

**Library Board of Directors
Regular Meeting Agenda**

Tuesday, January 21, 2025, 7:00pm
Library Meeting Room and Zoom
502 State St, Hood River

Library Board:

Board President: Brian Hackett, *Board Vice-President:* Karen Bureker, *Board members:* Megan Janik, Sara Marsden, and Jean Sheppard.

The Hood River County Library District will hold this meeting by offering a hybrid format. Participants can attend in-person or on Zoom Conferencing. Please use the following phone number or video link:

1-253-215-8782, <https://us02web.zoom.us/j/89745812618?wd=NFBFT0xUVjFSN0dDVGNiZTVsNDQ2dz09>, Meeting ID: 897 4581 2618

	Agenda Items	Action	Responsible
I.	Call to Order		Brian Hackett
II.	Roll call		Rachael Fox
III.	Approval of the agenda (additions/corrections/deletions)	Motion	Brian Hackett
IV.	Approval of the consent agenda i. Minutes from the December 17, 2024 regular board meeting	Motion	Brian Hackett
V.	Actual or potential conflicts of interest		Brian Hackett
VI.	Citizen comment (3 minutes each)		Brian Hackett
VII.	Audit report and presentation FY 2023-24		Tara Kamp
VIII.	Reports		
	i. November and December 2024 Financial Statements		Rachael Fox
	ii. Friends update		Rachael Fox
	iii. Foundation update		Rachael Fox
	iv. Director’s report		Rachael Fox
IX.	Old Business		
	i. Library Director job description review and update	Motion	Brian Hackett
X.	New Business		

	i. 2025 SDIS Property/Casualty Insurance Renewal		Brian Hackett
	ii. Employee Handbook policy section review	Motion	Brian Hackett
	iii. Library Board recruitment packet discussion		Brian Hackett
X.	Announcements		
	i. Comments from board members		All
	ii. Requests/Comments from Library Director		Rachael Fox
XI.	Agenda items for next meeting		Brian Hackett
XII.	Adjournment regular meeting		Brian Hackett

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 7:00pm to 9:00pm in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

Library Board of Directors
Regular Meeting Agenda
Supplementary Information
 Tuesday, January 21, 2025, 7:00pm
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I.	Call to Order		Brian Hackett
II.	Roll call		Rachael Fox
III.	Approval of the agenda (additions/corrections/deletions)	Motion	Brian Hackett
IV.	Approval of the consent agenda i. Minutes from the December 17, 2024 regular board meeting Attachment: <ul style="list-style-type: none"> o IV.i. Minutes from the December 17, 2024 regular Library Board meeting 	Motion	Brian Hackett
V.	Actual or potential conflicts of interest		Brian Hackett
VI.	Citizen comment (3 minutes each)		Brian Hackett
VII.	Audit report and presentation FY 2023-24 Attachments: <ul style="list-style-type: none"> i. V.i. Audit 2023-24 – Communication to the governing body ii. V.ii. Audit 2023-24 – Financial report <p>Our long-time auditor Tara Kamp has transitioned from Pauly, Rogers, and Co. to Clear Trail CPAs, LLC. Ms. Kamp has served as our auditor since 2011. Clear Trail CPAs, LLC will honor all existing engagement letters, quotes, and proposals previously established with Pauly, Rogers, and Co., including</p>		Tara Kamp

	<p>our current contract covering budget years ending in 2024, 2025, and 2026.</p> <p>Tara Kamp will present the District's 2023-24 fiscal year audit via Zoom. The audit documents are attached (the letter to the governing body and the financial report).</p> <p>The letter to the governing body is an overview of the findings of the audit, while the financial report is the detailed findings and numbers themselves. Please bring any questions you have to the meeting.</p>		
VIII. Reports			
	<p>i. November and December 2024 Financial Statements</p> <p>Attachments</p> <ul style="list-style-type: none"> • VIII.i.a. November 2024 Financial Statements • VIII.i.b. December 2024 Financial Statements <p>The District has received approximately 90% of projected property tax revenue for the 2024-25 fiscal year. Collections are on track to meet the full projected amount for this fiscal year.</p> <p>We will receive the rest of the funds in two installments in February and May when tax payers complete their payment plans.</p> <p>As of December 31, 2024 we have \$1,615,741 in total current assets. This includes \$1,315,820 for the General Fund, \$95,479 for the Grants Fund, and \$204,442 for the Capital Equipment Reserve fund.</p>		Rachael Fox
	<p>ii. Friends update</p> <ul style="list-style-type: none"> • The Friends plans to host a small book sale this spring. • The Friends participated in a Volunteer Fair hosted by the Columbia Area Women's Action Network on Tuesday, January 14 at the Ruins. • The Friends have revised their donation guidelines due to increasing donations and reduced acceptance by Thriftbooks the online sales platform. The new guidelines include: <ul style="list-style-type: none"> • Limit of one box of donations per day • Acceptable items: Books, puzzles, games, and magazines in good condition • Not accepted: Moldy, smoky, or damaged items, textbooks, Reader's Digest condensed books, 		Rachael Fox

	<p>manuals, and reference books</p> <ul style="list-style-type: none"> • Their new policy emphasizes: "If you wouldn't give the items to a friend, please don't donate them to us!" 		
	<p>iii. Foundation update</p> <ul style="list-style-type: none"> • The Library Foundation did not meet in December. Their next meeting is scheduled for Tuesday, January 21, 2025. There is nothing to report at this time. 		Rachael Fox
	<p>iv. Director's report</p> <p><u>Administration</u></p> <ul style="list-style-type: none"> • Three board member positions will end on June 30, 2024. These positions are currently occupied by Karen Bureker, Megan Janik, and Sara Marsden. Persons wanting to file for candidacy for board positions may began filing February 8, 2025 and the last day to file for candidacy is in March 20, 2025. • Library Board member Karen Bureker and Library Director Rachael Fox will attend the Special Districts Association of Oregon Conference (SDAO) on Thursday, February 6 and Friday, February 7. There will be over 20 training and educational sessions, networking opportunities, our exhibitor trade show, awards banquet, and more. • Budget committee open positions. Three positions on our budget committee are nearing the end of their terms. In January/February, we will kick off the recruitment process by promoting the available openings. Interested candidates will have access to an online form for completion. During the library board meeting on February 18, 2025 the board will assess and select candidates. I will inform our current board members with expiring terms, Jen Bayer, Andrea Krol, and Angela Schock, urging them to engage in the new process and apply for the positions if they are interested. • Public Meeting Law training is required by the Oregon Government Ethics Commission for elected officials. The training must be completed once during a board member's term, and any board members planning to run in the May 2025 special election must complete the training before the election. 		Rachael Fox

The Special Districts Association of Oregon (SDAO) submitted a 16-minute training, which the library board completed at our October 2024 board meeting, for approval by the Oregon Government Ethics Commission to meet the training requirement. SDAO reports the Ethics Committee began reviewing submitted trainings in October 2025 and had hoped for a decision before the year end. At the time of the Library Board packet release, the SDAO training has not been approved.

The Oregon Government Ethics Commission offers a comprehensive 2.5 hour training available as an in-person session or live webinar. If you wish to proceed with this training, which meets the requirement, you can view the live webinar options on the [Oregon Government Ethics Commission website](#). Pre-registration is required for the trainings.

- The Hood River Library will be closed on Thursday, January 23, from 10am to 2pm for staff development. We'll reopen from 2pm to 7pm, and Cascade Locks and Parkdale locations will maintain their regular hours. This training reflects our library's dedication to improving service quality for the community and ensuring the best possible experience for patrons.

Buildings and gardens

- New signage for the library gardens to inform patrons about our free WiFi, charging stations for devices, and e-bike charging was installed in January 2025.
- We have installed new carpet in the Hood River Library front entryway and in the downstairs hallway Library Lane near the entrances to replace worn carpet in the high traffic areas.

Programs and services

- **Family programs**
 - **Family Arcade Night**, First Saturday of the month at 4:00pm Hood River Library Theater. Join us for rad retro cabinet arcade games and other electronic offerings for fans of all ages to enjoy.
 - **Family Movie Matinee**, Saturday, January 18th at 2:00pm Hood River Library Theater. Beat the chilly fall weather with a cozy afternoon at our Family Movie Matinee. Enjoy free popcorn and

ample space to relax in the library theater. While we can't disclose the movie title here, visit our website for more information. A perfect opportunity for family bonding and entertainment during the chilly season.

- **Adult programs**

- **Adventurous Aromas Candle Making, Saturday, January 11th at 11:00am,** Hood River Library Meeting Room. Participants enjoyed a candle making event hosted by our very own local candle making company Adventurous Aromas. They took a very unique take on artisan candles as they are combining immersive storytelling and healthy candle making. For Teens and Adults.
- **Hood River Book Club** meets the second Wednesday of the month at 12:30 p.m. Hood River Library Meeting Room & [Zoom](#).
- **Cascade Locks Book Club** meets the Fourth Thursday of the month from 5:15 to 7:00 p.m. at the Cascade Locks Library.
- **Writing Group:** Every Wednesday at 3 pm in the Hood River Library Columbia Room. Creative writing together! Join with fellow writers to work on your craft through prompts and (sometimes) share the results. For more information, please contact Patty Kaplan (310.710.3822).

- **Tween and Teen programs**

- **Magic the Gathering,** Every Friday of the month at 4pm in the Library Theater.
- We will be adding new programs fore tweens and teens in February!

- **Children's programs**

- **Storytimes**
 - **Family Storytime – Hood River**

Library Thursdays at 10:30 a.m.

- The storytime is open to all ages. Storytime will feature stories, songs and fun! Literacy enrichment will be at the heart of every session. Children will learn pre-reading skills, develop an increased vocabulary, and nurture a lifelong love of reading!

- **Weekly playgroup – Parkdale and Cascade Locks**
 - Looking for something fun to do with your children that haven't yet started school? We have playgroups at our Cascade Locks and Parkdale Libraries! Each Friday from 10:30-11:30 we invite parents to come with their children to explore the library, help kids build social skills, and make new friends.

- **Bookmobile Route**
 - 1st Thursday, 5:00p-6:30pm, Pine Grove, Early Intervention 2405 Eastside Rd
 - 2nd Thursday, HOOD RIVER
 - 2:30-3:30p Pacific Ave (street parking)
 - 3:30-4:30 Mercado Guadalajara
 - 5:00-6:00p Wyeast Vista Apartments 1800 8th st.
 - 3rd Thursday, HOOD RIVER
 - 2:30p-3:30p Walmart Parking Lot
 - 3:30-4:30p Hood River Crossings Apartments 3145 Cascade Ave.
 - 5:00p-6:00p Columbia View Apartments 1695 Oak St.
 - 4th Thursday, HOOD RIVER/ODELL
 - 3p-4p Rockford Grange
 - 2nd & 4th Saturday, ODELL
 - 10:30a-12:00p Mobile Home Park/AGA RD
 - 12:30p-1:30p Community Park 3163 Tamarack Rd.

- 2:30p-3:30p Mid Valley Market

Statistics

Fiscal Year July 1, 2023 – June 30, 2024

- **Library cardholders: 10,972**
- **Library cardholders added: 1,659**
- **Physical items:**
 - Print items: 68,701
 - Print items added: 4,991
 - Audio items: 3,310
 - Audio items added: 234
 - Video items: 8,045
 - Video items added: 479
 - Other library materials (Library of Things): 452
 - Other library materials added (Library of Things): 121
 - Spanish language items: 5,529
- **Digital items:**
 - Ebook units in Library2Go: 62,617
 - Ebook units Added to Library2Go: 7,261
 - Digital audiobook units in Library2Go: 40,311
 - Digital audiobook units added in Library2Go: 4,260
- **Circulation**
 - Adult materials
 - First time circulation: 39,733
 - Renewals: 29,158
 - Young Adult materials
 - First time circulation: 2,819
 - Renewals: 2,287
 - Children’s materials
 - First time circulation: 48,524
 - Renewals: 30,200
 - Other library materials (Library of Things)
 - First time circulation: 2,497
 - Renewals: 1,920
 - First time circulation of physical materials not separated into categories
 - First time circulation: 557
 - Renewals: 558
 - **Total circulation physical items: 158,253**

- Library2Go (Ebooks and audiobooks)
 - 27,228
- Kanopy (video)
 - 6,281
- **Total circulation digital items: 33,509**

- **Total circulation physical and digital items: 191,762**

- **Meeting room**
 - 497 meetings

- **Programs**
 - Children programs ages 0-5
 - 119 programs
 - 3,291 attendees
 - Children's programs ages 6-11
 - 51 programs
 - 6,287 attendees
 - Young adult programs ages 12-18
 - 24 programs
 - 632 attendees
 - Adult programs Age 19 or older
 - 141 programs
 - 2,245 attendees
 - Total:
 - Programs: 335
 - Participants: 12,455

Our circulation for physical items increased from 150,656 to 158,253 for a 5% increase from physical year 2022-23 to 2023-24.

Our circulation for digital items increased from 26,049 to 33,509 for a 29% increase from physical year 2022-23 to 2023-24.

Our total circulation for both physical and digital items increased from 176,705 to 191,762 for a 8.5% increase from physical year 2022-23 to 2023-24.

	<p>Our program attendance is nearly equal to last fiscal year.</p> <p>Library visits</p> <ul style="list-style-type: none"> • Hood River *73,629 • Cascade Locks 1,833 • Parkdale 1.667 <p>*Estimate - people counters were not fully functioning several months. Numbers were estimated using data from comparable months in the same year.</p>		
IX.	Old Business		
	<p>i. Library Director job description review and update</p> <p>Attachment</p> <ul style="list-style-type: none"> • IX.i. Library Director job description [2025-01-21] <p>Library Director Rachael Fox worked with HR Answers to revise job descriptions. At the December 17, 2025 Library Board meeting, the Board reviewed the Library Director job description and provided suggestions for changes. Fox has incorporated these updates into the document.</p> <p>The Library Board will review the revised job description and vote for formal approval. Once approved, both Fox and Hackett will sign the document.</p> <p>Job description addition:</p> <ul style="list-style-type: none"> • Actively participates in the Special Districts Association of Oregon, Special Districts Insurance Service, Oregon Library Association and American Library Association to develop and implement strategic policies, procedures, and support initiatives. 	Motion	Brian Hackett
X.	New Business		
	<p>i. 2025 SDIS Property/Casualty Insurance Renewal</p> <p>Attachments:</p> <ul style="list-style-type: none"> ○ X.i. 2025 SDAO Property and Liability insurance invoice <p>This invoice is for our annual property and liability insurance. The invoice is \$24,165 approximately \$3,494 more than last year.</p>		Brian Hackett

<p>Our policy is up 16.9%. This includes an increase in the property values as well as an increase in Materials and Services. Our insurance agent Jon Davies from Columbia River Insurance states this increase compares favorably to our peer districts in large part due to our good claim's history. We received a ten percent discount on insurance thanks to our work on Special Districts Association of Oregon (SDAO) best practices recommendations.</p> <p>I anticipated this increase and budgeted \$25,000 for property and liability insurance.</p> <p>I ask the board for approval for the renewal and invoice for \$24,165.</p>		
<p>ii. Employee Handbook policy section review</p> <p>Attachment:</p> <ul style="list-style-type: none"> ○ X.ii. Employee Handbook sections: Oregon Family Medical Leave, Paid Oregon Leave Insurance, and Telework and Telecommute <p>We have three sections of the employee handbook that needs to be updated. I was provided templates by HR Answers and Ruben Cleveland reviewed and approved the changes.</p> <ol style="list-style-type: none"> 1. 1. Oregon Family Medical Leave (OFLA) <ul style="list-style-type: none"> ○ I've learned that since we have fewer than 25 employees, we cannot offer OFLA coverage. Oregon Paid Leave provides similar protections for our employees. 2. Paid Leave Oregon Insurance 3. Telework and Telecommute <p>I request the Library Board review the changes and approved the updates.</p>	Motion	Brian Hackett
<p>iii. Library Board recruitment packet discussion</p> <p>Attachment:</p> <ul style="list-style-type: none"> ○ X.iii. Library Board Information Packet <p>The Special Districts Association of Oregon has developed board recruitment materials. I used these recruitment materials to create an information packet. This packet will be available when we need to fill board positions, whether due to resignations or for candidates interested in joining the Library Board.</p>		Brian Hackett

X.	Announcements		
	i. Comments from board members		All
	ii. Requests/Comments from Library Director		Rachael Fox
XI.	Agenda items for next meeting		Brian Hackett
	<ul style="list-style-type: none"> • Board Governance Policy review • Budget Officer, Budget Committee and Budget Calendar approval 		
XII.	Adjournment regular meeting		Brian Hackett

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

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

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Library Board of Directors
Regular Meeting Minutes

Tuesday, December 17, 2024, 7:00pm
 Library Meeting Room and Zoom
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Library Board:

Board President: Brian Hackett, *Board Vice-President:* Karen Bureker, *Board members:* Megan Janik, Sara Marsden, and Jean Sheppard.

