



SNO-ISLE LIBRARIES BOARD OF TRUSTEES

BOARD OF TRUSTEES

Jennifer DePrey, *President* • Michael Adams, *Vice President* • Griselda Guevara-Cruz, *Secretary* • Kay Crull • Jessica Fleming • Ryan May • Rose Olson

EXECUTIVE DIRECTOR

Eric Howard

April 27, 2025, 5:30 p.m.

Sno-Isle Libraries Service Center

7312 35th Ave NE

Marysville, WA 98271

Webinar Link: [Click here](#)

Meeting Agenda

1) Call to Order

2) Land Acknowledgement

3) Roll Call

4) *Approval of Agenda

5) Executive Director's Report [Attachment 1](#)

- a) Executive Director's report

6) *Consent Agenda Items

- a) Approval of the March 23, 2026 regular meeting minutes
- b) Approval of the March 2026 payroll, benefits, and vouchers

7) Public Comment

8) New Business

- a) Soliciting Pro and Con Statements for Voters – Executive Director Eric Howard [Attachment 2](#)
- b) Connecting Services to Community Needs: Advancing Early Learning across Our Communities – Director of Access, Innovations & Collections Diane Lai; Assistant Director of Programs, Services & Impacts Tricia Lee; Assistant Director of Community Libraries David Brown [Attachment 3](#)
- c) Internal Controls: Oversight Responsibilities of the Board – Director of Finance Janella Lewis [Attachment 4](#)
- d) Audit Exit Conference – Assistant State Auditor Izzy Kanaly; Assistant State Auditor Jen Rozler; Assistant Audit Manager Erika Davies [Attachment 5-7](#)

9) Finance Report

- a) Financial Update – Finance Director Janella Lewis [Attachment 8](#)

10) Committee and Trustees' Reports

- a) President's Report / Executive Committee – President DePrey
 - i) Board of Trustees 2026 calendar [Attachment 9](#)
- b) Sno-Isle Libraries Foundation – Trustee Crull

11) *Adjournment

*Denotes Board of Trustees action item.

To request accommodation for an event, email accessibility@sno-isle.org or visit sno-isle.org.



Executive Director

BOARD REPORT

April 27, 2026

Eric Howard
Executive Director

National Library Week

National Library Week, April 19-25, offers an important moment to reflect on the enduring value of public libraries in our communities. At Sno-Isle Libraries, we see every day how our spaces, resources, and staff help people learn, connect, and thrive. From early literacy and student success to civic engagement, workforce development and lifelong learning, the library remains a trusted, welcoming place for all.

Public libraries today are more than collections, they are connectors. We provide access to technology, support digital opportunity, and create opportunities for civic engagement and cultural exchange. Our role continues to evolve, but our core mission remains the same: to ensure equitable access to information, opportunity and to foster curiosity.

I want to recognize and thank our dedicated staff, whose commitment and creativity make this impact possible. Their work drives our ability to meet community needs with care and excellence.

This spring, we are also focused on strengthening and launching new connections with our communities. Through partnerships with local organizations and expanded outreach efforts we are deepening relationships and ensuring that our services reflect the diverse voices and needs of the people we serve.

As we celebrate National Library Week, we reaffirm our commitment to being a vital community partner and essential public service.

Early Learning

The April board meeting will delve deeper into the Sno-Isle Libraries services advancing early learning across our communities. In March, the Library District gained important insights at its first Early Literacy Conference while connecting educators to library resources and workshops.

Sno-Isle Libraries intentionally kicked off its strategic planning process at the conference. Part of that process included an exercise “love, wish, and wonder” that helped capture the needs and current state of the early learning environment within our community. We will hear more about the outcomes from that exercise, but a key challenge that bubbled up from our early learning community shouldn’t be a surprise. Parents are feeling stressed and overwhelmed. These challenges and others highlight the critical role that libraries play for our community. Consider:

- The importance of key services the Library District provides. Storytimes, especially when combined with the “Play and Stay” model are as much for the parents as they are for the children.



- Parents find supportive communities at their community library.

Popularity for early learning library programs is on the rise. In 2025, attendance increased by 10% (with over 97,000 attendees at over 3,000 programs). Sno-Isle Libraries Bookmobile, which supports daycares as one of its main service areas, saw a 14% increase in its circulation of early learning book collections within the first quarter of this year compared to last year.

Our organization is committed to exploring and identifying community gaps in early learning, while finding opportunities for the Library District to support early learners, their educators, and caregivers.

Upcoming Library Programs

North

Darrington: [Good Bugs, Bad Bugs - Master Gardener Series](#) - 5/16 (Adults)

Join Master Gardeners for an engaging presentation exploring a timely gardening topic every month in 2026! This month's theme is Good Bugs, Bad Bugs: Can you tell a beneficial insect from a harmful insect?

South

Lynnwood: [Free Comic Book Day](#) - 5/2 (Kids, Teens)

Free Comic Book Day is a national event to promote reading and comics.

We have free comics for all ages from publishers like Marvel, Dark Horse, VIZ Media, and more. We will also have crafts, activities, and a few special surprises for all ages. Come dressed in your favorite cosplay!

East

Monroe: [Hot Mess Crafting](#) - 5/1 (Kids, Teens)

Try a hot craft or a messy craft. We will have spin art, pixel beads, and crayons to melt for creating memorable designs.

West

Coupeville: [Children's Fair](#) - 5/16 (Babies, Preschoolers, Toddlers)

Join the Coupeville Library and [Partners for Young Children in Island County](#) for a resource fair dedicated to families with children ages 0-5. Meet a variety of local organizations who serve families and enjoy entertainment from your local library!

Online

Online: [Nepantla! Exploring Chicano Art](#) - 5/5 (Adults)

Discover the vibrant world of Chicana/o and Latina/o art through the inspiring story of the [Nepantla Cultural Arts Gallery](#).





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March 23, 2026

Meeting Minutes
Sno-Isle Libraries Service Center

Call to Order

President DePrey called the meeting to order at 5:30 p.m., followed by a land acknowledgment.

Attendees

Members present: Jennifer DePrey, Michael Adams, Kay Crull, Griselda Guevara-Cruz, Jessica Fleming, Ryan May, and Rose Olson.

Staff present: Melinda Armstrong, David Durante, Casey Gabehart, Bryan Gabehart, Gracie Geremia, Cassie Hanson, Lindsay Hanson, Eric Howard, Meredith Kraft, Diane Lai, Janella Lewis, Chila Oglesby, Phil Spirito, and Nicole Wehl.

President DePrey confirmed quorum.

Approval of Agenda

Trustee Crull moved the Sno-Isle Libraries Board of Trustees approve the agenda as presented. The motion passed.

Trustee Adams joined the meeting.

Executive Director Report

Executive Director Eric Howard expressed gratitude toward the Lake Stevens Friends of the Library for their financial support for the new Lake Stevens Library. Executive Director Howard also highlighted the successful Trudy Sundberg Lecture Series events and the Early Literacy Conference, which took place the prior week.

Consent Agenda

- a) Approval of the February 23, 2026 regular meeting minutes
- b) Approval of the February 2026 payroll, benefits, and vouchers



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Operating Fund	Total
Voucher (Warrant)	
Checks 89014 through 89247, less checks listed below	\$ 1,406,967.45
Payroll Warrant	
Vendor Checks 89021, 89072, 89084, 89127, 89163, 89209, 89240 through 89247, plus Electronic Transfers and Direct Deposits	\$ 3,812,231.11
Electronic Payments	
Dates: 02/01/2026 through 02/28/2026	\$ 596,820.94

Trustee May moved the Sno-Isle Libraries Board of Trustees approve the Consent Agenda as presented. The motion passed.

Public Comment

SILEU Local 73 President Abby Bormann provided public comment to the Board of Trustees regarding Resolution 26-01.

New Business

Strategic Planning Process Overview

Director of Access, Innovation, and Collections Diane Lai and Deputy Director David Durante shared the purpose, plan and progress of the strategic plan development. The guiding principles for the process include being people-centric, clear and accessible, collaborative, and curious.

Resolution 26-01

Trustee Adams moved the Sno-Isle Libraries Board of Trustees adopt Resolution 26-01 calling for an election authorizing the restoration of the Library District’s regular property tax levy as presented. Executive Director Howard described the District’s careful use of funds since the 2018 library levy and explained that the District must pursue a ballot measure to restore the library levy rate to \$0.47 or substantially reduce library expenditures. The motion passed.

Resolution 26-02

Trustee May moved the Sno-Isle Libraries Board of Trustees adopt Resolution 26-02 authorizing the establishment of a new Bank of America account, the closure of an existing Bank of America account, and adopting an imprest fund balance for the new account. Finance Director Janella Lewis explained that the Library District will be moving from PayPal to Comprise/Fiserv for accepting customer payments for lost materials and issuing refunds, and moving to a new account would prevent the comingling of funds. The motion passed.

Overseeing the Audit Process

Finance Director Janella Lewis summarized the Board’s governance responsibilities related to audits conducted by the Washington State Auditor’s office.





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Finance Report

Financial Update

Finance Director Lewis presented the February 2026 financial report.

Committee and Trustees' Reports

President's Report/ Executive Committee

President DePrey reported on the following:

- Minor changes to the Board's calendar, including a higher level of detail.
- Attendance at the recent Trudy Sundberg lecture series event.

Management Committee Report

Trustee Crull reported on the outcome of the Management Committee's March meeting:

- The committee continues to partner with staff to determine a retreat date.
- The retreat will be take place as two separate special meetings on different dates.

Library Services Committee Report

Trustee Olson reported on the outcome of the Library Services Committee's March meeting:

- The committee reviewed recommended revisions to the following policies and will bring them forward for consideration by the full Board at the May meeting:
 - Customer Use of Library Spaces
 - Meeting Room Use
 - Art in Public Spaces

Sno-Isle Libraries Foundation Liaison Report

Trustee Crull reported on the Foundation's previous meeting:

- A presentation about the history of the Trudy Sundberg Lecture Series.
- The election of new Foundation Board of Directors officers.
- The Foundation's Love Notes campaign.
- The Foundation's 2026 annual goals.

Adjournment

Trustee Adams moved to adjourn the March 23, 2026 regular meeting of the Sno-Isle Libraries Board of Trustees. The motion passed. President DePrey adjourned the meeting at 6:51 p.m.

