

**Board of Directors
Regular Meeting Agenda**

Tuesday, November 27, 2018, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Jean Sheppard, President
Notes prepared by Library Director Rachael Fox

I. Additions/deletions from the agenda (ACTION)	Sheppard
II. Conflicts or potential conflicts of interest	Sheppard
III. Consent Agenda (ACTION)	Sheppard
i. Minutes from October 16, 2018 meeting	
IV. Open forum for the general public	Sheppard
V. Reports	
i. Friends update	Fox
ii. Foundation update	Fox
iii. October 2018 financial statements	Fox
iv. Director's report	Fox
VI. Previous business	
VII. New Business	
i. 2018 SDIS Best Practices Program checklist for review	Sheppard
VIII. Agenda items for next meeting	Sheppard
IX. Adjournment	Sheppard

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

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

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

Board of Directors
Regular Meeting Agenda

Tuesday, November 27, 2018, 7.00p
Jeanne Marie Gaulke Community Meeting Room
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Jean Sheppard, President
Notes prepared by Library Director Rachael Fox

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| I. Additions/deletions from the agenda (ACTION) | Sheppard |
| II. Conflicts or potential conflicts of interest | Sheppard |
| III. Consent Agenda (ACTION) | Sheppard |

i. Minutes from October 16, 2018 meeting

Attachments: III.i Minutes from October 16, 2018 meeting

- | | |
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| IV. Open forum for the general public | Sheppard |
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V. Reports

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|--------------------------|-----|
| i. Friends update | Fox |
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- The Friends have \$20,284.31 in their checking account.
- The Friends currently have 150 members.
- The annual Friends holiday potluck dinner will be held Tuesday, December 11, 6pm at the Hood River Valley Adult Center. The Library District Board is invited to this gathering.
- Nadine Klebba and Pat Schmuck will continue to serve as Co-Presidents.
- Marilyn Murray has resigned as Vice President.
- Soroptomist will provide a holiday wreath for their entryway display at the Hood River Library.
- There will soon be pictures of Friends volunteers added to the Friends section of the website. They will also update their information on the website to reflect the many opportunities to volunteer at the library.
- The Book Covering Group continues to meet every Tuesday to cover new library materials.
- The Dirty Book Club cleans our dirty library materials. They have changed their meeting day to the 2nd and 4th Wednesday at 1pm.
- The Friends of the Hood River County Library Pat Hazlehurst Endowment fund of the Gorge Community Foundation has a balance \$135,788.14 with \$5,200 available for grants. The committee approved \$500 for Hood River County Reads and will meet in the next few months to discuss distributing the rest of the funds to the library.
- Hood River County Reads
 - They have selected *Temperance Creek – A Memoir* by Pamela Royes.
 - They have received \$2,500 from the Library Foundation, \$2,500 from Starseed Foundation, \$500 from the Friends of the Library Pat Hazlehurst Endowment Fund and \$2,000 from the Hood River County Education Foundation.
 - The kickoff will take place Sunday, March 3, 2019. The author will present at the Hood River Library on Sunday, April 14.
 - They are working on a field trip to observe herding sheep, making sough dough bread, and

weaving in a studio in Odell.

- The middle schools have said they do not want a second younger book; rather want to copy stand alone, age-appropriate chapters to pair with the author visit. The author has approved their request.

