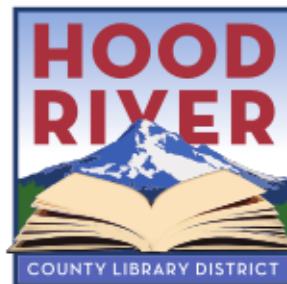


Board of Directors

Regular Meeting Agenda

Tuesday, October 18, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President



- | | |
|--|-----------|
| I. Additions/deletions from the agenda (ACTION) | Snyder |
| II. Actual or potential conflicts of interest | Snyder |
| III. Consent agenda (ACTION) | Snyder |
| i. Minutes from September 20, 2016 meeting | |
| IV. Open forum for the general public | Snyder |
| V. Reports | |
| i. Friends update | Fox |
| ii. Foundation update | Schoppert |
| iii. August and September financial statements | Fox |
| iv. Director's report | Fox |
| VI. Previous business | |
| i. Discussion and vote to appoint new Board member (ACTION) | Snyder |
| ii. Update IT services | Fox |
| VII. New business | |
| i. New Board member orientation | Snyder |
| ii. SDAO Oregon Ethics Law Best Practices Checklist | Snyder |
| VIII. Agenda items for next meeting | Snyder |
| IX. Adjournment | Snyder |

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

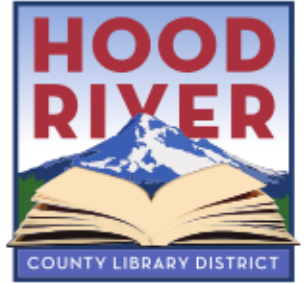
- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

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

502 State Street
Hood River - OR 97031
541 386 2535

www.hoodriverlibrary.org

Board of Directors
Regular Meeting Agenda, Supplementary Info
Tuesday, October 18, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President
Notes prepared by Library Director Rachael Fox



I. Additions/deletions from the agenda (ACTION)

Snyder

II. Actual or potential conflicts of interest

Snyder

III. Consent agenda (ACTION)

Snyder

• **Minutes from September 20, 2016 meeting**

Attachments:

- III.a. Minutes of September 20, 2016 meeting

IV. Open forum for the general public

Snyder

V. Reports

i. Friends update

Fox

The Friends of the Library annual holiday potluck will be held at the Hood River Valley Adult center on Monday, December 5 at 6pm.

ii. Foundation update

Schoppert

The Foundation is looking for a caterer for their annual Feast of Words (FOW) fundraiser. The Foundation approved \$500 for District staff to use for an unveiling party on January 21 at 5:30pm for the renovated children's area in Hood River. The party will also be used as a donor recognition event for the donors who contributed to the FOW 2016.

iii. August and September financial statements

Fox

Attachments:

- V.iii.a. August financial statements
- V.iii.b. Profit and loss detail for Ready to Read 2016 grant fund
- V.iii.c. Profit and loss detail for LSTA Outreach 2015 grant fund
- V.iii.d. September financial statements

The Ready to Read grant funds were deposited into the Ready to Read 2016 grant fund in the amount of \$4,614 on December 31, 2015. During fiscal year 2015-16, there were three deposits made to the Ready to Read 2016 grant fund by mistake.

- January 31, 2016 \$6,626.72
- February 29, 2016 \$2076.59
- June 30, 2016 \$1931.53

The funds totaling \$10,634.84 were supposed to be deposited into the Library Support and Development Services (LSTA) Outreach 2015 grant fund.

The August 2016 financial statements list the grant fund balances as of July 1, 2016 (pg. 9)

- LSTA Outreach 2015 grant fund deficient \$10,566
- Ready to Read 2016 grant fund balance \$14,058

The District accounting firm Onstott, Broehl & Cyphers transferred \$10,635 into the LSTA Outreach 2015 grant fund which produced an excess of \$69.00.

The September 2016 financial statements show the correct figures for fund balances as of July 1, 2016 (pg. 9)

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- LSTA Outreach 2015 \$69.00
- Ready to Read 2016 grant fund \$3,423.

The September 2016 financial statements show a deficient in the SAGE Library System fund of \$774. This occurred due to timing of billing statement sent to Baker County Library District by myself, the Baker County accountant issuing the check and the changing of weekly deposit dates for District staff. On October 3, 2016 a check in the amount of \$4795.39 was deposited to cover the cost of SAGE employee Brent Mills for the month of September. My workflow has been altered to ensure the invoice will be mailed directly after the 5th of each month to ensure the funds received from Baker County will be deposited in the District bank account during the month the expenditure occurs.

The SAGE Library system Fund account currently has \$4021 in excess funds due to an error at the beginning of fiscal year 2015-2016. The error occurred when the Sage Library System fund was created. It appears the money should have been attributed to fiscal year 2014-2015 and deposited in the General Fund. I will continue to work with District accountants to determine the best course to correct the error and provide an update at the next Board meeting.

iv. Director's report

Fox

Administration

- During the most recent legislative session, House Bill 4067 was passed to protect employees who act on good faith and objectively reasonable belief to report a violation of federal, state, or local law, rule, or regulation by their employer. Beginning January 1, 2017, all public and nonprofit employers must establish and implement a whistleblower policy. The policy must delineate all rights and remedies provided to employees and employers will need to deliver a written or electronic copy of the policy to each employee. SDAO has a sample policy we can use. I'll work on creating a policy for Board review by the December meeting.
- The District audit will be conducted by Paul Rogers and Co PC on Wednesday, October 19. Former Library Director Buzzy Nielsen will be present to assist with the audit. Nielsen will be paid \$50 per hour and travel expenses.
- Over the next few months, Assistant Director Arwen Ungar and I will be working on a timeline for the Cascade Locks Library move and Parkdale Library renovation. Ungar is working one day a week at the Parkdale branch and will be in charge of overseeing the Parkdale branch and renovation project. I will meet with Superintendent Dan Goldman for the Hood River County School District soon to discuss the move of the Cascade Locks branch to the Cascade Locks school. I'll be in charge of overseeing the Cascade Locks branch and move project.
- We are in our annual health care benefits review process. Currently our open enrollment is in November. If we stick with our current provider and plan, premiums will increase 6.68%, 14.46% if we migrate to an Affordable Care Act-compliant plan. The requirement to have a compliant plan has been delayed by the Obama Administration, as it has done in previous years. Next year we will have to migrate to an ACA compliant plan. Given these increases, we are looking into other providers, including Special Districts Insurance Services (SDIS), Providence and United Healthcare.

Facilities

- The disabled parking spot was paved October 3 and painting was completed October 12. The cost of the project is estimated at \$1700.

- Due to delays regarding permits and citing of underground utilities the Minoru Yasui Legacy Stone will not be placed in the Gardens by the time of the birthday celebration. Instead, it will be brought on a trailer bed and parked in the District driveway on the east side of the building on October 19. The unveiling and dedication will occur at 4pm and the stone will be placed in the Gardens at a later date.

Services

- The District is a member of the Libraries of Eastern Oregon (LEO). Member libraries of LEO share a group subscription to several of our subscription databases. LEO decided to cancel its group subscription to Ancestry.com and Heritage Quest due to rising costs and the inability of smaller libraries to afford the databases. I have received a quote for an individual subscription. The LEO group subscription cost the District \$1,375. An individual subscription will cost the District \$1003.25 for Heritage Quest and \$1351.25 for Ancestry.com for a total \$2,354.50. I will look into past use of the databases and demand to determine the best course of action.

Statistics

- As discussed at the last Board meeting, I will provide program attendance and computer use statistics each month. Quarterly reporting will also include circulation, interlibrary loans, electronic resources and patron statistics. Next month I will start the quarterly reporting.

VI. Previous business

i. Discussion and vote to appoint new Board member (ACTION) Snyder

ii. Update IT services

Fox

After further review, I decided to hire Ken Jacobs at an hourly rate. Jacobs thought this would save the District money if we used him by the hour instead of creating a contract for a minimum set number of hours, which he may not need. I will also request Jacobs put together a technology maintenance/replacement schedule. This will include a maintenance schedule for regular updates for all the computers for the District and an inventory of equipment, assessment of the health of the equipment and a replacement schedule. The plan will be presented to the Board for review within the next few months.