President

Secretary

Sno-Isle Libraries
March 2026 Payroll and March 2026 Vouchers

Direct Deposits, Employee Deductions	\$ 2,835,328.26
Vendor Checks 89258, 89294, 89313, 89320, 89329, 89387, 89463, 89476 through 89483, plus Electronic Transfers	<u>\$ 806,177.65</u>
Total Payroll and Benefits	\$ 3,641,505.91
Accounts Payable Checks 89248 through 89483 less checks listed above, plus Electronic Transfers	<u>\$ 2,532,764.75</u>
Total Payroll, Benefits and Accounts Payable	<u><u>\$ 6,174,270.66</u></u> *

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the Sno-Isle Regional Library System, and that I am authorized to authenticate and certify said claim.

Submitted to the Sno-Isle Libraries Board of Trustees April 27, 2026.

Janella Lewis 4/9/2026

Finance Director

* Actual checks written do not reflect adjustments.
See page two for adjustments.

Sno-Isle Libraries
March 2026 Payroll and March 2026 Vouchers
Reconciliation of Actual Expenditures to Expenditure Summary

March 2026 Payroll

Employee Pay - Direct Deposit	\$ 2,026,951.43	
Plus: Employee Deductions	\$ 808,376.83	
Sub-Total Gross Payroll		\$ 2,835,328.26

Vendor Checks 89258, 89294, 89313, 89320, 89329, 89387, 89463, 89476 through 89483, plus Electronic Transfers	\$ 307,592.25 *	
Employer Workers' Comp Insurance Premium	\$ 34,005.05	
Electronic Funds Transfer- Employer Federal Taxes	\$ 244,267.40	
Electronic Funds Transfer - Canopy Wellbeing	\$ 2,337.70	
Electronic Funds Transfer - Empower - 457 Plan	\$ 4,801.33	
Electronic Funds Transfer - Mission Square - 457 Plan	\$ 71,363.47	
Electronic Funds Transfer - PERS - Retirement Plan	\$ 291,232.34	
Electronic Funds Transfer - Navia - FSA	\$ 18,585.48	
Electronic Funds Transfer - Navia - HRA/MRA	\$ 7,880.00	
Electronic Funds Transfer - Premera - Medical	\$ 222,566.96	
Electronic Funds Transfer - Support Registry	\$ 2,863.08	
Less: Employee Benefit Deductions	\$ (401,317.41)	
Sub-Total Benefits - Employer Expense		\$ 806,177.65
Total Payroll and Benefits		\$ 3,641,505.91

March 2026 Accounts Payable

Checks 89248 through 89483 less checks listed above, plus Electronic Transfers	\$ 2,531,572.85 **	
Electronic Funds Transfer - WA State Department of Revenue - Comp Tax	\$ 1,191.90	
Sub-Total Accounts Payable		\$ 2,532,764.75
Total Payroll, Benefits and Accounts Payable		\$ 6,174,270.66

Adjustments

Overage/Shortage/NSF Checks		
Change Machines		
Refunds and Credits	\$ 469.66	
Retainage Deposits	\$ 12,815.34	
Bank Service Charge	\$ 1,036.51	
Travel & Business Expense Reimbursement paid in Payroll	\$ 8,453.81	
Total Adjustments		\$ 22,775.32
March 2026 Total Expenditures		\$ 6,197,045.98 ***

* Benefit invoices paid through Accounts Payable Checks and Electronic Payments	\$ 307,592.25	
** Regular invoices paid through Accounts Payable Checks and Electronic Payments	\$ 2,531,572.85	
Total Accounts Payable Payments	\$ 2,839,165.10	

*** Equals Expenditure Summary Total

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/19/2026	89161	BALLOON TALK, LLC (lost check affidavit, reissue ck #89385)	-\$400.00
3/26/2026	89296	DAVID SCHWARTZ DBA ORION ENTERTAINMENT LLC (void pd by c	-550.50
3/26/2026	89311	UNIVERSE ON TAP LLC (program cancelled)	-295.00
3/27/2026	89291	PEREZ, CLAUDIO TALAVERA (program series cancelled)	-150.00
3/5/2026	89248	SPOILED	0.00
3/5/2026	89249	SPOILED	0.00
3/5/2026	89250	SPOILED	0.00
3/5/2026	89251	SPOILED	0.00
3/5/2026	89252	SPOILED	0.00
3/5/2026	89253	SPOILED	0.00
3/5/2026	89254	AIR CARE SYSTEM	16,424.10
3/5/2026	89255	APPLE INC	358.94
3/5/2026	89256	AT&T MOBILITY (6463)	9.33
3/5/2026	89257	BAYVIEW HALL	275.00
3/5/2026	89258	BEACON HILL SOLUTIONS GROUP, LLC	1,760.00
3/5/2026	89259	BLACKSTONE PUBLISHING	584.19
3/5/2026	89260	BRODART CO	1,080.73
3/5/2026	89261	CAMANO COMMONS	550.00
3/5/2026	89262	DAYFORCE US, INC.	11,477.56
3/5/2026	89263	DE-EL ENTERPRISES, INC	54.15
3/5/2026	89264	EDMONDS COLLEGE	1,592.64
3/5/2026	89265	EDMONDS COLLEGE	1,591.20
3/5/2026	89266	EDMONDS FLORETUM GARDEN CLUB	110.60
3/5/2026	89267	ELEVATE MUSIC TOGETHER	150.00
3/5/2026	89268	GOLDFINCH BROTHERS	1,770.49
3/5/2026	89269	NICOLA GRIFFITH	400.00
3/5/2026	89270	IMAGINE CHILDREN'S MUSEUM	293.31
3/5/2026	89271	IMAGINE CHILDREN'S MUSEUM	278.60
3/5/2026	89272	INNOVATIVE USERS GROUP	375.00
3/5/2026	89273	ISLAND COUNTY TREASURER	254.23
3/5/2026	89274	JER HR GROUP LLC	15,325.00
3/5/2026	89275	JIMMY'S ROOFING	1,706.19
3/5/2026	89276	KSER FOUNDATION	666.66
3/5/2026	89277	LEMAY MOBILE SHREDDING	185.66
3/5/2026	89278	JARRETT LERNER	1,500.00
3/5/2026	89279	LODESTAR MARKETING GROUP	9,824.46
3/5/2026	89280	MIDWEST LIBRARY SERVICE	249.26
3/5/2026	89281	MARYSVILLE FIRE DISTRICT	7,562.50
3/5/2026	89282	NATIONAL CENTER FOR CIVIC INNOVATION, INC.	6,056.00
3/5/2026	89283	SAMMY NG	420.00
3/5/2026	89284	TIM NOAH	442.00
3/5/2026	89285	REMIT OVERRUN	0.00

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/5/2026	89286	OFFICE DEPOT, INC	5,361.49
3/5/2026	89287	PACIFIC OFFICE AUTOMATION INC	228.15
3/5/2026	89288	PACIFIC PUBLISHING CO INC	301.25
3/5/2026	89289	PAPER ROLL PRODUCTS	1,097.44
3/5/2026	89290	PEOPLE'S MEMORIAL ASSOCIATION	265.00
3/5/2026	89291	PEREZ, CLAUDIO TALAVERA	150.00
3/5/2026	89292	PORT TOWNSEND MARINE SCIENCE CENTER	75.00
3/5/2026	89293	RICOH USA INC - 31001	267.56
3/5/2026	89294	ROBERT HALF	6,065.96
3/5/2026	89295	ELIZABETH GARTON SCANLON	5,000.00
3/5/2026	89296	DAVID SCHWARTZ DBA ORION ENTERTAINMENT LLC	550.50
3/5/2026	89297	SE HABLA MEDIA	1,875.74
3/5/2026	89298	SHUNPIKE	110.50
3/5/2026	89299	SH WORLDWIDE, LLC DBA SHW	17,689.73
3/5/2026	89300	SNOHOMISH CO TREASURER M/S #501	1,859.28
3/5/2026	89301	SNO-ISLE REFUND ACCOUNT	404.29
3/5/2026	89302	SOUND PUBLISHING	38.22
3/5/2026	89303	SOUTHWEST SOLUTIONS GROUP, INC	344.85
3/5/2026	89304	SPRAGUE PEST SOLUTIONS	320.75
3/5/2026	89305	STRYKER AUTOMOTIVE	451.80
3/5/2026	89306	SUNBELT RENTALS, INC	1,168.95
3/5/2026	89307	T MOBILE	28,431.14
3/5/2026	89308	T MOBILE	132.33
3/5/2026	89309	ULINE	222.51
3/5/2026	89310	UNIVERSITY MECHANICAL CONTRACTORS, INC.	6,177.89
3/5/2026	89311	UNIVERSE ON TAP LLC	295.00
3/5/2026	89312	WALTER E NELSON CO OF WESTERN WA	5,858.19
3/5/2026	89313	WELLABLE LLC	420.00
3/5/2026	89314	DAE WON LLC	8,421.94
3/5/2026	89315	CAITLYN YEH	44.24
3/5/2026	89316	YOGA IN THE CENTER	60.00
3/12/2026	89317	1IC TRAINING GROUP	1,657.50
3/12/2026	89318	MARGARITA AGUILAR	886.95
3/12/2026	89319	ALLIED UNIVERSAL	14,436.24
3/12/2026	89320	BEACON HILL SOLUTIONS GROUP, LLC	2,200.00
3/12/2026	89321	BEACON PUBLISHING INC	637.50
3/12/2026	89322	BLACKSTONE PUBLISHING	173.76
3/12/2026	89323	BRODART CO	1,997.68
3/12/2026	89324	CASCADE NATURAL GAS	434.54
3/12/2026	89325	CITY OF GRANITE FALLS	140.02
3/12/2026	89326	CITY OF MARYSVILLE	1,808.87
3/12/2026	89327	COSCO FIRE PROTECTION, INC.	389.00

