

Board of Directors
Regular Meeting Agenda
Tuesday, February 21, 2017, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Sara Snyder President



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|--|-----------|
| I. Additions/deletions from the agenda (ACTION) | Snyder |
| II. Actual or potential conflicts of interest | Snyder |
| III. Consent agenda (ACTION) | Snyder |
| i. Minutes from January 24, 2017 meeting | |
| ii. Approval Contract for Gardens Maintenance Services | |
| iii. Magazine and newspaper renewal | |
| iv. Budget committee and calendar approval | |
| IV. District Audit report | Kamp |
| V. Open forum for the general public | Snyder |
| VI. Reports | |
| i. Friends update | Fox. |
| ii. Foundation update | Schoppert |
| iii. December 2016 & January 2017 financial statements | Fox |
| iv. Director's report | Fox |
| VII. Previous business | |
| VIII. New business | |
| i. SDAO Conference Report | Fox |
| ii. Library Director evaluation | Snyder |
| IX. Agenda items for next meeting | Snyder |
| X. 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.

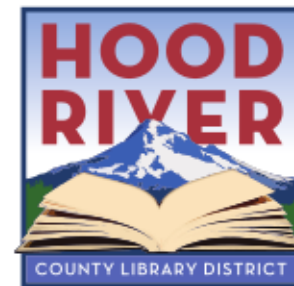
- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

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, February 21, 2017, 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

i. Minutes from January 24, 2017 meeting

Attachments:

- III.i. Minutes of January 24, 2017 meeting

ii. Approval Contract for Gardens Maintenance Services

Attachments:

- III.ii Contract for Gardens Maintenance Services

District Lawyer Ruben Cleaveland helped draft and approve the contract with Walker's Landscape Maintenance. Cleavland recommended a one year contract with the option to renew two times. It's good practice to conduct an informal bidding practice every three to five years. The District Board accepted Walker's Landscape Maintenance bid for \$1,120 per month, \$13,440 annual rate at the January 21, 2017 Board meeting. The contract will be for services from March 1, 2017 to February 28, 2018.

iii. Magazine and newspaper renewal

Attachments:

- III.iii Invoice from Rivistas Subscription Services
The District has about 150 periodicals subscriptions. This includes newspapers and magazines, for adults, teens, and children, at all three branches, in English and Spanish. To save staff time and District funds, we purchase the vast majority of subscriptions through a subscription agent. This allows us to pay a single invoice for several titles rather than having to deal with hundreds of separate invoices. Last year, the District paid \$4,897.43 for our Rivistas Subscription Service. Our interactions with Rivistas has been positive, and they receive good reviews from other libraries. They also specialize in serving public libraries.

The Rivistas invoice for \$4,464.21 includes the titles we plan to purchase in 2017. In addition to those titles, we also receive area newspapers and *Gorge Magazine*. We are adding two new titles this year: *1889* and *Teen Vogue*. We are cancelling some titles this year, too, due to low use. These include *Backwoodsman*, *Bloomsberry Businessweek*, *Direct Sports*, *Entertainment weekly*, *Family Handyman*, *Guitar player*, *Teen Ink*, *Transworld skateboarding*, and *Wired* at the Hood River Branch. *Boys Life*, *Good Housekeeping*, *National Geographic*, *Sunrise* at the branches. *Self magazine* is no longer being published. I seek approval of the Rivistas invoice for \$4,464.21.

iv. Budget committee and calendar approval

Attachments:

- III.iv.a. Proposed 2017-18 budget calendar

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- III.iv.b. Proposed budget Committee

With the start of the new year comes the start of the next fiscal year's budget process. It begins with approving the budget calendar, which delineates when the budget committee will meet, when notices are published in the paper, and when the budget is approved by the Board. Our budget is reviewed by the budget committee, a group consisting of the Board of Directors and an equivalent number of community members. Budget committee members are appointed to 3-year terms. Monica Zorza Hocket's term ended in 2016 and would like to renew. I have received confirmation from the other four other members that they'll continue and can attend the meetings as scheduled in the budget calendar. Currently, our Budget Committee is Jen Bayer, Monica Zorza Hocket (assuming the Board reappoints her), Nick Hogan, Lani Roberts and Erick VonLubken. I'm asking we we can approve the expiring member, budget calendar and appoint the Budget Officer, which typically is the Library Director.

IV. District Audit report

Kamp

Attachments:

- IV.a. Audit 2015-16 – Communication to the governing body
- IV.b. Audit 2015-16 – Financial report

Tara Kamp of Pauly Rogers and Co., PC, will present the District's 2015-16 fiscal year audit via Skype. The audit documents are attached (the letter to the governing body and the financial report). 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

V. Open forum for the general public

Snyder

VI. Reports

i. Friends update

Fox

The Friends of the Library currently have 93 members. They continue to volunteer their time and energy to help the District in many ways. They are still covering and processing most of our incoming materials, cleaning dirty library items in the children's library, processing donations, creating a display each month in the entryway, and they maintain the Friends page of the library website. They currently fund our children's summer reading programs and a portion of our audiobook budget.

Hood River County Reads is gearing up for their kick-off event on Sunday, April 16, 2pm at the Hood River Library. They will be handing out copies of *Ordinary Grace* by William Kent Kruger to the public.

ii. Foundation update

Schoppert

In 2016, the Library Foundation raised \$86,136.10 which includes the money raised for the endowment that went through their bank accounts but not the Gorge Community Foundation (GCF) match. If they include total fundraising, including the match their total was \$112,871.10. They donated \$25,236 to the endowment, \$1,500 was donated directly to GCF for a total of \$26,736 which was then matched by GCF with \$26,736. For ongoing projects they donated \$45,000 to the library (children library, digital resources, magazines) and \$2,500 to Hood River Reads.

The Hood River County Library Foundation Feast of Words will take place Saturday, March 11, from 6pm to 9pm to raise money for the library! This year, patrons are encouraged to enjoy music from The Mesa-Reynolds Band, enjoy beer, wine, and cider donated by Pfriem Family Brewers,

Viento Wines and SlopeSwell, and the usual amazing array of food donated by local restaurants and bakers while they peruse fun auction items – expect an array of experiences this year!

This year the Foundation's goal is to raise \$30,000 to make the library a flexible, interactive environment for patrons. The plan is to replace heavy tables and chairs in the meeting room with lighter, stackable versions, worn lounge chairs will be replaced with new moveable chairs, and new chairs and end tables that support a notepad or computer (and offer charging stations!) will be added throughout the upper level of the library.

iii. December 2016 & January 2017 financial statements

Fox

Attachments:

- VI.iii.a. December 2016 financial statements
- VI.iii.b. January 2017 financial statements

The District is tracking well for most line items for this time of year. As of the end of January, we have over \$900,000 in Hood River County's investment pool. This money gets transferred into the District's checking account as needed. We will be going over budget on the Georgiana Smith Memorial Garden line item because of the snow and tree removal this fiscal year. We have additional funds in the Building Rental line item because the Cascade Locks Library was not moved into the school this fiscal year as proposed in 2016-2017 budget plan. As mentioned in the Director's report, staff will soon meet with architects to determine the next step in the process, which will involve determining the projected cost of the remodel and move.

iv. Director's report

Fox

Administration

- Our IT support person, Ken Jacobs is working on finishing up the 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. Jacobs has completed the Hood River branch and will soon be visiting Parkdale and Cascade Locks. As soon as he finishes, I'll provide a report to the Board.
- I have started my first course, Budget and Finance for the Library, with the Certified Public Library Administrator program through the American Library Association. The goal of the course is to familiarize the student with the basic principles of library financial administration, including budget planning and administration and the process of budget approval from local funding bodies. The course runs February 6 – March 20, 2017. There are weekly readings, assignments, and a course project where the student will interview a library director on their experiences with internal budget preparation, budget presentation, audits, capital budgets, budget preparations and presentations with governing board or advisory board, presentation to funding bodies and other relevant financial experiences.
- On Tuesday, February 21, I will attend a Local Budget Law class in Clackamas, Oregon.

Facilities

- Our automatic doors at the Hood River branch in library lane have not been working properly for an extended period of time. In addition, one of the automatic functions on the front doors is not working. Hire Electric visited recently to do repairs. The north door in library lane is now working. The south door needs new parts for the indoor button, which are being ordered. The mechanism on the front door needs to be replaced.
- Due to inclement weather, Ungar and I have had to reschedule our meeting with FFA Architecture and Interiors, Inc. to discuss the plans and next steps for the Cascade Locks

move and the Parkdale branch remodel. Two architects from the firm will come to the Hood River Library Thursday, March 9th. I'll provide an update at the next board meeting.

Personnel

- Sage Systems Librarian Brent Mills will be resigning from his position Friday, February 24, 2017. While Mills is administratively our employee, he actually works for the benefit of our entire library consortium and as such is not a part of regular operations. All costs associated with his position are reimbursed. I have informed Beth Longwell, the Systems Manager of SAGE, the District would prefer to no longer be the fiscal agent for this position. Longwell agreed Baker County Library District would now be the appropriate fiscal agent. Sage has only two staff members: the Systems Manager and Systems Librarian. The Systems Manager is based out of Baker County Library District and originally was Sage's only employee. Sage added a second staff member four years ago. The second staff member was hired out of Hood River County Library District because we have access to a larger group of technical talent. I have volunteered to still provide office space in our staff area for the new hire, if they are close to us geographically. Several other SAGE Libraries have also offered space.

Programs and Services

- The Library District once again is competing against the Pendleton Public Library and a combined team of the Harney and Lake County Libraries in the Million Page Challenge. The first library whose patrons read a million pages wins! The challenge runs from February 17-March 31.
- We once again are distributing tax forms. We carry the 1040, 1040A, and 1040EZ forms as well as their instructions. We can print nearly any of the IRS and Oregon Department of Revenue's forms from their websites. The libraries are an important source of forms and instructions for people who don't submit taxes online. AARP Tax-Aide once again is providing free tax preparation services for seniors and low-income families. They are at Hood River Library on Mondays from 2-6p and at the Hood River Valley Adult Center on Thursdays from 2-6p.

Statistics

Attachment:

- VI.iv.a. Program Statistics July 2016 - January 2017
- VI.iv.b. General Statistics July 2016 - January 2017
 - Year-to-date program involvement is 18.9% higher than this time last year.
 - January circulation of District-owned items from District locations was 5.7% higher than January 2016. Year-to-date circulation is 11.1% higher than the same point last year.
 - Year-to-date patrons who used their card is 3.4% higher than this time last year.

VII. Previous business

VIII. New business

i. SDAO Conference Report

Fox

I attended the following sessions at the SDAO conference on February 10-11 in Portland.

- Public Contracting: Foundations of Public Contracting Part 1: Don't be Afraid. This session covered key aspects of Oregon's public contracting laws, including what to put out to bid, when to bid it, and when bidding isn't required.
- Public contracting: Foundations of Public Contracting Part 2: Essential Contract Components and Sample Contracts. This session highlighted essential components of contracts and we

reviewed a sample contract.

- The Immunities: Recreational and Discretionary. Recent court cases have raised questions about the recreational immunity often provided to public agencies. This immunity extends to agencies offering property for recreation without charge, such as the Georgiana Smith Memorial Gardens. The judge in the case determined that, while the agency itself is immune, employees are not. Since agencies are required to indemnify their employees, this essentially makes and end-run around the agency immunity. In July 2016 our former legal counsel, Jeff Baker, did not think this is a large cause of worry for us, given that most of our work is done by contractors. However, SDAO is trying to address this issue in the next legislative session.

ii. Library Director evaluation

Snyder

Attachments:

- VIII.ii.a. Strategic Goals, 2016-21
- VIII.ii.b. Implementation plan for Strategic Goals

As part of Library Director Rachael Fox's six month evaluation, the Board will review the progress and plans for fulfilling the five year Strategic Goals. This is the first fiscal year for the district's new set of strategic goals, as established following an extensive public process that happened in the winter and spring of this year. This is an opportunity to discuss the first steps taken and plans to move forward in achieving these goals. I've delineated some actions and considerations for the established goals.

While many staff members are mentioned by name below, this is a team effort to run the District and all staff are contributing in so many ways and work hard to provide the best service to our community.

1. Create a stable and permanent presence in Odell.
 - Evaluate effectiveness of current bus pilot and determine next steps.
 - At the end of 2016, Children's Librarian Jana Hannigan and Children's Services Assistant Yeli Boots reflected upon their efforts resulting in several refinements and adjustments that improved and enhanced the program to better fit the needs of families/youth. First, they realized it was better to provide the bus weekly rather than bi-weekly, which made it easier to remember the schedule. Secondly, they found offering a movie was a big motivator for families/youth. In 2016, the bus brought 86 children and 155 teens/adults from Odell to the library during an 8 month period.

The District has been awarded the 2016 Outstanding Ready to Read Grant Project Award. We were among 8 libraries out of the State of Oregon to win! Each year the State Library recognizes libraries that implement outstanding state-funded projects. The criteria for an outstanding project are: most participants achieved all the outcomes, established a good model for other libraries, developed strong partnerships to improve services to underserved youth, or implemented an outstanding summer reading project. Katie Anderson from the State Library will visit a Library Board meeting within the coming months to present the award.

- Staff decided one year was not enough to determine the effectiveness of the program and will continue another year of the pilot project, using Reading to Read Grant 2017 funds. Staff are continuing to find new ways to promote it, including the school district using their robo-call system to advertise.
- Develop a service plan and explore collaboration with prospective partners.
 - Outreach Specialist Patty Lara-Martinez will take point on this service plan and work with other key staff members to evaluate service needs, explore partnerships and write

an implementation plan and timeline.

- Expand adult literacy and ESL opportunities for Spanish speakers.
 - Staff are working on improving ESL and early literacy collections for Spanish speakers.
 - Pronunciator, our online language-learning database, also has strong ESL components that will be promoted.
 - Increase marketing for current services and programming.
- 2. Expand services to tweens and teens.
 - Facilitate creative learning opportunities and provide a venue (at the library and/or online) for them to showcase their work.
 - Teen Librarian Rachel Timmons will create and maintain a teen page on the District website.
 - Staff will utilize an existing space in the teen area for display of teen art and projects.
 - Modify teen space to address their needs.
 - Timmons is weeding the collection and plans to rearrange the collection to better suit the needs and interests of teens. Adult Graphic Novels will be moved out of the teen area.
 - Furniture will be arranged to create more comfort and ownership of the space by the teens.
 - Timmons is exploring options to limit use to the teen space to only teens during certain times of the day, like after school until closing and Saturdays.
 - Revitalize the teen advisory group.
 - Timmons has already done this. The group is now meeting two times per month in the teen area.
 - Improve outreach to teens.
 - Timmons has connected with staff at the school district and plans to make more visits to promote programs and services.
 - Timmons plans to expand her outreach to organizations in the community who serve teens.
- 3. Expand outreach activities to continue to grow the library's active users.
 - Connect with diverse audiences (and create connections between diverse communities) with large scale community events.
 - The District's annual end of summer Unity Picnic was very successful and drew a large, diverse audience of over 350 people. Summer Reading Program events have been focusing on drawing large, diverse audiences around the County, especially through performers. Lara-Martinez's Dia de la Ninos in April and Día de Muertos in November 2016 each drew hundreds of people of diverse backgrounds as well.
 - Programming staff have a goal to have a least two large scale community events designed to draw together patrons from all areas of our community.
 - Develop collections, services and programs targeted to nonusers.
 - The library has several under-utilized electronic resources that may be a way to reach out to some non-users. These included our language-learning, downloadable media, auto repair, and test prep resources. Staff will also explore a digital magazine resource.