ii. Foundation update

Fox

- The Foundation has a checking account balance of \$471.92, savings \$1881.21, and Endowment balance of \$104,252 at the Gorge Community Foundation which granted \$4400 this year that went towards the Library District along with the annual donation.
- The Foundation updated their by-laws and is working on a Board manual.
- Footwise will sponsor the Library Foundation/Friends of the Library in the Gorge Giving Guide.
- Members are considering an electric donor recognition board for both the Friends of the Library and the Library Foundation.
- The Friends and Foundation will plan an electronic newsletter blast to raise awareness of the two groups and opportunities for patrons to participate.
- Angie Green the paid bookkeeper has resigned. Ronda Starling will take over at same reduced rate of service.
- The Foundation has formed a committee to focus on Legacy giving. The committee will meet and discuss a campaign to reach out to members in the community starting in summer 2019.
- The annual fundraiser the Feast of Words will be Saturday, March 9, 2pm. The focus will be services in Odell such as increasing pop up library services, increasing programs, and hiring a consultant to look at a long-term plan for Odell.
- Heather Staten will resign from the board January 1, 2019. Heather was instrumental in the campaign to reopen the library and has served many years on the Foundation Board and she also served on the first District Library Board. New Foundation board member Amy Gray will take over Heather's position as treasurer.
- The Foundation held a Donor recognition breakfast on Monday, November 19, at 8am. About 10 people attended the breakfast. I did a presentation to the group highlighting the critical ways the money raised by the Foundation supplements our budget and all the various projects we have been able to do, thanks to their donations.
- The Foundation plans to do a countywide mailing in February to solicit new members and donors. They will highlight the upcoming Feast of Words.
- David Niklaus of Pennsylvania donated \$1,2000 to be used towards replacement costs for the wooden benches in the gardens with metal benches. It's in memory of a Hood River couple Merle and Sophia Nicklas, who both passed away in 2017. The Foundation has created a plaque to honor the couple.
- The Foundation's Fundraising plan for this year is to raise \$63,500. This will come from various sources:
 - End of year mailing for donations proposed net of \$13,000, (up \$1,000 from last year).
 - Feast of Words: \$27,000 net, up from \$22,000 last year.
 - Endowment: \$4,500, same past two years.
 - Membership program was in the \$18-19,000 annual range.
 - Bequests \$1,000
 - Bricks \$500

iii. October 2018 financial statements

Fox

Attachments:

- V.iii. October 2018 financial statements

The District has received \$102,457 of the tax revenue during the month of October. The bulk of the remaining tax revenue will arrive this month. We are tracking well for this time of the year.

I am still going through all the bills which were paid during my absence. I will be working over the next month to correct a few items that were coded to the wrong category, while I was on leave. This was expected to happen and it's a simple fix to move the funds to the correct location and appears to mainly take place in the Grant Funds. I will work with the accountant to make the changes and aim to have the changes completed by the December financial statements.

iv. Director's report

Fox

Administration

- We will begin to review policies in December with the Board Governance Policy.
- Our annual audit was completed Wednesday, November 7. Our auditing firm Pauly, Rogers and Co. reported things looked great. They will present the annual audit by phone at the Tuesday, January 15, District Board meeting.
- The District has used Guardian Dental Insurance since 2012. This year, the dental costs for Guardian will remain the same. I'm waiting on bid from HUB international to see if any companies come in with a lower rate. We'll approve the dental insurance next month.
- Arwen Ungar did an excellent job as interim director during my absence. I received many compliments from staff, volunteers and community members.
- Assistant Director Arwen Ungar is working on finding and writing grants to receive funding to restore the deteriorating masonry on the Hood River building.

Facilities

- Our facilities maintenance person Michael Peterson-Love painted the meeting room. We have received positive comments from the public.
- Thanks to funding from the Library Foundation, we now have Code of Conduct signs posted in the library gardens and on the grounds in four locations.

Programs

- Beginning in October, there is now a weekly Makerspace programming for all ages including Robot Coding, LEGO Club and Teen Crafting.
- The library also held it's first Family Maker Night where families came together to create moving cardboard automatons (simple robots).
- This year we offered programming for the first time for Native American History month. Children's Librarian Jana Hannigan and Children's Services Assistant Sarah Ryan organized a kick-off event with members of the Klickitat Tribe. They demonstrated salmon cutting and shared story telling. Participants enjoyed smoked salmon, refreshments, Native artifacts and a craft afterwards. There was also a movie screening of the award-winning documentary, *7th Generation*, about the Lakota Sioux covers their history and how Native youth of today are succeeding in contemporary America while remaining Indian at heart.
- The kids department is doing outreach in the community at two locations, which serves a population who may struggle with visiting our main library branch. They have weekly storytimes at Wyeast Apartments on the heights. They also conduct a reading buddy program at the El Riconcito which serves the children at the trailer park behind the taco stand. The reading buddy program has the older children read to the younger child and library staff help with building literacy skills.
- We also have our regular storytimes in Hood River on Thursday and Parkdale on Fridays. We're working on adding a weekly storytime to Cascade Locks Library.

