AGENDA

Regular Meeting of the Pierce County Library System Board of Trustees
January 8, 2020 | 3:30 PM

3:30 pm 02 min. Call to Order: Daren Jones, Chair

3:32 pm 05 min. Public Comment: This is time set aside for members of the public to speak to the Board of Trustees. Unless the item you wish to discuss is of an emergency nature, the Board ordinarily takes matters under advisement before taking action. Please sign up at the time of the meeting to speak during the Public Comment period, and limit your comments to three minutes.

3:37 pm 03 min. Consent Agenda Action
1. Approval of Minutes of December 11, 2019, Regular Meeting
2. Approval of December 2019 Payroll, Benefits and Vouchers

3:40 pm 05 min. Board Member Reports

3:45 pm 10 min. Routine Reports
1. Fundraising Performance Report, Dean Carrell
2. Metrics Dashboard, Melinda Chesbro
4. Executive Director Report, Georgia Lomax
5. Branch Services Report, Jaime Prothro

3:55 pm New Business Action
15 min. 1. 2020 Library/Foundation Agreement, Cliff Jo
10 min. 2. 2020 Trustee Vacancy Process, Georgia Lomax
10 min. 3. Agenda Review, Georgia Lomax
10 min. 4. Policy Review – Employee Whistleblower Protection, Chereé Green

4:40 pm 05 min. Officers Reports Action
1. 2020 Library Foundation Fundraising
2. 2020 Work Plan Summary
3. Revised 2020 Levy Certificate
4. 2018 Fiscal Audit

4:45 pm 02 min. Announcements

4:47 pm Adjournment
CALL TO ORDER
Chair Daren Jones called to order the regular meeting of the Pierce County Rural Library District Board of Trustees at 3:30 pm. Board members present were Pat Jenkins, Rob Allen and Jamilyn Penn. Monica Butler was excused.

PUBLIC COMMENT
There was no public comment.

CONSENT AGENDA
1. Approval of Minutes of December 11, 2019, Regular Meeting
2. Approval of December 2019 Payroll, Benefits and Vouchers
3. 2020 Insurance Renewal

    Mr. Allen moved for approval of the consent agenda. Mr. Jenkins seconded the motion and it was passed.

BOARD MEMBER REPORTS
The Board expressed condolences to the Library for the loss of Finance Specialist Adrian Smith who recently passed away.

Chair Jones thanked Rob Allen for his guidance over the past years as he served as Chair.

Mr. Jenkins visited the UP branch recently and observed staff positively engaging with their customers.

Chair Jones shared information about a book event in Oregon featuring Dolly Parton.

ROUTINE REPORTS
Financial Report – Due to the cutover into the new financial system, the Library may bring the fiscal yearend report to the Board later than usual.

NEW BUSINESS
2020 Library/Foundation Agreement – Ms. Lomax provided an overview of the updated agreement and addendum.

    Mr. Allen authorized Ms. Lomax to sign the 2020 Foundation Agreement. Ms. Penn seconded the motion and it was passed.

    Ms. Lomax to sign the 2020 addendum to the Foundation Addendum. Ms. Penn seconded the motion and it was passed.

2020 Trustee Vacancy Process – Ms. Butler is nearing the end of her term. The Board considered knowledge and expertise that could strengthen the Board. Trustees confirmed the list of skills, knowledge, diversity and representations and noted it would be valuable to have someone with construction, project management or financial experience, stressing the importance of continuing to shape the Board to represent the communities it serves.

Ms. Lomax said the discussion will inform development of the recruitment plan and materials, which will be shared with the trustees at a future meeting.
Agenda Review – The Board reviewed their agenda approach and topics the staff provides.

Trustees expressed appreciation of the Board Education and Services segments, Branch Services reports, Core Services reports and branch presentations at the traveling meetings.

Discussion ensued on meeting times and use of conference calls in the case of a limited agenda.

Policy Review – Employee Whistleblower Protection Update

   Mr. Allen moved to approve the Employee Whistleblower Protection policy as presented. Ms. Penn seconded the motion and it was passed.

Officers Reports
2020 Work Plan Summary – Mr. Allen was pleased to see the Emergency Preparedness project being studied and encouraged the Library to explore what the Library’s role is before, during and after a disaster.

2018 Fiscal Audit – Chair Jones reported he attended both the entrance and exit conferences and found them very interesting. In response to the finding, Ms. Lomax said the Library would seek the services of an independent CPA to review annual financial documents prior to submitting to the State Auditor.

Announcements
There were no announcements.

Adjournment
The meeting was adjourned at 4:25 pm on motion by Mr. Jenkins, seconded by Mr. Allen.

Georgia Lomax, Secretary    Daren Jones, Chair
3:30 pm  02 min.  **Call to Order:**  Daren Jones, Chair

3:32 pm  05 min.  **Public Comment:** This is time set aside for members of the public to speak to the Board of Trustees. Unless the item you wish to discuss is of an emergency nature, the Board ordinarily takes matters under advisement before taking action. Please sign up at the time of the meeting to speak during the Public Comment period, and limit your comments to three minutes.

3:37 pm  03 min.  **Consent Agenda**  
- Approval of Minutes of December 11, 2019, Regular Meeting  
- Approval of December 2019 Payroll, Benefits and Vouchers  

3:40 pm  05 min.  **Board Member Reports**

3:45 pm  10 min.  **Routine Reports**  
- Fundraising Performance Report, Dean Carrell  
- Metrics Dashboard, Melinda Chesbro  
- November 2019 Financial Report, Cliff Jo  
- Executive Director Report, Georgia Lomax  
- Branch Services Report, Jaime Prothro

3:55 pm  **New Business**  
- Action  
  1. 2020 Library/Foundation Agreement, Cliff Jo  
  2. 2020 Trustee Vacancy Process, Georgia Lomax  
  3. Agenda Review, Georgia Lomax  

4:40 pm  05 min.  **Officers Reports**  
- 2020 Library Foundation Fundraising  
- 2020 Work Plan Summary  
- Revised 2020 Levy Certificate  
- 2018 Fiscal Audit

4:45 pm  02 min.  **Announcements**

4:47 pm  **Adjournment**
Consent Agenda
CALL TO ORDER
Chair Rob Allen called to order the regular meeting of the Pierce County Rural Library District Board of Trustees at 3:31 pm. Board members present were Daren Jones, Monica Butler and Pat Jenkins. Jamilyn Penn was excused.

PUBLIC COMMENT
There was no public comment.

CONSENT AGENDA
1. Approval of Minutes of November 13, 2019, Regular Meeting
2. Approval of November 2019 Payroll, Benefits and Vouchers
3. 2020 Insurance Renewal

Mr. Jones moved for approval of the consent agenda. Ms. Butler seconded the motion and it was passed.

BOARD MEMBER REPORTS
Ms. Butler reported she has seen many beautiful libraries during her recent travels.

ROUTINE REPORTS
Executive Director Report – Ms. Lomax reported the 2nd Annual Trivia Bee has been scheduled for November 14, 2020.

Customer Experience Manager Meghan Sullivan introduced new Lakewood Branch Manager Amy Anderson.

BOARD EDUCATION AND SERVICE REPORTS
Staff Core Services Report – Staff Experience Director Cheree Green, Application Services Manager Teresa Covington, Parkland/Spanaway Branch Manager Tim Sage and Ms. Sullivan presented a report on the ways the Library invests in its staff.

Mr. Sage reported 98% of staff completed Respectful and Inclusive Workplace training. All supervisors attend New Leader Orientation. This training includes additional information and tools necessary for supervisors to support the Library’s goals. 91% staff have completed this training. Both trainings are now part of the regular new hire orientation process. Additional work has been accomplished to remove barriers to diversity and inclusion during the hiring process. Steps include identifying new community partners to send employment opportunities to and the development of standardized hiring criteria and revising some job titles to reflect their customer service purposes.

Ms. Sullivan reported in the last 12 months 10,209 staff hours were spent on learning time. The Training Advisory Committee guides, vets, coordinates and makes decisions about training to help close the skills and abilities gaps for staff and supervisors in order to meet the needs of the organization. The committee is made up of representatives across the system and has provided a pathway to expand learning opportunities, as well as for staff to bring their training ideas to fruition. In 2019, the Library has offered 195 training classes. Tuition assistance is also available to staff interested in pursuing degrees.

Ms. Green reported on the formal succession planning process which is completed every 2 years. This involves an assessment of the Library’s leadership competencies for each supervisor as well as a review of other factors for each leader that involve placement in the organization and future growth potential. This process provides a comprehensive review of strengths and opportunities and guides the Library’s learning and development strategy.
and plan. Reorganization has been implemented in many departments and the Library is intentional about creating career ladders throughout the organization that provide opportunities for growth and promotion.

The Board was pleased at the diversity and inclusion efforts and progress.

**Unfinished Business**

2020 Budget: Second Reading and Discussion – Mr. Jo provided an overview of the proposed budget. He reported slight modifications were made to the General Fund budget but the bottom line remained unchanged at $39,743,900.

The Foundation Board approved the specific programs they will fundraise to support and the $300,000 impact commitment has been allocated to the appropriate budget lines, including $147,000 to the materials budget.

**Public Hearing**

Mr. Jones moved that in accordance with RCW 84.55.120, the public hearing be opened for consideration of increases in property tax revenues, regarding 2019 property tax levies for collection in 2020. Mr. Jenkins seconded the motion and it passed.

Chair Allen asked if there was anyone in the audience who wished to comment on the 2020 budget.

There being no further comments, Mr. Jones moved to close the public hearing on the 2020 budget of revenue and expenditures. Ms. Butler seconded the motion and it passed.

**Unfinished Business (cont.)**

Levy Sustainability Fund –

Ms. Butler moved to approve the Fiscal Management Policy with the amendments as presented. Mr. Jones seconded the motion and it was passed.

Mr. Jones moved to approve Resolution 2019-10: To Create a Levy Sustainability Fund. Mr. Jenkins seconded the motion and it was passed.

2020 Budget and Work Plan –

Ms. Butler moved to approve Resolutions:

- 2019-11: To Adopt the 2020 General Fund Budget.
- 2019-12: To Adopt the 2020 Capital Improvement Fund Budget
- 2019-13: To Adopt the 2020 Special Purpose Fund Budget
- 2019-14: To Adopt the 2020 Levy Sustainability Fund Budget

Mr. Jenkins seconded the motion and it passed.

Mr. Jenkins moved to approve Resolutions:

- 2019-15: To Transfer Set-Asides in the General Fund Balance to the Special Purpose Fund
- 2019-16: To Transfer Set-Asides in the Special Purpose Fund to the Levy Sustainability Fund

Ms. Butler seconded the motion and it passed.

**New Business**

2020 Election of Officers –

Ms. Butler moved to nominate Mr. Jones as Chair and Mr. Jenkins as Vice-Chair in 2020. Chair Allen seconded the motion and it was passed.

Ms. Lomax and the trustees thanked Chair Allen for his years of service as Chairperson.

2020 Board Calendar of Work – Ms. Lomax noted there would be more policy work in 2020 due to the implementation of the new HR and finance system.
Policy Review – Service of Process
   Mr. Jones moved to approve the Service of Process policy as presented. Ms. Butler seconded the motion and it was passed.

ANNOUNCEMENTS
There were no announcements.

ADJOURNMENT
The meeting was adjourned at 4:40 pm on motion by Mr. Jenkins, seconded by Mr. Jones.

______________________________  ______________________________
Georgia Lomax, Secretary        Rob Allen, Chair
## Payroll, Benefits and Vouchers
### December 2019

<table>
<thead>
<tr>
<th>Warrant Numbers</th>
<th>Date(s)</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Warrants</td>
<td>3896 - 3898</td>
<td>12/1/2019 - 12/31/2019</td>
</tr>
<tr>
<td>Electronic Payments - Payroll &amp; Acct Payable</td>
<td>12/6/19</td>
<td>1,093,868.62</td>
</tr>
<tr>
<td>Electronic Payments - Payroll &amp; Acct Payable</td>
<td>12/21/19</td>
<td>836,489.24</td>
</tr>
<tr>
<td>Accounts Payable Warrants</td>
<td>631344 - 631565</td>
<td>12/1/2019 - 12/31/2019</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>$3,180,239.16</td>
</tr>
</tbody>
</table>

As of 12/31/2019
<table>
<thead>
<tr>
<th>Check #</th>
<th>Bank</th>
<th>Date</th>
<th>Paid to</th>
<th>Status</th>
<th>Can/Vd Date</th>
<th>Pay Period Dates</th>
<th>Dir Dep</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3896</td>
<td>key</td>
<td>12/06/2019</td>
<td>LEWIS, AMANDA</td>
<td></td>
<td></td>
<td>11/16/19 - 11/30/19</td>
<td>0.00</td>
<td>534.18</td>
</tr>
<tr>
<td>3897</td>
<td>key</td>
<td>12/06/2019</td>
<td>RODARMEL, ALBERT</td>
<td></td>
<td></td>
<td>11/16/19 - 11/30/19</td>
<td>0.00</td>
<td>125.86</td>
</tr>
<tr>
<td>3898</td>
<td>key</td>
<td>12/20/2019</td>
<td>POTOA'E, VICTORIA</td>
<td></td>
<td></td>
<td>12/01/19 - 12/15/19</td>
<td>0.00</td>
<td>1,269.64</td>
</tr>
</tbody>
</table>

Total: 0.00 1,929.68

Checks in report: 3

Grand Total: 0.00 1,929.68
**PCL_Company**

*ACH Template Name in KTT : RLBRARY*

**Description:** Pierce County Rural Library

**Withdrawal Date:** 12/06/19

<table>
<thead>
<tr>
<th>Company</th>
<th>Description</th>
<th>Revenue/Spend Category</th>
<th>Cost Center</th>
<th>Fund</th>
<th>Business Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCL_Company</td>
<td>FIT EE and EIC</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>67,348.55</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>FICA EE and Medicare</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>54,448.03</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>FICA ER and Medicare</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>54,448.03</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>DIR DEP</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>519,372.71</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>Deferred Comp. Plan</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>10,639.09</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>DRS (PERS) EE</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>56,347.48</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>DRS (PERS) ER</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>91,197.51</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>VOYA</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>6,472.87</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>H.S.A Employee Deductions</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>1,312.85</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>H.S.A Employer Contribution</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>-</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>H.S.A Employee Fee</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>-</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>AWC (only on 6th paycheck)</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>230,254.47</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>Department of Revenue</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>-</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>WA State Support Registry</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>2,027.03</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>WA State Unclaimed Property</td>
<td>237100</td>
<td>CC_Library_District</td>
<td>697-00</td>
<td>5100000</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total Deposit:** $1,093,868.62

**Certification:**

Stacy Karabotsos
Signature (Department Designee)

12/04/19

**Date**

Comments:
<table>
<thead>
<tr>
<th>Company</th>
<th>Description</th>
<th>Revenue/Spend Category</th>
<th>Cost Center</th>
<th>Fund</th>
<th>Business Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>PCL_Company</td>
<td>FIT EE and EIC</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>62,221.89</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>FICA EE and Medicare</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>52,328.56</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>FICA ER and Medicare</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>52,328.56</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>DIR DEP</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>503,089.54</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>Deferred Comp. Plan</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>10,580.43</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>DRS (PERS) EE</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>54,890.58</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>DRS (PERS) ER</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>88,909.17</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>VOYA</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>5,847.97</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>H.S.A Employee Deductions</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>1,312.37</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>H.S.A Employer Contribution</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>125.00</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>H.S.A Employee Fee</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>206.55</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>AWC (only on 6th paycheck)</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>-</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>Department of Revenue</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>2,621.56</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>WA State Support Registry</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>2,027.06</td>
</tr>
<tr>
<td>PCL_Company</td>
<td>WA State Unclaimed Property</td>
<td>237100</td>
<td>CC.Library_District</td>
<td>697-00</td>
<td>510000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Deposit</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$836,489.24</strong></td>
</tr>
</tbody>
</table>

**Certification:**

Stacy Karabotsos  
Signature (Department Designee)  
12/18/19  
Date
## Check History Listing

