



CALL TO ORDER/ROLL CALL

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FUTURE MEETINGS/EVENTS/OBSERVANCES:

- JCLD Board Work Session – January 27, 2020 (Talent Library Branch)
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- 2020 SDAO Conference (Seaside, OR) – February 6-9, 2020
- PLA Conference (Nashville, TN) – February 25-29, 2020
- 2020 OLA Conference (Bend, OR) – April 29-May 2, 2020

The Jackson County Library District Board meets regularly at 4:00 p.m. on the second Thursday of every month at the Medford Library in the Adams Community Meeting Room, unless otherwise noticed. You may find proposed agendas and prior meeting minutes at www.jacksoncountylibrarydistrict.org. If you have further questions or would like to be added to the email notification list, please contact Administrative Assistant, Donovan Edwards at 541-423-1333 or dedwards@rvcoq.org

If a physical accommodation is needed to participate in a Jackson County Library District meeting, please contact Donovan Edwards at 541-423-1333. Notification of at least 48 hours prior to the meeting, preferably in writing, will assist us in providing reasonable accommodation.



MINUTES

ATTENDEES

Present at the meeting were Board Members Susan Kiefer (President), Cathy Shaw (Vice President), Jill Turner, George Prokop and Eric Dziura.

Additional attendees: Jennifer Giltrop (LS&S); Kari May (Lib Dir), Carey Hunt (Asst Lib Dir), Claudine Taillac (Asst Lib Dir), Sandy New (JCLF Exec Dir), Kira Lesley (SOHS Archivist), Kevin Keating (JCLD Budget Committee), Robert Felthousen (RCC Lib Dir), Jackie Bunick (Legal Counsel), Lisa Marston (Dist Admin), Donovan Edwards (Admin Asst). Laurie Grenya (HR Answers) attended via video conference call.

CALL TO ORDER

Vice President Cathy Shaw called the meeting to order at 4:00 p.m.

CONSENT AGENDA

MOTION: Director Turner requested removing the JCLD Financial Report from the Consent Agenda. Director Dziura moved to approve the Consent Agenda with the exception of the JCLD Financial Report. President Kiefer seconded the motion. The motion was approved unanimously.

Director Turner noted a significant change associated with the Marketing line (page 16) and had a brief discussion with Ms. Marston and Ms. May since, historically, marketing was an expense that was supposed to fall under LS&S's budget. Ms. May reminded the Board that the funds had been approved as an additional expenditure within the 2 Year Plan, but were included under a different budget line item. Nevertheless, Ms. Marston and Ms. May said they would follow up on Director Turner's query.

MOTION: President Kiefer moved to approve the JCLD Financial Report. Director Prokop seconded the motion. The motion was approved unanimously.

REPORTS

Library Director's Report

Ms. Taillac stated that over 20 people took advantage of the Ashland Branch Library's cold weather shelter. Director Turner asked why the Library of Things was not included within Polaris. Ms. May stated that the Library of Things includes items that may need to be available for a certain event and Polaris does not provide that option. Prokop asked about the two 20-hour-a-week positions listed on the Directors Report (page 20). May stated they were being combined into one full time position.

Anna Monders, JCLS Booktalk Specialist, provided a slideshow presentation on the Booktalk Program, and summarized how it works and the success of the program.

Transition Roadmap

Director Prokop noted that under Technology, for example, the Board has no milestones between what has been completed and the last item, which has a due date of June 2020. Ms. Marston explained that the roadmap is tracking primarily those milestones that represent major decision points for the Board. Ms. May pointed out that technology, when presented as a big rock, was really more about the decision on the ILS.

Since the decision has been made to stay with the platform we are currently on, we do not really need to do anymore for that to be successful. Since, as Director Prokop pointed out, the whole purpose of the roadmap is to reassure everybody that we are on track and to identify what needs to happen in order for the migration to be successful, a suggestion was made that, at the next Technology Committee meeting, the group should discuss and identify other technology-related items that will need to come before the Board. Ms. May added that, with regard to Facilities, once the recommendation to proceed with the renovation takes place, we will be adding that project's milestones to the roadmap. Director Prokop further suggested that completed items should be removed from the roadmap. Director Turner suggested that we roll down the completed items onto a separate sheet so we can see what has been completed and refer back to those milestones, as needed.

Under the Communications section of the roadmap, Vice President Shaw asked about the follow up to Director Dziura's question regarding including staff in weekly updates. Ms. May stated that she did not feel there had been a Board consensus on the subject and had not done anything further. Ms. Marston said that LS&S approval would likely be needed which Kiefer concurred with due to staff being employed by LS&S. Jennifer Giltrop from LS&S, who was in attendance, asked for and received clarity on the weekly updates and granted permission for the Library Director to include library staff in the updates.

UNFINISHED BUSINESS

Phase I Medford Facilities Renovation Project

Director Dziura read the following:

MOTION: Whereas,

- 1) There is a need for additional office spaces in the Medford Library to accommodate additional staff that the District plans to hire by or before June 30, 2020; and
- 2) Pending approval from the Jackson County Board of Commissioners, Jackson County Facilities Maintenance has agreed to manage the procurement and act as the owner representative for the Medford Library Phase I Renovation Project, while working closely with JCLS staff and the District's Facilities Committee, and
- 3) The estimated Cost for the renovation of office spaces on the first and second floors in Medford is \$1,035,682.00 including demolition, construction, furniture, and finishes. Factoring in an additional 8% to 12% for architect and engineering fees, the total estimated project cost is \$1,159,964.00, and
- 4) The cost estimate above will be revised based on information to be provided by Jackson County Facilities Maintenance after commencement of the project, and
- 5) The District's Capital Improvement Fund has a current balance of \$6,066,279.00.

Be it resolved that 1) staff are authorized to commence work with Jackson County Facilities Maintenance to contract for the remodel of office spaces at the Medford Branch Library, and 2) staff are authorized to expend funds for this project from JCLD's Capital Improvement Fund. President Kiefer seconded the motion. The motion was approved unanimously by roll call vote.

Proposed Total Compensation Philosophy / HR Answers' Recommendations Regarding Direct Appointment and Salary/Benefits

Laurie Grenya with HR Answers, who attended the meeting via video conference, led a discussion with the Board that covered the proposed total compensation philosophy, the direct appointment process that HR Answers is recommending, and the salary and benefits recommendations that will be used to develop the financial model the Board will be discussing at a work session later this month.

Based on input gathered from Board members, Ms. Grenya proposed the following language for the District's Total Compensation Philosophy:

The Jackson County Library District will provide a total compensation package, considering both internal and external equity. Internal equity will measure five characteristics of each job; knowledge, skill, effort, responsibility, and working conditions. External equity will measure the components of our total compensation package against organizations in our region with comparable size, operating budget, and structure as well as our market. Market is defined as where we get our employees from and where we lose them to, which may be different than comparable organizations. We will reward continued commitment to the organization, professional growth, and consistent contributions in the assigned area of work. The total compensation package will include wages and benefits, which include leaves, insurances, and retirement appropriate to be competitive in our geographic region and industry. Decisions regarding individual factors of compensation will be made in consideration of the total compensation package, financial sustainability, and current and future strategic goals of the organization.

MOTION: After some discussion, Director Turner moved approval of the proposed Total Compensation Philosophy Statement. President Kiefer seconded the motion. The motion was approved unanimously.

Next, Ms. Grenya discussed HR Answers' recommendation from the Board's December 14, 2019 work session; namely, to utilize a Direct Appointment hiring process. While there is not a specific statute that governs Special Districts, this recommendation is based on best practices that the State of Oregon has adopted.

Director Dziura read the following:

MOTION: Whereas,

- 1) The District has an interest in successfully hiring the employees of LS&S into the roles that will be available at JCLS; and
- 2) This is most easily accomplished through a common government recruitment practice called Direct Appointment; and
- 3) This method is typically reserved for instances where there is a real threat to the successful operation of the organization, delivery of time-sensitive projects, or legally mandated services; and
- 4) According to the District's consultant, HR Answers, because of the transition situation, the District could easily show the threat to successful operations without a smooth and timely hiring process; and
- 5) The steps to this process should begin no later than March 2020.

Be it resolved that 1) the Board approves the recommendation from HR Answers for the District to use a Direct Appointment hiring process, which is a best practice modeled after the State of Oregon, a government employer; and 2) authorizes staff to begin implementing the Direct Appointment hiring process no later than March 2020. Director Turner seconded the motion. Before the roll call vote, Director Dziura asked legal counsel if using the Direct Appointment hiring process was legal and within JCLD's rights. Ms. Bunick stated that yes, JCLD was within their rights and that the limiting rules within the Direct Appointment statute pertained to state employees. The motion was approved unanimously by roll call vote.

The Board also concurred with staff's recommendation, as presented on page 38 of the Board packet, to incorporate the recommendations from HR Answers regarding salaries, benefits and retirement when updating the financial forecasting model that will be brought to the Board's upcoming work session. After some discussion it was decided that the work session with HR Answers will be held on Monday, January 27, 2020, at 4:00 p.m.

Laurie Grenya left the meeting at 4:53pm.

NEW BUSINESS

Library Director Employment Contract

Board Members provided comments on the Library Director Employment Contract (page 42), including a suggestion to either use gender neutral pronouns or replace pronouns with Library Director; to clarify that paid leave is referring to accrued vacation hours; and to replace "biweekly" payroll with "regular pay schedule." Ms. Marston stated that legal counsel will make the suggested revisions and the contract will be brought back to the next Board Meeting for approval as unfinished business.

Closures for 2020: Holidays and Library Closures

MOTION: Director Dziura moved to approve the 2020 Holiday and Library Closures and one additional open hour. President Kiefer seconded the motion. The motion was approved unanimously.

Draft MOU with Friends and Foundation

Ms. May said the intent was to provide Board Members the opportunity to give feedback on the Draft MOU with the Friends Groups and Foundation (JCLF) (page 49). Board Members and Ms. May discussed some changes to be incorporated into the document which would be brought back at a future board meeting.

Waiver of Fees for Patrons with Restricted Library Card

MOTION: Director Turner moved to approve dismissing the outstanding fee debt as stated in the Waiver of Fees for Patrons with Restricted Library Card memorandum. President Kiefer seconded the motion. The motion was approved unanimously.

Budget Committee Member Recruitment

There was Board consensus to move forward with recruiting a new Budget Committee member to replace Director Dziura's recently vacated position. Director Dziura was nominated to lead an ad hoc committee as described in the Budget Committee Member Recruitment memorandum (page 55). There was Board consensus that Budget Committee Members currently serving first terms be offered the opportunity for a second term and that a two term limit be put in place.

City of Ashland Vertical Housing Development Zone (VHDZ) Designation

MOTION: Vice President Shaw moved to approve supporting the City of Ashland Vertical Housing Development Zone (VHDZ) designation and the partial property tax exemption and to endorse a letter announcing this support. Director Turner seconded the motion. The motion was approved unanimously.

During the discussion on this motion, Director Prokop voiced concerns about the district endorsing a certain political philosophy. As Vice President Shaw explained it, a forward-looking letter from this Board is the appropriate thing to do in terms of encouraging other entities to see the benefits of infill on transportation corridors, which can also create opportunities for affordable housing. Vice President Shaw

also spoke about the importance of investing in the social fabric of our communities—libraries, schools, parks, open space—and how these public services lead to lower crime rates, and happier, more connected communities, all of which works on behalf of our libraries. For this reason, Vice President Shaw suggested that it is important and appropriate for the District to state that we believe in investment in the social fabric of our communities. Director Prokop stated that, while he agreed with the philosophy, the letter has to include how this benefits the library. Vice President Shaw concurred.

NEXT MEETING

The next meeting will be held in the Adams Meeting Room at 4:00 p.m. on Thursday, January 9, 2020.

ADJOURN

Vice President Shaw adjourned the Regular Board meeting at 5:29 p.m.

/s/ Donovan Edwards
Recording Secretary

Jackson County Library District
Statement of Revenues and Expenditures
From 7/1/2019 Through 12/31/2019

101 - General Administration

	Budget- Current	Current Month			Percentage
	Year	Actual	YTD Actual	Budget Remaining	received or spent to
					date
Operating revenue					
Current Property Tax Collections	10,610,000.00	93,210.98	9,663,225.51	(946,774.49)	91.07%
Prior Year Property Tax Collections	200,000.00	3,287.12	120,770.02	(79,229.98)	60.38%
Interest Income	310,000.00	33,902.66	147,979.57	(162,020.43)	47.73%
Interest- Lindberg Note	13,000.00	1,154.77	6,832.16	(6,167.84)	52.55%
Other Income	5,000.00	0.00	2,597.02	(2,402.98)	51.94%
E Rate	106,000.00	8,840.50	53,043.00	(52,957.00)	50.04%
Reimbursements From RCC	34,100.00	0.00	24,523.63	(9,576.37)	71.91%
Ready To Read Grant	35,000.00	36,353.00	36,353.00	1,353.00	103.86%
Government Agency Rentals	109,420.00	0.00	109,420.14	0.14	100.00%
Inter-library Loan Fees	1,000.00	0.00	0.00	(1,000.00)	0.00%
Late Fee Charges- RCC/UMS	0.00	5,640.87	10,983.00	10,983.00	0.00%
Lost/Damaged Materials	0.00	0.00	4,493.77	4,493.77	0.00%
Photocopy/Fax Sales	9,000.00	0.00	3,825.73	(5,174.27)	42.50%
Patron Refunds	0.00	0.00	(1,298.77)	(1,298.77)	0.00%
Printer Sales	0.00	0.00	8,266.22	8,266.22	0.00%
On Line Fee Collections	0.00	240.89	474.43	474.43	0.00%
Hulburt Donation	130,000.00	0.00	0.00	(130,000.00)	0.00%
Library Friends Donations	65,000.00	12,021.89	16,987.78	(48,012.22)	26.13%
Medford Friends Book Shop Remodel	10,000.00	0.00	0.00	(10,000.00)	0.00%
Library Foundation Donations	0.00	16,820.03	30,592.11	30,592.11	0.00%
General Public Donations	500.00	0.00	299.77	(200.23)	59.95%
OR Community Foundation- restricted	12,000.00	0.00	2,721.86	(9,278.14)	22.68%
OR Community Foundation- non	2,000.00	0.00	0.00	(2,000.00)	0.00%
EJ Smith Trust-Restricted	85.00	0.00	0.00	(85.00)	0.00%
Ted Gerlock-Restricted	15.00	0.00	0.00	(15.00)	0.00%
Carpenter Foundation-Restricted	3,000.00	0.00	3,000.00	0.00	100.00%
Library Foundation Donations- CP	10,000.00	0.00	0.00	(10,000.00)	0.00%
Oregon Community Foundation-	29,000.00	0.00	0.00	(29,000.00)	0.00%
Kaleidoscope grant	0.00	0.00	928.13	928.13	0.00%
Gebhard Estate	200,000.00	0.00	307,585.63	107,585.63	153.79%
Restricted Grants- Misc.	0.00	0.00	1,600.00	1,600.00	0.00%
Beginning Fund Balance-Unrestricted	7,700,000.00	0.00	7,212,784.00	(487,216.00)	93.67%
Beginning Fund Balance-Restricted	500,000.00	0.00	714,703.00	214,703.00	142.94%
Total Revenue	<u>20,094,120.00</u>	<u>211,472.71</u>	<u>18,482,690.71</u>	<u>(1,611,429.29)</u>	<u>91.98%</u>