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/12/2026	89328	DEL SOL INC	86,535.54
3/12/2026	89329	DEPT OF ENTERPRISE SERVICES	541.68
3/12/2026	89330	EDMONDS CHAMBER OF COMMERCE	332.00
3/12/2026	89331	FABER CONSTRUCTION CORPORATION	125.00
3/12/2026	89332	GUARDIAN SECURITY	4,603.42
3/12/2026	89333	THE HANOVER INSURANCE GROUP	15,074.53
3/12/2026	89334	HIRERIGHT, LLC	156.78
3/12/2026	89335	KENDALL OF MARYSVILLE	232.42
3/12/2026	89336	LANGLEY CHAMBER OF COMMERCE	275.00
3/12/2026	89337	LIBRARY FURNITURE INTERNATIONAL, INC	1,287.32
3/12/2026	89338	LITHTEX NW	343.22
3/12/2026	89339	MY NEIGHBORHOOD NEWS NETWORK	469.63
3/12/2026	89340	NORTHWEST PASSAGE CONSULTING LLC	5,000.00
3/12/2026	89341	OAK HARBOR CHAMBER OF COMMERCE	225.00
3/12/2026	89342	OFFICE DEPOT, INC	55.24
3/12/2026	89343	PEYVAND	320.74
3/12/2026	89344	PLAYAWAY PRODUCTS, LLC	9,811.86
3/12/2026	89345	PUGET SOUND ENERGY	4,015.58
3/12/2026	89346	PUD NO 1 OF SNOHOMISH COUNTY	9,575.12
3/12/2026	89347	REPUBLIC SERVICES 197	661.57
3/12/2026	89348	RICOH USA INC - 650073	1,331.01
3/12/2026	89349	NORTH SOUND MEDIA	1,136.00
3/12/2026	89350	SEATTLE TIMES	1,681.00
3/12/2026	89351	LAURA SHEA DBA LS SOLUTIONS	4,250.00
3/12/2026	89352	SILVER KITE COMMUNITY ARTS CONSULTING, LLC	436.40
3/12/2026	89353	SILVER KITE COMMUNITY ARTS CONSULTING, LLC	436.40
3/12/2026	89354	SILVER KITE COMMUNITY ARTS CONSULTING, LLC	436.40
3/12/2026	89355	SILVER KITE COMMUNITY ARTS CONSULTING, LLC	442.40
3/12/2026	89356	SKAGIT PUBLISHING	463.00
3/12/2026	89357	SNOHOMISH CO TREASURER M/S #501	2,864.82
3/12/2026	89358	SOUND PUBLISHING	5,701.00
3/12/2026	89359	SPRAGUE PEST SOLUTIONS	128.48
3/12/2026	89360	STERICYCLE, INC.	123.21
3/12/2026	89361	STERLING VOLUNTEERS	7.00
3/12/2026	89362	STEVEN MICHAEL DESIGNS INC.	4,414.00
3/12/2026	89363	STEVEN MICHAEL DESIGNS INC.	4,413.95
3/12/2026	89364	SUMMIT LAW GROUP, PLLC	1,030.50
3/12/2026	89365	REMIT OVERRUN	0.00
3/12/2026	89366	TIMELESS DESIGN	36,026.89
3/12/2026	89367	ULINE	266.25
3/12/2026	89368	UNIVERSITY MECHANICAL CONTRACTORS, INC.	120,822.13
3/12/2026	89369	VERIZON COMMUNICATIONS INC	330.79

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/12/2026	89370	VERIZON WIRELESS (660108)	5,320.97
3/12/2026	89371	WALTER E NELSON CO OF WESTERN WA	435.44
3/12/2026	89372	WHIDBEY WEEKLY	1,225.00
3/12/2026	89373	WASHINGTON STATE FERRIES	577.80
3/12/2026	89374	WYCOM SYSTEMS INC	434.25
3/12/2026	89375	SUSAN HEMPSTEAD	3,037.08
3/12/2026	89376	GRACIE GEREMIA	381.46
3/12/2026	89377	LAKRISTA WAYLAND	138.47
3/12/2026	89378	ABBY BORMANN	384.62
3/19/2026	89379	4IMPRINT INC	7,628.89
3/19/2026	89380	8X8 INC	8,001.74
3/19/2026	89381	AINSWORTH, INC.	12,800.92
3/19/2026	89382	AIR CARE SYSTEM	9,375.25
3/19/2026	89383	ALDERWOOD WATER DISTRICT	46.27
3/19/2026	89384	ALLIED UNIVERSAL	16,098.33
3/19/2026	89385	BALLOON TALK, LLC	400.00
3/19/2026	89386	BALLYHOO MEDIA SERVICES, LLC	19,500.00
3/19/2026	89387	BEACON HILL SOLUTIONS GROUP, LLC	3,960.00
3/19/2026	89388	BLACKSTONE PUBLISHING	287.64
3/19/2026	89389	BRODART CO	174.38
3/19/2026	89390	CEDAR GROVE ORGANICS RECYCLING LLC	337.55
3/19/2026	89391	CENTER POINT LARGE PRINT	774.90
3/19/2026	89392	CITY OF ARLINGTON	212.17
3/19/2026	89393	CITY OF LANGLEY	572.27
3/19/2026	89394	CITY OF LYNNWOOD	2,746.40
3/19/2026	89395	CITY OF MARYSVILLE	772.49
3/19/2026	89396	CITY OF MONROE	1,179.85
3/19/2026	89397	CITY OF OAK HARBOR	43,674.77
3/19/2026	89398	CITY OF SULTAN	2,076.71
3/19/2026	89399	CLINTON COMMUNITY HALL	40.00
3/19/2026	89400	CLINTON WATER DIST	55.89
3/19/2026	89401	FABER CONSTRUCTION CORPORATION	608,310.44
3/19/2026	89402	FATBEAM, LLC	1,499.00
3/19/2026	89403	GREATER FREELAND CHAMBER OF COMMERCE	100.00
3/19/2026	89404	GREATER MARYSVILLE TULALIP CHAMBER	2,500.00
3/19/2026	89405	HEARING, SPEECH, AND DEAF CENTER	732.38
3/19/2026	89406	ISLAND DISPOSAL INC	266.67
3/19/2026	89407	KENDALL OF MARYSVILLE	2,640.38
3/19/2026	89408	LES SCHWAB - MARYSVILLE	4,299.83
3/19/2026	89409	LYNNWOOD EVENT CENTER	47,326.87
3/19/2026	89410	MILL CREEK VIEW	290.00
3/19/2026	89411	MSR DESIGN	26,874.63

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/19/2026	89412	OAK HARBOR YACHT CLUB	250.00
3/19/2026	89413	REMIT OVERRUN	0.00
3/19/2026	89414	OFFICE DEPOT, INC	6,162.37
3/19/2026	89415	PAPER ROLL PRODUCTS	558.66
3/19/2026	89416	PBC GURU LLC	950.00
3/19/2026	89417	PETROCARD SYSTEMS INC	1,903.28
3/19/2026	89418	PETTY CASH	24.00
3/19/2026	89419	PUGET SOUND ENERGY	4,977.68
3/19/2026	89420	PUD NO 1 OF SNOHOMISH COUNTY	921.45
3/19/2026	89421	PUGET SOUND MOBILE DETAIL	703.05
3/19/2026	89422	REPUBLIC SERVICES 197	648.12
3/19/2026	89423	SALISH NETWORKS	1,214.30
3/19/2026	89424	SECRETARY OF STATE	14,000.00
3/19/2026	89425	SENTRUM MARKETING, LLC	183.30
3/19/2026	89426	SH WORLDWIDE, LLC DBA SHW	17,056.66
3/19/2026	89427	SILVER LAKE WATER & SEWER	195.84
3/19/2026	89428	SNOHOMISH COUNTY PRAYER BREAKFAST	500.00
3/19/2026	89429	SOUND PUBLISHING	23.45
3/19/2026	89430	SPRAGUE PEST SOLUTIONS	322.75
3/19/2026	89431	TIMELESS DESIGN	727.28
3/19/2026	89432	VISIONARY OFFICE FURNITURE	2,387.11
3/19/2026	89433	WALTER E NELSON CO OF WESTERN WA	3,052.14
3/19/2026	89434	WASTE MANAGEMENT	3,549.70
3/19/2026	89435	ASTOUND	456.87
3/19/2026	89436	WHIDBEY TELECOM	797.31
3/19/2026	89437	ZIPLY FIBER	18,884.96
3/19/2026	89438	JANELLA LEWIS	152.64
3/19/2026	89439	LINDSAY HANSON	1,322.77
3/19/2026	89440	DAVID BROWN	364.00
3/19/2026	89441	GRACIE GEREMIA	385.12
3/19/2026	89442	CHRISTINE STANSFIELD	996.96
3/26/2026	89443	BLACKSTONE PUBLISHING	369.12
3/26/2026	89444	CAMANO COMMONS	1,250.00
3/26/2026	89445	CENTER FOR INTERNET SECURITY, INC	14,400.00
3/26/2026	89446	DECATUR PUBLIC LIBRARY	21.00
3/26/2026	89447	ECONOMIC ALLIANCE SNOHOMISH COUNTY	5,500.00
3/26/2026	89448	HOLADAY-PARKS, INC	2,373.03
3/26/2026	89449	IMAGINE CHILDREN'S MUSEUM	20.21
3/26/2026	89450	IRON MOUNTAIN INCORPORATED	2,484.14
3/26/2026	89451	JIMMY'S ROOFING	5,502.53
3/26/2026	89452	LAMAR TRANSIT, LLC	2,925.00
3/26/2026	89453	LEADERSHIP SNOHOMISH COUNTY	1,039.60