Pierce County Library System

<table>
<thead>
<tr>
<th>Check #</th>
<th>Date</th>
<th>Vendor</th>
<th>Status</th>
<th>Check Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>631344</td>
<td>12/01/2019</td>
<td>005862 ELITE PROPERTY INVESTMENTS LLC</td>
<td></td>
<td>10,973.62</td>
</tr>
<tr>
<td>631345</td>
<td>12/01/2019</td>
<td>006331 SURPRISE LAKE SQUARE LLC</td>
<td></td>
<td>9,317.55</td>
</tr>
<tr>
<td>631346</td>
<td>12/06/2019</td>
<td>000828 AFSCME AFL-CIO</td>
<td></td>
<td>13,289.35</td>
</tr>
<tr>
<td>631347</td>
<td>12/06/2019</td>
<td>004782 DEPARTMENT OF EDUCATION AWG</td>
<td></td>
<td>198.82</td>
</tr>
<tr>
<td>631348</td>
<td>12/06/2019</td>
<td>003985 PACIFICSOURCE ADMINISTRATORS</td>
<td></td>
<td>1,912.67</td>
</tr>
<tr>
<td>631349</td>
<td>12/06/2019</td>
<td>001181 PIERCE CTY LIBRARY FOUNDATION</td>
<td></td>
<td>741.49</td>
</tr>
<tr>
<td>631350</td>
<td>12/06/2019</td>
<td>006555 SOCIAL SECURITY ADMINISTRATION</td>
<td></td>
<td>132.54</td>
</tr>
<tr>
<td>631351</td>
<td>12/06/2019</td>
<td>000830 BAKER &amp; TAYLOR</td>
<td></td>
<td>8,797.20</td>
</tr>
<tr>
<td>631352</td>
<td>12/06/2019</td>
<td>000242 BUCKLEY CITY OF</td>
<td></td>
<td>268.30</td>
</tr>
<tr>
<td>631353</td>
<td>12/06/2019</td>
<td>000161 CENGAGE LEARNING</td>
<td></td>
<td>28.09</td>
</tr>
<tr>
<td>631354</td>
<td>12/06/2019</td>
<td>001780 CITY OF UNIVERSITY PLACE</td>
<td></td>
<td>61.31</td>
</tr>
<tr>
<td>631355</td>
<td>12/06/2019</td>
<td>004169 COMCAST</td>
<td></td>
<td>34,723.57</td>
</tr>
<tr>
<td>631356</td>
<td>12/06/2019</td>
<td>001643 LINGO</td>
<td></td>
<td>138.37</td>
</tr>
<tr>
<td>631357</td>
<td>12/06/2019</td>
<td>000352 MIDWEST TAPE</td>
<td></td>
<td>5,316.81</td>
</tr>
<tr>
<td>631358</td>
<td>12/06/2019</td>
<td>000362 ORTING CITY OF</td>
<td></td>
<td>1,257.89</td>
</tr>
<tr>
<td>631359</td>
<td>12/06/2019</td>
<td>000377 PUGET SOUND ENERGY</td>
<td></td>
<td>3,252.94</td>
</tr>
<tr>
<td>631360</td>
<td>12/06/2019</td>
<td>000460 STEILACOOM TOWN OF</td>
<td></td>
<td>1,487.12</td>
</tr>
<tr>
<td>631361</td>
<td>12/06/2019</td>
<td>000541 STATE OF WASHINGTON</td>
<td></td>
<td>595.70</td>
</tr>
<tr>
<td>631362</td>
<td>12/06/2019</td>
<td>007343 ANIMAL ENCOUNTERS</td>
<td></td>
<td>570.50</td>
</tr>
<tr>
<td>631363</td>
<td>12/06/2019</td>
<td>007471 AUTHORS UNBOUND AGENCY</td>
<td></td>
<td>3,250.00</td>
</tr>
<tr>
<td>631364</td>
<td>12/06/2019</td>
<td>007010 BUILDINGWORK LLC</td>
<td></td>
<td>2,647.54</td>
</tr>
<tr>
<td>631365</td>
<td>12/06/2019</td>
<td>007562 CASCADE GAME FOUNDRY SPC</td>
<td></td>
<td>325.00</td>
</tr>
<tr>
<td>631366</td>
<td>12/06/2019</td>
<td>006577 CATALYST WORKPLACE ACTIVATION</td>
<td></td>
<td>7,872.36</td>
</tr>
<tr>
<td>631367</td>
<td>12/06/2019</td>
<td>001843 CINTAS CORPORATION</td>
<td></td>
<td>512.33</td>
</tr>
<tr>
<td>631368</td>
<td>12/06/2019</td>
<td>000600 CLOVER PARK TECHNICAL COLLEGE</td>
<td></td>
<td>3,300.00</td>
</tr>
<tr>
<td>631369</td>
<td>12/06/2019</td>
<td>000895 COLUMBIA BANK</td>
<td></td>
<td>250.60</td>
</tr>
<tr>
<td>631370</td>
<td>12/06/2019</td>
<td>006949 COMMUNICO LLC</td>
<td></td>
<td>34,000.00</td>
</tr>
<tr>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
<td>Status</td>
<td>Check Total</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>---------------------------------------------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>631371</td>
<td>12/06/2019</td>
<td>001512 DAILY JOURNAL OF COMMERCE</td>
<td></td>
<td>193.20</td>
</tr>
<tr>
<td>631372</td>
<td>12/06/2019</td>
<td>006873 DATA QUEST LLC</td>
<td></td>
<td>630.00</td>
</tr>
<tr>
<td>631373</td>
<td>12/06/2019</td>
<td>005283 E-RATE EXPERTISE INC</td>
<td></td>
<td>6,150.00</td>
</tr>
<tr>
<td>631374</td>
<td>12/06/2019</td>
<td>006478 EVERGREEN MAINT LANDSCAPING</td>
<td></td>
<td>17,988.21</td>
</tr>
<tr>
<td>631375</td>
<td>12/06/2019</td>
<td>006984 FALCONER, THE</td>
<td></td>
<td>273.80</td>
</tr>
<tr>
<td>631376</td>
<td>12/06/2019</td>
<td>000796 FLOHAWKS</td>
<td></td>
<td>2,338.88</td>
</tr>
<tr>
<td>631377</td>
<td>12/06/2019</td>
<td>000805 GORDON THOMAS HONEYWELL LLP</td>
<td></td>
<td>80.00</td>
</tr>
<tr>
<td>631378</td>
<td>12/06/2019</td>
<td>000765 GOVERNMENT FINANCE OFFICERS AS</td>
<td></td>
<td>675.00</td>
</tr>
<tr>
<td>631379</td>
<td>12/06/2019</td>
<td>001560 GRAHAM BUSINESS ASSOCIATION</td>
<td></td>
<td>250.00</td>
</tr>
<tr>
<td>631380</td>
<td>12/06/2019</td>
<td>003704 INSECT SAFARI</td>
<td></td>
<td>350.00</td>
</tr>
<tr>
<td>631381</td>
<td>12/06/2019</td>
<td>007554 JAMES STOWE ILLUSTRATIONS</td>
<td></td>
<td>325.00</td>
</tr>
<tr>
<td>631382</td>
<td>12/06/2019</td>
<td>007519 JULIA HARRISON LLC</td>
<td></td>
<td>201.80</td>
</tr>
<tr>
<td>631383</td>
<td>12/06/2019</td>
<td>007545 JUST AND HEALTHY FOOD SYSTEM</td>
<td></td>
<td>150.00</td>
</tr>
<tr>
<td>631384</td>
<td>12/06/2019</td>
<td>007561 STELLA KEMPER</td>
<td></td>
<td>150.00</td>
</tr>
<tr>
<td>631385</td>
<td>12/06/2019</td>
<td>000254 KING COUNTY LIBRARY</td>
<td></td>
<td>17.00</td>
</tr>
<tr>
<td>631386</td>
<td>12/06/2019</td>
<td>003355 L'ARCHE TAHOMA HOPE</td>
<td></td>
<td>400.00</td>
</tr>
<tr>
<td>631387</td>
<td>12/06/2019</td>
<td>001299 MULTNOMAH CTY LIBRARY</td>
<td></td>
<td>21.99</td>
</tr>
<tr>
<td>631388</td>
<td>12/06/2019</td>
<td>007481 THY NGUYEN</td>
<td></td>
<td>600.00</td>
</tr>
<tr>
<td>631389</td>
<td>12/06/2019</td>
<td>006026 PAPERROLLS-N-MORE.COM</td>
<td></td>
<td>798.08</td>
</tr>
<tr>
<td>631390</td>
<td>12/06/2019</td>
<td>007563 PRESCOTT VALLEY, TOWN OF</td>
<td></td>
<td>57.00</td>
</tr>
<tr>
<td>631391</td>
<td>12/06/2019</td>
<td>007552 PROFESSIONAL ENTERTAINMENT</td>
<td></td>
<td>795.00</td>
</tr>
<tr>
<td>631392</td>
<td>12/06/2019</td>
<td>007107 PUBLIC LIBRARIES OF WASHINGTON</td>
<td></td>
<td>6,190.21</td>
</tr>
<tr>
<td>631393</td>
<td>12/06/2019</td>
<td>005417 RICOH USA INC</td>
<td></td>
<td>3,812.63</td>
</tr>
<tr>
<td>631394</td>
<td>12/06/2019</td>
<td>005417 RICOH USA INC</td>
<td></td>
<td>1,388.42</td>
</tr>
<tr>
<td>631395</td>
<td>12/06/2019</td>
<td>001343 SCHOLASTIC INC</td>
<td></td>
<td>12,889.35</td>
</tr>
<tr>
<td>631396</td>
<td>12/06/2019</td>
<td>000730 SMITH FIRE SYSTEMS INC</td>
<td></td>
<td>1,324.30</td>
</tr>
<tr>
<td>631397</td>
<td>12/06/2019</td>
<td>007167 JENNY LYNN SOUSA</td>
<td></td>
<td>420.00</td>
</tr>
<tr>
<td>631398</td>
<td>12/06/2019</td>
<td>001137 SPOKANE COUNTY LIBRARY DISTRICT</td>
<td></td>
<td>20.00</td>
</tr>
<tr>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
<td>Status</td>
<td>Check Total</td>
</tr>
<tr>
<td>--------</td>
<td>------------</td>
<td>---------------------------------------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>631399</td>
<td>12/06/2019</td>
<td>005827 SPRAGUE PEST SOLUTIONS</td>
<td></td>
<td>686.81</td>
</tr>
<tr>
<td>631400</td>
<td>12/06/2019</td>
<td>006974 THE HANOVER INSURANCE GROUP</td>
<td></td>
<td>268.00</td>
</tr>
<tr>
<td>631401</td>
<td>12/06/2019</td>
<td>000497 TILLICUM COMMUNITY SERVICE CEN</td>
<td></td>
<td>2,001.18</td>
</tr>
<tr>
<td>631402</td>
<td>12/06/2019</td>
<td>001821 TYLER TECHNOLOGIES INC</td>
<td></td>
<td>6,869.51</td>
</tr>
<tr>
<td>631403</td>
<td>12/06/2019</td>
<td>006278 UNIVERSITY OF PUGET SOUND</td>
<td></td>
<td>90.00</td>
</tr>
<tr>
<td>631404</td>
<td>12/06/2019</td>
<td>007263 VOILA ART STUDIO</td>
<td></td>
<td>402.22</td>
</tr>
<tr>
<td>631405</td>
<td>12/06/2019</td>
<td>001767 WALTER E NELSON OF WESTERN WAS</td>
<td></td>
<td>2,143.30</td>
</tr>
<tr>
<td>631406</td>
<td>12/06/2019</td>
<td>000534 WCP SOLUTIONS</td>
<td></td>
<td>129.89</td>
</tr>
<tr>
<td>631407</td>
<td>12/06/2019</td>
<td>007564 WHATCOM COMMUNITY COLLEGE</td>
<td></td>
<td>50.00</td>
</tr>
<tr>
<td>631408</td>
<td>12/11/2019</td>
<td>000830 BAKER &amp; TAYLOR</td>
<td></td>
<td>51,181.01</td>
</tr>
<tr>
<td>631409</td>
<td>12/11/2019</td>
<td>000161 CENGAGE LEARNING</td>
<td></td>
<td>4,978.72</td>
</tr>
<tr>
<td>631410</td>
<td>12/11/2019</td>
<td>000180 CENTURYLINK</td>
<td></td>
<td>796.02</td>
</tr>
<tr>
<td>631411</td>
<td>12/11/2019</td>
<td>000180 CENTURYLINK</td>
<td></td>
<td>398.20</td>
</tr>
<tr>
<td>631412</td>
<td>12/11/2019</td>
<td>004169 COMCAST</td>
<td></td>
<td>34,723.57</td>
</tr>
<tr>
<td>631413</td>
<td>12/11/2019</td>
<td>005300 DANGER ROOM COMICS LLC</td>
<td></td>
<td>1,733.72</td>
</tr>
<tr>
<td>631414</td>
<td>12/11/2019</td>
<td>007444 FAIRVEGA LIBRARY SERVICES</td>
<td></td>
<td>439.60</td>
</tr>
<tr>
<td>631415</td>
<td>12/11/2019</td>
<td>004109 INFOBASE PUBLISHING</td>
<td></td>
<td>7,868.42</td>
</tr>
<tr>
<td>631416</td>
<td>12/11/2019</td>
<td>000243 INGRAM LIBRARY SERVICES</td>
<td></td>
<td>478.82</td>
</tr>
<tr>
<td>631417</td>
<td>12/11/2019</td>
<td>003909 MCCALLS QUICK QUILTS</td>
<td></td>
<td>25.00</td>
</tr>
<tr>
<td>631418</td>
<td>12/11/2019</td>
<td>000352 MIDWEST TAPE</td>
<td>V</td>
<td>0.00</td>
</tr>
<tr>
<td>631419</td>
<td>12/11/2019</td>
<td>000352 MIDWEST TAPE</td>
<td></td>
<td>19,741.47</td>
</tr>
<tr>
<td>631420</td>
<td>12/11/2019</td>
<td>000370 PIERCE COUNTY</td>
<td></td>
<td>2,279.13</td>
</tr>
<tr>
<td>631421</td>
<td>12/11/2019</td>
<td>006150 PRONUNCIATOR</td>
<td></td>
<td>4,995.00</td>
</tr>
<tr>
<td>631422</td>
<td>12/11/2019</td>
<td>000377 PUGET SOUND ENERGY</td>
<td></td>
<td>910.74</td>
</tr>
<tr>
<td>631423</td>
<td>12/11/2019</td>
<td>000406 RECORDED BOOKS LLC</td>
<td></td>
<td>307.64</td>
</tr>
<tr>
<td>631424</td>
<td>12/11/2019</td>
<td>006680 WAVE BUSINESS</td>
<td></td>
<td>13,770.00</td>
</tr>
<tr>
<td>631425</td>
<td>12/13/2019</td>
<td>006494 LISA CIPOLLA</td>
<td></td>
<td>495.54</td>
</tr>
<tr>
<td>631426</td>
<td>12/13/2019</td>
<td>007385 DEPT OF ECOLOGY</td>
<td></td>
<td>455.35</td>
</tr>
<tr>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
<td>Status</td>
<td>Check Total</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>---------------------------------------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>631427</td>
<td>12/13/2019</td>
<td>006935 EMILY’S PAPERCRAFTS</td>
<td></td>
<td>550.00</td>
</tr>
<tr>
<td>631428</td>
<td>12/13/2019</td>
<td>000796 FLOHAWKS</td>
<td></td>
<td>2,816.93</td>
</tr>
<tr>
<td>631429</td>
<td>12/13/2019</td>
<td>001006 PUGET SOUND CLEAN AIR AGENCY</td>
<td></td>
<td>140.00</td>
</tr>
<tr>
<td>631430</td>
<td>12/13/2019</td>
<td>005417 RICOH USA INC</td>
<td></td>
<td>2,259.89</td>
</tr>
<tr>
<td>631431</td>
<td>12/13/2019</td>
<td>005827 SPRAGUE PEST SOLUTIONS</td>
<td></td>
<td>181.34</td>
</tr>
<tr>
<td>631432</td>
<td>12/13/2019</td>
<td>004022 US BANK</td>
<td></td>
<td>268,890.61</td>
</tr>
<tr>
<td>631433</td>
<td>12/13/2019</td>
<td>000534 WCP SOLUTIONS</td>
<td></td>
<td>1,325.77</td>
</tr>
<tr>
<td>631434</td>
<td>12/13/2019</td>
<td>000821 PIERCE COUNTY SUPERIOR COURT</td>
<td></td>
<td>369.35</td>
</tr>
<tr>
<td>631435</td>
<td>12/13/2019</td>
<td>000821 PIERCE COUNTY SUPERIOR COURT</td>
<td></td>
<td>412.26</td>
</tr>
<tr>
<td>631436</td>
<td>12/17/2019</td>
<td>000805 GORDON THOMAS HONEYWELL LLP</td>
<td>V</td>
<td>80.00</td>
</tr>
<tr>
<td>631437</td>
<td>12/17/2019</td>
<td>000361 OFFICE DEPOT</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>631438</td>
<td>12/17/2019</td>
<td>000361 OFFICE DEPOT</td>
<td></td>
<td>2,635.41</td>
</tr>
<tr>
<td>631439</td>
<td>12/17/2019</td>
<td>000534 WCP SOLUTIONS</td>
<td></td>
<td>1,090.68</td>
</tr>
<tr>
<td>631440</td>
<td>12/18/2019</td>
<td>000830 BAKER &amp; TAYLOR</td>
<td></td>
<td>50,691.12</td>
</tr>
<tr>
<td>631441</td>
<td>12/18/2019</td>
<td>000087 BLACKSTONE PUBLISHING</td>
<td></td>
<td>151.21</td>
</tr>
<tr>
<td>631442</td>
<td>12/18/2019</td>
<td>000161 CENGAGE LEARNING</td>
<td></td>
<td>140.46</td>
</tr>
<tr>
<td>631443</td>
<td>12/18/2019</td>
<td>000093 EBSCO</td>
<td></td>
<td>534.32</td>
</tr>
<tr>
<td>631444</td>
<td>12/18/2019</td>
<td>000243 INGRAM LIBRARY SERVICES</td>
<td></td>
<td>1,722.45</td>
</tr>
<tr>
<td>631445</td>
<td>12/18/2019</td>
<td>000352 MIDWEST TAPE</td>
<td>V</td>
<td>0.00</td>
</tr>
<tr>
<td>631446</td>
<td>12/18/2019</td>
<td>000352 MIDWEST TAPE</td>
<td></td>
<td>15,787.57</td>
</tr>
<tr>
<td>631447</td>
<td>12/18/2019</td>
<td>007565 PHILIPPINE CULTURAL EDUCATION</td>
<td></td>
<td>4,346.18</td>
</tr>
<tr>
<td>631448</td>
<td>12/18/2019</td>
<td>000403 RAINIER VIEW WATER CO INC</td>
<td></td>
<td>292.62</td>
</tr>
<tr>
<td>631449</td>
<td>12/18/2019</td>
<td>000406 RECORDED BOOKS LLC</td>
<td></td>
<td>131.88</td>
</tr>
<tr>
<td>631450</td>
<td>12/18/2019</td>
<td>000463 SUMMIT WATER &amp; SUPPLY CO</td>
<td></td>
<td>354.38</td>
</tr>
<tr>
<td>631451</td>
<td>12/18/2019</td>
<td>000572 WORLD BOOK INC</td>
<td></td>
<td>25,021.08</td>
</tr>
<tr>
<td>631452</td>
<td>12/20/2019</td>
<td>003778 AFLAC</td>
<td></td>
<td>4,946.60</td>
</tr>
<tr>
<td>631453</td>
<td>12/20/2019</td>
<td>001578 COLONIAL SUPPLEMENTAL INSURANC</td>
<td></td>
<td>445.26</td>
</tr>
<tr>
<td>631454</td>
<td>12/20/2019</td>
<td>004782 DEPARTMENT OF EDUCATION AWG</td>
<td></td>
<td>206.65</td>
</tr>
<tr>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
<td>Status</td>
<td>Check Total</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>---------------------------------------------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>631455</td>
<td>12/20/2019</td>
<td>003985 PACIFICSOURCE ADMINISTRATORS</td>
<td></td>
<td>1,912.05</td>
</tr>
<tr>
<td>631456</td>
<td>12/20/2019</td>
<td>001181 PIERCE Cty LIBRARY FOUNDATION</td>
<td></td>
<td>728.99</td>
</tr>
<tr>
<td>631457</td>
<td>12/20/2019</td>
<td>006555 SOCIAL SECURITY ADMINISTRATION</td>
<td></td>
<td>137.77</td>
</tr>
<tr>
<td>631458</td>
<td>12/20/2019</td>
<td>005815 4G APPAREL &amp; PROMOTIONS</td>
<td></td>
<td>1,652.92</td>
</tr>
<tr>
<td>631459</td>
<td>12/20/2019</td>
<td>007108 BARBARA B BENEPE</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>631460</td>
<td>12/20/2019</td>
<td>007510 SIMON CALCAVECCIA</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>631461</td>
<td>12/20/2019</td>
<td>006577 CATALYST WORKPLACE ACTIVATION</td>
<td></td>
<td>23,609.22</td>
</tr>
<tr>
<td>631462</td>
<td>12/20/2019</td>
<td>000182 CHUCKALS INC</td>
<td></td>
<td>1,562.34</td>
</tr>
<tr>
<td>631463</td>
<td>12/20/2019</td>
<td>006999 CIS</td>
<td></td>
<td>940.00</td>
</tr>
<tr>
<td>631464</td>
<td>12/20/2019</td>
<td>007549 DAZED AND REUSED ARTWORK</td>
<td></td>
<td>750.00</td>
</tr>
<tr>
<td>631465</td>
<td>12/20/2019</td>
<td>007202 DICKENS CAROLERS, THE</td>
<td></td>
<td>360.00</td>
</tr>
<tr>
<td>631466</td>
<td>12/20/2019</td>
<td>005081 EHS-INTERNATIONAL INC</td>
<td></td>
<td>54,279.11</td>
</tr>
<tr>
<td>631467</td>
<td>12/20/2019</td>
<td>006478 EVERGREEN MAINT LANDSCAPING</td>
<td></td>
<td>6,427.33</td>
</tr>
<tr>
<td>631468</td>
<td>12/20/2019</td>
<td>001464 GREAT FLOORS COMMERCIAL SALES</td>
<td></td>
<td>2,253.84</td>
</tr>
<tr>
<td>631469</td>
<td>12/20/2019</td>
<td>007038 SUSAN W HAAS</td>
<td></td>
<td>650.00</td>
</tr>
<tr>
<td>631470</td>
<td>12/20/2019</td>
<td>006815 IDEA HATCH  STEAM FOR KIDS</td>
<td></td>
<td>600.00</td>
</tr>
<tr>
<td>631471</td>
<td>12/20/2019</td>
<td>006545 IRON MOUNTAIN INC</td>
<td></td>
<td>167.19</td>
</tr>
<tr>
<td>631472</td>
<td>12/20/2019</td>
<td>000235 KCDA PURCHASING COOPERATIVE</td>
<td></td>
<td>240.79</td>
</tr>
<tr>
<td>631473</td>
<td>12/20/2019</td>
<td>007302 MARIAN D MAXWELL</td>
<td></td>
<td>75.00</td>
</tr>
<tr>
<td>631474</td>
<td>12/20/2019</td>
<td>000360 OCLC INC</td>
<td></td>
<td>4,107.34</td>
</tr>
<tr>
<td>631475</td>
<td>12/20/2019</td>
<td>003985 PACIFICSOURCE ADMINISTRATORS</td>
<td></td>
<td>181.75</td>
</tr>
<tr>
<td>631476</td>
<td>12/20/2019</td>
<td>001534 PEDERSON PAINTING</td>
<td></td>
<td>3,630.00</td>
</tr>
<tr>
<td>631477</td>
<td>12/20/2019</td>
<td>000857 PIERCE COUNTY RECYCLING</td>
<td></td>
<td>362.65</td>
</tr>
<tr>
<td>631478</td>
<td>12/20/2019</td>
<td>001681 PITNEY BOWES</td>
<td></td>
<td>387.89</td>
</tr>
<tr>
<td>631479</td>
<td>12/20/2019</td>
<td>001765 SOUTH SOUND BUSINESS PREMIER MEDIA GF</td>
<td></td>
<td>420.00</td>
</tr>
<tr>
<td>631480</td>
<td>12/20/2019</td>
<td>001640 PRINT NW LLC</td>
<td></td>
<td>6,994.68</td>
</tr>
<tr>
<td>631481</td>
<td>12/20/2019</td>
<td>003933 QUALITY BUSINESS SYSTEMS INC</td>
<td></td>
<td>896.97</td>
</tr>
<tr>
<td>631482</td>
<td>12/20/2019</td>
<td>007303 EDWIN RAVINA</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
<td>Status</td>
<td>Check Total</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>-----------------------------------------------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>631483</td>
<td>12/20/2019</td>
<td>002282 SEATTLE PUBLIC LIBRARY</td>
<td></td>
<td>33.95</td>
</tr>
<tr>
<td>631484</td>
<td>12/20/2019</td>
<td>007387 STATE AUDITORS OFFICE</td>
<td></td>
<td>2,983.25</td>
</tr>
<tr>
<td>631485</td>
<td>12/20/2019</td>
<td>007253 TAPESTRY SINGERS</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>631486</td>
<td>12/20/2019</td>
<td>007569 SARAH TIMME</td>
<td></td>
<td>50.00</td>
</tr>
<tr>
<td>631487</td>
<td>12/20/2019</td>
<td>007069 TRAVELING LANTERN THEATRE CO</td>
<td></td>
<td>495.00</td>
</tr>
<tr>
<td>631488</td>
<td>12/20/2019</td>
<td>001821 TYLER TECHNOLOGIES INC</td>
<td></td>
<td>50,647.90</td>
</tr>
<tr>
<td>631489</td>
<td>12/20/2019</td>
<td>003719 UNIQUE MANAGEMENT SERVICES</td>
<td></td>
<td>823.40</td>
</tr>
<tr>
<td>631490</td>
<td>12/20/2019</td>
<td>007568 VENTURES NONPROFIT</td>
<td></td>
<td>300.00</td>
</tr>
<tr>
<td>631491</td>
<td>12/23/2019</td>
<td>000830 BAKER &amp; TAYLOR</td>
<td></td>
<td>35,922.40</td>
</tr>
<tr>
<td>631492</td>
<td>12/23/2019</td>
<td>000161 CENGAGE LEARNING</td>
<td></td>
<td>4,513.95</td>
</tr>
<tr>
<td>631493</td>
<td>12/23/2019</td>
<td>005300 DANGER ROOM COMICS LLC</td>
<td></td>
<td>76.29</td>
</tr>
<tr>
<td>631494</td>
<td>12/23/2019</td>
<td>000093 EBSCO</td>
<td></td>
<td>1,183.39</td>
</tr>
<tr>
<td>631495</td>
<td>12/23/2019</td>
<td>007444 FAIRVEGA LIBRARY SERVICES</td>
<td></td>
<td>2,325.49</td>
</tr>
<tr>
<td>631496</td>
<td>12/23/2019</td>
<td>000243 INGRAM LIBRARY SERVICES</td>
<td></td>
<td>4,705.97</td>
</tr>
<tr>
<td>631497</td>
<td>12/23/2019</td>
<td>000352 MIDWEST TAPE</td>
<td>V</td>
<td>0.00</td>
</tr>
<tr>
<td>631498</td>
<td>12/23/2019</td>
<td>000352 MIDWEST TAPE</td>
<td>V</td>
<td>0.00</td>
</tr>
<tr>
<td>631499</td>
<td>12/23/2019</td>
<td>000352 MIDWEST TAPE</td>
<td>V</td>
<td>0.00</td>
</tr>
<tr>
<td>631500</td>
<td>12/23/2019</td>
<td>000352 MIDWEST TAPE</td>
<td></td>
<td>107,882.62</td>
</tr>
<tr>
<td>631501</td>
<td>12/23/2019</td>
<td>007443 PAN ASIAN PUBLICATIONS (USA)</td>
<td></td>
<td>7,854.14</td>
</tr>
<tr>
<td>631502</td>
<td>12/23/2019</td>
<td>000406 RECORDED BOOKS LLC</td>
<td></td>
<td>244.80</td>
</tr>
<tr>
<td>631503</td>
<td>12/23/2019</td>
<td>007487 TSAI FONG BOOKS INC</td>
<td></td>
<td>2,232.57</td>
</tr>
<tr>
<td>631504</td>
<td>12/23/2019</td>
<td>003986 VALUE LINE PUBLISHING</td>
<td></td>
<td>21,150.00</td>
</tr>
<tr>
<td>631505</td>
<td>12/23/2019</td>
<td>007123 DIGI INTERNATIONAL</td>
<td></td>
<td>8,413.81</td>
</tr>
<tr>
<td>631506</td>
<td>12/23/2019</td>
<td>005330 GHA TECHNOLOGIES INC</td>
<td></td>
<td>1,373.70</td>
</tr>
<tr>
<td>631507</td>
<td>12/30/2019</td>
<td>005002 ASCAP</td>
<td></td>
<td>276.00</td>
</tr>
<tr>
<td>631508</td>
<td>12/30/2019</td>
<td>000830 BAKER &amp; TAYLOR</td>
<td></td>
<td>1,641.36</td>
</tr>
<tr>
<td>631509</td>
<td>12/30/2019</td>
<td>000243 INGRAM LIBRARY SERVICES</td>
<td></td>
<td>3,059.39</td>
</tr>
<tr>
<td>631510</td>
<td>12/30/2019</td>
<td>000352 MIDWEST TAPE</td>
<td></td>
<td>300.87</td>
</tr>
</tbody>
</table>
### Check History Listing