- The teen librarian Rachel Timmons recently had a craft where teens made slime! Timmons also hosted our long running program the Literary Trivia Challenge, this month's theme was Percy Jackson books. Timmons also runs the weekly Teen Council meetings which empowers teens to assist with the Trivia Challenges, program planning, and games. They have fun, have snacks, and earn volunteer hours. It's open to all Middle and High School aged teens.
- There is abilingual story time in Hood River every Wednesday evening through December 15. The numbers have been low and Bilingual Outreach Specialist Yeli Boots will cease the story time at the end of December and plans to pick it up again in the summer.
- Boots finished her pop up library at the Meracado in Odell, which ran through October. We are still looking for a winter location for the pop up library. Boots had a successful summer reading program with over 30 kids signed up.
- Boots is co-sponsoring a GED program in Odell. The program runs through June 2019. Periodically she will take library materials to the class for students to check out.
- Boots is also doing a monthly storytime at a preschool in Odell and four kindergarten classes at Mid-Valley.
- Boots attended Cultureseed's first Latinx Youth Lider Summit in Hood River. A new Latinex teen circle was born from the event and they meet here at the Hood River Library.
- The Friends of the Library has funded the Odell Bus project to operate one time per month for the months of September – May. We will continue to operate the bus weekly during the months of June – August, which is funded by Oregon State Library Ready to Read Grant funds.
- In the month of October, there were many adult programs cosponsored by One Community Health for Gorge Happiness month. We're also teaching classes each month on how to add e-books and e-audio to devices.

Personnel

- We are in the process of hiring a Public Service Clerk for 19.5 hours per week to replace a staff member who resigned from the position.
- Children's Services Assistant Sarah Ryan is expecting a baby and will take parental leave starting in January.

Marketing

- The newsletter had a 47% open rate (4% higher than last month) and a 6% click rate (3% lower than last month).

Statistics

- Cascade Locks library patron visits have doubled. We were averaging about 100 visits per month and now average 200 visits per month since we moved into the new space.
- I'm working on catching up on the statistics. I plan to have a comprehensive report for fiscal year 2017-18 in the December board packet and by January I will start including a monthly statistical report in the board packet regarding library usage and program attendance statistics.

VI. Previous business

VII. New Business

i. 2018 SDIS Best Practices Program checklist for review

Sheppard

The Special Districts Insurance Services (SDIS) Best Practices Program is available to all SDIS Property Casualty Program participants. Its purpose is to assist districts with implementing best practices to mitigate risk in areas of high exposure. This year's program offers each district up to a 10% credit on 2019 general liability and property insurance contributions by completing requirements.

In the past, SDIS required the board to review the checklist prior to submitting it. Starting last year, they allow directors to complete the checklist, but then ask the checklist be reviewed with the governing board. I have completed the checklist and we have qualified for the 10% discount. Please see the attachment for full details.

- Affiliate Organization Membership – Credit 2%
 - Oregon Library Association
- Property photos – Credit 2%
 - Completed – 2 photos of each structure needs to be uploaded to the insurance site.
- Online Training – Credit 2%
 - Completed - Facilities Emergencies online training (Management - Rachael Fox)
- Policy (Preventative Maintenance Policy) – Credit 2%
 - Fox will present a policy for approval at the December board meeting. We have received credit, since the policy needs to be approved by January 1, 2019.
- SDAO/SDIS Training or Board Practices Assessment – Credit 2%
 - Completed - Fox and Hackett attended the 2018 SDAO Annual Conference

VIII. Agenda items for next meeting

Sheppard

- Preventative maintenance policy
- Review Board Governance policy
- Dental Insurance renewal

IX. Adjournment

Sheppard

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

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

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**Board of Directors
Regular Meeting Agenda**

Tuesday, October 16, 2018, 7.00p
Jeanne Marie Gaulke Community Meeting Room
502 State St, Hood River
Jean Sheppard, President

Minutes prepared by Assistant Director Arwen Ungar

Present: Arwen Ungar (staff), Karen Bureker, Brian Hackett, Megan Janik, Sarah Marsden, Jean Sheppard