VII. New business

- **New Board member orientation** Snyder
- **SDAO Oregon Ethics Law Best Practices Checklist** Snyder

Attachments:

VII.a. SDAO Oregon Ethics Law Best Practices Checklist

VII.b. Board Governance Policy

VIII. Agenda items for next meeting

Snyder

- Medical insurance renewal

IX. Adjournment

Snyder

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

ORS 192.660 (1) (d) Labor Negotiations

ORS 192.660 (1) (e) Property

ORS 192.660 (1) (h) Legal Rights

ORS 192.660 (1) (i) Personnel

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

Board of Directors

Regular Meeting Minutes

Tuesday, September 20, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President
Notes prepared by Library Director Rachael Fox



Present: Rachael Fox (staff), Sara Snyder, Jean Sheppard, Alexis Vaivoda

I. Additions/deletions from the agenda (ACTION)

Snyder

President Sara Snyder called the meeting to order at 7:05pm. Board member John Schoppert was not present. Sara Snyder asked Rachael Fox if she would like to discuss appointing the new board member under previous or new business because it was listed twice. Fox said previous business. Vaivoda moved to approve the agenda as presented. Sheppard seconded. The motion carried unanimously.

II. Conflicts or potential conflicts of interest

Snyder

None stated.

III. Consent agenda (ACTION)

Snyder

i. Minutes from August 16, 2016 meeting

Snyder

Vaivoda moved to approve the consent agenda as presented. Sheppard seconded. The motion carried unanimously.

IV. Open forum for the general public

No public was present.

V. Reports

i. Friends update

Fox

It was noted Erma Hickman's name was misspelled in the written report.

ii. Foundation update

Schoppert

Library Foundation president Jen Bayer added the Feast of Words Fundraiser for 2017 will take place on Saturday, March 11, 2017.

iii. June, July, and August financial statements

Fox

The August financial statements were unavailable at the time of the meeting. Fox added there was a deficient discovered in the LSTA Outreach 2015 grant fund of \$10,566. Funds in the amount of \$10,635 had been accidentally added to the RTR 2016 grant fund which were intended for the LSTA Outreach 2015 fund. The money was present but attributed to the wrong grant fund. Fox is working with District accountant to correct the error and will follow up with details at the October 18, 2016 Board meeting.

iv. Director's report

Fox

Board members Snyder, Vaivoda and Sheppard discussed Fox providing monthly reports on programs and computer use statistics and quarterly reporting for circulation, interlibrary loans, electronic resources and patron statistics.

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VI. Previous business

i. IT support

Fox

Board members requested a maintenance plan and perhaps a contract be put in place with Ken Jacobs. Jacobs will provide IT support for the District.

ii. Discussion appointing Board member

Snyder

Board members discussed how they wished to fill the vacancy created by the resignation of Suzanne VanOrman. The Board decided they would identify potential candidates and bring their nominations to the next meeting for discussion and a vote. Vaivoda said she knew a woman name Karen Bureker who might be interested. The Board discussed the potential candidate and Vaivoda said she would contact Bureker. If Bureker is interested, the Board could vote at the October 18, 2016 meeting. The appointment must be approved by the majority of the Board. The goal will be to swear in the new Board member at the November 15, 2016 meeting. Board members decided they would keep the current procedure as stated in the Board Governance Policy for filling a Board vacancy. This way each Board can determine their own method for filling the vacancy.

VII. New business

i. Proposal shelving Hood River Library (ACTION)

Fox

Vaivoda moved to accept the quote from Spacesaver Specialist for installing shelving in the Hood River Library for up to \$24,000. Sheppard seconded. The motion carried unanimously.

ii. IGA with Hood River County (ACTION)

Fox

Sheppard moved to approve the IGA with Hood River County. Vaivoda seconded. The motion carried unanimously.

iii. AGA Reading and Conversation Program Funds Transfer (ACTION)

Fox

Sheppard moved to approve Resolution No. 2016-17.05 authorizing the transfer of \$900 from the Library District's Aging in the Gorge grant fund to the Hood River Library Foundation. Vaivoda seconded. The motion carried unanimously.

iv. Discussion appointing Board member

Snyder

This item was discussed under previous business.

v. Authorize Assistant Director to sign checks for District (ACTION)

Sheppard moved to authorize Assistant Director Arwen Ungar to be an authorized signer on the Columbia State Bank District bank account and Rachael Fox Library Director, Sara Snyder District Board President, and John Schoppert District Board Vice President to remain signers on the account. Vaivoda seconded. The motion carried unanimously.

Fox

VIII. Agenda items for next meeting October 18, 2016

Snyder

i. SDIS Best Practices Checklist

Fox

IX. Adjournment

Snyder

The meeting adjourned at 7:43pm.

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

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HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements August 31, 2016

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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.

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

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

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of August 31, 2016, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the two 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 9 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.
September 16, 2016

Hood River County Library District
Balance Sheet - Cash Basis
August 31, 2016

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Current Assets:					
Cash in bank - Columbia State Bank	\$164,405				\$164,405
Cash with Hood River County	284,391	\$78,851	\$88,998	\$4,125	456,365
Petty cash	416				416
Total Current Assets	<u>449,212</u>	<u>78,851</u>	<u>88,998</u>	<u>4,125</u>	<u>621,186</u>
TOTAL ASSETS	<u>\$449,212</u>	<u>\$78,851</u>	<u>\$88,998</u>	<u>\$4,125</u>	<u>\$621,186</u>

LIABILITIES & FUND BALANCES

Liabilities					
Current Liabilities					
Payroll liabilities	\$1,141				\$1,141
Total Current Liabilities	<u>1,141</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,141</u>
Total Liabilities	<u>1,141</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,141</u>
Fund Balances:					
Unassigned	448,071	78,851	88,998	4,125	620,045
TOTAL LIABILITIES & FUND BALANCES	<u>\$449,212</u>	<u>\$78,851</u>	<u>\$88,998</u>	<u>\$4,125</u>	<u>\$621,186</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Two Months Ended August 31, 2016

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Revenues:					
Donations and grants	\$50	\$0			\$50
Property tax revenues - current year	0				0
Property tax revenues - prior year	4,378				4,378
Fines and fees	2,851				2,851
Intergovernmental revenue				\$9,429	9,429
Interest revenue	620		\$180		800
Miscellaneous	25				25
Total Revenues	7,924	0	180	9,429	17,533
Expenditures:					
Personal services:					
Wages and salaries	71,801			7,132	78,933
Employee benefits	23,188			2,050	25,238
Total Personal Services	94,989	0	0	9,182	104,171
Materials and services:					
Bank charges	105				105
Building rental	0				0
Building maintenance	322				322
HVAC	4,154				4,154
Elevator	309				309
Telephone	622				622
Internet	853				853
Collection development	7,644	1,608			9,252
Technology	1,338				1,338
Accounting and auditing	0				0
Courier	451				451
Custodial services	3,536				3,536
Technical services	0				0
Library consortium	0				0
Copiers	186				186
Elections expense	0				0
Furniture and equipment	0	334			334
Insurance	2,170				2,170
Georgiana Smith Memorial Garden	7,362	3,645			11,007
Legal services	538				538
Professional services	0				0
Dues and subscriptions	165				165
Miscellaneous	2,627	50			2,677
Postage and freight	31				31
Printing	7				7
Programs	4,888	432			5,320
Advertising	545				545
Supplies - office	3,593				3,593
Travel	131				131
Training	300				300
Board development	0				0
Electricity	2,914				2,914
Garbage	255				255
Natural gas	0				0
Water & sewer - building	810				810
Total Materials and Services	45,856	6,069	0	0	51,925
Capital outlay	0	3,220	14,818		18,038
Total Expenditures	140,845	9,289	14,818	9,182	174,134
Revenues Over Expenditures	(132,921)	(9,289)	(14,638)	247	(156,601)
Other Financing Sources (Uses)					
Operating transfers in			0		0
Operating transfers out	0				0
Total Other Financing Sources (Uses)	0	0	0	0	0
Revenues and Other Financing Sources (Uses) Over Expenditures	(132,921)	(9,289)	(14,638)	247	(156,601)
Fund Balance - July 1, 2016	580,992	88,140	103,636	3,878	776,646
Fund Balance - August 31, 2016	<u>\$448,071</u>	<u>\$78,851</u>	<u>\$88,998</u>	<u>\$4,125</u>	<u>\$620,045</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 Two Months Ended
August 31, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$0	\$0	\$799,956
Tax revenues - prior year	2,014	4,378	20,000
Fines and fees	1,633	2,851	12,000
Interest revenue	232	620	3,500
Donations	50	50	0
Miscellaneous	0	25	500
Total Revenues	3,929	7,924	835,956
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	509	835	6,855
Library clerk II	6,854	13,202	81,515
Library assistant I	4,871	9,667	60,817
Library assistant II	10,633	18,793	111,443
Librarian I	2,508	4,858	59,859
Librarian II	4,595	8,769	55,141
Library director	6,125	12,178	79,608
Other	3,499	3,499	0
Payroll taxes and benefits:			
Retirement	3,205	6,063	36,160
Social security	3,014	5,463	34,826
Workers' compensation	35	1,390	1,200
Health insurance	3,399	9,519	81,498
Unemployment insurance	400	753	5,918
Total Personal Services	49,647	94,989	614,840
Materials and services:			
Bank charges	89	105	250
Building rental	0	0	12,400
Building maintenance	138	322	15,000
HVAC	3,002	4,154	8,000
Elevator	309	309	2,000
Telephone	552	622	4,500
Internet	429	853	5,250
Collection development	5,179	7,644	75,000
Technology	999	1,338	20,000
Accounting and auditing	0	0	23,000
Courier	230	451	3,000
Custodial services	1,763	3,536	24,000