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	Agenda Items	Action	Responsible
I.	Call to Order Board President Brian Hackett called the meeting to order at 7:01pm.		Brian Hackett
II.	Roll call Fox conducted a roll call. Brian Hackett, Karen Bureker, Sara Marsden, and Jean Sheppard were present.		Rachael Fox
III.	Approval of the agenda (additions/corrections/deletions) A motion to approve the agenda with the addition of the circulation desk quotes was made by Sheppard and seconded by Bureker. The motion carried unanimously with affirmative votes from Bureker, Hackett, Janik, Marsden and Sheppard.	Motion	Brian Hackett
IV.	Approval of the consent agenda i. Minutes from the November 19, 2024 regular board meeting A motion was made by Bureker to approve the consent agenda, which included the November 19, 2024 Library Board meeting minutes. The motion was seconded by Janik. The motion carried unanimously with affirmative votes from Bureker, Hackett, Janik, Marsden and Sheppard.	Motion	Brian Hackett
V.	Actual or potential conflicts of interest None stated		Brian Hackett
VI.	Citizen comment (3 minutes each) None present		Brian Hackett
VII.	Reports		

	i. November 2024 Financial Statements There was nothing to add to the written report.		Rachael Fox
	ii. Friends update • There was nothing to add to the written report.		Rachael Fox
	iii. Foundation update • There was nothing to add to the written report.		Rachael Fox
	iv. Director’s report • Fox handed out copies of the Hood River County Read 2025 book <i>The Beadworkers: Stories</i> by Beth Piatote. • The new camera security system has been installed in the Hood River Library. Bureker asked how long we retain footage and if we can share with law enforcement. Fox stated the recorder will hold six weeks of footage and our Security Camera policy states when criminal activity is identified, incident-specific still images or video records may be shared with law enforcement to assist in the investigation and prosecution of the crime identified.		Rachael Fox
VIII.	Old Business		
IX.	New Business		
	i. Library Director job description review and update Hackett inquired about requiring future Library Directors to complete the American Library Association Certified Public Administrator program. Fox suggested including this requirement in future employment contracts rather than the job description, noting that its necessity would depend on each candidate's experience. She explained that while she personally benefited from the program's training in areas where she had limited experience, other candidates might already possess extensive experience in these areas. Hackett then asked about working with the Special Districts Association of Oregon. Fox agreed to update the job description to include requirements for working with both the Special Districts Association and library associations, and will present these revisions at the next library board meeting.	Motion	Brian Hackett
	ii. Janitorial bid and contract approval Sheppard moved to accept the bid from Tendene Enterprises and approve the contract. Marsden seconded. The motion carried unanimously with affirmative votes from Bureker,	Motion	Brian Hackett

	Hackett, Janik, Marsden and Sheppard.		
	<p>iii. Oregon Correction Enterprises Circulation desks</p> <p>Fox presented new design proposals and quotes for circulation desks at both levels of the Hood River Library. The Oregon Corrections Enterprises (OCE) quote totaled \$23,895, with \$16,420 for the upstairs desk and \$7,475 for the downstairs desk. State procurement rules indicate that if the District purchases products from OCE, they do not have to obtain three bids due to Public Purchasing Exemption. Fox distributed an informational sheet provided by OCE explaining these details.</p> <p>For comparison, Fox provided pricing from Demco, a library furniture vendor. Their basic model for a smaller upstairs unit starts at \$16,000, with an additional \$3,000 for a book drop. The goal is to have the desks installed before the Library Foundation Fundraising event in April.</p> <p>Bureker raised the question of selling the old desk and recommended listing it on government surplus. Another suggestion was to donate it to the Rebuild It Center. Fox agreed to investigate both options.</p> <p>Marsden made a motion to approve the quote for Oregon Corrections Enterprises in the amount of \$23,895 Burker seconded the motion. The motion carried unanimously with affirmative votes from Bureker, Hackett, Janik, Marsden and Sheppard.</p>	Motion	Brian Hackett
X.	Announcements		
	<p>i. Comments from board members</p> <p>Marsden proposed a scholarship program for local teens, though members discussed whether it would be permissible given the library's tax-funded status. Fox suggested routing the program through the Library Foundation and offered to present the idea to them. Marsden emphasized the importance of supporting local teens and Burford recommended expanding teen internship opportunities. The board explored several additional programming ideas, including career day events, SAT preparation classes, and college application assistance. Fox will share these programming suggestions with the incoming Teen and Tween Services Librarian.</p> <p>The board also discussed new initiatives for employee recognition. Proposed ideas included implementing a staff "shout out" system where employees can thank each other, as</p>		All

	well as featuring staff members both within the library building and on social media platforms. Fox and Burford will explore additional recognition opportunities.		
	ii. Requests/Comments from Library Director Fox announced she will be on vacation from December 22, 2024 through January 1, 2025. During this time, Burford will serve as acting Library Director. Fox will periodically check emails and remain available for emergencies.		Rachael Fox
XI.	Agenda items for next meeting <ul style="list-style-type: none"> • 2024 SDIS Property/Casualty Insurance Renewal • Audit report and presentation FY 2023-24 • Employee Handbook Policy review • Board recruitment packet and discussion • Library Director job description • November 2024 financial statements 		Brian Hackett
XII.	Adjournment regular meeting		Brian Hackett

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November 25, 2024

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

We have audited the basic financial statements of the governmental activities and each major fund of the Hood River County Library District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- Modified Cash Basis of Accounting and Generally Accepted Auditing Standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

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

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

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

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

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District’s portion of the statewide Net Pension Liability (or Asset) and Other Post Employment Benefits. Other sensitive estimate(s) affecting the basic financial statements were Management’s estimate of Accounts Receivable and Capital Asset Depreciation, which is(are) based on estimated collectability of receivables and useful lives of assets. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, there were no uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

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

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Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Supplementary Information

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

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 101 – COMPENSATED ABSENCES

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability

should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB 102 – CERTAIN RISK DISCLOSURES

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government’s financial condition.

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints.

This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority. Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events

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associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

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



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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

For the Year Ended June 30, 2024

FINANCIAL REPORT



12700 SW 72nd Ave.
Tigard, OR 97223

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2023-24

FINANCIAL REPORT

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2023-24

BOARD OF DIRECTORS

TERM EXPIRES

Karen Bureker, Vice President

June 30, 2025

Brian Hackett, President

June 30, 2027

Jean Sheppard

June 30, 2027

Sara Marsden

June 30, 2025

Megan Janik

June 30, 2025

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

REGISTERED OFFICE

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

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November 25, 2024

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

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Hood River County Library District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Hood River County Library District, as of June 30, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hood River County Library District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hood River County Library District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hood River County Library District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 25, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

MANAGEMENT’S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

As management of Hood River County Library District (the District), we offer the readers of the District’s financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2024. The analysis focuses on significant financial issues, major financial activities and resulting changes in financial position, budget changes, and variances from the budget. We encourage readers to consider the information presented here in conjunction with the District’s Financial Statements and Notes to Financial Statements, which follow this Management’s Discussion and Analysis.

FINANCIAL HIGHLIGHTS

During the year, the District's net position increased by \$1,978, from \$1,205,332 to \$1,207,310. At June 30, 2024, the District’s governmental funds reported combined ending fund balances of \$1,184,691.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Government-wide Financial Statements.

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

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

Notes to the Basic Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

A condensed statement of net position for 2023 and 2024 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2024.

Net Position

	2023	2024
ASSETS:		
Cash and cash equivalents	\$1,189,681	\$1,204,626
Employee draws	\$0	\$0
Property Taxes Receivable	\$33,299	\$35,480
Total Assets	\$1,222,980	\$1,240,106
LIABILITIES:		
Compensated absences	\$15,462	\$12,861
Payroll liabilities	\$2,186	\$19,935
	\$17,648	\$32,796
NET POSITION:	\$1,205,332	\$1,207,310

Changes in Net Position

	Activities 2022-23	% of total	Activities 2023-24	% of total
Operating Revenues:				
Charges for services	\$3,573	0.26%	\$4,221	0.3%
Operating Grants and Contributions	\$99,835	7.20%	\$135,206	9.5%
Total Operating Revenues	\$103,408	7.45%	\$139,427	9.9%
General Revenues:				
Property Taxes	\$1,173,853	84.61%	\$1,226,134	86.6%
Interest on Investments	\$28,344	2.04%	\$44,547	3.1%
Other Revenues	\$81,786	5.89%	\$5,921	4.2%
Total General Revenues	\$1,283,983	92.5%	\$1,276,602	90.2%
Total Revenues	\$1,387,391		\$1,416,029	
Operating Expenditures:				
General Operations	\$1,342,264	100.00%	\$1,414,051	100%
Total Operating Expenditures	\$1,342,264		\$1,414,051	
Changes in Net Position	\$ 45,127		\$ 1,978	
Net Position, Beginning	\$1,160,205		\$1,205,332	
Net Position, Ending	\$1,205,332		\$1,207,310	

Revenues

During the 2023-24 fiscal year, 9.5% of the cost of the District's operations were funded by operating grants and contributions, compared to 7.2% in 2022-23. The remaining 90.5% came from property taxes, user fees, intergovernmental agreements, and other sources.

Fund Financial Analysis

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

As of June 30, 2024, the District's governmental funds reported combined unassigned ending fund balance of \$926,692 an decrease of \$4,613 compared to 2023. It was \$230,841 more than the \$695,851 unappropriated ending fund balance budgeted for the 2023-24 fiscal year.

The General Fund had revenue and expenditures of \$1,267,420 and \$1,262,033 respectively. Revenues increased 5.65% and expenditures increased 9.2% over the 2022-23 fiscal year. Overall, the General Fund balance decreased from \$931,305 to \$926,692.

In addition, a transfer of \$10,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had revenues and expenditures of \$140,387 and \$127,955 respectively, leaving a fund balance of \$146,466.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$10,000. In addition, there was \$6,041 in interest revenue and expenditures were \$26,664, leaving a fund balance of \$111,533.

Requests for Information

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



Rachael Fox, Library Director
Hood River County Library District

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF NET POSITION – MODIFIED CASH BASIS
June 30, 2024

ASSETS:

Cash and cash equivalents	\$ 1,204,626
Property taxes receivable	<u>35,480</u>
 Total Assets	 <u>1,240,106</u>

LIABILITIES:

Payroll liabilities	19,935
Compensated absences	<u>12,861</u>
 Total Liabilities	 <u>32,796</u>

NET POSITION:

Restricted	257,999
Unrestricted	<u>949,311</u>
 Total Net Position	 <u>\$ 1,207,310</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF ACTIVITIES – MODIFIED CASH BASIS
 For the Year Ended June 30, 2024

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS		NET (DISBURSEMENT) RECEIPT AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General Operations	\$ 1,414,051	\$ 4,221	\$ 135,206	\$ (1,274,624)
Total Governmental Activities	\$ 1,414,051	\$ 4,221	\$ 135,206	(1,274,624)
General Receipts:				
				1,226,134
				44,547
				5,921
				1,276,602
				1,978
				1,205,332
				\$ 1,207,310

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

BALANCE SHEET – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS
 June 30, 2024

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
ASSETS:				
Cash and investments	\$ 946,627	\$ 146,466	\$ 111,533	\$ 1,204,626
Property taxes receivable	35,480	-	-	35,480
Total Assets	\$ 982,107	\$ 146,466	\$ 111,533	\$ 1,240,106
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:				
Liabilities:				
Payroll liabilities	\$ 19,935	\$ -	\$ -	\$ 19,935
Total Liabilities	19,935	-	-	19,935
Deferred Inflows:				
Unavailable revenue	35,480	-	-	35,480
Total Deferred Inflows	35,480	-	-	35,480
Fund Balance:				
Restricted	-	146,466	111,533	257,999
Unassigned	926,692	-	-	926,692
Total Fund Balance	926,692	146,466	111,533	1,184,691
Total Liabilities, Deferred Inflows, and Fund Balance	\$ 982,107	\$ 146,466	\$ 111,533	\$ 1,240,106

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balances - Governmental Funds	\$ 1,184,691
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's disbursements, and therefore are unavailable in the funds.	35,480
Accrued compensated absences are not due and payable in the current period and accordingly are not reported as a fund liability.	<u>(12,861)</u>
Net Position	<u><u>\$ 1,207,310</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES – MODIFIED CASH BASIS –
 GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2024

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	TOTAL
RECEIPTS:				
From Local Sources:				
Taxes	\$ 1,223,953	\$ -	\$ -	\$ 1,223,953
Earnings On Investments	38,506	-	6,041	44,547
Donations and Grants	100	135,106	-	135,206
Other Local Sources	4,861	5,281	-	10,142
Total Receipts	<u>1,267,420</u>	<u>140,387</u>	<u>6,041</u>	<u>1,413,848</u>
DISBURSEMENTS:				
Personal Services	841,658	-	-	841,658
Materials and Services	420,375	108,931	-	529,306
Capital Outlay	-	19,024	26,664	45,688
Total Disbursements	<u>1,262,033</u>	<u>127,955</u>	<u>26,664</u>	<u>1,416,652</u>
Excess of Receipts Over, (Under) Disbursements	5,387	12,432	(20,623)	(2,804)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	10,000	10,000
Transfers Out	(10,000)	-	-	(10,000)
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	(4,613)	12,432	(10,623)	(2,804)
Fund Balance, Beginning	<u>931,305</u>	<u>134,034</u>	<u>122,156</u>	<u>1,187,495</u>
Fund Balance, Ending	<u>\$ 926,692</u>	<u>\$ 146,466</u>	<u>\$ 111,533</u>	<u>\$ 1,184,691</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Receipts, Disbursements and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2024

Total Net Changes in Fund Balances - Governmental Funds	\$ (2,804)
Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's disbursements, and therefore are unavailable in the funds.	2,181
Compensated absences are recognized as disbursements in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as disbursements when earned.	<u>2,601</u>
Change in Net Position of Governmental Activities	<u><u>\$ 1,978</u></u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

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

B. BASIS OF PRESENTATION - FUND ACCOUNTING

Financial operations are accounted for in the following funds:

GENERAL FUND

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

GRANTS FUND

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

CAPITAL EQUIPMENT RESERVE FUND

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

C. BASIS OF ACCOUNTING

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

This basis of accounting is not equivalent to the generally accepted accounting principles (GAAP) basis of accounting. Under GAAP the fund financial statements require that revenues be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and expenditures recorded as goods

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIS OF ACCOUNTING (CONTINUED)

and services received. For the government-wide statements GAAP requires that the accrual basis of accounting be applied. Under the accrual basis of accounting the cost of capital assets are capitalized and depreciated over their estimated useful lives, debt is recorded as incurred, revenues are recorded when earned irrespective of the collection of cash, and expenses, including depreciation, are recorded when incurred. Management believes the modified cash basis of accounting is preferable due to the District's small size and the necessity of assessing available cash resources. The modified cash basis of accounting is allowed under Oregon Local Budget Law (ORS 294.445).

D. GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS

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

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

E. CASH AND CASH EQUIVALENTS

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

Fair Value Inputs and Methodologies and Hierarchy

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

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

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

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. CASH AND CASH EQUIVALENTS (CONTINUED)

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

F. BUDGET

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

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

LEVEL OF CONTROL

Personal Services
Materials and Services
Capital Outlay
Operating Contingency
Transfers

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

Budget amounts shown in the financial statements reflect the original and final budgeted amounts. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024.

G. PROPERTY TAXES RECEIVABLE

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

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. ACCRUED COMPENSATED ABSENCES

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

I. UNAVAILABLE REVENUES

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

J. RETIREMENT PLANS

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

K. FUND BALANCE

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

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority has not been assigned.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. FUND BALANCE (CONTINUED)

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

L. INTERFUND TRANSACTIONS

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

M. ESTIMATES

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

N. DEFERRED INFLOWS OF RESOURCES

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

2. CASH AND INVESTMENTS

DEPOSITS

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

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. As of June 30, 2024, the District had deposits of \$280,053, of which \$250,000 is insured by FDIC.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

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

Cash and Investments at June 30, 2024, (recorded at fair value) consisted of:

		2024	
Bank Demand Deposits - Checking	\$	249,177	
Investments		955,033	
Petty Cash		416	
Total	\$	1,204,626	

<u>Investment Type</u>	Investment Maturities (in months)		
	Fair Value	Less than 3	More than 3
Hood River County's Investment Pool	\$ 955,033	\$ 955,033	\$ -
Total	\$ 955,033	\$ 955,033	\$ -

INTEREST RATE RISK

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

CREDIT RISK

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

CUSTODIAL CREDIT RISK

In the case of deposits, this is the risk that in the event of bank failure, the deposits may not be returned. There is no deposit policy for custodial risk. As of June 30, 2024, none of the bank balance was exposed to custodial credit risk because it was either insured or collateralized.

INVESTMENTS

Investments in the Hood River County pooled cash and investments include the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

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

If the link has expired please contact the Oregon Short Term Fund directly. Other investments held by the County include municipal bonds, high level corporate bonds and US Agency securities in line with the State and County's investment policies. These investments are reported at level one fair value.

CONCENTRATION OF CREDIT RISK

At June 30, 2024, 100% of total investments were in the Hood River County's Investment Pool. State statutes do not limit the percentage of investments in this instrument. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2024, there was compliance with all percentage restrictions.

3. DEFERRED COMPENSATION PLAN

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

4. RISK MANAGEMENT

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. PROPERTY TAX LIMITATIONS

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

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

6. POSTEMPLOYMENT LIABILITY

Management has determined that no material implicit rate subsidy exists and therefore is no OPEB obligation for implicit post-employment benefits.

7. OPERATING LEASES

The District has two operating leases – the first operating lease is with the Hood River County School District for the use of property for Library operations. The lease ends on June 30, 2025 and the monthly payment is \$1,350.

The second lease the District entered into is a lease with Solutions Yes for the use of a Kyocera copier machine. The lease began August 29, 2019 and ends June 30, 2023 and the monthly payment is \$114.

The total lease expense as of June 30, 2024 is \$19,107.

Future lease payments are as follows:

<u>FYE</u>	<u>Minimum Payment</u>
2024-2025	17,574
2025-2026	1,209
2026-2027	1,209
2027-2028	1,061
Total	<u>\$ 21,053</u>

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. INTERFUND TRANSFERS

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

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ (10,000)
Capital Equipment Reserve Fund	10,000	-
	<u>\$ 10,000</u>	<u>\$ (10,000)</u>

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SUPPLEMENTARY INFORMATION

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
 MODIFIED CASH BASIS - ACTUAL AND BUDGET
 For the Year Ended June 30, 2024

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Property Taxes	\$ 1,224,267	\$ 1,224,267	\$ 1,223,953	\$ (314)
Interest	10,000	10,000	38,506	28,506
Intergovernmental	-	-	640	640
Fees & Fines	3,500	3,500	4,221	721
Donations and Grants	-	-	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Receipts	<u>\$ 1,237,767</u>	<u>\$ 1,237,767</u>	<u>\$ 1,267,420</u>	<u>\$ 29,653</u>

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
 MODIFIED CASH BASIS - ACTUAL AND BUDGET
 For the Year Ended June 30, 2024

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
DISBURSEMENTS:				
Personal Services	\$ 927,416	\$ 887,416 (1)	\$ 841,658	\$ 45,758
Materials and Services	407,500	447,500 (1)	420,375	27,125
Contingency	112,000	112,000 (1)	-	112,000
	<u>1,446,916</u>	<u>1,446,916</u>	<u>1,262,033</u>	<u>184,883</u>
Total Disbursements				
Excess of Receipts Over, (Under) Disbursements	(209,149)	(209,149)	5,387	214,536
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(10,000)</u>	<u>(10,000) (1)</u>	<u>(10,000)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net Change in Fund Balance	(219,149)	(219,149)	(4,613)	214,536
Fund Balance - Beginning	<u>915,000</u>	<u>915,000</u>	<u>931,305</u>	<u>16,305</u>
Fund Balance - Ending	<u>\$ 695,851</u>	<u>\$ 695,851</u>	<u>\$ 926,692</u>	<u>\$ 230,841</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
 MODIFIED CASH BASIS - ACTUAL AND BUDGET
 For the Year Ended June 30, 2024

<u>GRANTS FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Donations and Grants	\$ 145,000	\$ 145,000	\$ 135,106	\$ (9,894)
Intergovernmental	125,000	125,000	5,281	(119,719)
Total Receipts	<u>270,000</u>	<u>270,000</u>	<u>140,387</u>	<u>(129,613)</u>
DISBURSEMENTS:				
Personal Services:	11,000	11,000 (1)	-	11,000
Materials and Services	269,000	269,000 (1)	108,931	160,069
Capital Outlay	100,000	100,000 (1)	19,024	80,976
Total Disbursements	<u>380,000</u>	<u>380,000</u>	<u>127,955</u>	<u>252,045</u>
Net Change in Fund Balance	(110,000)	(110,000)	12,432	122,432
Fund Balance - Beginning	<u>110,000</u>	<u>110,000</u>	<u>134,034</u>	<u>24,034</u>
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 146,466</u></u>	<u><u>\$ 146,466</u></u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
 MODIFIED CASH BASIS - ACTUAL AND BUDGET
 For the Year Ended June 30, 2024