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/26/2026	89454	MARYSVILLE BARKER REAL ESTATE LLC	6,839.65
3/26/2026	89455	MIDWEST LIBRARY SERVICE	1,272.60
3/26/2026	89456	OFFICE DEPOT, INC	1,917.31
3/26/2026	89457	PACIFIC OFFICE AUTOMATION INC	378.86
3/26/2026	89458	PACIFIC OFFICE AUTOMATION INC	378.86
3/26/2026	89459	PENWORTHY	9,150.41
3/26/2026	89460	PERMACARD	3,692.17
3/26/2026	89461	PLAYAWAY PRODUCTS, LLC	5,888.52
3/26/2026	89462	PRIME SELF STORAGE	814.00
3/26/2026	89463	ROBERT HALF	5,721.20
3/26/2026	89464	SCCFOA	63.00
3/26/2026	89465	SHUNPIKE	110.50
3/26/2026	89466	SMOKEY POINT PLACE IV, LLC	13,584.18
3/26/2026	89467	SNOHOMISH COUNTY SPORTS COMMISSION	11,000.00
3/26/2026	89468	SNO-ISLE REFUND ACCOUNT	981.00
3/26/2026	89469	SUMMIT LAW GROUP, PLLC	2,136.50
3/26/2026	89470	TROJAN STORAGE OF MARYSVILLE	420.00
3/26/2026	89471	VECA ELECTRIC & TECHNOLOGIES, LLC	3,390.86
3/26/2026	89472	DAE WON LLC	8,689.75
3/26/2026	89473	CAITLYN YEH	44.24
3/26/2026	89474	JENNA NOBS	1,297.00
3/26/2026	89475	KATIE LEONE	2,920.85
3/31/2026	89476	ASSURED PARTNERS OF WA, LLC	6,207.84
3/31/2026	89477	DELTA DENTAL OF WASHINGTON	39,945.12
3/31/2026	89478	DEPARTMENT OF LABOR & INDUSTRIES	90,536.21
3/31/2026	89479	WSCCCE, AFSCME, AFL-CIO - COUNCIL 2	14,012.32
3/31/2026	89480	GET PROGRAM	400.00
3/31/2026	89481	KAISER FOUNDATION HEALTH PLAN INC.	126,946.76
3/31/2026	89482	MUTUAL OF OMAHA	6,179.41
3/31/2026	89483	NAVIA BENEFIT SOLUTIONS CLIENT PAY	2,241.75
3/5/2026	ACH26204-ACH26210	AMAZON CAPITAL SERVICES, INC	5,887.62
3/5/2026	ACH26211	BELIEF AGENCY	43,640.00
3/5/2026	ACH26212	BRAINFUSE INC	75,000.00
3/5/2026	ACH26213	CDW GOVERNMENT INC	4,309.45
3/5/2026	ACH26214	GALE/CENGAGE LEARNING	1,836.19
3/5/2026	ACH26215-ACH26216	INGRAM LIBRARY SERVICES	65,389.16
3/5/2026	ACH26217	INNOVATIVE INTERFACES, INC	1,468.42
3/5/2026	ACH26218	INTERSECTION MEDIA, LLC	13,819.36
3/5/2026	ACH26219	KANOPY	8,104.00
3/5/2026	ACH26220	LIBRARY IDEAS, LLC	13,507.91
3/5/2026	ACH26221	MIDWEST TAPE	21,699.78
3/5/2026	ACH26222-ACH26248	OVERDRIVE INC	292,026.65
3/5/2026	ACH26249	WEX	35.00

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/12/2026	ACH26250	AMAZON CAPITAL SERVICES, INC	618.03
3/12/2026	ACH26251	BACKSTAGE LIBRARY WORKS, INC	381.00
3/12/2026	ACH26252	EBSCO	16,980.09
3/12/2026	ACH26253	GALE/CENGAGE LEARNING	60.53
3/12/2026	ACH26254	INGRAM LIBRARY SERVICES	19,621.58
3/12/2026	ACH26255	JR LANGUAGE TRANSLATION SERVICES INC.	125.00
3/12/2026	ACH26256	LIBRARY IDEAS, LLC	1,497.85
3/12/2026	ACH26257	MIDWEST TAPE	3,536.97
3/12/2026	ACH26258	OCLC INC (34299)	294.94
3/19/2026	ACH26259	ABILA	4,819.27
3/19/2026	ACH26260-ACH26263	AMAZON CAPITAL SERVICES, INC	2,048.36
3/19/2026	ACH26264	AUTHORS UNBOUND AGENCY	7,600.00
3/19/2026	ACH26265	BACKSTAGE LIBRARY WORKS, INC	337.30
3/19/2026	ACH26266	GALE/CENGAGE LEARNING	2,683.74
3/19/2026	ACH26267-ACH26268	INGRAM LIBRARY SERVICES	64,062.87
3/19/2026	ACH26269	LIBRARY IDEAS, LLC	1,497.85
3/19/2026	ACH26270	MIDWEST TAPE	5,725.59
3/19/2026	ACH26271-ACH26282	OVERDRIVE INC	125,471.86
3/19/2026	ACH26283	SHI INTERNATIONAL	51,387.39
3/19/2026	ACH26284	STATE AUDITOR'S OFFICE	917.05
3/26/2026	ACH26285	BELIEF AGENCY	10,000.00
3/26/2026	ACH26286	BERK CONSULTING, INC.	4,290.00
3/26/2026	ACH26287	GALE/CENGAGE LEARNING	1,204.00
3/26/2026	ACH26288	INGRAM LIBRARY SERVICES	26,274.61
3/26/2026	ACH26289	JR LANGUAGE TRANSLATION SERVICES INC.	570.00
3/26/2026	ACH26290	LAKESHORE LEARNING MATERIALS, LLC	43.62
3/26/2026	ACH26291	LIBRARY IDEAS, LLC	1,497.85
3/26/2026	ACH26292	MIDWEST TAPE	4,350.65
3/26/2026	ACH26293	PAPER ROLL PRODUCTS	104.65
3/26/2026	ACH26294	STITCHDX, LLC	718.20
3/26/2026	ACH26295	TULALIP RESORT CASINO	43,674.49
3/26/2026	ACH26296	WEX	506.26
3/31/2026	ACH26297	SNO-ISLE LIBRARY FOUNDATION	454.00
3/27/2026	TRANSF_032026_01	BANK OF AMERICA (0161)	527.17
3/27/2026	TRANSF_032026_02	BANK OF AMERICA (0337)	2,043.09
3/27/2026	TRANSF_032026_03	BANK OF AMERICA (2175)	1,133.26
3/27/2026	TRANSF_032026_04	BANK OF AMERICA (2945)	634.00
3/27/2026	TRANSF_032026_05	BANK OF AMERICA (3031)	364.95
3/27/2026	TRANSF_032026_06	BANK OF AMERICA (3670)	7,985.98
3/27/2026	TRANSF_032026_07	BANK OF AMERICA (3736)	2,613.98
3/27/2026	TRANSF_032026_08	BANK OF AMERICA (5088)	522.95
3/27/2026	TRANSF_032026_09	BANK OF AMERICA (5659)	80.51
3/27/2026	TRANSF_032026_10	BANK OF AMERICA (5953)	2,509.24
3/27/2026	TRANSF_032026_11	BANK OF AMERICA (6967)	2,148.43

**Vouchers
March 2026**

Date	Check Number	Payee	Check Amount
3/27/2026	TRANSF_032026_12	BANK OF AMERICA (7067)	1,424.29
3/27/2026	TRANSF_032026_13	BANK OF AMERICA (7150)	6,289.87
3/27/2026	TRANSF_032026_14	BANK OF AMERICA (7423)	9,600.88
3/27/2026	TRANSF_032026_15	BANK OF AMERICA (7672)	231.04
			<hr/>
			<u>\$2,839,165.10</u>

Memo

BOARD OF TRUSTEES

Date: April 27, 2026
To: Sno-Isle Libraries Board of Trustees
From: Eric Howard, Executive Director
Re: Library Levy Pro/Con Committee Process

Background

At the March 23rd meeting of the Sno-Isle Libraries Board of Trustees, the Board voted to advance a ballot measure to restore the library levy rate. Per RCW 29A.32.280, Sno-Isle Libraries is required to seek community members to serve on committees that will write the pro and con statements for the Snohomish and Island counties' local voters' pamphlets regarding the Library District's upcoming levy lid lift election. This measure will appear on the August 4th, 2026 primary election ballot.

Residents of the Library District were invited to apply via Sno-Isle Libraries website by 5pm on April 24, 2026.

Discussion

There is no action needed by the Sno-Isle Board of Trustees to pursue this procedure. The Library District wishes to make the Board aware of the process.

Fiscal Impact

There is no fiscal impact from the filing of the Yes/No Committee.

Connecting Services to Community Needs: Advancing Early Learning Across Our Communities

April 2026

Purpose

As Sno-Isle Libraries (SIL) embarks on the development of a new strategic plan, it is important to recognize the strong foundation already in place. This report highlights:

- The services our communities actively use and value
- Our understanding of evolving community needs
- How we are responding to those needs

Celebrating Services Our Communities Value

Across our service area, SIL remains a trusted and relevant resource. From early learning programs and family engagement opportunities to expanded digital access and self-service options, our services continue to support learning, connection, and well-being.

The next two staff presentations, **Summer Reading Program** and **Wonder Wheels**, illustrate this impact:

- **Summer Reading Program** is a cornerstone service that promotes reading, supports early literacy, and creates opportunities for family engagement during the summer months.
- **Wonder Wheels** (launching soon) is an innovative initiative designed to expand access to early learning by bringing library resources directly into communities, particularly for those who may face barriers to visiting library locations.

Together, these initiatives demonstrate how communities actively engage with and benefit from library services.

Understanding Community Needs

Programs such as Summer Reading and Wonder Wheels reflect how our work is grounded in ongoing engagement with the communities we serve. Through outreach, partnerships, and events, SIL continues to build a nuanced understanding of local priorities and challenges.



Another recent example to demonstrate that effort is the Early Learning Conference held last month, where educators shared reflections framed as “love, wish, and wonder.” One key challenge identified was **Basic Needs & External Stressors**. Families experiencing financial strain, housing instability, or other crises often have reduced capacity to prioritize early literacy and enrichment.

Responding to Community Needs

In practice, over the years, SIL has intentionally designed services and programs to reduce barriers and expand access. Initiatives such as Summer Reading and Wonder Wheels are approaches for providing accessible opportunities for early literacy, family engagement, and shared learning.

In addition, some system-wide services also help bridge gaps for families facing external stressors. These include:

- Elimination of late fees and waiving of damage charges when materials are returned
- Expanded access points, including holds lockers and Self-Service Libraries that extend access beyond traditional hours
- 24/7 digital access to e-books, learning tools, and online resources
- Technology lending, with more than 17,000 laptop and hotspot checkouts in 2025, supporting access to education, employment, and essential services

Together, these efforts reflect a system-wide commitment to meeting people where they are and ensuring equitable access to resources that support learning and well-being.

Looking Ahead

As we begin the strategic planning process, these examples underscore an important principle: Sno-Isle Libraries is building on a strong, community-informed foundation.

The next strategic plan presents an opportunity to deepen this work, further aligning services with community needs, expanding access in innovative ways, and strengthening our role as a connector for learning, growth, and community well-being.