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2016

	Current Period	Year to Date	Annual
	Actual	Actual	Budget
Library consortium	0	0	12,000
Copiers	70	186	1,100
Elections expense	0	0	2,000
Furniture and equipment	0	0	5,000
Insurance	0	2,170	10,000
Georgiana Smith Memorial Garden	2,985	7,362	21,000
Legal services	0	538	3,000
Professional services	0	0	0
Dues and subscriptions	165	165	4,000
Miscellaneous	221	2,627	1,000
Postage and freight	0	31	1,000
Printing	7	7	1,000
Programs	2,915	4,888	22,000
Advertising	112	545	1,000
Supplies - office	1,805	3,593	16,000
Travel	38	131	5,000
Training	300	300	1,750
Board development	0	0	1,500
Parking reimbursement	0	0	1,000
Electricity	1,606	2,914	20,000
Garbage	138	255	1,500
Natural gas	0	0	10,000
Water & sewer - building	445	810	4,500
Total Materials and Services	23,497	45,856	341,750
Capital Outlay	0	0	0
Transfer to Equipment Reserve	0	0	40,000
Contingency	0	0	100,000
Total Expenditures	73,144	140,845	1,096,590
Change in Fund Balance	(\$69,215)	(\$132,921)	(\$260,634)

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$0	\$0	\$211,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>211,000</u>
Expenditures:			
Personal services	0	0	0
Materials and services:	2,049	6,069	79,500
Capital outlay	2,320	3,220	175,000
Total Expenditures	<u>4,369</u>	<u>9,289</u>	<u>254,500</u>
Change in Fund Balance	<u><u>(\$4,369)</u></u>	<u><u>(\$9,289)</u></u>	<u><u>(\$43,500)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2016

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Interest revenue	\$66	\$180	\$400
Other Financing Sources			
Transfer from General Fund	0	0	40,000
Total Revenues and			
Other Sources	<u>66</u>	<u>180</u>	<u>40,400</u>
Expenditures:			
Materials and services	0	0	0
Capital outlay	13,868	14,818	75,000
Total Expenditures	<u>13,868</u>	<u>14,818</u>	<u>75,000</u>
Change in Fund Balance	<u><u>(\$13,802)</u></u>	<u><u>(\$14,638)</u></u>	<u><u>(\$34,600)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Sage Library System Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Two Months Ended
August 31, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Intergovernmental revenue	\$4,672	\$9,429	\$68,698
Total Revenues	<u>4,672</u>	<u>9,429</u>	<u>68,698</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Librarian I	3,621	7,132	43,534
Payroll taxes and benefits:			
Retirement	335	652	3,918
Social security	274	539	3,330
Workers' compensation	3	6	50
Health insurance	360	761	6,000
Unemployment insurance	47	92	566
Total Personal Services	<u>4,640</u>	<u>9,182</u>	<u>57,398</u>
Materials and services:			
Dues and subscriptions	0	0	300
Miscellaneous	0	0	2,000
Travel	0	0	3,000
Training	0	0	1,000
Total Materials and Services	<u>0</u>	<u>0</u>	<u>6,300</u>
Contingency	0	0	5,000
Total Expenditures	<u>4,640</u>	<u>9,182</u>	<u>68,698</u>
Change in Fund Balance	<u><u>\$32</u></u>	<u><u>\$247</u></u>	<u><u>\$0</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 Two Months Ended August 31, 2016

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Friends of the Library	LSTA Outreach 2015	MCMC Grant	Aging in the Gorge	RTR 2016	Total
Revenues:									
Donations and grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue									0
Total Revenues	0	0	0	0	0	0	0	0	0
Expenditures:									
Personal services:									
Wages and salaries:									0
Library assistant II									0
Employee benefits:									0
Retirement									0
FICA									0
Workers compensation									0
Health insurance									0
Unemployment insurance									0
Total Personal Services	0	0	0	0	0	0	0	0	0
Materials and services:									
Building maintenance									0
Collection development			1,575	21		12			1,608
Technical services								421	0
Programs				11					432
Furniture and equipment			334						334
Georgiana Smith Memorial Garden			3,645						3,645
Miscellaneous				50					50
Total Materials and Services	0	0	5,554	82	0	12	0	421	6,069
Capital outlay	0	0	3,220		0	0	0	0	3,220
Total Expenditures	0	0	8,774	82	0	12	0	421	9,289
Net Change in Fund Balance	0	0	(8,774)	(82)	0	(12)	0	(421)	(9,289)
Fund Balance - July 1, 2016	1,642	3,000	73,634	5,410	(10,566)	62	900	14,058	88,140
Fund Balance - August 31, 2016	<u>\$1,642</u>	<u>\$3,000</u>	<u>\$64,860</u>	<u>\$5,328</u>	<u>(\$10,566)</u>	<u>\$50</u>	<u>\$900</u>	<u>\$13,637</u>	<u>\$78,851</u>

See Independent Accountants' Compilation Report

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09/16/16

Accrual Basis

HOOD RIVER COUNTY LIBRARY DISTRICT Profit & Loss Detail

July 1, 2015 through September 16, 2016

RTR 16

Type	Date	Num	Name	Memo	Amount	Balance
Income						
400 · REVENUES						
435 · Intergovernmental revenue						
General Journal	12/31/2015	1		To record December '15 deposits	4,614.00	4,614.00
General Journal	01/31/2016	1		To record January '16 deposits	6,626.72	11,240.72
General Journal	02/29/2016	1		To record February '16 deposits	2,076.59	13,317.31
General Journal	06/30/2016	5		To record other credits per bank ...	1,931.53	15,248.84
Total 435 · Intergovernmental revenue					15,248.84	15,248.84
Total 400 · REVENUES					15,248.84	15,248.84
Total Income					15,248.84	15,248.84
Expense						
600 · MATERIALS & SERVICES						
660 · Programs						
Check	01/29/2016	3141	EXPLORE The GORGE	Programs - RTR '16	600.00	600.00
Check	03/23/2016	3210	Cardmember Service		10.10	610.10
Check	04/16/2016	3237	EXPLORE The GORGE	April & May Odell Bus Shuttle	525.00	1,135.10
Check	04/27/2016	3253	Cardmember Service	Programs - RTR 2016	5.76	1,140.86
Check	04/27/2016	3254	Amazon	Programs - RTR 2016	14.21	1,155.07
Check	06/20/2016	3328	Cardmember Service	Programs - RTR 2016	4.99	1,160.06
Check	06/24/2016	3334	Freshies Bagels and Juice	Programs - RTR '16	31.00	1,191.06
Check	07/13/2016	3355	EXPLORE The GORGE	Bus Shuttle	168.75	1,359.81
Check	07/27/2016	3372	Cardmember Service	Programs - RTR '16	57.82	1,417.63
Check	07/27/2016	3383	Amazon	Programs - RTR '16	115.47	1,533.10
Check	08/23/2016	3415	Cardmember Service	Programs - RTR '16	79.02	1,612.12
Total 660 · Programs					1,612.12	1,612.12
Total 600 · MATERIALS & SERVICES					1,612.12	1,612.12
Total Expense					1,612.12	1,612.12
Net Income					13,636.72	13,636.72

