Hood River County Library

**FOR: HOOD RIVER**

Description	Hours	Rate	Amount
Staff room painting: <ul style="list-style-type: none"> <li>• Kitchen (1 accent wall, 1 door)</li> <li>• Hallway (white, 4 doors (1 1-sided)</li> <li>• Staff room (6 doors, 4 2-sided)</li> <li>• Meeting room storage area (3 doors 1-sided)</li> <li>• Approximately 1500 sq. ft.</li> <li>• Repair defects and prep as needed</li> <li>• Move items from along walls if not attached, paint behind</li> <li>• Using 20 year Behr Marquis paint</li> </ul>			\$4,200
Added: Offices (\$900) and storage room (\$330)			\$1,230
			\$5,430

THANK YOU FOR YOUR BUSINESS!



# HOOD RIVER COUNTY LIBRARY DISTRICT

## Compiled Financial Statements April 30, 2020

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**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

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HOOD RIVER, OREGON 97031  
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**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

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 April 30, 2020, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the ten 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*  
May 13, 2020

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**April 30, 2020**

**ASSETS**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$158,688			\$158,688
Cash with Hood River County	620,393	\$97,885	\$109,572	827,850
Petty cash	416			416
Other	1,702			1,702
Total Current Assets	<u>781,199</u>	<u>97,885</u>	<u>109,572</u>	<u>988,656</u>
TOTAL ASSETS	<u>\$781,199</u>	<u>\$97,885</u>	<u>\$109,572</u>	<u>\$988,656</u>

**LIABILITIES & FUND BALANCES**

Liabilities				
Current Liabilities				
Payroll liabilities	(\$1,621)			(\$1,621)
Total Current Liabilities	<u>(1,621)</u>	<u>0</u>	<u>0</u>	<u>(1,621)</u>
Total Liabilities	<u>(1,621)</u>	<u>0</u>	<u>0</u>	<u>(1,621)</u>
Fund Balances:				
Unassigned	<u>782,820</u>	<u>97,885</u>	<u>109,572</u>	<u>990,277</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$781,199</u>	<u>\$97,885</u>	<u>\$109,572</u>	<u>\$988,656</u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**For the Ten Months Ended April 30, 2020**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
<b>Revenues:</b>				
Donations and grants	\$200	\$24,164		\$24,364
Property tax revenues - current year	920,935			920,935
Property tax revenues - prior year	17,940			17,940
Fines and fees	11,583			11,583
Intergovernmental revenue	2,637	5,114		7,751
Interest revenue	14,210		\$2,056	16,266
Miscellaneous	1,925			1,925
<b>Total Revenues</b>	<b>969,430</b>	<b>29,278</b>	<b>2,056</b>	<b>1,000,764</b>
<b>Expenditures:</b>				
Personal services:				
Wages and salaries	382,500	1,951		384,451
Employee benefits	117,274	34		117,308
<b>Total Personal Services</b>	<b>499,774</b>	<b>1,985</b>	<b>0</b>	<b>501,759</b>
Materials and services:				
Bank charges	159			159
Building rental	10,994			10,994
Building maintenance	11,023	6,297		17,320
HVAC	6,720			6,720
Elevator	1,558			1,558
Telephone	4,607			4,607
Internet	2,000			2,000
Collection development	61,280	11,984		73,264
Technology	8,906	1,430		10,336
Accounting and auditing	22,140			22,140
Courier	1,747	27		1,774
Custodial services	17,106			17,106
Technical services	5,157			5,157
Library consortium	13,069			13,069
Copiers	639			639
Elections expense	0			0
Furniture and equipment	2,907	8,300		11,207
Insurance	11,979			11,979
Georgiana Smith Memorial Garden	16,954	75		17,029
Legal services	4,531			4,531
Professional services	0	1,148		1,148
Dues and subscriptions	2,867			2,867
Miscellaneous	1,687	300		1,987
Postage and freight	633			633
Printing	277			277
Programs	12,607	10,050		22,657
Advertising	783			783
Supplies - office	8,703			8,703
Travel	2,595			2,595
Training	1,344			1,344
Board development	81			81
Parking reimbursement	200			200
Electricity	13,516			13,516
Garbage	1,288			1,288
Natural gas	4,669			4,669
Water & sewer - building	3,833			3,833
<b>Total Materials and Services</b>	<b>258,559</b>	<b>39,611</b>	<b>0</b>	<b>298,170</b>
Capital outlay	0	0	111,714	111,714
<b>Total Expenditures</b>	<b>758,333</b>	<b>41,596</b>	<b>111,714</b>	<b>911,643</b>
<b>Revenues Over Expenditures</b>	<b>211,097</b>	<b>(12,318)</b>	<b>(109,658)</b>	<b>89,121</b>
Other Financing Sources (Uses)				
Operating transfers in	0		123,000	123,000
Operating transfers out	(123,000)			(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(123,000)</b>	<b>0</b>	<b>123,000</b>	<b>0</b>
<b>Revenues and Other Financing Sources (Uses) Over Expenditures</b>	<b>88,097</b>	<b>(12,318)</b>	<b>13,342</b>	<b>89,121</b>
Fund Balance - July 1, 2019	694,723	110,203	96,230	901,156
Fund Balance - April 30, 2020	<u>\$782,820</u>	<u>\$97,885</u>	<u>\$109,572</u>	<u>\$990,277</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 Ten Months Ended**  
**April 30, 2020**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Tax revenues - current	\$7,231	\$920,935	\$928,493
Tax revenues - prior year	1,469	17,940	15,000
Interest revenue	1,052	14,210	12,000
Fines and fees	0	11,583	13,500
Intergovernmental revenue	0	2,637	0
Donations	0	200	0
Miscellaneous	0	1,925	0
<b>Total Revenues</b>	<b>9,752</b>	<b>969,430</b>	<b>968,993</b>
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	437	5,624	7,376
Library clerk II	8,168	82,789	103,314
Library assistant I	4,859	47,113	54,228
Library assistant II	8,074	88,058	100,477
Librarian I	5,189	55,594	68,801
Librarian II	(2,721)	38,919	58,157
Library director	6,462	64,403	77,542
Payroll taxes and benefits:			
Retirement	4,590	27,618	34,977
Social security	2,823	29,663	35,947
Workers' compensation	18	208	1,200
Health insurance	8,754	57,114	100,800
Unemployment insurance	231	2,671	4,229
<b>Total Personal Services</b>	<b>46,884</b>	<b>499,774</b>	<b>647,048</b>
Materials and services:			
Bank charges	16	159	250
Building rental	944	10,994	14,530
Building maintenance	1,047	11,023	20,000
HVAC	0	6,720	15,000
Elevator	176	1,558	2,350
Telephone	357	4,607	5,100
Internet	225	2,000	5,800
Collection development	3,821	61,280	83,000
Technology	280	8,906	13,000
Accounting and auditing	0	22,140	27,000
Courier	0	1,747	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 Ten Months Ended**  
**April 30, 2020**