CAPITAL EQUIPMENT RESERVE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Interest Earnings	\$ 2,000	\$ 2,000	\$ 6,041	\$ 4,041
Total Receipts	<u>2,000</u>	<u>2,000</u>	<u>6,041</u>	<u>4,041</u>
DISBURSEMENTS:				
Capital Outlay	75,000	75,000 (1)	26,664	48,336
Total Disbursements	<u>75,000</u>	<u>75,000</u>	<u>26,664</u>	<u>48,336</u>
Excess of Receipts Over, (Under) Disbursements	(73,000)	(73,000)	(20,623)	52,377
OTHER FINANCING SOURCES (USES)				
Transfers In	10,000	10,000	10,000	-
Total Other Financing Sources, (Uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	(63,000)	(63,000)	(10,623)	52,377
Fund Balance - Beginning	<u>118,000</u>	<u>118,000</u>	<u>122,156</u>	<u>4,156</u>
Fund Balance - Ending	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 111,533</u>	<u>\$ 56,533</u>

(1) Appropriation Level

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS



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November 25, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Hood River County Library District as of and for the year ended June 30, 2024, and have issued our report thereon dated November 25, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

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

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting. This report is intended solely for the information and use of the Board of Directors and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Tara M. Kamp, CPA

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

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
November 30, 2024**

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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
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OFFICE:

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THE DALLES, OREGON 97058
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Board of Directors
Hood River County Library District
Hood River, Oregon

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of November 30, 2024, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and five 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
December 12, 2024

Hood River County Library District
Balance Sheet - Cash Basis
November 30, 2024

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Umpqua Bank	\$220,466			\$220,466
Cash with Hood River County	1,180,194	\$104,241	\$202,634	1,487,069
Petty cash	416			416
Total Current Assets	1,401,076	104,241	202,634	1,707,951
TOTAL ASSETS	\$1,401,076	\$104,241	\$202,634	\$1,707,951

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$5,140			\$5,140
Total Current Liabilities	5,140	0	0	5,140
Total Liabilities	5,140	0	0	5,140
Fund Balances:				
Unassigned	1,395,936	104,241	202,634	1,702,811
TOTAL LIABILITIES & FUND BALANCES	\$1,401,076	\$104,241	\$202,634	\$1,707,951

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Five Months Ended November 30, 2024

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$14,800		\$14,800
Property tax revenues - current year	1,103,219			1,103,219
Property tax revenues - prior year	10,174			10,174
Fines and fees	2,466			2,466
Intergovernmental revenue	4,130			4,130
Interest revenue	12,594		\$1,923	14,517
Grants and donations	0			0
Miscellaneous	0			0
Total Revenues	1,132,583	14,800	1,923	1,149,306
Expenditures:				
Personal services:				
Wages and salaries	271,982	2,455		274,437
Employee benefits	105,980	227		106,207
Total Personal Services	377,962	2,682	0	380,644
Materials and services:				
Bank charges	346			346
Bookmobile	1,737			1,737
Building rental	8,103			8,103
Building maintenance	17,288			17,288
HVAC	8,556			8,556
Elevator	1,006			1,006
Telephone	2,229			2,229
Internet	3,808			3,808
Collection development	31,641	13,929		45,570
Technology	7,071	1,182		8,253
Accounting and auditing	10,290			10,290
Courier	1,859			1,859
Custodial services	11,040			11,040
Technical services	4,148			4,148
Library consortium	18,239			18,239
Copiers	2,456			2,456
Elections expense	0			0
Furniture and equipment	3,205			3,205
Insurance	0			0
Georgiana Smith Memorial Garden	6,745			6,745
Legal services	6,469			6,469
Professional services	4,978			4,978
Dues and subscriptions	2,722			2,722
OGEC annual assessment	946			946
Miscellaneous	2,687	213		2,900
Postage and freight	594			594
Printing	474			474
Programs	0	28,776		28,776
Advertising	1,567			1,567
Supplies - office	8,726			8,726
Travel	1,916			1,916
Training	1,278			1,278
Board development	0			0
Electricity	8,761			8,761
Garbage	806			806
Natural gas	843			843
Water & sewer - building	2,843			2,843
Total Materials and Services	185,377	44,100	0	229,477
Capital outlay	0	10,243	10,822	21,065
Total Expenditures	563,339	57,025	10,822	631,186
Revenues Over (Under) Expenditures	569,244	(42,225)	(8,899)	518,120
Other Financing Sources (Uses)				
Operating transfers in			100,000	100,000
Operating transfers out	(100,000)			(100,000)
Total Other Financing Sources (Uses)	(100,000)	0	100,000	0
Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	469,244	(42,225)	91,101	518,120
Fund Balance - July 1, 2024	926,692	146,466	111,533	1,184,691
Fund Balance - November 30, 2024	\$1,395,936	\$104,241	\$202,634	\$1,702,811

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$1,027,658	\$1,103,219	\$1,244,834
Tax revenues - prior year	3,362	10,174	10,000
Interest revenue	4,696	12,594	25,000
Fines and fees	497	2,466	3,500
Intergovernmental revenue	307	4,130	0
Grants and donations	0	0	0
Miscellaneous	0	0	0
Total Revenues	1,036,520	1,132,583	1,283,334
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	1,310	4,746	9,741
Library clerk II	10,736	50,373	150,946
Library assistant I	8,267	42,425	79,885
Library assistant II	0	33,369	116,765
Librarian I	20,923	69,051	157,818
Librarian II	6,155	30,451	73,861
Library director	8,370	41,567	100,443
Payroll taxes and benefits:			
Retirement	8,632	31,174	54,450
Social security	4,206	20,510	52,744
Workers' compensation	21	103	1,500
Health insurance	1,295	50,645	164,190
Unemployment insurance	665	3,548	6,205
Paid family and medical leave	0	0	6,895
Total Personal Services	70,580	377,962	975,443
Materials and services:			
Bank charges	46	346	300
Bookmobile	1,474	1,737	5,000
Building rental	0	8,103	20,000
Building maintenance	4,638	17,288	25,000
HVAC	0	8,556	15,000
Elevator	0	1,006	3,500
Telephone	185	2,229	8,000
Internet	143	3,808	5,000
Collection development	7,438	31,641	80,000
Technology	1,730	7,071	15,000
Accounting and auditing	0	10,290	33,000
Courier	712	1,859	3,200

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	2,295	11,040	29,000
Technical services	391	4,148	4,000
Library consortium	0	18,239	17,500
Copiers	495	2,456	7,000
Elections expense	0	0	3,000
Furniture and equipment	658	3,205	4,000
Insurance	0	0	25,000
Georgiana Smith Memorial Garden	1,587	6,745	20,000
Legal services	420	6,469	4,000
Professional services	270	4,978	0
Membership dues	1,644	2,722	4,000
OGEC annual assessment	946	946	0
Miscellaneous	290	2,687	3,000
Postage and freight	0	594	1,500
Printing	0	474	1,500
Programs	0	0	10,000
Advertising	527	1,567	2,000
Office supplies	2,854	8,726	17,000
Travel	1,051	1,916	5,000
Training	28	1,278	3,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	1,418	8,761	20,000
Garbage	156	806	2,300
Natural gas	192	843	10,000
Water & sewer - building	405	2,843	5,800
Total Materials and Services	31,993	185,377	413,600
Capital Outlay	0	0	0
Contingency	0	0	100,000
Total Expenditures	102,573	563,339	1,489,043
Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	(100,000)	(100,000)
Total Other Financing Sources (Uses)	0	(100,000)	(100,000)
Change in Fund Balance	\$933,947	\$469,244	(\$305,709)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Five Months Ended
November 30, 2024

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Donations and grants	\$0	\$14,800	\$345,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>0</u>	<u>14,800</u>	<u>345,000</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I			4,400
Library clerk II		2,455	0
Library assistant II			5,000
Payroll taxes and benefits:			
Social security		188	750
Workers' compensation		2	250
Unemployment insurance		37	100
Other personal services			500
Total Personal Services	<u>0</u>	<u>2,682</u>	<u>11,000</u>
Materials and services:			
Collection development	2,156	13,929	80,000
Technology	0	1,182	40,000
Programs	4,832	28,776	80,000
Furniture and equipment			70,000
Other materials and services	0	213	96,000
Total Materials and Services	<u>6,988</u>	<u>44,100</u>	<u>366,000</u>
Capital outlay	3,520	10,243	100,000
Total Expenditures	<u>10,508</u>	<u>57,025</u>	<u>477,000</u>
Change in Fund Balance	<u>(\$10,508)</u>	<u>(\$42,225)</u>	<u>(\$132,000)</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 Five Months Ended
November 30, 2024

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Interest revenue	\$819	\$1,923	\$3,000
Other Financing Sources			
Transfer from General Fund	0	100,000	100,000
Total Revenues and Other Sources	<u>819</u>	<u>101,923</u>	<u>103,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	1,142	10,822	75,000
Total Expenditures	<u>1,142</u>	<u>10,822</u>	<u>75,000</u>
Change in Fund Balance	<u><u>(\$323)</u></u>	<u><u>\$91,101</u></u>	<u><u>\$28,000</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds

For the Five Months Ended November 30, 2024

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2024	Teen Intern	Fish Foundation	Total
Revenues:										
Donations and grants	\$0	\$0	\$800	\$14,000	\$0	\$0	\$0	\$0	\$0	\$14,800
Intergovernmental revenue										0
Total Revenues	0	0	800	14,000	0	0	0	0	0	14,800
Expenditures:										
Personal services:										
Wages and salaries								2,455		2,455
Employee benefits								227		227
Total Personal Services	0	0	0	0	0	0	0	2,682	0	2,682
Materials and services:										
Collection development		9,525		2,241	2,163					13,929
Technology					77			1,182		1,182
Miscellaneous Programs		9,333	970	6,978	6,214		5,281	136		28,776
Total Materials and Services	0	18,858	970	9,219	8,454	0	5,281	1,318	0	44,100
Capital outlay	0	10,243	0	0	0	0	0	0	0	10,243
Total Expenditures	0	29,101	970	9,219	8,454	0	5,281	4,000	0	57,025
Net Change in Fund Balance	0	(29,101)	(170)	4,781	(8,454)	0	(5,281)	(4,000)	0	(42,225)
Fund Balance - July 1, 2024	338	107,974	3,873	13,611	9,608	1,781	5,281	4,000	0	146,466
Fund Balance - November 30, 2024	\$338	\$78,873	\$3,703	\$18,392	\$1,154	\$1,781	\$0	\$0	\$0	\$104,241

See Independent Accountants' Compilation Report

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
December 31, 2024**

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

KENNETH L. ONSTOTT, c.p.a.
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MEMBERS:
American Institute of c.p.a.'s
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Board of Directors
Hood River County Library District
Hood River, Oregon

Management is responsible for the accompanying interim financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of December 31, 2024, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and six 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
January 14, 2025

Hood River County Library District
Balance Sheet - Cash Basis
December 31, 2024

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Umpqua Bank	\$246,446			\$246,446
Cash with Hood River County	1,068,958	\$95,479	\$204,442	1,368,879
Petty cash	416			416
Total Current Assets	1,315,820	95,479	204,442	1,615,741
TOTAL ASSETS	\$1,315,820	\$95,479	\$204,442	\$1,615,741

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,316			\$2,316
Total Current Liabilities	2,316	0	0	2,316
Total Liabilities	2,316	0	0	2,316
Fund Balances:				
Unassigned	1,313,504	95,479	204,442	1,613,425
TOTAL LIABILITIES & FUND BALANCES	\$1,315,820	\$95,479	\$204,442	\$1,615,741

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Six Months Ended December 31, 2024

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$15,300		\$15,300
Property tax revenues - current year	1,124,658			1,124,658
Property tax revenues - prior year	10,519			10,519
Fines and fees	2,723			2,723
Intergovernmental revenue	4,130			4,130
Interest revenue	20,815		\$3,731	24,546
Grants and donations	0			0
Miscellaneous	77			77
Total Revenues	<u>1,162,922</u>	<u>15,300</u>	<u>3,731</u>	<u>1,181,953</u>
Expenditures:				
Personal services:				
Wages and salaries	325,283	2,455		327,738
Employee benefits	131,864	227		132,091
Total Personal Services	<u>457,147</u>	<u>2,682</u>	<u>0</u>	<u>459,829</u>
Materials and services:				
Bank charges	362			362
Bookmobile	1,737			1,737
Building rental	9,454			9,454
Building maintenance	21,884			21,884
HVAC	10,337			10,337
Elevator	1,419			1,419
Telephone	2,413			2,413
Internet	4,110			4,110
Collection development	36,186	16,156		52,342
Technology	7,505	1,182		8,687
Accounting and auditing	21,255			21,255
Courier	2,141			2,141
Custodial services	13,335			13,335
Technical services	4,148			4,148
Library consortium	18,239			18,239
Copiers	3,362			3,362
Elections expense	0			0
Furniture and equipment	3,205			3,205
Insurance	0			0
Georgiana Smith Memorial Garden	8,633			8,633
Legal services	6,616			6,616
Professional services	5,048			5,048
Dues and subscriptions	3,006			3,006
OGEC annual assessment	946			946
Miscellaneous	2,718	214		2,932
Postage and freight	594			594
Printing	483			483
Programs	15	32,976		32,991
Advertising	1,567			1,567
Supplies - office	9,089			9,089
Travel	1,916			1,916
Training	1,278			1,278
Board development	0			0
Electricity	10,403			10,403
Garbage	962			962
Natural gas	1,349			1,349
Water & sewer - building	3,248			3,248
Total Materials and Services	<u>218,963</u>	<u>50,528</u>	<u>0</u>	<u>269,491</u>
Capital outlay	0	13,077	10,822	23,899
Total Expenditures	<u>676,110</u>	<u>66,287</u>	<u>10,822</u>	<u>753,219</u>
Revenues Over (Under) Expenditures	<u>486,812</u>	<u>(50,987)</u>	<u>(7,091)</u>	<u>428,734</u>
Other Financing Sources (Uses)				
Operating transfers in			100,000	100,000
Operating transfers out	(100,000)			(100,000)
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>0</u>	<u>100,000</u>	<u>0</u>
Revenues and Other Financing Sources (Uses) Over (Under) Expenditures	386,812	(50,987)	92,909	428,734
Fund Balance - July 1, 2024	926,692	146,466	111,533	1,184,691
Fund Balance - December 31, 2024	<u>\$1,313,504</u>	<u>\$95,479</u>	<u>\$204,442</u>	<u>\$1,613,425</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 Six Months Ended
December 31, 2024

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Tax revenues - current	\$21,438	\$1,124,658	\$1,244,834
Tax revenues - prior year	346	10,519	10,000
Interest revenue	8,220	20,815	25,000
Fines and fees	257	2,723	3,500
Intergovernmental revenue	0	4,130	0
Grants and donations	0	0	0
Miscellaneous	77	77	0
Total Revenues	<u>30,338</u>	<u>1,162,922</u>	<u>1,283,334</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	979	5,725	9,741
Library clerk II	10,515	60,888	150,946
Library assistant I	8,147	50,572	79,885
Library assistant II	0	33,369	116,765
Librarian I	19,134	88,186	157,818
Librarian II	6,155	36,606	73,861
Library director	8,370	49,937	100,443
Payroll taxes and benefits:			
Retirement	4,316	35,490	54,450
Social security	4,018	24,528	52,744
Workers' compensation	203	306	1,500
Health insurance	16,735	67,380	164,190
Unemployment insurance	613	4,160	6,205
Paid family and medical leave	0	0	6,895
Total Personal Services	<u>79,185</u>	<u>457,147</u>	<u>975,443</u>
Materials and services:			
Bank charges	16	362	300
Bookmobile	0	1,737	5,000
Building rental	1,350	9,454	20,000
Building maintenance	4,597	21,884	25,000
HVAC	1,781	10,337	15,000
Elevator	412	1,419	3,500
Telephone	185	2,413	8,000
Internet	302	4,110	5,000
Collection development	4,545	36,186	80,000
Technology	434	7,505	15,000
Accounting and auditing	10,965	21,255	33,000
Courier	282	2,141	3,200

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Six Months Ended
December 31, 2024

	Current Period <u>Actual</u>	Year to Date <u>Actual</u>	Annual <u>Budget</u>
Custodial services	2,295	13,335	29,000
Technical services	0	4,148	4,000
Library consortium	0	18,239	17,500
Copiers	906	3,362	7,000
Elections expense	0	0	3,000
Furniture and equipment	0	3,205	4,000
Insurance	0	0	25,000
Georgiana Smith Memorial Garden	1,888	8,633	20,000
Legal services	147	6,616	4,000
Professional services	70	5,048	0
Membership dues	284	3,006	4,000
OGEC annual assessment	0	946	0
Miscellaneous	31	2,718	3,000
Postage and freight	0	594	1,500
Printing	9	483	1,500
Programs	15	15	10,000
Advertising	0	1,567	2,000
Office supplies	363	9,089	17,000
Travel	0	1,916	5,000
Training	0	1,278	3,000
Board development	0	0	1,500
Parking reimbursement	0	0	500
Electricity	1,642	10,403	20,000
Garbage	156	962	2,300
Natural gas	506	1,349	10,000
Water & sewer - building	405	3,248	5,800
Total Materials and Services	<u>33,586</u>	<u>218,963</u>	<u>413,600</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Contingency	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Expenditures	<u>112,771</u>	<u>676,110</u>	<u>1,489,043</u>
Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	(100,000)	(100,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(100,000)</u>	<u>(100,000)</u>
Change in Fund Balance	<u>(\$82,433)</u>	<u>\$386,812</u>	<u>(\$305,709)</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Six Months Ended
December 31, 2024

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$500	\$15,300	\$345,000
Intergovernmental revenue	0	0	0
Total Revenues	500	15,300	345,000
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I			4,400
Library clerk II		2,455	0
Library assistant II			5,000
Payroll taxes and benefits:			
Social security		188	750
Workers' compensation		2	250
Unemployment insurance		37	100
Other personal services			500
Total Personal Services	0	2,682	11,000
Materials and services:			
Collection development	2,227	16,156	80,000
Technology	0	1,182	40,000
Programs	4,200	32,976	80,000
Furniture and equipment			70,000
Other materials and services	0	214	96,000
Total Materials and Services	6,427	50,528	366,000
Capital outlay	2,835	13,077	100,000
Total Expenditures	9,262	66,287	477,000
Change in Fund Balance	(\$8,762)	(\$50,987)	(\$132,000)

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 Six Months Ended
December 31, 2024

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$1,808	\$3,731	\$3,000
Other Financing Sources			
Transfer from General Fund	0	100,000	100,000
Total Revenues and Other Sources	<u>1,808</u>	<u>103,731</u>	<u>103,000</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	0	10,822	75,000
Total Expenditures	<u>0</u>	<u>10,822</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$1,808</u></u>	<u><u>\$92,909</u></u>	<u><u>\$28,000</u></u>

See Independent Accountants' Compilation Report

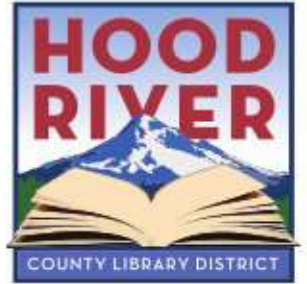
HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Six Months Ended December 31, 2024

	Newspaper Digitization	Foundation Grants	Other Grants	Friends of the Library	Pat Hazelhurst	CARES Act	R2R 2024	Teen Intern	Fish Foundation	Total
Revenues:										
Donations and grants	\$0	\$0	\$1,300	\$14,000	\$0	\$0	\$0	\$0	\$0	\$15,300
Intergovernmental revenue										0
Total Revenues	0	0	1,300	14,000	0	0	0	0	0	15,300
Expenditures:										
Personal services:										
Wages and salaries								2,455		2,455
Employee benefits								227		227
Total Personal Services	0	0	0	0	0	0	0	2,682	0	2,682
Materials and services:										
Collection development		10,302		3,691	2,163					16,156
Technology					78			1,182		1,182
Miscellaneous		13,233	971	7,278	6,213		5,281	136		214
Programs										32,976
Total Materials and Services	0	23,535	971	10,969	8,454	0	5,281	1,318	0	50,528
Capital outlay	0	13,077	0	0	0	0	0	0	0	13,077
Total Expenditures	0	36,612	971	10,969	8,454	0	5,281	4,000	0	66,287
Net Change in Fund Balance	0	(36,612)	329	3,031	(8,454)	0	(5,281)	(4,000)	0	(50,987)
Fund Balance - July 1, 2024	338	107,974	3,873	13,611	9,608	1,781	5,281	4,000	0	146,466
Fund Balance - December 31, 2024	\$338	\$71,362	\$4,202	\$16,642	\$1,154	\$1,781	\$0	\$0	\$0	\$95,479

See Independent Accountants' Compilation Report

Job Description

Library Director



Position Title: Library Director

Classification: Library Director

Hours Per Week: Full time – 40 hours per week

FSLA Status: Exempt

Salary Range: \$44.61 to \$50.25

General statement of duties

The Library Director provides direct leadership in the planning, direction and oversight of library services within the District. The Library Director champions the library's mission by providing welcoming, inclusive services that support development, promote literacy and learning, and foster a lifelong appreciation for libraries among patrons.