- Assistant Director Arwen Ungar has started a monthly book club which meets at Kick stand coffee shop. She hopes to target adults who do not usually use the library.
 - Ungar and Timmons will work together to create programming for new adults age 19-29.
 - Staff will create partnerships with the tech community in the gorge. Staff hope to partner with the Columbia Gorge STEM Hub to offer STEM based programming at the library. Ungar will attend Gorge Technology Alliance monthly lunches and networking meetings.
 - Staff are exploring the idea of the “Library of Things”. They will research libraries who offer this service and explore possible locations for storage and display in the library and how to target the collection to the needs of our community.
 - Reach out to vulnerable populations (including the homebound and homeless) through ongoing staff outreach.
 - Ungar has built upon reaching out to senior populations, by adding two locations, which has been increasingly successful, as people get used to her presence.
 - Ungar plans to expand her outreach to include homebound.
 - Ungar and I plan to reach out to the homeless population by creating a relationship with the warming shelter staff and educating key members of the community to the availability of limited use cards.
 - Hannigan and Boots provide outreach story time and give away free books to children who live in the Mobile Manor and the apartment complex Hood River Crossing, both on Cascade Ave. They are reaching adults and children who otherwise are unable to travel to a library branch.
 - Public Services Clerk Amber Strangstalien stocks mini libraries each week with children’s books in One Community Health, WIC office, DHS office, and Indian Creek Apartments, which puts books into the hands of children who often do not visit the library.
 - Lara-Martinez’s work reaching out to Latinos continues to be hugely successful and a model for other libraries. Lara-Martinez recently was asked by the Oregon Library Association to write an article on the District’s outreach efforts.
4. Increase library awareness throughout the county.
- Expand alternative ways of promoting library news (including targeted and word of mouth marketing) to increase participation and attendance.
 - Ungar is leading a marketing team to create a marketing plan. The plan should be implemented this Summer, it also will cover branding.
 - Ungar recently revived the District’s monthly electronic newsletter. Ungar also created a monthly paper newsletter available at the public service desks, which lists programming at all three branches.
 - Implement consistent branding to highlight all library sponsored events and activities.
 - District logo banners are more common sights at outreach activities now, including Senior Outreach.
 - District logo is now present on all flyers created by staff members in every department.
 - Effectively communicate the positive impact of the library district and develop a plan for long-term funding sustainability.
 - Staff will make presentations to inform the community what the library is doing – HR Lions, HR Rotary, Soroptimists, etc.

- Staff will create a page on library website listing the programs and services the library provides throughout the year.
 - Staff will create an End of Year Report to distribute in the community.
5. Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.
- Provide access to diverse resources to meet the community's diverse needs.
 - Staff will review of the collection development policy to ensure it's up-to-date and meeting the needs of the community.
 - The District will continue to send staff to purchase items in Mexico to ensure we have a collection that meets the needs of our Latino population.
 - Offer literary events, musical concerts and other expressions of community creativity
 - Staff already are working on delivering cultural programming, including concerts.
 - Ungar will lead the effort to expand educational programming for the District. Ideas include technology and civic engagement programming for all ages.
 - The District has a rotating, monthly art display in the meeting room and Library Lane.
 - Continue to strengthen ongoing partnerships with other service providers, businesses, nonprofits and educational institutions.
 - The majority of staff have developed strong partnerships with a variety of organizations in the community.
 - Staff will maintain a spreadsheet listing their involvement and connections in the community. This will give a big picture of our connections established and who we still need to connect with.
 - Ensure that the Friends of the Library and the Library Foundation continue to thrive as library support organizations.
 - Encourage dialog and open communication with both organizations to see how the library can also best support them.
 - Gibeaut will lead the effort to hold an annual volunteer appreciation party.
 - Explore options for maximizing the library's open hours
 - Staff are manually tracking the number of people who use the branch libraries. Staff plan to continue this evaluation over the next year.
 - People counters have been installed at the Hood River Library but have not been connected to the tracking system. I will work on getting the system up and running.
 - Staff will conduct an hours survey in the communities of Parkdale and Cascade Locks.

IX. Agenda items for next meeting

Snyder

- Board Governancy Policy Revision
The term of a library district board member is four years according the Oregon Revised Statutes for Library Districts, please see [ORS.357.236](#). Fox discovered our [Board Governance Policy](#) states the term of office but references the incorrect Oregon Revised Statue. Fox will present an updated policy for approval by resolution at the March board meeting.

X. 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

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Board of Directors
Regular Meeting Minutes
Tuesday, January 24, 2017, 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), John Schoppert, Jean Sheppard, Karen Bureker

- I. Additions/deletions from the agenda (ACTION)** Schoppert
Vice President John Schoppert called the meeting to order at 7:03pm. Board members Sara Snyder and Alexis Vivoda were not present. Sheppard moved to approve the agenda as presented. Bureker seconded. The motion carried unanimously.
- II. Actual or potential conflicts of interest** Schoppert
None stated.
- III. Consent agenda (ACTION)** Schoppert
i. Minutes from December 20, 2016 meeting
ii. Invoice Pauly, Rogers and Co., PC
Buerker moved to approve the consent agenda as presented. Sheppard seconded. The motion carried unanimously.
- IV. Open forum for the general public** Schoppert
No public are present.
- V. Audit report**
Fox stated the audit report will take place at the February 21, 2017 Library District Board meeting.
- VI. Reports**
- i. Friends update** Fox
There was nothing to add to the written report.
- ii. Foundation update** Schoppert
The Grand Opening Party for the Children's Library has been rescheduled to Saturday, February 18, 6:00pm. The Feast of Words committee has selected a professional auctioneer, caterer and band.
- iii. December 2017 financial statements** Fox
The financial report was not available at the time the meeting packet was distributed.
- iv. Director's report** Fox
In addition to the written report, Fox reported the following:
- The SDAO annual conference is at the Portland Marriott Downtown Waterfront February 10-12. I will be attending the sessions on the Foundations of Public Contracting and Recreational and Discretionary Immunities.
 - I asked for clarification from District Lawyer Ruben Cleveland regarding demonstrators and free speech at the library. Cleaveland confirmed that the

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Gardens is a traditional public forum which includes the streets, sidewalks and parks. This means people have the right to express free speech. Staff can enforce our code of conduct in a manner that does not limit the content of the speech. A good rule of thumb is that the protesters cannot interfere with the rights of others. They can't block other pedestrians, our entrances/exits, traffic, or interfere with the normal use of the library. I discovered the organizer was Regena Rafelson, who I contacted regarding our code of conduct.

- Assistant Director Arwen Ungar attended the American Library Association midwinter conference in Atlanta Georgia. While we do not usually send staff to trainings due to limited budget, Ungar was involved in ALA committee prior to joining the District. She is the Administrative Assistant for the Alex Awards. The Alex committee identifies the top ten adult books that have teen appeal and also creates a long list of titles that also have teen appeal but don't make it into the top ten.
- Board President Sara Snyder emailed me a few questions prior to the District meeting since she was unable to attend. Snyder asked, "do we need a new attorney contract since it was with Jeff Baker previously?" We do not need a new contract. Our current contract is with Annala, Carey, Baker, Thompson & VanKoten PC. Snyder also asked, "What do we still get from LEO. Is it worth it to remain a part of it?" It varies from year to year. The normal membership helps to fund the executive director position and the database services are considerably discounted because they were purchased through LEO. The District still subscribes to Library2Go and EBSCO Auto Repair database. In years when we have grant funding like ArtPlace America or the Sense of Place grant all the libraries receive programming at no cost. Over \$20,000 in funds were spent in Hood River from ArtPlace dollars. They were able to send Animator Teresa Drilling, author Carmiel Banasky, the Harvesting Our Stories dinner and film screening were funded by LEO and the Tiny Free Libraries and Before I Die Wall were also major parts of the program. There is no big grant for funding programs for this year but our membership dollars help to pay the Executive Director, in the search for new funding. This year is that kind of year. He is looking at some foundation funding and will be actively looking into grants from OAC, OCF, Oregon Humanities and the Cultural Trust. The District currently pays \$722.00 for Membership dues, \$1750 for Library 2 Go Database, and \$980 for EBSCO Auto Repair Database
- Brown roofing from The Dalles inspected our roof and did not recommend snow removal. They cleared our drains which we need to watch as the snow melts. One drain needs a heat cable replaced, which I'll have done after the weather warms up.
- Hire Electric has been unable to get to the library due to weather and closures. We are back on their schedule and should have a visit soon.

VII. Previous business

VIII. New business

i. West Oak Street Lid Assessment bill

Fox

Fox mentioned the remaining balance on the bill and board members acknowledged the remaining charges.

ii. Garden maintenance bid (ACTION)

Fox

Bureker moved to accept the Garden maintenance bid by Walker's Landscape and

Maintenance. Vaivoda seconded. The motion carried unanimously. Fox will bring a contract for approval to the February 21, 2017 board meeting.

iii. Alcohol in the meeting room discussion

Fox

Snyder also emailed the question, "Will the District insurance rate would increase if we allowed patrons to consume alcohol in the meeting room?" Special Districts Insurance Services (SDIS) stated that the insurance would not increase if we require the meeting room users to have Liquor Liability Policy naming the District as additionally insurance. (SDIS) also stated the District should always screen who is allowed to serve alcohol on District premises. The District should also always require the servers have OLCC servers licenses and provide a liquor liability policy naming the District as an Additional Insured on that policy. The district has paid for three days of alcohol coverage. Board members decided to stick with our policy of no alcohol for meeting room users.

iv. Library Board Elections discussion

Fox

District Board members discussed the terms of election for board members and whether it could be reduced from four year term to two year term. Fox said she would research the topic and email the board members.

IX. Agenda items for next meeting

i. Library Director Rachael Fox six month evaluation

X. Adjournment

Schoppert

The meeting adjourned at 7:45pm.

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

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Contract for Gardens Maintenance Services



This Contract is between Hood River County Library District, hereafter called “District” and **Walker's Landscape Maintenance** hereafter called “Contractor”. District’s supervising representative for this Contract is the Library Director or designee as noted in Paragraph 21, Notices. District and Contractor agree to the following:

1. **Effective Date and Duration**

This Contract shall become effective once it is approved by the District Board of Directors and has been signed by every party. The initial Contract term is from **March 1, 2017** to **February 28, 2018**, if District has accepted Contractor’s completed performance and it is not earlier terminated according to the provisions herein. This Contract may be renewed for up to two (2) additional 1-year terms by written agreement which may set forth amendments as agreed by the parties. However, expiration or termination shall not extinguish or prejudice District’s right to enforce this Contract with respect to any breach of Contractor warranty or indemnity or any default or defect in Contractor performance that has not been cured.

2. **Statement of Work**

Contractor shall perform the work (“Work”) as set forth in Exhibit A, Statement of Work in accordance with the descriptions of Work further described in Exhibit D.

3. **Consideration**

- a. The Contractor's compensation under this Contract, which includes any allowable expenses, shall not exceed the amounts set forth in the bid document, attached as Exhibit D. The District will not pay Contractor any amount in excess of the stated compensation unless explicitly authorized by the Library Director or, if the cost exceeds the Library Director's authority, the District Board of Directors, The District will not pay for Work performed outside of the Contract period unless said work and a price for said work is mutually agreed upon.
- b. To receive payment, Contractor shall submit monthly invoices to the District. All interim payments to Contractor shall be made only in accordance with the terms and conditions of this Contract, and according to the following schedule: Contractor will bill District by the 5th of each month, and District will pay that month’s bill in thirty days. For example, June will be billed by July 5th, and will then be paid within thirty days of receipt.

4. **Travel and Related Expenses**

The District shall not reimburse the Contractor for travel and related expenses.

5. **Independent Contractor; Responsibility for Taxes and Withholding; Retirement System Status**

- a. For this Contract, Contractor is considered an independent Contractor. Although the District reserves the right (i) to determine (and modify) the delivery schedule for the Work and (ii) evaluate the quality of the completed work, the District cannot and will not control the

502 State Street
Hood River · OR 97031
541 386 2535

www.hoodriverlibrary.org

means or manner of the Contractor's performance. The Contractor is responsible for determining the appropriate means and manner of performing the Work.

- b. The Contractor represents and warrants that Contractor (i) is not an employee of Hood River County Library District, (ii) currently is not employed by the Federal Government, and (iii) meets the specific independent Contractor standards of ORS 670.600. Contractor is not an "officer," "employee" or "agent" of the District, as defined in ORS 30.265.
- c. Contractor shall indemnify and hold District harmless from payment of all federal or state taxes applicable to any compensation or payments paid to Contractor under this Contract and, unless Contractor is subject to backup withholding, District will not withhold from such compensation or payments any amount to cover Contractor's federal or state tax obligations. Contractor is not eligible for any FICA taxes, unemployment insurance, or workers' compensation benefits from compensation or payments paid to Contractor under this Contract, except as a self-employed individual. Contractor has signed Exhibit C.

6. Subcontracts and Assignment; Successors in Interest

Contractor shall not enter into any subcontracts for any of the Work, or assign or transfer any of its interest in this Contract, without the prior written consent of District. The provisions of this Contract shall be binding upon and shall inure to the benefit of the parties hereto, and their respective successors and assigns, if any.

7. No Third Party Beneficiaries

District and Contractor are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide any benefit or right not held by or made generally available to the public, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries.

8. Funds Available and Authorized

District has sufficient funds currently available and authorized for expenditure to finance the costs of this Contract within the District's current annual budget. Contractor understands and agrees that District's payment of amounts under this Contract attributable to work performed is contingent on District budgetary limitations and other expenditure authority sufficient to allow District, in the exercise of its reasonable administrative discretion, to continue to make payments under this Contract. District may terminate this Contract without penalty or liability to District, effective upon the delivery of written notice to Contractor, with no further liability if District determines that there are insufficient funds available to make payments under this Contract.

9. Representations and Warranties.

Contractor represents and warrants to District that

- a. Contractor has the power and authority to enter into and perform this Contract;
- b. this Contract, when executed and delivered, shall be a valid and binding obligation of Contractor enforceable in accordance with its terms;
- c. Contractor has the skill and knowledge possessed by well-informed members of its industry, trade, or profession and Contractor will apply that skill and knowledge with care and

- diligence to perform the Work professionally and according with standards prevalent in Contractor's industry, trade, or profession; and
- d. Contractor shall, at all times during the term of this Contract, be qualified, professionally competent, and duly licensed to perform the Work.

The warranties set forth in this section are in addition to, and not in lieu of, any other warranties provided.

10. Default; Remedies; Termination

a. *Default by Contractor*

Contractor shall be in default under this Contract if:

- i. Contractor institutes or has instituted against it insolvency, receivership, or bankruptcy proceedings, makes an assignment for the benefit of creditors, or ceases doing business on a regular basis; or
- ii. Contractor no longer holds a license or certificate that is required for Contractor to perform its obligations under the Contract, and Contractor has not obtained such license or certificate within fourteen calendar days after District's notice or such longer period as District may specify in such notice; or
- iii. Contractor commits any material breach or default of any covenant, warranty, obligation, or agreement under this Contract, fails to perform the Work under this Contract within the time specified or any extension thereof, or so fails to pursue the Work as to endanger Contractor's performance under this Contract according to its terms, and such breach, default or failure is not cured within fourteen calendar days after District's notice, or such longer period as District may specify.

b. *District's Remedies for Contractor's Default*

In the event Contractor is in default under Section 10a, District may pursue any or all remedies available to it under this Contract, at law or in equity, including, but not limited to:

- i. termination of this Contract under Section 10e(ii);
- ii. withholding all monies due for Work that Contractor has failed to deliver within any scheduled completion dates or has performed inadequately or defectively;
- iii. initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief;
- iv. exercise of its right of setoff.

These remedies are cumulative to the extent the remedies are not inconsistent, and District may pursue any remedies singly, collectively, successively, or in any order whatsoever. If a court determines that Contractor was not in default under Sections 10a, Contractor shall be entitled to the same remedies as if this Contract was terminated pursuant to Section 10e(i).

c. *Default by District*

District shall be in default under this Contract if:

- i. District fails to pay Contractor any amount pursuant to the Contract terms, and District fails to cure such failure within thirty calendar days after Contractor's notice or such longer period as Contractor may specify in such notice; or
- ii. District commits any material breach or default of any covenant, warranty, or obligation under this Contract, and such breach or default is not cured within thirty calendar days after Contractor's notice or such longer period as Contractor may specify.

d. *Contractor's Remedies for District's Default*

In the event District terminates the Contract under Section 10e(i), or in the event District is in default under Section 10c and whether or not Contractor elects to exercise its right to terminate the Contract under Section 10e(iii), Contractor's sole monetary remedy shall be with respect to services compensable on an hourly basis, a claim for unpaid invoices, hours worked within any limits set forth in this Contract but not yet billed, and authorized expenses incurred. In no event shall District be liable to Contractor for expenses related to termination of this Contract or for anticipated profits. If previous amounts paid to Contractor exceed the amount due to Contractor under Section 10d, Contractor shall pay immediately any excess to District upon written demand.

e. *Termination*

i. District's Right to Terminate at its Discretion.