<table>
<thead>
<tr>
<th>Check #</th>
<th>Date</th>
<th>Vendor</th>
<th>Status</th>
<th>Check Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>631511</td>
<td>12/30/2019</td>
<td>000377 PUGET SOUND ENERGY</td>
<td></td>
<td>5,149.73</td>
</tr>
<tr>
<td>631512</td>
<td>12/30/2019</td>
<td>007588 MARKEY SANDHOP</td>
<td></td>
<td>28.00</td>
</tr>
<tr>
<td>631513</td>
<td>12/30/2019</td>
<td>006769 ALBANY PUBLIC LIBRARY</td>
<td></td>
<td>11.99</td>
</tr>
<tr>
<td>631514</td>
<td>12/30/2019</td>
<td>007343 ANIMAL ENCOUNTERS</td>
<td></td>
<td>325.00</td>
</tr>
<tr>
<td>631515</td>
<td>12/30/2019</td>
<td>005704 ERIN ANTES</td>
<td></td>
<td>99.50</td>
</tr>
<tr>
<td>631516</td>
<td>12/30/2019</td>
<td>000363 OVERALL LAUNDRY SERV. DBA ARAMARK UNII</td>
<td></td>
<td>43.96</td>
</tr>
<tr>
<td>631517</td>
<td>12/30/2019</td>
<td>000153 ASSOCIATED PETROLEUM PRODUCTS</td>
<td></td>
<td>5,461.27</td>
</tr>
<tr>
<td>631518</td>
<td>12/30/2019</td>
<td>000830 BAKER &amp; TAYLOR</td>
<td></td>
<td>1,999.34</td>
</tr>
<tr>
<td>631519</td>
<td>12/30/2019</td>
<td>005453 DANA BROWNFIELD</td>
<td></td>
<td>25.19</td>
</tr>
<tr>
<td>631520</td>
<td>12/30/2019</td>
<td>007589 SANDRA ROSA BRYANT</td>
<td></td>
<td>68.24</td>
</tr>
<tr>
<td>631521</td>
<td>12/30/2019</td>
<td>003423 ALEXANDER BYRNE</td>
<td></td>
<td>196.88</td>
</tr>
<tr>
<td>631522</td>
<td>12/30/2019</td>
<td>007486 RICK CASSON</td>
<td></td>
<td>50.00</td>
</tr>
<tr>
<td>631523</td>
<td>12/30/2019</td>
<td>006577 CATALYST WORKPLACE ACTIVATION</td>
<td></td>
<td>1,005.59</td>
</tr>
<tr>
<td>631524</td>
<td>12/30/2019</td>
<td>001843 CINTAS CORPORATION</td>
<td></td>
<td>1,751.48</td>
</tr>
<tr>
<td>631525</td>
<td>12/30/2019</td>
<td>006494 LISA CIPOLLA</td>
<td></td>
<td>341.36</td>
</tr>
<tr>
<td>631526</td>
<td>12/30/2019</td>
<td>006615 COEUR D'ALENE PUBLIC LIBRARY</td>
<td></td>
<td>13.00</td>
</tr>
<tr>
<td>631527</td>
<td>12/30/2019</td>
<td>004087 CONCORDIA UNIVERSITY LIBRARY</td>
<td></td>
<td>15.10</td>
</tr>
<tr>
<td>631528</td>
<td>12/30/2019</td>
<td>001512 DAILY JOURNAL OF COMMERCE</td>
<td></td>
<td>160.80</td>
</tr>
<tr>
<td>631529</td>
<td>12/30/2019</td>
<td>007202 DICKENS CAROLERS, THE</td>
<td></td>
<td>400.00</td>
</tr>
<tr>
<td>631530</td>
<td>12/30/2019</td>
<td>005862 ELITE PROPERTY INVESTMENTS LLC</td>
<td></td>
<td>11,322.91</td>
</tr>
<tr>
<td>631531</td>
<td>12/30/2019</td>
<td>000796 FLOHAWKS</td>
<td></td>
<td>1,772.65</td>
</tr>
<tr>
<td>631532</td>
<td>12/30/2019</td>
<td>004228 GUARDIAN SECURITY</td>
<td></td>
<td>1,224.42</td>
</tr>
<tr>
<td>631533</td>
<td>12/30/2019</td>
<td>007038 SUSAN W HAAS</td>
<td></td>
<td>250.00</td>
</tr>
<tr>
<td>631534</td>
<td>12/30/2019</td>
<td>007455 IMAGE CONTROL SYSTEMS</td>
<td></td>
<td>2,857.40</td>
</tr>
<tr>
<td>631535</td>
<td>12/30/2019</td>
<td>003704 INSECT SAFARI</td>
<td></td>
<td>200.00</td>
</tr>
<tr>
<td>631536</td>
<td>12/30/2019</td>
<td>007262 TERRI KRUGER</td>
<td></td>
<td>200.00</td>
</tr>
<tr>
<td>631537</td>
<td>12/30/2019</td>
<td>006098 LOGAN LIBRARY</td>
<td></td>
<td>13.99</td>
</tr>
<tr>
<td>631538</td>
<td>12/30/2019</td>
<td>001371 MOUNTAIN MIST</td>
<td></td>
<td>30.82</td>
</tr>
<tr>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
<td>Status</td>
<td>Check Total</td>
</tr>
<tr>
<td>---------</td>
<td>------------</td>
<td>---------------------------------------------</td>
<td>--------</td>
<td>-------------</td>
</tr>
<tr>
<td>631539</td>
<td>12/30/2019</td>
<td>007485 NORTHWEST ANIMAL ADVENTURES</td>
<td>NO</td>
<td>250.00</td>
</tr>
<tr>
<td>631540</td>
<td>12/30/2019</td>
<td>005983 COLLEGE LIBRARY OREGON COAST COMMUN</td>
<td></td>
<td>19.95</td>
</tr>
<tr>
<td>631541</td>
<td>12/30/2019</td>
<td>001258 PTM DOCUMENT SYSTEMS INC</td>
<td></td>
<td>247.36</td>
</tr>
<tr>
<td>631542</td>
<td>12/30/2019</td>
<td>004098 PUPPETS PLEASE</td>
<td></td>
<td>3,050.00</td>
</tr>
<tr>
<td>631543</td>
<td>12/30/2019</td>
<td>005417 RICOH USA INC</td>
<td></td>
<td>1,788.82</td>
</tr>
<tr>
<td>631544</td>
<td>12/30/2019</td>
<td>005417 RICOH USA INC</td>
<td></td>
<td>4,256.73</td>
</tr>
<tr>
<td>631545</td>
<td>12/30/2019</td>
<td>000424 SIMPLY MAGIC LLC</td>
<td></td>
<td>1,095.00</td>
</tr>
<tr>
<td>631546</td>
<td>12/30/2019</td>
<td>000730 SMITH FIRE SYSTEMS INC</td>
<td></td>
<td>296.73</td>
</tr>
<tr>
<td>631547</td>
<td>12/30/2019</td>
<td>001506 SOUND SECURITY INC</td>
<td></td>
<td>9,145.40</td>
</tr>
<tr>
<td>631548</td>
<td>12/30/2019</td>
<td>001871 ST LOUIS PUBLIC LIBRARY</td>
<td></td>
<td>20.48</td>
</tr>
<tr>
<td>631549</td>
<td>12/30/2019</td>
<td>001124 SUMMIT LAW GROUP PLLC</td>
<td></td>
<td>3,823.50</td>
</tr>
<tr>
<td>631550</td>
<td>12/30/2019</td>
<td>006331 SURPRISE LAKE SQUARE LLC</td>
<td></td>
<td>9,317.55</td>
</tr>
<tr>
<td>631551</td>
<td>12/30/2019</td>
<td>007590 BONNIE SVITAVSKY</td>
<td></td>
<td>6.58</td>
</tr>
<tr>
<td>631552</td>
<td>12/30/2019</td>
<td>007069 TRAVELING LANTERN THEATRE CO</td>
<td></td>
<td>445.50</td>
</tr>
<tr>
<td>631553</td>
<td>12/30/2019</td>
<td>005824 TYLER BUSINESS FORMS</td>
<td></td>
<td>314.26</td>
</tr>
<tr>
<td>631554</td>
<td>12/30/2019</td>
<td>001821 TYLER TECHNOLOGIES INC</td>
<td></td>
<td>1,641.00</td>
</tr>
<tr>
<td>631555</td>
<td>12/30/2019</td>
<td>001767 WALTER E NELSON OF WESTERN WAS</td>
<td></td>
<td>2,940.44</td>
</tr>
<tr>
<td>631556</td>
<td>12/30/2019</td>
<td>000635 WAYNES ROOFING INC</td>
<td></td>
<td>1,968.36</td>
</tr>
<tr>
<td>631557</td>
<td>12/30/2019</td>
<td>000534 WCP SOLUTIONS</td>
<td></td>
<td>226.25</td>
</tr>
<tr>
<td>631558</td>
<td>12/30/2019</td>
<td>005576 WORKPOINTE</td>
<td></td>
<td>13,244.75</td>
</tr>
<tr>
<td>631559</td>
<td>12/31/2019</td>
<td>006545 IRON MOUNTAIN INC</td>
<td></td>
<td>193.35</td>
</tr>
<tr>
<td>631560</td>
<td>12/31/2019</td>
<td>005417 RICOH USA INC</td>
<td></td>
<td>628.37</td>
</tr>
<tr>
<td>631561</td>
<td>12/31/2019</td>
<td>001821 TYLER TECHNOLOGIES INC</td>
<td></td>
<td>20,422.32</td>
</tr>
<tr>
<td>631562</td>
<td>12/31/2019</td>
<td>000242 BUCKLEY CITY OF</td>
<td></td>
<td>268.30</td>
</tr>
<tr>
<td>631563</td>
<td>12/31/2019</td>
<td>000352 MIDWEST TAPE</td>
<td></td>
<td>12,994.37</td>
</tr>
<tr>
<td>631564</td>
<td>12/31/2019</td>
<td>000377 PUGET SOUND ENERGY</td>
<td></td>
<td>3,135.37</td>
</tr>
<tr>
<td>631565</td>
<td>12/31/2019</td>
<td>000460 STEILACOOM TOWN OF</td>
<td></td>
<td>1,519.76</td>
</tr>
<tr>
<td>Bank Code</td>
<td>key</td>
<td>Check #</td>
<td>Date</td>
<td>Vendor</td>
</tr>
<tr>
<td>----------</td>
<td>-----</td>
<td>---------</td>
<td>------</td>
<td>--------</td>
</tr>
<tr>
<td></td>
<td>key</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

key Total: 1,247,951.62

222 checks in this report

Total Checks: 1,247,951.62
Routine Reports
Fundraising Performance Report
Reporting Period: January 1, 2019 to November 30, 2019

**Annual Campaign**
- **Goal**: $415,000
- **Committed Total**: $302,610

**Impact Funding**
- **Goal**: $350,000
- **Committed Total**: $228,235

**Constituency**
- **Individuals**: Goal $220,000
- **Company**: Goal $70,000
- **Foundations**: Goal $54,000
- **PCLF Board**: Goal $12,000
- **Staff**: Goal $19,000
- **Friends**: Goal $40,000

**Support Type**
- **Unrestricted**: $212,435
- **Restricted**: $90,175
- **In Kind**: $88,202
- **Total**: $390,812

**Memoir Society**
- **Goal**: 12 New Members
- **Memoir Society**: Reflected when received

**Endowment**
- **Gifts reflected when received**

**Capital**
- **Gifts reflected when received**
Customers / Visits - November 2019

Branch Visits

Catalog Visits

Website Visits

PCLS Cardholder Statistics

November and Rolling 12-Month Comparison

Technology

Public Spaces Usage

Please Note:
PCLS switched to the new Communico platform for managing public meeting room scheduling in April of 2018. Because of this change, there is insufficient data for a +1 Year comparison.
Collection Use - November 2019

Checkouts By Format - November 2019

Data Table

<table>
<thead>
<tr>
<th>Categories</th>
<th>October 2019</th>
<th>November 2019</th>
<th>% of Total November Checkouts</th>
<th>Rolling Last 12 Months</th>
<th>+1 Year</th>
<th>% Change Year Over Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Books</td>
<td>236,027</td>
<td>209,096</td>
<td>45.79%</td>
<td>2,767,460</td>
<td>2,871,554</td>
<td>-3.63%</td>
</tr>
<tr>
<td>E-Books</td>
<td>68,362</td>
<td>65,406</td>
<td>14.32%</td>
<td>786,847</td>
<td>729,944</td>
<td>7.80%</td>
</tr>
<tr>
<td>AudioBooks (Disc)</td>
<td>9,842</td>
<td>8,697</td>
<td>1.90%</td>
<td>126,026</td>
<td>152,949</td>
<td>-17.60%</td>
</tr>
<tr>
<td>AudioBooks (Digital)</td>
<td>53,095</td>
<td>45,796</td>
<td>10.03%</td>
<td>561,359</td>
<td>457,046</td>
<td>22.82%</td>
</tr>
<tr>
<td>Music CDs (Disc)</td>
<td>10,385</td>
<td>10,220</td>
<td>2.24%</td>
<td>128,765</td>
<td>158,647</td>
<td>-18.84%</td>
</tr>
<tr>
<td>DVDs</td>
<td>111,480</td>
<td>103,408</td>
<td>22.64%</td>
<td>1,364,173</td>
<td>1,520,328</td>
<td>-10.27%</td>
</tr>
<tr>
<td>Magazines (Print)</td>
<td>6,129</td>
<td>5,992</td>
<td>1.31%</td>
<td>73,077</td>
<td>81,250</td>
<td>-10.06%</td>
</tr>
<tr>
<td>Magazines (Digital)</td>
<td>7,940</td>
<td>8,046</td>
<td>1.76%</td>
<td>86,940</td>
<td>43,304</td>
<td>100.77%</td>
</tr>
<tr>
<td>Totals:</td>
<td>503,260</td>
<td>456,661</td>
<td>100.00%</td>
<td>5,894,647</td>
<td>6,015,022</td>
<td>-2.00%</td>
</tr>
</tbody>
</table>

Collection Checkouts

| Last 12 Mos.          | 4,489,183 | 1,435,146 |
| +1 Year               | 4,837,220 | 1,235,838 |
| +2 Years              | 5,106,124 | 1,126,059 |
| +3 Years              | 6,462,545 | 979,743   |
| +4 Years              | 5,982,393 | 756,462   |
| +5 Years              | 6,307,123 | 631,183   |

Historical Data Reporting

The numbers in the Data Table do not reflect total circulation, only the highlighted categories. In 2018, Digital Downloads were changed to only reflect downloads of materials through Overdrive, and Zinio Digital Magazines. "Other" digital content (such as TumbleBooks) was included in 2017 and earlier. The Collection Checkouts chart above includes the "other" digital content as originally reported. The table on Page 3 includes only digital content from Overdrive, and excludes digital content from all other providers, for all years reported.
### Customers / Visits - November 2019

<table>
<thead>
<tr>
<th>Location</th>
<th>Nov. 2019</th>
<th>Last 12 Mo.</th>
<th>+1 Year</th>
<th>% Change</th>
<th>Nov. 2019</th>
<th>Last 12 Mo.</th>
<th>+1 Year</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Center</td>
<td>3,005</td>
<td>64,779</td>
<td>72,671</td>
<td>-10.9%</td>
<td>2,211</td>
<td>30,566</td>
<td>35,867</td>
<td>-14.8%</td>
</tr>
<tr>
<td>Bonney Lake</td>
<td>20,685</td>
<td>269,766</td>
<td>277,599</td>
<td>-2.8%</td>
<td>8,245</td>
<td>109,775</td>
<td>127,753</td>
<td>-14.1%</td>
</tr>
<tr>
<td>Buckley</td>
<td>6,243</td>
<td>88,606</td>
<td>88,246</td>
<td>0.4%</td>
<td>3,652</td>
<td>47,123</td>
<td>46,156</td>
<td>2.1%</td>
</tr>
<tr>
<td>DuPont</td>
<td>8,697</td>
<td>119,040</td>
<td>121,760</td>
<td>-2.2%</td>
<td>3,463</td>
<td>52,147</td>
<td>54,130</td>
<td>-3.7%</td>
</tr>
<tr>
<td>Eatonville</td>
<td>7,525</td>
<td>103,464</td>
<td>109,989</td>
<td>-5.9%</td>
<td>5,726</td>
<td>78,302</td>
<td>86,275</td>
<td>-9.2%</td>
</tr>
<tr>
<td>Fife</td>
<td>5,225</td>
<td>60,998</td>
<td>75,339</td>
<td>-12.3%</td>
<td>3,017</td>
<td>39,065</td>
<td>47,232</td>
<td>-17.3%</td>
</tr>
<tr>
<td>Gig Harbor</td>
<td>46,734</td>
<td>622,094</td>
<td>671,330</td>
<td>-7.3%</td>
<td>16,111</td>
<td>226,408</td>
<td>244,826</td>
<td>-7.5%</td>
</tr>
<tr>
<td>Graham</td>
<td>18,925</td>
<td>239,332</td>
<td>250,448</td>
<td>-4.4%</td>
<td>6,976</td>
<td>94,771</td>
<td>98,979</td>
<td>-4.3%</td>
</tr>
<tr>
<td>Inter-Library Loan</td>
<td>357</td>
<td>4,760</td>
<td>5,789</td>
<td>-17.8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Key Center</td>
<td>11,653</td>
<td>155,743</td>
<td>164,643</td>
<td>-5.4%</td>
<td>4,405</td>
<td>67,413</td>
<td>69,173</td>
<td>-2.5%</td>
</tr>
<tr>
<td>Lakewood</td>
<td>35,306</td>
<td>441,880</td>
<td>507,646</td>
<td>-13.0%</td>
<td>20,171</td>
<td>266,010</td>
<td>261,365</td>
<td>1.8%</td>
</tr>
<tr>
<td>Milton / Edgewood</td>
<td>10,842</td>
<td>145,370</td>
<td>149,652</td>
<td>-2.9%</td>
<td>6,428</td>
<td>77,138</td>
<td>79,041</td>
<td>-2.4%</td>
</tr>
<tr>
<td>Orting</td>
<td>6,996</td>
<td>89,696</td>
<td>95,368</td>
<td>-5.9%</td>
<td>3,554</td>
<td>45,667</td>
<td>40,654</td>
<td>12.3%</td>
</tr>
<tr>
<td>Overdrive</td>
<td>111,202</td>
<td>1,348,206</td>
<td>1,186,990</td>
<td>13.6%</td>
<td>28,533</td>
<td>266,514</td>
<td>210,967</td>
<td>26.3%</td>
</tr>
<tr>
<td>Outreach</td>
<td>4,929</td>
<td>51,764</td>
<td>63,526</td>
<td>-18.5%</td>
<td>1,262</td>
<td>12,286</td>
<td>14,320</td>
<td>-14.2%</td>
</tr>
<tr>
<td>Parkland / Spanaway</td>
<td>27,614</td>
<td>369,202</td>
<td>403,000</td>
<td>-8.4%</td>
<td>20,396</td>
<td>244,694</td>
<td>235,538</td>
<td>3.9%</td>
</tr>
<tr>
<td>South Hill</td>
<td>39,960</td>
<td>541,620</td>
<td>587,468</td>
<td>-7.8%</td>
<td>12,717</td>
<td>174,677</td>
<td>194,465</td>
<td>-10.2%</td>
</tr>
<tr>
<td>Steilacoom</td>
<td>8,794</td>
<td>117,188</td>
<td>118,440</td>
<td>-1.1%</td>
<td>6,211</td>
<td>86,006</td>
<td>86,902</td>
<td>-1.0%</td>
</tr>
<tr>
<td>Summit</td>
<td>17,582</td>
<td>225,231</td>
<td>242,375</td>
<td>-7.1%</td>
<td>6,044</td>
<td>88,304</td>
<td>100,038</td>
<td>-11.7%</td>
</tr>
<tr>
<td>Sumner</td>
<td>17,139</td>
<td>232,120</td>
<td>252,113</td>
<td>-7.9%</td>
<td>8,946</td>
<td>122,933</td>
<td>131,946</td>
<td>-6.8%</td>
</tr>
<tr>
<td>Tillicum</td>
<td>2,397</td>
<td>32,147</td>
<td>33,599</td>
<td>-4.3%</td>
<td>2,474</td>
<td>33,320</td>
<td>40,163</td>
<td>-17.0%</td>
</tr>
<tr>
<td>University Place</td>
<td>37,812</td>
<td>495,979</td>
<td>537,392</td>
<td>-7.7%</td>
<td>12,820</td>
<td>208,488</td>
<td>238,508</td>
<td>-12.6%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>**450,061</td>
<td><strong>5,837,389</strong></td>
<td><strong>6,015,383</strong></td>
<td><strong>-3.0%</strong></td>
<td><strong>183,362</strong></td>
<td><strong>2,371,607</strong></td>
<td><strong>2,444,298</strong></td>
<td><strong>-3.0%</strong></td>
</tr>
</tbody>
</table>

**Historical Visitor Counts**

In February 2018, PCLS completed a project to replace its TrafficFlow door counters with new VisiCount door counters because the old ones were no longer supported by the manufacturer, and many had needed replacement due to damage, vandalism, and battery theft.

Because of the issues with the older door counters, some of the historical visitor counts may not be accurate.
Monthly Financial Reports
November 30, 2019

All bold notes refer to current month activity or updates to prior months

General Fund

November

- 38700. In December, the Foundation will transfer its final distribution of the year to satisfy its agreement with the Library. This distribution will be recorded and allocated to the various line items prior to year closing.
- 53505. Includes license renewals for Microsoft and Envisionware systems.
- 54100. Payment for services to conduct both audits (state and E-rate).
- 54501. Includes the semiannual payment for UP Condominium costs.

October

- 36110. Investment income is projected to be $180,000 by yearend.
- 36998. Recorded 2 of 2 E-Rate reimbursements that had been withheld earlier this year.
- 53502. Includes significant purchases for computers and paid via P-Card.

July – September (Quarter 3)

- 36700. Received the first of three Foundation disbursements.
- 36998. Recorded 1 of 2 E-Rate reimbursements that had been withheld earlier this year.
- 36720. Includes several Friends reimbursements for a number of projects.
- 36998. We received notice of the two withheld E-rate reimbursements for 2018 Q3 and Q4. Q3’s $89,234.36 is recorded in September and Q4’s $90,325.93 will be recorded in October. This restores the full amounts withheld.
- 54501. Includes the semiannual payment for the Library’s portion of the UP Civic Center costs. The invoice was recorded in August (payment is made in September).
- 53505. Includes annual renewal for Polaris Catalog system.
- 54800. Moved vehicle repairs from General Fund to Capital Fund.
- 59700. Per Board approval, conducted the Capital Fund transfer.

April – June (Quarter 2)

- 53505. Includes annual renewal for Polaris Catalog system.
- 54103. Includes annual renewal for Microsoft Premier Consultant contract.
• 00000. This is the total of group budgets for projects that have budgets but are not ready to allocate to specific line items.

• 36998. We received a portion of the Erate reimbursement for 2018 Q4 and 2019 Q1. USAC is withholding the larger reimbursement of nearly $190,000 for those quarters for reasons that we are looking into.

• 3111x. We received the first large deposit of property taxes in April, which confirms the levy certificate signed in late November. We are on track to receive $39.4 million in property tax revenue this year, of which $34.5 million will be applied to 2019 operations and an estimated $5 million will be allocated to the Sustainability Fund.

• 36110. The County’s WorkDay system is not correctly reporting investment income for April (understated). Once it is corrected in WorkDay, the investment amount will be posted in EDEN.

• 36910. Includes $10,458 in surplus sales from DES for chromebooks and other laptops.

January – March (Quarter 1)

• 54502. We moved copier lease charges out of contracted maintenance and into Equipment Leases. The budget will be adjusted accordingly.

• 31111-31740. Total taxes received in February was nearly $200,000 more than February 2018. The additional revenue (due to the restored mill rate) helped with cash flow.