Jackson County Library District
Statement of Revenues and Expenditures
From 7/1/2019 Through 12/31/2019

101 - General Administration

	Budget- Current Year	Current Month Actual	YTD Actual	Budget Remaining	Percentage received or spent to date
Expenditures					
Personnel Expenses					
District Administrator Salary	90,825.00	7,676.18	45,777.64	45,047.36	50.40%
FICA and Medicare- payroll taxes	34,500.00	626.23	3,757.37	30,742.63	10.89%
Worker comp- payroll taxes	3,000.00	21.27	32.02	2,967.98	1.06%
Health/Dental Insurance	50,400.00	2,568.66	5,300.70	45,099.30	10.51%
Retirement Contribution	30,686.00	744.18	4,465.08	26,220.92	14.55%
Payroll- SUTA	9,950.00	0.00	0.00	9,950.00	0.00%
Transition team	<u>360,059.00</u>	<u>0.00</u>	<u>0.00</u>	<u>360,059.00</u>	<u>0.00%</u>
Total Personnel Expenses	579,420.00	11,636.52	59,332.81	520,087.19	10.24%
Materials and Services					
Accounting Services	40,000.00	0.00	11,031.11	28,968.89	27.57%
Auditing Services	11,300.00	300.00	3,500.00	7,800.00	30.97%
Administrative Services	38,000.00	0.00	16,272.44	21,727.56	42.82%
Bank Fees/Interest Expense	1,000.00	58.69	576.81	423.19	57.68%
Consultant Fees	50,000.00	0.00	12,309.24	37,690.76	24.61%
Elections	0.00	0.00	334.00	(334.00)	0.00%
Insurance	30,000.00	0.00	663.00	29,337.00	2.21%
Legal Services	50,000.00	3,397.00	13,949.50	36,050.50	27.89%
Memberships, Dues and Subscriptions	5,000.00	105.00	2,639.40	2,360.60	52.78%
Office Supplies- admin	5,000.00	0.00	1,219.33	3,780.67	24.38%
Postage	3,000.00	120.00	576.99	2,423.01	19.23%
Registration/Tuition/Travel	20,000.00	812.56	2,448.56	17,551.44	12.24%
Special fees and Expenses	1,000.00	0.00	1,017.64	(17.64)	101.76%
Advertising/Legal Notices	3,000.00	0.00	5.00	2,995.00	0.16%
Alarm Services	3,465.00	0.00	1,839.67	1,625.33	53.09%
Building Repair/Maintenance	467,937.00	38,994.75	233,968.50	233,968.50	50.00%
Custodial Services	419,322.00	34,943.57	174,822.85	244,499.15	41.69%
Custodial Supplies	12,600.00	2,079.14	5,674.67	6,925.33	45.03%
Landscape Services	9,072.00	756.03	5,780.15	3,291.85	63.71%
Maintenance Services	2,000.00	0.00	0.00	2,000.00	0.00%
Security Services	84,791.00	6,487.25	33,092.76	51,698.24	39.02%
Signs and Signal Materials	25,000.00	0.00	0.00	25,000.00	0.00%
Building Repair/Maintenance- B-7	245,000.00	0.00	0.00	245,000.00	0.00%
Fees- Lindberg Note	72.00	6.00	36.00	36.00	50.00%
Copier Expense	0.00	905.00	905.00	(905.00)	0.00%

Jackson County Library District
Statement of Revenues and Expenditures
From 7/1/2019 Through 12/31/2019

101 - General Administration

	Budget- Current	Current Month			Percentage
	Year	Actual	YTD Actual	Budget Remaining	received or spent to
					date
Equipment Repair/Maintenance	30,000.00	1,620.40	4,530.00	25,470.00	15.10%
Facility Furnishing Expense	25,000.00	0.00	0.00	25,000.00	0.00%
Minor Equipment	50,000.00	366.77	4,189.73	45,810.27	8.37%
Computers and technology	200,000.00	8,898.37	44,717.63	155,282.37	22.35%
Supplies and Expenses-Facilities	500.00	0.00	0.00	500.00	0.00%
Computer Software and Licensing	50,000.00	0.00	0.00	50,000.00	0.00%
Transition expenses	250,000.00	29,918.11	76,973.12	173,026.88	30.78%
LS&S Contract	5,738,291.00	472,278.32	2,817,312.98	2,920,978.02	49.09%
Library Materials	1,314,337.00	127,101.60	502,302.18	812,034.82	38.21%
City Participation	16,700.00	0.00	0.00	16,700.00	0.00%
Strategic Plan Initiative	21,500.00	(35.00)	0.00	21,500.00	0.00%
E Rate Services	33,765.00	0.00	8,441.25	25,323.75	25.00%
Unique Management Services	16,883.00	0.00	4,220.75	12,662.25	25.00%
Comic Con	23,100.00	257.54	1,419.23	21,680.77	6.14%
LS &S- digital library staff	178,000.00	10,497.10	50,279.39	127,720.61	28.24%
SOHS contract	39,000.00	3,250.00	19,500.00	19,500.00	50.00%
Marketing	5,000.00	186.94	10,550.58	(5,550.58)	211.01%
JCLF contract	55,000.00	0.00	27,500.00	27,500.00	50.00%
Branch Support	15,000.00	0.00	0.00	15,000.00	0.00%
Electricity	241,500.00	16,170.56	75,266.29	166,233.71	31.16%
Natural Gas	31,500.00	3,315.93	5,905.55	25,594.45	18.74%
Garbage Service	15,750.00	1,856.64	7,472.21	8,277.79	47.44%
Water and Sewer Service	32,550.00	1,619.27	15,810.18	16,739.82	48.57%
Street and Storm Drain Fees	18,900.00	1,694.82	10,035.39	8,864.61	53.09%
Telecom-Voice and LD	27,000.00	3,093.59	11,364.24	15,635.76	42.08%
Telecom-Wide Area Network	115,500.00	9,191.05	54,566.30	60,933.70	47.24%
Telecom-Internet Services	25,200.00	2,091.96	12,536.84	12,663.16	49.74%
Municipal Assessments	3,550.00	423.77	1,649.03	1,900.97	46.45%
Telecom- Hot Spots	52,000.00	3,783.85	22,699.10	29,300.90	43.65%
Maintenance & Fuel for Vehicles	16,000.00	2,343.47	5,647.98	10,352.02	35.29%
Hulburt Donation	125,000.00	4,759.26	32,273.73	92,726.27	25.81%
Library Friends Donations	65,000.00	1,980.00	13,247.60	51,752.40	20.38%
Library Foundation Donations	110,000.00	571.57	24,142.23	85,857.77	21.94%
General Public Donations	2,500.00	0.00	0.00	2,500.00	0.00%
OR Community Foundation-restricted	42,000.00	301.90	2,514.19	39,485.81	5.98%
EJ Smith Trust Books	85.00	0.00	0.00	85.00	0.00%
Gerlock Trust Books	15.00	0.00	0.00	15.00	0.00%
Carpenter Foundation Books	3,000.00	0.00	0.00	3,000.00	0.00%

Jackson County Library District
Statement of Revenues and Expenditures
From 7/1/2019 Through 12/31/2019

101 - General Administration

	Budget- Current	Current Month			Percentage
	Year	Actual	YTD Actual	Budget Remaining	received or spent to
					date
Ready to Read Grant	70,000.00	0.00	0.00	70,000.00	0.00%
Kent Family Trust	5,000.00	0.00	433.72	4,566.28	8.67%
Library Foundation Donations- CP	50,000.00	0.00	0.00	50,000.00	0.00%
Lindberg Estate expense	100,000.00	0.00	0.00	100,000.00	0.00%
2018 Ready to Read Grant	0.00	25,715.32	25,780.57	(25,780.57)	0.00%
Kaleidoscope grant expenditures	0.00	488.90	1,513.18	(1,513.18)	0.00%
Gebhard Estate expenditures	200,000.00	0.00	0.00	200,000.00	0.00%
Restricted grants- expenses	0.00	430.00	1,010.00	(1,010.00)	0.00%
Total Materials and Services	10,940,685.00	823,137.00	4,418,467.79	6,522,217.21	40.39%
Other expenditures					
Capital Outlay	250,000.00	0.00	58,401.74	191,598.26	23.36%
Contingency	750,000.00	0.00	0.00	750,000.00	0.00%
Ending Fund Balance	5,524,015.00	0.00	0.00	5,524,015.00	0.00%
Total Other expenditures	6,524,015.00	0.00	58,401.74	6,465,613.26	0.90%
Transfers to CIF					
Transfer to Capital Improvement Fund	2,050,000.00	0.00	2,050,000.00	0.00	100.00%
Total Transfers to CIF	2,050,000.00	0.00	2,050,000.00	0.00	100.00%
Total Expenditures	20,094,120.00	834,773.52	6,586,202.34	13,507,917.66	32.78%
Net Revenue Over Expenditures	0.00	(623,300.81)	11,896,488.37	11,896,488.37	0.00%

Jackson County Library District
Statement of Revenues and Expenditures
From 7/1/2019 Through 12/31/2019

201 - Capital Improvement Fund

	Budget- Current Year	Current Month Actual	YTD Actual	Budget Remaining	Percentage received or spent to date
Operating Revenue					
Operating revenue					
Beginning Fund Balance-Unrestricted	4,016,279.00	0.00	0.00	(4,016,279.00)	0.00%
Transfer from General fund	<u>2,050,000.00</u>	<u>0.00</u>	<u>2,050,000.00</u>	<u>0.00</u>	<u>100.00%</u>
Total Operating revenue	<u>6,066,279.00</u>	<u>0.00</u>	<u>2,050,000.00</u>	<u>(4,016,279.00)</u>	<u>33.79%</u>
Total Operating Revenue	<u>6,066,279.00</u>	<u>0.00</u>	<u>2,050,000.00</u>	<u>(4,016,279.00)</u>	<u>33.79%</u>
Total Revenue	<u>6,066,279.00</u>	<u>0.00</u>	<u>2,050,000.00</u>	<u>(4,016,279.00)</u>	<u>33.79%</u>
Expenditures					
Other expenditures					
Capital Outlay	<u>6,066,279.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,066,279.00</u>	<u>0.00%</u>
Total Other expenditures	<u>6,066,279.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,066,279.00</u>	<u>0.00%</u>
Total Expenditures	<u>6,066,279.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,066,279.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures	<u>0.00</u>	<u>0.00</u>	<u>2,050,000.00</u>	<u>2,050,000.00</u>	<u>0.00%</u>

RESOLUTION: 2019/2020-04

A RESOLUTION AUTHORIZING EXPENDITURE FROM CAPITAL IMPROVEMENT FUND TO PAY FOR PHASE I OF THE MEDFORD FACILITIES RENOVATION PROJECT

WHEREAS, THE BOARD OF THE JACKSON COUNTY LIBRARY DISTRICT FINDS:

- A. There is a need for additional office spaces in the Medford Library to accommodate additional staff that the District plans to hire by or before June 30, 2020; and
- B. Pending approval from the Jackson County Board of Commissioners, Jackson County Facilities Maintenance has agreed to manage the procurement and act as the owner representative for the Medford Library Phase 1 Renovation Project, while working closely with JCLS staff and the District’s Facilities Committee, and
- C. The estimated cost for the renovation of office spaces on the first and second floors in Medford is \$1,035,682 including demolition, construction, furniture, and finishes. Factoring in an additional 8-12% for architect and engineering fees, the total estimated project cost is \$1,159,964, and
- D. The cost estimate above will be revised based on information to be provided by Jackson County Facilities Maintenance after commencement of the project, and
- E. The District’s Capital Improvement Fund has a current balance of \$6,066,279.

BE IT RESOLVED:

- 1. That staff are hereby authorized to commence work with Jackson County Facilities Maintenance to contract for the remodel of the office spaces at the Medford Branch Library, and
- 2. That staff are hereby authorized to pay for Phase I of the Medford Facilities Renovation Project using monies currently held in the District’s Capital Improvement Fund.

The above resolution was approved by the Board of the Jackson County Library District and declared adopted this ____ day of _____, 2020.

By:

Attest:

Board President

Recording Secretary

Board Vote:

Cathy Shaw _____
George Prokop _____
Susan Kiefer _____
Jill B. Turner _____
Eric Dziura _____



Board of Directors

Jackson County Library District
205 South Central Avenue
Medford, Oregon 97501
541-774-6508

January 9, 2020

Maria Harris, AICP, Planning Manager
Community Development Department
City of Ashland
20 E. Main Street
Ashland, Oregon 97520

Dear Ms. Harris:

On December 12, 2019, the Board of Directors of the Jackson County Library District voted in support of the City of Ashland's proposed Vertical Housing Development Zone (VHDZ) designation and authorized the District to participate in the partial property tax exemption.

In short, the JCLD Board supports incentives to private developers to construct more residential housing in multi-story buildings along the bus route in Ashland for many reasons, not the least of which is access to Jackson County libraries that lie on existing public transportation routes. Equally, the JCLD Board understands the importance of offering housing opportunities aimed at those priced out of our communities. In that regard, your target areas meet two important thresholds for affordability and therefore, should be commended and supported: First, development within existing infrastructure, as opposed to sprawl, saves taxpayer dollars in the long run because development occurs where infrastructure already exists; and second, mixed-use development saves taxpayer dollars in terms civic demands of both police and fire.

Communities with a history of investing in cultural infrastructure, such as public libraries, parkland, open space and public schools, have become drawing cards for equity-rich immigrants in search of integrated communities. We now find, ironically, it is the people who work toward, voted for, and supported cultural infrastructure that are now being priced out of the very communities they helped create. The City's efforts to ameliorate this through the VHDZ is a step in the right direction and is both supported and applauded by the JCLD Board of Directors. With that said, we are not blind to the fact that the bulk of library users live in close proximity to libraries, and that the City's investment in mixed-use housing on existing public transportation routes, expands our neighborhood. We are, after all, singularly interested in providing access and usage of libraries to communities. We also understand that libraries remain one of the few community facilities available to all.