Director of Finance

REPORT TO THE BOARD

April 27, 2026

Introduction

This memo is the second in a four-part series of governance discussions. The purpose is to summarize key Board of Trustees (Board) oversight responsibilities related to internal controls and risk management, and to outline when the remaining topics will return for discussion.

Key takeaways for April 27

- The Board's role is oversight: set expectations, ask informed questions, and ensure follow-through when issues are identified.
- Internal controls are embedded in routine governance activities (policy review, financial reporting, approvals, and audits).
- Risk management is a shared responsibility: management operates the controls; the Board confirms they exist, are appropriate, and are monitored.
- Today's discussion focuses on monitoring the control environment and ensuring adequate risk management.

Board oversight responsibilities (from June 2025 memo): The Board's oversight responsibilities include, but are not limited to, the five areas below.

Although the June 2025 memo lists these as five distinct responsibilities, today's memo combines **#1** and **#3** because they are closely related in practice.

1. **Monitoring Management's Control Environment** (April 27 discussion)
2. **Reviewing and Approving Policies** (future discussion: September 28)
3. **Ensuring Adequate Risk Management** (April 27 discussion)
4. **Overseeing the Audit Process** (past discussion: March 23, 2026)
5. **Supporting Whistleblower and Ethics Programs** (future discussion: July 27)

During the Washington State Auditor's 2023 audit, the Board of Trustees was asked: "Are you aware of the internal controls that are in place at your organization?" The goal of this memo is to support clear, consistent Board oversight by revisiting (1) the Board's role in monitoring management's control environment and (2) the Board's role in ensuring adequate risk management.

Monitoring the control environment

Monitoring management's control environment means understanding how leadership establishes expectations for ethical conduct, accountability, and transparency and how those expectations are reinforced through policies, oversight routines, and reporting.



- Reviewing Board policies on a rotating schedule
- Reviewing monthly financial reports and monitoring budget-to-actual results
- Reviewing and approving vouchers and other required authorizations
- Approving resolutions (e.g., new bank accounts) and other governance actions
- Receiving management updates on library operations and performance
- Annually acknowledging key governance expectations (e.g., conflicts of interest and whistleblower reporting)

Together, these practices help set expectations from the Board and management and reinforce an ethical, accountable, and transparent culture for staff and the public.

Ensuring Adequate Risk Management

Adequate risk management means understanding the library's key risks and ensuring appropriate controls are in place to reduce the likelihood and impact of those risks. At a high level, the library's risk management approach includes:

- **Public and program safety:** procedures for safe events and facilities; liability coverage as appropriate.
- **Workplace safety:** staff safety practices and training supported by a staff safety team.
- **Cybersecurity and data protection:** technology safeguards, user access management, and incident readiness activities led by Information Technology.
- **Financial stewardship:** finance and procurement controls, including documented procedures and compliance with applicable public-sector requirements.
- **Independent assurance:** regular audits by the Washington State Auditor's Office, including financial statement audits and periodic accountability audits focused on internal controls.
- **People and culture:** Human Resources policies, training, and consistent performance practices that reinforce our workplace culture and expectations.

What does this mean for the Board?

For the Board of Trustees, this work is primarily about setting expectations, asking informed questions, and confirming follow-through when issues are identified. In practice, this includes:

- Approve key policies on the annual schedule and request updates when requirements or best practices change
- Review regular financial and operational reporting and ask questions about variances, trends, and emerging risks
- Receive audit results, understand the impact, and track corrective actions to completion
- Confirm appropriate insurance coverage and high-level safety practices for patrons, staff, facilities, and vehicles

- Reinforce an environment where concerns can be raised and addressed (ethics, conflicts of interest, and whistleblower reporting)

Suggested discussion questions (April 27)

- Are there any high-risk areas where the Board would like more frequent reporting or clearer indicators?
- What evidence or reporting would give the Board confidence that key controls are operating as intended?
- When risks or control gaps are identified, what cadence and format does the Board prefer for tracking corrective actions?

Director of Finance

REPORT TO THE BOARD

April 27, 2026

Introduction

This memo summarizes and explains the State Auditor's Office (SAO) exit recommendations for the audit period ending December 31, 2024, and describes the steps staff have taken to address them. Exit recommendations are management considerations that are not included in the published audit report and are not audit findings. This information is provided for transparency in an open meeting setting and is intended to help readers understand the items discussed in the SAO exit materials.

Key terms (plain language)

- **Exit recommendations (exit items):** Items provided for management consideration that are **not** included in the published audit report. They generally address immaterial errors, control gaps, or minor noncompliance that the SAO may follow up on in the next audit.
- **Findings:** More serious issues that are material in nature and **are** reported in the published audit report (noted in the exit packet as distinct from exit items).
- **BARS Manual:** The Washington State Auditor's *Budgeting, Accounting and Reporting System* guidance that sets required accounting and financial reporting practices for many local governments.
- **Compensated absences:** The liability (amount owed) for employee leave earned but not yet taken/paid (e.g., vacation and sick leave). The SAO highlighted that calculations may need to include (as applicable) related payroll taxes and estimates required by BARS, plus leave used but not yet paid at year end when payroll timing creates an unpaid period.
- **Bank reconciliation:** A monthly control that compares bank statements to the general ledger to confirm cash balances are accurate; the SAO emphasized retaining the reconciliation documentation to demonstrate it was completed.
- **OPMA minutes requirements:** Board minutes must document required approvals and information (including payment approvals where required by BARS). Separate from "executive session," OPMA does not apply to collective



bargaining discussions under RCW 42.30.140; if the public is excluded, the SAO indicated the meeting should be referred to as a “closed session.”

Financial Statements:

Compensated Absences

This item reflects a technical calculation update that was corrected and does not change the overall audit conclusion. The SAO noted our compensated absences calculation did not fully incorporate all required components under recent BARS Manual updates (including applicable payroll taxes, an estimate of future sick leave usage, and the portion of leave used but not yet paid for December 26–31 because payroll is processed on the 25th). As described by the SAO in the exit recommendations, the effect was not material to the financial statements; the calculation and related financial statement amounts were corrected.

Staff also implemented a standardized calculation template and written procedures, and we will continue to monitor BARS Manual updates and seek clarification from the SAO when needed.

Bank Reconciliations

This recommendation is about documentation and recordkeeping that supports routine monthly financial controls. The SAO noted that, out of 84 monthly reconciliations for one bank account, we could not locate four original reconciliations when requested.

Staff have strengthened filing and retention practices to ensure reconciliation support is consistently maintained and readily available for review. Staff perform monthly reconciliations for all bank and investment accounts. In 2026, staff moved substantially to electronic workflows, which improves consistency, approvals, and retrieval of signed reconciliation documentation.

Open public meetings

This recommendation is about making the public record clearer by ensuring meeting minutes include required details and use the correct meeting terminology. The SAO noted two documentation items related to public meetings: (1) while vouchers/warrants/electronic payments were included in the board packet for approval, the minutes did not present this information as required by the BARS Manual (section 3.8.5.60), and (2) one meeting was labeled an “Executive Session” for collective bargaining; the SAO indicated that if the public is excluded for collective bargaining matters (RCW 42.30.140), it should be referred to as a “closed session.”

Staff updated the minutes format to include payment approval information within the minutes and will use the appropriate terminology going forward.

Conclusion

All SAO exit recommendations have been implemented. As noted by the SAO, these items are exit recommendations (not published audit findings). Staff will maintain the updated templates, procedures, and documentation practices and will monitor for future BARS Manual or legal requirement changes.



Exit Recommendations
Sno-Isle Regional Library
Audit Period Ending: December 31, 2024

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Financial Statements:

Compensated absences

The District evaluated Budgeting, Accounting and reporting System (BARS) Manual changes related to Compensated Absences in the audit period. However, it did not accurately implement the new accounting standard calculation resulting in an understatement of the reported liability. Specifically, the District did not include payroll taxes (Social Security, Medicare, and PFML) and did not estimate and include the future use of sick leave in its calculation. Additionally, District payroll is on the 25th of the month and the District did not include the liability for December 26th through the 31st for leave that has been used but not paid per BARS section 3.4.23.110. In total, this resulted in the vacation liability being understated by \$195,555 and the sick leave liability being understated by \$37,537.

We recommend the District strengthen its controls over the implementation of new accounting requirements and ensure amounts are calculated in accordance with guidance in the BARS manual.

Bank reconciliations

The District has seven bank accounts outside the County Treasurer. Out of 84 monthly account reconciliations, we noted the District could not locate four original reconciliations from one bank account. Without this documentation to confirm the reconciliations were performed, the District is at increased risk that errors may not be detected in a timely manner, if at all.

We recommend the District ensure it performs and maintains documentation of monthly bank reconciliations for all its accounts to ensure financial records are accurate, complete and public assets are safeguarded.

Open public meetings

We reviewed the District's documented meeting minutes for compliance with the Open Public Meetings Act (OPMA) (RCW 42.30.110). We noted the District attaches voucher/warrants/electronic payments for board approval to the board meeting agenda packets, however, this information is not presented in the minutes as required by the Budgeting, Accounting and Reporting System (BARS) Manual section 3.8.5.60. We also noted one Executive Session was held during the period to discuss collective bargaining matters pursuant to RCW 42.30.140. Governments are allowed to go into executive sessions only for the reasons listed in RCW 42.30.110. Under RCW 42.30.140, OPMA does not apply to collective bargaining matters. If the public is excluded from that meeting, it should be referred to as a "closed" session.

We recommend the District ensure its documented meeting minutes fully comply with



Exit Recommendations
Sno-Isle Regional Library
Audit Period Ending: December 31, 2024

requirements in the BARS Manual and State law.



Exit Conference: Sno-isle Regional Library

The Office of the Washington State Auditor’s vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Financial statement audit for January 1, 2024 through December 31, 2024 – see draft report.

Audit Highlights

We would like to thank Janella Lewis, Finance Director, Nicole Wehl, Assistant Finance Director – Financial Planning and Analysis, Carla Ikehara, Assistant Finance Director – Contracts and Compliance, and their teams for the timely and thorough responses to our inquiries and all their help throughout the audit. Thank you!