At its sole discretion, District may terminate this Contract:

- I. For its convenience upon thirty days' prior written notice to Contractor;
- II. Immediately upon written notice if District fails to receive funding, limitations, allotments, or other expenditure authority sufficient to pay for the Work; or
- III. Immediately upon written notice if federal, state, or local laws, regulations, or guidelines are modified or interpreted in such a way that the District's purchase of the Work under this Contract is prohibited or District is prohibited from paying for such Work from the planned funding source.

ii. District's Right to Terminate for Cause

In addition to any other rights and remedies District may have under this Contract, District may terminate this Contract immediately upon written notice by District to Contractor, or at such later date as District may establish in such notice, or upon expiration of the time period and with such notice as provided in Section 10e(ii)(B) and 10e(ii)(C) below, upon the occurrence of any of the following events:

- I. Contractor is in default under Section 10a(i) because Contractor institutes or has instituted against it insolvency, receivership, or bankruptcy proceedings, makes an assignment for the benefit of creditors, or ceases doing business on a regular basis;
- II. Contractor is in default under Section 10a(ii) because Contractor no longer holds a license or certificate required for it to perform services under the Contract and Contractor has not obtained such license or certificate within fourteen calendar days after District's notice or such longer period as District may specify; or
- III. Contractor is in default under Section 10a(iii) because Contractor commits any material breach or default of any covenant, warranty, obligation or agreement under this Contract, fails to perform the Work under this Contract within the time specified herein or any extension thereof, or so fails to pursue the Work as to endanger Contractor's performance under this Contract in accordance with its terms, and such breach, default, or failure is not cured within fourteen calendar days after District's notice, or such longer period as District may specify in such notice.

iii. Contractor's Right to Terminate at its discretion.

In accordance with Exhibit D, Contractor may terminate this contract for its convenience upon thirty days' prior written notice to District.

iv. Contractor's Right to Terminate for Cause.

Contractor may terminate this Contract with such written notice to District as provided

in Sections 10e(iii)(A) and 10e(iii)(B) below, or at such later date as Contractor may establish in such notice, upon the occurrence of the following events:

- I. District is in default under Section 10c(i) because District fails to pay Contractor any amount pursuant to the terms of this Contract, and District fails to cure such failure within thirty calendar days after Contractor's notice or such longer period as Contractor may specify; or
- II. District is in default under Section 10c(ii) because District commits any material breach or default of any covenant, warranty, or obligation under this Contract, fails to perform its commitments hereunder within the time specified or any extension thereof, and District fails to cure such failure within thirty calendar days after Contractor's notice or such longer period as Contractor may specify.

11. Records Maintenance; Access

Contractor shall maintain all financial records relating to this Contract in accordance with generally accepted accounting principles. In addition, Contractor shall maintain any other records pertinent to this Contract in such a manner as to clearly document Contractor's performance. Contractor acknowledges and agrees that District and their duly authorized representative shall have access to such financial records and to all other books, documents, papers, plans, and writings of Contractor that are pertinent to this Contract for the purpose of performing examinations and audits, and making excerpts and transcripts. All such financial records, books, documents, papers, plans, and writings shall be retained by Contractor and kept accessible for a minimum of six years, except as required longer by law, following final payment and termination of this Contract, or until the conclusion of any audit, controversy, or litigation arising out of or related to this Contract, whichever date is later.

12. Compliance with Applicable Law

The Contractor shall comply with all Federal, State, and local laws, rules, regulations, ordinances, directives, and orders applicable to this Contract, and all provisions required thereby to be included in this Contract are hereby incorporated herein by reference. The District's obligations and requirements under this Contract are conditioned on the Contractor's compliance with these provisions, including without limitation, the requirements of ORS 279B.220, 279B.225, 279B.230, 279B.235 and 279B.270 which are specifically incorporated herein by reference.

13. Governing Law; Jurisdiction; Venue

This Contract shall be governed and construed according to the laws of the State of Oregon without resort to any jurisdiction's conflict of laws, rules, or doctrines. Any claim, action, suit, or proceeding (collectively, "claim") between the District and the Contractor that arises from or relates to this Contract shall be brought and conducted solely and exclusively within the Circuit Court of Hood River County for the State of Oregon. Provided, however, if the claim must be brought in a federal forum, then it shall be brought and conducted solely and exclusively with the United States District Court for the District of Oregon. Contractor by the signature below of its authorized representative, hereby consents to the in personam jurisdiction of said courts.

14. Indemnity

Contractor shall defend (with legal counsel of District's choice), save, hold harmless, and

indemnify the District its officers, employees, agents, and members, from all claims, suits, losses, damages, liabilities, costs, expenses, or actions, of any nature whatsoever, relating to the activities of Contractor or its officers, employees, subcontractors, or agents under this Contract.

15. Insurance

Contractor shall provide as indicated on Exhibit C, attached hereto.

16. Severability

If any term or provision of this Agreement is declared to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held to be invalid.

17. Waiver

Failure of the District to enforce any provision of this Contract shall not constitute a waiver by the District of that or any other provision.

18. Amendments

District may amend this Contract to the extent permitted by applicable statutes and administrative rule. The terms of this Contract shall not be waived, altered, modified, supplemented, or amended in any manner, except by written instrument signed by the parties.

19. Notices

All notices to the respective parties shall either be personally delivered, emailed, or sent certified mail to the following addresses:

Hood River County Library District
Rachael Fox
502 State St
Hood River, OR 97031
rachael@hoodriverlibrary.org

Walker Landscape Maintenance
Wade Walker
PO Box 1821
The Dalles, OR 97058
wdwalks@gmail.com

20. Survival

All rights and obligations shall cease upon termination or expiration of this Contract, except those rights and obligations set forth in Sections 1, 7, 8, 9, 10, 11, 14, 15, 16, 17, 19 and 22.

21. Time is of the Essence

Contractor agrees that time is of the essence under this Contract.

22. Contractor Certification

Contractor, by execution of this Contract, acknowledges that s/he has read this Contract, understands it, and agrees to be bound by its terms and conditions.

IT IS SO AGREED:

By _____
Rachael Fox, Library Director

Date: _____

By _____
Wade Walker, Walker Landscape Maintenance

Date: _____

Exhibit A

Statement of Work

The Work shall include maintenance of all garden areas of the library facility at 502 State St, Hood River, OR 97031. The expected level of maintenance is high to continue the quality of these grounds.

- Weekly (or as-needed) grounds maintenance of turf and non-turf areas of the Hood River Library and Georgiana Smith Memorial Gardens during the term of this Contract. This includes all beds (except the two south beds maintained by the Master Gardeners), grassy areas, borders in the garden areas, trees, Oak, State, and Sixth Street sidewalks, library pathways, and utility driveway and parking spaces.
- Weeding of all planting areas (except the two south beds maintained by the Master Gardeners), dead-heading of roses and perennials, pruning and trimming of shrubs, raking of beds, placement of garbage in proper receptacles, and sweeping of patios, paths, sidewalks, and steps.
- Mowing of turf areas, removing leaves and other debris, edging near pathways, and general maintenance of the turf areas' appearance.
- Dumping of plant debris, with fees included as part of the contract cost.
- Preparing of plantings for the winter including pruning, dead-heading, and covering.
- Not included are maintenance of the two south beds noted above, outdoor furniture maintenance, garbage removal, or pruning of trees over 15'.
- Other services desired that will be billed separately, not included as part of the contract bid:
 - Installation of new plantings.
 - Over-seeding of grassy areas.
 - Irrigation system repair and maintenance.
 - Rodent control.
 - Removal of stumps and other large plants.
 - Fine bark mulch 1 to 2 inches in depth to be applied with fertilizer incorporated into the planting areas in the spring.
 - Pressure washing of pathways.
 - Pruning of trees under 15'
 - Broadleaf weed control.

Exhibit B

Contractor Data and Certification

Name (tax filing): _____

Address: _____

Citizenship, if applicable:

Non-resident alien Yes No

Business Designation (circle one):

Corporation

Partnership

Federal Tax ID#: ____ - ____

Sole Proprietorship

Governmental/Non-Profit

Federal Tax ID# ____ - ____

or SSN#: ____ - ____ - ____

Above payment information must be provided prior to Contract approval. This information will be reported to the Internal Revenue Service (IRS) under the name and taxpayer I.D. number submitted. (See IRS 1099 for additional instructions regarding taxpayer ID numbers). Information not matching IRS records could subject Contractor to 31 percent backup withholding.

Certification: The individual signing on behalf of Contractor hereby certifies and swears under penalty of perjury that: (a) the number shown on this form is Contractor's correct taxpayer identification; (b) Contractor is not subject to backup withholding because (i) Contractor is exempt from backup withholding, (ii) Contractor has not been notified by the IRS that Contractor is subject to backup withholding as a result of a failure to report all interest or dividends, or (iii) the IRS has notified Contractor that Contractor is no longer subject to backup withholding; (c) s/he is authorized to act on behalf of Contractor, s/he has authority and knowledge regarding Contractor's payment of taxes, and to the best of her/his knowledge, Contractor is not in violation of any Oregon tax laws named in ORS 305.380(4), including without limitation the state inheritance tax, gift tax, personal income tax, withholding tax, corporation income and excise taxes, amusement device tax, timber taxes, cigarette tax, other tobacco tax, 9-1-1 emergency communications tax, the homeowners and renters property tax relief program and local taxes administered by the Department of Revenue, including the Multnomah District Business Income Tax, Lane Transit District Tax, Tri-Metropolitan Transit District Employer Payroll Tax, and Tri-Metropolitan District Self-Employment Tax; (d) Contractor is an independent Contractor as defined in ORS 670.600; and (e) the supplied Contractor data is true and accurate.

Wade Walker, Walker Landscape Maintenance

Date

Exhibit C

Insurance

During the term of this Contract, Contractor shall maintain in force at Contractor's own expense, each insurance noted below:

1. Workers Compensation Insurance for Contractors with one or more workers, as defined by ORS 656.027. Maintaining this insurance is in compliance with ORS 656.017, which requires subject employers to provide Oregon workers' compensation coverage for all their subject workers.

2. Professional Liability Insurance:
is not required.

3. General Liability Insurance:

is required with a combined single limit or the equivalent, of not less than:

\$1,000,000

for each claim, incident or occurrence. The District shall be named as an additional insured on this policy.

4. Automobile Liability Insurance:

is required with a combined single limit or the equivalent, of not less than Oregon minimums for each accident for Bodily Injury and Property Damage, including coverage for owned, hired or non-owned vehicles, as applicable.

5. Notice of cancellation or change. There shall be no cancellation, material change, reduction of limits or intent not to renew the insurance coverage(s) without 30 days written notice from the Contractor or its insurer(s) to District;
6. Certificates of insurance. As evidence of the insurance coverages required by this Contract, the Contractor shall furnish acceptable insurance certificates to District within 30 days of signing this Contract. The certificate will specify all of the parties who are Additional Insureds. Each certificate shall state that coverage afforded under the policy cannot be cancelled or reduced in coverage until at least 30 days prior written notice has been given to District. A certificate which states merely that the issuing company "will endeavor to mail" written notice is unacceptable. Insuring companies or entities are subject to District acceptance. If requested, complete copies of insurance policies, trust agreements, etc. shall be provided to the District. The Contractor shall be financially responsible for all pertinent deductibles, self-insured retentions and/or self-insurance.



Walker's Landscape Maintenance

Commercial and Residential Properties

Wade Walker

541-980-2813

P.O. Box 1821

The Dalles, OR 97058

wdwalks@gmail.com

www.WLM.cu.cc

OR Lic. #9321

Licensed - Bonded - Insured

1-9-2017

Hood River Library
Georgiana Smith Memorial Garden
502 State Street
Hood River, OR 97031

This is a proposal for maintaining the landscape garden of the Hood River Library, Georgiana Smith Memorial Garden. This is a twelve month landscape maintenance service agreement commencing on _____ and ending _____. This maintenance agreement is given as a set annual dollar amount within the proposed work. This proposal includes all of the following services as listed below that will be performed over the twelve month time period.

Frequency of visits: Work visits will be performed weekly during the growing season, as needed, during the off season to maintain a well-kept appearance throughout the year.

General Garden Care: We will work to maintain good communication with volunteers from the community. We will oversee to the overall maintenance care of the garden through regular inspections then provide recommendations for the best care of the garden.

Mowing: Mowing of all lawn panels mowing will be performed weekly throughout the growing season and 'as needed' in the off season to maintain a well-kept appearance.

Edging: Edging will be performed 'as needed' to keep the lawns looking well-kept, this may be weekly, or bi-weekly.

Lawn Fertilizing: Fertilizing of lawns 'as needed' within the season to maintain color (Fertilizer included).

Irrigation Maintenance: Regular maintenance of the irrigation system through monitoring water coverage, sprinkler and clock adjustments for seasonal changes, i.e. rainfall and evaporation rate. We work at keeping the water cost down by balancing usage and plant need, to encourage proper growth and yet help to prevent plant disease.

Irrigation start-up and winterization: Oversee to the start-up and winterization of the irrigation system to ensure proper operation and sprinkler coverage. The startup service is performed at a time and material rate of \$47.00 per hour plus the cost of the materials. If any Major irrigation repairs, or modifications are needed we will first report this to the property management for approval before we proceed with repairs. Irrigation winterization is billed at a set rate once the size of the irrigation system is determined; the estimated cost would be \$125.00.

Pruning: Pruning of shrubs and ground covers, as needed, to maintain a clean look; our preferred approach to pruning is to encourage the natural shape of a plant.

Tree Pruning: Basic care of all established trees which includes safety related needs such as keeping limbs up off walkways and removal of broken, or dangerous limbs. Tree pruning is considered as extra work and is billed at a time and materials rate of \$42.00 per hour, or can be performed at a set price. We specialize in ornamental tree pruning and are able to prune trees that are fifteen feet in height, or smaller; we refer out large tree pruning to an Arborist.

Rose and Perennial Care: Dead heading select varieties, as needed, fertilizer applications, as needed, throughout the growing season to encourage flower growth; pruning to remove dead wood and to train plant structure.

Plant Fertilizer: Fertilizing small trees, shrubs and ground covers, as needed, in late winter and throughout the growing season according to each plants specific need.



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541-980-2813
P.O. Box 1821
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Commercial and Residential Properties

Licensed - Bonded - Insured

Weed Control: Treating for weeds in all bed areas, walkway cracks, roadside curbs and parking lots. We use a combined approach of both manual removal and pre/post emergent herbicide treatments to attain a "Nearly weed-free" landscape. We are careful with the use and types of chemicals we apply, feel free to express any thoughts or concerns.

Flower bed care: Grooming of flower bed areas to smooth out displaced bark and unwanted debris.

Debris and Litter Removal: Lawn clippings, pruning's, and leaves hauled to a dumpsite, litter removal off lawns, flowerbeds and along street curbs; as a courtesy we also remove animal droppings (Debris cost included).

Fall Clean-up: Fall and winter leaf control on turf, in flower bed areas and parking lots. We will also cut back spent annuals, perennials and grasses for a clean look through winter.

Drains: Basic cleaning of walkway drains to assure translocation of run-off water.

Blowing/Sweeping: Clean-up of vegetative debris in all driveway and parking areas, sidewalks, patios, entries, curb edges and parameter sidewalks 'as needed' to maintain a clean appearance; special attention to overall curb appeal. There may be an occasional missed area if people are present.

Insect/Disease Monitoring: Regular inspection for insects and disease on trees, ornamental shrubs and turf and any concerns will be reported to the project manager. Special needs insecticide applications are performed upon request of the management, applications are billed at a time and materials rate of \$48.00 per hour plus the cost of materials. WLM is fully licensed and able to perform pesticide applications up to 35ft in height.

Frequency of visits: Work visits will be performed weekly during the growing season 'as needed' during the off season to maintain a well-kept look throughout the year.

Safety: We give special attention to the security of pedestrians and resident's in work proximity as well as for vehicles and building windows; we also try to arrange site visits when the least amount of people and cars are present.

Annual Rate: \$13440.00

Monthly Rate: \$ 1120.00

I accept the terms of this contract and approve 'Walker's Landscape Maintenance' to perform this work.