The JCLD Board knows that the genesis of public libraries is predicated on a tight urban form which provides access to the bounty of our community infrastructure, for both rich and poor.

Thank you for the opportunity to lend our support.

Sincerely,

Catherine M. Shaw, Board Vice President
JCLD Board of Directors

**Director's Report
January 2020
December 2019**

Hiring and Vacancy Report

Date Vacant	Vacated by	Position	Location	Hrs/Wk	Status	Date Filled	Name	Type (EXT/INT)
8/21/19	Brenda Tavarez	LA2	White City	20	Filled	1/2/20	Ian Pastizzo	EXT
11/8/19	Golden Rogers	LA2	Eagle Point	30	Under Recruitment			
11/16/19	New Position	Adult Services Coordinator	Systemwide	40	Filled	2/3/20	Carrie Turney-Ross	EXT
11/27/19	Holly Hertel	Librarian 1 (Reference)	Medford	40	Under Recruitment			
12/1/19	Paula Bandy-Hickman	LA3 (Spark Space)	Central Point	20	Under Recruitment			
12/13/19	Debbie Janes	Librarian 1 (Teen's)	Medford	40	Under Recruitment			
12/14/19	Marisa Dixon	LA3 (Digital Services)	Medford	40	Filled	1/2/19	Leia Pastizzo	INT
12/17/19	Maria LaMont	LA3 (Outreach)	Systemwide	40	Filled	1/2/20	Kateri Warnick	INT
12/19/19	Julie Drengrson	Librarian 1 (Reference)	Medford	40	Under Recruitment			
1/2/20	Kateri Warnick	LA2	Multi-branch	20	Under Recruitment			
1/2/20	Leia Pastizzo	LA2	Medford	20	Under Recruitment			

Highlights

Volunteer Appreciation

JCLS celebrated its volunteers in December. From potlucks to small gifts, each library did something special to recognize their dedication. At the Ashland celebration, a friend of one of the volunteers shared how the "Library of Things" ukuleles inspired her to learn how to play and eventually buy her own ukulele while on vacation in Hawaii. She accompanied her friend, the volunteer, to serenade the gathering with two Christmas songs.

The Jacksonville, Shady Cove, and Rogue River libraries participated in their respective cities' tree lighting events, all held within the first week of December. The libraries are trimmed with lights that will shine with the rest of the cities' decorations throughout the season.

Centennial Book Challenge

The Centennial Book Challenge was a great success for all ages. Nearly 3,000 books were read by seventy-two adults, while 4,000 books were read by 119 children, and 1,300 books by thirty-seven teens.

Community Book Donation

On December 20, Director May, Youth Services Coordinator Brystan Strong, and Outreach to Childcare staff Megan Pinder and Nancy Peterson delivered 300 books and accompanying materials to Southern Oregon Public Defenders to be distributed by their staff to children in foster care. Funds to purchase the books were donated by the Friends of the Medford Library.

The partnership between JCLS and the Storytelling Guild is gaining momentum, and to kick off 2020, all fifteen branches will be collection sites for the Guild's "Pass the Book" book drive during the month of January. Article from the Mail Tribune can be found [here](#).

Support Services

The Library of Things training for staff is underway, with Ashley Johnson and Eric Molinsky visiting each of the branches and training them on the software and best practices. Marketing materials, including eye-catching display boards, have been distributed to the branches.

The **Big Weed** is now complete. Collection Development Librarian Wende Glimpse reported that the 100,000 items removed from the collection included materials with 0 (zero) circulation in four years, in poor condition, or were older law, medical, and science books.

Benefits realized:

- Space is now available on the shelves for new materials.
- Improved the average age of the collection from 1998 to 2007.
- Turnover rate has increased to 3.36 (November 2019) from 2.65 (July 2018). A goal for the collection is to reach a turnover rate of 4. The change to the DVD check out, from one week to three weeks, effected the circulation and thus turnover rate numbers, bringing the rate down from 3.54 (March 2019). Turnover rate is determined by dividing the number of circulations by the number of items in the collection.
- Removing materials with out-of-date content. For example: three copies of *The History of the Internet and the World Wide Web* by Art Wolinsky published in 1999; nine copies of the children's book *Saturn* published in 1999 before the Cassini Orbiter reached Saturn in 2004, sending back over 500,000 images of Saturn and new data.

Approximately 20,000 newer books were also transferred to the Medford Library from other branches where they were not circulating. This has had a two-fold impact: freeing up shelf space in the smaller branches, and boosting the number of materials at the Medford Library.

Adult Services

More than 430 adults were served system-wide through library programs in December, including 265 who attended Ashland's Local Author Fair that featured sixty-five authors who offered presentations on writing and publishing. Popular program topics during the month at the libraries spanned travel, history, writing, and personal growth.

Staff from the Upper and Lower Rogue Clusters attended a webinar on the topic of *Tiny But Mighty: How Tiny Libraries Can Help Their Rural Communities Thrive*; Adult Services staff attended the Public Library Association's (PLA) *Outside the Box Programs* webinar; and the Cluster Managers attended a PLA webinar on the topic of *Applying Trauma-Informed Concepts to Reduce Harm*.

Outreach to Homebound coordinator Sheila Fortman-Craun met with Susan Morris from Celia's House, a hospice care home in Medford, as Ms. Morris was looking for Large Print Spanish language books for a hospice client. Outreach to Homebound also donated courtesy collection Holiday music to Celia's House. Ms. Fortman-Craun also met with Corina Luna-Grant, the Admission Coordinator for Asante Home Health, Tommie Kell from Compassionate Dental Wellness, and Susan Howard a Senior Real Estate Specialist to share resources and discuss how to better to serve homebound people in the Rogue Valley.

Business Librarian Elanna Erhardt brought in "Grow with Google" program representative Corissa Saint Laurent for a presentation at the Medford Library. Grow with Google supports local business owners and entrepreneurs by offering workshops on Search Engine Optimization and how to better market their businesses online. The workshop attracted thirty-two people. Ms. Erhardt has begun organizing a second workshop with Ms. Saint Laurent spring of 2020.

Youth Services

Youth Services was full of holiday spirit as most branches hosted parties to celebrate the season. Whether they had elves, Santa, Mrs. Claus, solstice or holiday crafts and activities, system wide these parties saw more than 300 kids and their families.

Staff is also working on making connections outside of the walls of the library. One-hundred and ninety-five students and teachers from the Eagle Point School District attended the *Peter Pan* Traveling Lantern performance on December 2nd. Jacksonville Branch Manager Rina Pryor is coordinating with the teachers at Jacksonville Elementary to display the students' art in the library. Currently on display are highly detailed dioramas of the dwellings of local Native American tribes created by the 4th graders. In the Bear Creek Cluster, Phoenix Branch Manager Jody Fleming attended Parents Night at the Phoenix Head Start and gave away 30 kids' books, many in English and Spanish. She told the parents about the 1000 Books Before Kindergarten

Program and played "Guess Whose Feet These Are" and "Try Not to Say Awww!" These games sound like pure fun, but there is a purpose behind them of teaching critical thinking skills and providing opportunities for library staff to connect with young patrons in a way that transcends books. Ashland Teen Department's two John Muir Outdoor School interns have successfully completed their internships. Ayla and Fugui have learned about the inner-workings of each Ashland Library department, tidied the YA Collections, assisted with teen programs, and created YA book displays [see photo of Ayla's "Read the Rainbow" display].





Rogue Community College

RCC Library Quarterly Report

For Fall 2019 (Sept 23 – Dec 6)

January 3, 2020

Patron Cross Borrowing

RCC Branch Registered Patrons borrowed 1,153 items total from all JCLS locations

JCLS Branch Registered Patrons borrowed 2,911 items total from all RCC locations

- 297 items total from Redwood branch
- 2,326 items total from Riverside branch
- 288 items total from Table Rock branch

People Counter

150 daily average

20,242 total count / 10,121 half count / 8,097 with 20% reduction

Library Instruction / Workshop Classes

29 classes total, estimated 522 students served

Events

RCC Campus Library Open House, Tuesday Oct 29, 12:00 – 1:30 PM

29 attendees / 15 students, 9 staff, 5 members of the public



Jackson County Library FOUNDATION

Operations Report - January 2020

Statement from the JCLF Board of Directors 12/18/2019:

The Jackson County Library Foundation will be scaling back fundraising operations in 2020 in order to focus on building our board, strengthening our relationships, and planning for the future. Accordingly, the board has decided not to fill the position of Executive Director at this time. We will continue to fulfill our fiduciary responsibility to accept, manage, and disburse contributed funds to the library while we navigate this transition. We thank Sandy New for her service this past year. Elisabeth Campbell will remain in the position of Operations Manager.

JCLF Operations in 2020:

During this time of transition, while the Board of Directors focuses on internal goals and strategies, Elisabeth Campbell, as Operations Manager, will continue to perform the following duties:

- Maintain all financial processes required to accept, manage, and disburse contributed funds.
- Produce all financial statements and state/federal reporting required to maintain 501c3 public charity status.
- Staff JCLF Office at least 20 hours per week.
- Support JCLS staff in applying for grants including serving as the applicant of record, tracking grant activity, and submitting any required outcome reports to grantors.
- Fund and manage distribution of Bookpage.
- Serve as Treasurer of Medford Comic Con 2020.
- Collaborate with JCLS staff as requested.
- Report regularly to the Jackson County Library District.
- Produce an annual fundraising appeal.

JCLF will share the progress of building our board, strengthening our relationships, and planning for the future in subsequent reports.

JCLF Activity in 2019:

A full set of preliminary financial statements will be provided for the next JCLD board meeting in February 2020. In the meantime, a report has been attached detailing the increase in restricted funds held by JCLF in 2019 (“Changes in Restricted Fund Balances”).

On the following page is a preliminary analysis of 2019’s fundraising appeals. These figures are the totals/averages from the two 2019 campaigns. Responses to the winter appeal are still coming in and JCLF will provide final totals in March 2020 as well as additional analysis.

Mailing to Donors in Database (Given since 2012)

Sent	Total Cost	Rcvd	Amount Received	ROR	ROI	Cost/\$ Raised	% Unrestricted
933	\$ 1,087.54	155	\$ 15,938.10	16.61%	1229.89%	\$ 0.08	91%

Mailing to Cold Prospects (Free Database, Pay Database, Cold Contacts)

Sent	Total Cost	Rcvd	Amount Received	ROR	ROI	Cost/\$ Raised	% Unrestricted
5105	\$ 4,553.96	16	\$ 1,090.00	0.31%	-76.06%	\$ 4.18	100%

Total Fundraising Appeals 2019 (Includes addl misc expenses and income not directly related to mailings)

Sent	Total Cost	Rcvd	Amount Received	ROR	ROI	Cost/\$ Raised	% Unrestricted
6038	\$ 6,262.90	171	\$ 18,248.41	3.01%	167.82%	\$ 0.37	92%

Below is a breakdown of the funds disbursed by JCLF in 2019. For a breakdown of all restricted funds held by JCLF please see the attached "Changes in Restricted Fund Balances" report.

Funds Disbursed (or Approved for Disbursal) in 2019

Purpose	Restricted	Unrestricted	Totals
Baby's First Book	\$ 4,694.60	\$ 2,972.90	\$ 7,667.50
Funding Information Network		5,995.00	5,995.00
Library Branches	8,975.05		8,975.05
Collections	5,195.71		5,195.71
Centennial Celebrations	3,663.20		3,663.20
Central Point Spark Space	6,999.07		6,999.07
Medford Comic Con 2019	2,680.97		2,680.97
Medford Comic Con 2020*	821.68	5,000.00	5,821.68
Outreach to Child Care	17,073.42		17,073.42
Outreach to the Homebound	904.98		904.98
White City Spark Space	7,905.60	10,000.00	17,905.60
Bookpage**		2,880.00	2,880.00
Totals	\$ 58,914.28	\$ 26,847.90	\$ 85,762.18

*Fund request is pending

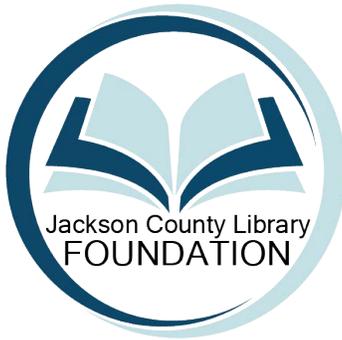
**Bookpage is purchased directly by JCLF and stickered/distributed by JCLS volunteers

JCLF Reporting in 2020:

The Jackson County Library Foundation welcomes the input and feedback of the Jackson County Library District Board members and staff. Please feel free to request additional information, reports, and explanations of Foundation activity by visiting Elisabeth Campbell in the JCLF office or by sending an email to elisabethcampbell@jclf.org.