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09/16/16

Accrual Basis

HOOD RIVER COUNTY LIBRARY DISTRICT

Profit & Loss Detail

July 1, 2014 through September 16, 2016

LSTA OUTREACH 15

Type	Date	Num	Name	Memo	Amount	Balance
Income						
400 · REVENUES						
435 · Intergovernmental revenue						
General Journal	04/30/2015	1		To record April '15 deposits	1,631.60	1,631.60
General Journal	05/31/2015	1		To record May '15 deposits	2,071.34	3,702.94
General Journal	06/30/2015	1		To record June '15 deposits	1,932.04	5,634.98
General Journal	06/30/2015	6		Correct posting of 4-30-15 deposit	-1,631.60	4,003.38
General Journal	08/31/2015	1		To record August '15 deposits	4,284.59	8,287.97
General Journal	10/31/2015	1		To record October '15 deposits	2,226.63	10,514.60
General Journal	11/30/2015	1		To record November '15 deposits	2,148.42	12,663.02
General Journal	12/31/2015	1		To record December '15 deposits	2,021.14	14,684.16
Total 435 · Intergovernmental revenue					14,684.16	14,684.16
Total 400 · REVENUES					14,684.16	14,684.16
Total Income					14,684.16	14,684.16
Expense						
500 · PERSONAL SERVICES						
501 · SALARIES						
520 · Library assistant II						
General Journal	07/31/2015	7		To reallocate 50% of Ana Martine...	1,522.95	1,522.95
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	1,513.75	3,036.70
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	1,533.22	4,569.92
General Journal	10/31/2015	3		To reallocate 50% of Ana Martine...	1,526.73	6,096.65
General Journal	11/30/2015	3		To reallocate 50% of Ana Martine...	1,587.28	7,683.93
General Journal	12/31/2015	3		To reallocate 50% of Ana Martine...	1,470.50	9,154.43
General Journal	01/31/2016	3		To reallocate 50% of Ana Martine...	1,574.30	10,728.73
General Journal	02/29/2016	3		To reallocate 50% of Ana Martine...	1,481.76	12,210.49
Total 520 · Library assistant II					12,210.49	12,210.49
501 · SALARIES - Other						
General Journal	03/31/2015	8		To reallocate 50% of Ana Lara M...	1,525.08	1,525.08
General Journal	05/31/2015	5		To reallocate 50% of Ana Martine...	1,516.56	3,041.64
General Journal	05/31/2015	9		To reallocate 50% of Ana Martine...	1,388.76	4,430.40
Total 501 · SALARIES - Other					4,430.40	4,430.40
Total 501 · SALARIES					16,640.89	16,640.89
560 · EMPLOYEE BENEFITS						
565 · Retirement						
General Journal	03/31/2015	9		To reallocate T. Rowe Price retir...	137.26	137.26
General Journal	05/31/2015	6		To reallocate 5/5/15 T. Rowe Pric...	136.50	273.76
General Journal	05/31/2015	10		To reallocate 6/5/15 T. Rowe Pric...	125.00	398.76
General Journal	07/31/2015	5		To reallocate 7/3/15 T. Rowe Pric...	137.07	535.83
General Journal	08/31/2015	5		To reallocate T. Rowe price retire...	136.25	672.08
General Journal	09/30/2015	5		To reallocate 9/4/15 T. Rowe Pric...	138.00	810.08
General Journal	10/31/2015	4		To reallocate 10/6/15 T. Rowe Pr...	137.41	947.49
General Journal	11/30/2015	4		To reallocate 11/6/15 T. Rowe Pr...	142.86	1,090.35
General Journal	12/31/2015	4		To reallocate 12/7/15 T. Rowe Pr...	132.35	1,222.70
General Journal	01/31/2016	4		To reallocate 1/6/16 T. Rowe Pric...	141.69	1,364.39
General Journal	02/29/2016	6		To reallocate 2/8/16 T. Rowe Pric...	133.37	1,497.76
Total 565 · Retirement					1,497.76	1,497.76
570 · FICA						
General Journal	03/31/2015	8		To reallocate 50% of Ana Lara M...	116.67	116.67
General Journal	05/31/2015	5		To reallocate 50% of Ana Martine...	116.02	232.69
General Journal	05/31/2015	9		To reallocate 50% of Ana Martine...	106.24	338.93
General Journal	06/30/2015	8		Reclassify LSTA 2015 expenses ...	-338.93	0.00
General Journal	07/31/2015	7		To reallocate 50% of Ana Martine...	116.51	116.51
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	115.81	232.32
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	117.29	349.61
General Journal	10/31/2015	3		To reallocate 50% of Ana Martine...	116.80	466.41
General Journal	11/30/2015	3		To reallocate 50% of Ana Martine...	121.43	587.84
General Journal	12/31/2015	3		To reallocate 50% of Ana Martine...	112.49	700.33
General Journal	01/31/2016	3		To reallocate 50% of Ana Martine...	120.43	820.76
General Journal	02/29/2016	3		To reallocate 50% of Ana Martine...	109.53	930.29
Total 570 · FICA					930.29	930.29
575 · Workers compensation						
General Journal	03/31/2015	8		To reallocate 50% of Ana Lara M...	27.45	27.45
General Journal	05/31/2015	5		To reallocate 50% of Ana Martine...	12.53	39.98
General Journal	05/31/2015	9		To reallocate 50% of Ana Martine...	22.22	62.20
General Journal	06/30/2015	8		Reclassify LSTA 2015 expenses ...	-62.20	0.00
General Journal	07/31/2015	7		To reallocate 50% of Ana Martine...	24.37	24.37
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	24.22	48.59

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09/16/16

Accrual Basis

HOOD RIVER COUNTY LIBRARY DISTRICT

Profit & Loss Detail

July 1, 2014 through September 16, 2016

Type	Date	Num	Name	Memo	Amount	Balance
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	24.54	73.13
General Journal	10/31/2015	3		To reallocate 50% of Ana Martine...	24.43	97.56
General Journal	11/30/2015	3		To reallocate 50% of Ana Martine...	24.43	121.99
General Journal	12/31/2015	3		To reallocate 50% of Ana Martine...	22.25	144.24
General Journal	01/31/2016	3		To reallocate 50% of Ana Martine...	25.19	169.43
General Journal	02/29/2016	3		To reallocate 50% of Ana Martine...	22.90	192.33
Total 575 · Workers compensation					192.33	192.33
580 · Health insurance						
Check	03/31/2015	Auto ...	PacificSource Health Plans		418.28	418.28
General Journal	05/31/2015	7		To reallocate 4/1/15 PacificSour...	418.28	836.56
General Journal	05/31/2015	8		To reallocate 5/1/15 PacificSour...	418.28	1,254.84
General Journal	06/30/2015	5		To reallocate 6/1/15 Pacific Sour...	418.28	1,673.12
General Journal	06/30/2015	9		Reclassify Guardian Life expense...	327.02	2,000.14
General Journal	07/31/2015	6		To reallocate 7/1/15 Guardian Lif...	182.76	2,182.90
General Journal	07/31/2015	8		To reallocate 7/1/15 Pacific Sour...	418.28	2,601.18
General Journal	08/31/2015	6		To reallocate 8/1/15 Pacific Sour...	418.28	3,019.46
General Journal	09/30/2015	6		To reallocate 9/1/15 Pacific Sour...	418.28	3,437.74
General Journal	10/31/2015	5		To reallocate 10/1/15 Pacific Sou...	418.28	3,856.02
General Journal	10/31/2015	6		To reallocate 10/6/15 Guardian Li...	144.21	4,000.23
General Journal	11/30/2015	5		To reallocate 11/2/15 Pacific Sou...	418.28	4,418.51
General Journal	12/31/2015	5		To reallocate 12/15/15 Guardian ...	96.14	4,514.65
General Journal	01/31/2016	5		To reallocate 1/4/16 Pacific Sour...	461.46	4,976.11
General Journal	02/29/2016	5		To reallocate 2/1/16 Pacific Sour...	432.13	5,408.24
Total 580 · Health insurance					5,408.24	5,408.24
585 · Unemployment insurance						
General Journal	03/31/2015	8		To reallocate 50% of Ana Lara M...	1.39	1.39
General Journal	05/31/2015	5		To reallocate 50% of Ana Martine...	1.39	2.78
General Journal	05/31/2015	9		To reallocate 50% of Ana Martine...	1.28	4.06
General Journal	06/30/2015	8		Reclassify LSTA 2015 expenses ...	-4.06	0.00
General Journal	07/31/2015	7		To reallocate 50% of Ana Martine...	1.61	1.61
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	1.54	3.15
General Journal	09/30/2015	4		To reallocate 50% of Ana Martine...	1.54	4.69
General Journal	10/31/2015	3		To reallocate 50% of Ana Martine...	0.80	5.49
General Journal	11/30/2015	3		To reallocate 50% of Ana Martine...	1.24	6.73
General Journal	12/31/2015	3		To reallocate 50% of Ana Martine...	1.28	8.01
General Journal	01/31/2016	3		To reallocate 50% of Ana Martine...	1.33	9.34
General Journal	02/29/2016	3		To reallocate 50% of Ana Martine...	1.43	10.77
Total 585 · Unemployment insurance					10.77	10.77
Total 560 · EMPLOYEE BENEFITS					8,039.39	8,039.39
Total 500 · PERSONAL SERVICES					24,680.28	24,680.28
600 · MATERIALS & SERVICES						
660 · Programs						
Check	03/23/2016	3209	Northwest Graphic Works	Inv# 16185	569.50	569.50
Total 660 · Programs					569.50	569.50
Total 600 · MATERIALS & SERVICES					569.50	569.50
Total Expense					25,249.78	25,249.78
Net Income					-10,565.62	-10,565.62