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management’s consideration. Exit items address control deficiencies or noncompliance with laws or regulations that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn’t identify any material misstatements during the audit.
- There were no uncorrected misstatements in the audited financial statements.
- The audit addressed the following risks, which required special consideration:
 - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$11,000 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in Fall 2026 and will cover the following general areas:

- Accountability for public resources
- Financial statement

The estimated cost for the next audit based on current rates is \$35,000 inclusive of travel expenses and other costs, if any. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$1,000,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public

servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Kristina Baylor, Assistant Director of Local Audit, (425) 951-0290, Kristina.Baylor@sao.wa.gov

Courtney Amonsens, Audit Manager, (425) 510-0478, Courtney.Amonsens@sao.wa.gov

Erika Davies, Assistant Audit Manager, (425) 510-0476, Erika.Davies@sao.wa.gov

Elizabeth Kanaly, Audit Lead, (425) 758-2253, Elizabeth.Kanally@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Financial Statements Audit Report

Sno-Isle Regional Library

For the period January 1, 2024 through December 31, 2024

Published (Inserted by OS)

Report No. 1039472



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**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Trustees
Sno-Isle Regional Library
Marysville, Washington

Report on Financial Statements

Please find attached our report on the Sno-Isle Regional Library's financial statements.

We are issuing this report in order to provide information on the District's financial activities and condition.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

TABLE OF CONTENTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*..... 4

Independent Auditor's Report on the Financial Statements..... 7

Financial Section..... 11

About the State Auditor's Office..... 12

INDEPENDENT AUDITOR’S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Sno-Isle Regional Library January 1, 2024 through December 31, 2024

Board of Trustees
Sno-Isle Regional Library
Marysville, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Sno-Isle Regional Library, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District’s financial statements, and have issued our report thereon dated April 27, 2026.

We issued an unmodified opinion on the fair presentation of the District’s financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor’s *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy, State Auditor

Olympia, WA

April 27, 2026

INDEPENDENT AUDITOR’S REPORT

Report on the Audit of the Financial Statements

Sno-Isle Regional Library January 1, 2024 through December 31, 2024

Board of Trustees
Sno-Isle Regional Library
Marysville, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of the Sno-Isle Regional Library, as of and for the year ended December 31, 2024, and the related notes to the financial statements, as listed in the financial section of our report.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the District has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor’s *Budgeting, Accounting and Reporting System* (BARS) Manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of the Sno-Isle Regional Library, and its changes in cash and investments, for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sno-Isle Regional Library, as of December 31, 2024, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the District in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Matters of Emphasis

As discussed in Note 2 to the financial statements, the District adopted new accounting guidance for presentation and disclosure of compensated absences, as required by the BARS Manual. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

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

Supplementary Information

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

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2026 on our consideration of the District’s internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

April 27, 2026

FINANCIAL SECTION

**Sno-Isle Regional Library
January 1, 2024 through December 31, 2024**

FINANCIAL STATEMENTS

- Fund Resources and Uses Arising from Cash Transactions – 2024
- Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2024
- Notes to Financial Statements – 2024

SUPPLEMENTARY AND OTHER INFORMATION

- Schedule of Liabilities – 2024

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

Stay connected at sao.wa.gov

- [Find your audit team](#)
- [Request public records](#)
- Search BARS Manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

Other ways to stay in touch

- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
webmaster@sao.wa.gov

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

April 27, 2026

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Sno-Isle Regional Library District for the period from January 1, 2024, through December 31, 2024. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations, safeguarding of public resources, and financial reporting, including controls to prevent and detect fraud.
7. We have established adequate procedures and controls to provide reasonable assurance of compliance with applicable laws and regulations, safeguarding of public resources, and accurate financial reporting.
8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

Additional representations related to the financial statements:

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
11. The financial statements properly classify all funds and activities.
12. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
13. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
14. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
15. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.

16. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
17. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
18. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
 - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
 - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
 - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
19. We acknowledge our responsibility for reporting supplementary information, such as the Schedule of Liabilities, in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
20. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
21. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
22. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Eric Howard
Executive Director

Janella Lewis
Finance Director



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April 27, 2026

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Camano Library Capital Facilities Area for the period from January 1, 2022, through December 31, 2025. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.



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- e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
 3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
 4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
 6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations, safeguarding of public resources, and financial reporting, including controls to prevent and detect fraud.
 7. We have established adequate procedures and controls to provide reasonable assurance of compliance with applicable laws and regulations, safeguarding of public resources, and accurate financial reporting.
 8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
 9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.



Additional representations related to the financial statements:

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
11. The financial statements properly classify all funds and activities.
12. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
13. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
14. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
15. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.
16. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.



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- f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
17. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
18. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
 - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
 - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
 - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
19. We acknowledge our responsibility for reporting supplementary information, such as the Schedule of Liabilities, in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
20. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
21. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
22. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other



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information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Eric Howard April 16, 2026

Eric Howard
Executive Director

Janella Lewis April 16, 2026

Janella Lewis
Finance Director



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April 27, 2026

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Sno-Isle Regional Library District for the period from January 1, 2024, through December 31, 2024. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.



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- e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
 3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
 4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
 6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations, safeguarding of public resources, and financial reporting, including controls to prevent and detect fraud.
 7. We have established adequate procedures and controls to provide reasonable assurance of compliance with applicable laws and regulations, safeguarding of public resources, and accurate financial reporting.
 8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
 9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.



Additional representations related to the financial statements:

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
11. The financial statements properly classify all funds and activities.
12. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
13. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
14. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
15. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.
16. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.



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- f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
17. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
18. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
 - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
 - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
 - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
19. We acknowledge our responsibility for reporting supplementary information, such as the Schedule of Liabilities, in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
20. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
21. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
22. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other



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information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Eric Howard April 14, 2026

Eric Howard
Executive Director

Janella Lewis April 14, 2026

Janella Lewis
Finance Director

Financial Update

FINANCE DEPARTMENT

April 27, 2026

EXECUTIVE SUMMARY

March spending came in a little below the monthly pacing benchmark (3/12), reflecting timing differences across several operating categories. Salaries and benefits spending is near expected year-to-date pace (approximately 23% of the annual adopted budget through March, compared to 25% for the first quarter). Collection materials, training, and capital spending were above the March pacing benchmark due to the timing of purchases, training schedules, and project activity. Capital spending remains aligned with the Lake Stevens and Arlington Library project and HVAC at various locations.

For March, total revenue was approximately **\$131K** above the monthly pacing benchmark (3-year average) (**\$3.321M** vs. **\$3.190M**), while total expenditures were approximately **\$549K** below the monthly pacing benchmark (**\$6.197M** vs. **\$6.746M**), but in line with historical spending pacing.

Additional Q1 context: revenues are typically low in the first quarter (about **6–7%** of the annual adopted budget) because property taxes are received primarily in **Q2 and Q4**. Expenditures have historically tracked around **18–21%** of the annual adopted budget through March, below the **25%** first-quarter target.

BUDGET ALLOCATION METHODOLOGY

For comparative reporting, one-twelfth of the annual adopted budget is allocated to each month. Property Tax, Leasehold Tax, Department of Natural Resources (DNR), and Forest Excise Tax are allocated based on a three-year historical average of monthly collections due to seasonal timing of receipts and tax revenue making up 91% of our annual adopted revenue budget.

FINANCIAL HIGHLIGHTS – MARCH 2026

- **Revenue:** March revenue was **\$3.321M**, approximately **\$131K above the monthly pacing benchmark**, primarily driven by higher property tax receipts and investment interest.
- **Expenditures:** March expenditures were **\$6.197M**. Compared to the monthly pacing benchmark (**\$6.746M**), spending was lower overall, reflecting timing across operating categories. Salaries and benefits are near expected year-to-date pace (approximately **23%** of the annual adopted budget through March).
- **Spending Pace:** Year-to-date expenditures through March are **20.6%** of the annual adopted budget—consistent with recent years (approximately **17.6%–20.9%** through March).



- **Investment Income:** March investment interest was **\$219K** versus a budget of **\$135K**, reflecting higher-than-anticipated investment balances.
- **Capital Projects:** Spending remains aligned with the Lake Stevens and Arlington Library project schedule.

YEAR-TO-DATE FINANCIAL SUMMARY

As a secondary reference, the year-to-date figures below show progress against the **annual** adopted budget through **March 31, 2026**. Because some revenues are received seasonally (including property taxes), early-year variances may reflect timing rather than a change in full-year expectations.

- **Year-to-date revenue (actual): \$5.0M** (compared to an annual adopted budget of **\$75.5M**).
- **Year-to-date expenditures (actual): \$16.7M** (compared to an annual adopted budget of **\$80.9M**).

SPENDING TREND (PERCENT OF ANNUAL ADOPTED BUDGET)

To provide added context for March spending, the table below shows year-to-date expenditures through March as a percent of the annual adopted budget for the past six years. Through March 2026, expenditures are at **20.6%** of the annual adopted budget, consistent with the range observed in recent years (approximately **17.6%–20.9%**).

Year	YTD Expenditures Through March (% of Annual Adopted Budget)
2026	20.6%
2025	19.1%
2024	19.6%
2023	17.6%
2022	19.9%
2021	20.9%



The chart below summarizes year-to-date actuals compared to the year-to-date adopted budget for revenue and expenditures, along with the year-to-date share of the **annual** adopted budget.

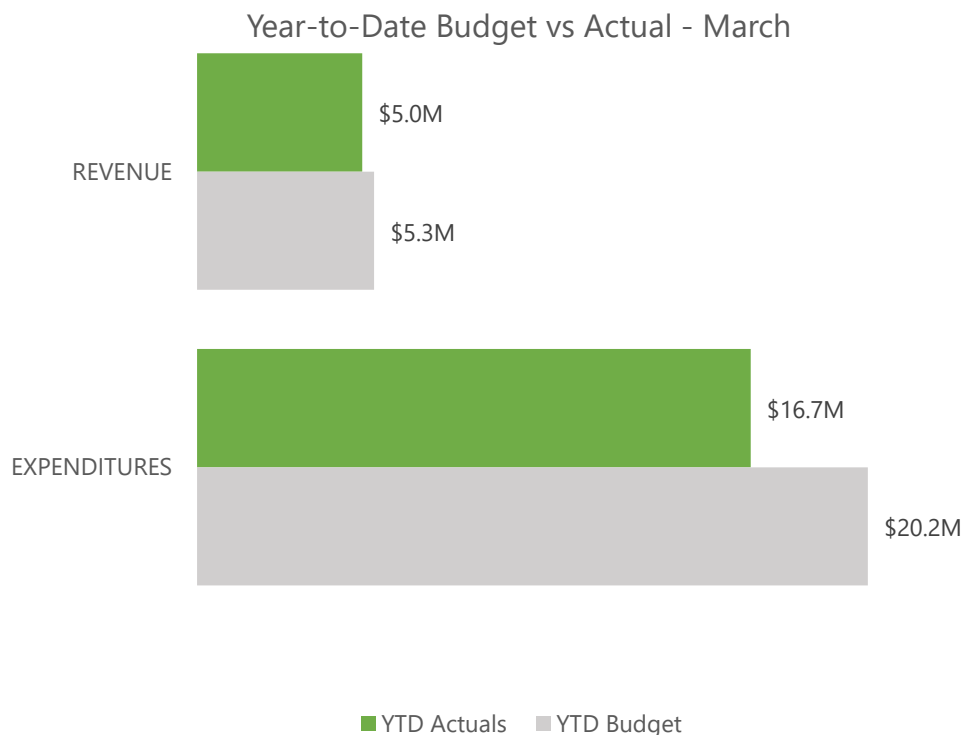


Chart takeaway: YTD through March, revenue is **\$5.0M** and expenditures are **\$16.7M**, representing **6.59%** and **20.6%** of the annual adopted budget, respectively.