Customer signature _____, Date _____

Contractor signature _____, Date _____

Statements will be mailed out on a monthly basis, payment due within thirty days from reception of the statement. This maintenance contract does not include a warranty; either party may cancel this contract upon a thirty day written notice without cause. Landscape work requested outside of this maintenance agreement will be done at a time and materials rate, or by an agreed set dollar amount; our labor rate is \$32.00 per man hour.

Walker's Landscape Maintenance is licensed with the State Landscape Contractors Board which is located at: 2111 FRONT ST. NE., SUITE 2-101, SALEM, OR. 97301, PH: (503) 967-6291.

INVOICE 4875



26250

Date

02/02/2017

PO: RF20170130Magazines

Rivistas, LLC
 Wilmington NC
 1-800-277-5750
 service@rivistas.com
 FED ID: 45-4397221

BILL TO:
Hood River County Library District
502 State St.
Hood River OR 97031
USA

SHIP TO:
Hood River County Library District
502 State St.
Hood River OR 97031
USA

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
1859 Oregon's Magazine	03/30/2017	\$ 18.59	1	\$ 18.59
Air & Space	03/01/2017	\$ 29.00	1	\$ 29.00
American Girl	03/01/2017	\$ 22.95	1	\$ 22.95
Architectural Digest	03/01/2017	\$ 39.95	1	\$ 39.95
Art in America	03/01/2017	\$ 39.95	1	\$ 39.95
Artists Magazine, The	03/01/2017	\$ 25.00	1	\$ 25.00
Atlantic, The	03/01/2017	\$ 24.95	1	\$ 24.95
Babybug	03/01/2017	\$ 33.95	3	\$ 101.85
Better Homes & Gardens	03/01/2017	\$ 22.00	3	\$ 66.00
Bicycling	03/01/2017	\$ 19.94	1	\$ 19.94

INVOICE 4875

PO: RF20170130Magazine

INVOICES ARE DUE UPON RECEIPT

Rivistas, LLC
2824 Columbia Ave
Wilmington NC 28403
1-800-277-5750
service@rivistas.com

26250

Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Birds & Blooms	03/01/2017	\$ 17.98	1	\$ 17.98
Bon Appetit	06/01/2017	\$ 24.00	1	\$ 24.00
Boy's Life	03/01/2017	\$ 24.00	1	\$ 24.00
Catster	03/01/2017	\$ 24.00	1	\$ 24.00
Consumer Reports	03/01/2017	\$ 30.00	3	\$ 90.00
Cook's Illustrated	03/01/2017	\$ 26.95	1	\$ 26.95
Country Living	03/01/2017	\$ 24.00	1	\$ 24.00
Craft Ideas	03/01/2017	\$ 21.99	1	\$ 21.99
Cricket	03/01/2017	\$ 33.95	1	\$ 33.95
Dwell Magazine	03/01/2017	\$ 19.95	1	\$ 19.95
Economist, The - Print	03/02/2017	\$ 152.00	1	\$ 152.00
EGM Magazine - Suspended	03/01/2017	\$ 24.99	2	\$ 49.98
Electric Flight	03/01/2017	\$ 24.95	1	\$ 24.95
Field & Stream	03/01/2017	\$ 14.97	1	\$ 14.97
Fine Gardening	03/01/2017	\$ 31.95	1	\$ 31.95

INVOICE 4875

PO: RF20170130Magazine

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Rivistas, LLC
2824 Columbia Ave
Wilmington NC 28403
1-800-277-5750
service@rivistas.com

26250

Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Fine Homebuilding	03/01/2017	\$ 42.95	1	\$ 42.95
Fine Woodworking	03/01/2017	\$ 36.95	1	\$ 36.95
Flyfishing & Tying Journal	03/01/2017	\$ 18.95	1	\$ 18.95
Futbol Total	03/01/2017	\$ 102.17	1	\$ 102.17
Glamour	03/01/2017	\$ 16.00	1	\$ 16.00
Good Housekeeping	03/01/2017	\$ 21.97	1	\$ 21.97
Guitar Player	12/01/2017	\$ 14.99	1	\$ 14.99
Guns & Ammo	03/01/2017	\$ 19.94	1	\$ 19.94
Harper's Magazine	03/01/2017	\$ 17.97	1	\$ 17.97
High Times	02/01/2018	\$ 29.99	1	\$ 29.99
Highlights For Children	03/01/2017	\$ 34.95	3	\$ 104.85
Hobby Farms	03/01/2017	\$ 19.97	1	\$ 19.97
Home Power	03/01/2017	\$ 34.95	1	\$ 34.95
Horn Book Magazine	03/01/2017	\$ 72.00	1	\$ 72.00
Horse Illustrated	03/01/2017	\$ 23.97	1	\$ 23.97

INVOICE 4875

PO: RF20170130Magazine

INVOICES ARE DUE UPON RECEIPT

Rivistas, LLC
2824 Columbia Ave
Wilmington NC 28403
1-800-277-5750
service@rivistas.com

26250

Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Horticulture Magazine	<i>03/01/2017</i>	\$ 19.95	1	\$ 19.95
House Beautiful	<i>03/01/2017</i>	\$ 24.00	1	\$ 24.00
Ingredient Magazine	<i>03/01/2017</i>	\$ 35.00	1	\$ 35.00
Kiteboarder, The	<i>03/01/2017</i>	\$ 34.95	1	\$ 34.95
Ladybug	<i>03/01/2017</i>	\$ 33.95	1	\$ 33.95
Leo Leo (Spanish)	<i>03/01/2017</i>	\$ 109.36	1	\$ 109.36
Library Journal	<i>03/01/2017</i>	\$ 165.99	1	\$ 165.99
Make Magazine	<i>03/01/2017</i>	\$ 34.95	1	\$ 34.95
Martha Stewart Living	<i>03/01/2017</i>	\$ 28.00	1	\$ 28.00
Men's Fitness	<i>03/01/2017</i>	\$ 24.00	1	\$ 24.00
Model Railroader	<i>04/01/2017</i>	\$ 42.95	1	\$ 42.95
Money	<i>03/01/2017</i>	\$ 41.95	1	\$ 41.95
Mother Earth News	<i>03/01/2017</i>	\$ 20.00	1	\$ 20.00
Mother Jones	<i>03/01/2017</i>	\$ 15.00	1	\$ 15.00
Motor Trend	<i>03/01/2017</i>	\$ 10.00	1	\$ 10.00

INVOICE 4875

PO: RF20170130Magazine

INVOICES ARE DUE UPON RECEIPT

Rivistas, LLC
 2824 Columbia Ave
 Wilmington NC 28403
 1-800-277-5750
 service@rivistas.com

26250

Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Mountain Bike Action	<i>03/01/2017</i>	\$ 19.98	1	\$ 19.98
National Audubon Society Membership - Please Order Direct	<i>03/01/2017</i>	\$ 0.00	1	\$ 0.00
National Geographic Kids	<i>03/01/2017</i>	\$ 24.95	1	\$ 24.95
National Geographic Magazine	<i>03/01/2017</i>	\$ 39.00	1	\$ 39.00
National Geographic Traveler	<i>03/01/2017</i>	\$ 19.95	1	\$ 19.95
Natural History	<i>03/01/2017</i>	\$ 30.00	1	\$ 30.00
New York Times Book Review	<i>03/02/2017</i>	\$ 104.00	1	\$ 104.00
New Yorker, The	<i>03/02/2017</i>	\$ 99.00	1	\$ 99.00
O, The Oprah Magazine	<i>03/01/2017</i>	\$ 28.00	1	\$ 28.00
Oregon Historical Society Membership	<i>03/01/2017</i>	\$ 80.00	1	\$ 80.00
Otaku USA	<i>03/01/2017</i>	\$ 29.95	1	\$ 29.95
Outside Magazine	<i>06/01/2017</i>	\$ 24.00	1	\$ 24.00
Parents	<i>03/01/2017</i>	\$ 15.98	1	\$ 15.98
People	<i>03/02/2017</i>	\$ 118.26	3	\$ 354.78
People en Espanol	<i>03/01/2017</i>	\$ 19.97	2	\$ 39.94

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Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Permaculture	<i>03/01/2017</i>	\$ 85.00	1	\$ 85.00
Popular Mechanics	<i>03/01/2017</i>	\$ 24.00	1	\$ 24.00
Popular Photography	<i>03/01/2017</i>	\$ 18.00	1	\$ 18.00
Popular Science	<i>03/01/2017</i>	\$ 19.95	1	\$ 19.95
Practical Home Schooling	<i>03/01/2017</i>	\$ 29.00	1	\$ 29.00
Pregnancy & Newborn	<i>03/01/2017</i>	\$ 29.00	1	\$ 29.00
Quilt Maker	<i>03/01/2017</i>	\$ 19.97	1	\$ 19.97
Ranger Rick	<i>03/01/2017</i>	\$ 24.95	1	\$ 24.95
Ranger Rick Jr.	<i>03/01/2017</i>	\$ 24.95	1	\$ 24.95
Reader's Digest	<i>03/01/2017</i>	\$ 24.98	1	\$ 24.98
Real Simple	<i>03/01/2017</i>	\$ 28.95	1	\$ 28.95
Rodale's Organic Life	<i>03/01/2017</i>	\$ 18.00	3	\$ 54.00
Rolling Stone	<i>03/01/2017</i>	\$ 39.96	1	\$ 39.96
Runner's World	<i>03/01/2017</i>	\$ 24.00	1	\$ 24.00
School Library Journal	<i>03/01/2017</i>	\$ 136.99	1	\$ 136.99

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service@rivistas.com

26250

Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Science News	03/01/2017	\$ 50.00	1	\$ 50.00
Scientific American	03/01/2017	\$ 84.00	1	\$ 84.00
Seventeen	03/01/2017	\$ 20.00	3	\$ 60.00
Ski Magazine	03/01/2017	\$ 14.97	1	\$ 14.97
Small Farmer's Journal	03/01/2017	\$ 50.00	1	\$ 50.00
Smithsonian	03/01/2017	\$ 34.00	1	\$ 34.00
Spider	03/01/2017	\$ 33.95	1	\$ 33.95
Sports Illustrated	03/02/2017	\$ 88.95	1	\$ 88.95
Sports Illustrated For Kids	03/01/2017	\$ 31.95	1	\$ 31.95
Stone Soup	03/01/2017	\$ 38.00	1	\$ 38.00
Sun, The	03/01/2017	\$ 42.00	1	\$ 42.00
Sunset	03/01/2017	\$ 24.00	1	\$ 24.00
Teen Vogue	03/30/2017	\$ 12.00	1	\$ 12.00
This Old House	03/01/2017	\$ 24.95	1	\$ 24.95
Threads	03/01/2017	\$ 34.95	3	\$ 104.85

INVOICE 4875**26250**

Date

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Wilmington NC 28403
1-800-277-5750
service@rivistas.com

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
Time Magazine	<i>03/02/2017</i>	\$ 76.13	3	\$ 228.39
Transworld Snowboarding	<i>06/01/2017</i>	\$ 16.97	1	\$ 16.97
TV Y Novelas - Please Order Direct	<i>03/01/2017</i>	\$ 0.00	2	\$ 0.00
Utne Reader	<i>03/01/2017</i>	\$ 36.00	1	\$ 36.00
Vanidades	<i>03/01/2017</i>	\$ 14.99	2	\$ 29.98
Vanity Fair	<i>03/01/2017</i>	\$ 30.00	1	\$ 30.00
Vegetarian Today	<i>03/01/2017</i>	\$ 19.95	1	\$ 19.95
Vogue	<i>03/01/2017</i>	\$ 18.00	1	\$ 18.00
Vogue Knitting International	<i>03/01/2017</i>	\$ 27.97	1	\$ 27.97
Wall Street Journal - Carrier	<i>03/02/2017</i>	\$ 440.00	1	\$ 440.00
Whole Dog Journal	<i>03/01/2017</i>	\$ 39.00	1	\$ 39.00
Writer, The	<i>03/01/2017</i>	\$ 32.95	1	\$ 32.95
Yoga Journal	<i>03/01/2017</i>	\$ 21.95	1	\$ 21.95

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26250

Date

02/02/2017

<i>Title</i>	<i>Start Date</i>	<i>Rate</i>	<i>Qty</i>	<i>Total</i>
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Rivistas Subscription
Services

TOTAL \$ 5,314.53

LATE FEE \$ 0.00

DISCOUNT \$ 850.32

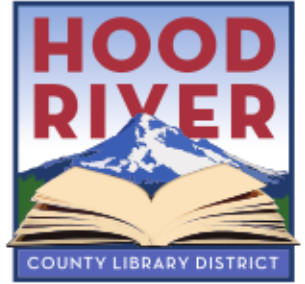
CREDITS \$ 0.00

SALES TAX \$ 0.00

BALANCE DUE \$ 4,464.21

III.iii Invoice from Revistas Subscription Services

2017-2018 Budget Calendar



Wednesday, April 19, 2017

Publish Website Notice of First Budget Committee Meeting
(5 - 30 days before hearing)

Wednesday, April 26, 2017

Publish Newspaper Notice of First Budget Committee Meeting
(5 - 30 days before hearing, at least 5 days apart)

Tuesday, May 2, 2017, 6.00 - 8.00p, at Hood River Library

First Budget Committee Meeting

- Receive budget message
- Presentation of budget document
- Budget Committee deliberations and questions
- Public comment

Tuesday, May 9, 2017, 6.00 - 7.00p, at Hood River Library

Second Budget Committee Meeting
(if necessary)

- Budget Committee deliberations and questions

Saturday, June 3, 2017

Publish financial summaries and Notice of Budget Hearing
(one publication, 5 – 30 days before hearing)

Tuesday, June 20, 2017, 7.00p, at Hood River Library

Public hearing

- Meeting to adopt budget, appropriate funds, and levy property taxes

Wednesday, July 5, 2017

Deliver notice of property tax form LB-50 to County Tax Assessor
(by July 15)

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

2017-18 Budget Committee

Last Name	First Name	Email Address	Phone #	Term expires
Bayer	Jen	jmbayer7@gmail.com	509-637-0970	6/2018
Hockett	Monica Zorza	mhockett@hoodriverhr.com	541-716-0061	6/2019
Hogan	Nick	nickhogancpa@gmail.com	541-490-2825	6/2017
Roberts	Lani	laniroberts@outlook.com	541-250-9027	9/2019
VonLubken	Erick	vloinc@hoodriverelectric.net	541-354-2056	6/2017

Budget Officer

Fox	Rachael	rachael@hoodriverlibrary.org	541-387-7062	N/A
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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2016



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



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

December 20, 2016

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

We have audited the financial statements of the governmental activities and each major fund of the Hood River County Library District for the year ended June 30, 2016. 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 financial statements and compliance with:

- Modified cash basis accounting and 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 financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the modified cash basis accounting. Our audit of the 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 financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

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

Results of Audit

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

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016, except for the implementation of GASB 72 – *Fair Value Measurement and Application*. 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 financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was Management’s estimate of Accounts Receivable, which is based on estimated collectability of receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the financial statements 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, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Disagreements with Management

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

Pauly, Rogers and Co., P.C.

Management Representations

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

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the 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

With respect to the supplementary information accompanying the financial statements, 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 financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information

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

Best Practices – Not Significant Deficiencies

1. Segregation of Duties

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. We recommend that the Board of Directors continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.

2. Fidelity Insurance Coverage

In reviewing fidelity insurance coverage we noticed that the District often carries cash and investment balances in excess of the insurance coverage amount. We recommend that Board of Directors examine this exposure risk and make a determination as to the amount of insurance coverage they feel is prudent in regard to their oversight.

3. 403(b) Compliance Requirements

The Internal Revenue Service (IRS) has published 403(b) regulations providing guidance on several administrative compliance requirements. A third party has been contracted with to outsource compliance with these requirements. Noncompliance subjects the District to potential penalties and fines. Since the third party provider does not provide the District with a SSAE 16 service provider report or internal control report covering their operations, we recommend that the District monitor current practices to determine compliance with accountability requirements for the Section 403(b) plan and consider the sufficiency of documentation received from the third party vendor to reduce the District risks in this area. The District should also consider being named as an additional insured on the vendors' insurance policies.