- I. Additions/deletions from the agenda (ACTION)** Sheppard
President Jean Sheppard called meeting to order at 7:05 p.m.
- II. Conflicts or potential conflicts of interest No conflicts** Sheppard
- III. Consent Agenda (ACTION)** Sheppard

i. Minutes from September 18, 2018 meeting

Attachments: III.i Minutes from September 18, 2018 meeting

• **ii. Invoice Sage Library Consortium**

This membership connects us to our 70 consortium libraries, which we share materials. This funds technical staff who create an infrastructure, policies and technical support for our integrated library system software Evergreen. It also funds our courier system which runs five days per week.

The invoice for \$12,271 exceeds my spending authority, so I'm asking for Board approval.

Bureker moved to approve the consent agenda, Marsden seconded. Motion carried unanimously.

- IV. Open forum for the general public** Sheppard
Opened to the general public at 7:06, closed at 7:06

V. Reports

i. Friends update Ungar

The Friends and foundation met to discuss how to clearly relay information about what each group does with the public. The groups plan to send out a marketing newsletter differentiating the two as well as send information in the annual mailer. Further, they discuss what areas they overlap in and what areas might be good for further collaboration. The Friends tentatively set their Christmas potluck date for December 11.

The Hood River Reads committee selected *Temperance Creek* by Pamela Royes for its annual book. Royes has agreed to the program and will visit the area from April 12-April 14. The program will kick off on or around March 2.

ii. Foundation update Ungar

The Foundation will hold a donor appreciation morning on November 19 at 8 am in the library to thank those who have donated throughout the years. Pastries and coffee will be served. Feast of Words is

502 State Street
Hood River - OR 97031

541 386 2535

www.hoodriverlibrary.org

slated for March 9 and Jen Bayer will be the chair again this year. This year's fundraiser will be dedicated to improving services in Odell.

The Foundation approved the 2018/2019 budget document after treasurer Heather Staten made some changes for clarity from the previous meeting. The Foundation is in need of a bookkeeper. The group also discussed efforts to encourage Legacy Giving from the community, which could include highlighting some of the individuals who have already done this.

iii. September financial statements

Ungar

Attachments:

- VII.i. September financial statements

iv. Director's report

Ungar

Administration

- We will begin to review policies in December with the Board Governance Policy.
- There is one potential 1600 square foot space in Odell that may be available on a temporary to permanent basis.

Facilities

- The Snow removal contract was for two years so does not need to be renegotiated until November 2019.
- Michael Peterson-Love has done much of the exterior painting and cleaning around the windows and will paint the meeting room at the end of the month.

Programs

- Programs in October have been a success with many attending the Gorge Happiness Month programs.
- Programs in November include a Marimba group and Workshop, more makerspace programs and author Renee Denfeld, among others.

Personnel

- There have been two workman's comp claims in the past 6 months and we will work with SDAO to develop best practices for repetitive motion actions and have a consultant come out to look at our work spaces to determine better functionality
- Part-time public service clerk Helen Alexeff has resigned her position as of October 24, she will remain on the on-call substitute list.

Marketing

- The newsletter had a 43% open rate (5% lower than last month) and a 9% click rate (3% higher than last month).
- Facebook followers increased slightly by 8% page engagement also increased very slightly at 2%.

VI. Previous business

VII. New Business

- Medical Insurance renewal (ACTION) Hackett, motioned, Janik Seconded**

Ungar

Attachment:

- VII.ii. Employee Health Care Benefits Policy

It's time to renew our health insurance. We have used United Health Care this past year. Our plan at United has been eliminated and replaced with a similar plan at a lower (\$750) deductible. This plan: United Healthcare Choice Plus Gold 750 - AV2S w/447 represents an increase of just over 3%.

Our Health insurance agent, HUB-BCI group, got quotes from other insurers, including Providence, United Healthcare, and the Special Districts Association of Oregon. United Healthcare appears to be our best option. The next closest plan was a Special Districts Association of Oregon Plan that represented a 7% increase with considerably worse coverage, a \$2,000 deductible (compared to \$750 at United); \$35 office visits (compared to \$25 at United); and 30% coinsurance (compared to 20% at United).