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	0	17,106	23,000
Technical services	0	5,157	4,000
Library consortium	0	13,069	13,070
Copiers	84	639	2,400
Elections expense	0	0	0
Furniture and equipment	0	2,907	4,000
Insurance	0	11,979	9,000
Georgiana Smith Memorial Garden	1,188	16,954	25,000
Legal services	543	4,531	4,000
Professional services	0	0	0
Dues and subscriptions	0	2,867	4,000
Miscellaneous	0	1,687	1,000
Postage and freight	18	633	1,200
Printing	0	277	500
Programs	76	12,607	20,000
Advertising	111	783	1,500
Supplies - office	0	8,703	14,000
Travel	9	2,595	5,000
Training	0	1,344	4,000
Board development	0	81	1,500
Parking reimbursement	0	200	1,000
Electricity	855	13,516	21,000
Garbage	130	1,288	1,600
Natural gas	606	4,669	10,000
Water & sewer - building	426	3,833	5,200
<b>Total Materials and Services</b>	<b>10,912</b>	<b>258,559</b>	<b>364,300</b>
Capital Outlay	0	0	0
Contingency	0	0	20,000
<b>Total Expenditures</b>	<b>57,796</b>	<b>758,333</b>	<b>1,031,348</b>
<b>Other Financing Sources (Uses)</b>			
Operating transfers In	0	0	0
Operating transfers out	0	(123,000)	(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(123,000)</b>	<b>(123,000)</b>
<b>Change in Fund Balance</b>	<b>(\$48,044)</b>	<b>\$88,097</b>	<b>(\$185,355)</b>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Ten Months Ended**  
**April 30, 2020**

	<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	\$0	\$24,164	\$410,000
Intergovernmental revenue	0	5,114	0
<b>Total Revenues</b>	<u>0</u>	<u>29,278</u>	<u>410,000</u>
<b>Expenditures:</b>			
Personal services	154	1,985	5,500
Materials and services:	0	39,611	235,000
Capital outlay	0	0	169,500
<b>Total Expenditures</b>	<u>154</u>	<u>41,596</u>	<u>410,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$154)</u></u>	<u><u>(\$12,318)</u></u>	<u><u>\$0</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 Ten Months Ended**  
**April 30, 2020**

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
<b>Revenues:</b>			
Interest revenue	\$162	\$2,056	\$1,500
<b>Other Financing Sources</b>			
Transfer from General Fund	0	123,000	123,000
<b>Total Revenues and Other Sources</b>	<u>162</u>	<u>125,056</u>	<u>124,500</u>
<b>Expenditures:</b>			
Materials and services	0	0	0
Capital outlay	3,600	111,714	155,000
<b>Total Expenditures</b>	<u>3,600</u>	<u>111,714</u>	<u>155,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$3,438)</u></u>	<u><u>\$13,342</u></u>	<u><u>(\$30,500)</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 Ten Months Ended April 30, 2020**

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Other Grants	Friends of the Library	Parkdale Library	Pat Hazelhurst	Safety	RTR 2018	RTR 2019	RTR 2020	Total
<b>Revenues:</b>												
Donations and grants	\$0	\$0	\$1,694	\$290	\$13,050	\$500	\$5,500	\$3,130	\$0	\$0	\$0	\$24,164
Intergovernmental revenue											5,114	5,114
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,694</b>	<b>290</b>	<b>13,050</b>	<b>500</b>	<b>5,500</b>	<b>3,130</b>	<b>0</b>	<b>0</b>	<b>5,114</b>	<b>29,278</b>
<b>Expenditures:</b>												
Personal services:												
Wages and salaries:												
Library clerk I					649						237	886
Library assistant II					773						292	1,065
Employee benefits:					(7)						40	0
Retirement											1	33
FICA					(1)						1	1
Workers compensation											0	0
Health insurance											0	0
Unemployment insurance											1	0
<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>571</b>	<b>1,985</b>
Materials and services:												
Building maintenance			6,298									6,298
Collection development			10,071		1,584		329					11,984
Technology			230		1,200							1,430
Courier					27							27
Programs			2,886	111	5,635	395			147	875		10,049
Furniture and equipment	0		2,622		3,996		1,682					8,300
Georgia Smith Memorial Garden			75									75
Professional services				1,148								1,148
Miscellaneous			300									300
<b>Total Materials and Services</b>	<b>0</b>	<b>0</b>	<b>22,482</b>	<b>1,259</b>	<b>12,442</b>	<b>395</b>	<b>2,011</b>	<b>0</b>	<b>147</b>	<b>875</b>	<b>0</b>	<b>39,611</b>
Capital outlay	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>22,482</b>	<b>1,259</b>	<b>13,856</b>	<b>395</b>	<b>2,011</b>	<b>0</b>	<b>147</b>	<b>875</b>	<b>571</b>	<b>41,596</b>
<b>Net Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>(20,788)</b>	<b>(969)</b>	<b>(806)</b>	<b>105</b>	<b>3,489</b>	<b>3,130</b>	<b>(147)</b>	<b>(875)</b>	<b>4,543</b>	<b>(12,318)</b>
<b>Fund Balance - July 1, 2019</b>	<b>825</b>	<b>3,000</b>	<b>99,732</b>	<b>105</b>	<b>5,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147</b>	<b>1,305</b>	<b>0</b>	<b>110,203</b>
<b>Fund Balance - April 30, 2020</b>	<b>\$825</b>	<b>\$3,000</b>	<b>\$78,944</b>	<b>(\$864)</b>	<b>\$4,283</b>	<b>\$105</b>	<b>\$3,489</b>	<b>\$3,130</b>	<b>\$0</b>	<b>\$430</b>	<b>\$4,543</b>	<b>\$97,885</b>

See Independent Accountants' Compilation Report

## Salary Schedule, 2020-21 (Personnel Policies, Appendix A)

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>	\$12.00 \$24,960	\$12.24 \$25,459	\$12.48 \$25,958	\$12.73 \$26,478	\$12.98 \$26,998	\$13.24 \$27,539	\$13.50 \$28,080
<b>Clerk II</b>	\$13.81 \$28,725	\$14.09 \$29,307	\$14.37 \$29,890	\$14.66 \$30,493	\$14.95 \$31,096	\$15.25 \$31,720	\$15.56 \$32,365
<b>Library Assistant I</b>	\$16.58 \$34,486	\$16.91 \$35,173	\$17.25 \$35,880	\$17.60 \$36,608	\$17.95 \$37,336	\$18.31 \$38,085	\$18.68 \$38,854
<b>Library Assistant II</b>	\$19.06 \$39,645	\$19.44 \$40,435	\$19.83 \$41,246	\$20.23 \$42,078	\$20.63 \$42,910	\$21.04 \$43,763	\$21.46 \$44,637
<b>Librarian I</b>	\$22.87 \$47,570	\$23.33 \$48,526	\$23.80 \$49,504	\$24.28 \$50,502	\$24.77 \$51,522	\$25.27 \$52,562	\$25.78 \$53,622
<b>Librarian II</b>	\$27.84 \$57,907	\$28.40 \$59,072	\$28.97 \$60,258	\$29.55 \$61,464	\$30.14 \$62,691	\$30.74 \$63,939	\$31.35 \$65,208
<b>Library Director</b>	\$37.12 \$77,210	\$37.86 \$78,749	\$38.62 \$80,330	\$39.39 \$81,931	\$40.18 \$83,574	\$40.98 \$85,238	\$41.80 \$86,944

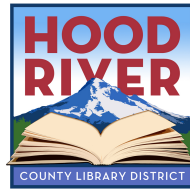
Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2019