Attachments:

Changes in Restricted Fund Balances, Amended Proposal for the Use of Library District Funding



Changes in Restricted Fund Balances January 1, 2019 - December 31, 2019

Restricted Funds Held by JCLF	Fund Balances at 12/31/2018	Fund Activity 2019	Fund Balances at 12/31/2019
Branch - Applegate Fund Balance	\$ 1,552.89	\$ -	\$ 1,552.89
Branch - Ashland Fund Balance	9,107.72	1,000.00	10,107.72
Branch - Butte Falls Fund Balance	1,316.10	-	1,316.10
Branch - Central Point Fund Balance	272.16	-	272.16
Branch - Central Point/Marks Bequest Fund Balance	96,640.58	38,461.46	135,102.04
Branch - Eagle Point Fund Balance	8,969.20	520.84	9,490.04
Branch - Gold Hill Fund Balance	11,467.01	(7,500.00)	3,967.01
Branch - Jacksonville Fund Balance	3,701.27	100.00	3,801.27
Branch - Jacksonville/Chevron Fund Balance	817.98	(817.98)	-
Branch - Medford Fund Balance	455.07	619.36	1,074.43
Branch - Medford/Children's Fund Balance	2,500.00	1,104.75	3,604.75
Branch - Medford/Saunders Bequest Fund Balance	-	215,923.90	215,923.90
Branch - Phoenix Fund Balance	249.71	100.00	349.71
Branch - Phoenix/Children's Fund Balance	-	500.00	500.00
Branch - Prospect Fund Balance	1,255.50	-	1,255.50
Branch - Rogue River Fund Balance	588.79	-	588.79
Branch - Rogue River/Children's Fund Balance	500.00	-	500.00
Branch - Ruch Fund Balance	5,049.91	-	5,049.91
Branch - Shady Cove Fund Balance	3,892.81	(495.89)	3,396.92
Branch - Shady Cove/Children's Fund Balance	500.00	(500.00)	-
Branch - Talent Fund Balance	2,699.37	5,300.00	7,999.37
Branch - White City Fund Balance	133.15	50,324.99	50,458.14
Branch - White City/Children's Fund Balance	-	500.00	500.00
Jackson County Library Services Fund Balance	1,486.60	(1,486.60)	-
Jackson County Library Programs Fund Balance	500.00	-	500.00
Outreach to Child Care Fund Balance	6,448.91	(473.42)	5,975.49
Outreach to Child Care/Restricted Grant Balance	16,000.00	(16,000.00)	-
Outreach to Homebound Fund Balance	10,741.61	770.00	11,511.61
Outreach to Homebound/Restricted Grant Balance	-	9,185.00	9,185.00
Baby's First Book Fund Balance	4,594.60	(4,569.60)	25.00
Medford Comic Con Fund Balance	-	-	-
Collections Fund Balance	10,719.30	(216.96)	10,502.34
Collections/Restricted Grant Balance	-	2,045.00	2,045.00
Collections Fund Balance - Digital	1,560.77	(1,560.77)	-
Spark Space Fund Balance *	100.00	(805.60)	(705.60)
Art Committee Fund Balance	1,647.20	-	1,647.20
Owens Bequest Outreach Fund Balance	213,039.92	(89.98)	212,949.94
Total Restricted Funds Held by JCLF	\$ 418,508.13	\$ 291,938.50	\$ 710,446.63

*Adjustment required upon receipt of JCLD invoicing for White City Spark Space purchases

Title: Amended Proposal for the Use of Library District Funds

From: Jackson County Library Foundation



Summary:

The Jackson County Library Foundation proposes to use operating funds granted by the Jackson County Library District to directly offset expenses associated with critical staff positions. *Funding allocations from July 2019 through December 2019 have already occurred.*

Schedule of Funding and Anticipated Expenditures beginning July 1, 2019:

Initial Funding Installment	7/1/2019	\$ 13,750.00	
Executive Director Gross Salary	7/31/2019		\$ 4,583.34
Executive Director Gross Salary	8/31/2019		4,583.33
Executive Director Gross Salary	9/30/2019		4,583.33
Second Funding Installment	10/1/2019	13,750.00	
Executive Director Gross Salary	10/31/2019		4,583.34
Executive Director Gross Salary	11/30/2019		4,583.33
Executive Director Gross Salary 1/2 Month	12/15/2019		2,541.67
Operations Manager Gross Salary	12/31/2019		2,041.67
Third Funding Installment	1/1/2020	13,750.00	
Operations Manager Gross Salary	1/31/2020		2,708.33
Operations Manager Gross Salary	2/28/2020		2,708.33
Operations Manager Gross Salary	3/31/2020		2,708.33
Final Funding Installment	4/1/2020	13,750.00	
Operations Manager Gross Salary	4/30/2020		2,708.33
Operations Manager Gross Salary	5/31/2020		2,708.33
Operations Manager Gross Salary	6/30/2020		2,708.33
Operations Manager Gross Salary	7/31/2020		2,708.33
Operations Manager Gross Salary	8/31/2020		2,708.33
Operations Manager Gross Salary	9/30/2020		2,708.33
Operations Manager Gross Salary	10/31/2020		2,708.33
Operations Manager Gross Salary	11/30/2020		416.69
Total JCLD Funding		\$ 55,000.00	
Total JCLD Funding Applied to JCLF Expenses			\$ 55,000.00

Reporting:

JCLF will track receipt of funds and actual expenditures and produce a monthly financial report to be submitted as part of the JCLF Report for the District Board.

Accounting Policies and Procedures:

JCLF operates on the accrual basis of accounting and emphasizes accountability in the tracking of all funds, restricted and unrestricted. Documentation of internal controls, policies, and procedures will be made available to the District Board upon request.

Mitchell Seidman, Board President

Date



Jackson County Library Foundation
 JCLF Report on Expenditure of JCLD Funding
 for the period of 12/01/2019 to 12/31/2019

Account Number	Account Name	JCLD Funding for Operations
Income		
Total Income		\$0.00
Expense		
Personnel Expenses		
60000	Salaries	\$4,583.34
Total Personnel Expenses		\$4,583.34
Total Expense		\$4,583.34
Net Income (Loss)		-\$4,583.34
<u>Summary</u>		
Beginning Fund Balance		\$4,583.34
+ Other Fund Balance Movements		\$0.00
+ Net Income / (Loss)		\$-4,583.34
= Ending Fund Balance		\$0.00

Jackson County Library District - 2020 Roadmap

Report Date: 1/3/2020

Big Rocks	Key Milestone	Responsible	Scheduled		New	Status	Notes / Task Owners
			Start	Stop	Actual		
Staffing	Approve Library Director employment contract	Board	Dec-19	Dec-19	Jan-20	On target	Review 12/12/19; approve 1/9/20
	Hire HR Manager - recruitment by HR Answers	LD, DA	Dec-19	Mar-20		On target	Recruitment launched 12/9/19
	Hire Admin Staff	DA	Jan-20	May-20		Behind schedule	Waiting for HR Manager
	Hire Public Services Staff	LD	Mar-20	May-20			
	Hire Support Services Staff	LD	Mar-20	May-20			
Communication	Provide monthly update to staff	LD, LS&S, Board	Jan-20	Jun-20		On target	Weekly communications to staff
	Draft and approve external communications plan	Advocacy Committee	Mar-20	Jun-20			
Human Resources	Approve salary schedule	Board	Nov-19	Nov-19	Feb-20	Behind schedule	Work session on 1/27/2020
	Approve employee benefits	Board	Nov-19	Nov-19	Feb-20	Behind schedule	Work session on 1/27/2020
	Approve personnel policies (Employee Handbook)	Board	Jan-20	Jan-20	Mar-20	Behind schedule	HR Manager to finalize
Finance	Update Board on long-range financial plan	Finance Committee	Jan-20	Jan-20	Mar-20	Behind schedule	Tied to salary/benefits schedule
	Develop and propose 2020-2021 budget	LD, DA	Jan-20	Apr-20		On target	Budget Committee
	Approve 2020-2021 budget	Board	May-20	May-20			
	HR, payroll, accounting systems implemented	DA	May-20	May-20			
Policies	Approve board governance policies	Board	Jul-19	Jan-20	Feb-20	Behind schedule	Waiting for LD contract to be in place
	Approve administrative policies	Board	Jan-20	Jun-20		On target	Policy Committee
	Approve finance policies	Board	Jan-20	Jun-20		On target	Finance/Policy Committee
Technology	NOTE: Technology Committee is meeting on 1/16/2020. Included on the agenda is indentifying technology-related milestones that should be on the transition roadmap.						
Facilities	Approve facilities maintenance contract	Board	Feb-20	Feb-20		On target	Facilities Committee, County
	Approve buildings transfer, lease agreements	Board	Jun-20	Jun-20			Legal counsel, DA, County
Collections	Evaluate LS&S Collections Mgmt (CM) system	LD	Oct-19	Mar-20		On target	CM system launched in October
	Contract with LS&S for CM or bring in house	Board	Mar-20	Apr-20			LD to recommend

Jackson County Library District - 2020 Roadmap - **COMPLETED ITEMS**

Report Date: 1/3/2020

Big Rocks	Key Milestone	Responsible	Scheduled		New	Status	Notes / Task Owners
			Start	Stop	Actual		
Staffing	Decision to hire Kari May as Library Director	Board	Jul-19	Jul-19		Completed	
Communication	Provide initial letter to library staff	LD, LS&S, Board	Jul-19	Jul-19		Completed	
	Provide update to staff on Staff Training Day	LD, LS&S, Board	Sep-19	Sep-19		Completed	
	Provide quarterly update to staff	LD, LS&S, Board	Oct-19	Oct-19	Nov-19	Completed	
Human Resources	Contract with HR consultant	Board	Sep-19	Sep-19		Completed	
	Job market analysis, total compensation survey	HR Consultant	Sep-19	Oct-19	Nov-19	Completed	
	Present salary/benefits recommendations to Board	HR Consultant	Oct-19	Oct-19	Nov-19	Completed	
	Present HR staffing recommendations	HR Consultant	Nov-19	Nov-19		Completed	
Finance	Research accounting/HR/payroll solution	Finance Committee	Sep-19	Nov-19		Completed	
	Approve accounting/HR/payroll system and staffing	Board	Nov-19	Nov-19		Completed	Tyler-Incode selected (ERP)
Technology	Receive draft report of IT assessment	Planning Team	Aug-19	Aug-19		Completed	
	Present IT assessment and recommendations	IT Consultant	Sep-19	Sep-19		Completed	Carson Block Consulting
	Approve IT assessment and recommendations	Board	Oct-19	Oct-19	Sep-19	Completed	
	Approve Contract for ILS	Board	Oct-19	Oct-19	Nov-19	Completed	
Facilities	Approve FFA Architecture Design Proposal	Board	Aug-19	Aug-19		Completed	
	Begin working on lease assignments, agreements	Legal Counsel	Sep-19	Sep-19	Jul-19	Completed	
	Approve renovation design and estimated budget	Board	Dec-19	Dec-19		Completed	Facilities Committee Recommendation

**JACKSON COUNTY LIBRARY DISTRICT
LIBRARY DIRECTOR
EMPLOYMENT AGREEMENT**

THIS AGREEMENT made and entered into on dates set forth below by and between JACKSON COUNTY LIBRARY DISTRICT, a special district in the State of Oregon that provides library services to the community, (“District”), and Kari May (“Library Director”).

RECITALS

- A. District desires to employ Library Director to be directly responsible for all day-to-day functions of the library system and report to the District Board of Directors (“Board”).
- B. District desires to fix the Library Director’s salary, provide certain benefits, establish expectations, and set working conditions.
- C. Library Director desires to accept employment as provided herein.

AGREEMENT

In consideration of the mutual covenants contained herein, District hereby employs Library Director and Library Director hereby accepts such employment upon the terms and conditions as set forth below.

- 1. Recitals Incorporated:** The recitals are incorporated by reference as if fully set forth herein.
- 2. Duties:** As the chief executive officer of the District, Library Director shall carefully and diligently, in accordance with standards of judgment and discretion reasonably expected, exercise and fulfill those powers, duties and responsibilities set forth in the Library Director’s Job Description, attached hereto as Exhibit A, and to perform such other legally permissible and proper duties and functions as the Board shall from time to time assign. In Library Director’s performance, Library Director shall give due attention and recognition to all District rules, regulations and policies and shall see to the conduct of affairs of the District in accordance with state, federal and other laws, rules and regulations. Library Director shall maintain any records pertinent to performance of Library Director’s duties in such a manner as to clearly document Library Director’s performance. Library Director is required to attend all regular meetings of the Board and is permitted to participate in any discussions.
- 3. Work Hours:** Library Director’s work schedule shall be appropriate to the needs of the District and shall allow Library Director to faithfully perform Library Director’s assigned duties and responsibilities. Library Director is a full-time salaried position, exempt from minimum wage and overtime requirements. It is recognized that Library Director must devote a great deal of time outside normal working hours on District Business.

4. Place of Work: Library Director's office and primary place of work shall be an office located in the Medford Library at 205 S Central Avenue, Medford, Jackson County, Oregon. The parties anticipate that the Library Director will regularly travel to other District facilities within the District's boundaries.

5. Effective Date and Duration: This Agreement shall commence on July 1, 2020, and shall renew automatically on July 1, 2022, unless terminated or renewed prior to that date.

6. Exclusive Employment and Outside Activities: Library Director shall be devoted full time to the performance of Library Director's duties under this Agreement. Library Director agrees to remain in the exclusive employment of District until employment is terminated as provided for in this Agreement. The employment provided for by the Agreement shall be Library Director's primary employment. Upon advance notice to the Board President, Library Director may elect to participate in outside activities, including but not limited to teaching, writing, or consulting activities, with the understanding that such activities must neither interfere with nor constitute a conflict of interest with Library Director's responsibilities under this Agreement.

7. Compensation

7.1 Salary: The District agrees to pay the Library Director for services rendered pursuant hereto an annual base salary of One Hundred Twenty-Five Thousand dollars (\$125,000.00), payable in equal installments on the regular payday, established by the District in accordance with ORS 652.120, with payroll deductions. Any cost of living increase granted to other employees of the District who are exempt from overtime and minimum wage requirements (hereinafter "exempt employees") shall be granted to Library Director at the same time as it is granted to other exempt employees.

7.2 Benefits

7.2.1 Employee Benefits: Except as noted in this Agreement, District agrees to extend to Library Director the same benefits offered to other exempt employees as outlined in the Employee Handbook, which is incorporated herein by this reference. Benefits provided to Library Director but not detailed herein include sick leave, paid holidays, mileage, travel reimbursements, etc.

7.2.2 Vacation: "Contract Year" for purposes of this section shall mean July 1 to June 30. Library Director shall accrue paid vacation benefits at the rate of one hundred sixty (160) hours per Contract Year. An initial one hundred sixty (160) hours of vacation benefits shall be credited to Library Director's account upon the effective date of this Agreement. Additional vacation hours will accrue on a monthly basis starting on the effective date of this Agreement. Library Director may carry up to one hundred twenty (120) unused vacation hours into the following Contract Year. A maximum of two hundred eighty (280) vacation hours may be utilized in any one Contract Year. Otherwise accrued but unused vacation hours shall not carry over into subsequent Contract Years. Accrued but unused vacation hours shall not be compensated, except in the event employment is terminated as provided for in this Agreement, at which time the balance would be paid out as outlined in section 14.

8. Defining Library Director Objectives: The Board and Library Director shall define such mutual District goals and Library Director performance objectives which they determine necessary for the proper operation of the District and attainment of the District's strategic objectives. The parties shall further establish a relative priority among those goals and objectives. The goals and objectives shall be drafted by the Library Director and approved by the Board. The Library Director will provide a report on progress toward addressing the goals and objectives as requested by the Board. The Board and Library Director shall meet at least once per year to define and modify the goals and objectives.

9. Evaluation: The Board shall review and evaluate Library Director's performance at least annually at a time and place determined by the Board. The evaluation criterion and methods shall be mutually agreed to by District and Library Director. If warranted, and at the District's sole discretion, the District may increase the Library Director's compensation based upon the results of the annual performance evaluation. Any increase in compensation during the term of this Agreement shall be approved by the Board in an open meeting before payment is made to Library Director. The final results of the evaluation shall be reduced to writing, reviewed and approved by the Board, and provided to the Library Director. Library Director shall be provided an adequate opportunity to discuss the evaluation with the Board within thirty (30) days of completion of the review. A copy of the completed, signed evaluation will be maintained in the Library Director's personnel file.