The deadline to add or make changes for the plan is the end of November. If we want to change carriers, the date would be November 15th. I recommend we enroll in United Healthcare Plus Premier Gold 750 but we can change plans, if the Board wishes to elect a different plan and/or carrier.

As you can see there is just over a 3% increase for next year for the Choice Plus Gold 750. Per the Employee Health Care Benefits Policy, the District contributes \$1,000 toward the cost of employees' monthly health insurance. The amount of the monthly cap paid for each employee is based on a forty hour work week, and it is reduced proportionally for employees who work fewer than forty hours per week.

Fox budgeted a 10% increase in this year's budget. The District will pay an additional \$13.93 per employee for this plan. There are three staff members who enroll family or employee and children already met the cap and will pay out-of-pocket for the additional fees.

Our dental insurance is predicted to increase. HUB-BCI group is running cost comparison now with other carriers and I will have it ready for the next board meeting. Dental must be renewed by January 1, 2018.

Our health insurance with United Healthcare will include medical, mental health, alternative care, vision, and pharmacy coverage. I can send you benefit summaries, if you would like. I highly recommend we continue to use United Healthcare as our insurance provider and select Choice Plus Gold 750. This is a low overall increase to the District.

Hackett moved to approve the healthcare renewal, Janik seconded. Motion carried unanimously.

VIII. Agenda items for next meeting

Sheppard

IX. Adjournment

Sheppard

The Meeting was adjourned at 7:36 p.m.

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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HOOD RIVER COUNTY LIBRARY DISTRICT

Compiled Financial Statements October 31, 2018

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Onstott, Broehl & Cyphers, P.C.

Certified Public Accountants

KENNETH L. ONSTOTT, c.p.a.
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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of Hood River County Library District, which comprise the balance sheet – cash basis as of October 31, 2018, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the one month and four months then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

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

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

Onstott, Broehl & Cyphers, P.C.
November 19, 2018

Hood River County Library District
Balance Sheet - Cash Basis
October 31, 2018

ASSETS

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Current Assets:				
Cash in bank - Columbia State Bank	\$93,164			\$93,164
Cash with Hood River County	377,770	\$70,782	\$76,096	524,648
Petty cash	416			416
Accounts receivable	1,714			1,714
Total Current Assets	<u>473,064</u>	<u>70,782</u>	<u>76,096</u>	<u>619,942</u>
TOTAL ASSETS	<u><u>\$473,064</u></u>	<u><u>\$70,782</u></u>	<u><u>\$76,096</u></u>	<u><u>\$619,942</u></u>

LIABILITIES & FUND BALANCES

Liabilities				
Current Liabilities				
Payroll liabilities	\$2,607			\$2,607
Total Current Liabilities	<u>2,607</u>	<u>0</u>	<u>0</u>	<u>2,607</u>
Total Liabilities	<u>2,607</u>	<u>0</u>	<u>0</u>	<u>2,607</u>
Fund Balances:				
Unassigned	<u>470,457</u>	<u>70,782</u>	<u>76,096</u>	<u>617,335</u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$473,064</u></u>	<u><u>\$70,782</u></u>	<u><u>\$76,096</u></u>	<u><u>\$619,942</u></u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
For the Four Months Ended October 31, 2018