Supervision received

Works under the general supervision of the Board of Directors. Communicates regularly with the Board President in carrying out Board directives. Performance evaluation governed by the Library Director Evaluation Policy.

Supervision exercised

This position directly or indirectly supervises all other employees of the District.

Essential duties and responsibilities

- Provides leadership in developing District mission, vision, values, goals, and objectives in conjunction with the Board of Directors. Establishes operational targets to achieve goals and objectives.
- Plans and develops collections, programs, services, and activities based on analysis of public interest and need, growth, use patterns, workload, staffing levels, patron requests, and related legislative issues to provide appropriate library services to the community.
- Administers Board policies, makes policy recommendations to the Board, and provides executive support and information to the Board. Acts as Secretary of the Board of Directors.
- Prepares the budget for Budget Committee and Board of Directors approval. Monitors and approves expenditures in accordance with the budget. Oversees District finances by establishing strong internal controls and a culture of efficient use of taxpayer resources. Works with contractors on annual financial audits. Administers grants, gifts, and state and federal money. Pursues supplemental funding through grants, donations, endowments, and other income sources.
- Oversees general administrative operations of the District including human resources, information technology, facility and equipment management, insurance, legal services,

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

- and other general governmental responsibilities.
- Develops strong partnerships within the community and state. Advocates for the District by representing it at public forums, being involved in community, professional, and civic organizations, attending meetings to communicate District policies and programs, and developing good will.
 - Champions community involvement. Oversees recruitment and support of a strong base of volunteers. Works closely with the Friends of the Library and Library Foundation to ensure robust local fundraising and volunteering.
 - Supervises personnel directly or through designees. Hires and trains or oversees hiring and training of employees and volunteers. Assigns, supervises, and evaluates employee work, including supervisory personnel. Hears grievances and administers disciplinary action as needed.
 - Develops the collection of all types of materials including print, media, electronic resources, and other items. Oversees classification and cataloging of materials, provides reference services, and maintains the collection.
 - Provides for program and outreach services for a diverse population including but not limited to children, teenagers, adults, Spanish speakers, seniors, and others.
 - Evaluates, develops, and implements goals, programs, policies, and procedures to improve the effectiveness and efficiency of the District. Develops long-range plans for library services to District residents.
 - Stays current with library and information services and technology, including the integrated library system, electronic resources, and professional trends and standards.
 - Actively participates in the Special Districts Association of Oregon, Special Districts Insurance Service, Oregon Library Association and American Library Association to develop and implement strategic policies, procedures, and support initiatives.

Secondary duties

- Assists in ancillary District duties as workload and staffing levels dictate.
- Attends meetings and training seminars as required.
- Performs other job-related duties as assigned by the Board of Directors.

Minimum qualifications

- Master's degree in library and information science from an American Library Association-accredited institution.
- Five years of public library experience, including three years in administration/management.
- Demonstrated leadership, supervisory experience, and strategic planning skills.
- Substantial experience in public services.
- Success with grants, bonds, community fundraising, and other public funding venues.
- Excellent interpersonal, interviewing, counseling, and communications skills.
- Demonstrated experience with varied budgeting processes.
- Experience using technologies to provide and enhance library services.
- Any equivalent combination of education, training, and experience satisfying the above.

Desired education, experience and qualifications

- Experience working with organizations serving underserved populations
- Experience building community partnerships
- Spanish language proficiency

Special requirements/licenses

- Criminal background check required
- Must have valid driver's license and required mandatory insurance when operating privately owned vehicle for business purposes
- Valid driver's license and the ability to meet the Library District's driving standards; willingness to drive a Mercedes Sprinter Van
- Must be able to travel to other locations to perform work, and/or attend work-related meetings

Knowledge, skills, and abilities

- Comprehensive understanding of library management and supervisory principles, including human resources management
- Thorough knowledge of modern library and public management principles and practices
- Demonstrates commitment to the Library Board through open, transparent, and consistent communication
- Demonstrates successful leadership, interpersonal, and supervisory skills working with a diverse population
- Familiarity with pertinent federal, state, and local policies, procedures, laws, and regulations affecting libraries and special districts
- Ensures all operational needs, issues, and situations are thoroughly reviewed and addressed
- Knowledge of collection development, acquisitions, cataloging, database management, public and technical services, and reference
- Understanding of intellectual freedom principles in public libraries
- Strong public service orientation
- Ability to motivate, direct, and supervise professional, paraprofessional, and clerical library personnel to ensure full performance and high morale
- Ability to work collaboratively in a team environment, maintaining positive relationships with colleagues and community partners
- Exceptional problem-solving, analytical, and organizational abilities
- Excellent verbal and written communication skills in English, with the ability to effectively engage diverse audiences. Spanish language proficiency preferred
- Ability to manage multiple tasks in a rapidly changing environment
- Skill in budget preparation and financial oversight
- Working knowledge of public relations procedures
- Ability to plan, organize, supervise, and evaluate diverse library activities
- Ability to perform and prioritize tasks with limited supervision
- Thorough knowledge of current trends and developments in public libraries
- Capable of handling disruptive behavior calmly and effectively
- Ability to respond and adapt quickly to diverse challenges and unpredictable situations
- Comprehensive knowledge of children's, young adult, and adult literature

- Close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus
- Ability to read, write, and interpret routine documents
- Ability to perform essential job functions with or without accommodation

Essential physical abilities and working conditions

- The Librarian Director is a full-time, salaried position. Some weekend and evening hours are required.
- Stands or walks 50% of the time, 75% of the time when assigned to the public service desks and 90% of the time when delivering presentations or programming.
- Frequently required to walk, sit, talk, or hear. Occasionally required to climb, balance, stoop, kneel, crouch, or crawl.
- Moves back and forth between all areas of the library.
- Retrieves and replaces library materials from 2 inches from the floor to 7 feet from the floor.
- Regularly lifts and/or pushes or pulls up to 10 pounds, frequently lifts and/or pushes or pulls up to 25 pounds, and occasionally lifts and/or pushes or pulls up to 50 pounds.
- May be asked to work at any library branch within the district.
- Works at computers screens and monitors regularly while carrying out essential job functions.
- Normal office exposure to noise, stress, and disruptions.

Tools and equipment used

Computer, including the Internet, social media, general office applications, design software, presentation applications, and integrated library system; LCD projectors; printers; scanners; e-readers; media players; tablets; smart phones; book bins; book carts; copy machine; telephone; book bins, general office tools; calculators; other tools and equipment necessary to perform the essential and peripheral duties of the position.

Signatures		
<p>This document has been reviewed between the Supervisor and the Incumbent. I understand that this document is intended to describe the most significant essential and auxiliary duties performed by the job/position for illustration purposes, but does not include other occasional work, which may be similar, related to, or a logical assignment for the position. This job/position description does NOT constitute an employment agreement between the employer and employee and is subject to change by the employer as the organizational needs and requirements of the job change.</p>		
Employee Name	Signature	Date

Supervisor Name	Signature	Date
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Effective Date, February 15, 2011

Last revised, January 21, 2025

MEMORANDUM

DATE: January 1, 2025
TO: SDIS Independent Insurance Agents & SDIS Property/Casualty Insurance Program Participants
FROM: Underwriting Department
RE: 2025 SDIS Property/Casualty Insurance Renewal

RENEWAL PACKET INFORMATION:

Included with this memo is the 2025 SDIS property/casualty coverage final renewal packet. This packet contains your district's invoice, declarations, schedules, loss runs and a comparison report.

Please note that this reflects *all* changes made prior to January 1, 2025.

Any changes made on or after January 1st will be invoiced separately as a mid-term change in early February.

Liability Coverage Changes

The major change to the 2025 SDIS Liability Coverage Document is technically a coverage change, but it better clarifies what our intent (and the intent of our reinsurers) is for the coverage giveback on the Pollution Exclusion.

Currently, Exclusion K. excludes coverage for claims arising from the "...actual, alleged, or threatened discharge, dispersal, seepage, migration, release or escape of Pollutants." This exclusion then specifies that it does not apply (except for the release/discharge of PFAS) to the release of pollutants due to the following activities:

- a. ***Emergency Operations conducted by a Named Participant, and which are conducted away from premises owned by or rented to the Named Participant;***
- b. *Fire district training operations;*
- c. ***Water run-off from the cleaning of the equipment used in Emergency Operations by a Named Participant which is a fire district, or a Named Participant which is assisting a fire district or performing the functions of a fire district;***
- d. ***The handling of residues or residuals after a motor vehicle accident or after a Hostile Fire has been extinguished, by a Named Participant authorized to fight fires, or a Named Participant which is assisting a fire district or performing the functions of a fire district, provided that the Participant's***

conduct in connection therewith is in conformance with applicable federal and state statutes, rules and guidelines;

- e. *The use, handling, storage, discharge, dispersal, release or escape of any chemical used in the **Potable Water** treatment process; or*
- f. ***Potable Water** which is provided by the **Participant** to others.*

Beginning 1/1/2025, the language in the Liability Coverage Document will clarify that coverage is provided to ‘**Short-Term Pollution Events**’ arising from these excepted activities. ‘**Short-Term Pollution Events**’ will be defined as follows (subject to all other terms, conditions and exclusions listed in the SDIS Liability Coverage Document):

- ***Short-Term Pollution Event** means a discharge, dispersal, release or escape of **Pollutants** which:*
 - a. *Begins during the **Policy Period**;*
 - b. *Begins at an identified time and place; and*
 - c. *Ends, in its entirety, at an identified time within seventy-two (72) hours of the beginning of the discharge, dispersal, release or escape of the **Pollutants**.*

*To be a **Short-Term Pollution Event**, the discharge, dispersal, release or escape of **Pollutants** need not be continuous. However, if the discharge, dispersal, release, or escape is not continuous, then all discharges, dispersals, releases or escapes of the same **Pollutants** from essentially the same source, considered together, must satisfy provisions a. through c. of this definition to be considered a **Short-Term Pollution Event**.*

Cyber Coverage Changes

The SDIS Trust Annual Aggregate Limit of Liability for Cyber Coverage was reduced from \$5,000,000 to \$2,000,000. We felt it necessary to make this reduction to continue to offer this coverage while still fulfilling our fiduciary obligation to protect Trust assets during this time of increased claims costs and reinsurance premiums.

Contribution Change Comparison Report

We have again included the contribution Comparison Report. ***The report displays the change in annualized contribution from the 2024 coverage year to the 2025 renewal.*** This will show the change in rates as well as how your district’s individual contribution is affected by any changes in exposures that you may have experienced in the last year. Please note that the 2024 contributions displayed in this report include the annualized contributions associated with all mid-term changes made during the 2024 coverage period.

Thank you for your continued support of Special Districts Insurance Services. We are pleased to continue offering the best coverage at the most affordable price for Oregon’s special districts. If you have any questions or concerns, please contact us at underwriting@sdao.com or 800-285-5461.

Invoice

Invoice Number: 40P26994-4482 Entity ID: 26994 Effective Date: 1/1/2025 Expiration Date: 12/31/2025 Invoice Date: 01/01/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

Coverage

Contribution

SDIS Liability Coverage		\$7,102
	Less Best Practices Credit	(\$710)
	<u>Less Service Group Discount</u>	<u>(\$284)</u>
	Adjusted Contribution	\$6,108
Auto Liability*		\$628
	Less Best Practices Credit	(\$63)
	<u>Less Service Group Discount</u>	<u>(\$25)</u>
	Adjusted Contribution	\$540
Non-owned and Hired Auto Liability		\$195
Auto Physical Damage		\$1,444
	<u>Less Service Group Discount</u>	<u>(\$58)</u>
	Adjusted Contribution	\$1,386
Hired Auto Physical Damage		\$0
Property		\$11,433
	Less Best Practices Credit	(\$1,143)
	<u>Less Service Group Discount</u>	<u>(\$457)</u>
	Adjusted Contribution	\$9,833
Earthquake		\$5,589
Flood		\$0
Equipment Breakdown		\$0
Crime		\$514
Cyber		Included
	Total	\$24,165

The listed coverages are only extended when a specific dollar amount or the word "included" is indicated in the Contribution column. Your payment evidences acceptance of this renewal. Please use the coupon on the following page to help us apply your payment.

* Includes Excess Auto and Auto Supplemental coverages.

Your Contribution is due on 3/1/2025

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

Make Checks Payable to:

Special Districts Insurance Services
PO Box 12613
Salem, OR 97309

Member: Hood River County Library District

Member ID: 01-26994

Total Due: \$24,165

Check # _____ Amount \$ _____

SDIS Liability Coverage Declarations

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

SDIS Liability Coverage:	Description	Limit⁽¹⁾	Deductible⁽²⁾⁽³⁾
	Per Occurrence Limit of Liability	\$5,000,000	None
	Per Wrongful Act Limit of Liability	\$5,000,000	None
	Annual Aggregate Limit of Liability	No Limit Except As Outlined Below	None

Additional Coverages: List only includes sublimited Additional Coverages. Unless indicated in Section III Additional Coverages, of the SDIS Liability Coverage Document, the following limits are not added to the above identified Limit(s) of Liability.

Coverage	Limit⁽⁴⁾	Participant Limit⁽⁵⁾	All Participants Limit⁽⁶⁾	Deductible	Contribution
Ethics Complaint Defense Costs	\$5,000	\$5,000		None	Included
EEOC/BOLI Defense Costs	\$5,000,000			None	Included
Limited Pollution Coverage	\$250,000	\$250,000		None	Included
Injunctive Relief Defense Costs	\$25,000	\$25,000	Not Applicable ⁽⁷⁾	None	Included
Criminal Defense Costs	\$100,000	\$100,000	\$500,000	None	Included
Premises Medical Expense	\$5,000	\$5,000		None	Included
Fungal Pathogens (Mold) Defense Costs	\$100,000	\$100,000		None	Included
Applicators Pollution Coverage	\$50,000	\$50,000		None	Included
Lead Sublimit Defense Costs	\$50,000	\$50,000	\$200,000	None	Included
Marine Salvage Expense Reimbursement	\$250,000	\$250,000		None	Included
Communicable Disease Defense	\$50,000	\$50,000	\$2,000,000	None	<u>Included</u>
				Total Contribution:	\$6,108

Reference

- (1) Subject to a \$25,000,000 maximum limit for all SDIS Trust Participants involved in the same Occurrence or Wrongful Act.
- (2) Subject to a \$10,000 controlled burn deductible for failure to follow DPSST guidelines.
- (3) Subject to a \$25,000 Employment Practices Deductible when SDIS not contacted for legal advice prior to termination.
- (4) Named Participant's maximum limit per Occurrence or Wrongful Act.
- (5) Named Participant's maximum limit for the Coverage Period.
- (6) Maximum limit of coverage, for all SDIS Trust Participants for the Coverage Period. Does not apply to Injunctive Relief Defense Costs (7).
- (7) Maximum limit of coverage, for all SDIS Trust Participants involved in the same Occurrence or Wrongful Act, is \$100,000.

Forms applicable to Named Participant: SDIS Liability Coverage Document - 01/01/2025

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

Countersigned by: Frank Shelton
Authorized Representative
Property and Casualty Coverage for Education Trust

Date: January 01, 2025

Auto Liability and Auto Physical Damage Coverage Declarations

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

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

Auto Liability

Coverage	Per Accident Limit of Liability	Deductible	Contribution
Auto Liability	\$500,000	None	\$540
Non-Owned/ Hired Auto Liability	\$500,000	None	\$195

Applicable Coverage Document: SDIS Auto Liability Coverage Document January 1, 2025

Auto Physical Damage

Coverage	Per Accident Limit of Liability	Deductible	Contribution
Auto Physical Damage	Per Schedule	Per Schedule	\$1,386
Hired Auto Physical Damage	No Coverage	No Coverage*	No Coverage

Applicable Coverage Document: SDIS Auto Physical Damage Coverage Document January 1, 2025

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

Countersigned by:



Date: January 01, 2025

Authorized Representative
Special Districts Insurance Services

* If two deductibles are displayed (ie: \$100/\$200), the first applies to Comprehensive Coverage and the second Collision Coverage.

Auto Excess Liability Coverage Declarations

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

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

Excess Auto Liability

Coverage	Limit of Liability*	Retention	Contribution
Excess Auto Liability	\$4,500,000	\$500,000	Included with Auto Liability
Excess Non-Owned/ Hired Auto Liability	\$4,500,000	\$500,000	Included with Non-Owned/ Hired Auto Liability

Applicable Coverage Document: SDIS Excess Auto Liability Coverage Document - January 1, 2025

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

Countersigned by:



Date: January 01, 2025

Authorized Representative
Special Districts Insurance Services

* Per Accident Limit of Liability.