**HOOD RIVER COUNTY
LIBRARY DISTRICT**

**Compiled Financial Statements
September 30, 2016**

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of September 30, 2016, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the three 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 9 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.
October 10, 2016

Hood River County Library District
Balance Sheet - Cash Basis
September 30, 2016

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Current Assets:					
Cash in bank - Columbia State Bank	\$51,351				\$51,351
Cash with Hood River County	330,874	\$63,572	\$64,086	(\$774)	457,758
Petty cash	416				416
Total Current Assets	<u>382,641</u>	<u>63,572</u>	<u>64,086</u>	<u>(\$774)</u>	<u>509,525</u>
TOTAL ASSETS	<u>\$382,641</u>	<u>\$63,572</u>	<u>\$64,086</u>	<u>(\$774)</u>	<u>\$509,525</u>

LIABILITIES & FUND BALANCES

Liabilities					
Current Liabilities					
Payroll liabilities	\$1,547				\$1,547
Total Current Liabilities	<u>1,547</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,547</u>
Total Liabilities	<u>1,547</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,547</u>
Fund Balances:					
Unassigned	<u>381,094</u>	<u>63,572</u>	<u>64,086</u>	<u>(\$774)</u>	<u>507,978</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$382,641</u>	<u>\$63,572</u>	<u>\$64,086</u>	<u>(\$774)</u>	<u>\$509,525</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Three Months Ended September 30, 2016

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Revenues:					
Donations and grants	\$50	(\$900)			(\$850)
Property tax revenues - current year	0				0
Property tax revenues - prior year	5,536				5,536
Fines and fees	4,023				4,023
Intergovernmental revenue				\$9,429	9,429
Interest revenue	810		\$226		1,036
Miscellaneous	25				25
Total Revenues	10,444	(900)	226	9,429	19,199
Expenditures:					
Personal services:					
Wages and salaries	102,603			10,858	113,461
Employee benefits	34,326			3,223	37,549
Total Personal Services	136,929	0	0	14,081	151,010
Materials and services:					
Bank charges	123				123
Building rental	0				0
Building maintenance	1,082				1,082
HVAC	4,154		12,037		16,191
Elevator	464				464
Telephone	952				952
Internet	1,280				1,280
Collection development	14,665	608			15,273
Technology	1,338		510		1,848
Accounting and auditing	0				0
Courier	673				673
Custodial services	7,072				7,072
Technical services	2,927				2,927
Library consortium	0				0
Copiers	312				312
Elections expense	0				0
Furniture and equipment	0	333			333
Insurance	2,170				2,170
Georgiana Smith Memorial Garden	13,341	7,490			20,831
Legal services	537				537
Professional services	0				0
Dues and subscriptions	858				858
Miscellaneous	2,621	50			2,671
Postage and freight	163				163
Printing	227				227
Programs	6,377	1,967			8,344
Advertising	545				545
Supplies - office	4,597				4,597
Travel	446			-	446
Training	310				310
Board development	0				0
Electricity	4,558				4,558
Garbage	371				371
Natural gas	0				0
Water & sewer - building	1,250				1,250
Total Materials and Services	73,413	10,448	12,547	0	96,408
Capital outlay	0	13,220	27,229		40,449
Total Expenditures	210,342	23,668	39,776	14,081	287,867
Revenues Over Expenditures	(199,898)	(24,568)	(39,550)	(4,652)	(268,668)
Other Financing Sources (Uses)					
Operating transfers in			0		0
Operating transfers out	0				0
Total Other Financing Sources (Uses)	0	0	0	0	0
Revenues and Other Financing Sources (Uses) Over Expenditures	(199,898)	(24,568)	(39,550)	(4,652)	(268,668)
Fund Balance - July 1, 2016	580,992	88,140	103,636	3,878	776,646
Fund Balance - September 30, 2016	\$381,094	\$63,572	\$64,086	(\$774)	\$507,978

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Three Months Ended
September 30, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$0	\$0	\$799,956
Tax revenues - prior year	1,158	5,536	20,000
Fines and fees	1,172	4,023	12,000
Interest revenue	190	810	3,500
Donations	0	50	0
Miscellaneous	0	25	500
Total Revenues	2,520	10,444	835,956
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	528	1,363	6,855
Library clerk II	7,006	20,208	81,515
Library assistant I	4,983	14,649	60,817
Library assistant II	8,818	27,611	111,443
Librarian I	3,696	8,554	59,859
Librarian II	0	8,769	55,141
Library director	5,772	17,950	79,608
Other	0	3,499	0
Payroll taxes and benefits:			
Retirement	2,269	8,332	36,160
Social security	2,353	7,815	34,826
Workers' compensation	31	1,421	1,200
Health insurance	6,101	15,621	81,498
Unemployment insurance	383	1,137	5,918
Total Personal Services	41,940	136,929	614,840
Materials and services:			
Bank charges	18	123	250
Building rental	0	0	12,400
Building maintenance	759	1,082	15,000
HVAC	0	4,154	8,000
Elevator	155	464	2,000
Telephone	330	952	4,500
Internet	427	1,280	5,250
Collection development	7,021	14,665	75,000
Technology	0	1,338	20,000
Accounting and auditing	0	0	23,000
Courier	221	673	3,000
Custodial services	3,536	7,072	24,000

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Three Months Ended
September 30, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Library consortium	0	0	12,000
Copiers	125	312	1,100
Elections expense	0	0	2,000
Furniture and equipment	0	0	5,000
Insurance	0	2,170	10,000
Georgiana Smith Memorial Garden	5,978	13,341	21,000
Legal services	0	537	3,000
Professional services	0	0	0
Dues and subscriptions	693	858	4,000
Miscellaneous	(6)	2,621	1,000
Postage and freight	132	163	1,000
Printing	220	227	1,000
Programs	1,490	6,377	22,000
Advertising	0	545	1,000
Supplies - office	1,004	4,597	16,000
Travel	315	446	5,000
Training	10	310	1,750
Board development	0	0	1,500
Parking reimbursement	0	0	1,000
Electricity	1,644	4,558	20,000
Garbage	117	371	1,500
Natural gas	0	0	10,000
Water & sewer - building	441	1,250	4,500
Total Materials and Services	<u>27,557</u>	<u>73,413</u>	<u>341,750</u>
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Transfer to Equipment Reserve	<u>0</u>	<u>0</u>	<u>40,000</u>
Contingency	<u>0</u>	<u>0</u>	<u>100,000</u>
Total Expenditures	<u>69,497</u>	<u>210,342</u>	<u>1,096,590</u>
Change in Fund Balance	<u><u>(\$66,977)</u></u>	<u><u>(\$199,898)</u></u>	<u><u>(\$260,634)</u></u>