10. Ownership of Work Product; License: All work products of Library Director that result from Library Director's employment under this Agreement are the exclusive property of the District. In addition, if any of the work products contain intellectual property of Library Director that is or could be protected by federal copyright, patent, or trademark laws, or state trade secret laws, Library Director hereby grants District a perpetual, royalty-free, fully paid-up, nonexclusive and irrevocable license to copy, reproduce, deliver, publish, perform, dispose of, use and re-use, in whole or in part, and to authorize others to do so, all such work products.

11. Other Terms and Policies: In the event of a discrepancy between the District's generally applicable standards or personnel policies and a provision of this Agreement, this Agreement shall control.

12. Termination, Severance Pay, and Resignation

12.1.1 Termination without Cause: District may terminate this Agreement without cause. If District decides to terminate this Agreement without cause, the District may elect at its sole discretion to either (1) place Library Director on administrative leave with pay for three months after the date Library Director is placed on administrative leave or (2) pay Library Director three months' salary in a lump sum at the time of termination of employment. The severance pay amount provided under this section shall increase by one (1) month for each Year of Service Library Director has completed with District, up to a maximum of nine (9) months' worth of pay. "Year of Service" for purposes of this section shall mean July 1 to June 30. District agrees to provide and pay for medical insurance benefits during the period that Library Director is on paid administrative

leave and for the number of months covered by the severance payment. Payment under this section shall be Library Director's sole remedy for termination without cause and Library Director shall be entitled to no other compensation.

12.1.2 Request for Resignation: At its sole discretion, and upon approval by a majority of the Board, the District may request in writing that Library Director resign in lieu of dismissal. Upon such written request, the Library Director may elect in writing to resign in lieu of dismissal. The District's written request and Library Director's written resignation under this Section 12.1.2 shall be deemed termination without cause as provided in Section 12.1.1.

12.1.3 Release Required: As a condition of the District's payment under this Section 12.1, Library Director will be required to release the District, its officers, representatives, insurers, and employees from claims arising from employment with the District and separation of employment.

12.2 Termination for Cause: District may immediately terminate this Agreement for cause at any time upon written notice to Library Director. Cause is defined for purposes of this section as: (1) repeated or gross negligence or willful misconduct by Library Director in performance of Library Director's employment duties; (2) a willful refusal by Library Director to perform Library Director's employment duties; (3) commission by Library Director of a felony or act of moral turpitude; or (4) any unexcused absence by Library Director from Library Director's employment duties for a period of five consecutive days. District's total obligation to Library Director under this section shall be limited to all earned salary, reported reimbursable expenses, and unused paid vacation hours accrued to the date of termination.

12.3 Further Acts upon Notice of Administrative Leave or Termination: Upon receiving a notice of administrative leave or termination, Library Director shall immediately cease all activities under this Agreement, unless expressly directed otherwise by District. Further, upon District's request, Library Director shall deliver to District all documents, information, works-in-progress, and other property related to Library Director's employment with the District.

12.4 Resignation: Nothing in this Agreement shall limit the right of the Library Director to resign her position with the District, provided that in such event, Library Director provides the District written notification of resignation a minimum of thirty (30) days in advance of its effective date. Library Director shall be entitled to all earned salary, expense reimbursements, and unused paid vacation hours accrued to date of termination. Library Director shall not be entitled to severance payment or paid administrative leave upon resignation except as otherwise provided in Section 12.1.2.

13. Indemnification and Settlement Approval

13.1 The District shall hold harmless, indemnify, and defend Library Director from claims, suits, and actions arising in the course of employment as provided under the Oregon Tort Claims Act (ORS 30.260-300), and the District shall fully comply with such legal requirements are applicable at the time of any demand by Library Director for indemnity or defense thereunder. Notwithstanding the foregoing, Library Director shall not be entitled to indemnification for claims

related to: (1) any breach of Library Director's duty of loyalty to the District; (2) acts or omissions not in good faith or involving gross negligence, intentional misconduct, or a knowing violation of the law; or (3) any transaction from which Library Director derived an improper personal benefit. Library Director shall have no liability to the District as a result of Library Director's conduct or actions occurring within the ordinary course and scope of Library Director's duties under this Agreement.

13.2 Library Director may request, and District shall not unreasonably refuse to provide or withhold approval of, independent legal counsel at the District's expense for any claim subject to this section. Legal representation shall extend until final determination of the claim, including any appeals.

13.3 Any settlement or compromise of any claim by Library Director shall be made with prior approval of District in order for indemnification, as provided in this section, to be available to Library Director. Library Director recognizes that District has the right to compromise and settle any dispute, unless the settlement or compromise would result in judgment or order which personally binds Library Director, in which case Library Director shall have a veto authority over the settlement or compromise.

14. Other Terms and Conditions of Employment: District shall fix any other terms and conditions of employment, as it may determine from time to time, relating to the performance of Library Director, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement or any other law.

15. Dispute Resolution: In the event of any dispute or material disagreement relating to the interpretation or enforcement of this Agreement, alleged breach of this Agreement, the employment relationship (including any wage claim, claim for wrongful termination, or any claim based upon any statute, regulation, or law, including those dealing with employment discrimination, sexual harassment, civil rights, age, or disabilities), including tort claims (except a tort that is a compensable injury under Workers' Compensation law), the parties shall promptly meet, in executive session in accordance with law, to discuss, negotiate and, so far as is possible and practical, attempt to resolve such disputes or disagreements. In the event of any legal dispute that the parties have been unable to resolve informally, the District and Library Director agree that the matter shall be resolved in final and binding arbitration in accordance with the then effective arbitration rules of the Arbitration Service of Portland. A copy of the rules can be obtained at www.arbserve.com. Judgment upon the award rendered pursuant to such arbitration may be entered in any court having jurisdiction thereof.

16. No Third-Party Beneficiaries: Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide, any benefit or right, whether directly, indirectly or otherwise, to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of the terms of this Agreement.

17. Entire Agreement: This Agreement sets forth the entire understanding of the parties. Except as otherwise provided herein, this Agreement supersedes any and all prior negotiations, discussions, agreements, and understandings between the parties.

18. Amendment: This Agreement may not be modified, altered, or changed except upon express written consent of all parties, wherein specific reference is made to this Agreement.

19. Severability: If any provision of this Agreement shall be invalid or unenforceable, the remaining provisions thereof shall continue to be fully effective.

20. Non-Waiver: A provision of this Agreement may be waived only by a written instrument executed by the party waiving compliance. Failure to enforce any provision of this Agreement shall not operate as a waiver of such provision or any other provision. Waiver by any party of strict performance of any provision of this Agreement shall not be a waiver of or prejudice any party's right to require strict performance of the same provision in the future or of any other provision. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, whether or not similar, nor shall any waiver constitute a continuing waiver.

21. Venue, Governing Law, and Interpretation: This Agreement has been executed and delivered in the State of Oregon and the laws of such state shall govern the validity, construction, enforcement, and interpretation of this Agreement without regard to its conflict of laws provision. Exclusive jurisdiction for any dispute concerning this Agreement shall be in Jackson County, Oregon.

22. Attorney Fees: If a suit, action, arbitration, or other proceeding of any nature whatsoever is instituted or if the services of an attorney are retained to enforce any provision of this Agreement, or with respect to any dispute relating to this Agreement, the prevailing party will be entitled to recover from the losing party its attorneys' fees, paralegal fees, accountant fees, and other expert fees, as well as other fees, costs, and expenses actually incurred in connection therewith. In the event of a suit, an action, an arbitration, or other proceeding, the amount of fees will be determined by the judge or arbitrator, will include fees and expenses incurred on any appeal or review, and will be in addition to all other amounts provided by law.

23. Legal Representation Acknowledgements: The parties acknowledge that they have read this Agreement, that they have been provided an opportunity to have it fully explained to them by counsel of their own choice, and that they are fully aware of the contents of this Agreement and of its legal effect. The rule of construction that a written agreement is construed against the party preparing or drafting such agreement shall specifically not be applicable in the interpretation of this Agreement or any documents executed or delivered under this Agreement.

24. Execution and Counterparts: This Agreement may be executed in counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

IN WITNESS WHEREOF, THE PARTIES OR THEIR DULY AUTHORIZED REPRESENTATIVES HAVE SIGNED THIS CONTRACT:

JACKSON COUNTY LIBRARY DISTRICT

By: Susan Kiefer, Board President

Date

KARI MAY

Kari May

Date

Reviewed as to legal sufficiency:



Jacquelyn Bunick

12/17/2019

Date

Medford Comic Con 2020

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is entered into by and between:

- Jackson County Library District (JCLD), dba Jackson County Library Services (JCLS), an Oregon special district formed under ORS Chapters 198 and 357 to provide public library services in Jackson County, Oregon;
- Downtown Medford Association (DMA), an Oregon 501(c)(6) mutual benefit corporation formed under ORS Chapter 65 for the purpose of revitalization of downtown Medford, Oregon;
- Friends of the Medford Library (FOML), an Oregon 501(c)(3) charitable organization formed under ORS Chapter 65 for the purpose of supporting and enhancing the Medford Public Library through resource development, advocacy, promotion, and projects that foster all forms of literacy and increase the love of reading and lifelong learning.
- Jackson County Library Foundation (JCLF), an Oregon 501(c)(3) charitable organization formed under ORS Chapter 65 for the purpose of supporting the Jackson County Library System by securing resources to strengthen innovation and literacy in the community.

The organizations/agencies/individuals listed above are hereinafter referred to collectively as the “collaborative partners.” JCLS is designated as the lead agency for purposes of this MOU.

A. Background

Medford Comic Con was created in 2015 by JCLS staff, inspired by the Klamath County Library Comic Con. The first Medford Comic Con was hosted on a Saturday in July inside the Medford Library. With generous support from the Friends of the Medford Library, the 2015 Medford Comic Con became the largest event ever held at the Medford Library. In 2016 and 2017, JCLS teamed up with Rogue Community College (RCC) to host the event. Starting in 2018, Medford Comic Con became a two-day event to allow more community involvement, reach a larger demographic, provide more learning opportunities, and increase the event’s economic impact, all of which tied in with JCLS’s strategic plan. While RCC no longer co-hosts the event with JCLS, the community college is still a major sponsor.

As a library event, the Medford Comic Con has been dedicated to promoting and fostering lifelong learning, connecting people, and celebrating family and community. MCC’s mission is to encourage literacy and innovation through popular media, arts, literature, science and technology, fantasy and science fiction, game play and design in the form of workshops, programming, and exhibitions.

In recent years, Medford Comic Con has evolved to become a premiere signature event for downtown Medford, with attendance reaching approximately 10,000 in 2018 and 2019. The Downtown Medford Association and other community partners are interested in becoming more involved in Medford Comic Con and increasing the economic impacts the event brings to downtown Medford businesses.

While JCLS remains committed to hosting Medford Comic Con programs in and around the Medford Library, expanding Medford Comic Con further into the downtown Medford area would require a level of planning, promotion and resources that JCLS and its philanthropic partners alone cannot provide.

B. Purpose

Entering into a collaborative partnership will provide the structure and resources needed to ensure the ongoing success and future growth of Medford Comic Con. The plan over the next five years is to expand Medford Comic Con beyond its current footprint to produce greater positive socio-economic impacts on the community. While the details of the plan are subject to change, the partners agree on the following plan elements:

- Form an independent nonprofit for the purpose of producing and promoting MCC. The new governing Board would include representatives from the Medford Library, the Downtown Medford Association, and other partner organizations.
- Expand MCC beyond the current footprint to allow continued growth and success, e.g., shift aspects of MCC to incorporate Bartlett Street, Theater Alley, and Vogel Plaza
- Pursue partnerships, e.g., Inn at the Commons, Craterian Theater, Pear Blossom Park
- Keep aspects of MCC that work best in the Library within and around the Library
- Maintain and support MCC's original goals and mission: lifelong learning, connecting people, celebrating family and community
- Reduce the impact of MCC on Library staff workloads
- Retain the vision of a free, family-oriented community event
- Support the strategic goals of increasing Library cardholders, raising the profile of the Library, and building literacy in the community
- Raise the involvement of the community—local business, fundraising and volunteers

C. Roles and Responsibilities

This section explains how the collaborative partners will be organized to accomplish the project's goals, as well as the key roles and responsibilities of each collaborative partner.

An executive committee will be responsible for communicating with each other and with members of the Comic Con work committees on a regular basis, through weekly emails and messages, as well as monthly and bi-monthly meetings. The executive committee is also responsible for ensuring that project target goals, outputs and outcomes are established and monitored throughout the project. The members of the executive committee (aka, Comic Con Core) are listed below:

- Terra McLeod, Co-Chair (JCLS)
- Courtney Toll, Co-Chair (DMA)
- Aaron Hassell

Work committees will be responsible for assigned functions or areas critical to the success of Medford Comic Con. Each committee will assign a team lead(s) to oversee the committee's work and to ask for additional support, when needed. The work committees will submit regular reports to the Comic Con Core. The Medford Comic Con committees are listed below by subject/focus area:

- Workshops
- Costume Contests
- Youth Services / Library Spaces
- Vendors
- Food Trucks
- Volunteers
- Fundraising

- Celebrities/Content
- Marketing

Jackson County Library Services agrees to:

Responsibility/Activity
Provide staff hours
Coordinate and manage marketing and social media
Coordinate workshops
Coordinate costume contests
Coordinate youth/family-oriented programming in the Medford Library
Apply for City of Medford permits, including banner across Central Ave.
Finalize and publish safety procedures
Arrange and pay for security in and around Medford Library and Higher Education Center
Arrange and pay for additional janitorial services in and around Medford Library
Provide certificates of liability insurance to City of Medford, Rogue Community College, and Southern Oregon University

Downtown Medford Association agrees to:

Responsibility/Activity
Coordinate vendors
Coordinate volunteers
Share responsibility with JCLS for the performance of the collaborative partners
Coordinate social media
Secure local donations and community support

Friends of the Medford Library agrees to:

Responsibility/Activity
Support fundraising efforts
Receive and process checks from vendors and food truck operators (Note: These monies support JCLS programs.)

Jackson County Library Foundation agrees to:

Responsibility/Activity
Support fundraising efforts and pursue grants
Serve as treasurer; accept donations; create and monitor event budget

D. Reporting Requirements

Representatives from each collaborative partner are responsible for collecting, collating and submitting data per the project’s target goals, outputs and outcomes as established by the Medford Comic Con Core (Executive Committee) during the planning phase.

Finances and Contract Reporting: Revenues and expenditures shall be processed and reported in accordance with the MCC 2020 Financial Process Outline, which is attached hereto as “Exhibit A” and incorporated herein by reference. All records related to MCC, including vendor applications, must be retained by JCLS.