• 31113. Separated King County property taxes from 31111. Estimated 2019 revenue is $60,000.

Capital Improvement Projects Fund

November

• 53501. Includes various payments for furnishings in the ACL facility.

• 54103. Includes payments to Barsness Group for the Capital Campaign Feasibility consulting work, BERK for Public Engagement consulting work, Tyler Technologies for Munis ERP/HCM implementation, and EHS-I (Buckley Site Evaluation).

October

• Line items distributed accordingly to anticipated yearend results.

• 54103. Includes payment for Barsness Group’s work (Capital Campaign Feasibility Study).

• 54902. Payment for Library’s portion of Fife Local Improvement District (LID) costs.

July – September (Quarter 3)

• Reconciliation of expenditures and budgets was conducted and line items will be distributed accordingly in the October statement of activities.

• 56200. Made the 8th payment of $120,000 towards the University Place 5,000 sq ft expansion space.

• Reconciliation of expenditures and budgets was conducted in September and line items will be distributed accordingly in the September statement of activities.
- 54103. Includes payment made to Barsness Group for capital campaign funding study.
- 56200. Includes payment made to City of Orting for the Library’s agreed upon share of roof work on the facility.
- 54103. Includes payment to BERK Consulting for Public Engagement project.
- 54901. Includes new membership/subscription to cyber security resources.
- 54805. Moved vehicle repairs from General Fund to Capital Fund.

April – June (Quarter 2)

- 54103. Includes payment to BERK Consulting for Public Engagement project.
- 54100, 56400. Budgets for these will be reallocated in the upcoming months to reflect accurate breakdowns for the PERCY/Munis (HCM/ERP) project.
- 00000. This is the total of group budgets for projects that have budgets but are not ready to allocate to specific line items.

January – March (Quarter 1)

- 53505. Software license payment for the PERCY Project (Munis ERP/HCM) was made.

**Debt Service Fund**

- No significant activity.

**Special Purpose Fund**

November

- No significant activity.

October

- 31111. Recorded the portion of property tax revenue for Levy Sustainability.

July – September (Quarter 3)

- No significant activity.

April – June (Quarter 2)

- No significant activity.

January – March (Quarter 1)

- 55200. The cost for the election was $268,310 and paid in February.
<table>
<thead>
<tr>
<th>ASSETS</th>
<th>GENERAL FUND</th>
<th>SPECIAL PURPOSE FUND</th>
<th>DEBT SERVICE FUND</th>
<th>CAPITAL IMPROVEMENT PROJECTS FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Assets</td>
<td>$ 2,526,528</td>
<td>$ 10,751</td>
<td>$ 463</td>
<td>$ 29,717</td>
</tr>
<tr>
<td>Investments</td>
<td>$ 10,390,000</td>
<td>$ 6,455,000</td>
<td>$ 87,500</td>
<td>$ 2,330,000</td>
</tr>
<tr>
<td>Deposits Refundable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>$ 12,916,528</td>
<td>$ 6,465,751</td>
<td>$ 87,963</td>
<td>$ 2,359,717</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$ 12,916,528</td>
<td>$ 6,465,751</td>
<td>$ 87,963</td>
<td>$ 2,359,717</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>GENERAL FUND</th>
<th>SPECIAL PURPOSE FUND</th>
<th>DEBT SERVICE FUND</th>
<th>CAPITAL IMPROVEMENT PROJECTS FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Warrants Payable</td>
<td>$ 122,483</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 80,661</td>
</tr>
<tr>
<td>Sales Tax Payable</td>
<td>$ 2,909</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Payroll Payable</td>
<td>$ 152,520</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>US Bank Payable</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>$ 277,912</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 80,661</td>
</tr>
<tr>
<td>TOTAL LIABILITIES</td>
<td>$ 277,912</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 80,661</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUND BALANCE</th>
<th>GENERAL FUND</th>
<th>SPECIAL PURPOSE FUND</th>
<th>DEBT SERVICE FUND</th>
<th>CAPITAL IMPROVEMENT PROJECTS FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve for Encumbrances</td>
<td>$ 292,123</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 294,638</td>
</tr>
<tr>
<td>Election Set-Aside</td>
<td>$ 608,822</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Land/Property/Facility Set-Aside</td>
<td>$ 630,117</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Unreserved Fund Balance</td>
<td>$ 12,346,493</td>
<td>$ 5,226,812</td>
<td>$ 87,963</td>
<td>$ 1,984,417</td>
</tr>
<tr>
<td>TOTAL FUND BALANCE</td>
<td>$ 12,638,616</td>
<td>$ 6,465,751</td>
<td>$ 87,963</td>
<td>$ 2,279,056</td>
</tr>
<tr>
<td>TOTAL LIABILITIES &amp; FUND BALANCE</td>
<td>$ 12,916,528</td>
<td>$ 6,465,751</td>
<td>$ 87,963</td>
<td>$ 2,359,717</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BEGINNING FUND BALANCE, 01/01/19</th>
<th>GENERAL FUND</th>
<th>SPECIAL PURPOSE FUND</th>
<th>DEBT SERVICE FUND</th>
<th>CAPITAL IMPROVEMENT PROJECTS FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>YTD Revenue</td>
<td>$ 35,205,501</td>
<td>$ 5,478,437</td>
<td>$ 1,792</td>
<td>$ 1,498,037</td>
</tr>
<tr>
<td>Transfers In/(Out)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>YTD Expenditures</td>
<td>$ (30,305,279)</td>
<td>$ (268,372)</td>
<td>$ -</td>
<td>$ (770,821)</td>
</tr>
<tr>
<td>ENDING FUND BALANCE, 11/30/19</td>
<td>$ 12,638,616</td>
<td>$ 6,465,751</td>
<td>$ 87,963</td>
<td>$ 2,279,056</td>
</tr>
<tr>
<td>TAXES RECEIVABLE</td>
<td>$ 887,773</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
</tbody>
</table>
## Historical

<table>
<thead>
<tr>
<th>Date</th>
<th>Cash</th>
<th>Investments</th>
<th>Deposits Refundable</th>
<th>Total Current Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/31/2018</td>
<td>11,923,103</td>
<td>1,999,546</td>
<td>627,099</td>
<td>11,923,103</td>
</tr>
<tr>
<td>11/30/2018</td>
<td>1,999,546</td>
<td>627,099</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>12/31/2018</td>
<td>627,099</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>1/31/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>2/28/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>3/31/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>4/30/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>5/31/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>6/30/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>7/31/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>8/31/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
<tr>
<td>9/30/2019</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,923,103</td>
</tr>
</tbody>
</table>

## Comparative Statement of Financial Position

### General Fund as of November 30, 2019

<table>
<thead>
<tr>
<th>Date</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>HISTORICAL</th>
<th>CURRENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/31/2018</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
<td>11,923,103</td>
</tr>
</tbody>
</table>

## Assets

### Current Assets

- **Cash**: $11,923,103
- **Investments**: $1,999,546
- **Deposits Refundable**: $627,099

### Total Current Assets

- **Total Current Assets**: $11,923,103

## Liabilities

### Current Liabilities

- **Warrants Payable**: $118,663
- **Sales Tax Payable**: $2,703
- **Payroll Payable**: $111,920

### Total Current Liabilities

- **Total Current Liabilities**: $233,286

## Total Assets & Total Liabilities

### Property Taxes Receivable

- **Property Taxes Receivable**: $2,404,814

### Total Liabilities & Fund Balance

- **Total Liabilities & Fund Balance**: $11,923,103

### Fund Balance

- **Reserve for Encumbrance**: $634,256
- **Unreserved Fund Balance**: $11,055,561

### Total Fund Balance

- **Total Fund Balance**: $11,689,817

### Prepared by Clifford Y. Jo, Finance & Business Director
## GENERAL FUND - 01

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>2019 BUDGET</th>
<th>YEAR TO DATE</th>
<th>ENCUMBRANCES</th>
<th>BUDGET BALANCE</th>
<th>% OF BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax &amp; Related Income</td>
<td>$34,623,500</td>
<td>$33,976,804</td>
<td>$ - $</td>
<td>$646,696</td>
<td>98%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$1,750,500</td>
<td>$1,228,697</td>
<td>$ - $</td>
<td>$521,803</td>
<td>70%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$36,374,000</strong></td>
<td><strong>$35,205,501</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$1,168,499</strong></td>
<td><strong>97%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel/Taxes and Benefits</td>
<td>$24,332,700</td>
<td>$21,762,684</td>
<td>$ - $</td>
<td>$2,570,016</td>
<td>89%</td>
</tr>
<tr>
<td>Materials</td>
<td>$3,805,100</td>
<td>$3,024,947</td>
<td>$ - $</td>
<td>$780,153</td>
<td>79%</td>
</tr>
<tr>
<td>Maintenance and Operations</td>
<td>$5,175,000</td>
<td>$4,057,649</td>
<td>$293,984</td>
<td>$823,368</td>
<td>84%</td>
</tr>
<tr>
<td>Transfers Out &amp; Reserves</td>
<td>$3,060,000</td>
<td>$1,460,000</td>
<td>$ - $</td>
<td>$1,600,000</td>
<td>48%</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$36,372,800</strong></td>
<td><strong>$30,305,279</strong></td>
<td><strong>$293,984</strong></td>
<td><strong>$5,773,537</strong></td>
<td><strong>84%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess/(Deficit)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Fund Balance</td>
<td>$625,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$625,000</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers In</td>
<td>$1,100,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$1,100,000</td>
<td>0%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$60,000</td>
<td>$28,437</td>
<td>$ - $</td>
<td>$31,563</td>
<td>47%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$1,785,000</strong></td>
<td><strong>$28,437</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$1,756,563</strong></td>
<td><strong>2%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Election Costs</td>
<td>$625,000</td>
<td>$268,372</td>
<td>$ - $</td>
<td>$356,628</td>
<td>43%</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$625,000</strong></td>
<td><strong>$268,372</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$356,628</strong></td>
<td><strong>43%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess/(Deficit)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Fund Balance</td>
<td>$625,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$625,000</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers In</td>
<td>$1,100,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$1,100,000</td>
<td>0%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$60,000</td>
<td>$28,437</td>
<td>$ - $</td>
<td>$31,563</td>
<td>47%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$1,785,000</strong></td>
<td><strong>$28,437</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$1,756,563</strong></td>
<td><strong>2%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Election Costs</td>
<td>$625,000</td>
<td>$268,372</td>
<td>$ - $</td>
<td>$356,628</td>
<td>43%</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$625,000</strong></td>
<td><strong>$268,372</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$356,628</strong></td>
<td><strong>43%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess/(Deficit)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Fund Balance</td>
<td>$625,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$625,000</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers In</td>
<td>$1,100,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$1,100,000</td>
<td>0%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$60,000</td>
<td>$28,437</td>
<td>$ - $</td>
<td>$31,563</td>
<td>47%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$1,785,000</strong></td>
<td><strong>$28,437</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$1,756,563</strong></td>
<td><strong>2%</strong></td>
</tr>
</tbody>
</table>

## SPECIAL PURPOSE FUND - 15

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>2019 BUDGET</th>
<th>YEAR TO DATE</th>
<th>ENCUMBRANCES</th>
<th>BUDGET BALANCE</th>
<th>% OF BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Fund Balance</td>
<td>$625,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$625,000</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers In</td>
<td>$1,100,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$1,100,000</td>
<td>0%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$60,000</td>
<td>$28,437</td>
<td>$ - $</td>
<td>$31,563</td>
<td>47%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$1,785,000</strong></td>
<td><strong>$28,437</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$1,756,563</strong></td>
<td><strong>2%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Election Costs</td>
<td>$625,000</td>
<td>$268,372</td>
<td>$ - $</td>
<td>$356,628</td>
<td>43%</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$625,000</strong></td>
<td><strong>$268,372</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$356,628</strong></td>
<td><strong>43%</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Excess/(Deficit)</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Fund Balance</td>
<td>$625,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$625,000</td>
<td>0%</td>
</tr>
<tr>
<td>Transfers In</td>
<td>$1,100,000</td>
<td>$ - $</td>
<td>$ - $</td>
<td>$1,100,000</td>
<td>0%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$60,000</td>
<td>$28,437</td>
<td>$ - $</td>
<td>$31,563</td>
<td>47%</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$1,785,000</strong></td>
<td><strong>$28,437</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$1,756,563</strong></td>
<td><strong>2%</strong></td>
</tr>
</tbody>
</table>

## DEBT SERVICE FUND - 20

<table>
<thead>
<tr>
<th>REVENUE</th>
<th>2019 BUDGET</th>
<th>YEAR TO DATE</th>
<th>ENCUMBRANCES</th>
<th>BUDGET BALANCE</th>
<th>% OF BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax &amp; Related Income</td>
<td>$ - $</td>
<td>$173 $</td>
<td>$ - $</td>
<td>$(173) $</td>
<td>-</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$ - $</td>
<td>$1,619 $</td>
<td>$ - $</td>
<td>$(1,619) $</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$ - $</td>
<td>$1,792 $</td>
<td>$ - $</td>
<td>$(1,792) $</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

## CAPITAL IMPROVEMENT PROJECTS

<table>
<thead>
<tr>
<th>FUND - 30</th>
<th>REVENUE</th>
<th>EXPENDITURES</th>
<th>NET EXCESS (DEFICIT)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Use of Fund Balance</td>
<td>Capital Improvement Projects</td>
<td>$217,085 $349,540 75%</td>
</tr>
<tr>
<td></td>
<td>Transfers In</td>
<td>$1,460,000 $294,638 $349,540 75%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Revenue</td>
<td>$1,415,000 $770,821 $349,540 75%</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>$1,677,085</strong> $1,498,037 $179,048 89%</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>$1,415,000</strong> $770,821 $349,540 75%</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Excess/(Deficit)</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$ 727,216</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Additional Transfers In</strong></td>
<td><strong>$ - $</strong></td>
<td><strong>$ - $</strong></td>
</tr>
<tr>
<td></td>
<td><strong>NET EXCESS (DEFICIT)</strong></td>
<td><strong>$ 727,216</strong></td>
<td><strong>$ - $</strong></td>
</tr>
</tbody>
</table>
CASH & INVESTMENTS - SEMI-MONTHLY
2019 - ALL FUNDS COMBINED (EXCLUDES DEBT SERVICE FUND)
- 13 MONTHS MOVING -

CASH & INVESTMENTS - 13 MONTHS MOVING
- 2019 - ALL FUNDS COMBINED (EXCLUDES DEBT SERVICE FUND)
### FUND: GENERAL FUND (01)

<table>
<thead>
<tr>
<th>Object</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>31111</td>
<td>33,934,600.00</td>
<td>2,225,103.51</td>
<td>33,214,644.10</td>
<td>0.00</td>
<td>719,955.90</td>
<td>97.88</td>
</tr>
<tr>
<td>31112</td>
<td>424,900.00</td>
<td>20,194.96</td>
<td>345,014.21</td>
<td>0.00</td>
<td>79,885.79</td>
<td>81.20</td>
</tr>
<tr>
<td>31113</td>
<td>60,000.00</td>
<td>21,955.92</td>
<td>58,114.09</td>
<td>0.00</td>
<td>1,885.91</td>
<td>96.86</td>
</tr>
<tr>
<td>31130</td>
<td>6,000.00</td>
<td>0.00</td>
<td>16,080.34</td>
<td>0.00</td>
<td>(10,080.34)</td>
<td>268.01</td>
</tr>
<tr>
<td>31720</td>
<td>20,000.00</td>
<td>0.00</td>
<td>21,303.93</td>
<td>0.00</td>
<td>(1,303.93)</td>
<td>106.52</td>
</tr>
<tr>
<td>31740</td>
<td>63,000.00</td>
<td>0.00</td>
<td>77,172.44</td>
<td>0.00</td>
<td>(14,172.44)</td>
<td>122.50</td>
</tr>
</tbody>
</table>

#### REVENUE ACCOUNTS

<table>
<thead>
<tr>
<th>Revenue Account</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>31111 PROPERTY TAXES CURRENT</td>
<td>33,934,600.00</td>
<td>2,225,103.51</td>
<td>33,214,644.10</td>
<td>0.00</td>
<td>719,955.90</td>
<td>97.88</td>
</tr>
<tr>
<td>31112 PROPERTY TAXES DELINQUENT</td>
<td>424,900.00</td>
<td>20,194.96</td>
<td>345,014.21</td>
<td>0.00</td>
<td>79,885.79</td>
<td>81.20</td>
</tr>
<tr>
<td>31113 PROPERTY TAXES KING COUNTY</td>
<td>60,000.00</td>
<td>21,955.92</td>
<td>58,114.09</td>
<td>0.00</td>
<td>1,885.91</td>
<td>96.86</td>
</tr>
<tr>
<td>31130 SALE OF TAX TITLE PROPERTY</td>
<td>6,000.00</td>
<td>0.00</td>
<td>16,080.34</td>
<td>0.00</td>
<td>(10,080.34)</td>
<td>268.01</td>
</tr>
<tr>
<td>31720 LEASEHOLD EXCISE TAX</td>
<td>20,000.00</td>
<td>0.00</td>
<td>21,303.93</td>
<td>0.00</td>
<td>(1,303.93)</td>
<td>106.52</td>
</tr>
<tr>
<td>31740 TIMBER EXCISE TAX</td>
<td>63,000.00</td>
<td>0.00</td>
<td>77,172.44</td>
<td>0.00</td>
<td>(14,172.44)</td>
<td>122.50</td>
</tr>
</tbody>
</table>

TAXES:

| 34,508,500.00 | 2,267,254.39 | 33,732,329.11 | 0.00 | 776,180.79 | 97.75 |

#### CHARGES OTHER:

<table>
<thead>
<tr>
<th>Charge Other</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>39510 SALE OF FIXED ASSETS (GOV)</td>
<td>0.00</td>
<td>190.35</td>
<td>17,581.79</td>
<td>0.00</td>
<td>(17,581.79)</td>
<td>0.00</td>
</tr>
<tr>
<td>39520 INSURANCE RECOVERIES - CAPITAL ASSETS</td>
<td>0.00</td>
<td>0.00</td>
<td>11,578.80</td>
<td>0.00</td>
<td>(11,578.80)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

TOTAL FOR REVENUE ACCOUNTS:

36,374,000.00 | 2,389,882.22 | 35,205,500.94 | 0.00 | 1,168,499.06 | 96.79 |

#### EXPENSE ACCOUNTS

<table>
<thead>
<tr>
<th>Expense Account</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>51100 SALARIES AND WAGES</td>
<td>17,822,600.00</td>
<td>1,476,063.66</td>
<td>15,234,196.35</td>
<td>0.00</td>
<td>2,588,403.65</td>
<td>85.48</td>
</tr>
<tr>
<td>51105 ADDITIONAL HOURS</td>
<td>239,400.00</td>
<td>23,081.11</td>
<td>269,499.92</td>
<td>0.00</td>
<td>(30,099.92)</td>
<td>112.57</td>
</tr>
<tr>
<td>51106 SHIFT DIFFERENTIAL</td>
<td>161,200.00</td>
<td>14,156.89</td>
<td>167,103.02</td>
<td>0.00</td>
<td>(5,903.02)</td>
<td>103.66</td>
</tr>
<tr>
<td>51107 SUBSTITUTE HOURS</td>
<td>262,250.00</td>
<td>24,157.58</td>
<td>218,477.91</td>
<td>0.00</td>
<td>43,772.09</td>
<td>83.31</td>
</tr>
<tr>
<td>51109 TUITION ASSISTANCE PROGRAM</td>
<td>10,000.00</td>
<td>0.00</td>
<td>5,458.06</td>
<td>0.00</td>
<td>4,541.94</td>
<td>54.58</td>
</tr>
<tr>
<td>51200 OVERTIME WAGES</td>
<td>21,150.00</td>
<td>4,079.37</td>
<td>19,493.53</td>
<td>0.00</td>
<td>1,206.47</td>
<td>94.30</td>
</tr>
<tr>
<td>51999 ADJ WAGE/SALARY TO MATCH PLAN</td>
<td>462,900.00</td>
<td>0.00</td>
<td>462,900.00</td>
<td>0.00</td>
<td>(462,900.00)</td>
<td>0.00</td>
</tr>
<tr>
<td>52001 INDUSTRIAL INSURANCE</td>
<td>181,100.00</td>
<td>11,086.57</td>
<td>114,245.74</td>
<td>0.00</td>
<td>66,854.26</td>
<td>63.08</td>
</tr>
<tr>
<td>52002 MEDICAL INSURANCE</td>
<td>2,310,200.00</td>
<td>194,985.63</td>
<td>2,215,952.04</td>
<td>0.00</td>
<td>94,247.96</td>
<td>95.92</td>
</tr>
<tr>
<td>52003 F.I.C.A.</td>
<td>1,344,300.00</td>
<td>115,047.26</td>
<td>1,190,098.38</td>
<td>0.00</td>
<td>154,201.62</td>
<td>81.20</td>
</tr>
<tr>
<td>52004 RETIREMENT</td>
<td>2,254,500.00</td>
<td>192,635.63</td>
<td>1,985,775.05</td>
<td>0.00</td>
<td>268,724.95</td>
<td>88.08</td>
</tr>
</tbody>
</table>
## FUND: GENERAL FUND (01)

### Personnel

<table>
<thead>
<tr>
<th>Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrance</th>
<th>Balance</th>
<th>Expend</th>
</tr>
</thead>
<tbody>
<tr>
<td>$24,332,700.00</td>
<td>2,091,175.85</td>
<td>21,762,683.81</td>
<td>0.00</td>
<td>$2,570,016.19</td>
<td>89.44</td>
</tr>
</tbody>
</table>

### Expense Accounts

<table>
<thead>
<tr>
<th>Object</th>
<th>Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrance</th>
<th>Balance</th>
<th>Expend</th>
</tr>
</thead>
<tbody>
<tr>
<td>52005 DENTAL INSURANCE</td>
<td>213,200.00</td>
<td>18,708.63</td>
<td>202,977.99</td>
<td>0.00</td>
<td>$10,222.01</td>
<td>95.21</td>
</tr>
<tr>
<td>52006 OTHER BENEFIT</td>
<td>10,800.00</td>
<td>8,200.00</td>
<td>25,880.00</td>
<td>0.00</td>
<td>($15,080.00)</td>
<td>239.63</td>
</tr>
<tr>
<td>5210 LIFE AND DISABILITY INSURANCE</td>
<td>75,900.00</td>
<td>6,737.04</td>
<td>71,264.57</td>
<td>0.00</td>
<td>$4,635.43</td>
<td>93.89</td>
</tr>
<tr>
<td>5220 UNEMPLOYMENT/PAID FML INSURANCE</td>
<td>50,000.00</td>
<td>2,236.48</td>
<td>41,811.25</td>
<td>0.00</td>
<td>$8,188.75</td>
<td>83.62</td>
</tr>
<tr>
<td>52999 ADJ BENEFITS TO MATCH PLAN</td>
<td>($161,000.00)</td>
<td>0.00</td>
<td>0.00</td>
<td>($161,000.00)</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>
## FUND: GENERAL FUND (01)