4. Governing Body Monitoring

An integral part of internal controls is the monitoring of financial activities by those charged with the governance (elected officials). This can be accomplished by asking specifically designed questions to senior staff, by reviewing basic financial statements and projections and by comparing financial results to pre-established benchmarks. While elected officials participate in the budget adoption process and receive staff prepared basic financial statements, these only partially fulfill the monitoring function.

We recommend that the Board of Directors articulate their monitoring practices and record in the minutes when those activities occur.

Since monitoring activities, including benchmarking, are unique to each entity we are available to assist the Board of Directors in establishing checklists, questions and benchmarks that are customized for your use.

This information is intended solely for the 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, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2016



12700 SW 72nd Ave.
Tigard, OR 97223

HOOD RIVER LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2015-16

FINANCIAL REPORT

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

2015-16

BOARD OF DIRECTORS

TERM EXPIRES

Alexis Vaivoda, Vice President

June 2017

John Schoppert

June 2019

Jean Sheppard

June 2019

Sara Duckwall Snyder

June 2017

Susanne VanOrman, President

June 2017

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

REGISTERED OFFICE

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

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
INDEPENDENT AUDITORS' REPORT	1
<u>OTHER INFORMATION</u>	
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
<u>BASIC FINANCIAL STATEMENTS</u>	
Government-Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	8
Statement of Activities – Modified Cash Basis	9
Fund Financial Statements:	
Balance Sheet – Modified Cash Basis – Governmental Funds	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	11
Statement of Receipts, Disbursements and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	12
Reconciliation of the Governmental Funds Statement of Receipts, Disbursements and Changes in Fund Balance to the Statement of Activities	13
Notes to Basic Financial Statements	14
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Receipts, Disbursements and Changes in Fund Balance – Modified Cash Basis – Actual and Budget:	
General Fund	23
Grants Fund	25
Capital Equipment Reserve Fund	26
Sage Library System Fund	27
Schedule of Property Tax Transactions and Balances of Taxes Uncollected:	
General Fund	28
<u>REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS</u>	
INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS	29

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12700 SW 72nd Ave. Tigard, OR 97223
(503) 620-2632 (503) 684-7523 FAX
www.paulyrogersandcocpas.com

December 20, 2016

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

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Hood River County Library District, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Hood River County Library District, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with, modified cash basis of accounting described in Note 1.

Emphasis of Matter

The District adopted the provisions of GASB Statement No. 72 – Fair Value Measurement and Application for the year ended June 30, 2016. Our opinion is not modified with respect to this 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.

Other Matters

The budgetary comparison schedules presented as Supplementary Information, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information


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

The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The listing of board members containing their term expiration dates, located before the table of contents, management's discussion and analysis and the other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 20, 2016, 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.

A handwritten signature in cursive script that reads "Tara M. Kamp, CPA".

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

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2016

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, 2016. 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 decreased by \$12,242, from \$785,611 to \$773,369. At June 30, 2016, the District's governmental funds reported combined ending fund balances of \$751,455.

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 maintains four individual governmental funds: General Fund, Grants Fund, Capital Equipment Reserve Fund, and Sage Library System Fund. The Sage Library System was added this fiscal year to handle costs and revenues associated with the District's employee provided by contract to the Sage Library System. The separate fund allows the General Fund to more accurately represent District's chief operation of providing library services in Hood River.

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 2015 and 2016 is listed below:

The revenues and expenses below explain the change in net position for the fiscal year ended June 30, 2016.

Net Position

ASSETS:	2015	2016
Cash and cash equivalents	\$757,573	\$752,835
Employee draws	\$1,800	\$450
Property Taxes Receivable	\$38,932	\$34,416
Total Assets	\$798,305	\$787,701
LIABILITIES:		
Compensated absences	\$10,501	\$12,502
Payroll liabilities	\$2,193	\$1,830
	\$12,694	\$14,332
NET POSITION:		
	\$785,611	\$773,369

Changes in Net Position

	Activities 2014-15	% of total	Activities 2015-16	% of total
Operating Receipts:				
Charges for services	\$13,152	1.4%	\$13,061	1.3%
Operating Grants and Contributions	\$87,965	9.2%	\$84,852	8.5%
Total Operating Receipts	\$101,117	10.6%	\$97,913	9.86%
General Receipts:				
Property Taxes	\$774,662	80.9%	\$807,210	81.3%
Interest on Investments	\$3,012	0.3%	\$5,219	0.5%
Other Revenues	\$79,317	8.3%	\$82,768	8.3%
Total General Receipts	\$856,991	89.4%	\$895,197	90.1%
Total Receipts	\$958,108	100%	\$993,110	
Operating Disbursements:				
General Operations	\$845,819	100%	\$1,005,352	100.00%
Total Operating Disbursements	\$845,819	100%	\$1,005,352	
Changes in Net Position	\$112,289		(12,242)	
Net Position, Beginning	\$673,322		\$785,611	
Net Position, Ending	\$785,611		\$773,369	

Receipts

During the 2015-16 fiscal year, 8.5% of the cost of the District's operations were funded by operating grants and contributions, compared to 9.2% in 2014-15. The remaining 91.5% 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, 2016, the District's governmental funds reported combined unassigned ending fund balance of \$555,801, a decrease of \$41,539 compared to 2015. It was \$101,122 more than the \$454,679 unappropriated ending fund balance budgeted for the 2015-16 fiscal year.

The General Fund had receipts and disbursements of \$829,352 and \$820,891 respectively. Receipts decreased 1.3% and disbursements increased 6.5% over the 2014-15 fiscal year. Overall, the General Fund balance decreased from \$597,340 to \$555,801.

In addition, a transfer of \$50,000 was made to the Capital Equipment Reserve Fund.

The Grant Fund had receipts and disbursements of \$110,781 and \$84,651 respectively, leaving a fund balance of \$88,140.

The Capital Equipment Reserve Fund received a transfer from the General Fund of \$50,000. In addition, there was \$654 in interest revenue. Disbursements were \$44,848, leaving a fund balance of \$103,636.

The Sage Library System Fund had receipts and disbursements of \$56,839 and 52,961 respectively, leaving a fund balance of \$3,878.

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

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

STATEMENT OF NET POSITION – MODIFIED CASH BASIS
June 30, 2016

ASSETS

Cash and cash equivalents	\$ 752,835
Employee draws	450
Property taxes receivable	<u>34,416</u>

Total Assets	<u>787,701</u>
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LIABILITIES:

Payroll liabilities	1,830
Compensated absences	<u>12,502</u>

Total Liabilities	<u>14,332</u>
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NET POSITION:

Unrestricted	<u>773,369</u>
Total Net Position	<u><u>\$ 773,369</u></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, 2016

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
General Operations	\$ 1,005,352	\$ 13,061	\$ 84,852	\$ (907,439)
Total Governmental Activities	<u>\$ 1,005,352</u>	<u>\$ 13,061</u>	<u>\$ 84,852</u>	<u>(907,439)</u>
General Receipts:				
Property taxes				807,210
Interest and investment earnings				5,219
Other receipts				<u>82,768</u>
Total General Receipts				<u>895,197</u>
Changes in Net Position				(12,242)
Net Position - Beginning				<u>785,611</u>
Net Position - Ending				<u>\$ 773,369</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

BALANCE SHEET – MODIFIED CASH BASIS – GOVERNMENTAL FUNDS
June 30, 2016

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	SAGE LIBRARY SYSTEM FUND	TOTAL
ASSETS:					
Cash and investments	\$ 557,181	\$ 88,140	\$ 103,636	\$ 3,878	\$ 752,835
Employee draws	450	-	-	-	450
Property taxes receivable	34,416	-	-	-	34,416
Total Assets	<u>\$ 592,047</u>	<u>\$ 88,140</u>	<u>\$ 103,636</u>	<u>\$ 3,878</u>	<u>\$ 787,701</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE:					
Liabilities:					
Payroll liabilities	\$ 1,830	\$ -	\$ -	\$ -	\$ 1,830
Total Liabilities	<u>1,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,830</u>
Deferred Inflows:					
Unavailable revenue	<u>34,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,416</u>
Total Deferred Inflows	<u>34,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,416</u>
Fund Balance:					
Assigned	-	88,140	103,636	3,878	191,776
Unassigned	<u>555,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,801</u>
Total Fund Balance	<u>555,801</u>	<u>88,140</u>	<u>103,636</u>	<u>3,878</u>	<u>751,455</u>
Total Liabilities, Deferred Inflows, and Fund Balance	<u>\$ 592,047</u>	<u>\$ 88,140</u>	<u>\$ 103,636</u>	<u>\$ 3,878</u>	<u>\$ 787,701</u>

See accompanying notes to basic financial statements

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2016

Total Fund Balances - Governmental Funds	\$	751,455
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.		34,416
Accrued compensated absences are not due and payable in the current period and accordingly are not reported as a fund liability.		<u>(12,502)</u>
Net Position	\$	<u><u>773,369</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, 2016

	GENERAL	GRANTS FUND	CAPITAL EQUIPMENT RESERVE FUND	SAGE LIBRARY SYSTEM FUND	TOTAL
RECEIPTS:					
From Local Sources:					
Taxes	\$ 811,726	\$ -	\$ -	\$ -	\$ 811,726
Earnings On Investments	4,565	-	654	-	5,219
Donations and Grants	-	84,852	-	-	84,852
Other Local Sources	13,061	25,929	-	56,839	95,829
Total Receipts	829,352	110,781	654	56,839	997,626
DISBURSEMENTS:					
Personal Services	492,985	17,851	-	52,362	563,198
Materials and Services	327,906	41,341	-	599	369,846
Capital Outlay	-	25,459	44,848	-	70,307
Total Disbursements	820,891	84,651	44,848	52,961	1,003,351
Excess of Receipts Over, (Under) Disbursements	8,461	26,130	(44,194)	3,878	(5,725)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	50,000	-	50,000
Transfers Out	(50,000)	-	-	-	(50,000)
Total Other Financing Sources (Uses)	(50,000)	-	50,000	-	-
Net Change in Fund Balance	(41,539)	26,130	5,806	3,878	(5,725)
Fund Balance, Beginning	597,340	62,010	97,830	-	757,180
Fund Balance, Ending	\$ 555,801	\$ 88,140	\$ 103,636	\$ 3,878	\$ 751,455

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, 2016

Total Net Changes in Fund Balances - Governmental Funds	\$ (5,725)
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.	(4,516)
Compensated absences are recognized as expenditures in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as expenditures when earned.	<u>(2,001)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (12,242)</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 receipts and disbursements, 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.

SAGE LIBRARY SYSTEM FUND

This fund accounts for carrying out activities called for by an intergovernmental agreement among members of the District's library resource sharing network.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIS OF ACCOUNTING

The modified cash basis of accounting is followed. Under the modified cash basis of accounting, receipts are recorded when received and disbursements 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 receipts, and are offset by a liability entitled unavailable property taxes receivable, and (2) payroll-related items are considered to be a liability when incurred. This basis of accounting is applied to both the government-wide financial statements and the fund financial statements uniformly.

This basis of accounting is not equivalent to the generally accepted accounting principles (GAAP) basis of accounting. Under GAAP the fund financial statements require that revenues be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and expenditures recorded as goods and services received. For the government-wide statements GAAP requires that the accrual basis of accounting be applied. Under the accrual basis of accounting the cost of capital assets are capitalized and depreciated over their estimated useful lives, debt is recorded as incurred, revenues are recorded when earned irrespective of the collection of cash, and expenses, including depreciation, are recorded when incurred. Management believes the modified cash basis of accounting is preferable due to the District's small size and the necessity of assessing available cash resources. The modified cash basis of accounting is allowed under Oregon Local Budget Law (ORS 294.445).

D. GOVERNMENT-WIDE FUND FINANCIAL STATEMENTS

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

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segments is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts 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 receipts are reported instead as general receipts.

E. CASH AND CASH EQUIVALENTS

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

Fair Value Inputs and Methodologies and Hierarchy

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

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. CASH AND CASH EQUIVALENTS (CONTINUED)

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

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

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

F. BUDGET

A budget is prepared and legally adopted for each fund on the modified cash basis of accounting in the main program categories required by the Oregon Local Budget Law. The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption; however, budgeted disbursements 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.

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

LEVEL OF CONTROL

Personal Services
Materials and Services
Capital Outlay
Operating Contingency
Transfers

Disbursements 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. Disbursements of the various funds were within authorized appropriations for the year ended June 30, 2016, except for the follow: General Fund – Materials and Services by \$466 and Grants Fund – Personal Services by \$511.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. PROPERTY TAXES RECEIVABLE

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

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

H. ACCRUED COMPENSATED ABSENCES

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

I. UNAVAILABLE REVENUES

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

J. RETIREMENT PLANS

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

K. FUND BALANCE

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

- Nonspendable fund balance represents amounts that are not in a spendable form.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. FUND BALANCE (CONTINUED)

- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. Authority has not been assigned.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

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

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

L. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for disbursements initially made from it that are properly applicable to another fund are recorded as disbursements in the reimbursing fund and as reductions of disbursements 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 receipts and disbursements during the reporting period. Actual results could differ from those estimates.

N. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

DEPOSITS

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

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. As of June 30, 2016, all of the bank balance of \$69,118 was insured by FDIC.

INVESTMENTS

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

Cash and Investments at June 30, 2016, (recorded at fair value) consisted of:

	2016
Bank Demand Deposits - Checking	\$ 47,563
Investments	704,856
Petty Cash	416
	<hr/>
Total	\$ 752,835
	<hr/>

<u>Investment Type</u>	<u>Investment Maturities (in months)</u>		
	<u>Fair Value</u>	<u>Less than 3</u>	<u>More than 3</u>
Hood River County's Investment Pool	\$ 704,856	\$ 704,856	\$ -
	<hr/>	<hr/>	<hr/>
Total	\$ 704,856	\$ 704,856	\$ -
	<hr/>	<hr/>	<hr/>

INTEREST RATE RISK

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

CREDIT RISK

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

CUSTODIAL CREDIT RISK

In the case of deposits, this is the risk that in the event of bank failure, the deposits may not be returned. There is no deposit policy for custodial risk. As of June 30, 2016, none of the bank balance was exposed to custodial credit risk because it was either insured or collateralized.

INVESTMENTS

Investments in the Hood River County pooled cash and investments include the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2016. 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. As of June 30, 2016, the fair value of the position in the LGIP is 100.6% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. 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, 2016, 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, 2016, there was compliance with all percentage restrictions.

3. DEFERRED COMPENSATION PLAN

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

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. RISK MANAGEMENT

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

5. PROPERTY TAX LIMITATIONS

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

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

6. POSTEMPLOYMENT LIABILITY

Management has determined, based upon the District's small impact on the state wide pool, that no material implicit rate subsidy exists and therefore is no OPEB obligation for implicit post-employment benefits.

7. OPERATING LEASES

The District has four operating leases – the first operating lease began in the 2011-2012 fiscal year. The District entered into a lease agreement with ABS Finance to lease a copier for 60 months. The yearly payment is \$840 and the lease term is 5 years. The final payment for this contract will occur in October 2016, and a new lease to replace this copier has been entered into for 60 months with a yearly payment of \$782 to begin next fiscal year.

The second lease is with Parkdale Community Center for the space currently used for the Parkdale Branch Library. The lease term ends in 2019 and has a yearly payment of \$1,600.

The third lease the District entered into is a lease with Hood River County for the Hood River library building. The yearly payment is \$500 and the lease term is 5 years. The last payment for this contract was paid in June 2016.

The fourth lease the District entered into is a lease with the City of Cascade Locks for the Cascade Locks Library Branch of the Hood River County Library District. The yearly payment is \$1,600 and lease term is on a year-to-year basis. At June 30, 2016, the total lease expense was \$4,540.