Auto Supplemental Coverage Declarations

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

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

Auto Supplemental

Coverage	Limit of Liability	Deductible	Contribution
Personal Injury Protection	See Coverage Document	None	Included with Auto Liability
Uninsured/ Underinsured Motorist Bodily Injury	\$500,000 Per Accident	None	Included with Auto Liability

Applicable Coverage Document: SDIS Auto Supplemental Coverage Document - January 1, 2025

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

Countersigned by:



Date: January 01, 2025

Authorized Representative
Special Districts Insurance Services

Property Coverage Declarations

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

Scheduled Property Values

\$5,994,000 Buildings, Other Structures and Scheduled Outdoor Property
\$2,079,882 Personal Property
\$50,000 Mobile Equipment, Scheduled Personal Property and Scheduled Fine Arts

Total Limit of Indemnification (Per Occurrence)

\$8,123,882 The Trust shall not pay, or be liable for more than the Total Limit of Indemnification in any single "occurrence" during the Property Coverage Period, including all related costs and expenses, all costs of investigation, adjustment and payment of claims, but excluding the salaries of your regular employees and counsel on retainer.
\$300,000,000 SDIS Per Occurance Aggregate Loss Limit

Sublimits (Per Occurrence)

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

Covered Property

Section VIII - Covered Property in the SDIS Property Coverage Document

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

Additional Coverages

Section X - Additional Coverages in the SDIS Property Coverage Document

\$5,000,000 Debris Removal
Sublimit is \$5,000,000 or 25% of the covered portion of the loss, whichever is less.
\$50,000 Pollutant Clean-up and Removal from Land or Water
Sublimit is \$50,000 or 20% of the scheduled location(s) value, whichever is less.
\$10,000 Fungus as a Result of a "Covered Cause of Loss"
Sublimit is \$10,000 or 10% of the covered portion of the loss, whichever is less
\$10,000 Preservation of Undamaged Covered Property
Sublimit is \$10,000 or 10% of the covered portion of the loss, whichever is less.

\$250,000	Professional Services <i>Sublimit is \$250,000 or 10% of the covered portion of the loss, whichever is less.</i>
\$25,000	Fire Department Service Charge
\$10,000	Recharging of Fire Extinguishing Equipment
\$10,000	Arson Reward
\$5,000,000	Increased Cost of Construction - Enforcement of Ordinance or Law <i>Sublimit is \$5,000,000 or 25% of the covered portion of the loss, whichever is less.</i>
\$500,000	Increased Cost of Construction - Cost Resulting from Unforeseen Delay <i>Sublimit is \$500,000 or 25% of the covered portion of the loss, whichever is less.</i>
\$500,000	Expenses for Restoration or Modification of Landscaping, Roadways, Paved Surfaces and Underground Utilities <i>Sublimit is \$500,000 or 25% of the covered portion of the loss, whichever is less.</i>

Additional Coverages - Business Income and Extra Expense

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

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

Coverage Extensions

Section XII - Coverage Extensions in the SDIS Property Coverage Document

\$2,000,000	Property in the Course of Construction <i>If you have not complied with all of the notification requirements set forth in Section XII.A. within 90 days, the most the Trust will pay for property in the Course of Construction is \$500,000. If after 90 days you have not complied with all the notification requirements set forth in Section XII.A. then no coverage will be provided for property in the Course of Construction.</i>
\$500,000	Newly Acquired or Constructed Property <i>No coverage will be provided for newly acquired or constructed property unless you notify the Trust in writing no later than 90 days after the dates specified in section XII.A.</i>
\$25,000	Unscheduled Outdoor Property
\$250,000	Malicious Mischief or Vandalism to Tracks and Artificial Turf Fields
\$250,000	Property in Transit
\$250,000	Accounts Receivable
\$50,000	Property Damaged by Overflow of Sewers or Drains
\$100,000	Covered Leashold Interest <i>Sublimit is lesser of amount listed here or an amount prorated based on time between the Loss and the earlier of: Lease Expiration, Re-occupancy of leased property, or lease of new property.</i>
\$250,000	Valuable Papers and Records <i>Sublimit is lesser of: Cost to research, restore and replace the lost information; Actual Cash Value in its blank state of the damaged or destroyed paper, tape or other media if records are not actually researched, restored or replaced; or the amount of the sublimit listed here.</i>
\$25,000	Data Storage Media
\$250,000	Miscellaneous Property Damaged by Specified Cause of Loss or Theft <i>Sublimit lesser of: Appraised Value, Fair Market Value, or Sublimit listed here.</i>
\$8,123,882	Property Damaged by an Act of Terrorism or Sabotage <i>The most the Trust will pay for Property Damaged by an Act of Terrorism or Sabotage is described in Section XII.K.9.</i>

Additional Sublimits

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

Locations Covered

Locations that are specifically listed on the Named Participant's Property Schedule.

Perils Covered

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

Deductibles

As indicated on the Schedule of Property Values on file with the Trust.

Contribution

\$9,833

Applicable Coverage Document: SDIS Property Coverage Document - January 1, 2025

This Certificate is made and is mutually accepted by the Trust and Named Participant subject to all provisions, stipulations, and agreements which are made a part of the applicable SDIS Property Coverage Document. This Certificate only represents a brief and incomplete summary of coverage. Other conditions and exclusions apply as described in the SDIS Property Coverage Document. Reference the current SDIS Property Coverage Document for complete terms and conditions.

Countersigned by: Frank Stratton Date: Wednesday, January 01, 2025
Authorized Representative
Special Districts Insurance Services

Earth Movement Endorsement

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

PLEASE CAREFULLY REVIEW THE ENDORSEMENT AS IT WILL MODIFY AND AMEND THE PROPERTY COVERAGE DOCUMENT.

As consideration for an additional contribution paid by the **Named Participant**, in the amount of **\$5,589**, the **Property Coverage Document** will be amended by adding the following to Section **XII. COVERAGE EXTENSIONS**:

L. Extension of Coverage for Property Damaged by Earth Movement

Subject to the additional conditions and limitations set forth below, we will indemnify you for direct physical loss or damage to **Covered Property** caused by or resulting from **earth movement** that occurs on premises listed on the Schedule of Property Values on file with the Trust.

1. This **Coverage Extension** is subject to per-occurrence deductibles as follows:
 - a. The deductible shall be no less than the greater of:
 - (1) \$5,000;
 - (2) Two percent (2%) of the **actual cash value** of the **Covered Property** damaged by **earth movement** in a single **occurrence** on premises listed on the Schedule of Property Values on file with the Trust; or
 - (3) The Deductible stated in the Declarations.
 - b. The deductible shall be no more than the greater of:
 - (1) \$50,000; or
 - (2) The Deductible stated in the Declarations.
2. For the purposes of this **Coverage Extension** only, **earth movement** means:
 - a. Sudden and accidental earthquake, seaquake, shock, tremor, landslide, submarine landslide, avalanche, subsidence, sinkhole, collapse, mud flow, rock fall, **volcanic activity**, or any similar seismic activity, resulting in cracking, crumbling, lateral movement, rising, shifting, settling, sinking, or upheaval of **land**;
 - b. **Flood** that would not have occurred but for tsunami caused by, resulting from, or arising out of **earth movement**, regardless of any other cause or event that contributes concurrently or in any sequence to such **flood**; and
 - c. **Collapse** directly caused by **earth movement**.
3. **Earth Movement** does not mean, and we will not indemnify you or anyone else for, damage caused by, resulting from, or consisting of:
 - a. Gradual cracking, crumbling, horizontal, lateral or vertical movement, rising, shifting, settling, sinking, or upheaval of **land**, occurring over a period of fourteen or more days, caused by, exacerbated by, or arising out of artificial means or artificially created soil conditions, including contraction, corrosion, erosion, excessive or insufficient moisture, expansion, freezing, improperly compacted soil, insufficient fill, liquefaction, slope instability, slumping, subsidence, or thawing;
 - b. Gradual cracking, crumbling, horizontal, lateral or vertical movement, rising, shifting, settling, sinking, or upheaval of **land**, occurring over a period of fourteen or more days, caused by, exacerbated by, or arising out of underground activity of animals, vegetation, or **water**; or
 - c. Any **water movement** or **flood**, except for **flood** that would not have occurred but for tsunami caused by, resulting from, or arising out of **earth movement** as described in section **XII.L.2**.

4. All **Earth Movement** that occurs within a 72-hour period will constitute a single **occurrence**.
5. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **earth movement**, unless the damaged **Covered Property** is expressly identified on the Schedule of Property Values on file with the Trust as having coverage for **earth movement**.
6. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **earth movement**, unless the damage or loss occurs during the **Property Coverage Period**, and is discovered and reported to the Trust by you within one year of the ending date of the **Property Coverage Period**.
7. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **earth movement**, unless you notify us as soon as reasonably possible after the **earth movement** occurs and allow us to inspect the damaged **Covered Property** prior to making any repairs or replacing the damaged or destroyed **Covered Property**.
8. Indemnification under this **Coverage Extension** is subject to the following limits:
 - a. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** in any single **occurrence** is **\$8,123,882**;
 - b. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** during the **Coverage Period**, is an **Annual Aggregate Loss Limit** of **\$8,123,882**;
 - c. The **SDIS Per-Occurrence Aggregate Loss Limit**;
 - d. An **SDIS Annual Aggregate Loss Limit** of **\$300,000,000** for all damage or loss caused by, resulting from, or arising out of **earth movement, flood**, or both.
9. Any amounts paid under this **Coverage Extension** are included in, subject to, and not in any event in addition to, the **Total Limit of Indemnification** stated in the Declarations.

This Endorsement amends Section **XII. Coverage Extensions** of the **Property Coverage Document** only, and does not modify, amend, waive or otherwise affect any of the other terms, conditions, limitations, exceptions, or exclusions of the **Property Coverage Document**.

This certificate is made and is mutually accepted by the Trust and the Named Participant subject to all provisions, stipulations, and agreements of the applicable SDIS Property Coverage Document that it amends. Reference the applicable SDIS Property Coverage Document, as amended by this and any other applicable endorsements, for complete terms and conditions.

Countersigned by:  Date: Wednesday, January 01, 2025
 Authorized Representative
 Special Districts Insurance Services

Flood Endorsement

Certificate Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named Participant

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

Agent of Record

Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016

PLEASE CAREFULLY REVIEW THE ENDORSEMENT AS IT WILL MODIFY AND AMEND THE PROPERTY COVERAGE DOCUMENT.

As consideration for an additional contribution paid by the **Named Participant**, in the amount of **\$0**, the **Property Coverage Document** is amended by adding the following to Section **XII. COVERAGE EXTENSIONS**:

M. Extension of Coverage for Property Damaged by Flood

Subject to the additional conditions and limitations set forth below, we will indemnify you for direct physical loss or damage to **Covered Property** caused by or resulting from **flood**, including **collapse** directly caused by **flood**, that occurs on premises listed on the Schedule of Property Values on file with the Trust.

1. This **Coverage Extension** is subject to per-occurrence deductibles as follows:

- a. If the damaged **Covered Property** is not a **waterway structure** and is located, either partially or wholly, within a federally designated 100-year or greater Special Flood Hazard Area ("SFHA"), as defined by the Federal Emergency Management Agency ("FEMA"), at the time of the **occurrence**, then the deductible shall be:
 - (1) \$500,000 per occurrence for damage to each covered **building, other structure, outdoor property and scheduled outdoor property** listed on the Schedule of Property Values on file with the Trust;
 - (2) \$500,000 per occurrence for damage to covered **personal property, scheduled personal property, fine arts and scheduled fine arts** located within each covered **building, other structure, outdoor property and scheduled outdoor property** listed on the Schedule of Property Values on file with the Trust; and
 - (3) \$500,000 per occurrence for damage to covered **mobile equipment and scheduled mobile equipment** listed on the Schedule of Property Values on file with the Trust.
- b. If the damaged **Covered Property** is not a **waterway structure** and is located wholly outside of a federally designated 100-year or greater Special Flood Hazard Area ("SFHA"), as defined by the Federal Emergency Management Agency ("FEMA"), at the time of the **occurrence**, then the deductible shall be:
 - (1) no less than the greater of:
 - (a) \$5,000;
 - (b) two percent (2%) of the **actual cash value** of the **Covered Property** damaged by **flood** in a single **occurrence** on the premises listed on the Schedule of Property Values on file with the Trust; or
 - (c) the Deductible stated in the Declarations; and
 - (2) no more than the greater of:
 - (a) \$50,000; or
 - (b) the Deductible stated in the Declarations.
- c. If the damaged **Covered Property** is a **waterway structure** then the deductible shall be:
 - (1) \$100,000 per occurrence for damage to each **waterway structure** listed on the Schedule of Property Values on file with the Trust; and
 - (2) \$100,000 per occurrence for damage to covered **personal property, scheduled personal property, fine arts and scheduled fine arts** located within, on or attached to, each covered **waterway structure** listed on the Schedule of Property Values on file with the Trust.

2. All **Flood** including **collapse** directly caused by **flood**, that occurs within a 72-hour period will constitute a single **occurrence**.
3. Whether or not damaged **Covered Property** is located, either partially or wholly, within a federally designated 100-year or greater SFHA, as defined by FEMA, at the time of **occurrence**, will be determined solely by reference to FEMA Flood Maps and the FEMA Flood Map Service Center, regardless of any previous information, estimate, or designation provided the **Named Participant** or appearing in the Declarations.
4. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, unless the damaged **Covered Property** is expressly identified on the Schedule of Property Values on file with the Trust as having coverage for **flood**.
5. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, unless the damage or loss occurs during the **Property Coverage Period**, and is discovered and reported to the Trust by you during the **Property Coverage Period**.
6. This **Coverage Extension** does not apply, and we will not indemnify you for any damage or loss caused by or resulting from **flood**, including **collapse** directly caused by **flood**, unless you notify us as soon as reasonably possible after the **flood** occurs and allow us to inspect the damaged **Covered Property** prior to making any repairs or replacing the damaged or destroyed **Covered Property** .
7. This **Coverage Extension** does not apply, and we will not indemnify you or anyone else for, any damage or loss to **waterway structures** located within five miles of the Oregon Coast, whether or not expressly identified as **Covered Property**, caused by, exacerbated by, or arising out of **flood** unless damage or loss by **flood** is caused by a **storm surge** which occurs over a period of less than 72 hours.
 - a. For the purposes of this **Coverage Extension** only, **waterway structures** are defined as boardwalks, bridges, bulkheads, dams, dikes, docks, levees, piers, pilings, seawalls, wharves, breakwater and similar structures located on, in, or over **water**, and their corresponding appurtenances and accessories.
 - b. **Storm Surge** is defined as an abnormal rise of water generated by a storm, over and above the predicted astronomical tide as determined by the National Oceanic and Atmospheric Administration (NOAA).
8. Indemnification under this **Coverage Extension** is subject to the following limits:
 - a. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** in any single **occurrence** is \$0;
 - b. The most we will pay under this **Coverage Extension** for all damage or loss sustained by the **Named Participant** during the **Coverage Period**, is an **Annual Aggregate Loss Limit** of \$0;
 - c. The **SDIS Per-Occurrence Aggregate Loss Limit**; ;
 - d. An **SDIS Annual Aggregate Loss Limit** of \$50,000,000 for all damage or loss to **Coverage Property** located, either partially or wholly, within a federally designated 100-year or greater SFHA as defined by FEMA.
 - e. An **SDIS Annual Aggregate Loss Limit** of \$300,000,000 for all damage or loss caused by, resulting from, or arising out of **earth movement, flood**, or both.
9. Any amounts paid under this **Coverage Extension** are included in, subject to, and not in any event in addition to, the **Total Limit of Indemnification** stated in the Declarations.

This Endorsement amends Section **XII. Coverage Extensions** of the **Property Coverage Document** only, and does not modify, amend, waive or otherwise affect any of the other terms, conditions, limitations, exceptions, or exclusions of the **Property Coverage Document**.

This certificate is made and is mutually accepted by the Trust and the Named Participant subject to all provisions, stipulations, and agreements of the applicable SDIS Property Coverage Document that it amends. Reference the applicable SDIS Property Coverage Document, as amended by this and any other applicable endorsements, for complete terms and conditions.

Countersigned by:  Date: Wednesday, January 01, 2025
 Authorized Representative
 Special Districts Insurance Services



SPECIAL DISTRICTS
INSURANCE SERVICES

Special Districts Insurance Services
Comprehensive Crime Coverage Summary



Travelers Casualty and Surety Company of America

Certificate Number:

40P26994-4482

Coverage Period:

1/1/2025 through 12/31/2025

Named District Member:

Hood River County Library District

502 State St

Hood River, OR 97031

Agent of Record:

Columbia River Insurance

PO Box 500

Hood River, OR 97031-0016

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

The Master Policy has been issued to: Special Districts Insurance Services Trust via Special Districts Association of Oregon on behalf of Member entities of the Special Districts Insurance Services Trust as more fully set forth in a "Schedule of Insured Entities – SDIS-SDAO" with the name, limit and retention for each special district. Address: 727 Center Street NE, Salem, Oregon, 97301. Policy Number: 105870359 Underwritten by: Travelers Casualty and Surety Company of America, Hartford CT 06183 ("Travelers") to provide insurance to an Insured for as described in this Certificate.

For any one loss:		Limit	Retention
A1.	Employee Theft - Per Loss - includes endorsements CRI-7126 (Faithful Performance of Duty, same limit as A1, Non-Compensated Officers, Directors-includes Volunteer Workers as employees, Deletion of Bonded Employee and Treasurer/ Tax Collectors Exclusion) and CRI-10082 (any Sponsored Plan not subject to ERISA, same limit as A1)	\$100,000	\$1,000
A3.	Employee Theft of Client Property A1	\$100,000	\$1,000
B.	Forgery or Alteration - same limit as A1	\$100,000	\$1,000
C.	On Premises - same limit as A1	\$100,000	\$1,000
D.	In Transit - same limit as A1	\$100,000	\$1,000
E.	Money Order Counterfeit Currency - same limit as A1	\$100,000	\$1,000
F1.	Computer Fraud - same limit as A1	\$100,000	\$1,000
F2.	Computer Restoration - same limit as A1 or maximum limit of \$100,000	\$100,000	\$1,000
G.	Funds Transfer Fraud - same limit as A1	\$100,000	\$1,000
H1.	Personal Accounts Forgery or Alteration - same limit as A.1	\$100,000	\$1,000
H2.	Identity Fraud Expense Reimbursement - same limit as A1 or maximum of \$25,000	\$25,000	\$0
I.	Claims Expense	\$5,000	\$0
	Telecommunications Fraud - same limit as A-1 or maximum of \$100,000 (see schedule endorsement CRI-19115)	\$100,000	\$1,000
	Sub-limited Social Engineering Fraud Coverage is included via endorsement CRI-19085 (see "SCHEDULE FOR SINGLE LOSS LIMIT AND RETENTION FOR SOCIAL ENGINEERING FRAUD INSURING AGREEMENT ENDORSEMENT CRI-19085").		