## Salary Schedule, 2019-20 (Personnel Policies, Appendix A)

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>	\$11.59 \$24,107	\$11.82 \$24,586	\$12.06 \$25,085	\$12.30 \$25,584	\$12.55 \$26,104	\$12.80 \$26,624	\$13.06 \$27,165
<b>Clerk II</b>	\$13.33 \$27,726	\$13.60 \$28,288	\$13.87 \$28,850	\$14.15 \$29,432	\$14.43 \$30,014	\$14.72 \$30,618	\$15.01 \$31,221
<b>Library Assistant I</b>	\$16.00 \$33,280	\$16.32 \$33,946	\$16.65 \$34,632	\$16.98 \$35,318	\$17.32 \$36,026	\$17.67 \$36,754	\$18.02 \$37,482
<b>Library Assistant II</b>	\$18.40 \$38,272	\$18.77 \$39,042	\$19.15 \$39,832	\$19.53 \$40,622	\$19.92 \$41,434	\$20.32 \$42,266	\$20.73 \$43,118
<b>Librarian I</b>	\$22.08 \$45,926	\$22.52 \$46,842	\$22.97 \$47,778	\$23.43 \$48,734	\$23.90 \$49,712	\$24.38 \$50,710	\$24.87 \$51,730
<b>Librarian II</b>	\$26.87 \$55,890	\$27.41 \$57,013	\$27.96 \$58,157	\$28.52 \$59,322	\$29.09 \$60,507	\$29.67 \$61,714	\$30.26 \$62,941
<b>Library Director</b>	\$35.83 \$74,526	\$36.55 \$76,024	\$37.28 \$77,542	\$38.03 \$79,102	\$38.79 \$80,683	\$39.57 \$82,306	\$40.36 \$83,949

Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2019

# Hood River County Library District Road Map to Reopening



The Hood River County Library District leadership team has developed a staged approach to providing library services to our community in response to the COVID-19 pandemic. This plan is a work in progress and will be updated as new information is available and new health and safety guidelines and regulations are released. We are currently in Stage 1.

## **Stage 1: Virtual Library Services**

- Most staff work remotely
- Some staff work in the building
- Take care of fiscal, personnel, maintenance and statistical tasks
- Offer virtual programs for all ages
- Call center and email assistance to patrons
- Staff processing new physical library materials at home
- Physical branches closed
- Preparation for next phase

## **Stage 2: Library Buildings Open to Staff Only**

- Continue services offered in Stage 1
- Collections work caught-up
- Office work routines restored
- Preparation for next stage

## **Stage 3: Library Services Restored Out of Building**

- Continue services offered in Stage 1
- Curbside pickup, home delivery service (homebound patrons), and mail service
- Restocking of mini-libraries located around the county
- Accepting library materials returns in outdoor bookdrop
- Interlibrary loan services restored
- Maintain and ensure proper distancing and health guidelines

## **Stage 4: Lobby Services – Hood River Branch**

- Continue services offered in Stage 1, 3
- Staff on duty in library
- Telephone reference/research assistance/immediate real time conversations with librarians behind the glass doors

- Public laptop wireless computer(s) available in lobby to look for and request library collection materials which will be left outside library door for pick-up by public
- Patrons can visit their branch library to pick up holds they have notified are available

### **Stage 5: Limited Library Services**

- Continue services offered in Stage 1
- Library branches open to public and library services for the general public are provided on a limited schedule to allow for enhanced cleaning and social distancing accommodations
- Exploring the following options: Limit the number of people allowed at one time in each building and limit computer time to 45 minutes or by appointment so that sanitation can take place between users and/or closing the seating wings to reduce sanitation requirements

### **Stage 6: Full Library Services (All restrictions lifted)**

- Return to regular library services with new changes in place based upon new health and safety recommendations

### **Cleaning, Disinfecting, and Safety Guidelines for all Stages**

For staff:

- Each staff person disinfects their work area at the beginning, ending and hourly during their shift
- Wears masks when working in the building and community
- Wash hands frequently
- Work stations are set up to accommodate physical distancing between individual

For public areas:

- Rearrange library furniture to establish proper physical distancing
- Increase cleaning and disinfecting, especially door handles, light switches, faucets, railings, elevator buttons, high touch tables/counters, seating and tables
- Staff will wiping down computer keyboards, work station surfaces and public service desks after each patron use
- Wear gloves when emptying book drop
- Quarantine returned materials for 72 hours

*The Hood River County Library District would like to thank the Wyoming State Library and the Jackson County Library System in Oregon for sharing their reopening plans. This plan was created by drawing from their plans.*

*This plan is a work in progress. We will update the plan as new reopening plans are shared and new health and safety guidelines and regulations are released.*

*Draft: Last revised 5/02/20*

**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Accounting Proposal**

**Onstott, Broehl & Cyphers, P.C.**

100 E. 4<sup>TH</sup> Street  
The Dalles, OR 97058  
541-296-9131 (Telephone)  
541-296-6151 (Fax)  
keno@skyride.net

Contact Person: Ken Onstott , shareholder

May 5, 2020

# Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

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

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

May 5, 2020

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

Re: Proposal for Accounting Services

Onstott, Broehl & Cyphers, P.C., CPA's are pleased to submit this proposal to perform financial accounting services as described in your Request for Proposal for Financial Accounting Services. Our firm is capable of providing Hood River County Library District quality accounting services in a timely and efficient manner and at a competitive price.

We are a local firm with offices in The Dalles and Hood River. The firm has been in existence since 1952. We provide accounting services for a number of small and medium sized municipal, non-profit, and private sector organizations. We are licensed by the Oregon State Board of Accountancy to practice public accounting in Oregon and to perform Oregon municipal audits.

We have the personnel, expertise, and facilities to provide the services outlined in your request for proposals including:

- Establishment of a financial accounting system.
- Preparation and recording of bimonthly payrolls and applicable reports.
- Preparation and recording of invoice payments.
- Preparation of monthly and annual financial statements.
- Other consultation and assistance as requested.

Such services will be provided to the District in a timely basis as mutually agreed upon.

### Authorized Firm Representative

The firm representative who is authorized to make representations for our firm is:

Kenneth L. Onstott, CPA  
100 E. 4<sup>th</sup> Street  
The Dalles, OR 97058  
Telephone 541-296-9131  
Fax 541-296-6151  
[keno@skyride.net](mailto:keno@skyride.net)

The proposal outlined will serve as an irrevocable offer for 60 days from the date of this letter.

We appreciate your time and consideration. Should you have any questions not answered by this proposal, please contact us.

Submitted By:

Onstott, Broehl & Cyphers, P.C.

  
Signature/Title



## ORGANIZATION/ LOCAL OFFICE TECHNICAL QUALIFICATIONS AND APPROACH

### Audit Organization

Onstott, Broehl & Cyphers, P.C. is a local firm with offices in The Dalles and Hood River. The firm has been in existence since 1952. We provide audit services for a number of small and medium sized municipal and non-profit corporations. Onstott, Broehl & Cyphers presently employs three certified public accountants. All are licensed by the Oregon State Board of Accountancy to practice public accounting in Oregon. Two are also licensed to perform audits of Oregon municipal corporations.

### Staff

The Dalles office employs the following staff:

Certified Public Accountants	3
Professional staff	1
Clerical staff	3

### Experience in Providing Services

Through the years we have provided a variety of services to governmental, non-profit and business clients. Such services include:

- Assistance with payroll reporting and preparation.
- Budget preparation assistance.
- Assistance with general accounting and bookkeeping questions.
- Grant cost allocation plans

### Approach

Based on the criteria outlined in your request for proposals and our conversations with District personnel, we propose providing our services as follows:

- All work will be processed through our Hood River office.
- We will utilize QuickBooks to process all accounting data.
- We ask that a duplicate copy of the monthly bank statement be provided directly to us.
- District personnel provide us with coded invoices for preparation of the check disbursements. Generally a check run will be made once each week on a scheduled day and checks will be returned to District personnel within 2-3 days for signature and mailing.
- Employee time sheets will be submitted to us at least 2 days prior to the designated pay dates for preparation of payroll checks. Checks and pay stubs will be returned to the District for signature and dissemination. All appropriate payroll reports will be prepared by the respective filing deadline and provided to the District for signature and mailing.
- Records of cash deposits will be provided to us on a weekly basis for recording.
- Monthly financial statements with budget comparisons will be provided to the District by the third Tuesday of each month.