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OPERATING LEASES (CONTINUED)

Future lease payments are as follows:

FYE	Minimum Payment
2016-2017	\$ 4,001
2017-2018	2,662
2018-2019	2,382
2019-2020	782
2020-2021	782
2021-2026	261
Total	<u>\$ 10,870</u>

8. INTERFUND TRANSFERS

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

	Transfers In	Transfers Out
General Fund	\$ -	\$ 50,000
Capital Equipment Reserve Fund	50,000	-
	<u>\$ 50,000</u>	<u>\$ 50,000</u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE –
MODIFIED CASH BASIS – ACTUAL AND BUDGET
For the Year Ended June 30, 2016

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Property Taxes	\$ 779,441	\$ 779,441	\$ 811,726	\$ 32,285
Interest	4,000	4,000	4,565	565
Fees & Fines	11,700	11,700	13,061	1,361
Donations and Grants	500	500	-	(500)
Miscellaneous	500	500	-	(500)
Total Receipts	<u>\$ 796,141</u>	<u>\$ 796,141</u>	<u>\$ 829,352</u>	<u>\$ 33,211</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, 2016

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
DISBURSEMENTS:				
Personal Services	\$ 521,383	\$ 521,383 (1)	\$ 492,985	\$ 28,398
Materials and Services	327,440	327,440 (1)	327,906	(466)
Contingency	90,000	90,000 (1)	-	90,000
Total Disbursements	938,823	938,823	820,891	117,932
Excess of Receipts Over, (Under) Disbursements	(142,682)	(142,682)	8,461	151,143
OTHER FINANCING SOURCES (USES)				
Transfers Out	(50,000)	(50,000) (1)	(50,000)	-
Total Other Financing Sources, (Uses)	(50,000)	(50,000)	(50,000)	-
Net Change in Fund Balance	(192,682)	(192,682)	(41,539)	151,143
Fund Balance - Beginning	550,000	550,000	597,340	47,340
Fund Balance - Ending	<u>\$ 357,318</u>	<u>\$ 357,318</u>	<u>\$ 555,801</u>	<u>\$ 198,483</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, 2016

	<u>GRANTS FUND</u>			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Donations and Grants	\$ 250,000	\$ 250,000	\$ 84,852	\$ (165,148)
Intergovernmental Revenue	26,000	26,000	25,929	(71)
Total Receipts	276,000	276,000	110,781	(165,219)
DISBURSEMENTS:				
Personal Services:	17,340	17,340 (1)	17,851	(511)
Materials and Services	90,000	90,000 (1)	41,341	48,659
Capital Outlay	175,000	175,000 (1)	25,459	149,541
Total Disbursements	282,340	282,340	84,651	197,689
Net Change in Fund Balance	(6,340)	(6,340)	26,130	32,470
Fund Balance - Beginning	35,000	35,000	62,010	27,010
Fund Balance - Ending	<u>\$ 28,660</u>	<u>\$ 28,660</u>	<u>\$ 88,140</u>	<u>\$ 59,480</u>
(1) Appropriation Level				

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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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, 2016

CAPITAL EQUIPMENT RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS:				
Interest Revenue	\$ 400	\$ 400	\$ 654	\$ 254
Total Receipts	400	400	654	254
DISBURSEMENTS:				
Capital Outlay	50,000	50,000 (1)	44,848	5,152
Total Disbursements	50,000	50,000	44,848	5,152
Excess of Receipts Over, (Under) Disbursements	(49,600)	(49,600)	(44,194)	5,406
OTHER FINANCING SOURCES (USES)				
Transfers In	50,000	50,000	50,000	-
Total Other Financing Sources, (Uses)	50,000	50,000	50,000	-
Net Change in Fund Balance	400	400	5,806	5,406
Fund Balance - Beginning	78,301	78,301	97,830	19,529
Fund Balance - Ending	<u>\$ 78,701</u>	<u>\$ 78,701</u>	<u>\$ 103,636</u>	<u>\$ 24,935</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, 2016

<u>SAGE LIBRARY SYSTEM FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS:				
Intergovernmental Revenue	\$ 65,875	\$ 65,875	\$ 56,839	\$ (9,036)
Total Receipts	<u>65,875</u>	<u>65,875</u>	<u>56,839</u>	<u>(9,036)</u>
DISBURSEMENTS:				
Personal Services:	54,575	54,575 (1)	52,362	2,213
Materials and Services	6,300	6,300 (1)	599	5,701
Contingency	<u>5,000</u>	<u>5,000 (1)</u>	<u>-</u>	<u>5,000</u>
Total Disbursements	<u>65,875</u>	<u>65,875</u>	<u>52,961</u>	<u>12,914</u>
Net Change in Fund Balance	-	-	3,878	3,878
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,878</u>	<u>\$ 3,878</u>
(1) Appropriation Level				

HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES
OF TAXES UNCOLLECTED
For the Year Ended June 30, 2016

GENERAL FUND						
TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT JULY 1, 2015	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT JUNE 30, 2016
Current:						
2015-16	\$ 825,675	\$ 20,842	\$ (4,142)	\$ -	\$ 785,128	\$ 15,563
Prior Years:						
2014-15	18,280	-	(142)	-	9,473	8,665
2013-14	8,139	-	2,091	-	4,981	5,249
2012-13	5,750	-	1,773	-	4,298	3,225
2011-12	6,763	-	(3,212)	-	1,837	1,714
2010-11 & Prior	-	-	-	-	-	-
Total Prior	38,932	-	510	-	20,589	18,853
Total	<u>\$ 864,607</u>	<u>\$ 20,842</u>	<u>\$ (3,632)</u>	<u>\$ -</u>	<u>\$ 805,717</u>	<u>\$ 34,416</u>

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurers Above
Accrual of Receivables:
Taxes in Lieu
Total Revenue

GENERAL FUND	
\$	805,717
	<u>6,009</u>
\$	<u>811,726</u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
HOOD RIVER COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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

December 20, 2016

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, 2016, and have issued our report thereon dated December 20, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

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

1. Disbursements exceeded appropriation levels as noted on page 16.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

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

A handwritten signature in cursive script that reads "Tara M. Kamp, CPA".

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

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements December 31, 2016

TABLE OF CONTENTS

Independent Accountants' Compilation Report	1
Balance Sheet – Cash Basis	2
Statement of Revenues, Expenditures and Changes in Fund Balances – Cash Basis.	3
Supplementary Information:	
Statement of Revenues and Expenditures – Cash Basis:	
General Fund.	4-5
Grants Fund.	6
Capital Equipment Reserve Fund	7
Sage Library System Fund.	8
Schedule of Revenues and Expenditures and Changes in Fund Balance – Cash Basis – Grants Funds.	9

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

OFFICES:

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

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of December 31, 2016, 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 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.
January 16, 2017

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

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Current Assets:					
Cash in bank - Columbia State Bank	\$133,722				\$133,722
Cash with Hood River County	784,920	\$61,216	\$62,572	\$4,881	913,589
Petty cash	416				416
Total Current Assets	<u>919,058</u>	<u>61,216</u>	<u>62,572</u>	<u>4,881</u>	<u>1,047,727</u>
TOTAL ASSETS	<u>\$919,058</u>	<u>\$61,216</u>	<u>\$62,572</u>	<u>\$4,881</u>	<u>\$1,047,727</u>

LIABILITIES & FUND BALANCES

Liabilities					
Current Liabilities					
Payroll liabilities	\$1,674				\$1,674
Total Current Liabilities	<u>1,674</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,674</u>
Total Liabilities	<u>1,674</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,674</u>
Fund Balances:					
Unassigned	917,384	61,216	62,572	4,881	1,046,053
TOTAL LIABILITIES & FUND BALANCES	<u>\$919,058</u>	<u>\$61,216</u>	<u>\$62,572</u>	<u>\$4,881</u>	<u>\$1,047,727</u>

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, 2016

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Revenues:					
Donations and grants	\$85	(\$900)		\$682	(\$133)
Property tax revenues - current year	750,199				750,199
Property tax revenues - prior year	9,031				9,031
Fines and fees	7,917				7,917
Intergovernmental revenue		4,628		28,660	33,288
Interest revenue	2,795		\$381		3,176
Miscellaneous	25				25
Total Revenues	770,052	3,728	381	29,342	803,503
Expenditures:					
Personal services:					
Wages and salaries	208,609	69		21,783	230,461
Employee benefits	67,580			6,427	74,007
Total Personal Services	276,189	69	0	28,210	304,468
Materials and services:					
Bank charges	169				169
Building rental	3,200				3,200
Building maintenance	2,114		540		2,654
HVAC	6,525				6,525
Elevator	933				933
Telephone	1,685				1,685
Internet	2,560				2,560
Collection development	33,683	707			34,390
Technology	3,748				3,748
Accounting and auditing	3,975				3,975
Courier	1,040				1,040
Custodial services	10,518				10,518
Technical services	2,927				2,927
Library consortium	11,567				11,567
Copiers	633				633
Elections expense	0				0
Furniture and equipment	501	3,027			3,528
Insurance	10,874				10,874
Georgiana Smith Memorial Garden	18,973	7,490			26,463
Legal services	1,638				1,638
Professional services	0				0
Dues and subscriptions	1,476				1,476
Miscellaneous	3,011	26			3,037
Postage and freight	467				467
Printing	607	2,172			2,779
Programs	10,542	3,941			14,483
Advertising	545				545
Supplies - office	8,434				8,434
Travel	2,280			129	2,409
Training	545				545
Board development	0				0
Electricity	8,961				8,961
Garbage	721				721
Natural gas	234				234
Water & sewer - building	2,385				2,385
Total Materials and Services	157,471	17,363	540	129	175,503
Capital outlay	0	13,220	40,905		54,125
Total Expenditures	433,660	30,652	41,445	28,339	534,096
Revenues Over Expenditures	336,392	(26,924)	(41,064)	1,003	269,407
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	336,392	(26,924)	(41,064)	1,003	269,407
Fund Balance - July 1, 2016	580,992	88,140	103,636	3,878	776,646
Fund Balance - December 31, 2016	\$917,384	\$61,216	\$62,572	\$4,881	\$1,046,053

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, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$4,884	\$750,199	\$799,956
Tax revenues - prior year	466	9,031	20,000
Fines and fees	998	7,917	12,000
Interest revenue	1,161	2,795	3,500
Donations	0	85	0
Miscellaneous	0	25	500
Total Revenues	7,509	770,052	835,956
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	436	2,836	6,855
Library clerk II	6,582	39,377	81,515
Library assistant I	4,754	28,261	60,817
Library assistant II	9,084	54,131	111,443
Librarian I	4,887	23,481	59,859
Librarian II	4,330	21,758	55,141
Library director	5,772	35,266	79,608
Other	0	3,499	0
Payroll taxes and benefits:			
Retirement	2,360	15,436	36,160
Social security	2,738	15,919	34,826
Workers' compensation	33	1,405	1,200
Health insurance	7,139	32,439	81,498
Unemployment insurance	396	2,381	5,918
Total Personal Services	48,511	276,189	614,840
Materials and services:			
Bank charges	16	169	250
Building rental	3,200	3,200	12,400
Building maintenance	906	2,114	15,000
HVAC	645	6,525	8,000
Elevator	314	933	2,000
Telephone	83	1,685	4,500
Internet	427	2,560	5,250
Collection development	6,247	33,683	75,000
Technology	789	3,748	20,000
Accounting and auditing	0	3,975	23,000
Courier	200	1,040	3,000
Custodial services	0	10,518	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 Six Months Ended
December 31, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Technical services	0	2,927	4,000
Library consortium	0	11,567	12,000
Copiers	121	633	1,100
Elections expense	0	0	2,000
Furniture and equipment	0	501	5,000
Insurance	8,704	10,874	10,000
Georgiana Smith Memorial Garden	1,273	18,973	21,000
Legal services	0	1,638	3,000
Professional services	0	0	0
Dues and subscriptions	50	1,476	4,000
Miscellaneous	319	3,011	1,000
Postage and freight	134	467	1,000
Printing	0	607	1,000
Programs	1,888	10,542	22,000
Advertising	0	545	1,000
Supplies - office	1,597	8,434	16,000
Travel	750	2,280	5,000
Training	215	545	1,750
Board development	0	0	1,500
Parking reimbursement	0	0	1,000
Electricity	1,456	8,961	20,000
Garbage	116	721	1,500
Natural gas	0	234	10,000
Water & sewer - building	292	2,385	4,500
Total Materials and Services	<u>29,742</u>	<u>157,471</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>78,253</u>	<u>433,660</u>	<u>1,096,590</u>
Change in Fund Balance	<u><u>(\$70,744)</u></u>	<u><u>\$336,392</u></u>	<u><u>(\$260,634)</u></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, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$0	(\$900)	\$211,000
Intergovernmental revenue	4,628	4,628	0
Total Revenues	<u>4,628</u>	<u>3,728</u>	<u>211,000</u>
Expenditures:			
Personal services	0	69	0
Materials and services:	1,656	17,363	79,500
Capital outlay	0	13,220	175,000
Total Expenditures	<u>1,656</u>	<u>30,652</u>	<u>254,500</u>
Change in Fund Balance	<u><u>\$2,972</u></u>	<u><u>(\$26,924)</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 Six Months Ended
December 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	\$86	\$381	\$400
Other Financing Sources			
Transfer from General Fund	0	0	40,000
Total Revenues and Other Sources	<u>86</u>	<u>381</u>	<u>40,400</u>
Expenditures:			
Materials and services	540	540	0
Capital outlay	0	40,905	75,000
Total Expenditures	<u>540</u>	<u>41,445</u>	<u>75,000</u>
Change in Fund Balance	<u><u>(\$454)</u></u>	<u><u>(\$41,064)</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 Six Months Ended
December 31, 2016

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Intergovernmental revenue	\$5,056	\$28,660	\$68,698
Donations	0	100	0
Grants	0	582	0
Total Revenues	<u>5,056</u>	<u>29,342</u>	<u>68,698</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Librarian I	3,767	21,783	43,534
Payroll taxes and benefits:			
Retirement	343	1,978	3,918
Social security	288	1,651	3,330
Workers' compensation	3	18	50
Health insurance	573	2,558	6,000
Unemployment insurance	0	222	566
Total Personal Services	<u>4,974</u>	<u>28,210</u>	<u>57,398</u>
Materials and services:			
Dues and subscriptions	0	0	300
Miscellaneous	0	0	2,000
Travel	129	129	3,000
Training	0	0	1,000
Total Materials and Services	<u>129</u>	<u>129</u>	<u>6,300</u>
Contingency	0	0	5,000
Total Expenditures	<u>5,103</u>	<u>28,339</u>	<u>68,698</u>
Change in Fund Balance	<u><u>(\$47)</u></u>	<u><u>\$1,003</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 Six Months Ended December 31, 2016

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Children's Area	Friends of the Library	LSTA Outreach 2015	MCMC Grant	Aging in the Gorge	Atrium Remodel	RTR 2016	RTR 2017	Total
Revenues:												
Donations and grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$900)	\$0	\$0	\$4,628	(\$900)
Intergovernmental revenue												4,628
Total Revenues	0	0	0	0	0	0	0	(900)	0	0	4,628	3,728
Expenditures:												
Personal services:						69						69
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	69	0	0	0	0	0	69
Materials and services:												0
Building maintenance			1,657		(979)		12			17		707
Collection development												0
Technical services			500		11					3,430		3,941
Programs			2,677	100					250			3,027
Furniture and equipment			7,490									7,490
Georgiana Smith Memorial Garden					50					(24)		26
Miscellaneous			2,172									2,172
Printing												
Total Materials and Services	0	0	14,496	100	(918)	0	12	0	250	3,423	0	17,363
Capital outlay	0	0	13,220	0		0	0	0	0	0	0	13,220
Total Expenditures	0	0	27,716	100	(918)	69	12	0	250	3,423	0	30,652
Net Change in Fund Balance	0	0	(27,716)	(100)	918	(69)	(12)	(900)	(250)	(3,423)	4,628	(26,924)
Fund Balance - July 1, 2016	1,642	3,000	73,634	0	5,410	69	62	900	0	3,423	0	88,140
Fund Balance - December 31, 2016	\$1,642	\$3,000	\$45,918	(\$100)	\$6,328	\$0	\$50	\$0	(\$250)	\$0	\$4,628	\$61,216

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements January 31, 2017

TABLE OF CONTENTS

Independent Accountants' Compilation Report	1
Balance Sheet – Cash Basis	2
Statement of Revenues, Expenditures and Changes in Fund Balances – Cash Basis.	3
Supplementary Information:	
Statement of Revenues and Expenditures – Cash Basis:	
General Fund.	4-5
Grants Fund.	6
Capital Equipment Reserve Fund	7
Sage Library System Fund.	8
Schedule of Revenues and Expenditures and Changes in Fund Balance – Cash Basis – Grants Funds.	9