	General Fund	Grants Fund	Capital Equipment Reserve Fund	Total
Revenues:				
Donations and grants	\$0	\$500		\$500
Property tax revenues - current year	102,457			102,457
Property tax revenues - prior year	8,693			8,693
Fines and fees	5,705			5,705
Intergovernmental revenue				0
Interest revenue	3,537		\$783	4,320
Miscellaneous	2,731			2,731
Total Revenues	123,123	500	783	124,406
Expenditures:				
Personal services:				
Wages and salaries	141,567	2,272		143,839
Employee benefits	43,938	134		44,072
Total Personal Services	185,505	2,406	0	187,911
Materials and services:				
Bank charges	48			48
Building rental	3,775			3,775
Building maintenance	8,611	601	2,386	11,598
HVAC	2,501		18,637	21,138
Elevator	826			826
Telephone	1,743			1,743
Internet	1,307			1,307
Collection development	23,105	4,498		27,603
Technology	3,232	5,728		8,960
Accounting and auditing	3,400			3,400
Courier	529			529
Custodial services	7,614			7,614
Technical services	3,143			3,143
Library consortium	12,271			12,271
Copiers	384			384
Elections expense	0			0
Furniture and equipment	2,604	5,030		7,634
Insurance	5,351			5,351
Georgiana Smith Memorial Garden	6,204			6,204
Legal services	1,208			1,208
Professional services	45			45
Dues and subscriptions	940			940
Miscellaneous	1,814			1,814
Postage and freight	221			221
Printing	148			148
Programs	6,001	4,658		10,659
Advertising	76			76
Supplies - office	5,280	320		5,600
Travel	486			486
Training	415			415
Board development	2			2
Parking reimbursement	0			0
Electricity	7,230			7,230
Garbage	488			488
Natural gas	424			424
Water & sewer - building	3,160			3,160
Total Materials and Services	114,586	20,835	21,023	156,444
Capital outlay	0	0	4,430	4,430
Total Expenditures	300,091	23,241	25,453	348,785
Revenues Over Expenditures	(176,968)	(22,741)	(24,670)	(224,379)
Other Financing Sources (Uses)				
Operating transfers in	0		0	0
Operating transfers out	0			0
Total Other Financing Sources (Uses)	0	0	0	0
Revenues and Other Financing Sources (Uses) Over Expenditures	(176,968)	(22,741)	(24,670)	(224,379)
Fund Balance - July 1, 2018	647,425	93,523	100,766	841,714
Fund Balance - October 31, 2018	<u>\$470,457</u>	<u>\$70,782</u>	<u>\$76,096</u>	<u>\$617,335</u>

See Independent Accountants' Compilation Report

HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Four Months Ended
October 31, 2018

	Current Period Actual	Year to Date Actual	Annual Budget
Revenues:			
Tax revenues - current	\$99,794	\$102,457	\$876,286
Tax revenues - prior year	2,215	8,693	15,000
Fines and fees	1,783	5,705	13,500
Interest revenue	(58)	3,537	7,000
Donations	0	0	0
Miscellaneous	2,731	2,731	0
Total Revenues	106,465	123,123	911,786
Expenditures:			
Personal services:			
Wages and salaries:			
Library clerk I	542	2,424	7,195
Library clerk II	7,474	30,924	97,865
Library assistant I	4,194	16,915	52,294
Library assistant II	6,849	29,160	86,051
Librarian I	9,623	26,060	69,170
Librarian II	0	10,198	55,557
Library director	6,053	24,906	74,090
Other	0	980	0
Payroll taxes and benefits:			
Retirement	2,507	10,595	32,647
Social security	2,640	10,982	33,830
Workers' compensation	18	81	1,200
Health insurance	4,992	20,296	99,500
Unemployment insurance	331	1,608	5,749
Other employee benefits	0	376	
Total Personal Services	45,223	185,505	615,148
Materials and services:			
Bank charges	16	48	300
Building rental	944	3,775	14,000
Building maintenance	4,392	8,611	15,000
HVAC	0	2,501	15,000
Elevator	330	826	2,300
Telephone	692	1,743	4,300
Internet	327	1,307	6,400
Collection development	6,547	23,105	78,000
Technology	1,019	3,232	11,000
Accounting and auditing	0	3,400	26,000
Courier	165	529	3,000

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HOOD RIVER COUNTY LIBRARY DISTRICT
General Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Four Months Ended
October 31, 2018