- We will provide appropriate information to the District's auditors in conjunction with the annual audit.
- We will maintain confidentiality of District information and provide for password protected financial information. Regular backups of financial information will be made and maintained at an off-site location.
- We will be available for consultation and special requests on an as-needed basis.

## **INDIVIDUAL STAFF TECHNICAL QUALIFICATIONS**

### Qualifications of Staff

Qualifications of members of the team are as follows:

Kenneth Onstott, CPA (Shareholder) Mr. Onstott graduated in 1971 and was on the audit staff of a large national CPA firm before joining our firm in 1978. He has been a shareholder of the firm since 1979 and has been actively involved in accounting and auditing of municipal entities since that time. He is licensed as a municipal auditor by the State of Oregon. Mr. Onstott would act as supervisor, overseeing the work of other staff, as well as performing portions of the work and acting as primary contact with the District.

Jana Warner (Staff Accountant) Jana has a B.S. in accounting and worked at various governmental and private agencies in her career. She has worked on various governmental engagements since joining the firm in 2018, including Hood River County Library District. Ms. Warner will provide significant amounts of the services.

### Specialized Skill, Training or Background in Public Finance

As previously noted each member of the team has had significant experience in the accounting and auditing of municipal entities. This provides a solid background and knowledge of Local Budget Law and Oregon public finance.

## **FEE PROPOSAL**

Based on the projected services as outlined above we propose the following fees:

Monthly fee for routine accounting services	\$ 1,550
Annual fee for routine accounting services	\$18,600

Routine communications and questions between the District and our staff are included in the fees proposed above.

Charges for additional services will be billed at \$105 per hour or such amount as mutually agreed upon.

These fees would remain in effect for the initial year of the contract and be subject to renegotiation for succeeding years.

Because we are a local firm, we do not have travel or other out-of-pocket expenses. Any such expenses would be included in the fee estimated above.

#### Best Value

We believe you should choose Onstott, Broehl & Cyphers, P.C. because:

- We are a local firm employing local people.
- We have performed these services for you for the past nine years and are familiar with your system.
- We have extensive experience working with governments of similar size and complexity.
- We are available throughout the year to assist and answer your questions. We are only a few short minutes away.
- Our friendly staff maintains an attitude of independence while demonstrating respect and consideration for your staff.
- We consistently meet our promised deadlines.
- Our fees are very competitive with others in the industry.

#### Summary

We appreciate the opportunity of presenting this proposal to you. We have provided services of this nature to various entities for a number of years and believe that we can provide a high level of timely service to you. We can provide references upon request. We are confident that we can give you quality service in the coming years and look forward to doing so.

Proposer hereby certifies they have not discriminated and will not discriminate against any minority, women, or emerging small business enterprise in obtaining any required subcontract.

It is further understood that any contractor who is in violation of this clause shall be barred from receiving awards of any contracts or purchases from the Library District unless a satisfactory showing is made that discriminatory practices have terminated and that a recurrence of such acts is unlikely.

Firm Name: Onstott, Broehl & Cyphers, PC

Address: 100 E. 4<sup>th</sup> Street, The Dalles, OR 97058

## VI. Signature page

The undersigned proposes to perform all work as listed in this request, for the prices stated; and that all articles supplied under any resultant contract will conform to the specifications herein.

The undersigned certifies that the proposal has been arrived at by the Proposer independently and has been submitted without any collusion designed to limit independent competition.

The undersigned certifies that the following addenda have been received and duly considered and that all associated costs have been included in this proposal:

Addenda: No.   x   to No.   x   inclusive.

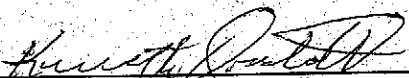
The proposer has examined all parts of this Request For Proposal, including all requirements and contract terms and conditions thereof. If it's proposal is accepted, Proposer agrees to execute a contract which incorporates the terms and conditions of this request.

Name of firm: Onstott, Broehl & Cyphers, PC

Address: 100 E 4<sup>th</sup> Street, The Dalles, OR 97058

Telephone number: 541-296-9131

Email address: keno@skyride.net

Submitted by:   
Authorized Signer

May 5, 2020  
Date

Kenneth Onstott  
Printed Name

**Board of Directors**  
**Regular Meeting Minutes**

Tuesday, April 21, 2020, 7:00pm  
Jeanne Marie Gaulke Community Meeting Room  
Zoom meeting  
502 State St, Hood River  
Jean Sheppard President  
Notes prepared by Library Director Rachael Fox

Present: Jean Sheppard, Sara Marsden, Karen Bureker, Brian Hackett and Rachael Fox (staff member).

The Hood River County Library District is taking steps to limit exposure and spread of COVID-19 (novel coronavirus). In support of state and federal guidelines for social distancing, the Hood River County Library District will hold this meeting by using Zoom Conferencing.

Please use the following phone number or video link:

(301)715-8592

<https://zoom.us/j/99093567791>

Meeting ID: 990 9356 7791

**I. Additions/deletions from the agenda (ACTION)**

Sheppard

Board President Jean Sheppard called the meeting to order at 7:14pm. Fox stated she would like to add a budget discussion to the end of the agenda. Bureker made a motion to approve the agenda as amended. Marsden seconded. The motion carried unanimously.

**II. Actual or potential conflicts of interest**

Sheppard

None stated.

**III. Consent agenda (ACTION)**

Sheppard

**i. Minutes from the February 19, 2020, regular meeting**

**ii. Minutes from the March 14, 2020, emergency meeting**

Marsden moved to approve the consent agenda. Bureker 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. February and March 2020 Financial Statements**

Sheppard asked if the tax revenue received in May is from the payment installment program with the county. Fox confirmed.

#### **iv. Director's report**

Fox

Fox stated she would like to have the staff area painted since it was on the list to complete this next fiscal year. Sheppard stated it would be an ideal time. Fox will work with Peterson-Love to obtain a quote.

Sheppard asked if Fox furloughed the janitorial company. Fox stated she did not renew the contract at this time since the library is closed but has requested the company shampoo the carpets and sanitize the library in the month of April. Fox will reach out the Clean All to request changing the contract since we will need to increase daily sanitation efforts. Sheppard stated Fox should reach out to the Hood River County Health Department to inquire about recommendations or requirements for cleaning and sanitizing during the pandemic.

Sheppard asked if our online resources usage has increased. Fox stated she has been busy since the closure setting up staff with duties at home. Fox stated, Assistant Director Arwen Ungar has returned and Fox will be able to focus on other duties. Fox will bring statistics to the next board meeting. Sheppard stated the figures would be useful to show our usage of the library during the closure.

## **VI. Previous business**

### **i. Budget calendar approval and budget committee discussion**

**(ACTION)** Fox

Attachment: VI.i. Proposed 2020-21 budget calendar

Fox asked if any board members had candidates for the open budget committee position. Sheppard stated she thought Angela Schock would be a great addition due to her past work experience.

Burker made a motion to appoint Monica Zorza Hockett and Lani Roberts to another 3 year term and appoint Angela Schock to fulfill the remainder of Amber Bello's term. Marsden seconded. The motion carried unanimously.

Marsden made a motion to approve the budget calendar and appoint Rachael Fox as the Budget Officer. Hackett seconded. The motion carried unanimously.

## **VII. New business**

### **i. Library Director Evaluation (ACTION)**

Sheppard

Bureker made a motion to approve the Library Director evaluation timeline. Marsden seconded. The motion carried unanimously.