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

OFFICES:

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

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of January 31, 2017, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and seven 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
February 14, 2017

Hood River County Library District
Balance Sheet - Cash Basis
January 31, 2017

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Current Assets:					
Cash in bank - Columbia State Bank	\$59,106				\$59,106
Cash with Hood River County	792,120	\$61,216	\$62,620	\$5,007	920,963
Petty cash	416				416
Total Current Assets	<u>851,642</u>	<u>61,216</u>	<u>62,620</u>	<u>5,007</u>	<u>980,485</u>
TOTAL ASSETS	<u>\$851,642</u>	<u>\$61,216</u>	<u>\$62,620</u>	<u>\$5,007</u>	<u>\$980,485</u>

LIABILITIES & FUND BALANCES

Liabilities					
Current Liabilities					
Payroll liabilities	\$596				\$596
Total Current Liabilities	<u>596</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>596</u>
Total Liabilities	<u>596</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>596</u>
Fund Balances:					
Unassigned	851,046	61,216	62,620	5,007	979,889
TOTAL LIABILITIES & FUND BALANCES	<u>\$851,642</u>	<u>\$61,216</u>	<u>\$62,620</u>	<u>\$5,007</u>	<u>\$980,485</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Seven Months Ended January 31, 2017

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Sage Library System Fund	Total
Revenues:					
Donations and grants	\$85	(\$900)		\$682	(\$133)
Property tax revenues - current year	756,286				756,286
Property tax revenues - prior year	9,611				9,611
Fines and fees	9,118				9,118
Intergovernmental revenue		4,628		33,727	38,355
Interest revenue	3,454		\$429		3,883
Miscellaneous	25				25
Total Revenues	778,579	3,728	429	34,409	817,145
Expenditures:					
Personal services:					
Wages and salaries	245,208	69		25,592	270,869
Employee benefits	81,447			7,479	88,926
Total Personal Services	326,655	69	0	33,071	359,795
Materials and services:					
Bank charges	185				185
Building rental	3,200				3,200
Building maintenance	3,033		540		3,573
HVAC	7,315				7,315
Elevator	933				933
Telephone	2,234				2,234
Internet	2,987				2,987
Collection development	36,664	707			37,371
Technology	4,374				4,374
Accounting and auditing	12,125				12,125
Courier	1,058				1,058
Custodial services	12,241				12,241
Technical services	2,927				2,927
Library consortium	11,567				11,567
Copiers	698				698
Elections expense	0				0
Furniture and equipment	1,092	3,027			4,119
Insurance	10,874				10,874
Georgiana Smith Memorial Garden	19,194	7,490			26,684
Legal services	1,712				1,712
Professional services	1,600				1,600
Dues and subscriptions	1,991			80	2,071
Miscellaneous	3,071	26			3,097
Postage and freight	483				483
Printing	607	2,172			2,779
Programs	10,854	3,941			14,795
Advertising	545				545
Supplies - office	9,267				9,267
Travel	3,064			129	3,193
Training	545				545
Board development	0				0
Electricity	10,516				10,516
Garbage	837				837
Natural gas	1,320				1,320
Water & sewer - building	2,757				2,757
Total Materials and Services	181,870	17,363	540	209	199,982
Capital outlay	0	13,220	40,905		54,125
Total Expenditures	508,525	30,652	41,445	33,280	613,902
Revenues Over Expenditures	270,054	(26,924)	(41,016)	1,129	203,243
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	270,054	(26,924)	(41,016)	1,129	203,243
Fund Balance - July 1, 2016	580,992	88,140	103,636	3,878	776,646
Fund Balance - January 31, 2017	\$851,046	\$61,216	\$62,620	\$5,007	\$979,889

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Seven Months Ended
January 31, 2017

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$6,087	\$756,286	\$799,956
Tax revenues - prior year	580	9,611	20,000
Fines and fees	1,201	9,118	12,000
Interest revenue	660	3,454	3,500
Donations	0	85	0
Miscellaneous	0	25	500
Total Revenues	8,528	778,579	835,956
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	573	3,409	6,855
Library clerk II	6,926	46,303	81,515
Library assistant I	4,767	33,029	60,817
Library assistant II	8,431	62,562	111,443
Librarian I	5,799	29,280	59,859
Librarian II	4,330	26,088	55,141
Library director	5,772	41,038	79,608
Other	0	3,499	0
Payroll taxes and benefits:			
Retirement	3,454	18,890	36,160
Social security	2,781	18,700	34,826
Workers' compensation	34	1,427	1,200
Health insurance	7,102	39,541	81,498
Unemployment insurance	528	2,889	5,918
Total Personal Services	50,497	326,655	614,840
Materials and services:			
Bank charges	16	185	250
Building rental	0	3,200	12,400
Building maintenance	919	3,033	15,000
HVAC	790	7,315	8,000
Elevator	0	933	2,000
Telephone	550	2,234	4,500
Internet	427	2,987	5,250
Collection development	2,981	36,664	75,000
Technology	626	4,374	20,000
Accounting and auditing	8,150	12,125	23,000
Courier	18	1,058	3,000
Custodial services	1,723	12,241	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 Seven Months Ended
January 31, 2017

	Current Period Actual	Year to Date Actual	Annual Budget
Technical services	0	2,927	4,000
Library consortium	0	11,567	12,000
Copiers	65	698	1,100
Elections expense	0	0	2,000
Furniture and equipment	591	1,092	5,000
Insurance	0	10,874	10,000
Georgiana Smith Memorial Garden	220	19,194	21,000
Legal services	75	1,712	3,000
Professional services	1,600	1,600	0
Dues and subscriptions	515	1,991	4,000
Miscellaneous	59	3,071	1,000
Postage and freight	16	483	1,000
Printing	0	607	1,000
Programs	313	10,854	22,000
Advertising	0	545	1,000
Supplies - office	833	9,267	16,000
Travel	784	3,064	5,000
Training	0	545	1,750
Board development	0	0	1,500
Parking reimbursement	0	0	1,000
Electricity	1,555	10,516	20,000
Garbage	116	837	1,500
Natural gas	1,086	1,320	10,000
Water & sewer - building	372	2,757	4,500
Total Materials and Services	24,400	181,870	341,750
Capital Outlay	0	0	0
Transfer to Equipment Reserve	0	0	40,000
Contingency	0	0	100,000
Total Expenditures	74,897	508,525	1,096,590
Change in Fund Balance	(\$66,369)	\$270,054	(\$260,634)

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Seven Months Ended
January 31, 2017

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Donations and grants	\$0	(\$900)	\$211,000
Intergovernmental revenue	0	4,628	0
Total Revenues	<u>0</u>	<u>3,728</u>	<u>211,000</u>
Expenditures:			
Personal services	0	69	0
Materials and services:	0	17,363	79,500
Capital outlay	0	13,220	175,000
Total Expenditures	<u>0</u>	<u>30,652</u>	<u>254,500</u>
Change in Fund Balance	<u><u>\$0</u></u>	<u><u>(\$26,924)</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 Seven Months Ended
January 31, 2017

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Interest revenue	\$48	\$429	\$400
Other Financing Sources			
Transfer from General Fund	0	0	40,000
Total Revenues and			
Other Sources	<u>48</u>	<u>429</u>	<u>40,400</u>
Expenditures:			
Materials and services	0	540	0
Capital outlay	0	40,905	75,000
Total Expenditures	<u>0</u>	<u>41,445</u>	<u>75,000</u>
Change in Fund Balance	<u><u>\$48</u></u>	<u><u>(\$41,016)</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 Seven Months Ended
January 31, 2017

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Intergovernmental revenue	\$5,067	\$33,727	\$68,698
Donations	0	100	0
Grants	0	582	0
Total Revenues	<u>5,067</u>	<u>34,409</u>	<u>68,698</u>
Expenditures:			
Personal services:			
Wages and salaries:			
Librarian I	3,809	25,592	43,534
Payroll taxes and benefits:			
Retirement	324	2,301	3,918
Social security	288	1,939	3,330
Workers' compensation	3	22	50
Health insurance	387	2,945	6,000
Unemployment insurance	50	272	566
Total Personal Services	<u>4,861</u>	<u>33,071</u>	<u>57,398</u>
Materials and services:			
Dues and subscriptions	80	80	300
Miscellaneous	0	0	2,000
Travel	0	129	3,000
Training	0	0	1,000
Total Materials and Services	<u>80</u>	<u>209</u>	<u>6,300</u>
Contingency	0	0	5,000
Total Expenditures	<u>4,941</u>	<u>33,280</u>	<u>68,698</u>
Change in Fund Balance	<u><u>\$126</u></u>	<u><u>\$1,129</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 Seven Months Ended January 31, 2017

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Children's Area	Friends of the Library	LSTA Outreach 2015	MCMC Grant	Aging in the Gorge	Atrium Remodel	RTR 2016	RTR 2017	Total
Revenues:												
Donations and grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$900)	\$0	\$0	\$4,628	(\$900)
Intergovernmental revenue												4,628
Total Revenues	<u>0</u>	<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>0</u>	<u>4,628</u>	<u>3,728</u>
Expenditures:												
Personal services:						69						69
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>69</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>69</u>
Materials and services:												0
Building maintenance			1,657		(979)		12			17		707
Collection development			500		11					3,430		3,941
Technical services			2,677	100					250			3,027
Programs			7,490		50					(24)		7,490
Furniture and equipment			2,172									26
Georgiana Smith Memorial Garden												2,172
Miscellaneous												
Printing												
Total Materials and Services	<u>0</u>	<u>0</u>	<u>14,496</u>	<u>100</u>	<u>(918)</u>	<u>0</u>	<u>12</u>	<u>0</u>	<u>250</u>	<u>3,423</u>	<u>0</u>	<u>17,363</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>0</u>	<u>0</u>	<u>0</u>	<u>13,220</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>27,716</u>	<u>100</u>	<u>(918)</u>	<u>69</u>	<u>12</u>	<u>0</u>	<u>250</u>	<u>3,423</u>	<u>0</u>	<u>30,652</u>
Net Change in Fund Balance	0	0	(27,716)	(100)	918	(69)	(12)	(900)	(250)	(3,423)	4,628	(26,924)
Fund Balance - July 1, 2016	1,642	3,000	73,634	0	5,410	69	62	900	0	3,423	0	88,140
Fund Balance - January 31, 2017	<u>\$1,642</u>	<u>\$3,000</u>	<u>\$45,918</u>	<u>(\$100)</u>	<u>\$6,328</u>	<u>\$0</u>	<u>\$50</u>	<u>\$0</u>	<u>(\$250)</u>	<u>\$0</u>	<u>\$4,628</u>	<u>\$61,216</u>

See Independent Accountants' Compilation Report

Program statistics, December 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	Dec. 5	40
Adult Book Club		Hood River	Dec. 1	9
Senior Outreach (84 checkouts)	Providence, Hawk's Ridge, Parkhurst, Adult Center	Hood River	Various	30
Adult total				79
KIDS PROGRAMS				
Preschool Story Time		HR	Dec 1	35
Infant/Toddler Story Time		HR	Dec 1	23
CL Story Time		CL	Dec 3, 10	2
LTC Meeting		HR	Dec 3	4
Festival of Lights	CL Chamber of Commerce	CL	Dec 4	71
Story Time Tuesday's	Learning Farm Preschool	Hood River	December 6,13,20,27	194
Outreach Rinconcito		HR	Dec 7	3
La Hora Infantil: Radio Show	Radio Tierra	The Gorge	December 7,14,21,18	2000
Combined Story Time		HR	Dec 8, 15	33
LTC Meeting		HR	Dec 10	9
LTC Meeting		HR	Dec 17	9
Solstice Party Cascade Locks		CL	Dec 21	6
Solstice Party Hood River		HR	Dec 21	120
Mini Library Restock		HR	Dec 22	25
Family Matinée		HR	Dec 27	33
Family Matinée		HR	Dec 28	40
Family Matinée		HR	Dec 29	54
Family Matinée		HR	Dec 30	28
Lego Club		PK	Dec 30	7
Kids total				2,696
TEEN PROGRAMS				
My Year in India		Hood River	Dec. 10	16
Teen Council		Hood River	Dec 3, 17	10

A Very Whovian Holiday	Hood River	Dec 28	13
Doctor who filming	Hood River	Dec 28, 29	20
My Year in India	Hood River	Dec 10	16
Teen total			75

Program statistics, January 2017

Event	Cosponsor(s)	Location	Date	Attendees
ADULT PROGRAMS				
Sr Outreach	Providence, Parkhurst	Hood River	Various	25
Book Club		Hood River	Jan. 5	4
Grief Workshop		Hood River	Jan. 7	14
Death Cafe		Hood River	Jan. 5	5
Odell Book Mobile/Library @ Zumba Mon's & Thurs's	Hood River Providence Hospital & St. Francis House	Odell	January 23,26,30	80
Death Author Reading		Hood River	Jan. 25	13
Adult total				141
KIDS PROGRAMS				
Story Time Tuesday's	Learning Farm Preschool	Hood River	January 3,10,24,31	165
Preschool Story Time		HR	Jan 5, 26	45
Infant/Toddler Story Time		HR	Jan 5, 26	40
Combined Story Time		HR	Jan 12	13
LTC Meeting		HR	Jan 14, 21	20
Outreach Rinconcito		HR	Jan 25	7
LTC Class Visits		HR	Jan 25	150
LTC Class Visits		HR	Jan 26	150
LTC Class Visits		HR	Jan 27	33
Kids total				623
TEEN PROGRAMS				
Teen Council			Feb. 21	3
Origami program			Feb. 28	16
Teen total				19

Circulation, 2016-17

	Hood River												
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	444	470	434	479	410	447	426						3,110
Video	1,809	2,179	1,937	1,915	1,535	2,142	2,221						13,738
Fiction	1,121	1,746	1,591	1,222	964	1,158	1,197						8,999
Large print	63	148	128	72	72	110	78						671
Nonfiction	996	1,343	1,222	880	751	718	949						6,859
Adult Spanish	86	36	44	62	28	18	26						300
Magazines	250	255	319	259	259	175	288						1,805
New books	828	304	426	1,026	876	998	891						5,349
Graphic novels	133	120	111	76	78	86	80						684
Miscellaneous	24	27	27	22	36	2	4						142
YA collection	392	435	293	219	219	238	233						2,029
Children's audio	335	313	130	167	175	157	210						1,487
Children's new books	457	51	72	416	475	387	453						2,311
Board Books	166	256	278	210	168	132	142						1,352
Children video	933	818	755	725	675	703	695						5,304
Children's fiction	1,260	1,298	859	718	632	658	695						6,120
Children's nonfiction	561	601	400	471	522	442	461						3,458
Picture books	93	1,236	1,152	1,146	944	797	987						6,355
Readers	527	520	418	417	331	374	457						3,044
Holiday books	11	19	124	225	223	287	68						957
Children's graphic novels	400	453	362	260	211	251	266						2,203
Children's Spanish	118	121	137	233	133	95	144						981
Home bags & book kits	19	24	27	12	14	10	15						121
TOTAL	11,026	12,773	11,246	11,232	9,731	10,385	10,986	0	0	0	0	0	77,379

Cascade Locks													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	10	8	2	10	5	2	3						40
Video	93	147	152	87	98	86	65						728
Fiction	34	65	41	57	55	37	26						315
Large print	1	3	4	1	0	0	2						11
Nonfiction	7	19	16	16	22	20	12						112
Spanish	0	0	10	0	0	0	0						10
Magazines	0	10	3	2	6	4	2						27
New books	13	34	34	20	12	31	28						172
Graphic novels	1	0	0	0	0	1	1						3
Miscellaneous	0	0	1	0	0	0	0						1
Young adult collection	5	12	6	15	2	8	11						59
Children's audio	0	1	2	1	1	1	1						7
Children's new books	1	0	8	8	4	5	2						28
Board Books	1	2	6	10	1	2	11						33
Children video	10	51	70	42	23	29	24						249
Children's fiction	6	36	47	19	4	21	29						162
Children's nonfiction	4	16	4	7	3	9	9						52
Picture books	26	41	35	12	16	15	12						157
Readers	18	14	16	11	8	3	3						73
Holiday books	4	1	7	8	21	16	0						57
ildren's graphic novels	1	7	11	12	0	0	1						32
Children's Spanish	0	1	22	1	0	0	1						25
heme bags & book kits	0	0		0	0	0	0						0
TOTAL	235	468	497	339	281	290	243	0	0	0	0	0	2,353