### EXPENSE ACCOUNTS

<table>
<thead>
<tr>
<th>Object</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend</th>
</tr>
</thead>
<tbody>
<tr>
<td>54800 GENERAL REPAIRS/MAINTENANCE</td>
<td>253,500.00</td>
<td>31,517.22</td>
<td>231,028.81</td>
<td>26,487.77</td>
<td>(4,016.58)</td>
<td>101.58</td>
</tr>
<tr>
<td>54801 CONTRACTED MAINTENANCE</td>
<td>501,450.00</td>
<td>35,319.45</td>
<td>293,411.33</td>
<td>32,464.19</td>
<td>175,574.48</td>
<td>64.99</td>
</tr>
<tr>
<td>54810 IT SYSTEMS MAINTENANCE</td>
<td>82,100.00</td>
<td>1,950.00</td>
<td>56,185.65</td>
<td>0.00</td>
<td>25,914.35</td>
<td>68.44</td>
</tr>
<tr>
<td>54900 REGISTRATIONS</td>
<td>62,700.00</td>
<td>1,648.92</td>
<td>26,503.24</td>
<td>0.00</td>
<td>36,196.76</td>
<td>42.27</td>
</tr>
<tr>
<td>54901 DUES AND MEMBERSHIPS</td>
<td>24,120.00</td>
<td>3,019.00</td>
<td>38,398.97</td>
<td>6,190.21</td>
<td>(20,469.18)</td>
<td>84.86</td>
</tr>
<tr>
<td>54902 TAXES AND ASSESSMENTS</td>
<td>29,500.00</td>
<td>(0.01)</td>
<td>39,834.95</td>
<td>0.00</td>
<td>(10,334.95)</td>
<td>135.03</td>
</tr>
<tr>
<td>54903 LICENSES AND FEES</td>
<td>58,300.00</td>
<td>2,708.19</td>
<td>42,415.76</td>
<td>0.00</td>
<td>15,884.24</td>
<td>72.75</td>
</tr>
<tr>
<td>54905 ORGANIZATIONAL REGISTRATIONS</td>
<td>3,000.00</td>
<td>0.00</td>
<td>1,348.47</td>
<td>0.00</td>
<td>1,651.53</td>
<td>44.95</td>
</tr>
<tr>
<td>54912 CONTINGENCY</td>
<td>98,200.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>98,200.00</td>
<td>0.00</td>
</tr>
<tr>
<td>55100 INTERGOVERNMENTAL</td>
<td>13,000.00</td>
<td>0.00</td>
<td>162.63</td>
<td>0.00</td>
<td>12,837.37</td>
<td>1.25</td>
</tr>
<tr>
<td>59700 TRANSFERS OUT - CIP</td>
<td>1,460,000.00</td>
<td>0.00</td>
<td>1,460,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>59702 TRANSFERS OUT - SPF</td>
<td>1,100,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,100,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td>59703 CASH FLOW SET-ASIDE</td>
<td>500,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>500,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>ALL OTHER EXPENSES</strong></td>
<td><strong>12,040,100.00</strong></td>
<td><strong>788,899.10</strong></td>
<td><strong>8,542,595.17</strong></td>
<td><strong>293,983.57</strong></td>
<td><strong>3,203,521.26</strong></td>
<td><strong>73.39</strong></td>
</tr>
<tr>
<td>00000 UNALLOCATED GRP BDGT LINE ITEMS</td>
<td>1,200.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,200.00</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>NEED A CATEGORY</strong></td>
<td><strong>1,200.00</strong></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td><strong>1,200.00</strong></td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL FOR EXPENSE ACCOUNTS</strong></td>
<td><strong>36,374,000.00</strong></td>
<td><strong>2,880,074.95</strong></td>
<td><strong>30,305,278.98</strong></td>
<td><strong>293,983.57</strong></td>
<td><strong>5,774,737.45</strong></td>
<td><strong>84.12</strong></td>
</tr>
<tr>
<td><strong>NET SURPLUS / DEFICIT</strong></td>
<td><strong>0.00</strong></td>
<td>(490,192.73)</td>
<td><strong>4,900,221.96</strong></td>
<td><strong>(293,983.57)</strong></td>
<td><strong>(4,606,238.39)</strong></td>
<td><strong>0.00</strong></td>
</tr>
</tbody>
</table>
FUND: SPECIAL PURPOSE FUND (15)

<table>
<thead>
<tr>
<th>Object</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUE ACCOUNTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29150  USE OF FUND BALANCE-BUDGET</td>
<td>625,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>625,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td>31111  PROPERTY TAXES CURRENT</td>
<td>0.00</td>
<td>0.00</td>
<td>5,450,000.00</td>
<td>0.00</td>
<td>(5,450,000.00)</td>
<td>0.00</td>
</tr>
<tr>
<td>TAXES:</td>
<td>625,000.00</td>
<td>0.00</td>
<td>5,450,000.00</td>
<td>0.00</td>
<td>(4,825,000.00)</td>
<td>872.00</td>
</tr>
<tr>
<td>36110  INVESTMENT INCOME</td>
<td>60,000.00</td>
<td>8,314.44</td>
<td>28,437.49</td>
<td>0.00</td>
<td>31,562.51</td>
<td>47.40</td>
</tr>
<tr>
<td>CHARGES OTHER:</td>
<td>60,000.00</td>
<td>8,314.44</td>
<td>28,437.49</td>
<td>0.00</td>
<td>31,562.51</td>
<td>47.40</td>
</tr>
<tr>
<td>39700  TRANSFERS IN</td>
<td>1,100,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,100,000.00</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL FOR REVENUE ACCOUNTS</td>
<td>1,785,000.00</td>
<td>8,314.44</td>
<td>5,478,437.49</td>
<td>0.00</td>
<td>(3,693,437.49)</td>
<td>306.92</td>
</tr>
<tr>
<td>EXPENSE ACCOUNTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>54101  LEGAL SERVICES</td>
<td>0.00</td>
<td>0.00</td>
<td>10.08</td>
<td>0.00</td>
<td>(10.08)</td>
<td>0.00</td>
</tr>
<tr>
<td>55200  ELECTION COSTS</td>
<td>625,000.00</td>
<td>0.00</td>
<td>268,361.63</td>
<td>0.00</td>
<td>356,638.37</td>
<td>42.94</td>
</tr>
<tr>
<td>ALL OTHER EXPENSES</td>
<td>625,000.00</td>
<td>0.00</td>
<td>268,371.71</td>
<td>0.00</td>
<td>356,628.29</td>
<td>42.94</td>
</tr>
<tr>
<td>NEED A CATEGORY</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL FOR EXPENSE ACCOUNTS</td>
<td>625,000.00</td>
<td>0.00</td>
<td>268,371.71</td>
<td>0.00</td>
<td>356,628.29</td>
<td>42.94</td>
</tr>
<tr>
<td>NET SURPLUS / DEFICIT</td>
<td>1,160,000.00</td>
<td>8,314.44</td>
<td>5,210,065.78</td>
<td>0.00</td>
<td>(4,050,065.78)</td>
<td>449.14</td>
</tr>
</tbody>
</table>
## FUND: DEBT SERVICE FUND (20)

<table>
<thead>
<tr>
<th>Object Description</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrances</th>
<th>Balance</th>
<th>Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>31112 PROPERTY TAXES DELINQUENT</td>
<td>0.00</td>
<td>0.00</td>
<td>172.55</td>
<td>0.00</td>
<td>(172.55)</td>
<td>0.00</td>
</tr>
<tr>
<td>TAXES:</td>
<td>0.00</td>
<td>0.00</td>
<td>172.55</td>
<td>0.00</td>
<td>(172.55)</td>
<td>0.00</td>
</tr>
<tr>
<td>36110 INVESTMENT INCOME</td>
<td>0.00</td>
<td>127.10</td>
<td>1,619.34</td>
<td>0.00</td>
<td>(1,619.34)</td>
<td>0.00</td>
</tr>
<tr>
<td>CHARGES OTHER:</td>
<td>0.00</td>
<td>127.10</td>
<td>1,619.34</td>
<td>0.00</td>
<td>(1,619.34)</td>
<td>0.00</td>
</tr>
<tr>
<td>TOTAL FOR REVENUE ACCOUNTS</td>
<td>0.00</td>
<td>127.10</td>
<td>1,791.89</td>
<td>0.00</td>
<td>(1,791.89)</td>
<td>0.00</td>
</tr>
<tr>
<td>NET SURPLUS / DEFICIT</td>
<td>0.00</td>
<td>127.10</td>
<td>1,791.89</td>
<td>0.00</td>
<td>(1,791.89)</td>
<td>0.00</td>
</tr>
</tbody>
</table>
## FUND: CAPITAL IMPROVEMENT PROJECTS FUND (30)

### REVENUE ACCOUNTS

<table>
<thead>
<tr>
<th>Object Description</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrance</th>
<th>Balance</th>
<th>Balance Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>29150 USE OF FUND BALANCE-BUDGET</td>
<td>217,085.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>217,085.00</td>
<td>0.00</td>
</tr>
<tr>
<td>36110 INVESTMENT INCOME</td>
<td>0.00</td>
<td>3,681.44</td>
<td>38,036.86</td>
<td>0.00</td>
<td>(38,036.86)</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>CHARGES OTHER:</strong></td>
<td><strong>217,085.00</strong></td>
<td><strong>3,681.44</strong></td>
<td><strong>38,036.86</strong></td>
<td><strong>0.00</strong></td>
<td><strong>179,048.14</strong></td>
<td><strong>17.52</strong></td>
</tr>
<tr>
<td>39700 TRANSFERS IN</td>
<td>1,460,000.00</td>
<td>0.00</td>
<td>1,460,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td><strong>TOTAL FOR REVENUE ACCOUNTS</strong></td>
<td><strong>1,677,085.00</strong></td>
<td><strong>3,681.44</strong></td>
<td><strong>1,498,036.86</strong></td>
<td><strong>0.00</strong></td>
<td><strong>179,048.14</strong></td>
<td><strong>89.32</strong></td>
</tr>
</tbody>
</table>

### EXPENSE ACCOUNTS

<table>
<thead>
<tr>
<th>Object Description</th>
<th>2019 Budget</th>
<th>November Actual</th>
<th>Year-To-Date Actual</th>
<th>Encumbrance</th>
<th>Balance</th>
<th>Balance Expend %</th>
</tr>
</thead>
<tbody>
<tr>
<td>53100 OFFICE/OPERATING SUPPLIES</td>
<td>800.00</td>
<td>0.00</td>
<td>745.77</td>
<td>0.00</td>
<td>54.23</td>
<td>93.22</td>
</tr>
<tr>
<td>53501 FURNISHINGS</td>
<td>124,400.00</td>
<td>28,897.32</td>
<td>112,147.22</td>
<td>38,058.19</td>
<td>(25,805.41)</td>
<td>120.74</td>
</tr>
<tr>
<td>53502 TECHNOLOGY HARDWARE</td>
<td>19,000.00</td>
<td>0.00</td>
<td>18,547.51</td>
<td>1,762.75</td>
<td>(1,310.26)</td>
<td>106.90</td>
</tr>
<tr>
<td>53505 SOFTWARE/LICENSES/HOSTING</td>
<td>125,000.00</td>
<td>0.00</td>
<td>118,823.88</td>
<td>7,387.94</td>
<td>(1,211.82)</td>
<td>100.97</td>
</tr>
<tr>
<td>54100 PROFESSIONAL SERVICES</td>
<td>39700 TRANSFERS IN 1,460,000.00</td>
<td>0.00</td>
<td>1,460,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>54103 CONTRACTUAL SERVICES</td>
<td>192,000.00</td>
<td>101,193.41</td>
<td>213,432.64</td>
<td>177,589.88</td>
<td>(199,022.52)</td>
<td>203.66</td>
</tr>
<tr>
<td>54200 POSTAGE AND SHIPPING</td>
<td>2,900.00</td>
<td>2,853.18</td>
<td>2,853.18</td>
<td>0.00</td>
<td>46.82</td>
<td>98.39</td>
</tr>
<tr>
<td>54300 TRAVEL</td>
<td>70,000.00</td>
<td>0.00</td>
<td>13,374.08</td>
<td>47,212.62</td>
<td>9,413.30</td>
<td>86.55</td>
</tr>
<tr>
<td>54400 ADVERTISING</td>
<td>600.00</td>
<td>0.00</td>
<td>999.60</td>
<td>0.00</td>
<td>(399.60)</td>
<td>166.60</td>
</tr>
<tr>
<td>54800 GENERAL REPAIRS/MAINTENANCE</td>
<td>2,700.00</td>
<td>0.00</td>
<td>2,615.62</td>
<td>0.00</td>
<td>84.38</td>
<td>98.87</td>
</tr>
<tr>
<td>54801 CONTRACTED MAINTENANCE</td>
<td>700.00</td>
<td>0.00</td>
<td>661.20</td>
<td>0.00</td>
<td>38.80</td>
<td>99.95</td>
</tr>
<tr>
<td>54805 VEHICLE REPAIR - MAJOR</td>
<td>38,000.00</td>
<td>0.00</td>
<td>37,952.24</td>
<td>0.00</td>
<td>47.76</td>
<td>98.97</td>
</tr>
<tr>
<td>54900 REGISTRATIONS</td>
<td>4,800.00</td>
<td>0.00</td>
<td>4,750.00</td>
<td>0.00</td>
<td>50.00</td>
<td>98.96</td>
</tr>
<tr>
<td>54901 DUES AND MEMBERSHIPS</td>
<td>9,300.00</td>
<td>0.00</td>
<td>9,231.60</td>
<td>0.00</td>
<td>68.40</td>
<td>99.26</td>
</tr>
<tr>
<td>54902 TAXES AND ASSESSMENTS</td>
<td>47,000.00</td>
<td>0.00</td>
<td>47,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>54903 LICENSES AND FEES</td>
<td>2,000.00</td>
<td>0.00</td>
<td>1,890.00</td>
<td>0.00</td>
<td>110.00</td>
<td>94.50</td>
</tr>
<tr>
<td>54912 CONTINGENCY/RESERVE</td>
<td>21,200.00</td>
<td>0.00</td>
<td>21,200.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td>56200 BUILDINGS &amp; BLDG IMPROVEMENTS</td>
<td>146,200.00</td>
<td>0.00</td>
<td>146,166.43</td>
<td>1.00</td>
<td>32.57</td>
<td>99.98</td>
</tr>
<tr>
<td>56300 IMPROVEMENTS OTHER THAN BLDGS</td>
<td>12,000.00</td>
<td>0.00</td>
<td>11,455.49</td>
<td>22,625.97</td>
<td>(22,081.46)</td>
<td>284.01</td>
</tr>
<tr>
<td>56400 MACHINERY &amp; EQUIPMENT</td>
<td>7,000.00</td>
<td>0.00</td>
<td>6,996.62</td>
<td>0.00</td>
<td>3.38</td>
<td>99.95</td>
</tr>
<tr>
<td>00000 UNALLOCATED GRP BDGT LINE ITEMS</td>
<td>571,300.00</td>
<td>0.00</td>
<td>571,300.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td><strong>TOTAL FOR EXPENSE ACCOUNTS</strong></td>
<td><strong>1,415,000.00</strong></td>
<td><strong>136,266.45</strong></td>
<td><strong>770,821.27</strong></td>
<td><strong>294,638.35</strong></td>
<td><strong>349,540.38</strong></td>
<td><strong>75.30</strong></td>
</tr>
<tr>
<td><strong>NET SURPLUS / DEFICIT</strong></td>
<td><strong>262,085.00</strong></td>
<td><strong>(132,585.01)</strong></td>
<td><strong>727,215.59</strong></td>
<td><strong>(294,638.35)</strong></td>
<td><strong>(170,492.24)</strong></td>
<td><strong>165.05</strong></td>
</tr>
</tbody>
</table>
MEMO

Date: January 3, 2020
To: Chair Daren Jones and Members of the Board of Trustees
From: Georgia Lomax, Executive Director
Subject: Executive Director Report - December

- A new Rotary Club has launched, focused on Graham, Frederickson and Eatonville (a very ambitious area to cover). I stopped by to meet the charter members and see what their plans are. Currently they’re busy with the technical details of getting started, and will begin to identify service priorities in 2020.

- The Friends of the Graham Library holds an annual holiday luncheon and I stopped by to enjoy some time celebrating a great year of service to the Graham community. I also attended a flurry of holiday gatherings of public officials and organizations.

- A reception was held to announce the opening of the Washington Center for an Informed Public. I joined librarians, media, legal, and others who are interested in the impact of technology on the spread of information, disinformation and misinformation and how that is impacting civic engagement and democracy. This is a joint UW-WSU project (announced the week after the Apple Cup) so there were plenty of good-natured jibes.
Date: December 30, 2019
To: Chair Daren Jones and Members of the Board of Trustees
From: Jaime Prothro, Customer Experience Director
Subject: Branch Services Report for November 2019

**Buckley:** Magician Jeff Evans came to the Buckley library and was well received by the crowd in attendance. A reporter from the Courier-Herald came and took pictures for a piece on the event, which ended up on the front page of the paper.

**Eatonville:** On November 16, the Friends of the Eatonville Library held a one-day book sale and Thanksgiving Dinner raffle for a lucky community member.

**Fife:** L’Arche Tacoma Hope facilitated a wreath making program, kindly not turning a single person away from the waitlist. Pat, their program director, brought cedar, fir, and pine fronds as well as holly and wreath forms. Each participant took home a beautiful wreath. Annette, our custodian, mentioned the library has smelled like a winter wonderland ever since!

Eli Boyd joined Outreach and attended the Harvest Festival at Chief Leschi Schools, handing out program calendars, facilitating a STEAM activity, and speaking to students and families about library services.

**Gig Harbor:** Much of November was sent in high preparation mode for the December Gingerbread program! Staff and volunteers are preparing for about 200 kids to create masterpieces with large amounts of sugar. Other programs included ever more popular teen programs, story times and afterschool programs for elementary-aged kids. We also are continuing the weekly senior gaming programs started over the summer and have a group that regularly comes in to play cribbage and work on puzzles. In November we purchased a new game for them by request, Mexican Train Dominoes, and they started sharing space with the Gig Harbor Ruggers once a month which has been fun and engaging for both groups.

**Graham:** Librarian Glenn Storbeck has been presenting a quarterly business readiness class in partnership with WorkSource throughout 2019. As a result of the presentations, customers are seeking Book a Librarian appointments in order to learn more about the PCLS business resources and learn more about the process ahead to get a small business started.
Key Center: Corrine worked with the Key Peninsula Community Services to help distribute Thanksgiving baskets to over 200 low income people on the Peninsula. People received a turkey, roasting pan, box of canned and boxed food for sides, and dog or cat food to help the entire family.

Lakewood: Elise Bodell worked with Adriana Bayer, family engagement coordinator, to plan and host Hudtloff Middle School’s first Family Literacy Night Book Bingo held on November 14th and also attended Woodbrook Middle School’s first College and Career Day to present to 6th – 8th graders about work in library and information fields.

Orting: The branch reports an increase in Book a Librarian appointments, specifically for basic smart phone use. The library continues to provide residents with digital learning and support to help them navigate technology successfully.

South Hill: On the South Hill Library Google review site from this month: “It's been a while since I received as great of assistance anywhere as I just received from Melissa. Thanks for your help with my obscure telephone inquiry!”

Steilacoom: The branch updated its shelving for the Lucky Day collections and customers have responded to the change positively.

Summit: As part of the branch 2019 Welcoming Space goals, significant landscaping to remove underbrush, tree limbs, and clearing for visibility across the grounds. Response from neighbors, customers, staff, and the Pierce County Sheriff’s Department has been positive.

Tillicum: Staff has been preparing for a small but mighty update to the children’s area to install four early learning manipulative boards. In addition the partnership the branch has with Head Start provided four robust bilingual story time opportunities with pre-school age children on Nov. 5 and 26.

University Place: Youth Services Librarian Dana Brownfield hosted a Cook to Learn program. 18 children participated, and the event was filmed by grant partner KBTC who plans to use the video on a webpage with training materials for other organizations that would like to replicate the cook to learn model. A customer named Tiana left a Web Reference comment about the Paint to Learn program: “We just want to say that the Paint to Learn program at UP Library today was great! Both children and adults enjoyed it immensely. We hope that it will be brought back soon!”

Customer Experience Assistant Sophie Peterson Customer submitted a Customer Feedback Form which read: “Thank You!!! L. Hoang.” Sophie added a note, “This customer stopped at the Help Desk to say how much she appreciates the library and what an impact the library makes in her life and her young son. This is the 5th time she stopped to express her gratitude, so I though she should put this in writing!”
New Business
Date: December 30, 2019

To: Chair Daren Jones and Members of the Board of Trustees

From: Dean Carrell, Foundation Director
       Clifford Jo, Finance & Business Director

Subject: 2020 Foundation/Library Agreement and Addendum

Each year the Foundation and Library enter into an agreement that allows the Library to fund staff and resources for Foundation-related work and in turn, the Library receives benefits from those activities. The purpose of this memo is to (1) report on the performance of the expiring agreement and (2) introduce the new agreement for approval by both Library Board of Trustees and Foundation Board of Directors.

2019 Results

The 2019 agreement stated that the Library would provide $265,000 in value of support by funding the Development Office, space, and equipment, and that the Foundation would provide benefits to the Library through its fundraising efforts and other promotional activities.

| Foundation distributions: | $271,451 |
| Agreement: | $265,000 |
| Net: | $6,451 |

The Agreement includes an Addendum to promote and communicate significant benefits to the Library that are non-monetary. It has been updated to reflect the changes the Foundation made in the approach to determining the programs to fundraise and also mirrors the Library’s strategic plan.

We will be adding another Addendum this year related to the next set of work associated with the Capital Campaign Feasibility Study.

Provided on the following page is a historical table of actual distributions compared to supporting costs identified in the agreement, which is based on an auditor-approved formula that accounts for a proportion of staff time on Foundation work, along with prorated technology costs and facility uses. 2017 distributions were lower, due to the Foundation’s 6 month fiscal year change to align with the calendar year. Fundraising still continued in 2017 and the results were distributed in 2018.
**Record of Actual Distributions Compared to Agreement for Supporting Costs**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Library Actual Distributions</th>
<th>Agreement for Supporting Costs</th>
<th>Difference from Distributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>Recorded at yearend</td>
<td>$ 273,000</td>
<td>Recorded at yearend</td>
</tr>
<tr>
<td>2019</td>
<td>$ 271,451</td>
<td>265,000</td>
<td>$ 6,451</td>
</tr>
<tr>
<td>2018</td>
<td>350,000</td>
<td>278,000</td>
<td>72,000</td>
</tr>
<tr>
<td>2017¹</td>
<td>211,008</td>
<td>251,000</td>
<td>-39,992</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2017-18: 32,008</td>
</tr>
<tr>
<td>2016</td>
<td>287,081</td>
<td>228,000</td>
<td>59,081</td>
</tr>
<tr>
<td>2015²</td>
<td>438,771</td>
<td>219,000</td>
<td>219,771</td>
</tr>
<tr>
<td>2014³</td>
<td>537,093</td>
<td>216,000</td>
<td>321,093</td>
</tr>
<tr>
<td>2013</td>
<td>266,982</td>
<td>185,000</td>
<td>81,982</td>
</tr>
<tr>
<td>2012⁴</td>
<td>252,257</td>
<td>208,000</td>
<td>44,257</td>
</tr>
<tr>
<td>2011</td>
<td>229,300</td>
<td>163,000</td>
<td>66,300</td>
</tr>
</tbody>
</table>

¹ 2017 included only 6 months due to fiscal year transition.
² Includes WorkForce Central funding ($137,068).
³ Includes Interactive Development Platform and Science to Go ($204,066).
⁴ First year of Addendum.