## **ii. Accounting services**

Fox

Fox asked if there additional accounting firms she should contact. Sheppard stated Fox covered all the main firms in the gorge.

## **iii. Hood River County Library District Road Map to Reopening**

Fox

Fox stated the reopening plan was in line with other libraries in Oregon. Fox stated she envisioned teams of staff alternating work days in the building. This way if a staff member falls ill due to COVID-19 and other staff must quarantine it will not require all staff members to be gone at the same time.

Sheppard stated patrons should not be dropping off library materials in the building. Fox stated all returns would be made in the outdoor book drop. Sheppard stated it made sense and the District will wait for guidance from Governor Kate Brown, the Oregon Library Association and the local health department before taking the next steps.

Sheppard stated we should change our closure date to until further notice. Fox agreed.

Fox stated she would like to cancel all in-person programs and performers for summer reading. Library staff will be meeting on Friday to discuss a virtual summer reading program and physical packets for patrons with free book and activities. Sheppard said she was wondering if the Mercado would be held this year. Fox stated it would most likely involve social distancing like they have implemented at the Hood River Farmer's market. Sheppard said it would ideal to pass out materials there. Fox agreed. Sheppard asked if we can get our money refunded or have virtual program for the performers we have paid. Bureker stated most performers had their shows on Youtube. Sheppard stated that made sense to request our money back.

## **iv. Budget discussion**

Fox

Fox stated she would be working on the budget over the next two weeks. She is waiting for the tax estimate from Hood River County, which should arrive by April 30. Fox stated we can anticipate a higher rate of uncollectable taxes. The following fiscal year we may experience a decrease in property tax revenue if property values decrease. She also stated there should be a step increase freeze for library staff to prepare for the future but staff should still receive a Cost of Living Increase. Sheppard agreed the District should tighten the budget by freezing step increases, decreasing collection budget since there will also be increase in costs for janitorial services and supplies to protect staff due to COVID-19.

## **VIII. Agenda items for next meeting**

Sheppard

- Library Director Evaluation
- Review accounting services bids
- 2020-21 salary schedule
- Reminder:
  - First Budget Committee meeting: Tuesday, May 14, 2019, 6:30-8:30pm



- Second Budget Committee meeting, if needed: Tuesday May 21, 2019, 6:00-7:00pm

## **IX. Adjournment**

The meeting was adjourned at 8:04pm.

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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

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.

**Michael Peterson-Love**  
**DBA Remodeling Hood River CCB# 201175**  
**2199 Maggie Lane Hood River OR 97031**  
**info@remodelinghoodriver.com**  
**www.remodelinghoodriver.com**  
**541-490-5547**

# INVOICE

May 14, 2020

**To: RACHAEL FOX**  
 Hood River County Library

**FOR: HOOD RIVER**

Description	Hours	Rate	Amount
Staff room painting: <ul style="list-style-type: none"> <li>• Kitchen (1 accent wall, 1 door)</li> <li>• Hallway (white, 4 doors (1 1-sided)</li> <li>• Staff room (6 doors, 4 2-sided)</li> <li>• Meeting room storage area (3 doors 1-sided)</li> <li>• Approximately 1500 sq. ft.</li> <li>• Repair defects and prep as needed</li> <li>• Move items from along walls if not attached, paint behind</li> <li>• Using 20 year Behr Marquis paint</li> </ul>			\$4,200
Added: Offices (\$900) and storage room (\$330)			\$1,230
			\$5,430

THANK YOU FOR YOUR BUSINESS!

# HOOD RIVER COUNTY LIBRARY DISTRICT

## Compiled Financial Statements April 30, 2020

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**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

**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

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 April 30, 2020, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the ten 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*  
May 13, 2020

**Hood River County Library District**  
**Balance Sheet - Cash Basis**  
**April 30, 2020**

**ASSETS**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$158,688			\$158,688
Cash with Hood River County	620,393	\$97,885	\$109,572	827,850
Petty cash	416			416
Other	1,702			1,702
Total Current Assets	<u>781,199</u>	<u>97,885</u>	<u>109,572</u>	<u>988,656</u>
TOTAL ASSETS	<u><u>\$781,199</u></u>	<u><u>\$97,885</u></u>	<u><u>\$109,572</u></u>	<u><u>\$988,656</u></u>

**LIABILITIES & FUND BALANCES**

Liabilities				
Current Liabilities				
Payroll liabilities	(\$1,621)			(\$1,621)
Total Current Liabilities	<u>(1,621)</u>	<u>0</u>	<u>0</u>	<u>(1,621)</u>
Total Liabilities	<u>(1,621)</u>	<u>0</u>	<u>0</u>	<u>(1,621)</u>
Fund Balances:				
Unassigned	<u>782,820</u>	<u>97,885</u>	<u>109,572</u>	<u>990,277</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$781,199</u></u>	<u><u>\$97,885</u></u>	<u><u>\$109,572</u></u>	<u><u>\$988,656</u></u>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Cash Basis**  
**For the Ten Months Ended April 30, 2020**

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
<b>Revenues:</b>				
Donations and grants	\$200	\$24,164		\$24,364
Property tax revenues - current year	920,935			920,935
Property tax revenues - prior year	17,940			17,940
Fines and fees	11,583			11,583
Intergovernmental revenue	2,637	5,114		7,751
Interest revenue	14,210		\$2,056	16,266
Miscellaneous	1,925			1,925
<b>Total Revenues</b>	<b>969,430</b>	<b>29,278</b>	<b>2,056</b>	<b>1,000,764</b>
<b>Expenditures:</b>				
Personal services:				
Wages and salaries	382,500	1,951		384,451
Employee benefits	117,274	34		117,308
<b>Total Personal Services</b>	<b>499,774</b>	<b>1,985</b>	<b>0</b>	<b>501,759</b>
Materials and services:				
Bank charges	159			159
Building rental	10,994			10,994
Building maintenance	11,023	6,297		17,320
HVAC	6,720			6,720
Elevator	1,558			1,558
Telephone	4,607			4,607
Internet	2,000			2,000
Collection development	61,280	11,984		73,264
Technology	8,906	1,430		10,336
Accounting and auditing	22,140			22,140
Courier	1,747	27		1,774
Custodial services	17,106			17,106
Technical services	5,157			5,157
Library consortium	13,069			13,069
Copiers	639			639
Elections expense	0			0
Furniture and equipment	2,907	8,300		11,207
Insurance	11,979			11,979
Georgiana Smith Memorial Garden	16,954	75		17,029
Legal services	4,531			4,531
Professional services	0	1,148		1,148
Dues and subscriptions	2,867			2,867
Miscellaneous	1,687	300		1,987
Postage and freight	633			633
Printing	277			277
Programs	12,607	10,050		22,657
Advertising	783			783
Supplies - office	8,703			8,703
Travel	2,595			2,595
Training	1,344			1,344
Board development	81			81
Parking reimbursement	200			200
Electricity	13,516			13,516
Garbage	1,288			1,288
Natural gas	4,669			4,669
Water & sewer - building	3,833			3,833
<b>Total Materials and Services</b>	<b>258,559</b>	<b>39,611</b>	<b>0</b>	<b>298,170</b>
Capital outlay	0	0	111,714	111,714
<b>Total Expenditures</b>	<b>758,333</b>	<b>41,596</b>	<b>111,714</b>	<b>911,643</b>
<b>Revenues Over Expenditures</b>	<b>211,097</b>	<b>(12,318)</b>	<b>(109,658)</b>	<b>89,121</b>
Other Financing Sources (Uses)				
Operating transfers in	0		123,000	123,000
Operating transfers out	(123,000)			(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(123,000)</b>	<b>0</b>	<b>123,000</b>	<b>0</b>
<b>Revenues and Other Financing Sources (Uses) Over Expenditures</b>	<b>88,097</b>	<b>(12,318)</b>	<b>13,342</b>	<b>89,121</b>
Fund Balance - July 1, 2019	694,723	110,203	96,230	901,156
<b>Fund Balance - April 30, 2020</b>	<b>\$782,820</b>	<b>\$97,885</b>	<b>\$109,572</b>	<b>\$990,277</b>