Filing a Claim:

To file a claim under the Master Policy, please contact:
Travelers Casualty and Surety Company of America
Travelers Bond & Specialty Insurance Claim
Attn: Devon Morris, Claim Counsel
BSIclaims@travelers.com
Phone (720) 200-8135

General Information:

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

SDIS Cyber Coverage Declarations

Policy Number: 40P26994-4482

Coverage Period: 1/1/2025 through 12/31/2025

Named ParticipantHood River County Library District
502 State St
Hood River, OR 97031**Agent of Record**Columbia River Insurance
PO Box 500
Hood River, OR 97031-0016**Cyber Total Aggregate Limit of Liability** \$150,000**First Party Coverage's Sublimit of Liability** \$50,000**First Party Coverage Includes:**Network Interruption
Event Management
Cyber Extortion
Data Restoration
Computer and Legal Experts
Public Relations
Business Income**Third Party Liability Coverage's Sublimit of Liability** \$100,000**Third Party Coverage Includes:**Security Failure or Privacy Event
Media Content
Regulatory Action**Deductible** \$1,000**SDIS Trust Cyber Annual Aggregate Limit of Liability** \$2,000,000**SDIS Member Contribution** Included**Applicable Coverage Document:** SDIS Cyber Coverage Document, effective January 1, 2025

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

Countersigned by:



Date: Wednesday, January 01, 2025

Authorized Representative
Special Districts Insurance Services

Hood River County Library District

Agent: Columbia River Insurance

Policy Year: 01/01/25 to 12/31/25

Automobile Schedule

Auto Liability Per Occurrence Deductible: \$0.00

Auto Code	Year	Make	Description	Vehicle Identification #	Collision	Comp	Deductible Collision Comp	Value	AL Contribution	APD Contribution	
	2021	Mercedes	SPRINTER	W1X8ED3Y9MT075359	Yes	Yes	\$1,000	\$184,000.00	\$539.54	\$1,386.35	
		Weight Class: Med Truck	Valuation: Replacement	Term: 01/01/2025 to 12/31/2025							
Weight Class											
Priv. Pass = (0 - 10,000 LBS)											
Lgt Truck = (0 - 10,000 LBS)											
Med Truck = (10,001 - 20,000 LBS)											
Hvy Truck = (20,001 - 45,000 LBS)											
XHvy Truck = (OVER 45,000 LBS)											
Valuation Codes											
Replacement = Replacement Cost Valuation											
Functional = Functional Replacement Cost											
								Total:	\$184,000.00	\$539.54	\$1,386.35

Hood River County Library District

Agent: Columbia River Insurance

Policy Year: 01/01/25 to 12/31/25

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

Premises: Cascade Locks School																				
Covered Property: Cascade Locks School Unique ID: 26994P67802W Address: 300 SW WaNaPa Cascade Locks OR, 97014 Coverage Class: Building																				
Loc Code	% Sprinkler	0	Appraiser	Year Built	1953	Equip Brk Cov	No	Flood Zone*	Valuation	Replacement	Vacant (Y/N)	No	App Date	3000	Flood Cov	No	Eff Date	1/1/2025	Structure Value	\$0.00
Protect Class	Security Alarm	No	App Code	Sq Footage	0	Earthquake Cov	Yes	Deductible	Pers Prop Value	\$114,922.36	5	JOISTED MASONR	Comments	# of Stories	Remodel	No	Contribution	\$149	Total Value	\$114,922.36
Premises Total:										\$149	Total Value		\$114,922.36							
Premises: Hood River Library																				
Covered Property: Hood River Library Unique ID: 26994P9508W Address: 502 State Street Hood River OR, 97031 Coverage Class: Building																				
Loc Code	% Sprinkler	0	Appraiser	Year Built	2006	Equip Brk Cov	No	Flood Zone*	Valuation	Replacement	Vacant (Y/N)	No	App Date	4/26/2024	Flood Cov	No	Eff Date	1/1/2025	Structure Value	\$5,994,000.00
Protect Class	Security Alarm	No	App Code	Sq Footage	18000	Earthquake Cov	Yes	Deductible	Pers Prop Value	\$1,862,738.61	2	JOISTED MASONR	Comments	# of Stories	Remodel	No	Contribution	\$9,367	Total Value	\$7,856,738.61
Premises Total:										\$9,367	Total Value		\$7,856,738.61							
Premises: Parkdale Library																				
Covered Property: Parkdale Library Unique ID: 26994P9763W Address: 7300 Clear Creek Road Parkdale OR, 97041 Coverage Class: Building																				
Loc Code	% Sprinkler	0	Appraiser	Year Built	1930	Equip Brk Cov	No	Flood Zone*	Valuation	Replacement	Vacant (Y/N)	No	App Date	700	Flood Cov	No	Eff Date	1/1/2025	Structure Value	\$0.00
Protect Class	Security Alarm	No	App Code	Sq Footage	2	Earthquake Cov	Yes	Deductible	Pers Prop Value	\$102,220.91	5	JOISTED MASONR	Comments	# of Stories	Remodel	No	Contribution	\$132	Total Value	\$102,220.91
Premises Total:										\$132	Total Value		\$102,220.91							

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

Construction Class Options

Fire Resistive Noncombustible
 Modified Fire Resistive Joisted Masonry
 Masonry Noncombustible Frame

Valuation Options

Actual Cash Value
 Replacement
 Stated Amount

Protection Class Description

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

Total Structure Value	\$5,994,000.00
Total Personal Property Value	\$2,079,881.88
Total Value	\$8,073,881.88
Total Contribution	\$9,648

Hood River County Library District

Agent: Columbia River Insurance

Policy Year: 01/01/25 to 12/31/25

Schedule of Property Values - Section 2
Scheduled Mobile Equipment, Scheduled Personal Property, Scheduled Fine Arts

Code	Description	Coverage Class	Deductible	Serial Number	Valuation	Effective Date	Expiration Date	Value	Contribution
	Books in bookmobile	Scheduled Personal Property	\$500		Stated Value	1/1/2025	12/31/2025	\$50,000	\$184.67
Totals:								\$50,000	\$184.67

* Any equipment or item \$10,000 or greater in value must be specifically scheduled.

* All equipment or items less than \$10,000 in value may be aggregated together and reported as one total miscellaneous amount.

General Liability Schedule

Code	Description	Unit	Amount	Effective Date	Expiration Date	Contribution
260150	2024-2025 Budgeted Personal Services *	Dollars	\$986,443	1/1/2025	12/31/2025	\$1,692
260160	2024-2025 Budgeted Materials and Supplies *	Dollars	\$779,600	1/1/2025	12/31/2025	\$2,887
260170	2024-2025 Budgeted Contingencies *	Dollars	\$112,000	1/1/2025	12/31/2025	\$0
260180	Number of Employees	Each	21	1/1/2025	12/31/2025	\$0
260190	Number of Volunteers	Each	60	1/1/2025	12/31/2025	\$0
260192	Number of Board Members	Each	5	1/1/2025	12/31/2025	\$0
260200	District Size	Sq Miles	522	1/1/2025	12/31/2025	\$0
260210	Population Served	Each	23,382	1/1/2025	12/31/2025	\$0
26100	Number of Drones (UAVs) Owned or Operated	Each	0	1/1/2025	12/31/2025	\$0
26215	Buildings & Premises - Occupied by District	Sqf	19,600	1/1/2025	12/31/2025	\$0
26900	Dollars Paid For Services	Dollars	\$10,000	1/1/2025	12/31/2025	\$0
26997	Events/Fundraisers - No Alcohol Served	Days	3	1/1/2025	12/31/2025	\$0
26998	Events/Fundraisers - Alcohol Served	Days	3	1/1/2025	12/31/2025	\$285
Total Contribution						\$4,864

Statement of Member Benefits

Hood River County Library District receives specific services and grants from SDIS. This report displays what SDIS would charge a non-member for equivalent benefits.

Date	Service Provided	Department	Activity	Dollar Benefit
11/14/2024	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
10/29/2024	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
8/9/2024	Risk Management Review	Risk Management	VRMC	\$18.75
8/9/2024	Introductory Meeting	Risk Management - SAIF	VRMC	\$18.75
7/23/2024	Employee Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$517.50
7/17/2024	Employee Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$247.50
7/10/2024	Employee Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$427.50
6/5/2024	Bio Med Testing Services	Risk Management	Criminal Background Check	\$58.00
5/22/2024	Employee Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$540.00
4/8/2024	Employee Complaint	SDIS Pre-Loss Legal	Pre-Loss Legal	\$292.50
4/3/2024	Employee Complaint	SDIS Pre-Loss Legal	Pre-Loss Legal	\$585.00
3/6/2024	Employee Issues	SDIS Pre-Loss Legal	Pre-Loss Legal	\$135.00
2/28/2024	Return to Work Questions	SDIS Pre-Loss Legal	Pre-Loss Legal	\$652.50
2/21/2024	Return to Work Questions	SDIS Pre-Loss Legal	Pre-Loss Legal	\$405.00
2/19/2024	General Counsel Consult	SDIS Pre-Loss Legal	Pre-Loss Legal	\$495.00
2/12/2024	General Counsel Consult	SDIS Pre-Loss Legal	Pre-Loss Legal	\$315.00
2/5/2024	Fact Finding Review	SDIS Pre-Loss Legal	Pre-Loss Legal	\$247.50
1/31/2024	W-2 Issue/GC Consult	SDIS Pre-Loss Legal	Pre-Loss Legal	\$112.50
1/26/2024	Employee Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$315.00
1/23/2024	Billing from HR Answers	SDIS Pre-Loss Legal	Pre-Loss Legal	\$360.00
12/13/2023	Coordinate Investigation	SDIS Pre-Loss Legal	Pre-Loss Legal	\$810.00
12/11/2023	Record Retention Inquiry	Technical Assistance	Records Retention	\$27.00
12/8/2023	Complaint	SDIS Pre-Loss Legal	Pre-Loss Legal	\$540.00
11/17/2023	Employment	SDIS Pre-Loss Legal	Pre-Loss Legal	\$562.50
10/24/2023	Fire Blankets	Risk Management	Email/Phone Question	\$13.75
10/6/2023	Employee Issue	SDIS Pre-Loss Legal	Employment	\$382.50
9/26/2023	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00

Date	Service Provided	Department	Activity	Dollar Benefit
9/21/2023	Mediator Discussion	SDIS Pre-Loss Legal	Employment	\$292.50
9/19/2023	Employee Discussion	SDIS Pre-Loss Legal	Employment	\$135.00
9/14/2023	Employee Discussion	SDIS Pre-Loss Legal	Employment	\$270.00
9/13/2023	Questions Regarding Urban Renewal District	Consulting Services	Consulting Services	\$45.00
9/11/2023	Consulting Services Consult	SDIS Pre-Loss Legal	Pre-Loss Legal	\$247.50
9/11/2023	Consulting Services Referral	SDIS Pre-Loss Legal	Pre-Loss Legal	\$202.50
9/5/2023	ADA Issues`	SDIS Pre-Loss Legal	Pre-Loss Legal	\$202.50
8/3/2023	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
7/25/2023	Communication with Board	SDIS Pre-Loss Legal	Pre-Loss Legal	\$202.50
7/7/2023	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
5/8/2023	Employment	SDIS Pre-Loss Legal	Employment	\$247.50
3/20/2023	Board Issues	SDIS Pre-Loss Legal	Pre-Loss Legal	\$270.00
3/20/2023	Board Policies	SDIS Pre-Loss Legal	Board/Staff Relations	\$247.50
3/17/2023	Board Elections Inquiry	Technical Assistance	Elections	\$27.00
2/22/2023	Employment	SDIS Pre-Loss Legal	Employment	\$270.00
2/22/2023	Employee Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$607.50
2/3/2023	Security Footage	Risk Management	Email/Phone Question	\$27.50
2/3/2023	Record Retention Inquiry	Technical Assistance	Records Retention	\$27.00
12/12/2022	2023 Safety Grant	Risk Management	Safety Grant	\$4,191.00
11/20/2022	OR Govt Employee handbook template	HR Consulting	General HR Consultation	\$62.50
11/7/2022	Driver's Safety/Accident Kit	Risk Management	Email/Phone Question	\$13.75
10/31/2022	Meeting	Risk Management	VRMC	\$55.00
10/5/2022	EAP	HR Consulting	General HR Consultation	\$62.50
9/16/2022	Employment	SDIS Pre-Loss Legal	Employment	\$360.00
9/13/2022	Minor Volunteers questions	Risk Management	Email/Phone Question	\$13.75
9/12/2022	Employment	SDIS Pre-Loss Legal	Employment	\$202.50
7/1/2022	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
6/23/2022	Ex Employee Contact	SDIS Pre-Loss Legal	Pre-Loss Legal	\$90.00
4/20/2022	Termination	SDIS Pre-Loss Legal	Employment	\$427.50
4/18/2022	Employment	SDIS Pre-Loss Legal	Employment	\$225.00
3/2/2022	Drop by	Risk Management	Drop By	\$13.75
3/1/2022	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$58.00
2/1/2022	Review of interview scoring sheet	HR Consulting	Hiring Procedures	\$62.50

Date	Service Provided	Department	Activity	Dollar Benefit
1/26/2022	Exempt vs. Non-exempt	HR Consulting	General HR Consultation	\$62.50
1/14/2022	Review of materials	HR Consulting	Hiring Procedures	\$250.00
11/23/2021	Substance Use	SDIS Pre-Loss Legal	Employment	\$180.00
11/23/2021	ADA	SDIS Pre-Loss Legal	Americans With Disabiliti	\$202.50
11/22/2021	Patron Issue	SDIS Pre-Loss Legal	Risk Management	\$202.50
11/19/2021	Patron Issue	SDIS Pre-Loss Legal	Risk Management	\$112.50
11/9/2021	Security in the library	Risk Management	Email/Phone Question	\$13.75
11/3/2021	Patron Issue	SDIS Pre-Loss Legal	Pre-Loss Legal	\$180.00
11/2/2021	Patron Issue	SDIS Pre-Loss Legal	Employment	\$157.50
8/13/2021	Employee Issue	SDIS Pre-Loss Legal	Employee Discipline	\$360.00
1/21/2021	Board Resolutions	Technical Assistance	Ordinances and Resolution	\$36.00
10/29/2020	COVID and face coverings	HR Consulting	General HR Consultation	\$62.50
10/19/2020	Meeting on LCP	Risk Management	VRMC	\$27.50
8/25/2020	Employee issue	HR Consulting	General HR Consultation	\$56.25
7/14/2020	Volunteer Inquiry	Technical Assistance	Volunteer Management	\$27.00
6/17/2020	FFCRA COVID 19	HR Consulting	General HR Consultation	\$62.50
5/22/2020	COVID-19 Facility Reopening	Risk Management	Email/Phone Question	\$13.75
5/21/2020	COVID-19 - FFCRA	HR Consulting	General HR Consultation	\$62.50
4/22/2020	Budget Meeting	Technical Assistance	BOLI Rules	\$36.00
1/23/2020	Public Contracting Issue	Technical Assistance	Public Contracting	\$180.00
1/8/2020	Employee Counseling	SDIS Pre-Loss Legal	Employment	\$135.00
1/1/2020	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$58.00
12/11/2019	SB 479 Harassment policy	HR Consulting	Personnel Policy Review	\$62.50
12/4/2019	Providing feedback	HR Consulting	Hiring Procedures	\$31.25
11/27/2019	Staff Carrying Mace	Risk Management	Email/Phone Question	\$13.75
10/23/2019	2019-2020 Safety and Security Grant	Risk Management	Safety Grant	\$3,130.00
9/23/2019	Public Contracting	SDIS Pre-Loss Legal	Public Contracting	\$135.00
9/18/2019	Public Contracting	SDIS Pre-Loss Legal	Public Contracting	\$157.50
9/12/2019	Bio Med Testing Services	Risk Management	Criminal Background Check	\$29.00
9/11/2019	Public Records	SDIS Pre-Loss Legal	Public Meetings/Records	\$180.00
8/15/2019	Policy Review	Technical Assistance	Technical Assistance	\$22.50
8/15/2019	Public Contracting	Technical Assistance	Technical Assistance	\$22.50
8/15/2019	Executive Session vs. Open Meeting	Technical Assistance	Technical Assistance	\$22.50

Date	Service Provided	Department	Activity	Dollar Benefit
8/15/2019	Employment	SDIS Pre-Loss Legal	Employment	\$337.50
7/3/2019	Job classification	SDIS Pre-Loss Legal	Employment	\$225.00
6/19/2019	Public Contracting	Technical Assistance	Technical Assistance	\$45.00
6/11/2019	Policy Review	Technical Assistance	Technical Assistance	\$22.50
6/10/2019	Review of application	SDIS Pre-Loss Legal	Employment	\$112.50
6/10/2019	Policy Review	Technical Assistance	Technical Assistance	\$22.50
5/1/2019	Assist with review of interview process	SDIS Pre-Loss Legal	Employment	\$225.00
4/19/2019	Bio Med Testing Services	Risk Management	Criminal Background Check	\$29.00
4/16/2019	Mandatory Reporting	SDIS Pre-Loss Legal	Pre-Loss Legal	\$112.50
4/15/2019	Public Meetings/Records	SDIS Pre-Loss Legal	Public Meetings/Records	\$157.50
4/15/2019	Mandatory Reporting	SDIS Pre-Loss Legal	Pre-Loss Legal	\$225.00
4/10/2019	Resolution Correcting Budget Transfer	Technical Assistance	Technical Assistance	\$45.00
4/9/2019	Public Contracting	Technical Assistance	Technical Assistance	\$22.50
3/18/2019	Employment	SDIS Pre-Loss Legal	Pre-Loss Legal	\$225.00
2/20/2019	Public Contracting	Technical Assistance	Technical Assistance	\$22.50
2/5/2019	Hazard Communication	Risk Management	VRMC	\$27.50
1/23/2019	Ergonomic Assessment	Risk Management	VRMC	\$220.00
1/10/2019	Reviewed policy	SDIS Pre-Loss Legal	Employment	\$112.50
8/23/2018	Bio Med Testing Services	Risk Management	Criminal Background Check	\$87.00
7/10/2018	Bio Med Testing Services	Risk Management	Criminal Background Check	\$29.00
7/3/2018	GASB 75	Technical Assistance	Technical Assistance	\$22.50
6/19/2018	Board Practices Assessment	Consulting Services	Board Practices Assessmen	\$1,632.00
6/15/2018	Resolution re Emergency Public Contract	Technical Assistance	Technical Assistance	\$22.50
4/19/2018	Criminal Background Check	Risk Management	Criminal Background Check	\$29.00
3/30/2018	Bio Med Testing Services	Risk Management	Criminal Background Check	\$29.00
3/22/2018	Return to Work Policy - Light Duty	Technical Assistance	Technical Assistance	\$45.00
3/22/2018	Amending an Ordinance	Technical Assistance	Technical Assistance	\$22.50
3/12/2018	Public Contracting Bidding Process	Technical Assistance	Technical Assistance	\$22.50
2/14/2018	Resolution Adopting Amended Budget	Technical Assistance	Technical Assistance	\$22.50
1/24/2018	Supervision of Minors	Technical Assistance	Technical Assistance	\$22.50
1/18/2018	Public Contracting	Technical Assistance	Technical Assistance	\$22.50
12/6/2017	Safety Committee Training	Risk Management	Training	\$55.00
12/6/2017	Risk Management Review	Risk Management	VRMC	\$82.50