The chart below provides a year-over-year view of first-quarter results as a percent of the **annual** adopted budget.

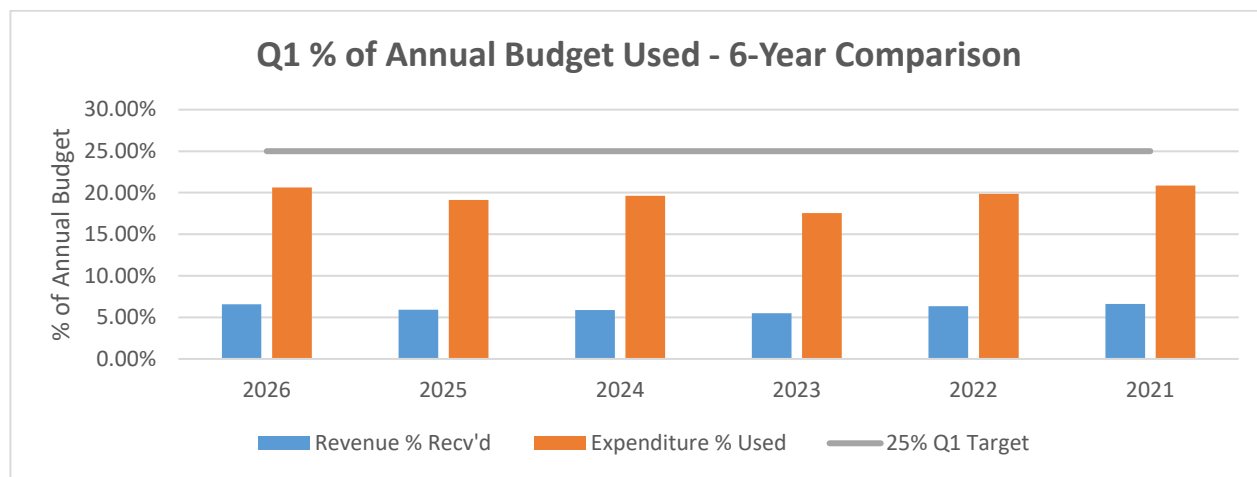


Chart takeaway: Through March 2026, revenue received is **6.59%** of the annual adopted budget and expenditures used are **20.6%** of the annual adopted budget (below the straight-line **25%** first-quarter target).

MONTHLY REVENUE SUMMARY

Total revenues for March were **\$3.3M** compared to a monthly pacing benchmark of **\$3.2M**. Revenues are typically lower in the first quarter because **property taxes are received primarily in Q2 and Q4**.

Revenue highlights include:

- **Property tax receipts:** \$2.8M compared to a budget of \$2.7M. This is on track with prior year receipts.
- **Timber tax, Leasehold Excise Tax, and Department of Natural Resources revenue:** \$47K compared to the March budget of \$28K. The majority of this was a large receipt for sale of timber trust. This revenue source varies year-over-year and will decrease over time. This revenue makes up .5% of our annual adopted revenue budget.
- **Investment interest:** \$219K compared to a budget of \$135K. While interest rates remained stable, investment balances were higher than anticipated, resulting in earnings exceeding the budgeted amount.
- **Print/copy services, city contract fees, lost materials, and donations:** \$49K compared to a budget of \$135K, reflecting timing of city contract billings and Foundation support that is sometimes provided through direct payment of expenses rather than cash contributions. Donations from the Foundation and Friends of the Library totaled \$34K. The donation for the Arlington Library project will be on a reimbursable basis. We expect to report mid-year and end-of-year.
- **Other revenue:** \$24K compared to a budget of \$42K. For the month of March, other revenue is made up of a Ricoh refund, COBRA reimbursements, and retainage deposits.

MONTHLY EXPENDITURES SUMMARY

Total expenditures for March were **\$6.2M**. For reference, the monthly pacing benchmark (annual adopted budget ÷ 12) is **\$6.7M**; month-to-month variances often reflect timing, so the primary focus is on the spending drivers described below and overall spending pace.

Major expenditure categories include:

- **Salaries and benefits:** \$3.6M compared to a budget of \$4.0M. Year-to-date, salaries and benefits are approximately **23.3%** of the annual adopted budget (compared to **25%** on a straight-line basis through March).
- **Collection materials:** \$770K compared to a budget of \$732K, primarily reflecting timing of vendor invoicing and materials purchases.



- **Employee training:** \$78K compared to a budget of \$47K. This is still overall under budget for the year. Training fluctuates throughout the year month by month.
- **Capital expenditures:** \$792K compared to a budget of \$619K, primarily related to the Lake Stevens Library project, Arlington Library Design, and HVAC at Service Center, Mukilteo, and Granite Falls Libraries. HVAC is partially grant funded.
- **All other expenditures:** \$916K compared to a budget of \$1.3M.

OVERALL FINANCIAL POSITION

The total **2026 adopted budget includes \$75.5M in revenue and \$80.9M in expenditures.**

Overall financial performance through March reflects expected revenue seasonality and controlled spending levels early in the fiscal year. Current trends remain consistent with the adopted 2026 budget. The organization also continues to maintain a stable cash position supporting ongoing operations and capital projects.



Sno-Isle Regional Library System
Statement of Expenditures
Expenditures Summary
From 3/1/2026 Through 3/31/2026
(In Whole Numbers)

	Period Actual	YTD Actual	YTD Budget	Annual Budget	% Annual Budget Used
Expenditures					
10.0	3,641,506	11,328,507	12,133,140	48,531,700	23.34%
20.0	769,784	1,449,385	2,194,890	8,779,500	16.50%
26.0	289,874	668,506	1,149,210	4,595,800	14.54%
35.0	8,010	39,818	199,170	796,500	4.99%
38.0	83,737	178,409	445,470	1,781,600	10.01%
41.0	90,191	386,685	517,200	2,069,300	18.68%
42.0	71,204	165,435	246,900	987,700	16.74%
43.0	42,655	110,857	228,870	915,900	12.10%
44.0	49,989	123,967	174,510	697,600	17.77%
45.0	42,336	134,790	147,090	588,300	22.91%
46.0	15,075	46,154	76,680	306,700	15.04%
48.0	77,604	102,740	141,990	568,000	18.08%
49.0	216,967	355,836	649,770	2,598,700	13.69%
50.0	6,056	18,986	75,000	300,000	6.32%
62.0	764,550	1,354,707	1,337,490	5,350,000	25.32%
62.5	27,509	67,245	162,510	650,000	10.34%
64.0	0	0	187,500	750,000	0.00%
64.4	0	164,779	170,010	680,000	24.23%
	<u>6,197,046</u>	<u>16,696,805</u>	<u>20,237,400</u>	<u>80,947,300</u>	<u>20.63%</u>

Sno-Isle Regional Library System
Statement of Revenues
Revenue Summary
From 3/1/2026 Through 3/31/2026
(In Whole Numbers)

	<u>Period Actual</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Annual Budget Recv'd</u>	
Revenues						
01.0	Property Taxes	2,785,563	3,686,280	3,597,780	68,756,000	5.36%
02.0	Timber Tax / Sales	46,997	191,557	231,300	712,200	26.89%
02.5	Grants	196,425	233,174	579,930	2,319,600	10.05%
03.0	Print/Copy Services	9,067	25,006	22,500	90,000	27.78%
04.0	Services/City Contract Fees	0	0	570	2,300	0.00%
05.0	Lost Materials Paid	5,636	16,992	12,510	50,000	33.98%
06.0	Investment Interest	219,303	644,805	403,710	1,614,800	39.93%
07.0	Donations Private Sources	34,089	67,280	369,210	1,476,850	4.55%
08.0	Other Revenue	23,669	114,372	125,010	500,000	22.87%
	Total Revenues	<u>3,320,748</u>	<u>4,979,466</u>	<u>5,342,520</u>	<u>75,521,750</u>	<u>6.59%</u>

Sno-Isle Regional Library System
Statement of Revenue & Expenditures
Revenues & Expenditures Summary

From 3/1/2026 Through 3/31/2026
(In Whole Numbers)