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**General Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Ten Months Ended**  
**April 30, 2020**

	Current Period Actual	Year to Date Actual	Annual Budget
<b>Revenues:</b>			
Tax revenues - current	\$7,231	\$920,935	\$928,493
Tax revenues - prior year	1,469	17,940	15,000
Interest revenue	1,052	14,210	12,000
Fines and fees	0	11,583	13,500
Intergovernmental revenue	0	2,637	0
Donations	0	200	0
Miscellaneous	0	1,925	0
<b>Total Revenues</b>	9,752	969,430	968,993
<b>Expenditures:</b>			
Personal services:			
Wages and salaries:			
Library clerk I	437	5,624	7,376
Library clerk II	8,168	82,789	103,314
Library assistant I	4,859	47,113	54,228
Library assistant II	8,074	88,058	100,477
Librarian I	5,189	55,594	68,801
Librarian II	(2,721)	38,919	58,157
Library director	6,462	64,403	77,542
Payroll taxes and benefits:			
Retirement	4,590	27,618	34,977
Social security	2,823	29,663	35,947
Workers' compensation	18	208	1,200
Health insurance	8,754	57,114	100,800
Unemployment insurance	231	2,671	4,229
<b>Total Personal Services</b>	46,884	499,774	647,048
Materials and services:			
Bank charges	16	159	250
Building rental	944	10,994	14,530
Building maintenance	1,047	11,023	20,000
HVAC	0	6,720	15,000
Elevator	176	1,558	2,350
Telephone	357	4,607	5,100
Internet	225	2,000	5,800
Collection development	3,821	61,280	83,000
Technology	280	8,906	13,000
Accounting and auditing	0	22,140	27,000
Courier	0	1,747	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 Ten Months Ended**  
**April 30, 2020**

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	0	17,106	23,000
Technical services	0	5,157	4,000
Library consortium	0	13,069	13,070
Copiers	84	639	2,400
Elections expense	0	0	0
Furniture and equipment	0	2,907	4,000
Insurance	0	11,979	9,000
Georgiana Smith Memorial Garden	1,188	16,954	25,000
Legal services	543	4,531	4,000
Professional services	0	0	0
Dues and subscriptions	0	2,867	4,000
Miscellaneous	0	1,687	1,000
Postage and freight	18	633	1,200
Printing	0	277	500
Programs	76	12,607	20,000
Advertising	111	783	1,500
Supplies - office	0	8,703	14,000
Travel	9	2,595	5,000
Training	0	1,344	4,000
Board development	0	81	1,500
Parking reimbursement	0	200	1,000
Electricity	855	13,516	21,000
Garbage	130	1,288	1,600
Natural gas	606	4,669	10,000
Water & sewer - building	426	3,833	5,200
<b>Total Materials and Services</b>	<b>10,912</b>	<b>258,559</b>	<b>364,300</b>
Capital Outlay	0	0	0
Contingency	0	0	20,000
<b>Total Expenditures</b>	<b>57,796</b>	<b>758,333</b>	<b>1,031,348</b>
<b>Other Financing Sources (Uses)</b>			
Operating transfers In	0	0	0
Operating transfers out	0	(123,000)	(123,000)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(123,000)</b>	<b>(123,000)</b>
<b>Change in Fund Balance</b>	<b>(\$48,044)</b>	<b>\$88,097</b>	<b>(\$185,355)</b>

See Independent Accountants' Compilation Report



**HOOD RIVER COUNTY LIBRARY DISTRICT**  
**Grants Fund**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the One Month and Ten Months Ended**  
**April 30, 2020**

	<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	\$0	\$24,164	\$410,000
Intergovernmental revenue	0	5,114	0
<b>Total Revenues</b>	<u>0</u>	<u>29,278</u>	<u>410,000</u>
<b>Expenditures:</b>			
Personal services	154	1,985	5,500
Materials and services:	0	39,611	235,000
Capital outlay	0	0	169,500
<b>Total Expenditures</b>	<u>154</u>	<u>41,596</u>	<u>410,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$154)</u></u>	<u><u>(\$12,318)</u></u>	<u><u>\$0</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 Ten Months Ended**  
**April 30, 2020**

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
<b>Revenues:</b>			
Interest revenue	\$162	\$2,056	\$1,500
<b>Other Financing Sources</b>			
Transfer from General Fund	0	123,000	123,000
<b>Total Revenues and Other Sources</b>	<u>162</u>	<u>125,056</u>	<u>124,500</u>
<b>Expenditures:</b>			
Materials and services	0	0	0
Capital outlay	3,600	111,714	155,000
<b>Total Expenditures</b>	<u>3,600</u>	<u>111,714</u>	<u>155,000</u>
<b>Change in Fund Balance</b>	<u><u>(\$3,438)</u></u>	<u><u>\$13,342</u></u>	<u><u>(\$30,500)</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 Ten Months Ended April 30, 2020**

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Other Grants	Friends of the Library	Parkdale Library	Pat Hazelhurst	Safety	RTR 2018	RTR 2019	RTR 2020	Total
<b>Revenues:</b>												
Donations and grants	\$0	\$0	\$1,694	\$290	\$13,050	\$500	\$5,500	\$3,130	\$0	\$0	\$0	\$24,164
Intergovernmental revenue											5,114	5,114
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>1,694</b>	<b>290</b>	<b>13,050</b>	<b>500</b>	<b>5,500</b>	<b>3,130</b>	<b>0</b>	<b>0</b>	<b>5,114</b>	<b>29,278</b>
<b>Expenditures:</b>												
Personal services:												
Wages and salaries:												
Library clerk I					649						237	886
Library assistant II					773						292	1,065
Employee benefits:					(7)						40	0
Retirement											1	33
FICA					(1)						1	1
Workers compensation											0	0
Health insurance											0	0
Unemployment insurance											1	0
<b>Total Personal Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>571</b>	<b>1,985</b>
Materials and services:												
Building maintenance			6,298									6,298
Collection development			10,071		1,584		329					11,984
Technology			230		1,200							1,430
Courier					27							27
Programs			2,886	111	5,635	395			147	875		10,049
Furniture and equipment	0		2,622		3,996		1,682					8,300
Georgia Smith Memorial Garden			75									75
Professional services				1,148								1,148
Miscellaneous			300									300
<b>Total Materials and Services</b>	<b>0</b>	<b>0</b>	<b>22,482</b>	<b>1,259</b>	<b>12,442</b>	<b>395</b>	<b>2,011</b>	<b>0</b>	<b>147</b>	<b>875</b>	<b>0</b>	<b>39,611</b>
Capital outlay	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>22,482</b>	<b>1,259</b>	<b>13,856</b>	<b>395</b>	<b>2,011</b>	<b>0</b>	<b>147</b>	<b>875</b>	<b>571</b>	<b>41,596</b>
Net Change in Fund Balance	0	0	(20,788)	(969)	(806)	105	3,489	3,130	(147)	(875)	4,543	(12,318)
Fund Balance - July 1, 2019	825	3,000	99,732	105	5,089	0	0	0	147	1,305	0	110,203
Fund Balance - April 30, 2020	<b>\$825</b>	<b>\$3,000</b>	<b>\$78,944</b>	<b>(\$864)</b>	<b>\$4,283</b>	<b>\$105</b>	<b>\$3,489</b>	<b>\$3,130</b>	<b>\$0</b>	<b>\$430</b>	<b>\$4,543</b>	<b>\$97,885</b>