**2020 Agreement and Addendum**

In 2020, the value of staffing, services, space, and equipment which the Library provides for the Development Office working on the Foundation’s Annual Development Plan is estimated at $273,000 and distributions are projected to meet or exceed the agreement value.

All Addenda records that the Foundation contributes more than just the money that it raises and provides transparency on the full range of activities the Foundation will undertake. The items in the Addendum were based on the Foundation’s 2020 Impact Committee recommendations.

Attached are the Agreement and Addendum. The Agreement and Addendum may have different amendment needs and are considered separate documents. Therefore, each needs to be approved by the Board. We recommend that the Board pass two motions:

*Motion: Authorize Georgia Lomax to sign the Foundation Agreement as presented.*

*Motion: Authorize Georgia Lomax to sign the Addendum as presented.*
AGREEMENT

THIS AGREEMENT is made and entered into this _________________ of ______________, ______ by and between the Pierce County Rural Library District, a municipal corporation herein after referred to as “Library”, and the Pierce County Library Foundation, a non-profit corporation designed to provide assistance and aid in the development, maintenance, and promotion of growth and preservation of the Library and its staff, herein after referred to as “Foundation”.

WHEREAS, pursuant to RCW 27.12.210(5), the Library Board of Trustees is authorized to control the finances of the Library; and

WHEREAS, pursuant to RCW 27.12.210(6), the Library Board of Trustees is authorized to accept gifts of money or property for Library purposes; and

WHEREAS, pursuant to RCW 27.12.210(10), the Library Board of Trustees is authorized to all acts necessary for the orderly and efficient management and control of the Library; and

WHEREAS, the Library Board of Trustees desires to have a Foundation as a tax-exempt non-profit corporation organized and operated exclusively to receive and administer property for the benefit of the Library and to make contributions, grants, gifts, bequests, trusts, and property to the Library; and

WHEREAS, the Foundation is empowered to provide services to the Library related to the solicitation of contributions, grants, gifts, bequests, trusts, and property for the benefit of the Library and other fundraising activities; and

WHEREAS, the purpose of the Foundation is to support the mission of the Library; and

WHEREAS, the Foundation desires to provide certain financial services for the Library as described in this Agreement in furtherance of its corporate purpose;

NOW, THEREFORE, in consideration of the mutual exchange of services and the other covenants and agreements hereinafter mentioned, the parties hereto covenant and agree as follows:

A. THE FOUNDATION AGREES TO:

1. Encourage continuous philanthropic support and development of relationships for the benefit of the Library.

2. Establish rules, regulations, and procedures for the necessary management of all affairs of the Foundation in consonance with the laws and regulations described in section 501(c)(3) of the Internal Revenue Code as now enacted or hereafter amended or supplemented.
3. Accept, hold, administer, invest, and disperse such funds and properties in accordance with its purpose as established within the Foundation Articles of Incorporation and Bylaws.

4. Use all assets and earnings of the Foundation exclusively for Library purposes.

5. Engage in and disperse all parts of its funds for any and all lawful activities permitted by the laws and regulations governing tax exempt charitable corporations at the time of dispersal, and which may be necessary or incidental to the furtherance of the purposes of the Foundation.

6. Use reasonable portions of its funds and income to pay the administrative expenses of the Foundation.

7. Pursuant to RCW 27.12.300, tender to the Library donations and instruments deemed by the Foundation as gifts it may receive for which may be forwarded to the Library in accordance to the distribution plans the Foundation and Library agree to.

8. Be responsible for and account for, in its own records, all donations and instruments deemed gifts where the donor names the Foundation as the recipient. In the event the Library receives a check and it appears to be a gift intended for the Foundation to receive, confirmation will be made with the donor regarding their intent. If confirmed as a gift to the Foundation, the Library will endorse the check over to the Foundation.

9. Maintain its stated purposes of existence as set forth herein and in its Articles and Bylaws during the lifetime of this Agreement.

10. Provide such other services and undertake such other activities for the benefit of the Library as the Foundation and the Library shall identify from time to time by written addenda to this Agreement.

B. THE LIBRARY AGREES TO:

1. Provide professional staff and services to Foundation, consistent with the Library Board-approved Library budget, including without limiting the generality of the foregoing a Development Director, including necessary office space, clerical support, utilities, equipment and furniture, consumable office supplies, telephone service, office equipment including but not limited to photocopiers and facsimile machines, computer hardware, software, productivity tools, network connectivity, printers, and other computer peripherals, all in partial payment for Library services as described herein. The Library further agrees to maintain proper accounting records of the costs of such services.

2. Establish the value of the aforementioned services, space, and equipment which the Library provides to the Foundation, not to exceed the total amount of $273,000 during the Library fiscal year 2020. The Library, pursuant to its budgeting and fiscal policies, shall review the actual costs to assure that this agreement’s value of services is not exceeded or will be
adjusted accordingly in subsequent agreements. Such reports and information shall be made available to the Foundation.

3. Purchase any items, including but not limited to food, gifts, and honorariums specifically funded by the Foundation and for the benefit of the Library. Pass through purchases shall be periodic in nature and properly recorded. Time spent to make said purchases shall be “de minimis” in nature, unless otherwise agreed to by the Library Executive Director.

C. ANNUAL EVALUATION AND REVIEW

The Foundation and the Library shall annually identify the specific services that the Foundation will provide and the specific activities that the Foundation will undertake for the benefit of the Library, which shall be described in addenda to this Agreement signed by the parties. The Foundation shall provide the Library with a written report annually, which shall confirm that it has fully complied with its obligation to expend its best efforts to seek to accrue gifts, grants, donations, endowments for the benefit of the Library, and set forth its progress in furtherance of the identified activities and services, and list its other accomplishments for the preceding year. For this purpose, the Foundation will share with the Library its revenue and expense statements for the preceding year and its end-of-year balance sheet.

D. TERM OF AGREEMENT

The initial term of this Agreement shall be one year, but such term shall be automatically extended on each anniversary date hereof for an additional one year period unless either party shall have given written notice to the other, at least 30 days prior to the next anniversary date hereof, of its desire not to extend this Agreement.

E. MODIFICATION

No alteration or modification of any terms of this Agreement shall be valid unless made in writing and signed by the parties.

F. TERMINATION

Notwithstanding the provisions of Term of Agreement, either party may terminate this Agreement effective at the end of any Library fiscal year, with or without cause, upon 30 days written notice to the other party.

G. ASSIGNMENT

Neither party may assign or transfer this Agreement.

G. GOVERNING LAW AND DISPUTES
This agreement shall be construed and enforced in accordance with, and the validity and performance hereof shall be governed by the laws of the State of Washington. Venue for all litigation arising out of this Agreement shall be Pierce County, Washington.

<table>
<thead>
<tr>
<th>Pierce County Library Foundation</th>
<th>Pierce County Rural Library District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Signature</td>
</tr>
<tr>
<td>Printed Name</td>
<td>Printed Name</td>
</tr>
<tr>
<td>Title</td>
<td>Title</td>
</tr>
<tr>
<td>Date</td>
<td>Date</td>
</tr>
</tbody>
</table>
ADDENDUM NO. 1 (2020) TO FOUNDATION AGREEMENT
BETWEEN PIERCE COUNTY RURAL LIBRARY DISTRICT
AND PIERCE COUNTY LIBRARY FOUNDATION

Purpose

The purpose of this Addendum is to identify the specific services that the Pierce County Library Foundation (the “Foundation”) will provide and the specific activities that the Foundation will undertake for the benefit of the Pierce County Rural Library District (the “Library”) during the Library’s fiscal year 2020, including, but not limited to, the estimated distributions that the Foundation will forward to the Library. The effective date of this addendum is for the calendar year of 2020.

Estimated Distributions

The Foundation will make estimated distributions to the Library from gifts, grants, donations, endowments solicited by the Foundation for the benefit of the Library as managed through the Foundation’s Impact Committee and Philanthropy Committee.

Services and Activities

The Library’s Vision is “We spark success for Pierce County. With 20 libraries, hundreds of events, helpful staff, and more than a million materials to choose from, the possibilities are endless.”

The Foundation’s Vision is to “Ignite literacy of all kinds for every child, teen, and adult in Pierce County to build a knowledgeable, aware, engaged, and empowered community, critical to fueling our social and economic prosperity.”

The Library’s Vision benefits from the Foundation’s Vision. In addition to its fundraising purpose, the Foundation:

- Attracts people and resources to build upon and enhance taxpayer support to strengthen and supplement, not supplant, public funding for the Library.
- Purchases or secures items, including but not limited to food, gifts, and honorariums for the benefit of the Library. Pass through purchases or in-kind gifts are periodic in nature and are properly recorded, with time expended to complete as “de minimis” in nature, unless otherwise agreed to by the Library Executive Director.
- Engages and stewards a community of Library supporters who understand and effectively advocate for the Library’s purpose, goals, and services to be the community’s choice.
- Raises community awareness through communications about the Library’s value as the largest provider of free books and information in Pierce County. Educates and informs the community of Library services in 20 locations and online.
• Encourages and promotes opportunities for children and adults to learn and enrich their lives through Library programs and services. 
To those ends, the Foundation will undertake the following additional services and activities for the benefit of the Library:

**Communicating the Library to constituents**
The Foundation will communicate with the community and provide updates about what’s happening in the Library. Includes:

• E-newsletters four times a year
• Honor Roll of Donors in Library Annual Report
• Monthly direct mail appeals to retain donors, reengage lapsed donors, increase giving levels, and celebrate giving anniversaries
• Fall direct mail appeal to retain donors, reengage lapsed donors, and increase giving levels
• Email communications and solicitations
• Acknowledgement of gifts and personal thank you cards
• Invitations for second annual Trivia BEE
• Stewardship calls to donors

**Bringing awareness of the Library to local businesses and foundations**
The Foundation will contact businesses to secure unrestricted support through its Library Champions program, and event sponsorships for the second annual Trivia BEE event. The Foundation will also submit proposals to charitable foundations, local businesses, and corporations on behalf of the Library for selected projects.

• The Foundation will research, apply, and report on Library programs and their benefits to the community.
• Grant and sponsorship proposals will be submitted for programs which have been recommended through the Foundation’s Impact Committee process and voted into approval by the Foundation Board.
• Grantors and sponsors are updated with project reports which include outcomes and expenditures, and are submitted in a timely manner.

**Promoting the Library through events**
The Foundation will organize and conduct the following events:

• The Foundation will secure sponsors to help underwrite Library programs and events which the Foundation Board committed to fund based upon the Foundation’s Impact Committee recommendations.
• Fundraising event: the Foundation will host its second annual Trivia BEE, a sponsored event to promote and raise financial support for Pierce County Library System and its many programs and services.
• Commemorative naming ceremonies, if appropriate.

**Attracting a cadre of loyal library supporters**

• Board of Directors: the Foundation will recruit and engage up to 25 active volunteer board members who are passionate ambassadors of the Pierce County Library System.

• Donors: the Foundation will seek to engage and secure a growing number of donors at all recognition levels every fiscal year.

• Grantors and Sponsors: the Foundation will research and submit proposals for awards from charitable foundations, local businesses, and corporations.

<table>
<thead>
<tr>
<th>Pierce County Library Foundation</th>
<th>Pierce County Rural Library District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Signature</td>
</tr>
<tr>
<td>Printed Name</td>
<td>Printed Name</td>
</tr>
<tr>
<td>Title</td>
<td>Title</td>
</tr>
<tr>
<td>Date</td>
<td>Date</td>
</tr>
</tbody>
</table>
Date: January 3, 2020
To: Chair Daren Jones and Members of the Board of Trustees
From: Georgia Lomax, Executive Director
Subject: 2020 Trustee Vacancy Process

In August, Monica Butler will complete her term on the Pierce County Library System’s Board of Trustees. Her last board meeting will be July 8.

Prior to launching the recruitment and selection process in the spring, the Board discusses desired skills, knowledge, diversity and other representation to strengthen the Board in providing fiscal oversight, and policy and strategic direction in order to best serve residents of the District. Your discussion will be used to design the process and materials, which you will review prior to the Library advertising the vacancy.

Some questions to consider:

What key skills, knowledge, diversity, etc.;
- are needed for an individual to be successful as a trustee?
- will be important to have on the Board for the Library’s success over the next five years?
- would further enhance the Board’s ability to govern the Library District?

Attached is a copy of the Trustee Roles and Responsibilities.

Vacancy Process Timeline

<table>
<thead>
<tr>
<th>Event</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertise vacancy</td>
<td>March</td>
</tr>
<tr>
<td>Interviews</td>
<td>April/May</td>
</tr>
<tr>
<td>Recommendation to County Executive</td>
<td>May/June</td>
</tr>
<tr>
<td>County Appointment Process</td>
<td>June</td>
</tr>
<tr>
<td>Orientation</td>
<td>July</td>
</tr>
<tr>
<td>New Trustee term begins</td>
<td>August</td>
</tr>
</tbody>
</table>
LIBRARY TRUSTEE – SKILLS, QUALIFICATIONS, ROLES, AND RESPONSIBILITIES

Board of Trustees is the governing board of the Pierce County Library System. The Board assumes fiscal oversight and policy direction for the Library System. Management of the Library is the responsibility of the Executive Director and administrative staff. The Board’s duties include broad responsibilities required for the efficient management of a tax-funded institution and legal powers vested in the Board by Washington State law (RCW, Title 27.12).

Desired skills and qualifications:
- Experience with finance and management.
- Knowledge and interest in public policy and legal issues.
- Knowledge and interest in real property acquisition and development.
- Understanding of government legislation/legislative process.
- Understanding of strategy development.
- Familiarity with organizational diversity and inclusion.
- Cultural awareness.

Primary responsibilities of the Board include:
- Adopting written policies to govern the operation and services of the Library.
- Approving and monitoring the Library’s annual budget, and ongoing fiscal health.
- Overseeing the Library’s tax levy, which may include elections.
- Planning for the future of the Library, setting long-term strategic direction and goals.
- Acting as an advocate for the Library and a liaison to the public, organizations, and public officials.
- Hiring the Executive Director and evaluating performance.
- Accepting gifts of money or property for Library purposes.
- Obtaining land and buildings for Library purposes, and ensuring they are maintained.

Additional responsibilities and principal activities:
- Study the needs and interests of the community and ensure they are addressed when considering Library services and policies.
- Become familiar with Library law, principles, standards, trends, and issues.
- Lend expertise to the Library.
- Ensure Library policy and practices are legal and maintain ethical integrity and public accountability.
- Attend when possible, American Library Association, Washington Library Association, or other appropriate conferences or learning opportunities related to providing effective Library decision-making.
- Stay current on library trends.
- Encourage and support Pierce County Library Foundation work and activities.
- Foster cooperation with other area libraries, agencies, governments, and organizations to maximize use of available resources.
- Ensure the Library and Board operate in accordance with state and local laws, including open meeting laws.
- Approve necessary contracts.
- Determine the need and authorize the Library district to place levy or bond measures before the voter.
Expectations:
- Serious commitment to the work of a Library Trustee.
- Dedication to the provision of high quality, contemporary Library services.
- The ability to prepare for, attend, and actively participate in regularly scheduled board meetings, study sessions, and major Library events.
- A commitment to freedom of expression and inquiry for all people.
- The ability to handle opposition and make decisions in the interest of Library service to the community.
- An open mind, curiosity, respect for the opinions of others, and ability to work cooperatively.

Appointment/Term of office:
- The Pierce County Executive appoints Trustees to serve a five-year term. A maximum of two terms may be served.
- Leadership positions on the Board rotate.
- Trustees must live in the Library’s service area.

Time commitment:
The Pierce County Library Board of Trustee meetings are generally scheduled on the second Wednesday of the month at 3:30 p.m. at the Administrative Center & Library in the Midland/Summit area or one of the Pierce County Library locations. Special meetings or study sessions are called as necessary at times convenient to members.
Date: January 3, 2020
To: Chair Daren Jones and Members of the Board of Trustees
From: Georgia Lomax, Executive Director
Subject: Agenda Review

Four years ago we developed the current agenda outline and meeting approach. As we start the new year, we’d like to hear your feedback on how the agenda and the topics brought to you by staff are working for you so that we can ensure you have the information you need as you serve the public as the governing board of the Pierce County Rural Library District.

Some general questions to consider:
- What information helps you in your job as a trustee?
- What is most valuable/interesting to you?
- What do you use, and not use?
- Is there information we should add?
- Is there information we should stop providing?

Some specific questions:
- In 2019 we revised the Metrics Dashboard based on your input. After a year of use, is this the right information and the right presentation to keep you informed of use of key library services?
- Last year we began a series of in-depth reports on the Strategic Framework’s focus areas and core services. Has this information been helpful or valuable to you? If so, is the report with a presentation the right format?
- Based on your input, we made changes to some of the financial reports under Routine Reports. Is this information and the format working for you?
- Generally, meetings have been lasting around 90 minutes. How well does this time frame meet your needs?

Attached is a summary of the agenda categories and purpose.
<table>
<thead>
<tr>
<th>Agenda Category</th>
<th>Purpose</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Comment</td>
<td>Time reserved for the public to address Trustees on library-related matters or matters over which the Board has responsibility and authority.</td>
<td>No</td>
</tr>
<tr>
<td>Consent Agenda</td>
<td>Routine, noncontroversial business and reports that do not require discussion are consolidated into one agenda item for approval in one action to streamline the meeting. If discussion is needed, an item can be removed from the consent agenda and placed on the regular agenda.</td>
<td>Yes</td>
</tr>
<tr>
<td>Board Member Reports</td>
<td>Time reserved for Trustees to share information or activities.</td>
<td>No</td>
</tr>
<tr>
<td>Routine Reports</td>
<td>Regular, ongoing reports such as metrics, financial reports, executive director and branch activities reports.</td>
<td>No</td>
</tr>
<tr>
<td>New Business</td>
<td>Items for Board discussion, deliberation or decision appear here the first time they are considered.</td>
<td>Yes</td>
</tr>
<tr>
<td>Unfinished Business</td>
<td>Items for Board discussion, deliberation or decision appear here when ongoing consideration occurs.</td>
<td>Yes</td>
</tr>
<tr>
<td>Public Hearing</td>
<td>Held to obtain public input or comment before significant decisions are made.</td>
<td>No</td>
</tr>
<tr>
<td>Board Education and Service</td>
<td>In-depth items intended to provide awareness, background or education. Generally includes a presentation with discussion.</td>
<td>No</td>
</tr>
<tr>
<td>Service Reports</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Session</td>
<td>A portion of the meeting closed to the public, and limited only to topics allowed under the Open Public Meetings Act.</td>
<td>No</td>
</tr>
<tr>
<td>Officers Reports</td>
<td>Brief, information updates or reports about the Library, its staff and activities.</td>
<td>No</td>
</tr>
<tr>
<td>Announcements</td>
<td>Key upcoming events or activities.</td>
<td>No</td>
</tr>
</tbody>
</table>
Date: December 26, 2019
To: Chair Daren Jones and Members of the Board of Trustees
From: Cheree Green, SHRM-SCP, Staff Experience Director
Subject: Employee Whistleblower Protection Board Policy

Over the past year, we have begun the process to review our staff board policies. We have reviewed these internally and our legal counsel has provided us with some changes to our Employee Whistleblower Protection Board Policy. Attached you’ll find our current and proposed version of the policy.

We are interested in your review of this policy and are seeking any feedback, revisions or input that you may have. During the Board meeting I will be available answer your questions.
Employee Whistleblower Protection

It is the policy of the Pierce County Library District that every employee has the right to report to the appropriate person or persons, information concerning an alleged improper governmental action by library district officials and employees. Employees who make good faith reports, following properly established procedures, will be protected from any retaliation for having made such reports. Their identity will be kept confidential to the extent possible under the law, unless the employee authorizes disclosure of his or her identity in writing.

Pierce County Library District’s Director will develop, implement, and administer procedures for reporting alleged improper governmental actions and protecting employees from retaliation, in compliance with the requirements of the Local Government Whistleblower Act, codified as RCW 42.41, and will provide this policy and its related procedures to library district employees, as required by the statute.

Board Policy 4.10
Adopted by the Board of Trustees of the Pierce County Rural Library District on January 26, 1993.
Employee Whistleblower Protection

Purpose

To provide a mechanism for Pierce County Library System employees to report improper governmental action and to protect employees from prohibited retaliation.

Policy

Every employee has the right to report information concerning an alleged improper governmental action by Library System officials or employees according to the provisions of the Employee Whistleblower Protection Program.

Employees who make good faith reports, following the Employee Whistleblower Protection Program, will be protected from retaliation for having made such reports as established by the Program. Their identity will be kept confidential to the extent possible under the law, unless the employee authorizes disclosure of their identity in writing.

The Board of Trustees delegates responsibility to the Executive Director or designee to implement this policy by adoption of an Employee Whistleblower Protection Program.

The Library will provide a copy of this Board Policy and the Employee Whistleblower Protection Program to Library System employees.

Adopted by the Pierce County Library System Board or Trustees January 26, 1993.
First Revision: xxxxxxx
Officers Reports
Date: December 16, 2019
To: Chair Daren Jones and Members of the Board of Trustees
From: Dean Carrell, Foundation Director
Subject: Pierce County Library Impact Commitment Funds

The Pierce County Library Foundation’s Impact Committee proposed to the Foundation board of directors a funding recommendation of $300,000 in 2020 to PCLS programs, services, and experiences.

These recommendations were:

<table>
<thead>
<tr>
<th>FOCUS AREA/PROGRAMS/SERVICES</th>
<th>2020 AWARD</th>
</tr>
</thead>
<tbody>
<tr>
<td>LEARNING</td>
<td></td>
</tr>
<tr>
<td>Block Play/Imagination Playground</td>
<td>$22,000</td>
</tr>
<tr>
<td>STEAM</td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td>$27,000</td>
</tr>
<tr>
<td>ENJOYMENT</td>
<td></td>
</tr>
<tr>
<td>E-books and e-audio</td>
<td>$95,000</td>
</tr>
<tr>
<td>Summer Reading</td>
<td>$80,000</td>
</tr>
<tr>
<td>Our Own Expressions</td>
<td>$6,000</td>
</tr>
<tr>
<td>PC Reads Event</td>
<td>$16,000</td>
</tr>
<tr>
<td>PCLS/PPL Author Event Partnership</td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td>$206,000</td>
</tr>
<tr>
<td>COMMUNITY</td>
<td></td>
</tr>
<tr>
<td>On the Road with Summer Reading</td>
<td>$27,000</td>
</tr>
<tr>
<td>MakerFest</td>
<td>$10,000</td>
</tr>
<tr>
<td></td>
<td>$37,000</td>
</tr>
<tr>
<td>CORE SERVICES</td>
<td></td>
</tr>
<tr>
<td>Technology for Youth</td>
<td>$30,000</td>
</tr>
<tr>
<td></td>
<td>$30,000</td>
</tr>
<tr>
<td>TOTAL COMMITMENT =</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$300,000</td>
</tr>
</tbody>
</table>

The Impact Committee worked through a several month process to review RFP’s put forward by PCLS. They consulted PCLS in the process, utilized a rubric scoring method, and made final recommendations primarily based on score and fundraising predictions for 2020. The Pierce County Library Foundation board of directors voted these into approval during a special meeting on November 19, 2019.
Date: December 30, 2019
To: Chair Daren Jones and Members of the Board of Trustees
From: Melinda Chesbro, Deputy Director
Subject: 2020 Work Plan Summary

Attached is an overview of the 2020 Work Plan projects and program. If desired, I can periodically provide the Board with more in-depth information and status. The work plan process began last spring with the identification of Strategic Directions and system-wide opportunities for staff to contribute ideas. Supervisors and Leadership Team prioritized and narrowed these ideas to the list you see here. This list does not include day-to-day work and ongoing service delivery that staff engage in. As you will see from the list, for larger projects we generally will study and create recommendations as one project, then do the implementation of approved recommendations as a second project.
2020 Project Summary

Strategic Directions

Priority Audience
This project will learn from the community and build trusted relationships in order to provide direction to enable better, faster, coordinated decisions to serve low-income families and individuals.