		2025			2024			2023			2022			2021					
		Actual	YTD Actual	% Annual Budget Used	Actual	YTD Actual	% Annual Budget Used	Actual	YTD Actual	% Annual Budget Used	Actual	YTD Actual	% Annual Budget Used	Actual	YTD Actual	% Annual Budget Used			
Revenues		3,320,749	4,979,466	6.59%	2,771,812	4,614,951	5.93%	2,645,435	4,446,425	5.90%	3,046,223	4,112,736	5.49%	2,611,277	4,231,399	6.36%	3,227,746	4,170,251	6.63%
01.0	Property Taxes	2,785,563	3,686,280	5.36%	2,455,223	3,510,083	5.22%	2,237,659	3,307,501	5.05%	2,859,061	3,406,310	5.30%	2,524,522	3,662,653	5.85%	3,164,141	3,571,907	5.81%
02.0	Timber Tax / Sales	46,997	191,556	26.89%	9,813	180,311	28.75%	40,332	307,741	56.98%	4,895	130,552	23.73%	24,692	210,377	31.16%	14,687	204,261	37.13%
02.5	Grants	196,425	233,175	10.05%	-	27,053	0.36%	146,550	146,550	1.98%	-	1,000	0.01%	-	155,449	7.20%	-	7,000	100.00%
03.0	Print/Copy Services	9,067	25,006	27.78%	7,310	12,170	60.85%	2,086	5,898	49.14%	2,046	6,082	50.68%	1,687	3,733	31.10%	8	8	0.01%
04.0	Services/City Contract Fees	-	-	0.00%	-	2,190	54.75%	-	-	0.00%	-	-	0.00%	-	1,925	50.00%	-	-	0.00%
05.0	Lost Materials Paid	5,636	16,992	33.98%	7,023	24,507	49.01%	3,488	12,556	35.87%	5,512	14,103	40.29%	4,454	16,191	46.25%	1,711	5,065	6.75%
06.0	Investment Interest	219,303	644,805	39.93%	266,403	613,197	47.16%	177,635	531,452	53.14%	146,005	427,866	71.31%	43,374	113,681	32.48%	18,491	70,567	15.68%
07.0	Donations Private Sources	34,089	67,280	4.55%	12,661	79,820	14.41%	3,815	21,410	5.03%	25,048	27,157	3.01%	5,672	5,833	1.94%	649	649	0.64%
08.0	Other Revenue	23,669	114,372	22.87%	13,379	165,620	27.60%	33,870	113,317	20.44%	3,656	79,007	3.12%	6,876	61,557	14.24%	28,059	310,794	138.13%
09.1	Insurance Recoveries	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	20,659	0.00%	-	-	0.00%	-	-	0.00%
	Total Revenues	3,320,749	4,979,466	6.59%	2,771,812	4,614,951	5.93%	2,645,435	4,446,425	5.90%	3,046,223	4,112,736	5.49%	2,611,277	4,231,399	6.36%	3,227,746	4,170,251	6.63%
March Expenditures		6,197,047	16,696,805	20.63%	5,175,458	15,422,905	19.14%	5,125,952	15,102,246	19.62%	4,522,993	13,543,634	17.56%	4,755,667	12,867,007	19.85%	4,381,184	12,028,192	20.87%
10.0	Salaries & Benefits	3,641,506	11,328,507	23.34%	3,631,900	11,313,428	23.23%	3,371,541	10,379,414	23.28%	3,312,483	10,342,722	23.76%	3,268,478	9,661,984	23.69%	2,817,035	8,785,587	22.71%
20.0	Materials	769,784	1,449,385	16.50%	482,276	1,490,402	21.56%	619,139	1,658,808	24.74%	418,805	1,207,639	18.92%	807,126	1,798,405	24.23%	678,038	1,473,378	21.04%
26.0	Professional & Contract Services	289,874	668,506	14.54%	238,243	641,833	18.17%	298,222	689,625	18.47%	229,053	602,577	14.86%	241,958	545,865	16.84%	198,913	431,680	13.43%
35.0	Equipment & Furnishings	8,010	39,817	4.99%	68,782	111,978	18.55%	14,183	129,957	9.08%	17,021	72,402	3.04%	19,456	25,365	3.09%	88,367	224,341	26.55%
38.0	Maintenance & Repair	83,737	178,409	10.01%	39,729	101,988	7.67%	70,506	142,151	17.80%	16,759	82,015	10.85%	56,900	89,380	14.53%	104,134	178,696	11.90%
41.0	Software License & Maint Fees	90,191	386,686	18.68%	28,123	243,750	14.29%	153,247	215,583	12.28%	35,480	168,135	11.19%	88,696	148,307	9.30%	165,568	218,352	14.83%
42.0	Communications	71,204	165,434	16.74%	59,769	146,571	17.83%	52,100	149,019	17.33%	46,828	171,849	25.40%	44,445	122,498	19.88%	64,400	177,160	21.31%
43.0	Office & Operating Supplies	42,655	110,856	12.10%	59,666	120,998	18.92%	55,551	104,482	16.17%	43,208	157,424	25.88%	39,405	77,790	9.21%	70,636	138,264	16.56%
44.0	Utilities	49,989	123,967	17.77%	72,532	143,086	26.15%	26,570	130,432	24.48%	63,972	164,395	33.20%	70,058	129,783	23.98%	47,097	113,834	21.06%
45.0	Rentals & Leases	42,336	134,790	22.91%	17,325	156,231	26.86%	43,667	157,821	32.41%	42,326	134,906	26.72%	41,388	106,191	21.71%	40,417	98,502	20.58%
46.0	Insurance	15,075	46,155	15.04%	14,160	41,590	15.34%	-	24,251	10.12%	10,182	31,501	18.31%	9,627	26,927	13.59%	-	930	0.49%
48.0	Employee Training / Travel	77,604	102,740	18.08%	21,713	36,330	13.40%	28,132	49,342	18.27%	6,139	27,020	22.51%	11,647	27,486	10.95%	3,746	5,612	2.24%
49.0	Miscellaneous	216,967	355,836	13.69%	90,179	229,817	24.49%	48,100	117,288	13.89%	54,460	126,193	21.75%	56,483	107,026	14.50%	22,329	52,022	8.42%
50.0	Strategic Initiatives / Innovation	6,056	18,986	6.32%	-	3,503	0.46%	-	2,549	0.33%	10,325	22,805	3.04%	-	-	0.00%	500	2,869	1.63%
55.0	Development Initiatives	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
61.0	Capital - Land	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
62.0	Capital - Bldgs & Improvements	764,550	1,354,707	25.32%	134,082	405,384	3.86%	174,950	559,250	6.90%	-	-	0.00%	-	-	0.00%	80,004	126,965	33.41%
62.5	Capital - A&E	27,509	67,245	10.34%	26,658	44,313	3.35%	98,148	223,930	14.92%	215,952	232,051	10.79%	-	-	0.00%	-	-	0.00%
64.0	Capital - Furnishings & Equipment	-	-	0.00%	112,414	112,414	9.56%	71,896	368,344	49.11%	-	-	0.00%	-	-	0.00%	-	-	0.00%
64.4	Capital - Vehicles	-	164,779	24.23%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
64.5	Capital - Other Assets	-	-	0.00%	77,907	79,289	100.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%
	Total Expenditures	6,197,047	16,696,805	20.63%	5,175,458	15,422,905	19.14%	5,125,952	15,102,246	19.62%	4,522,993	13,543,634	17.56%	4,755,667	12,867,007	19.85%	4,381,184	12,028,192	20.87%



April 2026 Calendar

COMMITTEE MEETING

JANUARY

President

- Committee appointments

FEBRUARY

Executive

- Trustee employee recognition award review
- Trustee appointment criteria
- 2026 Organizational and Leadership outcomes
- 2026 Conferences for Trustees

MARCH

Library Services

- Policies: *Customer Use of Library Spaces; Meeting Room; Art in Public Spaces*

Management

- Board retreat planning

APRIL

OPEN MEETING

Special Meeting (January 8)

- Board action - Joint levy certification

Regular Meeting (January 26)

- *Discussion* - 2026 Board of Trustees calendar

Regular Meeting (February 23)

- *Staff presentation* – *Levy Lid Lift*
- *Staff presentation* – *Capital Framework and Facilities Update*

Regular Meeting (March 23)

- *Staff presentation* – *Audit Review Report*
- *Staff presentation* – *Overview for the Strategic Planning Process*
- *Board action* – *Resolution: Authorizing levy election*
- *Board action* – *Resolution: Establishing new bank account*

Regular Meeting (April 27)

- *Staff presentation* – *Summer Reading Program Preview*
- *Staff presentation* – *Early Learning*
- *Staff presentation* – *Internal Controls: Oversight Responsibilities of the Board*
- *Audit Exit Conference*





April 2026 Calendar

COMMITTEE MEETING

MAY

Executive

- Executive Director quarterly check-in
- Trustee vacancy process (information)

OPEN MEETING

Regular Meeting (May 26)

- *Staff presentation – Communication Strategies*
- *Staff presentation – Partnerships*
- Board action - Customer Use of Library Spaces Policy
- Board action - Meeting Room Policy
- Board action - Art in Public Spaces Policy

JUNE

Management

- *Policies: Business Expense Reimbursement; Debt Management; Unreserved Fund*

Regular Meeting (June 22)

- *Staff presentation – Collection Update*
- *Staff presentation – Career Advancement; Enhancing Quality of Life*

JULY

Regular Meeting (July 27)

- *Staff presentation – Update on Strategic Planning Process*
- *Staff presentation – Levy education update*
- *Staff Presentation – Internal Controls: Oversight Responsibilities of the Board*

AUGUST

No meetings





April 2026 Calendar

COMMITTEE MEETING

OPEN MEETING

SEPTEMBER

President

- Officer Nominating Committee appointment

Executive

- Executive Director 2027 work plan

Regular Meeting (September 28)

- *Staff presentation - 2027 Budget Introduction*
- *Staff presentation – Internal Controls: Oversight Responsibilities of the Board*
- 2027 Officer Nominating Committee appointment
- Board action - Business Expense Reimbursement Policy
- Board action - Debt Management Policy
- Board action - Unreserved Fund Policy

OCTOBER

Executive

- Executive Director quarterly review planning

Officer Nominating

- 2027 Officer Nomination

Regular Meeting (October 26)

- *Staff presentation – Customer Service Overview*
- *Staff presentation – Draft Strategic Plan Overview*
- *Staff presentation - 2027 budget proposal*
- 2027 meeting schedule (first review)
- Officer slate announcement
- Public hearing on 2027 levy
- Board action - Resolution regarding the 2027 levy

NOVEMBER

Regular Meeting (November 23)

- Board action - Resolution regarding the 2027 budget
- Board action - Resolution regarding the Strategic Plan
- Board action - Election of officers
- Board action - 2027 meeting schedule adoption
- Board action - Executive Director review

DECEMBER

No meetings





April 2026 Calendar

SILCON and Employee Recognition Event (April 30)

- Trustee presents Trustee Award.
- Trustees are invited to attend.

Staff In-Service Day (November)

- Trustees are invited to attend.

Board and Friends Forum (June 13)

- Trustees are invited to attend.

Other Events

- Washington Library Association Conference. Yakima, WA. April 16-18, 2026
- Public Library Association Conference. Minneapolis, MN. April 1-3, 2026
- American Library Association Conference. Chicago, IL. June 25-29, 2026