Volunteer hours, including unpaid time contributed by committee members, must be tracked and noted as in-kind donations.

JCLS is responsible for reporting on the results of 2020 Medford Comic Con to JCLD's Board of Directors. The collaborative partners are responsible for reporting to their respective governing Boards, as needed.

E. Funding

This MOU is not a commitment of funds.

F. Responsibility

As the designated lead agency, JCLS retains final decision-making rights for any and all activity related to Medford Comic Con, including but not limited to those activities designated to be performed or orchestrated by any of the collaborative partners

G. Duration

This MOU is at-will and may be modified by mutual consent of authorized officials from the collaborative partners. This MOU shall become effective upon signature by the authorized officials from the collaborative partners and will remain in effect until modified or terminated by any one of the partners by mutual consent. In the absence of mutual agreement by the authorized officials from the collaborative partners, this MOU shall end on June 30, 2020.

JACKSON COUNTY LIBRARY SERVICES

Authorized Official: _____ Date: _____

Printed Name & Title: _____

Address: _____

Telephone(s): _____

Email Address: _____

DOWNTOWN MEDFORD ASSOCIATION

Authorized Official: _____ Date: _____

Printed Name & Title: _____

Address: _____

Telephone(s): _____

Email Address: _____

FRIENDS OF THE MEDFORD LIBRARY

Authorized Official: _____ Date: _____

Printed Name & Title: _____

Address: _____

Telephone(s): _____

Email Address: _____

JACKSON COUNTY LIBRARY FOUNDATION

Authorized Official: _____ Date: _____

Printed Name & Title: _____

Address: _____

Telephone(s): _____

Email Address: _____

Exhibit A



MCC 2020 – Financial Processes Outline

BUDGET/BOOKKEEPING

The MCC 2020 Budget will be developed and approved by the MCC 2020 executive committee with advice and assistance from Elisabeth Campbell of JCLF and Lisa Marston of JCLD.

Record-keeping of all financial transactions associated with MCC 2020 will be done by Elisabeth Campbell of JCLF.

INCOME – Vendors/Food Trucks

Checks will be made payable to “Friends of the Medford Library”. FOML will take copies of the checks and deposit them in a timely manner.

Check copies will be sent to Elisabeth Campbell at JCLF to be logged for MCC 2020 records. (FOML is not responsible for any additional record-keeping of vendor payments).

FOML should notify JCLF of any returned checks and associated fees. Communication regarding returned checks will be handled by Elisabeth Campbell. This includes contacting the vendor in order to collect fee reimbursement and a new vendor payment.

INCOME – Contributions/Donations/Sponsorships

Checks will be made payable to “Jackson County Library Foundation”.

Checks will be sent to Elisabeth Campbell at JCLF to be logged for MCC 2020 records and deposited in the JCLF MCC 2020 restricted fund.

INCOME – Friends of the Medford Library for the benefit of MCC 2020

Elisabeth Campbell at JCLF will provide Linda Hope with FOML bi-monthly statements detailing MCC expenses approved to be reimbursed by the FOML. Linda Hope will issue reimbursements to JCLF according to those statements. Communication between FOML and JCLF will flow freely as the event proceeds to be sure that all expenses are captured for reporting and that the FOML maintain appropriate oversight. All income from the FOML will be deposited into the JCLF MCC 2020 restricted fund.

EXPENSES – Staff/Volunteer Reimbursements

Any approved (process in development) expenditure made by a JCLS staff member or FOML/MCC volunteer should be submitted to JCLF for prompt reimbursement. A form will be available to fill out and submit along with original receipts.

Reimbursement by check will be issued within 10 days of submission of proper documentation (form/receipts) to JCLF and will come from the JCLF MCC 2020 restricted fund.

EXPENSES – Vendor Payments

Any approved expenditures paid directly to vendors (except those paid directly by JCLD) will be handled by JCLF staff and paid from the JCLF MCC 2020 restricted fund. This includes payments by check and by JCLF credit card.

JCLD will pay vendors directly for materials and services allocated to MCC 2020 in the JCLD 2019/2020 fiscal year budget. All transactions will be reported to Elisabeth Campbell of JCLF to be logged for MCC 2020 records.

REPORTING/FINAL ACCOUNTING

Elisabeth Campbell of JCLF will provide JCLD with a weekly financial report update of the transactions associated with MCC 2020. These reports will be emailed to Lisa Marston and Vicki Robinson of JCLD.

JCLD may randomly select transactions during the year and review those to determine proper accounting procedures are being followed.

JCLF will provide a final accounting to JCLD at the end of MCC 2020.

JCLD will record the revenues and expenditures as in-kind contributions.

January 9, 2020

Title: Audited Annual Financial Report for the Year Ended June 30, 2019

From: Vicki Robinson, District Accountant
Lisa Marston, District Administrator

Recommendation:

Staff recommends that the Board review, discuss and ask questions regarding the audited financial report and supporting letters. While the auditor is not available this month, since staff create the annual financial report, Ms. Robinson and Ms. Marston can answer questions regarding the information contained in the report.

If the Board's questions are answered satisfactorily by staff, the Board could accept the audited financial report as presented. Alternatively, the Board could ask for the auditor to present the report at the February 13, 2020 regular meeting and accept the report at that time.

Budget Impacts:

N/A

Policies, Plans, and Goals Supported:

Powers and Duties of the Board Policy; Financial Management Policy

Background and Additional Information:

As stated above, Carolyn Ryder with Isler Medford was unable to attend today's Board meeting. The report itself has already been submitted to the Secretary of State's office in order to meet the December 31st deadline. Ms. Ryder is available on February 13, 2020, if needed, to answer questions pertaining to the audit of the financial report.

Attachments:

- Letter from Isler Medford, Auditor, to JCLD Board of Directors dated December 18, 2019
- Management Representations Letter dated December 18, 2019
- Annual Financial Report for the Year Ended June 30, 2019 (*filed with Secretary of State*)





Certified Public Accountants
And Business Advisors

December 18, 2019

To the Board of Directors
Jackson County Library District
PO Box 3275
Central Point, OR 97502

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Jackson County Library District for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 24, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Jackson County Library District 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 the year ended June 30, 2019. We noted no transactions entered into by Jackson County Library District 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. Jackson County Library District made no significant estimates during the year ended June 30, 2019.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management 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. 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, to each opinion unit's financial statements taken as a whole.

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 auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 18, 2019.

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 Jackson County Library District's financial statements or a determination of the type of auditor's 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 retention as Jackson County Library District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Property Tax Collections and Outstanding Balance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the 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.

Restriction on Use

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

Very truly yours,



Isler Medford, LLC



December 18, 2019

Isler Medford, LLC
839 Alder Creek Drive
Medford, OR 97504

This representation letter is provided in connection with your audit of the financial statements of Jackson County Library District, which comprise the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information as of June 30, 2019, and the respective changes in financial position, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 18, 2019, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 24, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation claims, or assessments.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation claims or assessments.
- 17) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 20) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 24) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 28) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended, and GASBS No. 84 .
- 29) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 30) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 35) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 36) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 37) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 38) With respect to the Schedule of Property Tax Collections and Outstanding Balances:
- a) We acknowledge our responsibility for presenting the Schedule of Property Tax Collections and Outstanding Balances in accordance with accounting principles generally accepted in the United States of America, and we believe the Schedule of Property Tax Collections and Outstanding Balances, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Schedule of Property Tax Collections and Outstanding Balances have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the Schedule of Property Tax Collections and Outstanding Balances is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: Lisa G. Marst
Title: District Administrator

Signature: Robert Blum
Title: accountant

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2019



**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

DISTRICT OFFICIALS

JUNE 30, 2019

BOARD MEMBERS

Susan Kiefer - President
2155 Mill Creek Drive
Prospect, Oregon

George Prokop - Vice President
2513 Cady Road
Jacksonville, Oregon

Carol Doty
1040 W. 13th St.
Medford, Oregon

Cathy Shaw
886 Oak St.
Ashland, Oregon

Jill Turner
1275 Munson Dr.
Ashland, Oregon

All Board members receive mail at the address listed below

ADMINISTRATION

Lisa Marston
District Administrator
Jackson County Library District
205 South Central
Medford, Oregon 97501

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

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Certified Public Accountants
And Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Library Board
Jackson County Library District

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Jackson County Library District, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. The prior year comparative information has been derived from Jackson County Library District's financial statements and, in our report dated December 14, 2018, we expressed opinions on the respective financial statements of the governmental activities and the major fund.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' 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 auditors' 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 entity's 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 entity's 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 financial position of the governmental activities, the major fund, and the aggregate remaining fund information of Jackson County Library District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Prior Year Comparative Information

We previously audited Jackson County Library District's 2018 financial statements and we expressed an unmodified opinion on those audited financial statements in our report dated December 14, 2019. In our opinion, the comparative information in the *Balance Sheet – Governmental Funds*, the *Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position*, the *Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds*, and the *Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities* presented herein as of and for the year ended June 30, 2018 is consistent in all material respects with the audited financial statements from which it was derived.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jackson County Library District's basic financial statements. The Schedule of Property Tax Collections and Outstanding Balances is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Property Tax Collections and Outstanding Balances 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 Schedule of Property Tax Collections and Outstanding Balances is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for the Audits of Oregon Municipal Corporations, we have issued our report dated December 18, 2019 on our consideration of the District's 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.



Carolyn M. Ryder, CPA, CGMA
Isler Medford, LLC

Medford, Oregon
December 18, 2019

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019



MANAGEMENT'S DISCUSSION AND ANALYSIS

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019

As management of Jackson County Library District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the period from July 1, 2018 to June 30, 2019. This is the fifth year of operation for the District. We encourage readers to consider the information presented here in conjunction with the balance of information presented in this report.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the net position of the Library exceeded its liabilities and deferred inflows at June 30, 2019 by \$13,169,525. Of this amount \$691,948 represents the District's net investment in capital assets, \$714,703 is restricted permanently by the donors, \$4,068,212 is committed by the Board for Capital Improvements, \$769 is non-spendable prepaid expenses and \$7,693,893 is unrestricted and available to meet the Library's ongoing obligations to citizens.
- The District's total net assets increased by \$2,031,455 from the prior fiscal year ended June 30, 2018.
- The District's governmental funds reported a combined ending fund balance of \$11,995,699 of which \$7,212,015 is unassigned and available for spending at the District's discretion.
- At the end of the fiscal year, unassigned fund balance for the governmental funds on a budget basis was \$7,212,015 or about 76.1% of total governmental fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. 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.

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 fiscal year-end. Net assets are what remain after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities. The statement of activities presents information showing how the net assets of the District changed over the year by tracking revenues, expenses and other transactions that increase or reduce net assets. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of related cash flows. Thus, revenues and expenses are

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019

reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

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

- *Library services:* The District's basic functions are shown here, such as contracted services for library operations, library collections, software, maintenance and utilities. These activities are primarily financed through property taxes.

Fund financial statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds, not the Library 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. The District funds are governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-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. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance are reconciled to the government-wide Statements of Net Position and Activities.

The Library maintains two individual governmental funds, which management considers major funds for reporting purposes:

- General Fund - funded with property tax collections, expenditures for general operation of the Library.
- Capital Improvement Fund - funded by General Fund transfer and used to fund purchase of equipment and other capital projects.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019

Notes to the basic financial statements

These notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17-27 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's compliance with the Oregon Minimum Standards for Audits of Oregon Municipal Corporations. The supplementary information is included in this report.

Financial Analysis of the District

Net position may serve as a useful indicator of a government's financial condition. As noted earlier, the District's total assets exceeded its liabilities by \$13,169,525. At the end of the fiscal year, the District is able to report positive balances in each category of net position. The following statements summarize the District's net position at June 30, 2019 with comparison information for June 30, 2018.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019

	June 30,		
	2019	2018	Change
Cash and investments	\$ 11,916,724	\$ 9,765,320	\$ 2,151,404
Receivables	1,000,861	963,791	37,070
Capital assets, net	691,948	718,317	(26,369)
Total assets	<u>13,609,533</u>	<u>11,447,428</u>	<u>2,162,105</u>
 Current Liabilities	 <u>440,008</u>	 <u>309,358</u>	 <u>130,650</u>
 Net position:			
Investment in capital assets	691,948	718,317	(26,369)
Non spendable- prepaid expenses	769	1,366	(597)
Restricted-permanent	714,703	655,051	59,652
Committed	4,068,212	1,916,279	2,151,933
Unrestricted	7,693,893	7,847,057	(153,164)
Total net position	<u>\$ 13,169,525</u>	<u>\$ 11,138,070</u>	<u>\$ 2,031,455</u>

Changes in Net Position

Revenues

Program revenues:

Fees, fines and charges for services	\$ 283,931	\$ 281,463	\$ 2,468
Operating grants and contributions	518,175	822,781	(304,606)

General revenues:

Property taxes	10,410,901	10,045,651	365,250
Interest and investment earnings	321,676	178,228	143,448
Restricted revenues- transfers in	-	-	-

Total revenues	<u>11,534,683</u>	<u>11,328,123</u>	<u>206,560</u>
----------------	-------------------	-------------------	----------------

Expenses

Library services and operations	<u>9,503,228</u>	<u>8,286,945</u>	<u>1,216,283</u>
Total expenses	<u>9,503,228</u>	<u>8,286,945</u>	<u>1,216,283</u>

Increase in net position	2,031,455	3,041,178	(1,009,723)
Beginning fund - net position	<u>11,138,070</u>	<u>8,096,892</u>	<u>3,041,178</u>
Ending fund- net position	<u>\$ 13,169,525</u>	<u>\$ 11,138,070</u>	<u>\$ 2,031,455</u>

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT'S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019

Financial Analysis of the District's Governmental Funds

As noted earlier, the District uses Fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District's governmental fund provides information on near-term inflows, outflows and balances of spendable resources. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

Governmental Fund

The focus of the District's governmental fund is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2019 the District's governmental fund reported an ending fund balance of \$11,995,699. \$7,212,015 represents unassigned ending fund balance which is available for spending at the District's discretion.

The District received \$411,587 more in property tax revenue than in the prior fiscal year. The governmental fund total revenues were over budget by \$215,403. The governmental total expenditures were under budget by \$3,645,637.

Capital Assets

The buildings and equipment used by the District in the 15 libraries it runs are owned by Jackson County and are leased back to the District at zero cost through an intergovernmental agreement. The District is responsible for maintaining the buildings and making any capital improvements necessary. The District's capital assets at June 30, 2019 include new HVAC controls for the Ashland and Medford branches and office remodeling at the Medford branch. The net value at June 30, 2019 is \$691,948.