See Independent Accountants' Compilation Report

## Salary Schedule, 2020-21 (Personnel Policies, Appendix A)

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>	\$12.00 \$24,960	\$12.24 \$25,459	\$12.48 \$25,958	\$12.73 \$26,478	\$12.98 \$26,998	\$13.24 \$27,539	\$13.50 \$28,080
<b>Clerk II</b>	\$13.81 \$28,725	\$14.09 \$29,307	\$14.37 \$29,890	\$14.66 \$30,493	\$14.95 \$31,096	\$15.25 \$31,720	\$15.56 \$32,365
<b>Library Assistant I</b>	\$16.58 \$34,486	\$16.91 \$35,173	\$17.25 \$35,880	\$17.60 \$36,608	\$17.95 \$37,336	\$18.31 \$38,085	\$18.68 \$38,854
<b>Library Assistant II</b>	\$19.06 \$39,645	\$19.44 \$40,435	\$19.83 \$41,246	\$20.23 \$42,078	\$20.63 \$42,910	\$21.04 \$43,763	\$21.46 \$44,637
<b>Librarian I</b>	\$22.87 \$47,570	\$23.33 \$48,526	\$23.80 \$49,504	\$24.28 \$50,502	\$24.77 \$51,522	\$25.27 \$52,562	\$25.78 \$53,622
<b>Librarian II</b>	\$27.84 \$57,907	\$28.40 \$59,072	\$28.97 \$60,258	\$29.55 \$61,464	\$30.14 \$62,691	\$30.74 \$63,939	\$31.35 \$65,208
<b>Library Director</b>	\$37.12 \$77,210	\$37.86 \$78,749	\$38.62 \$80,330	\$39.39 \$81,931	\$40.18 \$83,574	\$40.98 \$85,238	\$41.80 \$86,944

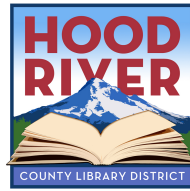
Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2019

## Salary Schedule, 2019-20 (Personnel Policies, Appendix A)

<b>Steps:</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>Clerk I</b>	\$11.59 \$24,107	\$11.82 \$24,586	\$12.06 \$25,085	\$12.30 \$25,584	\$12.55 \$26,104	\$12.80 \$26,624	\$13.06 \$27,165
<b>Clerk II</b>	\$13.33 \$27,726	\$13.60 \$28,288	\$13.87 \$28,850	\$14.15 \$29,432	\$14.43 \$30,014	\$14.72 \$30,618	\$15.01 \$31,221
<b>Library Assistant I</b>	\$16.00 \$33,280	\$16.32 \$33,946	\$16.65 \$34,632	\$16.98 \$35,318	\$17.32 \$36,026	\$17.67 \$36,754	\$18.02 \$37,482
<b>Library Assistant II</b>	\$18.40 \$38,272	\$18.77 \$39,042	\$19.15 \$39,832	\$19.53 \$40,622	\$19.92 \$41,434	\$20.32 \$42,266	\$20.73 \$43,118
<b>Librarian I</b>	\$22.08 \$45,926	\$22.52 \$46,842	\$22.97 \$47,778	\$23.43 \$48,734	\$23.90 \$49,712	\$24.38 \$50,710	\$24.87 \$51,730
<b>Librarian II</b>	\$26.87 \$55,890	\$27.41 \$57,013	\$27.96 \$58,157	\$28.52 \$59,322	\$29.09 \$60,507	\$29.67 \$61,714	\$30.26 \$62,941
<b>Library Director</b>	\$35.83 \$74,526	\$36.55 \$76,024	\$37.28 \$77,542	\$38.03 \$79,102	\$38.79 \$80,683	\$39.57 \$82,306	\$40.36 \$83,949

Range approved by the Board of Directors,  
Steps established by Library Director, May 14, 2019

# Hood River County Library District Road Map to Reopening



The Hood River County Library District leadership team has developed a staged approach to providing library services to our community in response to the COVID-19 pandemic. This plan is a work in progress and will be updated as new information is available and new health and safety guidelines and regulations are released. We are currently in Stage 1.

## **Stage 1: Virtual Library Services**

- Most staff work remotely
- Some staff work in the building
- Take care of fiscal, personnel, maintenance and statistical tasks
- Offer virtual programs for all ages
- Call center and email assistance to patrons
- Staff processing new physical library materials at home
- Physical branches closed
- Preparation for next phase

## **Stage 2: Library Buildings Open to Staff Only**

- Continue services offered in Stage 1
- Collections work caught-up
- Office work routines restored
- Preparation for next stage

## **Stage 3: Library Services Restored Out of Building**

- Continue services offered in Stage 1
- Curbside pickup, home delivery service (homebound patrons), and mail service
- Restocking of mini-libraries located around the county
- Accepting library materials returns in outdoor bookdrop
- Interlibrary loan services restored
- Maintain and ensure proper distancing and health guidelines

## **Stage 4: Lobby Services – Hood River Branch**

- Continue services offered in Stage 1, 3
- Staff on duty in library
- Telephone reference/research assistance/immediate real time conversations with librarians behind the glass doors

- Public laptop wireless computer(s) available in lobby to look for and request library collection materials which will be left outside library door for pick-up by public
- Patrons can visit their branch library to pick up holds they have notified are available

### **Stage 5: Limited Library Services**

- Continue services offered in Stage 1
- Library branches open to public and library services for the general public are provided on a limited schedule to allow for enhanced cleaning and social distancing accommodations
- Exploring the following options: Limit the number of people allowed at one time in each building and limit computer time to 45 minutes or by appointment so that sanitation can take place between users and/or closing the seating wings to reduce sanitation requirements

### **Stage 6: Full Library Services (All restrictions lifted)**

- Return to regular library services with new changes in place based upon new health and safety recommendations

### **Cleaning, Disinfecting, and Safety Guidelines for all Stages**

For staff:

- Each staff person disinfects their work area at the beginning, ending and hourly during their shift
- Wears masks when working in the building and community
- Wash hands frequently
- Work stations are set up to accommodate physical distancing between individual

For public areas:

- Rearrange library furniture to establish proper physical distancing
- Increase cleaning and disinfecting, especially door handles, light switches, faucets, railings, elevator buttons, high touch tables/counters, seating and tables
- Staff will wiping down computer keyboards, work station surfaces and public service desks after each patron use
- Wear gloves when emptying book drop
- Quarantine returned materials for 72 hours

*The Hood River County Library District would like to thank the Wyoming State Library and the Jackson County Library System in Oregon for sharing their reopening plans. This plan was created by drawing from their plans.*

*This plan is a work in progress. We will update the plan as new reopening plans are shared and new health and safety guidelines and regulations are released.*

*Draft: Last revised 5/02/20*

**HOOD RIVER COUNTY  
LIBRARY DISTRICT**

**Accounting Proposal**

**Onstott, Broehl & Cyphers, P.C.**

100 E. 4<sup>TH</sup> Street  
The Dalles, OR 97058  
541-296-9131 (Telephone)  
541-296-6151 (Fax)  
keno@skyride.net

Contact Person: Ken Onstott , shareholder

May 5, 2020



# **Onstott, Broehl & Cyphers, P.C.**

**Certified Public Accountants**

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

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

May 5, 2020

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

Re: Proposal for Accounting Services

Onstott, Broehl & Cyphers, P.C., CPA's are pleased to submit this proposal to perform financial accounting services as described in your Request for Proposal for Financial Accounting Services. Our firm is capable of providing Hood River County Library District quality accounting services in a timely and efficient manner and at a competitive price.