Organizational Maturity
This project will provide foundational assessment and toolkits for all departments to increase coordination, alignment with strategic goals and customer focus.

Future Libraries
This project will further engage residents of Lakewood and Sumner on libraries in their communities and will produce building programs, conceptual designs, and cost estimates for Board consideration.

Community

MakerFEST
This ongoing program showcases community expertise in an all-ages celebration of DIY/Maker culture in partnership with Pubget Sound libraries.

On the Road with Summer Reading & Summer Meals Sites
This ongoing program brings summer reading directly to children and teens who are unable to visit library branches during summer break. It will also evaluate existing library summer meal sites and establish desired outcomes for 2020.

Pierce County Conversations
This ongoing program provides opportunities for customers to explore topics of emerging and current community interest through programs, displays and booklists.

Teen Volunteer League
This ongoing program offers teens an opportunity to fulfill community service requirements, increase college and career readiness and leadership development.

Enjoyment

Our Own Expressions
This ongoing program provides the opportunity for teens throughout Pierce County to demonstrate their creativity through writing, photography and drawing.

PC Reads
This ongoing program seeks to build a community of readers through an author event and book signing.

Poetry in the Park
This program expands on a partnership initiated at the University Place branch with the Tahoma Audubon Society and Tacoma Public Library. The program includes a writing workshop and signs featuring selected poems in parks in Pierce County.
Puyallup Public Library Author Event & Book Festival
This partnership enables PCLS to build on the PC Reads program to build a community of readers through shared literacy.

Readers' Advisory Training
This ongoing training provides staff with tools to allow them to engage customers in successful conversations about reading and aid customers in finding additional reading materials.

Summer Reading
This ongoing program supports retention of reading ability and academic skills for students in summer months. It also emphasizes reading for pleasure for customers of all ages.

Learning

Check out Washington
This program provides a free opportunity for the community to experience, learn about and enjoy the outdoors in Washington State Parks.

Life after High School
This project works closely with teen-focused organizations, centers, schools and clubs to enlist youth input in designing programming to support success after high school.

Move to Learn
This project is an ongoing collaborative partnership with Pierce County Project Child Success and associated early learning partners with the goal of engaging children ages 0-6 and their caregivers in an enriching and fun program inviting families to move, dance and learn.

Science To Go Updates
This ongoing collection provides customers with sets of books that facilitate learning and engagement on STEAM (Science Technology Engineering, Arts and Math) topics. This year, additional goals are to update procedures to make support activities more fiscally sustainable, train staff to use Science to Go backpacks in storytimes and develop a STEAM newsletter for customers.

Business Processes

Community Emergency Preparedness Study
This project will study the role of PCLS branches, departments and staff in assisting with community emergency preparedness.

Collaborative Tools, Incident Report Pilot
This ongoing project from 2019 is working on an improved support system for incident reports while evaluating SharePoint as a platform for collaborative work tools.

Customer Account Communication Study
This project will study the methods PCLS uses to notify customers for quality and effectiveness. Specifically the Polaris telephone notification system is at end of life and the project will recommend next steps for automated telephone messages.

eNewsletter Study
This project will study the use of an electronic newsletter for customers.
Fines and Fees Study
This project will identify fine and fee-based services offered at PCLS, study the impact on both customers and PCLS finances, benchmark PCLS against peer libraries and make recommendations.

Lean Library Study
This project will study workflow and processes related to purchase and cataloging of library materials in order to get new materials to customers more quickly.

Analytics on Demand Implementation
Analytics on Demand is a subscription tool that helps staff better understand our communities, their needs and use of PCLS collections, services and facilities.

Central Files Processes & Procedures
This ongoing project is creating a filing process and index of important documents. In 2020 we’ll begin collecting documents from Department and Branches and scanning of branch maps.

Outreach Kit Development
This project will develop outreach/pop-up boxes and training for staff to support effective delivery and promotion of library activities.

PERCY Finance & HR system Implementation
This ongoing project will complete the initial upgrade from EDEN financial management software to the MUNIS financial and human resources management suite.

Policy Review
This ongoing project establishes priorities and provides coordination for review and updating of Board and Administrative policies.

Materials

Authority Control Study
This project will identify processes to improve searching in the library cataloging through ongoing efforts to standardize author names and subject terms.

Collection Diversity Audit
This project will conduct a diversity audit of library collections to assess if we are meeting our goals and responsibilities to our community and to identify gaps in the collection.

Interlibrary Loan of AV Materials Study
This project will identify the landscape of which libraries will loan audio-visual materials and how we could use that access to improve response to customer requests.

Floating Implementation
This ongoing project refreshes branch collections and reduces the volume of materials delivered from branch to branch by assigning items to live at the branch where they are returned. In 2020 we will evaluate current floating collections and determine any changes to the process before adding additional collection to the floating process.
International Collection Implementation
In early 2020 a study project will wrap up with recommended changes to the International Collection in order to provide materials in languages that reflect current demographics for our communities. This project will implement those recommendations.

Partnerships

Friends of the Library Memoranda of Understanding
This project will provide better support for Friends of Library groups and reduce risk to PCLS through creating a Memorandum of Understanding with each Friends group.

Voter Point of Assistance
This program is in support of Pierce County Elections Office implementation of Same Day Registration. It allows PCLS to act as a conduit for voter services on election day.

Spaces

Bonney Lake Refresh Study
This project will review the Bonney Lake Library for needed updates including restrooms, doors and roof and create an implementation plan for 2021.

Vehicle Study
This project will create a portfolio of vehicle health, uses, and types which will inform the replacement plan and recoccurring review timeline.

Library Signage Implementation
This projects continues our work to update interior wayfinding signs in library branches. In 2020, signs at Orting and DuPont will be updated.

Parkland Refresh Implementation
This project will implement the planned refresh of the Parkland/Spanaway branch including new carpet and public furniture.

Staff

Learning Management System Study
This project will gather business requirements and improve current processes in order to provide a system that fully supports staff learning.

Diversity and Inclusion Strategy Implementation
This ongoing project seeks to grow a workplace that reflects the community PCLS serves.

Leadership Development Implementation
This ongoing project provides a focused and intentional approach to developing the leadership competencies in PCLS supervisors and emerging leaders.

Staff Engagement Survey
This ongoing project periodically surveys PCLS staff to assess staff engagement and implements follow-up actions to improve identified areas.
Staff Ergonomics Implementation
This ongoing project will operationalize assessment and purchase of ergonomic equipment for staff.

Technology

**eSource Authentication Study**
This project will explore alternative methods available for customers to log into subscription systems such as databases and e-book delivery.

**Facilities Work Order System Study**
This project will identify an updated system for tracking facilities assets and work orders.

**Polaris LEAP Study**
This project will evaluate Polaris LEAP, a component product of our Polaris library automation system that allows staff web-based access.

**Public Technology Software for Youth Study**
This project will assess technology for youth, particularly AWE stations and recommend purchases to achieve service goals.

**Cloud Project Implementation**
This project will implement recommended computer storage and assess and provide recommendations on other identified priorities such as server room HVAC, connectivity vendors and Wi-Fi equipment.

**Cyber Security Implementation**
This project will identify and make recommendations on cybersecurity risks such as firewalls, switches and staff training.

**Mail Machine Update**
This project will implement recommendations of the current study of mail machine options.

**Polaris API Updates**
This project will reconfigure the Polaris API (the means by which subscription vendors can provide content through the library catalog) to industry best practice and coordinate these changes with current vendors.

**Polaris Upgrade**
This project will coordinate our annual update of the Polaris library automation software.

**Public PC Replacements**
This project started in 2019 and is coordinating replacement of public computers and establishing a replacement cycle for future replacements.

**Public Technology Software Inventory**
This project will identify software for customer use on public computers and establish a process by which new software may be considered.

**Public Website Update**
This project will migrate the PCLS website to a single platform in order to have a flexible foundation that supports our focus areas and core services in a consistent, coherent and customer-focused manner.
Staff Technology by Role Review
This project will identify the appropriate technology tools for staff to be able to perform their work and provide quality customer service.

Staff Computer Replacements
This project will coordinate updates of staff computers and establish a replacement cycle for future replacements.
Date: 12/27/2019
To: Chair Daren Jones and Members of the Board of Trustees
From: Clifford Jo, Finance & Business Director
Subject: 2020 Revised Levy Certificate

We received a revised levy certificate on December 26, 2019 (attached). It is $2,863 less than the certified certificate in November. The difference is due to (1) new construction coming in less than the preliminary certificate’s value, offset largely by (2), the annexation of the area in Milton/Edgewood.

The amount is not significant enough to change any factors of the 2020 budget, including the amount deposited into the Levy Sustainability Fund.

No Board action is required.
PRELIMINARY HIGHEST LAWFUL LEVY LIMIT 2019 FOR 2020

REGULAR TAX LEVY LIMIT:

A. **Highest** regular tax which could have been *lawfully* levied beginning with the 1985 levy [refund levy not included] times limit factor (as defined in RCW 84.55.005).

B. Current year’s assessed value of new construction, improvements and wind turbines in original districts before annexation occurred times last year’s levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).

C. Current year’s state assessed property value in original district if annexed less last year’s state assessed property value. The remainder to be multiplied by last year’s regular levy rate (or the rate that should have been levied).

D. **REGULAR PROPERTY TAX LIMIT (A + B + C)**

ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:

E. To find rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.

F. Annexed area’s current assessed value including new construction and improvements times rate found in E above.

G. **NEW LEVY LIMIT FOR ANNEXATION (D + F)**

LEVY FOR REFUNDS:

H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (D or G + refund if any)

I. **TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT (D,G,or H)**

J. Amount of levy under statutory rate limitation.

K. **LESSER OF I OR J**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td></td>
</tr>
<tr>
<td>D.</td>
<td>40,542,365.21</td>
</tr>
<tr>
<td>E.</td>
<td></td>
</tr>
<tr>
<td>F.</td>
<td></td>
</tr>
<tr>
<td>G.</td>
<td>40,564,222.12</td>
</tr>
<tr>
<td>H.</td>
<td></td>
</tr>
<tr>
<td>I.</td>
<td>40,683,521.21</td>
</tr>
<tr>
<td>J.</td>
<td></td>
</tr>
<tr>
<td>K.</td>
<td>40,683,521.21</td>
</tr>
</tbody>
</table>
Date: 12/27/2019
To: Chair Daren Jones and Members of the Board of Trustees
From: Clifford Jo, Finance & Business Director
Subject: 2018 Audit

Our 2018 fiscal and accountability audit is complete. The exit conference was conducted on December 19, 2019. In attendance were Leah Hafterson, Assistant Audit Manager, Gena Allen, Assistant State Auditor, Board Trustee Daren Jones via speakerphone, and Georgia and I.

The audit results includes one finding due to lack of controls in the creation of the annual reports. In this case, a typographical error led to the misclassification of funds between reserved and unreserved. Because the amount was over 10% of the allowable threshold for misclassification, the result was a finding. We have already put plans into place to increase the controls through external professional review by a qualified government accountant versed in Washington State accounting and auditing practices.
Exit Conference: Pierce County Rural Library District

The Office of the Washington State Auditor’s vision is increased trust in government. Our mission is to provide citizens with independence 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:

- Accountability audit for January 1, 2018 through December 31, 2018 - see draft report.
- Financial statement audit for January 1, 2018 through December 31, 2018 - see draft report.

Audit Highlights

- We would like to thank Clifford Jo, Finance Director, and District Staff for their cooperation and timely response to our requests during the audit.
- We thank the Library for its ongoing commitment to build our relationship.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management’s consideration. Exit items address control deficiencies or non-compliance with laws or regulation 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.

Communications required by audit standards

In relation to our financial statement audit report, we would like to bring to your attention:

- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. We agree with management’s representation that these misstatements are immaterial to the fair presentation of the financial statements.
- There were material misstatements in the financial statements corrected by management during the audit. As reported in the finding, the District misclassified reserved cash and investments in the presented financial statements.
Finalizing Your Audit

Report Publication
Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified 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/](https://portal.sao.wa.gov/SAOPortal/)

Management Representation Letter
We have included a copy of representations received from management.

Audit Cost
At the entrance conference, we estimated the cost of the audit to be $12,000 and actual audit costs will be closer to $13,000 due to additional budget needed to address elevated reporting levels.

Your Next Scheduled Audit
Your next audit is scheduled to be conducted in October 2020 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 $16,000 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are $750,000 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 such as 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 of the Office of the Washington State Auditor is designed to offer 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, 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 360-725-5621 or email us at Center@sao.wa.gov.

Questions?

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

Kelly Collins, CPA, Director of Local Audit, (360) 902-0091, Kelly.Collins@sao.wa.gov

Mark Rapozo, CPA, Assistant Director of Local Audit, (360) 902-0471 Mark.Rapozo@sao.wa.gov

Joanne Klein, Audit Manager, (253) 290-7503, Joanne.Klein@sao.wa.gov

Leah Hafterson, CFE, Assistant Audit Manager, (253) 593-2047, Ext. 105, Leah.Hafterson@sao.wa.gov

Gena Allen, CFE, Audit Lead, (253) 593-2047, Ext. 122, Regena.Allen@sao.wa.gov
Financial Statements Audit Report

Pierce County Rural Library District
(Pierce County Library System)

For the period January 1, 2018 through December 31, 2018

Published December 26, 2019
Report No. 1025490
December 26, 2019

Board of Trustees
Pierce County Library System
Tacoma, Washington

**Report on Financial Statements**

Please find attached our report on the Pierce County Library System’s financial statements.

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

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule of Audit Findings and Responses</td>
<td>4</td>
</tr>
<tr>
<td>Independent Auditor's Report on Internal Control Over Financial Reporting and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</td>
<td>7</td>
</tr>
<tr>
<td>Independent Auditor's Report on Financial Statements</td>
<td>10</td>
</tr>
<tr>
<td>Financial Section</td>
<td>13</td>
</tr>
<tr>
<td>About the State Auditor's Office</td>
<td>24</td>
</tr>
</tbody>
</table>
The District’s internal controls over financial statement preparation were inadequate to ensure accurate financial reporting.

Background

The Board of Trustees, state and federal agencies, and the public rely on the information included in financial statements and reports to make decisions. District management is responsible for designing, implementing and maintaining internal controls to ensure financial statements are fairly presented and to provide reasonable assurance regarding the reliability of financial reporting. The District prepares its financial statements in accordance with the cash basis Budgeting, Accounting and Reporting System (BARS) manual.

Our audit identified deficiencies in the District’s internal controls over financial reporting that hindered its ability to produce reliable financial statements. Government Auditing Standards requires the auditor to communicate material weaknesses in internal controls, as defined in the Applicable Laws and Regulations section below, as a finding.

The deficiencies in internal controls over accounting and financial reporting represent a material weakness.

Description of Condition

The District submits financial statements using the BARS Manual chart of accounts. The BARS Manual requires beginning and ending cash and investments be classified as either reserved or unreserved. Cash and investments should be classified as reserved if specific purpose or use restrictions are imposed on them by external parties or the District’s Board of Director’s passes a resolution formally committing the funds.

The District reported $7,360,760 of unreserved cash and investments as reserved. This caused a material misclassification to the beginning fund balance that the District subsequently corrected.

Cause of Condition

District staff made a clerical error when recording the beginning fund balance, and did not have a process in place to complete a secondary review of presented financial statements due to staff vacancies. The lack of secondary review prevented the District from detecting the error before submitting the financial reports.
**Effect of Condition**

The District misclassified the beginning cash and investment balance of $7,360,760 in the General Fund as reserved. This amount should have been reported as unreserved.

Inaccurate financial reports limit access to financial information used by the District officials, the public, state and federal agencies, and other interested parties.

**Recommendations**

We recommend the District strengthen its internal controls over financial reporting to ensure it complies with BARS Manual requirements. Further, we recommend the District conduct an effective, independent financial statement review to ensure it prepares the financial statements and footnotes following BARS Manual requirements.

**District’s Response**

Thank you for your service as Washington State Auditors. We very much appreciate the time, effort, thoughts, recommendations, and reports that you produce during your annual audits of the Pierce County Library System’s fiscal and accountability responsibilities. Your work helps us ensure that the Library maintains a high standard of accountability and transparency, and responsibly stewards tax funds. The Library acknowledges and agrees with the internal control finding that led to a misclassification of the general fund beginning cash balance being reported as reserved instead of what should have been, unreserved. This was caused by a typographical error in selecting the incorrect account, which was not discovered until your visit. The Library accepts the recommendations and has set plans into place to implement improvements to internal controls. We look forward to your visit next year.

**Auditor’s Remarks**

We appreciate the actions taken by District staff during the audit. District staff were very helpful during the audit process. We will review these changes during our next audit.

**Applicable Laws and Regulations**

*Government Auditing Standards*, December 2011 Revision, paragraph 4.23 establishes reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud or abuse, and noncompliance with provisions of law, regulations, contracts, or grant agreements.
The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its Codification of Statements on Auditing Standards, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

RCW 43.09.200 Local government accounting – Uniform system of accounting, requires the state auditor to prescribe the system of accounting and reporting for all local governments.

The Budgeting, Accounting, and Reporting System (BARS) manual, 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objectives.
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

Pierce County Library System
January 1, 2018 through December 31, 2018

Board of Trustees
Pierce County Library System
Tacoma, 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 Pierce County Library System, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District’s financial statements, and have issued our report thereon dated December 19, 2019.

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 Washington State statutes 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.

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) to determine the 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.
Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Audit Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Audit Findings and Responses as Finding 2018-001 to be a material weakness.

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 the District’s compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

DISTRICT’S RESPONSE TO FINDINGS

The District’s response to the findings identified in our audit is described in the accompanying Schedule of Audit Findings and Responses. The District’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.
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

December 19, 2019
INDEPENDENT AUDITOR’S REPORT ON
FINANCIAL STATEMENTS

Pierce County Library System
January 1, 2018 through December 31, 2018

Board of Trustees
Pierce County Library System
Tacoma, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Pierce County Library System, for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District’s financial statements, as listed on page 13.

Management’s Responsibility 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 Washington State statutes and the Budgeting, Accounting and Reporting System (BARS) manual prescribed by the State Auditor 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.

Auditor’s Responsibility

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

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

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

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

As described in Note 1, the Pierce County Library System has prepared these financial statements to meet the financial reporting requirements of Washington State statutes using 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 financial statements referred to above present fairly, in all material respects, the cash and investments of the Pierce County Library System, and its changes in cash and investments, for the year ended December 31, 2018, on the basis of accounting described in Note 1.

**Basis for 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. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

**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 Pierce County Library System, as of December 31, 2018, or the changes in financial position or cash flows for the year then ended, due to the significance of the matter discussed in the above “Basis for Adverse Opinion on U.S. GAAP” paragraph.
Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. 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 taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with Government Auditing Standards, we have also issued our report dated December 19, 2019 on our consideration of the District’s internal control over financial reporting and on our 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 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

December 19, 2019
Pierce County Library System
January 1, 2018 through December 31, 2018

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2018
Notes to Financial Statements – 2018

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2018
## Pierce County Rural Library District
### Fund Resources and Uses Arising from Cash Transactions
#### For the Year Ended December 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>Total for All Funds (Memo Only)</th>
<th>001 General</th>
<th>150 Special Purpose Fund</th>
<th>200 Debt Service Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Cash and Investments</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30810 Reserved</td>
<td>990,117</td>
<td>-</td>
<td>990,117</td>
<td>-</td>
</tr>
<tr>
<td>30880 Unreserved</td>
<td>9,310,658</td>
<td>7,630,760</td>
<td>-</td>
<td>84,726</td>
</tr>
<tr>
<td>388 / 588 Prior Period Adjustments, Net</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>310 Taxes</td>
<td>30,278,886</td>
<td>30,278,630</td>
<td>-</td>
<td>256</td>
</tr>
<tr>
<td>320 Licenses and Permits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>330 Intergovernmental Revenues</td>
<td>13,497</td>
<td>13,497</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>340 Charges for Goods and Services</td>
<td>194,953</td>
<td>194,953</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>350 Fines and Penalties</td>
<td>432,083</td>
<td>432,083</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>360 Miscellaneous Revenues</td>
<td>1,327,839</td>
<td>1,257,583</td>
<td>16,746</td>
<td>1,189</td>
</tr>
<tr>
<td><strong>Total Revenues:</strong></td>
<td>32,247,258</td>
<td>32,176,746</td>
<td>16,746</td>
<td>1,445</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>570 Culture and Recreation</td>
<td>31,003,869</td>
<td>30,828,151</td>
<td>50,058</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditures:</strong></td>
<td>31,003,869</td>
<td>30,828,151</td>
<td>50,058</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) Revenues over Expenditures:</strong></td>
<td>1,243,389</td>
<td>1,348,596</td>
<td>(33,312)</td>
<td>1,445</td>
</tr>
<tr>
<td><strong>Other Increases in Fund Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>391-393, 596 Debt Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>397 Transfers-In</td>
<td>585,000</td>
<td>-</td>
<td>300,000</td>
<td>-</td>
</tr>
<tr>
<td>385 Special or Extraordinary Items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>386 / 389 Custodial Activities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>381, 395, 398 Other Resources</td>
<td>32,744</td>
<td>32,744</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Increases in Fund Resources:</strong></td>
<td>617,744</td>
<td>32,744</td>
<td>300,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other Decreases in Fund Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>594-595 Capital Expenditures</td>
<td>253,906</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>591-593, 599 Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>597 Transfers-Out</td>
<td>585,000</td>
<td>585,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>585 Special or Extraordinary Items</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>586 / 589 Custodial Activities</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Other Decreases in Fund Resources:</strong></td>
<td>838,906</td>
<td>585,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Increase (Decrease) in Cash and Investments:</strong></td>
<td>1,022,227</td>
<td>796,339</td>
<td>266,688</td>
<td>1,445</td>
</tr>
<tr>
<td><strong>Ending Cash and Investments</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5081000 Reserved</td>
<td>1,256,805</td>
<td>-</td>
<td>1,256,805</td>
<td>-</td>
</tr>
<tr>
<td>5088000 Unreserved</td>
<td>10,066,197</td>
<td>8,427,099</td>
<td>-</td>
<td>86,171</td>
</tr>
<tr>
<td><strong>Total Ending Cash and Investments:</strong></td>
<td>11,323,002</td>
<td>8,427,099</td>
<td>1,256,805</td>
<td>86,171</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of this statement.
# Pierce County Rural Library District
## Fund Resources and Uses Arising from Cash Transactions
### For the Year Ended December 31, 2018

<table>
<thead>
<tr>
<th>300 Capital Improvement Project</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Cash and Investments</strong></td>
</tr>
<tr>
<td>30810</td>
</tr>
<tr>
<td>30880</td>
</tr>
<tr>
<td>388 / 588</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
</tr>
<tr>
<td>310</td>
</tr>
<tr>
<td>320</td>
</tr>
<tr>
<td>330</td>
</tr>
<tr>
<td>340</td>
</tr>
<tr>
<td>350</td>
</tr>
<tr>
<td>360</td>
</tr>
<tr>
<td><strong>Total Revenues:</strong></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
</tr>
<tr>
<td>570</td>
</tr>
<tr>
<td><strong>Total Expenditures:</strong></td>
</tr>
<tr>
<td><strong>Excess (Deficiency) Revenues over Expenditures:</strong></td>
</tr>
<tr>
<td><strong>Other Increases in Fund Resources</strong></td>
</tr>
<tr>
<td>391-393, 596</td>
</tr>
<tr>
<td>397</td>
</tr>
<tr>
<td>385</td>
</tr>
<tr>
<td>386 / 389</td>
</tr>
<tr>
<td>381, 395, 398</td>
</tr>
<tr>
<td><strong>Total Other Increases in Fund Resources:</strong></td>
</tr>
<tr>
<td><strong>Other Decreases in Fund Resources</strong></td>
</tr>
<tr>
<td>594-595</td>
</tr>
<tr>
<td>591-593, 599</td>
</tr>
<tr>
<td>597</td>
</tr>
<tr>
<td>585</td>
</tr>
<tr>
<td>586 / 589</td>
</tr>
<tr>
<td><strong>Total Other Decreases in Fund Resources:</strong></td>
</tr>
<tr>
<td><strong>Increase (Decrease) in Cash and Investments:</strong></td>
</tr>
<tr>
<td><strong>Ending Cash and Investments</strong></td>
</tr>
<tr>
<td>5081000</td>
</tr>
<tr>
<td>5088000</td>
</tr>
<tr>
<td><strong>Total Ending Cash and Investments</strong></td>
</tr>
</tbody>
</table>
Note 1 – Summary of Significant Accounting Policies

The Pierce County Rural Library District (“Library”) was established by a vote of the people of Pierce County on November 7, 1944. The Pierce County commissioners subsequently appointed the first Pierce County Library Board of Trustees on June 1, 1945. The Library operates under the laws of the state of Washington applicable to a rural county library district (RCW Chapter 27.12). The Library is a special purpose local government and provides library services to the general public, and is designated with taxing authority as a junior taxing district.