Economic Factors and Budget Information for Next Year

The District's adopted revenues for fiscal year 2020 total \$20,094,120. Of this total \$10,610,000 comes from property taxes which represent 52.8% of the total. Property tax revenues are the single largest source of revenue for the District.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

MANAGEMENT’S DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2019

The Library District’s 2019/2020 budget includes plans for the following high impact services:

- The District contracts with Library Systems and Services (LS&S) to provide Library operations and purchase Library materials for the 15 library branches in Jackson County. The total budgeted for this in fiscal year 2019/2020 is \$7,281,276 (Operations: \$5,966,939; Materials: \$1,314,337). The LS&S contract ends on June 30, 2020; however, the District may continue to contract for another year with LS&S for Polaris ILS (Integrated Library System) services. Continuing to contract with LS&S for collections acquisition and management is being considered as well.
- The 2019/2020 budget includes monies to support the District’s primary strategic initiatives, including:
 - The 2019/2020 budget includes \$379,754 to support the *2-Year Plan to Increase Active Cardholders*, a plan based on the 5-Year JCLS Strategic Plan, the Oregon Library Association (OLA) standards, and the “75% by 2023” active cardholder goal. These monies will pay for more robust marketing, advocacy and outreach efforts, as well as an additional 7.0 FTEs.
 - The 2019/2020 budget also includes \$250,000 for transition expenses, as well as \$579,420 for personnel services to support the transition and ensure the District is appropriately staffed before July 1, 2020, the date on which the District will begin operating the 15 library branches with an internal workforce, e.g., Human Resources, Finance, etc.
- As outlined in the District’s Three-Year Technology Plan, the District is committed to updating technology in the branches, on an ongoing basis. Fiscal Year 2019/2020 upgrades include new staff printers, Mobile Maker Space Solutions/Spark Spaces, Library of Things; mobile printing services for patrons; meeting and study room enhancements; and miscellaneous items to assist patrons and staff. The total budgeted for this in fiscal year 2019/2020 is \$248,984.
- The District included \$345,000 in the budget for major maintenance on the Library buildings, most of which were built over 15 years ago. These buildings are owned by Jackson County but are maintained by the District. It is anticipated that ownership and leasehold interests associated with the buildings will be transferred and/or assigned to the District in June 2020.
- The 2019/2020 budget includes a transfer of \$2,050,000 from the General Fund to the Capital Improvement Fund.
- The 2019/2020 budget includes a budgeted ending fund balance of \$5,514,015.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Jackson County Library District’s finances for all those with an interest in the District’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lisa Marston, District Administrator, Jackson County Library District, 205 S. Central Avenue, Medford Oregon 97501.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**



BASIC FINANCIAL STATEMENTS

JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)

STATEMENT OF NET POSITION
JUNE 30, 2019

ASSETS	Governmental Activities	
	2019	2018
Cash and cash equivalents	\$ 11,916,724	\$ 9,765,320
Property taxes receivable	632,993	643,064
Accounts receivable	90,877	33,366
Prepaid expenses	769	1,366
Note receivable- Lindberg property	276,222	285,995
Depreciable capital assets, net	<u>691,948</u>	<u>718,317</u>
TOTAL ASSETS	<u>13,609,533</u>	<u>11,447,428</u>
LIABILITIES		
Accounts payable	427,729	299,090
Payroll liabilities	3,174	3,308
Accrued compensated absences	<u>9,105</u>	<u>6,960</u>
TOTAL LIABILITIES	<u>440,008</u>	<u>309,358</u>
NET POSITION		
Net investment in capital assets	691,948	718,317
Non spendable- prepaid expenses	769	1,366
Restricted- permanent	714,703	655,051
Committed	4,068,212	1,916,279
Unrestricted	<u>7,693,893</u>	<u>7,847,057</u>
TOTAL NET POSITION	<u>\$ 13,169,525</u>	<u>\$ 11,138,070</u>

The accompanying notes are an integral part of these statements.

JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Assets
Governmental Activities				
Library services	\$ 9,503,228	\$ 283,931	\$ 518,175	\$ (8,701,122)
Total governmental activities	<u>\$ 9,503,228</u>	<u>\$ 283,931</u>	<u>\$ 518,175</u>	\$ (8,701,122)
			Property taxes	10,410,901
			Interest	<u>321,676</u>
			Total general revenues	<u>10,732,577</u>
			Change in Net Position	2,031,455
			Net position- Beginning of the year	<u>11,138,070</u>
			Net position- end of year	<u>\$ 13,169,525</u>

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

**BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019
(With Comparative totals for June 30, 2018)**

	General	Capital Improvement	Totals	
			2019	2018
Assets				
Unrestricted:				
Cash and cash equivalents	\$ 7,410,031	\$ 4,068,212	\$ 11,478,243	\$ 9,396,264
Property taxes receivable	632,993	-	632,993	643,064
Accounts receivable	90,877	-	90,877	33,366
Prepaid expenses	769	-	769	1,366
Restricted:				
Cash and cash equivalents	438,481	-	438,481	369,056
Note Receivable- Lindberg property	276,222	-	276,222	285,995
Total assets	\$ 8,849,373	\$ 4,068,212	\$ 12,917,585	\$ 10,729,111
Liabilities, Deferred Inflows and Fund Balances				
Liabilities				
Accounts payable	427,729	-	427,729	299,090
Payroll liabilities	3,174	-	3,174	3,308
Accrued compensated absences	9,105	-	9,105	6,960
Total liabilities	440,008	-	440,008	309,358
Deferred inflows of resources				
Unavailable property taxes	481,878	-	481,878	485,573
Fund balances				
Nonspendable- prepaid expenses	769	-	769	1,366
Restricted- permanent	714,703	-	714,703	655,051
Committed		4,068,212	4,068,212	1,916,279
Unassigned	7,212,015	-	7,212,015	7,361,484
Total fund balances	7,927,487	4,068,212	11,995,699	9,934,180
Total liabilities, deferred inflows and fund balances	\$ 8,849,373	\$ 4,068,212	\$ 12,917,585	\$ 10,729,111

The accompanying notes are an integral part of these statements.

JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
YEAR ENDED JUNE 30, 2019
(With Comparative Totals for June 30, 2018)

	2019	2018
Total fund balance- Governmental Funds	\$ 11,995,699	\$ 9,934,180
Amounts reported in the statement of net position are different because:		
Capital assets are not financial resources and are not reported in the funds:		
Capital assets at cost	969,362	853,548
Accumulated Depreciation	(277,414)	(135,231)
Deferred inflows represent amounts that were not available to fund current expenditures and therefore are not reported in the governmental funds.		
Property taxes	481,878	485,573
Net Position of Governmental Activities	\$ 13,169,525	\$ 11,138,070

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2018)**

	General	Capital Improvement	Totals	
			2019	2018
Revenues				
Property taxes	\$ 10,414,595	\$ -	\$ 10,414,595	\$ 10,003,008
Interest	219,743	101,933	321,676	178,228
Fines and fees	51,204	-	51,204	77,967
Charges for services	232,727	-	232,727	203,496
Grants and donations	518,175	-	518,175	822,781
			-	
Total revenues	<u>11,436,444</u>	<u>101,933</u>	<u>11,538,377</u>	<u>11,285,480</u>
Expenditures				
Current				
Library services	9,361,044	-	9,361,044	8,209,844
Capital outlay	<u>115,814</u>	<u>-</u>	<u>115,814</u>	<u>426,518</u>
Total expenditures	<u>9,476,858</u>	<u>-</u>	<u>9,476,858</u>	<u>8,636,362</u>
Excess of revenues over (under) expenditures	1,959,586	101,933	2,061,519	2,649,118
Other Financing Sources (Uses)				
Transfers in		2,050,000	2,050,000	2,050,000
Transfers out	<u>(2,050,000)</u>	<u>-</u>	<u>(2,050,000)</u>	<u>(2,050,000)</u>
Net change in fund balance	(90,414)	2,151,933	2,061,519	2,649,118
Fund balance - beginning of year	<u>8,017,901</u>	<u>1,916,279</u>	<u>9,934,180</u>	<u>7,285,062</u>
Fund balance- end of year	<u>\$ 7,927,487</u>	<u>\$ 4,068,212</u>	<u>\$ 11,995,699</u>	<u>\$ 9,934,180</u>

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018)**

	<u>2019</u>	<u>2018</u>
Net change in fund balance, page 15	\$ 2,061,519	\$ 2,649,118
Amounts reported in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.	(26,369)	349,416
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		
Increase(decrease) in deferred inflows - property taxes	(3,695)	42,644
Change in net position of governmental activities	\$ 2,031,455	\$ 3,041,178

The accompanying notes are an integral part of these statements.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District

The Jackson County Library District (the District) is a municipal corporation governed by a five member Board of Directors.

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the District are described below.

Financial Reporting Entity

The District's financial statements include the accounts of all District operations. The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of Government Accounting Standards Board's (GASB's), *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

Based on the aforementioned criteria, the District has no component units and is not a component unit of any other entity.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. The primary focus of the District is to provide library services to the citizens of Jackson County. Significant interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the expenses of the District are offset by program revenues. *Program revenues* include: 1) charges to users or applicants who purchase, use or directly benefit from goods, services or privileges and 2) grants and contributions that are restricted for operational or capital requirements. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

When both restricted and unrestricted resources are available it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Major individual governmental funds are reported as separate columns in the fund financial statements. The District has designated all of its funds as major funds.

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 or fund balance that applies to a future period(s) and thus, 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 or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. These consist of unavailable revenue, which is reported in the governmental funds balance sheet and deferred inflows of resources, which is reported in the government wide statement of net position. Deferred inflows of resources reported in the governmental funds for unavailable revenues relate to property tax revenue.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources *measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met. It is the District's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

The governmental fund financial statements are reported using a current resources measurement focus and the modified accrual basis of accounting. Under this method, revenues, when material, are recognized when susceptible to accrual (measurable and available to finance expenditures of the current period). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes available if they are collected within 60 days after year-end.

Expenditures are recorded at the time liabilities are incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The basis of accounting described above is in accordance with accounting principles generally accepted in the United States of America as promulgated for state and local government units.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

The District reports the following major governmental funds:

- General Fund- This is the District's primary operating fund. It accounts for the general operations of the government. Principal sources of revenues are property taxes and fines and fees. Expenditures are for the operation and maintenance of the library system.
- Capital Improvement Fund- This fund is used to account for capital improvement projects and major capital equipment purchases. The principal source of revenue is transfers from the general fund. Expenditures are for capital outlay and capital equipment purchases.

Cash and Investments

Cash and investments include amounts in demand deposits and the Oregon Local Government Investment Pool (LGIP). Investments with maturities over three months are not considered to be cash. The cash balances of all funds are pooled.

Property Taxes

Property taxes are levied on all taxable property as of January 1. Property taxes become a lien on July 1. Collection dates are November 15, February 15 and May 15. Discounts are allowed if the full amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established.

Capital Assets

Capital assets which include equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial cost of \$5,000 or greater and an estimated useful life in excess of one year. Capital assets are recorded at historical cost. Donated capital assets are recorded at their fair market value at the date of donation.

Equipment is depreciated using the straight-line method over the estimated useful life of the asset. The estimated useful life is 3 to 15 years for equipment.

Compensated Absences

Unpaid compensated absences are recognized as an expense when earned with a corresponding liability in the government-wide financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Actual results may differ.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Net Position

Net position is reported on the Statement of Net Position. Net position represents the difference between assets and liabilities. The restricted component of net position consists of funds transferred to the District upon inception that have restrictions by the donor on how they are spent. Amounts reported as unrestricted consists of assets that do not meet the definition of restricted as noted. Unrestricted include property taxes, fines, fees and charges for services that do not carry any constraints on spending.

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54)*.

This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below:

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's governing board (the District's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the district considers restricted funds to have been spent first. For the classification of unrestricted ending fund balance, the district first reduces assigned amounts, then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those classifications could be used.

Appropriation and Budgetary Controls

The District is subject to provisions of the Oregon Revised Statutes, which set forth local budget procedures. A budget is prepared for each fund on the modified accrual basis of accounting. Expenditure budgets are appropriated by the following categories within each fund: personnel services; materials and services; capital outlay; debt service; transfers and contingency. Budgeted expenditures at the appropriation level may not be legally overspent.

The Board of Directors may, however, approve additional appropriations for reimbursable grant expenditures, which could not be reasonably estimated at the time the budget was adopted. Additionally, budgets may be modified during the fiscal year by the use of appropriation transfers between legal categories. Such transfers require the approval of the Board.

A supplemental budget may be approved if an occurrence or need exists which had not been ascertained at the time the budget was adopted.

In accordance with state law, all encumbrances and appropriations terminate on June 30. Goods and services delivered during the ensuing year must be charged against the ensuing year's appropriations.

Consequently, encumbrances are not reported in the financial statements.

Transfers of appropriations from one fund to another or from one appropriation level to another must be authorized by official resolution or ordinance of the governing body. The resolution or ordinance must state the need for the transfer, the purpose for the authorized expenditures and the amount of the appropriation transferred.

Transfers of general operating contingency appropriations, which in aggregate during a fiscal year, exceed 10% of the total appropriations of the fund, may only be made after adoption of a supplemental budget prepared for that purpose.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

When the estimated expenditures contained in a supplemental budget for a fiscal year result in an amount of estimated total expenditures by the municipal corporation for that fiscal year that differs by not more than 10% of any individual fund contained in the regular budget for that fiscal year, the governing body of the municipal corporation may adopt the supplemental budget at a regular meeting of the governing body.

When the estimated expenditures contained in a supplemental budget for a fiscal year result in an amount of estimated total expenditures by the municipal corporation for that fiscal year that differs by more than 10% of any individual fund contained in the regular budget for that fiscal year, the supplemental budget, or a summary thereof, shall be published. The governing body shall then hold a public hearing on the supplemental budget prior to adopting the supplemental budget.

Comparative information

The basic financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a complete financial statement presentation. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2018, from which the summarized information was derived.

Newly Implemented Accounting Standards

For the fiscal year ended June 30, 2019, the District implemented the following new accounting standards:

GASB Statement No. 83 "*Certain Asset Retirement Obligations.*" This Statement establishes criteria for determining the timing and pattern or recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. The statement is effective for fiscal years beginning after June 15, 2018.

GASB Statement No. 88 "*Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*" This Statement's objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. The statement is effective for fiscal years beginning after June 15, 2018.

New Accounting Pronouncements Upcoming

The District will implement new GASB pronouncements in the fiscal year no later than the required effective date. Management has not yet determined the effect on the financial statements from implementing any of the following pronouncements.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

GASB Statement No. 84 “*Fiduciary Activities*” This Statement establishes criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds. The statement is effective for fiscal years beginning after December 15, 2018.