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Three Months Ended
September 30, 2016

	<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	(\$900)	(\$900)	\$211,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>(900)</u>	<u>(900)</u>	<u>211,000</u>
Expenditures:			
Personal services	0	0	0
Materials and services:	4,380	10,448	79,500
Capital outlay	10,000	13,220	175,000
Total Expenditures	<u>14,380</u>	<u>23,668</u>	<u>254,500</u>
Change in Fund Balance	<u><u>(\$15,280)</u></u>	<u><u>(\$24,568)</u></u>	<u><u>(\$43,500)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Three Months Ended
September 30, 2016

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$45	\$226	\$400
Other Financing Sources			
Transfer from General Fund	0	0	40,000
Total Revenues and Other Sources	<u>45</u>	<u>226</u>	<u>40,400</u>
Expenditures:			
Materials and services	12,547	12,547	0
Capital outlay	12,411	27,229	75,000
Total Expenditures	<u>24,958</u>	<u>39,776</u>	<u>75,000</u>
Change in Fund Balance	<u><u>(\$24,913)</u></u>	<u><u>(\$39,550)</u></u>	<u><u>(\$34,600)</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Sage Library System Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Three Months Ended
September 30, 2016

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Intergovernmental revenue	\$0	\$9,429	\$68,698
Total Revenues	<u>0</u>	<u>9,429</u>	<u>68,698</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Librarian I	3,726	10,858	43,534
Payroll taxes and benefits:			
Retirement	335	987	3,918
Social security	282	821	3,330
Workers' compensation	3	9	50
Health insurance	505	1,266	6,000
Unemployment insurance	48	140	566
Total Personal Services	<u>4,899</u>	<u>14,081</u>	<u>57,398</u>
Materials and services:			
Dues and subscriptions	0	0	300
Miscellaneous	0	0	2,000
Travel	0	0	3,000
Training	0	0	1,000
Total Materials and Services	<u>0</u>	<u>0</u>	<u>6,300</u>
Contingency	0	0	5,000
Total Expenditures	<u>4,899</u>	<u>14,081</u>	<u>68,698</u>
Change in Fund Balance	<u><u>(\$4,899)</u></u>	<u><u>(\$4,652)</u></u>	<u><u>\$0</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 Three Months Ended September 30, 2016

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Friends of the Library	LSTA Outreach 2015	MCMC Grant	Aging in the Gorge	RTR 2016	Total
Revenues:									
Donations and grants	\$0	\$0	\$0	\$0	\$0	\$0	(\$900)	\$0	(\$900)
Intergovernmental revenue									
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(900)</u>	<u>0</u>	<u>(900)</u>
Expenditures:									
Personal services:									
Wages and salaries:									0
Library assistant II									0
Employee benefits:									0
Retirement									0
FICA									0
Workers compensation									0
Health insurance									0
Unemployment insurance									0
Total Personal Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Materials and services:									
Building maintenance									0
Collection development			1,575	(979)		12			608
Technical services								1,956	0
Programs			333	11					1,967
Furniture and equipment			7,490						333
Georgiana Smith Memorial Garden									7,490
Miscellaneous				50					50
Total Materials and Services	<u>0</u>	<u>0</u>	<u>9,398</u>	<u>(918)</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>1,956</u>	<u>10,448</u>
Capital outlay	<u>0</u>	<u>0</u>	<u>13,220</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,220</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>22,618</u>	<u>(918)</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>1,956</u>	<u>23,668</u>
Net Change in Fund Balance	0	0	(22,618)	918	0	(12)	(900)	(1,956)	(24,568)
Fund Balance - July 1, 2016	1,642	3,000	73,634	5,410	69	62	900	3,423	88,140
Fund Balance - September 30, 2016	<u>\$1,642</u>	<u>\$3,000</u>	<u>\$51,016</u>	<u>\$6,328</u>	<u>\$69</u>	<u>\$50</u>	<u>\$0</u>	<u>\$1,467</u>	<u>\$63,572</u>

See Independent Accountants' Compilation Report

Program statistics, September 2016

Event	Cosponsor(s)	Location	Date	Attendees
ADULT PROGRAMS				
Odell Book Mobile/Library @ Zumba Mon's & Thurs's	Hood River Providence Hospital & St. Francis House	Odell	Sept 1,8,12,19,26,29	180
Odell Book Mobile/Library	Mercado del Valle in Odell	Odell	Sept 1	30
Library Presentation	OCDC	Parkdale Library	Sept 13	50
Recursos Informativos: <i>New</i> Radio Show	Radio Tierra: <i>Turner Savard</i> Outreach Person for White Salmon Valley Community Library	Gorge	Sept 21	500
Death Cafe		Hood River Library	Sept 21	7
Gorge Happiness	One Community Health	Hood River Library	Sept 30	65
Adult total				760
KIDS PROGRAMS				
Indian Creek Mini-Libraries	Indian Creek apts.	Indian Creek apt.		30
Story Time		Cascade Locks Library	Sept 3,10,17,24,	13
Library Express bus		Odell/Hood River Librar	Sept 3	6
Story Time Tuesday's	Learning Farm Preschool	Hood River Library	Sept 6,13,20,27	205
ATOD Prevention Meeting (RECAP for Dia de los Ninos)	Hood River Prevention Department	Hood River Library	Sept 7	12
La Hora Infantil: Radio Show	Radio Tierra	The Gorge	Sept 7,14,21,28	2000
Library Express bus		Odell/Hood River Librar	Sept 10	6
Toddler story time		Hood River Library	Sept 15	30
Preschool story time		Hood River Library	Sept 15	26
Mid-Valley Open House (Table set up)	Mid-Valley Elementary School	Odell	Sept 22	40
Combined story time			Sept 22, 29	110
Wy'east Open House	Wy'east Middle School	Odell	Sept 29	50
Kids total				206
TEEN PROGRAMS				


Gaming Co-op		Hood River Library	Sept 1	1
Unity Picnic		Hood River Library	Sept 2	350
LTC Meetings		Hood River Library	Sept 10, 17	10
Hood River Middle School Open House	HRMS	Hood River	Sept, 14	75
Teen total				361

Computer use, 2016-17

Computer sessions

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Hood River	929	774	559										2,262
Cascade Locks	89	139	72										300
Parkdale	72	88	65										225
TOTAL	1,090	1,001	696	0	0	0	0	0	0	0	0	0	2,787

/



We assume that some people do not sign up for their computers sessions. Here are the multipliers for each location:

HR adult: 1.4

HR kids: 3

CL and PK: 1.1

MEMORANDUM

DATE: August 30, 2016
TO: Hood River County Library District
FROM: SDAO Member Services Department
SUBJECT: Best Practices Program Update and Best Practices Checklist

The SDIS Best Practices Program gives your district the opportunity to earn a credit on next year's SDIS property/casualty insurance contribution. The calculation of the discount is based on five categories that each offer 2% toward your contribution credit for a total up to 10%. **The deadline for submitting all requirements for each credit category is November 15, 2016.**

We currently show Hood River County Library District as having met the requirements for the following:

Discount Opportunity	Requirement Met
Online Training <i>(Credit: 2%)</i>	Yes
SDAO/SDIS Training or BPA Assessment <i>(Credit: 2%)</i>	Yes
Affiliate Membership <i>(Credit: 2%)</i>	Yes
Best Practices Checklist* <i>(Credit: 2%)</i>	No*
Oregon Ethics Law Policy <i>(Credit: 2%)</i>	Yes

***The Best Practices Checklist is included in this mailing.**

Your district's total discount as of August 29, 2016 is **8%**.

Enclosed is the SDIS Best Practices Checklist for you to complete. Your answers will not be scored but are to be used for self-assessment. Submission of the signed checklist (or completion online) verifying review from your board of directors will result in a 2% credit to your contributions. **Our insurance services website is changing and will be launched October 3, 2016. At that time, the checklist will be available to complete online.**

Visit <http://ref.sdao.com/BestPractices/BP.pdf> for a full description of the Best Practices program. You have until **November 15, 2016** to receive credit for all discount opportunities. If you have fulfilled a requirement that is not reflected above or you have any questions, please contact Sandy Galaway at 800-285-5461 extension 111.