The Library reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor’s Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government’s resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

**Special Revenue Funds**

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.
The Library calls this fund as the “Special Purpose Fund.”

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

The Library calls this fund as the “Capital Improvement Project Fund.”

While the Library employs these four funds as distinct funds in the Library’s financial system, the General Fund, Special Revenue Fund, and Capital Projects Fund are recorded as a single General Fund in the Pierce County Treasurer’s system. The reconciliation process is based on combining all three fund transactions in the Library’s financial system and comparing it to the one General Fund maintained in the Pierce County Treasurer’s system. The Debt Service Fund remains a singular fund in both the Library’s and Pierce County Treasurer’s systems and is reconciled accordingly.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the Library also recognizes expenditures paid during twenty-one days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3, Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 30 days (240 hours) and is payable upon separation of employment. Sick leave may be accumulated indefinitely and, upon separation or retirement, eligible employees hired before January 1, 2004 or employees identified as management may receive payment of 30% of their sick leave balance up to a maximum of 1,200 hours. Compensatory time may be accumulated up to 24 hours and is payable upon separation of employment. Payments are recognized as expenditures when paid.
F. **Long-Term Debt**

See Note 5, Debt Service Requirements.

G. **Reserved Portion of Ending Cash and Investments**

On December 31, 2018, the Library did not hold any funds in reserve in the General Fund, Debt Service Fund, or Capital Improvement Projects Fund.

In the Special Purpose Fund, Beginning and Ending Cash and Investments are reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Library Board of Trustees. When expenditures that meet restrictions are incurred, the Library intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments in the Special Purpose Fund consist of the following:

<table>
<thead>
<tr>
<th>Reserved</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Election Set-Aside</td>
<td>$608,822</td>
</tr>
<tr>
<td>Land and Property Acquisition</td>
<td>$630,117</td>
</tr>
<tr>
<td>Total Reserved</td>
<td>$1,238,939</td>
</tr>
</tbody>
</table>

**Note 2 – Budget Compliance**

A. **Budgets**

The Library adopts annual appropriated budgets for all funds except the debt service fund, which is inactive other than receiving delinquent tax and investment interest. These budgets are appropriated at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. With Board of Trustees approval, the Library may amend the appropriated budget within the fiscal year at any time and as many times needed to conduct its business.

Annual appropriated budgets and any amended budgets are adopted on the same basis of accounting as used for financial reporting. The final appropriated budget is the latest adopted budget for the fiscal year and is reported in the financial reports. In 2018, the Library amended the budgets for Special Purpose Fund and Capital Improvement Project Fund during the July 11, 2018 regular Board of Trustees meeting.

The final appropriated and actual expenditures for the legally adopted budgets were as follow:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Final Appropriated Amounts</th>
<th>Actual Expenditures</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$31,973,700</td>
<td>$30,915,087</td>
<td>$1,058,613</td>
</tr>
<tr>
<td>Special Purpose Fund</td>
<td>$660,000</td>
<td>$51,178</td>
<td>$608,822</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>$ - 0 -</td>
<td>$ - 0 -</td>
<td>$ - 0 -</td>
</tr>
<tr>
<td>Capital Improvement Project Fund</td>
<td>$385,000</td>
<td>$175,651</td>
<td>$209,349</td>
</tr>
<tr>
<td>Total all Funds</td>
<td>$33,018,700</td>
<td>$31,141,916</td>
<td>$1,876,784</td>
</tr>
</tbody>
</table>


Accruals and payables are recorded as liabilities in the Library’s financial system. To reconcile cash with the Pierce County Treasurer’s cash, expenditures must be adjusted through the subtraction of the variance between ending years. Accruals and payables were recorded at the end of the fiscal year as follows:

<table>
<thead>
<tr>
<th>Fund</th>
<th>2017</th>
<th>2018</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$1,186,769</td>
<td>$688,706</td>
<td>- $498,063</td>
</tr>
<tr>
<td>Special Purpose Fund</td>
<td>$0</td>
<td>$1,120</td>
<td>$1,120</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Capital Improvement Project Fund</td>
<td>$205,002</td>
<td>$1,088</td>
<td>- $203,914</td>
</tr>
<tr>
<td>Total all Funds</td>
<td>$1,391,771</td>
<td>$690,914</td>
<td>- $700,857</td>
</tr>
</tbody>
</table>

Budgeted amounts are authorized to be transferred between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund must be approved by the Library’s legislative body. Approved transfers between funds were as follows:

<table>
<thead>
<tr>
<th>From Fund</th>
<th>To Fund</th>
<th>Original Appropriated Transfer</th>
<th>Change to Transfer Approved</th>
<th>Actual Transfer Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>Capital Improvement Project Fund</td>
<td>$411,500</td>
<td>- $126,500</td>
<td>$285,000</td>
</tr>
<tr>
<td>General Fund</td>
<td>Special Purpose Fund</td>
<td>$0</td>
<td>$300,000</td>
<td>$300,000</td>
</tr>
<tr>
<td>Total Transfers</td>
<td></td>
<td>$411,500</td>
<td>$173,500</td>
<td>$585,000</td>
</tr>
</tbody>
</table>

The budget amendments and transfers for both funds were conducted in preparation to increase the budget for paying ballot costs (see Note 8, Other Disclosures, Special Items), which were estimated to be significantly higher than originally calculated (payment for actual costs occurred in early 2019). Capital projects were adjusted in response to the reduction to the Capital Improvement Project budget.

**Note 3 – Deposits and Investments**

It is the Library’s practice to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the Library or its agent (Pierce County Treasurer) in the government’s name.

Investments are reported at original cost. Investments by type at December 31, 2018 were as follows:

<table>
<thead>
<tr>
<th>Type of Investment</th>
<th>Library Investments (held by Pierce County Treasurer)</th>
<th>Investment Held by Library as Agent for Other Organizations</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Local Government</td>
<td>$10,585,000</td>
<td>$0</td>
<td>$10,585,000</td>
</tr>
</tbody>
</table>
Note 4 – Property Tax

The Pierce County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by the Library. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The Library’s regular levy for the year 2018 was $0.42945 per $1,000 on an assessed valuation of $70,182,605,075 for a total regular levy of $30,139,920.

Note 5 – Debt Service Requirements

A. Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the Library and summarizes the Library’s debt transactions for the year ended December 31, 2018.

In December 2002, the Library retired the final $365,000 of outstanding bonds. While the debt has been retired, monies may continue to collect for any delinquent property taxes. These monies will be used to fund any future delinquent property tax refunds. At a future date, any remaining monies may either be transferred to the General Fund, Special Purpose Fund, or Capital Improvement Fund, or be used to pay costs incurred for future debt issuance.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the Library’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employee’s Retirement System (PERS) Plans 1, 2 or 3.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.
At June 30, 2018 (the measurement date of the plans), the Library’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

<table>
<thead>
<tr>
<th>Plan</th>
<th>Employer Contributions</th>
<th>Allocation %</th>
<th>Liability (Asset)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERS 1</td>
<td>$ 802,226</td>
<td>0.120018 %</td>
<td>$ 5,360,045</td>
</tr>
<tr>
<td>PERS 2/3</td>
<td>$ 1,154,479</td>
<td>0.149619 %</td>
<td>$ 2,554,611</td>
</tr>
<tr>
<td>Total</td>
<td>$ 1,956,705</td>
<td></td>
<td>$ 7,914,656</td>
</tr>
</tbody>
</table>

**Note 7 – Risk Management**

**A. Risk and Insurance**

The Library’s risks are typical for libraries, and include such areas as theft, destruction of property, automobiles, accidents/injuries by staff and customers, legal, liability, safety and hazards, underground storage tanks of fuel, water damage, differences in conditions, and earthquakes. The Library's response is to purchase and maintain a level of insurance that adequately covers these risks both in individual coverage areas and in umbrella policies. Annual renewals are paid out of the Library’s general fund. The insurers of the Library’s policies and deductibles were as follows:

<table>
<thead>
<tr>
<th>Type of coverage</th>
<th>Insurer</th>
<th>Limits</th>
<th>Deductible</th>
</tr>
</thead>
<tbody>
<tr>
<td>General liability</td>
<td>The Hanover American Ins. Co.</td>
<td>$2 million aggr.</td>
<td>$ 1,000</td>
</tr>
<tr>
<td>Property</td>
<td>The Hanover American Ins. Co.</td>
<td>$2 million aggr.</td>
<td>$ 1,000</td>
</tr>
<tr>
<td>Automotive</td>
<td>The Hanover American Ins. Co.</td>
<td>$1 million</td>
<td>$ 1,000</td>
</tr>
<tr>
<td>Umbrella/Excess</td>
<td>Allmerica Financial Benefit Ins., The American Insurance Co., and</td>
<td>$50 million aggr.</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>The Ohio Casualty Insurance Co.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Difference in conditions / flood / earthquake</td>
<td>QBE Specialty Insurance</td>
<td>$20 million to $50,000</td>
<td>$ 25,000 to $ 50,000</td>
</tr>
<tr>
<td>Management liability</td>
<td>Philadelphia Indemnity Ins. Co.</td>
<td>$10 mil aggr.</td>
<td>$10,000 to $25,000</td>
</tr>
<tr>
<td>Cyber liability</td>
<td>Philadelphia Indemnity Ins. Co.</td>
<td>$1 million</td>
<td>$ 10,000</td>
</tr>
<tr>
<td>Pollution liability</td>
<td>Crum &amp; Forster Specialty Ins. Co.</td>
<td>$5 million aggr.</td>
<td>$ 50,000</td>
</tr>
<tr>
<td>Pollution liability—underground storage tanks</td>
<td>Colony Insurance Company</td>
<td>$1 million aggr.</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

In 2018, the total of 2 claims paid amounted to $16,690, which were covered by insurance payments less the Library’s deductible (no claims exceeded insurance coverage).

The Library has a Safety Committee that performs quarterly inspections of all Library properties; monitors and reviews safety-related concerns and reports; and makes recommendations for safety improvements.

**B. Self-Insurance**

The Library is self-insured for unemployment claims and reimburses actual claims paid through the State of Washington Employment Security Department. Claims are paid on a quarterly basis using the
cash basis of accounting. The total paid was $47,110 in 2018. The Library annually budgets a portion of its general fund to cover estimated claims. In 2018, the budget was $50,500 which covered actual claims paid. No other reserve for self-insurance has been established as the potential liability is not considered to be material to the financial statements.

Prior annual filings were reporting unemployment claims paid on an accrual basis of accounting and total number of unique former employees during a calendar year. This has been corrected by reporting using the cash basis of accounting and calculating unique former employees by each quarter for four quarters, which is consistent to the information received from the State of Washington Employment Security Department.

**Note 8 – Other Disclosures**

A. **Special Items**

During the November 6, 2018 general election, the Library issued to the voters in its taxing district a “levy lid-lift” ballot measure to restore revenues and taxing authority to its full statutory limit of $0.50 per $1,000 of assessed property value of the Library’s taxing district. The election results were certified on November 27, 2018 with voters approving the ballot measure. The effect of this approval was to increase revenue by up to $9.2 million beginning with the 2019 fiscal year. (The previous levy lid-lift occurred in 2006 and was also approved by the voters during the primary election of that year.)

B. **Pollution Remediation**

In 2017 the Buckley Library was determined to have, and independently confirmed to have, ground contaminated with (1) certain gasolines from a gas station’s underground storage tanks, which had been removed in 1983 and (2) oil and other contaminants from a welding shop. Both of these businesses used to operate on the premises prior to the Library’s purchase of the property in 1989. The Library worked with an independent contractor and the Washington State Department of Ecology to assess the full scope, nature, and extent of the contamination. In early 2019, the Library was accepted into the state of Washington’s Volunteer Cleanup Program (VCP) and will be identifying subsequent plans for remediation, estimated costs, and time schedule. In 2018, $29,806 was spent on contractors to continue work on the premises for analysis of contamination and to perform measurements.

C. **Correction to Schedule 9, Beginning Balance for Combined Compensated Absences**

Prior annual filings did not included the calculation of the employer portion of retirement contributions to compensated absences. This has been corrected for 2018’s starting and ending balances. The effect of this correction means that 2017’s ending balance is different from 2018’s beginning balance, the latter of which increased by $173,185.

D. **Correction to Calculation of Amounts Reported on Schedule 16 SEFA**

Prior annual filings reported grant amounts based on reimbursements received. This has been corrected for 2018’s filing by reporting grant expenditures paid.
## Revenue and Other (non G.O.) Debt/Liabilities

<table>
<thead>
<tr>
<th>ID. No.</th>
<th>Description</th>
<th>Due Date</th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>259.12</td>
<td>Combined Compensated Absences</td>
<td></td>
<td>1,626,289</td>
<td>146,069</td>
<td>-</td>
<td>1,772,358</td>
</tr>
<tr>
<td>264.30</td>
<td>Pension Liability PERS 1</td>
<td></td>
<td>5,655,421</td>
<td>-</td>
<td>295,376</td>
<td>5,360,045</td>
</tr>
<tr>
<td>264.30</td>
<td>Pension Liability PERS 2/3</td>
<td></td>
<td>5,181,798</td>
<td>-</td>
<td>2,627,187</td>
<td>2,554,611</td>
</tr>
<tr>
<td></td>
<td>Total Revenue and Other (non G.O.) Debt/Liabilities:</td>
<td></td>
<td>12,463,508</td>
<td>146,069</td>
<td>2,922,563</td>
<td>9,687,014</td>
</tr>
</tbody>
</table>

| Total Liabilities: | 12,463,508 | 146,069 | 2,922,563 | 9,687,014 |
ABOUT THE STATE AUDITOR’S OFFICE

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

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

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

The results of our work are widely distributed through a variety of reports, which are available on our website and through our free, electronic subscription service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

<table>
<thead>
<tr>
<th>Contact information for the State Auditor’s Office</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Records requests</strong></td>
</tr>
<tr>
<td><strong>Main telephone</strong></td>
</tr>
<tr>
<td><strong>Toll-free Citizen Hotline</strong></td>
</tr>
<tr>
<td><strong>Website</strong></td>
</tr>
</tbody>
</table>
Accountability Audit Report

Pierce County Rural Library District
(Pierce County Library System)

For the period January 1, 2018 through December 31, 2018

Published December 26, 2019
Report No. 1025505
December 26, 2019

Board of Trustees
Pierce County Library System
Tacoma, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor’s Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government’s stewardship of public resources.

The attached comprises our independent audit report on the District’s compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA
# TABLE OF CONTENTS

- Audit Results ................................................................................................................................. 4
- Related Reports ............................................................................................................................... 5
- Information about the District ......................................................................................................... 6
- About the State Auditor’s Office ...................................................................................................... 7
This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

About the audit

This report contains the results of our independent accountability audit of the Pierce County Library System from January 1, 2018 through December 31, 2018.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved performing procedures to obtain evidence about the District’s uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, based on our risk assessment for the year ended December 31, 2018, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Accounts Payable – electronic fund transfers
- Self-Insurance – worker’s compensation
- Cash receipting – Tillicum, Key Center, and Gig Harbor Branches
RELATED REPORTS

Financial

Our opinion on the District’s financial statements is provided in a separate report, which includes the District’s financial statements. That report is available on our website, http://portal.sao.wa.gov/ReportSearch.
INFORMATION ABOUT THE DISTRICT

The Pierce County Rural Library District was established in 1946 and serves more than 601,000 citizens throughout unincorporated Pierce County in 19 annexed cities and towns. It has an annual circulation of more than 6.1 million books, DVDs and downloadable materials through 19 library branches including the administration building which contains a library.

The District is administered by a five-member Board of Trustees appointed by the Pierce County Council. For fiscal year 2018, the District operated on annual budgets of $32 million and had approximately 275 Full-Time Equivalent employees. Property taxes account for 94 percent of the funds for library services.

<table>
<thead>
<tr>
<th>Contact information related to this report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address: Pierce County Library System</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>3005 112th Street E.</td>
</tr>
<tr>
<td>Tacoma, WA 98446-2215</td>
</tr>
<tr>
<td>Contact: Clifford Jo, Finance and Business Director</td>
</tr>
<tr>
<td>Telephone: (253) 536-6500</td>
</tr>
<tr>
<td>Website: <a href="http://www.piercecountylibrary.org">www.piercecountylibrary.org</a></td>
</tr>
</tbody>
</table>

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Pierce County Library System at http://portal.sao.wa.gov/ReportSearch.
ABOUT THE STATE AUDITOR’S OFFICE

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

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

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

The results of our work are widely distributed through a variety of reports, which are available on our website and through our free, electronic subscription service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

<table>
<thead>
<tr>
<th>Contact information for the State Auditor’s Office</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Records requests</strong></td>
</tr>
<tr>
<td><strong>Main telephone</strong></td>
</tr>
<tr>
<td><strong>Toll-free Citizen Hotline</strong></td>
</tr>
<tr>
<td><strong>Website</strong></td>
</tr>
</tbody>
</table>
Pierce County Library FYI Packet
Link List
January 8, 2020

Pierce County Library in the News
- Pierce County Library can make life easier — Senior Scene
- Holiday Fun at the Pierce County Library — South Sound Magazine
- Volunteer ‘moles’ aren’t keen about leaving their HQ in the Lakewood Library basement — News Tribune
- Pierce County homeowners open up spare rooms to curb homelessness — News Tribune
- A Magical Afternoon — Courier Herald (see attached .PDF)
- County library system seeks creative judges — Tacoma Weekly News (see attached .PDF)
- Amazing Student Talent is Alive & Well in Tacoma — Tacoma Weekly News (see attached .PDF)
A magical afternoon

Buckleyite families were mesmerized at magician Jeff Evans’ tricks last Saturday, where he performed in front of a small audience at the Buckley library. Pictured is Lucia, gearing up to get the papercut of her life (don’t worry, it’s The Olympian); Evans also managed to magically solve a Rubik’s Cube after putting it inside a paper bag.
County library system seeks creative judges

The Pierce County Library System is seeking creative community members who are passionate about giving back to young writers and artists to serve as final judges for the 24th annual Our Own Expressions: Teen Writing and Art Contest (www.piercecountylibrary.org/kids-teens/teens/expressions/Default.htm). Selected judges will review finalists and choose winners in one of four categories: poetry, short story, art/drawing and photography.

Criteria:

- Must work in a related creative field (artist, photographer, author, poet, publisher, professor, editor)
- Able to review submitted entries and select winners between March 27 and April 10, 2020
- Able to receive entries by mail and communicate by e-mail
- Able to complete a Pierce County Library vendor application, if selected

Honorarium: $150

To Apply: Complete a short application at www.surveymonkey.com/r/JudgeO0X2020 by Jan. 7, 2020 to be considered. We are especially looking for young adult writers or artists looking for a resume-building opportunity and a chance to give back to youth.
Art with Point Defiance Zoo Animals

Ms. Manzi’s Animal Life Drawing Class students at the Science and Math Institute (SAMI), drew and painted Point Defiance Zoo animals on cardboard with charcoal, used acrylic paint in a transparent way to block in shadows, and applied more opaque paint for highlights and texture.

Red Wolf
Willow Goetting, 10th grade

Climate Studies Abound at Sherman Elementary

Climate land scenes by 3rd grade students from Sherman Elementary using the MakerSpace. Their homeroom teachers are: Mrs. Kadow, Mrs Hoffard, Ms. Draggoo, and artist in residence Julie Ross.

Mia Starr-Frank, 12th grade
Amelia Griffin, 11th grade

I am from
Anique Jones, home schooled

I am from grey I am from fog and rain,
Barren trees, smog. Industrial factories were just “cloud makers” to me
Mud smudged across the kitchen floor
Water leaking across the basement tiles
We always miss yard waste day
I am from used cars and second hand clothes
Three-year-old shoes I got from my sibling
Overdue library books. Hours spent, in a different world, fantasy
Old movies are our favorite
I am from love
Sabbath dinners
Hello, Goodbye. I love you, have a good day.
Tucked into bed, say your prayers
The same house, for twelve years
Dinner dates and movie nights. Windows open to let the lights in
I’m from insomnia, late nights and long talks
Mental illness wrapped in short relationships and denial. Black lights, low music. Glazed eyes
I’ve never known anything else.

I am from Mild Climate
Jackie

I am from Desert Climate
Ainsley

I am from Arctic Climate
Dylan

Editor’s note: Isis is a self-taught artist with a passion in animation. She has a dream of using her animation drawings to create a movie for Netflix one day, and we applaud both her vision and talents, as she is definitely off to a grand start!

Isis Sapp, 12th grade, Foss High School