GASB Statement No. 87 “*Leases.*” This Statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. The statement is effective for fiscal years beginning after December 15, 2019.

GASB Statement No 89 “*Accounting for Interest Cost Incurred Before the End of a Construction Period*” This Statement’s objectives are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This statement is effective for fiscal years beginning after December 15, 2019.

GASB Statement 90 “*Majority Equity Interests- An Amendment of GASB Statements No 14 and No. 61*” This Statement’s objective is to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement is effective for fiscal years beginning after December 31, 2018.

GASB Statement 91 “*Conduit Debt Obligations*” This Statement’s primary objectives are to provide a single method of reporting conduits debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement is effective for fiscal years beginning after December 15, 2020.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 – CASH AND CASH EQUIVALENTS

The District's investment of cash funds is regulated by Oregon Revised Statutes. Under these guidelines, cash funds may be invested in time certificates of deposit, general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances and the State Treasurer's Investment Pool, among others.

The District maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed as "cash and cash equivalents".

Cash and investments as of June 30, 2019, consisted of the following:

Demand deposits with financial institution	\$ 107,412
State Treasurer's Investment Pool	<u>11,809,312</u>
Total	<u><u>\$ 11,916,724</u></u>

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require that all bank deposits in excess of the FDIC or FSLIC insurance amounts be collateralized through the Oregon State Treasurer's Public Funds Collateralization Program. This program provides a structure for specified depositories to participate in a shared liability collateral pool.

The Oregon State Treasurer is responsible for monitoring public funds held by bank depositories in excess of FDIC insured amounts, and for assuring that public funds on deposit are collateralized to the extent required by Oregon Revised Statute (ORS) 295. ORS 295 requires depository banks to place and maintain on deposit with a third party custodian bank securities having a value of 10 percent, 25 percent or 110 percent of public funds on deposit depending primarily on the capitalization level of the depository bank. Deposits in the Public Funds Collateralization Pool are not 100 percent guaranteed.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 – CASH AND CASH EQUIVALENTS - continued

Investments

The only investments held by the District at June 30, 2019, were amounts deposited with the State of Oregon Local Government Investment Pool (LGIP). The District's investment in the LGIP is carried at cost, which approximates fair value. Oregon's investment policies used in administering the LGIP are governed by statute and the Oregon State Investment Council (Council).

The State Treasury's investments in short-term securities are limited by the portfolio rules established by the Oregon Short-term Fund Board and the Council. In accordance with Oregon statutes, the investment funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

The Oregon Local Government Investment Pool issues monthly statements to participants. The Office of the State Treasurer issues publicly available financial reports on the Oregon Short-Term Fund. The reports can be obtained from the Office of the State Treasurer, 350 Winter Street NE, Suite 100, Salem, OR, 97301-3896, the Office of the State Treasurer's web-site, or by calling 1-503-378-4000.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Investments in the LGIP are not required to be rated.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the risk that its fair value will decline if interest rates rise. In order to manage the interest rate risk of its investments, the District invests only in the LGIP. The LGIP has rules that require at least 50% of its investments to mature within 93 days, not more than 25% may mature in over a year, and all other investments must mature in no more than three years.

Custodial Credit Risk – Investments. Custodial credit risk is the risk that, in the event of a failure of the counterparty to a transaction, the District will not be able to recover the value of an investment or collateral securities in the possession of an outside party. The LGIP's portfolio rules provide that broker/dealers meet certain qualifications and that investments are delivered to and held by a third-party custodian which holds the securities in the State of Oregon's name.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 3 – CAPITAL ASSETS

The buildings and equipment used by the District in the 15 libraries it runs are owned by Jackson County and are leased back to the District at zero cost through an intergovernmental agreement. The District is responsible for maintaining the buildings and making any capital improvements necessary.

Capital asset activity for the year was as follows:

	Balance			Balance
	June 30, 2018	Increases	Decreases	June 30, 2019
Capital Assets				
Equipment	\$ 239,968	\$ 56,018	\$ -	\$ 295,986
Leasehold Improvements	613,580	59,796	-	673,376
Total capital assets being depreciated	<u>853,548</u>	<u>115,814</u>	<u>-</u>	<u>969,362</u>
Less accumulated depreciation				
Equipment	100,433	54,529	-	154,962
Leasehold Improvements	34,798	87,654	-	122,452
Total accumulated depreciation	<u>135,231</u>	<u>142,183</u>	<u>-</u>	<u>277,414</u>
Total capital assets, net	<u>\$ 718,317</u>	<u>\$ (26,369)</u>	<u>\$ -</u>	<u>\$ 691,948</u>

Depreciation expense of \$142,183 was charged to library services in the Statement of Activities.

NOTE 4 – RISK MANAGEMENT

The District is exposed to various risk of loss related to torts; theft or damage to, and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. The District reviews the coverage periodically, and there have not been any significant claims.

NOTE 5 – SUBSEQUENT EVENT

The District has operated the Library System using a contractor for Library Services. The Board has decided not to renew the contract for those services. Beginning on July 1, 2020, the Library System will be operated by District employees. The Board is implementing this process during the fiscal year 2019-2020. The fiscal impact has not been determined although the Board did include an additional 4.25 FTE and \$250,000 in the 2019-2020 budget to begin this implementation.

**JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 6 – TRANSFERS

The District's General Fund transfers money to the Capital Improvement Fund without a requirement for repayment. The Capital Improvement Fund uses the transfer to fund improvements to the buildings leased from Jackson County as well as purchase equipment. The General Fund transferred \$2,050,000 during the fiscal year ended June 30, 2019 into the Capital Improvement Fund.

REQUIRED SUPPLEMENTARY INFORMATION

JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2019

Revenues	Original Budget	Final Budget	Actual	Variance Over(Under)
Property taxes	\$ 10,400,000	\$ 10,400,000	\$ 10,414,595	\$ 14,595
Interest	164,400	164,400	219,743	55,343
Fines and fees	53,000	53,000	51,204	(1,796)
Charges for services	169,541	169,541	232,727	63,186
Grants and donations	<u>434,100</u>	<u>434,100</u>	<u>518,175</u>	<u>84,075</u>
 Total revenues	 <u>11,221,041</u>	 <u>11,221,041</u>	 <u>11,436,444</u>	 <u>215,403</u>
 Expenditures				
Personnel costs	217,000	217,000	112,439	(104,561)
Materials and services	11,805,495	11,805,495	9,248,605	(2,556,890)
Capital Outlay	350,000	350,000	115,814	(234,186)
Operating Contingency	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>(750,000)</u>
	<u>13,122,495</u>	<u>13,122,495</u>	<u>9,476,858</u>	<u>(3,645,637)</u>
 Other Financing Uses				
Transfer to other funds	(2,050,000)	(2,050,000)	(2,050,000)	-
 Net change in fund balance	 (3,951,454)	 (3,951,454)	 (90,414)	 3,861,040
 Fund balance - beginning of year	 <u>7,500,000</u>	 <u>7,500,000</u>	 <u>8,017,901</u>	 <u>517,901</u>
 Fund balance- end of year	 <u>\$ 3,548,546</u>	 <u>\$ 3,548,546</u>	 <u>\$ 7,927,487</u>	 <u>\$ 4,378,941</u>

JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - CAPITAL IMPROVEMENT FUND
YEAR ENDED JUNE 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over(Under)</u>
Revenues				
Interest	\$ -	\$ -	\$ 101,933	\$ 101,933
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 101,933</u>	<u>\$ 101,933</u>
Expenditures				
Capital outlay	<u>4,100,000</u>	<u>4,100,000</u>	<u>-</u>	<u>4,100,000</u>
Total expenditures	<u>4,100,000</u>	<u>4,100,000</u>	<u>-</u>	<u>4,100,000</u>
Other Financing sources				
Transfers in from General fund	<u>2,050,000</u>	<u>2,050,000</u>	<u>2,050,000</u>	<u>-</u>
Net change in fund balance	(2,050,000)	(2,050,000)	2,151,933	4,201,933
Fund balance beginning of the year	<u>2,050,000</u>	<u>2,050,000</u>	<u>1,916,279</u>	<u>(133,721)</u>
Fund balance end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,068,212</u>	<u>\$ 4,068,212</u>

OTHER SUPPLEMENTARY INFORMATION

JACKSON COUNTY LIBRARY DISTRICT
(Jackson County, Oregon)
SCHEDULE OF PROPERTY TAX COLLECTIONS AND OUTSTANDING BALANCES YEAR
ENDED JUNE 30, 2019

Tax Year	Taxes			Interest (Discount)	Collections	Receivable June 30, 2019
	Receivable June 30, 2018	Current Levy	Adjustments			
2018-2019	\$ -	\$ 10,720,334	\$ (28,329)	\$ (271,091)	\$ 10,107,908	\$ 313,006
2017-2018	332,470	-	(2,847)	9,491	229,109	110,005
2016-2017	141,882	-	(1,151)	8,205	55,850	93,086
2015-2016	102,131	-	(853)	8,164	38,040	71,402
2014-2015	66,581	-	(708)	5,387	25,766	45,494
	<u>\$ 643,064</u>	<u>\$ 10,720,334</u>	<u>\$ (33,888)</u>	<u>\$ (239,844)</u>	<u>\$ 10,456,673</u>	
Total receivable at June 30, 2019						<u>\$ 632,993</u>
Less taxes accrued in prior year					(157,492)	
Plus taxes accrued in current year					151,115	
Payments received or deducted in lieu of taxes					<u>(35,701)</u>	
Modified accrual basis revenue					<u>\$ 10,414,595</u>	

**INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS**



Certified Public Accountants
And Business Advisors

Independent Auditors' Report Required by Oregon State Regulations

To the Library Board
Jackson County, Oregon

We have audited the basic financial statements of Jackson County Library District as of and for the year ended June 30, 2019, and have issued our report thereon dated December 18, 2019. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the Minimum Standards for Audits of Oregon Municipal Corporations, prescribed by the Secretary of State. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

Compliance

As part of obtaining reasonable assurance about whether Jackson County Library District's basic financial statements are free of material misstatement, we performed tests of its 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 statement 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:

- The use of approved depositories to secure the deposit of public funds (ORS Chapter 295).
- The requirements relating to insurance and fidelity bonds in force or required by law.
- Indebtedness limitations, restrictions and repayment.
- Programs funded from outside sources.
- Budgets legally required (ORS Chapter 294).
- The statutory requirements pertaining to the investment of surplus funds (ORS Chapter 294).
- The requirements pertaining to the awarding of public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

In connection with our testing nothing came to our attention that caused us to believe Jackson 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, as prescribed by the Secretary of State.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered Jackson County Library District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Purpose of This Report

This report is intended solely for the information and use of board of directors and management of Jackson County Library District and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

Isler Medford, LLC

Isler Medford, LLC
December 18, 2019



January 9, 2020

Title: Ashland Library Winter Security Proposal

From: Kari May, Library Director

Summary:

Due to the increase in security incidents that happen at the Ashland Library during the colder months of winter, staff recommends hiring a plains-clothed security officer on a trial basis for the next three months. This position would be hired through Concierge Home and Business Watch, which provides security services at the Medford Library.

Background:

Security incidents at the Ashland Library typically increase during the cold winter months. In December 2019, some of the more extreme incidents included a domestic dispute that culminated in a woman driving her vehicle into the ballot box, and an intoxicated man who was expelled by staff over a course of several days that culminated in him threatening staff. Both of these incidents required staff to contact the Ashland Police Department. Staff concerns for their safety and the safety of other patrons has increased.

After much discussion between staff and Administration, staff proposes a thirteen-week trial security contract. Concierge Home and Business Watch, JCLS's contracted security team, can provide security at the Ashland Library four hours per day on all six open days, beginning on January 15, 2020, and ending on April 15, 2020. The minimum daily service is four hours, and the Security Officer's schedule will include the last hour of each day, as historically this is a common time when security incidents occur. An assessment regarding the need to continue security at the Ashland Library will be completed at the end of the thirteen-week trial period.

To create less of an impact on the Ashland Library, which is not accustomed to the presence of a uniformed Security Officer (SO), the SO will wear plain clothes and a minimal duty belt with pepper foam, handcuffs, and a flashlight. Ashland Branch Manager Kristin Anderson and Assistant Director of Support Services Claudine Taillac will meet with Concierge staff to discuss protocol, which will be somewhat different than at the Medford Library. The Ashland Library staff will continue to be the first point of patron contact when behavior that violates the Code of

Conduct occurs. The SO will intervene in situations that may escalate beyond what staff have been trained to handle.

Actions, Options, or Potential Motions:

Staff recommends that the Board approve a 13- week agreement with Concierge Home and Business Watch to provide a security officer at the Ashland Library, commencing on January 15, 2020, at the cost of \$9,847.50.

Resource Requirements:

Proposed contract:

24 onsite hours per week + 6 travel hours per week

\$25.25 per onsite hour (\$606.00)

\$25.25 per travel hour (\$151.50)

Service total per week (\$757.50)

Total cost for 13 weeks: \$9,847.50

Policies, Plans, and Goals Supported:

This proposal supports JCLS’s strategic goal to be open, thriving spaces where people link to the universe of possibilities that enrich their lives, specifically the objective to provide safe and welcoming spaces for people of all ages, cultures and backgrounds to connect with others and to engage in individual pursuits. It will also provide more support to Ashland Library staff during the months when security incidents increase.

Attachment:

Proposal from Concierge and Business Watch.

Concierge Home and Business Watch

J and J Thomas, Inc.

106 NW F St. #525

Grants Pass, OR 97526

(541) 218-9672 Office

(541) 916-8488 Fax

www.ConciergeHomeandBusinessWatch.com



Date:

12/30/2019

CHBW Representative:

CCF

Mailing Address	
Jackson County Library District Attn: Lisa Marston P.O. Box 3275 Central Point, OR 97502	
Service Dates	Weekly

Physical Address	
Ashland Library 410 Siskiyou Blvd Ashland, OR 97520	
Terms	Net 30

Description	Qty	Days	Times	Total
One (1) Officer Standing Post/Foot Patrol Plain Clothes (Polo) Minimal Duty Belt - Pepper Foam - Handcuffs - Flashlight	24	Monday Tuesday Wednesday Thursday Saturday Sunday	4hr minimum 4:00PM - 8:00PM 2:00PM - 6:00PM 2:00PM - 6:00PM 1:00PM - 5:00PM 1:00PM - 5:00PM 12:00PM - 4:00PM	606.00
Travel to/from job location	6	Daily	N/A	151.50
Proposed Service Total				757.50

I have reviewed this Service Proposal and the Service Agreement and agree to all the terms therein.

(Quote valid for thirty (30) days from date of proposal)

Signature: _____

Date: _____