We are a local firm with offices in The Dalles and Hood River. The firm has been in existence since 1952. We provide accounting services for a number of small and medium sized municipal, non-profit, and private sector organizations. We are licensed by the Oregon State Board of Accountancy to practice public accounting in Oregon and to perform Oregon municipal audits.

We have the personnel, expertise, and facilities to provide the services outlined in your request for proposals including:

- Establishment of a financial accounting system.
- Preparation and recording of bimonthly payrolls and applicable reports.
- Preparation and recording of invoice payments.
- Preparation of monthly and annual financial statements.
- Other consultation and assistance as requested.

Such services will be provided to the District in a timely basis as mutually agreed upon.

### Authorized Firm Representative

The firm representative who is authorized to make representations for our firm is:

Kenneth L. Onstott, CPA  
100 E. 4<sup>th</sup> Street  
The Dalles, OR 97058  
Telephone 541-296-9131  
Fax 541-296-6151  
[keno@skyride.net](mailto:keno@skyride.net)

The proposal outlined will serve as an irrevocable offer for 60 days from the date of this letter.

We appreciate your time and consideration. Should you have any questions not answered by this proposal, please contact us.

Submitted By:

Onstott, Broehl & Cyphers, P.C.

  
Signature/Title

## **ORGANIZATION/ LOCAL OFFICE TECHNICAL QUALIFICATIONS AND APPROACH**

### Audit Organization

Onstott, Broehl & Cyphers, P.C. is a local firm with offices in The Dalles and Hood River. The firm has been in existence since 1952. We provide audit services for a number of small and medium sized municipal and non-profit corporations. Onstott, Broehl & Cyphers presently employs three certified public accountants. All are licensed by the Oregon State Board of Accountancy to practice public accounting in Oregon. Two are also licensed to perform audits of Oregon municipal corporations.

### Staff

The Dalles office employs the following staff:

Certified Public Accountants	3
Professional staff	1
Clerical staff	3

### Experience in Providing Services

Through the years we have provided a variety of services to governmental, non-profit and business clients. Such services include:

- Assistance with payroll reporting and preparation.
- Budget preparation assistance.
- Assistance with general accounting and bookkeeping questions.
- Grant cost allocation plans

### Approach

Based on the criteria outlined in your request for proposals and our conversations with District personnel, we propose providing our services as follows:

- All work will be processed through our Hood River office.
- We will utilize QuickBooks to process all accounting data.
- We ask that a duplicate copy of the monthly bank statement be provided directly to us.
- District personnel provide us with coded invoices for preparation of the check disbursements. Generally a check run will be made once each week on a scheduled day and checks will be returned to District personnel within 2-3 days for signature and mailing.
- Employee time sheets will be submitted to us at least 2 days prior to the designated pay dates for preparation of payroll checks. Checks and pay stubs will be returned to the District for signature and dissemination. All appropriate payroll reports will be prepared by the respective filing deadline and provided to the District for signature and mailing.
- Records of cash deposits will be provided to us on a weekly basis for recording.
- Monthly financial statements with budget comparisons will be provided to the District by the third Tuesday of each month.

- We will provide appropriate information to the District's auditors in conjunction with the annual audit.
- We will maintain confidentiality of District information and provide for password protected financial information. Regular backups of financial information will be made and maintained at an off-site location.
- We will be available for consultation and special requests on an as-needed basis.

## **INDIVIDUAL STAFF TECHNICAL QUALIFICATIONS**

### Qualifications of Staff

Qualifications of members of the team are as follows:

Kenneth Onstott, CPA (Shareholder) Mr. Onstott graduated in 1971 and was on the audit staff of a large national CPA firm before joining our firm in 1978. He has been a shareholder of the firm since 1979 and has been actively involved in accounting and auditing of municipal entities since that time. He is licensed as a municipal auditor by the State of Oregon. Mr. Onstott would act as supervisor, overseeing the work of other staff, as well as performing portions of the work and acting as primary contact with the District.

Jana Warner (Staff Accountant) Jana has a B.S. in accounting and worked at various governmental and private agencies in her career. She has worked on various governmental engagements since joining the firm in 2018, including Hood River County Library District. Ms. Warner will provide significant amounts of the services.

### Specialized Skill, Training or Background in Public Finance

As previously noted each member of the team has had significant experience in the accounting and auditing of municipal entities. This provides a solid background and knowledge of Local Budget Law and Oregon public finance.

## **FEE PROPOSAL**

Based on the projected services as outlined above we propose the following fees:

Monthly fee for routine accounting services	\$ 1,550
Annual fee for routine accounting services	\$18,600

Routine communications and questions between the District and our staff are included in the fees proposed above.

Charges for additional services will be billed at \$105 per hour or such amount as mutually agreed upon.

These fees would remain in effect for the initial year of the contract and be subject to renegotiation for succeeding years.

Because we are a local firm, we do not have travel or other out-of-pocket expenses. Any such expenses would be included in the fee estimated above.

#### Best Value

We believe you should choose Onstott, Broehl & Cyphers, P.C. because:

- We are a local firm employing local people.
- We have performed these services for you for the past nine years and are familiar with your system.
- We have extensive experience working with governments of similar size and complexity.
- We are available throughout the year to assist and answer your questions. We are only a few short minutes away.
- Our friendly staff maintains an attitude of independence while demonstrating respect and consideration for your staff.
- We consistently meet our promised deadlines.
- Our fees are very competitive with others in the industry.

#### Summary

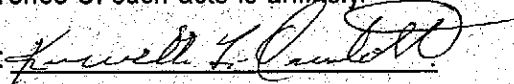
We appreciate the opportunity of presenting this proposal to you. We have provided services of this nature to various entities for a number of years and believe that we can provide a high level of timely service to you. We can provide references upon request. We are confident that we can give you quality service in the coming years and look forward to doing so.

## V. Proposal certifications

### Non-Discrimination Clause (ORS 279A.110)

Proposer hereby certifies they have not discriminated and will not discriminate against any minority, women, or emerging small business enterprise in obtaining any required subcontract.

It is further understood that any contractor who is in violation of this clause shall be barred from receiving awards of any contracts or purchases from the Library District unless a satisfactory showing is made that discriminatory practices have terminated and that a recurrence of such acts is unlikely.

Certified by: 

Firm Name: Onstott, Broehl & Cyphers, PC

Address: 100 E. 4<sup>th</sup> Street, The Dalles, OR 97058

## VI. Signature page

The undersigned proposes to perform all work as listed in this request, for the prices stated; and that all articles supplied under any resultant contract will conform to the specifications herein.

The undersigned certifies that the proposal has been arrived at by the Proposer independently and has been submitted without any collusion designed to limit independent competition.

The undersigned certifies that the following addenda have been received and duly considered and that all associated costs have been included in this proposal:

Addenda: No.   x   to No.   x   inclusive.

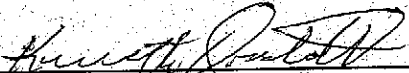
The proposer has examined all parts of this Request For Proposal, including all requirements and contract terms and conditions thereof. If its proposal is accepted, Proposer agrees to execute a contract which incorporates the terms and conditions of this request.

Name of firm: Onstott, Broehl & Cyphers, PC

Address: 100 E 4<sup>th</sup> Street, The Dalles, OR 97058

Telephone number: 541-296-9131

Email address: keno@skyride.net

Submitted by:   
Authorized Signer

May 5, 2020  
Date

Kenneth Onstott  
Printed Name