Oregon Ethics Law Best Practices Checklist

**** To be completed by the Board of Directors****

District Name: Hood River County Library District

****Our insurance services website is changing!** The site will be launched **October 3, 2016**. At that time, the Best Practices checklist will be available to complete online.**

Below is the Best Practices Checklist for you to complete and return. Your answers will not be scored but are to be used for self-assessment. Submission of your complete and signed checklist verifying review from your board of directors (signature line on page 2) will result in a 2% credit to your 2017 property/casualty insurance contributions.

Steps to receive this credit to your 2017 general liability, auto liability, and property insurance contributions:

- Board of Directors and District Manager (if applicable) complete all questions on checklist.
- Board of Directors review and approve answers.
- Representative of the Board fill out and sign page 2 of the checklist.
- After filling out and signing page 2, return **entire checklist** by mail, email, or fax (OR complete online) to SDIS by **November 15, 2016**.

Completing the checklist online saves time and gives you immediate access to valuable resources. After the new insurance site has been launched, you will be able to complete the checklist online using the following steps:

- Go to **www.sdao.com**
- Click the Sign In button and enter your user credentials.
- After signing in, click on the Insurance Site tab.
- Once on the SDIS Insurance Site homepage, click Insurance on the left.
- Click Best Practices on the left, under Forms.
- Click Take Survey.
- Complete survey and click Save.

Read the statement and check Yes if the statement is true of your board and No if it is not.

		Yes	No
1.	Familiar with the permissible statutory provisions regarding Oregon Ethics Law (ORS 244), i.e., conflicts of interest, gifts, and financial gain.		
2.	Aware that Oregon Government Ethics Commission, or OGEC, enforces government ethics laws.		
3.	Recognize that ethics laws apply to all district elected or appointed officials, employees, and agents, irrespective of whether the person is compensated for services.		
4.	Distribute a copy of OGEC's Guide for Public Officials and 2015 Supplement to each board and staff member.		
5.	Adopt an Oregon Ethics Law policy (sample available through SDAO).		
6.	Provide annual ethics trainings to all board members and staff.		
7.	Understand the difference between an actual and potential conflict of interest.		

8.	Aware of the requirements for declaring an actual or potential conflict of interest under Oregon Ethics Law.		
9.	Informed of who is considered a relative for the purpose of the ethics laws.		
10.	Understand the "but for" test and how it relates to financial gain or avoiding financial detriment.		
11.	Recognize that anything acquired through an official compensation package is not financial gain.		
12.	Aware that a "gift" is something of economic value received by a public official, his relatives, or household members.		
13.	Realize that food and beverages at a reception, when they are an incidental part of the reception or consumed at an event when a public official represents the district, are not a gift.		
14.	Familiar with the definition of "legislative or administrative" interest.		
15.	Aware that there is a \$50 gift limit from a source that has an administrative or legislative interest in the district. This includes invitations to events or activities such as concerts, plays, sporting events, and hunting.		
16.	Realize that the maximum penalty for an ethics violation is \$5,000. In addition to this penalty, if a public official financially benefits by violating Oregon Ethics Law, the OGEC can impose a civil penalty in an amount equal to twice the amount the public official realized as a result of the violation.		

Filling out the form below certifies that your Board of Directors has reviewed and approved all answers:

District Name: Hood River County Library District

Your Name: _____ **Your Title:** _____

Signature: _____ **Date:** _____

Return the signed checklist (OR complete online) by **November 15, 2016** to receive a 2% credit to your 2017 general liability, auto liability, and property insurance contributions.

How to Submit Your Best Practices Checklist

Mail
SDIS
PO Box 12613
Salem, OR 97309-0613

Email
memberservices@sdao.com

Fax
(503) 371-4781

Online
www.sdao.com

If you have any questions, please contact SDAO Member Services at 800-285-5461 or by email at memberservices@sdao.com.

Board Governance Policy



I. Membership

A. *Composition*

- I. The Directors of the District are a Board of five members elected by the electors of the District. (ORS 357.226-357.236).
- II. Any elector residing within the District is qualified to serve as a Board member (ORS 357.226). Current District employees or officers may not serve as Board members.
- III. Board members are elected at large.

B. *Term of office*

Board members shall serve staggered four-year terms or until election and qualification of a successor (ORS 357.231).

C. *Vacancies*

Vacancies on the Board due to resignation or incapacity to serve are to be filled by the remaining members of the Board in accordance with ORS 198.320.

D. *Interaction Agreement*

In its work together, the Board always shall seek the best outcomes for the District, its users, and its taxpayers. The Board shall listen carefully to one another and strive to hear the best elements of a suggestion. The Board shall seek to create an atmosphere where differences of opinion are expressed freely. The Board shall involve each other in discussions they have about the District to ensure that everyone is able to make informed decisions. The Board shall speak carefully to respect the time and feelings of its volunteer colleagues. The Board shall celebrate its successes and persevere through difficult times.

E. *Education*

Board members should be aware of the requirements of the Oregon Government Ethics laws and all other laws and policies pertaining to the District and ethical standards expected of members. Members are required regularly to attend or view conferences, and other trainings relevant to District business.

F. *Board Candidates*

District staff shall cooperate impartially with candidates for the Board and provide them with information about Board policies, administrative regulations, and other aspects of the District.

G. *Orientation of new Board members*

The Board and District staff shall assist each new member-elect and appointee to understand the Board's functions, policies, procedures, and legal & ethical responsibilities before s/he takes office.

II. Ethics

A. *Education*

Board members should be aware of the requirements of the Oregon Government Ethics laws and all other laws and policies pertaining to the District and ethical standards expected of members. Members are expected to attend or view conferences, and other trainings relevant to District business.

B. *Financial Gain*

Board members are prohibited from using their position to receive certain financial benefits if the opportunity for the benefit would not otherwise be available but for their position, including benefits for themselves, a relative as defined by Oregon law, a member of the Board member's household, or a business with which the board member, a relative, or a member of the Board member's household is associated.

C. *Compensation*

Board members may receive expense reimbursement, honorariums, unsolicited awards for professional achievement, and some gifts as allowed by Oregon Government Ethics laws.

D. *Gifts*

No Board member shall solicit or receive any gifts with a total value of more than \$50 from any single source who could reasonably have a financial interest in the member's official actions. A gift is defined as something of value for which the Board member does not pay an equal value, including entertainment. This provision only restricts gifts from sources that have an administrative or legislative interest in the Board member's actions; unlimited gifts may be accepted from a source that does not have a legislative or administrative interest.

E. *Conflicts of interest*

Board members must declare actual or potential conflicts of interest and their nature.

- I. Actual conflicts occur when the Board member's action would affect financial interest as defined in section B above. Following announcement of the actual conflict, Board members with actual conflicts may not participate in the official action that gave rise to the conflict.
- II. Potential conflicts when the Board member's action could affect financial interest as defined in section B above. Following announcement of the potential conflict, Board members with potential conflicts may participate in the official action that gave rise to the conflict.
- III. If a Board member has an actual conflict and his/her vote is necessary to meet the minimum number of votes required for official action, the board member may vote. Prior to consideration of the matter, the Board member must make the required announcement and refrain from any discussion, but may participate in the vote. This provision only applies in circumstances when all Board members are present and the number of members who must refrain due to actual conflicts make it impossible for the Board to take official action.

III. Officers

A. *Officers and duties.*

- I. The officers of the Board shall be a President, Vice President, and Secretary.
- II. The President shall perform those duties prescribed by this policy, the Oregon Revised Statutes, and the parliamentary authority. The President's role as presiding officer of the Board does not affect their right to vote. The President shall sign official District documents on behalf of the Board when authorized by the Board.
- III. The Vice President shall have the powers and duties of the President in their absence.
- IV. In the absence of the President and Vice President, the remaining three members shall elect a temporary Presiding Officer.
- V. The Library Director shall serve as Secretary of the District. The Director may delegate any of the secretary's duties to staff. The Secretary shall perform those duties prescribed by this policy, the Oregon Revised Statutes, and the parliamentary authority. The Secretary is an *ex-officio*, non-voting member of the Board. (ORS 357.226.)