	Current Period Actual	Year to Date Actual	Annual Budget
Custodial services	1,823	7,614	25,000
Technical services	0	3,143	4,000
Library consortium	12,271	12,271	12,300
Copiers	73	384	1,400
Elections expense	0	0	3,200
Furniture and equipment	180	2,604	4,000
Insurance	2,007	5,351	12,000
Georgiana Smith Memorial Garden	2,435	6,204	24,000
Legal services	35	1,208	3,000
Professional services	0	45	0
Dues and subscriptions	150	940	4,000
Miscellaneous	0	1,814	1,000
Postage and freight	102	221	1,000
Printing	0	148	500
Programs	2,635	6,001	20,000
Advertising	0	76	1,500
Supplies - office	1,070	5,280	15,000
Travel	100	486	5,000
Training	0	415	3,000
Board development	0	2	1,500
Parking reimbursement	0	0	1,000
Electricity	1,637	7,230	21,000
Garbage	123	488	1,600
Natural gas	323	424	10,000
Water & sewer - building	808	3,160	5,000
Total Materials and Services	40,204	114,586	355,300
Capital Outlay	0	0	0
Contingency	0	0	100,000
Total Expenditures	85,427	300,091	1,070,448
Other Financing Sources (Uses)			
Operating transfers In	0	0	0
Operating transfers out	0	0	(30,000)
Total Other Financing Sources (Uses)	0	0	(30,000)
Change in Fund Balance	\$21,038	(\$176,968)	(\$188,662)

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HOOD RIVER COUNTY LIBRARY DISTRICT
Grants Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Four Months Ended
October 31, 2018

	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>
Revenues:			
Donations and grants	\$0	\$500	\$225,000
Intergovernmental revenue	0	0	0
Total Revenues	<u>0</u>	<u>500</u>	<u>225,000</u>
Expenditures:			
Personal services	198	2,406	7,500
Materials and services:	(90)	20,835	150,000
Capital outlay	0	0	112,500
Total Expenditures	<u>108</u>	<u>23,241</u>	<u>270,000</u>
Change in Fund Balance	<u><u>(\$108)</u></u>	<u><u>(\$22,741)</u></u>	<u><u>(\$45,000)</u></u>

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HOOD RIVER COUNTY LIBRARY DISTRICT
Capital Equipment Reserve Fund
Statement of Revenues and Expenditures - Cash Basis
For the One Month and Four Months Ended
October 31, 2018

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Annual Budget</u>
Revenues:			
Interest revenue	\$211	\$783	\$1,000
Other Financing Sources			
Transfer from General Fund	0	0	25,000
Total Revenues and Other Sources	<u>211</u>	<u>783</u>	<u>26,000</u>
Expenditures:			
Materials and services	0	21,023	0
Capital outlay	2,000	4,430	75,000
Total Expenditures	<u>2,000</u>	<u>25,453</u>	<u>75,000</u>
Change in Fund Balance	<u><u>(\$1,789)</u></u>	<u><u>(\$24,670)</u></u>	<u><u>(\$49,000)</u></u>

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HOOD RIVER COUNTY LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Cash Basis
Grants Funds
For the Four Months Ended October 31, 2018

	Newspaper Digitization	SDAO Safety 2016	Foundation Grants	Programs Fund	CL Branch	Friends of the Library	Makerspace Grant	RTR 2018	Total
Revenues:									
Donations and grants	\$0	\$0	\$500	\$0		\$0	\$0	\$0	\$500
Total Revenues	0	0	500	0	0	0	0	0	500
Expenditures:									
Personal services:									
Wages and salaries:									
Library clerk II								1,387	1,387
Library assistant II			595			291			886
Employee benefits:									
Retirement								106	0
FICA								1	106
Workers compensation									1
Health insurance								26	0
Unemployment insurance									26
Total Personal Services	0	0	595	0	0	291	0	1,520	2,406
Materials and services:									
Building maintenance			600			2,360		28	600
Collection development			2,149	(39)		144	517		4,498
Technology			5,067		793	637	462	2,373	5,728
Programs			394	169	332	621	1,889		4,659
Furniture and equipment	0		2,019						5,030
Office supplies			320						320
Total Materials and Services	0	0	10,549	130	1,125	3,762	2,868	2,401	20,835
Capital outlay	0	0	0	0	0		0	0	0
Total Expenditures	0	0	11,144	130	1,125	4,053	2,868	3,921	23,241
Net Change in Fund Balance	0	0	(10,644)	(130)	(1,125)	(4,053)	(2,868)	(3,921)	(22,741)
Fund Balance - July 1, 2018	825	3,000	79,678	(607)	1,304	4,021	997	4,305	93,523
Fund Balance - October 31, 2018	\$825	\$3,000	\$69,034	(\$737)	\$179	(\$32)	(\$1,871)	\$384	\$70,782

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