Date	Service Provided	Department	Activity	Dollar Benefit
11/16/2017	Audit Services Contract	Technical Assistance	Technical Assistance	\$22.50
10/31/2017	Audit Services RFP Advertisement	Technical Assistance	Technical Assistance	\$22.50
10/31/2017	Employee Attending Political March	Technical Assistance	Technical Assistance	\$22.50
10/17/2017	Background Checks	Technical Assistance	Technical Assistance	\$22.50
10/10/2017	Risk Management	SDIS Pre-Loss Legal	Risk Management	\$225.00
9/21/2017	Donation Site	Technical Assistance	Technical Assistance	\$22.50
8/10/2017	Financial Management Policy Resolution	Technical Assistance	Technical Assistance	\$45.00
6/1/2017	Underpayment of Wages	Technical Assistance	Technical Assistance	\$11.25
5/30/2017	Teen Lock-In Agreement	Technical Assistance	Technical Assistance	\$30.00
5/30/2017	Wage & Hour	Technical Assistance	Technical Assistance	\$30.00
3/16/2017	Library Card Policy	Technical Assistance	Technical Assistance	\$11.25
3/9/2017	Employee Issue	Technical Assistance	Technical Assistance	\$30.00
1/13/2017	Budget Appropriations	Technical Assistance	Technical Assistance	\$11.25
12/13/2016	Bio Med Testing Services Inc.	Risk Management	Criminal Background Check	\$29.00
11/3/2016	Bio Med Testing Services Inc.	Risk Management	Criminal Background Check	\$29.00
9/8/2016	Bio Med Testing Services Inc.	Risk Management	Criminal Background Check	\$58.00
1/4/2016	SDAO 2016 Safety Grant	Risk Management	Safety Grant	\$3,000.00
8/20/2015	Field Visit	Risk Management	VRMC	\$90.00
12/30/2014	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$87.00
8/6/2014	2014 Safety Grant	Risk Management	Safety Grant	\$3,000.00
5/29/2014	Risk Management Review	Risk Management	Toolkit Consultation	\$45.00
7/23/2013	2013 Safety Grant	Risk Management	Safety Grant	\$325.00
8/9/2011	Risk Management Review	Risk Management	Toolkit Consultation	\$45.00
6/17/2011	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
6/10/2011	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
5/16/2011	Bio-Med Testing Services	Risk Management	Criminal Background Check	\$29.00
5/13/2011	Mediation Clause	Technical Assistance	Technical Assistance	\$90.00
5/12/2011	Board - Governance Policy	Technical Assistance	Technical Assistance	\$90.00
5/6/2011	Public Contracting	Technical Assistance	Technical Assistance	\$90.00
4/11/2011	Public Contracting - Personal Services Con	Technical Assistance	Technical Assistance	\$90.00
4/11/2011	Contract Review - District Manager	Technical Assistance	Technical Assistance	\$90.00
4/8/2011	Contract Review - IGA	Technical Assistance	Technical Assistance	\$90.00
3/31/2011	Public Meetings - Notice	Technical Assistance	Technical Assistance	\$90.00

Date	Service Provided	Department	Activity	Dollar Benefit
3/31/2011	Contract Review - Legal Services	Technical Assistance	Technical Assistance	\$90.00
3/30/2011	Intergovernmental Agreement	Technical Assistance	Technical Assistance	\$90.00
3/28/2011	Public Meetings - Email	Technical Assistance	Technical Assistance	\$90.00
3/25/2011	Public Contracting - Legal Services Contra	SDIS Pre-Loss Legal	Pre-Loss Legal	\$90.00
3/22/2011	Contract Review	Technical Assistance	Technical Assistance	\$90.00
3/9/2011	Accounting Firm Bonding	Technical Assistance	Technical Assistance	\$90.00
2/17/2011	RFQ for Insurance Agent	Technical Assistance	Technical Assistance	\$90.00
2/14/2011	Public Meetings	Technical Assistance	Technical Assistance	\$90.00
Total Dollar Benefit				\$36,683.00

This statement is provided for your information. It is not a bill.

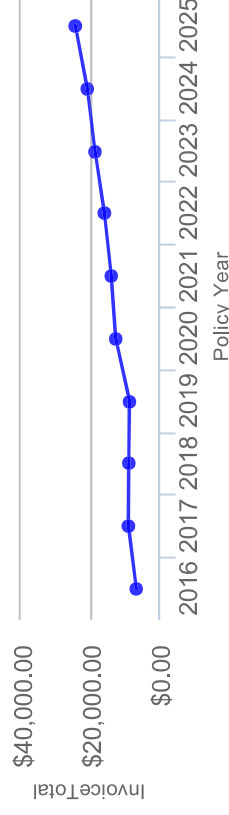
Report displays contribution difference (changes) between 2024 and the 2025 renewal in an effort to provide a general idea of rating components that influence contributions.

Coverage	2024 contribution	Change in exposures	2025 contribution	Total contribution change	Total % contribution change
General Liability	\$5,242	See Below	\$6,108	\$866	16.52%
Auto Liability	\$502	0	\$540	\$38	7.51%
Non-Owned Auto Liability	\$175		\$195	\$20	11.43%
Auto Physical Damage	\$1,369	\$0	\$1,386	\$17	1.24%
Non-Owned APD	\$0		\$0	\$0	
Property	\$7,913	\$1,306,563	\$9,833	\$1,920	24.27%
Earthquake	\$4,975	\$1,306,563	\$5,589	\$614	12.34%
Flood	\$0	\$1,306,563	\$0	\$0	
Equipment Breakdown	\$0	\$1,306,563	\$0	\$0	
Crime	\$495		\$514	\$19	3.84%
Cyber	\$0		\$0	\$0	
Total All Lines	\$20,671		\$24,165	\$3,494	16.90%

General Liability Exposure Comparison

Description	Last Year	This Year	Difference
2024-2025 Budgeted Materials and Supplies *	\$676,500	\$779,600	\$103,100
2024-2025 Budgeted Personal Services *	\$938,416	\$986,443	\$48,027
Events/Fundraisers - Alcohol Served	\$3	\$3	\$0

Annual Contribution History



2019-2023 Net Loss Ratio = 2.30%

Best Practices	Year	% Credit
	2024	10.00%
	2025	10.00%

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

Claims Schedule

Auto Physical Damage

2023

Claim Number	VAAP2023071616	Coverage	Auto Physical D...	Cause	Struck Object	Financial Information				
Claimant	Hood River County Library District	Claim Type	AP	Litigation Type		Type	Paid	Reserve	Collection	Incurred
Adjuster	Parker, Amanda	Event Date	1/7/2023	Litigation Status		COLL	\$1,077	\$0	\$0	\$1,077
Service Code	SDAO	Open Date	1/19/2023	Defense Counsel		Totals:	\$1,077	\$0	\$0	\$1,077
Status	Closed	Close Date	2/7/2023	Plaintiff Attorney						
Description	Damage to the driver's side of district van from making narrow turn and the wheel/side panel being pushed against snowbank.									

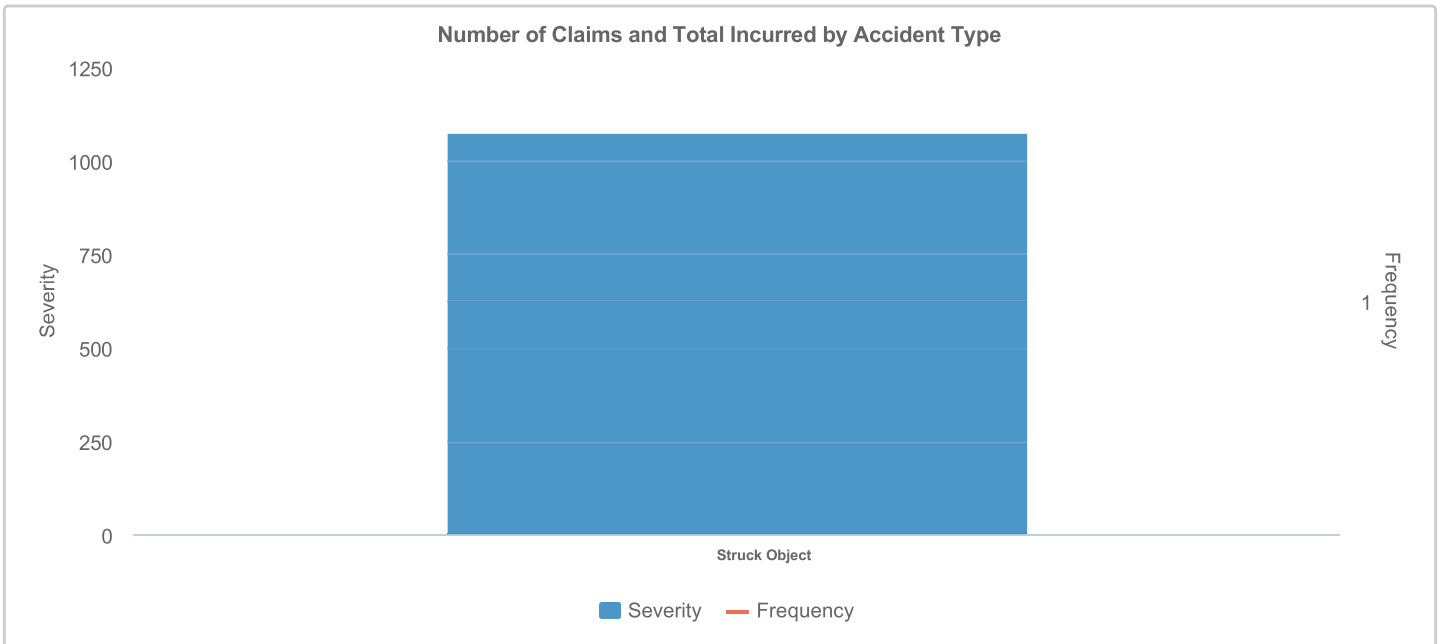
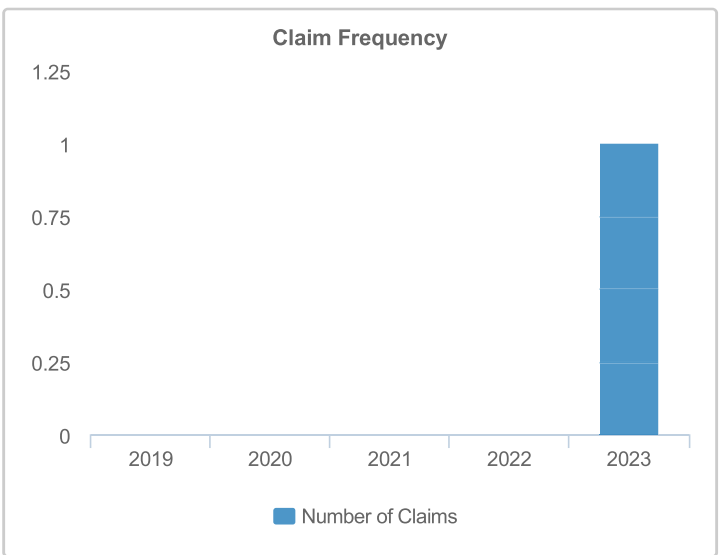
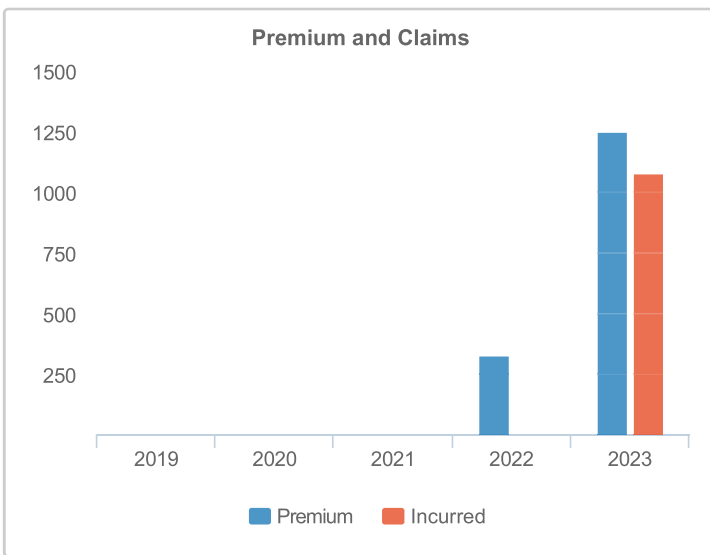
Financial Summary

Policy Year	Claims	Paid	Reserve	Collection	Incurred
2023	1	\$1,076.60	\$0.00	\$0.00	\$1,076.60
Total:	1	\$1,076.60	\$0.00	\$0.00	\$1,076.60

Auto Physical Damage Loss Ratios

Hood River County Library District


Policy Year	Premium	Paid	Reserves	Expense	Incurred	Count	Loss Ratio
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
2022	\$326.00	\$0.00	\$0.00	\$0.00	\$0.00	0	0.00%
2023	\$1,249.00	\$1,076.60	\$0.00	\$0.00	\$1,076.60	1	86.20%
Totals:	\$1,575.00	\$1,076.60	\$0.00	\$0.00	\$1,076.60	1	68.36%



Oregon Auto Liability Coverage Identification Cards

Hood River County Library District

Separate cards by cutting along horizontal lines. Fold along the verticle line to create a front and back.

Oregon Auto Liability Coverage Identification Card	
	
Member: Hood River County Library District	
Year/Make/Model: 2021 Mercedes Bus - Small	Code: N/A
VIN: W1X8ED3Y9MT075359	
Agent: Columbia River Insurance	Effective: 1/1/2025
Policy Number: 40P26994-4482	Expires: 12/31/2025
Up-to-date card should be carried in vehicle as evidence of coverage	
<h3>In the Event of Accident or Loss</h3> <ul style="list-style-type: none">● Get medical attention if needed.● Notify the police immediately.● Obtain name, address, phone (work & mobile) and license plate numbers of all persons including passengers and witnesses.● Don't admit fault or discuss the accident with anyone except Special Districts Insurance Services or the police.● Contact your agent as soon as possible● If you are unable to contact your agent contact SDIS at 800-305-1736 (phone) or 503-620-9817 (fax).	

Employee Handbook updates

OREGON FAMILY LEAVE ACT (OFLA)

The Oregon Family Leave Act (OFLA) applies to all organizations in Oregon who employ 25 or more employees. However, due to our size, below 25 employees, we are not a covered employer. Notice will be provided to employees if this eligibility changes.

Purpose

~~While the provisions of OFLA requirements do not apply to the District (due to our employee population being less than the mandate standard) the Board has decided to provide these benefits as though the Act's provisions did apply. This decision will be revisited periodically and is not guaranteed to be continued in the future.~~

~~The Oregon Family Leave Act (OFLA) allows you to take a leave of absence for your own serious health condition. Leave is also granted for the birth or adoption of a child, for the placement of a foster child, for the care of a child, grandchild, spouse or registered same-gender domestic partner, parent, parent-in-law, or grandparent with a serious health condition, and for the care of a sick child, a spouse's or registered same-gender domestic partner's call to active duty in the military or leave from deployment, and bereavement due to the death of a family member. This handbook material is intended to outline our practice regarding this leave at the time of its publication.~~

Eligibility

~~We are offering benefits for the Oregon Family Leave Act when the following requirements are met:~~

~~You have been employed for at least 180 consecutive days (26 weeks) or more before the first day of the family and medical leave.~~

~~You have worked an average of 25 or more hours per week as of the day before the request for family and medical leave is made. This average is calculated based upon the 180 days immediately preceding the request for leave. Some exceptions exist, including leave taken for the birth, adoption, or placement of a child called parental leave.~~

Reasons for Leave

~~The following situations qualify for family and medical leave:~~

~~To care for an infant or a newly-placed adopted or foster child under the age of 18, or older than 18 if incapable of self-care due to mental or physical disability, within 12 months of the event called parental leave;~~

~~To care for a family member with a serious health condition or your own serious health condition. Oregon covers child, parent, parent-in-law, grandchild, grandparent, spouse, registered same-gender domestic partner, and "in loco parentis" relationships.;~~

~~For a pregnancy-related disability or prenatal care. Employees who have used up their original 12 weeks for a serious health condition related to pregnancy are entitled to an additional 12 weeks of parental leave;~~

~~To care for a sick child who does not have a serious health condition, but requires home care. Medical certification of sick child leave will be required after the third leave occurrence in each leave year. Hood River County Library District will reimburse any out-of-pocket costs for medical certification. Employees who use up their original 12 weeks for parental leave are entitled to an additional 12 weeks of sick child leave. If only part of the 12 weeks is used for parental leave, the employee will only be eligible for the balance remaining on the 12 weeks for sick child leave or any other OFLA qualifying leave;~~

~~To attend the funeral or alternative of a family member; make arrangements necessitated by the death of a family member; or to grieve the death of a family member; up to two (2) weeks of leave is available in each such case, and not to exceed 12 weeks per leave year. The leave must be completed within 60 days after the date on which you receive notice of the death of your family member. See Bereavement Leave for details that may apply to those employees not eligible for OFLA leave.~~

Length of Leave

~~You may take up to 12 weeks of family and medical leave during a 12-month period. A week is defined as your normal work week schedule. The 12-month period will be measured forward from the date of leave rolling forward. If medically necessary, family and medical leave may be taken on a reduced or intermittent schedule. Details of the proposed schedule should be attached to the Request for Family Leave form and should be verified by the certifying health care professional on the Health Care Provider Certification form, if applicable.~~

~~Under OFLA, an employee who takes leave for a disability related to pregnancy may qualify for up to 12 additional weeks of leave for any OFLA qualifying event in the same leave year; an employee who takes a full 12 weeks of parental leave may be eligible to take up to an additional 12 weeks of sick child leave in the same year.~~

Request and Certification Procedure

~~In situations where the need for medical leave is known, you must give thirty (30) days' written notice to take family and medical leave by filling out and turning in the Request for Family and Medical Leave form.~~

~~We recognize that many times the need for family and medical leave can be caused by serious or emergency situations. We will make every attempt to work with you to ensure that you receive all benefits to which you are entitled; however, you are expected to call us as required by our call-in policy and make every effort to communicate your situation to us immediately.~~

~~Most requests for family and medical leave require verification by a third party. Requests for leave related to a serious health condition, not parental leave, must be verified by a health-care professional using the "Health Care Provider Certification" form, which needs to be returned within 15 days of our request for it. Bereavement leave may require a verification of~~

~~the death in your family. You may also be asked to provide proof of your relationship to a person associated with your leave, as applicable. Please check with the Library Director to discuss how best to provide this proof.~~

~~In the case of adoption, a legal representative who can attest to the validity of the adoption must verify the request for family and medical leave. In the case of placement of a foster child, a representative of the agency making the placement can verify the request.~~

~~Any medical information provided on either a personal health condition or the health condition of a family member is kept confidential and only those with a valid business-related reason for knowing any details will have access to any of this information. If you have any questions about how this information will be handled, please contact the Library Director.~~

~~Subsequent medical verification may be requested in connection with an ongoing absence but not more often than every 30 days. Exceptions exist, however, in situations where:~~

~~Circumstances change significantly from the current certification; for example, the pattern of necessary absences changes;
Information is received casting doubt on the employee's stated reason for the leave or the continuing validity of the certification.~~

~~Lastly, the Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of employees or their family members. In order to comply with this law, we are asking that you not provide any genetic information when responding to this request for medical information. "Genetic information," as defined by GINA, includes an individual's family medical history, the results of an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.~~

General Provisions

~~You are required to use any accrued sick leave available to you during the family and medical leave. You may use vacation or holiday leave. When this is exhausted, the balance of the leave will be unpaid. You may be required to provide periodic status reports to the organization while on a family and medical leave. The organization will continue to pay our share of your medical benefits during family and medical leave. You are responsible for paying your share of medical insurance premiums prior to the due date of the premium payment. You may continue other insurance benefits by paying the full cost of the premium for any leave in excess of four weeks in duration. Premium payments must be received by the due date or coverage will be discontinued.~~

Reinstatement

~~You are entitled to return to the same or an equivalent job with equivalent benefits, pay, and other terms and conditions of employment at the end of a family and medical leave. You may be required to present a fitness-for-duty certificate before being reinstated.—~~

~~Other details regarding family and medical leave are available from the Library Director.~~

Created: April 19 2022

Last Revised: ~~April 19, 2022~~ January 14, 2025

Last Reviewed: ~~April 19, 2022~~ January 14, 2025

PAID LEAVE OREGON INSURANCE

Paid Leave Oregon Insurance

Hood River County Library District provides a Paid Leave Oregon Insurance plan through the Oregon Employment Department. This insurance is required by Oregon state law and provides paid time off to eligible employees. This is a protected leave. All health-related information gathered by the insurer and organization during this process will be maintained as confidential. Employees will not be discriminated against or retaliated against for using or trying to use this insurance benefit. We encourage each employee to use the combination of time off and benefits that meets their personal needs.