B. *Nominations and elections*

- I. Nominations for President and Vice President shall be taken from the floor at the start of the first regular meeting in July.
- II. Elections shall be held by voice vote. The candidate receiving a majority of votes cast shall be elected.

C. *Term of office*

The President and Vice President shall serve for one year or until their successors are elected. Their term of office shall begin upon election.

D. *Vacancies*

A vacancy in the President or Vice President position shall be filled by the Board for the unexpired portion of the term of the vacant office at the next regular or special meeting.

E. The majority (three members) of the full Board is necessary to adopt a motion, resolution, ordinance, or to take any other action.

IV. Responsibilities

A. The Board shall:

- I. Formulate District policies.
- II. Take action as necessary for operation of the District by use of ordinances, resolutions, and motions.
- III. Appoint the Library Director, who is recognized as having full executive and administrative authority to manage daily operations consistent with District policy and procedure.
- IV. Supervise the Library Director.
- V. Employ all necessary agents and assistants.

- VI. Arrange for legal representation and consultation. Legal counsel shall report to and be responsible to the Board but shall communicate with the Board primarily through the President and Library Director. Individual Board members shall refrain from communicating with legal counsel without the consent of the President or explicit Board direction.
- VII. Arrange for deposit and distribution of tax funds, grant monies, and donations. (ORS 357.276)
- VIII. Oversee budget
 - a. Establish a Budget Committee. (ORS 294.414)
 - b. Appoint a Budget officer, generally the Library Director who shall prepare or supervise preparing the budget document under the direction of the Board. (ORS 294.331)
 - c. Approve the annual budget and assess, levy, and collect property taxes (including setting the tax rate within the limits approved by the electors) as per ORS 357.261(4)
 - d. Oversee District finances.
- IX. Develop long-range strategic plans for the District.
- X. Approve all contracts exceeding the Library Director's spending authority.
- XI. Approve employee salary schedules and benefits.
- XII. Appoint committees as needed for the operation of the District. Committees have no powers except those delegated by the Board.
- XIII. Take other such action as consistent with Oregon law including ORS 357.261, as the Board deems appropriate.

B. Limitations on individual Board members

- I. Board members have no individual powers separate from the powers of the Board and have no authority to act individually without authorization from the Board. These restrictions include unauthorized involvement in personnel matters.
- II. A Board member shall act as a spokesperson for the Board only when so designated. When not representing the agreed position of the Board, members must identify their statements as their personal opinions and not those of the Board.
- III. The Board, by majority vote of the full Board, may suspend all or a portion of these policies and procedures, provided that such suspension is consistent with Oregon law.

C. Discipline

If necessary, the Board may discipline a Board member who does not follow its adopted rules and policies.

V. Meetings

A. Public meeting law

All Board meetings and work sessions shall be conducted in accordance with Oregon Public Meetings Law.

- I. All meetings of the Board shall be open to the public except as otherwise provided by Oregon Public Meetings Law.
- II. Every regular and work session shall include opportunity for public comment. The

presiding officer may limit the length of public comment and may revoke permission to speak if a speaker's comments are unduly repetitive, disruptive, or ad hominem.

B. Regular meetings

Regular meetings of the Board shall be held monthly on a regularly-scheduled day of the month. The day and time shall be set by resolution annually during the regular meeting in July.

- I. The Board may cancel or reschedule the date or dates of regular meetings as it deems fit, subject to the notice provisions of the Oregon Public Meetings Law.

C. Work sessions

Work sessions of the Board may be called by the President or by three Board members.

- I. Subjects discussed at a work session shall be limited to the agenda items.
- II. Final decisions shall not be made at a work session.
- III. A work session may be held in conjunction with a regular or special meeting. Final action may be taken at a regular or special meeting held in conjunction with a work session or at the next regular or special meeting.

D. Special meetings

Special meetings may be held at the request of the President or any three members of the Board. If the President is absent from the District, special board meetings may be held at the request of the Vice President. No special meeting shall be held upon less than twenty-four hours public notice.

E. Emergency meetings

Emergency meetings may be held at the request of persons entitled to call special meetings, upon less than twenty-four hours notice in cases of emergency. An emergency exists where there are objective circumstances that create a real and substantial risk of harm to the District if action is delayed. The caller(s) of the meeting shall state the reasons for calling it and why it could not be delayed. The Board shall then determine if the reasons are sufficient to hold an emergency meeting, and the minutes for such a meeting shall describe the emergency justifying less than 24 hours' notice. Only business related directly to the emergency shall be conducted at an emergency meeting.

F. Executive sessions

- I. Shall be held in accordance with Oregon Public Meetings Law.
- II. The applicable statute must be stated prior to the meeting.
- III. The Board shall not make any final decisions during executive session.
- IV. Board members, staff, media representatives, and other persons present shall not discuss or disclose executive session proceedings outside of the executive session without prior authorization of the Board as a whole.

G. Location

All Board meetings shall be held within the geographic boundaries of the District, except for training sessions held without any deliberative action. Meetings typically shall be held at the Hood River Library in the community meeting room.

H. Quorum

A majority of the Board (three members) shall constitute a quorum.

I. Agenda

The agenda shall be set by the Library Director in consultation with the President. Meetings should generally be limited to published agenda topics, although by agreement of a majority of the Board members, additional topics may be added.

J. Notice

Notice of the time, place, and principal agenda topics shall be given for all meetings as soon as is feasible. Notices shall be sent to Board members, local media, persons who have requested notice in writing, and any persons whom the District knows may have a special interest in a particular action, unless such notification would be unduly burdensome or expensive. The agenda shall also be posted at all District library branches. Notice for meetings called only to hold executive sessions shall be given in the same manner as notice for other meetings set forth above except that the notice need only indicate the general subject matter to be considered at the executive session and the statutory basis for convening an executive session.

K. Accessibility

- I. No meeting shall be held in any place where discrimination on the basis of gender, gender identity, sexual orientation, race, color, religion, veteran status, national origin, ancestry, age, marital status, family relationship, political affiliation, or physical or mental disability is practiced. All meetings shall be held in places accessible to the handicapped.
- II. The District shall provide upon request interpreters for the hearing impaired as provided for by Oregon Public Meetings Law.

L. Minutes

Minutes must be kept of all Board meetings and Board-appointed committee meetings. Minutes shall include a list of present Board or committee members, all motions, proposals, resolutions, orders, ordinances, and measures proposed and their disposition, results of all votes, including the vote of each member by name, and the substance of any discussion on any matter. Minutes for executive sessions shall be kept and retained separately.

M. Planning session

The Board shall undertake an annual planning session.

N. Virtual participation

Except for hearings on quasi-judicial matters and executive sessions, members may participate in meetings via teleconference, videoconference, web conference, or other technologies allowing synchronous communication among members. Notice and opportunity for public access shall be provided when meetings are conducted by electronic means. Notices shall be made using the same requirements as in-person meetings.

VI. Committees

A. Budget Committee

The Budget Committee shall be a standing committee of the Board.

- I. The committee shall consist of the five members of the Board and five appointed electors within the District. Appointed members cannot be officers, agents, or employees of the District.
- II. Committee members shall serve for three years. Their terms shall be staggered so that as near as possible one third of the terms of the appointed members shall end each year.
- III. Appointed members may not receive any compensation for their service on the committee.
- IV. A vacancy on the committee shall be filled by the Board for the unexpired portion of the term at the next regular or special meeting.

B. Special committees

- I. Special committees may be appointed at the discretion of the Board or President as necessary to assist the Board in accomplishing its purposes.
- II. Special committee members need not be members of the Board.

C. Public meeting rules

Meetings of Board committees are subject to the Oregon Public Meetings Law.

VII. Parliamentary Authority

The latest edition of *Robert's Rules of Order Newly Revised* shall govern the Board in all cases in which they are applicable and in which they are not inconsistent with the Oregon Revised Statutes, this policy, and any special rules of order the Board may adopt.

VIII. Amendments

The Board Governance Policy may be amended by resolution at any regular or special meeting provided that at least five days notice is given and a majority of Board members vote in favor.

Approved by the Board of Directors, April 5, 2011
Last amended, February 16, 2016