Parkdale													YTD
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Audio	3	7	2	1	1	6	4						24
Video	102	113	152	73	77	41	47						605
Fiction	66	32	41	26	32	14	15						226
Large print	1	2	4	1	3	1	1						13
Nonfiction	49	27	18	9	9	7	16						135
Spanish	2	12	10	4	3	4	5						40
Magazines	7	0	3	7	0	3	0						20
New books	40	32	33	9	5	22	21						162
Graphic novels & comics	3	1	0	0	0	0	0						4
Miscellaneous	0	0	0	0	0	0	0						0
Young adult collection	5	13	6	3	2	2	4						35
Children's audio	3	3	2	1	2	0	0						11
Children's new books	6	11	8	13	10	0	9						57
Board Books	0	14	6	12	10	2	1						45
Children video	74	40	70	44	67	17	17						329
Children's fiction	48	50	47	37	22	29	25						258
Children's nonfiction	27	4	4	13	39	13	25						125
Picture books	53	29	35	51	37	20	19						244
Readers	22	6	16	19	29	10	2						104
Holiday books	2	1	7	13	7	7	4						41
Children's graphic novels	11	4	11	3	0	3	4						36
Children's Spanish	30	15	22	25	11	2	0						105
Theme bags	0	0	0	0	0	0	0						0
TOTAL	554	416	497	364	366	203	219	0	0	0	0	0	2,619

Districtwide													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Audio	457	485	438	490	416	455	433	0	0	0	0	0	3,174
Video	2,004	2,439	2,241	2,075	1,710	2,269	2,333	0	0	0	0	0	15,071
Fiction	1,221	1,843	1,673	1,305	1,051	1,209	1,238	0	0	0	0	0	9,540
Large print	65	153	136	74	75	111	81	0	0	0	0	0	695
Nonfiction	1,052	1,389	1,256	905	782	745	977	0	0	0	0	0	7,106
Spanish	88	48	64	66	31	22	31	0	0	0	0	0	350
Magazines	257	265	325	268	265	182	290	0	0	0	0	0	1,852
New books	881	370	493	1,055	893	1,051	940	0	0	0	0	0	5,683
Graphic novels & comics	137	121	111	76	78	87	81	0	0	0	0	0	691
Miscellaneous	24	27	28	22	36	2	4	0	0	0	0	0	143
Young adult collection	402	460	305	237	223	248	248	0	0	0	0	0	2,123
Children's audio	338	317	134	169	178	158	211	0	0	0	0	0	1,505
Children's new books	464	62	88	437	489	392	464	0	0	0	0	0	2,396
Board Books	167	272	290	232	179	136	154	0	0	0	0	0	1,430
Children video	1,017	909	895	811	765	749	736	0	0	0	0	0	5,882
Children's fiction	1,314	1,384	953	774	658	708	749	0	0	0	0	0	6,540
Children's nonfiction	592	621	408	491	564	464	495	0	0	0	0	0	3,635
Picture books	172	1,306	1,222	1,209	997	832	1,018	0	0	0	0	0	6,756
Readers	567	540	450	447	368	387	462	0	0	0	0	0	3,221
Holiday books	17	21	138	246	251	310	72	0	0	0	0	0	1,055
Children's graphic novels	412	464	384	275	211	254	271	0	0	0	0	0	2,271
Children's Spanish	148	137	181	259	144	97	145	0	0	0	0	0	1,111
Theme bags	19	24	27	12	14	10	15	0	0	0	0	0	121
TOTAL	11,815	13,657	12,240	11,935	10,378	10,878	11,448	0	0	0	0	0	82,351

Interlibrary loans, 2016-17

Hood River

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	968	1,032	1,029	1,068	968	1,096	1,118						7,279
Borrowed from Sage	825	943	932	892	832	920	935						6,279
<i>Sage difference</i>	143	89	61	176	136	176	183	0	0	0	0	0	1,000

Cascade Locks

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	49	41	38	36	51	51	52						318
Borrowed from Sage	52	49	63	56	60	46	58						384
<i>Sage difference</i>	-3	-8	-25	-20	-9	5	-6	0	0	0	0	0	-66

Parkdale

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	22	49	41	27	32	40	29						240
Borrowed from Sage	19	18	17	25	30	13	17						139
<i>Sage difference</i>	3	31	24	2	2	27	12	0	0	0	0	0	101

Districtwide

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Checked out by Sage	1,039	1,122	1,108	1,131	1,051	1,187	1,199	0	0	0	0	0	7,837
Borrowed from Sage	896	1,010	1,012	973	922	979	1,010	0	0	0	0	0	6,802
<i>Sage difference</i>	143	112	96	158	129	208	189	0	0	0	0	0	1,035
Checked out by non-Sage	20	31	14	12	21	16	24						138
Borrowed from non-Sage	8	15	7	5	1	0	5						41
<i>Non-Sage difference</i>	12	16	7	7	20	16	19	0	0	0	0	0	97

Computer use, 2016-17

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

Computer sessions

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Hood River	1300	1083	783	758	656	501	479						5,560
Cascade Locks	98	153	79	80	58	62	33						563
Parkdale	79	97	72	33	18	15	10						324
TOTAL	1,477	1,333	934	871	732	578	522	0	0	0	0	0	6,447

Electronic resource use, 2016-17

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Ancestry	N/A	N/A	N/A	N/A	N/A	N/A	N/A						0
Auto Repair Ref Ctr	14	11	13	12	11	41	63						165
Facebook													
<i>Posts</i>	23	23	9	15	16	31	31						148
<i>Post reach</i>	9,001	2,656	2,717	3,430	838	7,666	6,361						32,669
<i>Post engagement</i>	816	163	53	112	31	1,354	641						3,170
<i>Total likes</i>	1,189	1,239	1,245	1,249	1,252	1,271	1,287						1,200
Gale databases													
<i>In library sess.</i>	83	1	78	5	43	38	119						367
<i>Remote sess.</i>	7	9	4	3	15	3	5						46
<i>Full text</i>	60	3	4	2	15	0	11						95
hoodriverlibrary.org													
<i>Visits</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A						0
<i>Unique visitors</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A						N/A
<i>Pageviews</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A						0
Instagram													
<i>Posts</i>	9	0	0	0	0	0	0						9
<i>Post feedback</i>	8	0	0	0	0	0	0						8
<i>Followers</i>	201	245	255	258	262	265	268						222
LearningExpress													0
<i>Registrations</i>	0	1	1	0	0	0	0						
<i>Session</i>	3	1	8	0	0	0	0						
Library2go													
<i>ebooks</i>	346	392	343	336	366	483	436						2,702
<i>Audiobooks</i>	344	341	352	346	339	352	382						2,456
Newsletter													
<i>Subscribers</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A						680
<i>Messages sent</i>	0	0	0	0	0	0	0						0
<i>Opened</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						0.0%
<i>Click rate</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%						0.0%
Pronunciator													
<i>Registrations</i>	10	15	2	21	10	1	0						59
<i>Logins</i>	28	42	20	33	24	9	30						186
TumbleBooks	80	20	4,097	5,930	1,100	286	302						11,815
Twitter													

<i>Tweets</i>	7	0	0	0	0	0	0	7
<i>Impressions</i>	1,547	0	0	0	0	0	0	1,547
<i>Mentions</i>	1	0	0	0	0	0	0	1
<i>Total followers</i>	489	517	519	526	530	539	548	501

Patron statistics, 2016-17

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Used card in last month		2,193	2,206	2,029	2,071	1,933	1,766	1,848	0	0	0	0	0	5,669
New patrons		114	81	85	85	65	44	83	0	0	0	0	0	557
	<i>Hood River</i>	76	81	85	85	65	44	67	0	0	0	0	0	503
	<i>Cascade Locks</i>	7	4	6	5	1	3	1	0	0	0	0	0	27
	<i>Odell</i>	2	0	1	1	2	3	2	0	0	0	0	0	11
	<i>Parkdale</i>	9	14	8	20	6	9	4	0	0	0	0	0	70
	<i>MIX libraries</i>	14	8	5	14	16	10	9	0	0	0	0	0	76
	<i>Sage libraries</i>	6	5	2	0	0	0	0	0	0	0	0	0	13
	<i>Passport librarie</i>	0	1	0	0	0	0	0	0	0	0	0	0	1
	<i>Other</i>	0	3	0	0	0	0	0	0	0	0	0	0	3

Metropolitan Interlibrary eXchange (MIX) statistics, 2016-17

		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Circulation	First circs	605	831	548	776	484	431	434	0	0	0	0	0	4,109
	Camas	0	0	0	0	0	0	0						0
	Clackamas Co.	23	14	22	17	14	5	13						108
	Fort Vancouver	546	753	471	468	437	370	392						3,437
	Multnomah Co.	7	41	55	41	18	52	28						242
	Washington Co.	29	23	0	0	15	4	1						72
	Renewals	242	246	288	250	210	236	235	0	0	0	0	0	1,707
	Camas	0	0	0	0	0	0	0						0
	Clackamas Co.	1	1	0	0	0	0	2						4
	Fort Vancouver	220	229	249	210	184	220	191						1503
	Multnomah Co.	21	15	32	40	23	16	42						189
	Washington Co.	0	1	7	0	3	0	0						11
	TOTALS	847	1077	836	1026	694	667	669	0	0	0	0	0	5816

Program statistics, 2016-17

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD
Adult programs													
<i>Number</i>	11	13	11	17	7	5	7						71
<i>Attendees</i>	1,007	1,117	760	98	344	79	141	0	0	0	0	0	3,546
Kids programs													
<i>Number</i>	27	20	26	47	25	27	15						187
<i>Attendees</i>	4,370	3,995	2,528	4,190	2,238	2,696	623	0	0	0	0	0	20,640
Teen programs													
<i>Number</i>	2	2	5	4	1	7	2						23
<i>Attendees</i>	31	37	361	69	11	75	19	0	0	0	0	0	603
TOTAL													
<i>Number</i>	40	35	42	68	33	39	24	0	0	0	0	0	281
<i>Attendees</i>	5,408	5,149	3,649	4,357	2,593	2,850	783	0	0	0	0	0	24,789

Hood River County Library District Strategic Goals 2016 – 2021

1. *Create a stable and permanent presence in Odell.*

- Evaluate effectiveness of current bus pilot and determine next steps.
- Develop a service plan and explore collaboration with prospective partners.
- Expand adult literacy and ESL opportunities for Spanish speakers.

2. *Expand services to tweens and teens.*

- Facilitate creative learning opportunities and provide a venue (at the library and/or online) for them to showcase their work.
- Modify teen space to address their needs.
- Revitalize the teen advisory group.
- Improve outreach to teens.

3. *Expand outreach activities to continue to grow the library's active users.*

- Connect with diverse audiences (and create connections between diverse communities) with large scale community events.
- Develop collections, services and programs targeted to nonusers.
- Reach out to vulnerable populations (including the homebound and homeless) through ongoing staff outreach.

4. *Increase library awareness throughout the county.*

- Expand alternative ways of promoting library news (including targeted and word of mouth marketing) to increase participation and attendance.
- Implement consistent branding to highlight all library sponsored events and activities.
- Effectively communicate the positive impact of the library district and develop a plan for long-term funding sustainability.

5. *Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.*

- Provide access to diverse resources to meet the community's diverse needs.
- Offer literary events, musical concerts and other expressions of community creativity.
- Offer access to current and relevant technology.
- Continue to strengthen ongoing partnerships with other service providers, businesses, nonprofits and educational institutions.
- Ensure that the Friends of the Library and the Library Foundation continue to thrive as library support organizations.
- Explore options for maximizing the library's open hours.

Hood River County Library

Strategic Implementation Plan: 2016 - 2021

GOAL 1: Create a stable and permanent presence in Odell.

TACTIC	WHO	WHEN	HOW WILL WE MEASURE SUCCESS?
Evaluate effectiveness of current bus pilot and determine next steps.	Jana Yeli Amber	Pilot: Feb. 2016 – Feb. 2017 Ongoing	<ul style="list-style-type: none"> • Number of participants • Repeat users • Use of the library • Information collected from participants
Develop a service plan and explore collaboration with prospective partners.	Director Patty Jana	Now—Year 2	<ul style="list-style-type: none"> • Evaluate service needs • Explore partnerships • Written implementation plan and timeline
Expand adult literacy and ESL opportunities for Spanish speakers.	Patty	Year 1	<ul style="list-style-type: none"> • Increased ESL/literacy resources in collection • Increased programming

GOAL 2: Expand services to teens and tweens.

TACTIC	WHO	WHEN	HOW WILL WE MEASURE SUCCESS?
Facilitate creative learning opportunities and provide a venue (at the library and/or online) for them to showcase their work.	Teen librarian Jana	Year 1: Develop plan Year 2: Implementation	<ul style="list-style-type: none"> • Number of participants • Number of programs
Modify teen space to address their needs.	Director Jana Teen librarian	Year 2	<ul style="list-style-type: none"> • Modified space • Response from teens
Revitalize the teen advisory group.	Teen librarian	Year 1	<ul style="list-style-type: none"> • Regularly scheduled meetings
Improve outreach to teens.	Teen librarian Patty	Year 1	<ul style="list-style-type: none"> • Increased participation

GOAL 3: Expand outreach activities to continue to grow the library's active users.

TACTIC	WHO	WHEN	HOW WILL WE MEASURE SUCCESS?
Connect with diverse audiences (and create connections between diverse communities) with large scale community events.	Director Programming staff	Ongoing	<ul style="list-style-type: none"> • Attendance
Develop collections, services and programs targeted to nonusers. <ul style="list-style-type: none"> • “Library of things” • New adults (est. age 18 – 29) • Tech community • Children/families • Childcare providers 	Director Asst. Director Michele Teen Librarian Jana Yeli Amber Patty	Year 2	<ul style="list-style-type: none"> • Increased use of collections • Increased program attendance
Reach out to vulnerable populations (including the homebound and homeless) through ongoing staff outreach.	Rachael Anna	Ongoing	<ul style="list-style-type: none"> • Increased usage

GOAL 4: Increase library awareness through the county.

TACTIC	WHO	WHEN	HOW WILL WE MEASURE SUCCESS?
Expand alternative ways of promoting library news (including targeted and word of mouth marketing) to increase participation and attendance.	Program coordinators Rachael	Ongoing	<ul style="list-style-type: none">• Increased participation• Continued partnerships
Implement consistent branding to highlight all library sponsored events and activities.	Director	Ongoing	
Effectively communicate the value of the library district and develop a plan for long term funding sustainability.	Director Library Board Library Foundation	Ongoing Plan: Year 2	<ul style="list-style-type: none">• Development of written sustainability plan

GOAL 5: Continue to develop the library as a cultural and educational hub for people of all ages and backgrounds.

TACTIC	WHO	WHEN	HOW WILL WE MEASURE SUCCESS?
Provide access to diverse resources to meet the community's diverse needs.	Director	Year 1: plan w/MCCOG Year 2: staff triage training Year 2: plan for expanded bilingual programming	<ul style="list-style-type: none"> • Worksource partnership in place at Hood River library
Offer literary events, musical concerts and other expressions of community creativity.	Rachael Friends of the Library Jana	Ongoing	<ul style="list-style-type: none"> • Number of programs • Participants • Number of partnerships
Offer access to current and relevant technology	Director	Year 1: Develop technology plan Year 2: implementation	<ul style="list-style-type: none"> • Internet and computer use
Continue to strengthen ongoing partnerships with other service providers, businesses, nonprofits and educational institutions.	Staff	Ongoing	<ul style="list-style-type: none"> • Number of stable partnerships
Ensure that the Friends of the Library and the Library Foundation continue to thrive as library support organizations.	Director Library Board Rachel Joanne	Ongoing	<ul style="list-style-type: none"> • High levels of support (financial and otherwise) • Number of people involved • Volunteer hours
Explore options for maximizing the library's open hours. <ul style="list-style-type: none"> • Conduct hours survey 	Director Library board	Year 2	<ul style="list-style-type: none"> • Increased information about community priorities