Employees will see *up to* .006% of 1% deduction from gross wages for each paycheck. The employer will contribute *no less than* .004% of 1% of the employee's gross wages for each paycheck.

~~While the employee contributions are not required for the District (due to our employee population being less than the mandate standard) the Board has decided to provide these benefits as though the Act's provisions did apply. This decision will be revisited periodically and may be amended at any time by the board.~~

The employee and employer minimum and maximum, as well as overall costs, of this coverage will be assessed annually by the Oregon Employment Department and may change. We will be provided notice to employees in advance of any change.

Eligibility

Most employees who work in Oregon are eligible to submit a claim. The determination of eligibility will be made by the Oregon Employment Department. If an employee disagrees with an eligibility determination, the employee may use the appeal process outlined in the determination notice.

Length of leave

The length of leave is part of the determination process. An employee may qualify for up to twelve (12) weeks of leave annually, ~~starting from the first day of leave.~~ The annual benefit year begins the Sunday prior to the first use of leave for any reason. An additional two (2) weeks of leave may be available if the employee is pregnant, has given birth, or has health needs because of childbirth. The coverage may be approved in intermittent single day use up to a continual twelve (12) week period or single week segments.

Reasons for leave

Benefits may apply to a variety of situations, including:

Family leave ~~-Caring for members of the employee's family:~~

During the birth of a child

Bonding with a child in the first year:

After birth

When the child is placed in the employee's home through foster care or adoption

~~1. Through adoption~~

~~2. When the child is placed in the employee's home through foster care~~

~~2. To care for a family member with a serious health condition*.~~

Medical leave

The employee caring for themselves when the employee has a serious health condition*.

To care for a family member with a serious health condition.*

Safe leave - For survivors of:

Sexual assault

Domestic violence

Harassment

Stalking

Pregnancy Disability Leave (Additional 2 weeks)

* A serious health condition is an illness, injury, impairment, or physical or mental condition that: requires inpatient care, poses an imminent danger of death or possibility of death in the near future, requires constant or continuing care, involves a period of incapacity, involves multiple treatments, or involves a period of disability due to pregnancy.

Insurance benefit while on leave

The amount of benefit the employee will receive will be calculated based upon the employee's earnings for the prior year. This will also be part of the determination of coverage process. The minimum and maximum benefit amounts may be adjusted by the Oregon Employment Department annually, and the employee will receive notification before a change occurs. Employees may visit the [Employees and Paid Leave Oregon](#) websites for the current rates.

Use of accrued leaves while on PLO

Employees may choose to use accrued leaves while on PLO. Leaves will be used in the following order: Sick Leave, Holiday Leave, Vacation Leave, Compensatory Leave.

Employees may use the number of hours representing the difference between their benefit and their regular rate of pay excluding overtime. Employers may not require an employee to use these leave balance(s).

~~Employee may make up the difference between the Paid Leave Oregon benefit amount and their regular rate of pay. The following leave banks are available for this purpose: Vacation, Sick Leave, Compensatory Leave, and Holiday Leave.~~

Notification of the need for leave

An employee is required to provide the employer notice of the intention to take leave. For planned events the employee is required to provide thirty (30) days written notice. For unplanned events, the employee is required to notify the employer within twenty-four (24)

hours of the leave and provide written notice within three (3) days. If an employee is incapacitated due to the unplanned event and are unable to meet these obligations, we ask the employee to notify the employer as soon as possible.

Please complete the Paid Leave Oregon - Notice Form found on the Hood River County Library District employee staff wiki to notify the employer of the intention to take leave. The employee may also contact the Library Director for a copy.

Filing a Claim for coverage

Employees will need to establish an account at [Frances Online](#) and file claims electronically. This is the electronic system of record for the Oregon Employment Department. Employees are responsible for submitting the required paperwork and any updates or changes to their claim. The employer will be unable to complete the application process on the employee's behalf.

Job and Benefit Protection while on leave

If an employee has been employed with the employer for at least ninety (90) days prior to the leave, the employee will be restored to the same position upon their return, if the same position exists. If the same position does not exist, employees will be restored to a different position with similar job duties and the same employment benefits and pay. This position may or may not have the same terms and conditions.

If, at the time of leave, the employee is receiving health benefits, these will be maintained.

Complaints Procedure

Our goal is to solve all concerns at the lowest possible level. We encourage all employees to bring complaints to the Library Director promptly and in writing.

We understand employees may choose to seek outside assistance to resolve complaints regarding this coverage. Employees may contact the Oregon Bureau of Labor and Industries to file a complaint or may contact an attorney of their choice to determine if a civil action may be appropriate.

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TELEWORK OR TELECOMMUTE

Both telework and telecommute are a flexibility that may be available to some positions within the organization. These are two different arrangements. Telework is the planned practice of regularly working from a non-organization address. This is most typically the employee's residence. Telecommute is the planned practice of occasional or intermittent work from a non-organization address. This is most typically the employee's residence.

All telework and telecommute arrangement require the prior approval of Assistant Director or Library Director and may be changed at the discretion of Library Director. Telework and telecommuting may be permissible for some jobs and not all jobs. The District's needs shall be first priority when considering remote work. Remote work shall only be considered for jobs with tasks for which in-person attendance is not essential to effective performance. Employees considered for potential remote work shall be assessed on criteria which may include past work performance, dependability, ability to work independently, and other factors deemed relevant.

Specific remote work terms, including but not limited to number of hours, scheduling, locations, and reporting requirements, shall be governed by individual agreements between an employee and his/her supervisor. Only employees with such agreements are eligible to work remotely. Work days or times not specifically mentioned in the agreement shall require pre-approval by the employee's supervisor.

Employees are responsible for ensuring a safe work environment when telecommuting or teleworking. Employees are also responsible to meet the expectation of their job regardless of where the job is done. Supervisors are responsible for monitoring compliance with these types of agreements, relevant policies, performance standards, expectations for work product and productivity, and time accountability.

Any employee who is teleworking or telecommuting must be available during established work hours and provide timely response to email, phone calls, SLACK chat, etc. Absences, including unavailability during work hours, must be pre-approved. Employees must account for all time worked. Supervisors may consider an employee's request to alter regular work hours in the same way they would evaluate these requests for a person working at an organization address.

An employees' salary, benefits and insurance coverage does not change as a result of teleworking or telecommute.

Employees teleworking will be provided a "Remote Work Arrangement" agreement that will include additional details related to the employee's remote work arrangements

Information Technology

Teleworking or telecommuting employees are expected to be able to set up a remote office and use both organization and their own equipment without direct physical help from organization. While any equipment supplied by the organization will be maintained by or at

the direction of organization, employees are responsible for the safe and secure transportation of equipment to and from the office.

Employees are expected to have sufficient telephone arrangements to perform their work and to participate in telephone conferences or virtual meetings during agreed-upon work hours.

Employees are expected to have sufficient Internet access if work assignments require use of Web resources in the performance of their duties while working at a remote worksite.

The organization will determine, with information supplied by the employee and the supervisor, what equipment will be supplied for each telecommuting situation. The employee must sign an inventory of organization property and agree in writing to take appropriate action to protect the inventoried items from damage or theft.

All equipment supplied by the organization will be maintained by or at the direction of organization. Equipment supplied by the employee, will be maintained by the employee. The organization accepts no responsibility for damage or repairs to employee-owned equipment.

All equipment and software supplied by the organization are only for organization business and must comply with the organization's security and maintenance policies and practices. Portable equipment must, at all times, have organization authorized security measures installed and running

If the teleworking employee provides equipment, the employee provided equipment must comply with organization's security and maintenance policies and practices, and any additional safeguards required by the organization.

Employees will notify the organization immediately in the event of a breakdown or other issue with supplied equipment, software or other materials. Employees will follow the organization's direction regarding any necessary repair, update, replacement, etc.

Upon separation of employment, or discontinuation of a planned arrangement, whichever comes first, all organization property issued to the teleworking employee must be returned.

Organization stored on any employee's personal electronic equipment is subject to public records requests and discovery, and to review by the organization at any time.

Security

Employees are expected to ensure the protection of organization and district information accessible from their home office.

Steps include making sure that:

All devices have anti-virus software.

All Wi-Fi, cellular or similar access points are protected with strong passwords or passphrases.

All Wi-Fi, cellular or similar access point passwords or passphrases are changed on a regular and scheduled basis.

Login and password information is secure and protected, even from family members.

Basic network practices are being applied firewall with appropriate security standards. Web-based systems are secure “https” URL, not just “http”. Two factor authentication is enabled and being used if available.

Physical Security

Employees are expected to ensure physical office security by taking steps like keeping proprietary material in locked file cabinets and desks, securing doors, windows, hiding devices when not in use, and any other measures appropriate for the job and the environment.

Employees will follow all organization policies related to information and data security. Complying with these policies mitigates risk and ensures an appropriate level of security for confidential information, paper and electronic, in transit or at the alternate worksite.

When accessing the organization’s network from a personal computer, employees are responsible for preventing access to any computer resources or data by non-authorized users. In addition, employees are expected to ensure the remote host is not connected to any other network at the same time, except for personal networks that are under their complete control or under the complete control of the employee.

Performance of illegal activities through the organization network or on organization time by any user authorized or otherwise is prohibited. The employee bears responsibility for and consequences of misuse of their access.

The IT Department will confirm that the user’s device does not contain any traces of protected, sensitive, organization, or proprietary information and delete any protected, sensitive, organization and/or proprietary data, licensing, and information remaining on the device.

Technology Support

The IT Department will only provide device support that relates to organization devices and connection.

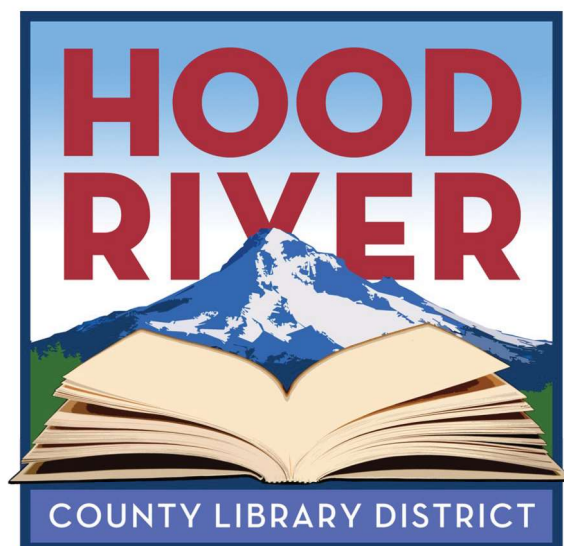
Workers Compensation

If the employee is approved for teleworking or telecommunity in a different state than the central organization location, the organization will confirm reciprocal workers compensation coverage applies while on the approved assignment or work agreement.

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Hood River County Library District Board of Directors

Hood River County Library District Information



About Us

The Hood River County Library District serves over 24,000 residents throughout Hood River County, Oregon. Established in 2011, we are an independent special district funded through a property tax of \$0.39 per \$1,000 of assessed value and supported by our Library Foundation and Friends of the Library. We operate three branches: the main Hood River Library, Parkdale Branch, Cascade Locks Branch, as well as a bookmobile that serves Hood River County. Our libraries provide essential services including free access to books and materials, public computers and internet, educational programs for all ages, and community meeting spaces. The district maintains a collection of over 80,000 physical items and circulates approximately 191,000 items annually. We serve our diverse community with bilingual staff and materials in both English and Spanish. Operating with an annual budget of approximately \$2.8 million and a dedicated team of 21 staff members, we strive to be a welcoming hub of lifelong learning and community engagement for all Hood River County residents.

District's Mission

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

District's Vision Statement

We come together to create an inclusive, dynamic, and creative community where everyone belongs and there are opportunities for all.

District's Core Values

- Collaboration
- Community
- Compassion
- Fun

Hood River County Library District Strategic Plan 2023-2028

Priorities and Goals

Make library service fully accessible to all by reducing barriers to access

- Goal 1: Support vibrant locations across the county.
- Goal 2: Increase the ease of access to library services.
- Goal 3: Using a universal design approach, update library spaces to be more accessible for patrons with a variety of physical abilities and needs.

Engage our communities at their point of need

- Goal 1: Provide Bookmobile service to underserved areas of the county.
- Goal 2: Develop partnerships to support future service development in underserved areas of the county.
- Goal 3: Ensure services connect with the whole family, developing programming and access to services that serve families together.

Create community through the Library

- Goal 1: Prioritize opportunities for local community members to come together, including using library space and through activities and programming.
- Goal 2: Prioritize co-creation and partnership when developing new programs and offerings.
- Goal 3: Make a difference in community issues by being at the table with community organizations, coalitions, and government agencies.

Facilitate learning through experiences

- Goal 1: Take opportunities to share local, global, and creative culture with local residents.
- Goal 2: Provide opportunities to learn more about the landscape around us.
- Goal 3: Continue to expand the Library of Things, including collections at each location.

Tell the story of the Library, with an emphasis on the future

- Goal 1: Develop fun and innovative ways to broadly communicate the library's value.
- Goal 2: Work together to envision the future of the library in our county's communities.
- Goal 3: Raise awareness of the library's impact through participation in and presentations to community coalitions and local government.

Library Board of Directors

Board of Directors and Current Officers

The District is governed by an independent, unpaid Board of Directors elected by the local community. Board members serve 4-year terms.

- Library Board President, Brian Hackett
- Library Board Vice President, Karen Bureker
- Library Board member, Megan Janik
- Library Board member, Sara Marsden
- Library Board member, Jean Sheppard

Board Commitment

A strong, engaged Board of Directors is essential to our district's public service mission. Each board member must advocate for library services while maintaining the highest standards of truth, honor, and integrity. Board seats should be filled by individuals dedicated to serving the public's best interest and bringing fresh perspectives to guide the district forward.

Hood River County Library District Board Member Duties

A board member of Hood River County Library District serves on a five member Board of Directors responsible for conducting the affairs of the district in compliance with Oregon Revised Statutes. The Board of Directors has the legislative authority and power to establish policies and procedures that are in the best interest of the residents it serves.

The board ensures that the district achieves its mission in an ethical, transparent, accountable and prudent manner. Each board member is accountable for the functions described below, all of which are accomplished at board meetings and committee assignments through review of information, strategic planning, conversation and decision making.

Together, the board makes decisions and sets policy for the district. Individually, you do not have any power, but acting with your fellow board members you have an opportunity to have a positive impact on your community. The board's major responsibility is setting policy.

Board members also do the following:

- Attend the board meeting held on the third Tuesday of each month (sometimes special meetings can be held to address specific issues)
- Review and adopt the annual budget
- Approve financial reports
- Set goals and evaluate progress towards those goals
- Ask voters to approve bond measures and local option levies for facilities and operations
- Hire and evaluate the library director

- Help set standards, controls and policies that support sound risk management practices are in place; e.g. safety and security, insurance, data controls and personnel management practices
- Delegate authority
- Connect with the community

For more information, please review our [Library Board Duties and Responsibilities Policy Manual](#) and the Addendum A [Hood River County Library District Code of Ethics for Library Board Members](#) on our website.

Board Meeting Schedule

Regular board meetings are held on the 3rd Tuesday of each month at 7.00p in the Jeanne Marie Gaulke Community Meeting Room in the Hood River branch library, [502 State St, Hood River](#).

Library Board of Directors Meeting Packets

Board meeting packets provide agendas, minutes, and supporting documents for each monthly meeting. View current and past meeting packets at www.hoodriverlibrary.org/about/board.

Additional Information

Library Board Policies

The Library District's comprehensive policies govern all aspects of library operations and services. Access the full policy manual at www.hoodriverlibrary.org/about/policies.

Library Budget

All current and past budget documents demonstrate our commitment to financial transparency. Review budget information at www.hoodriverlibrary.org/about/budget.

How Do I Become A Board Member?

Board members can be either elected or appointed. Currently Hood River County Library District has three open positions that are being filled by election.

Election

There are three board positions up for election at the May regular district election. If you are interested in running for election you need to:

Pay a \$10 filing fee to the county elections department and file Form SEL 190 (<https://sos.oregon.gov/elections/Documents/SEL190.pdf>) , or Submit a petition with the lessor of 25 signatures or 10% of the active registered voters in the district along with Form SEL 110 (<https://sos.oregon.gov/elections/Documents/SEL101.pdf>) and the petition Form (<https://sos.oregon.gov/elections/Documents/SEL121.pdf>)

Contact the county elections office at: Hood River County 601 State St, Hood River, OR 97031 for more information or to have copies of the above forms mail to you.

You must file your form and pay the fee or submit your petition by March 20, 2025. For all of the details on district elections download a copy of the Elections Manual at: <https://sos.oregon.gov/elections/Documents/county-city-district-candidates.pdf> Pages 23 and 24 are the most relevant.

Appointment

There are ____ board positions that are open for appointment. Attached is a board member application. Please have the application completed and returned to the District by the _____ deadline.

The board will review the applications, and if necessary, conduct interviews on _____. A decision will be made on _____. If you are selected your first meeting when you will be sworn into office will be on _____.

Thank you for your interest in serving on our board! If you have any questions, please don't hesitate to contact Rachael Fox, Library Director, at rachael@hoodriverlibrary.org or 541-387-7062.