



Easton Area Public Library  
Serving the Community  
since 1811

Jennifer Long <jenniferl@eastonpl.org>

## Re: Meeting with EASD - Information

1 message

Timothy D. Reilly <timothydreilly@msn.com>

Fri, Feb 13, 2026 at 7:19 PM

To: Jennifer Long <jenniferl@eastonpl.org>, Peter Lake <kklake@rcn.com>, "abwalker@rcn.com" <abwalker@rcn.com>, Abby van Horne-Brett <abbynoelle28@gmail.com>, Catherine Long <catherinelong@rcn.com>, Ana Ramirez-Luhrs <ana.luhrs@gmail.com>, Betsy Walker <baw.mor.71@gmail.com>  
Cc: Erin Morrow <ERINM@eastonpl.org>

To address the creation of a Library Capital Budget for EASD to use to carry out deferred maintenance, here is a possible solution, but it would need a written opinion from our auditor for correctness before doing it. The EASD is only trying to reduce the amount of tax collections that count against the mandated State cap on increases. That is why finally getting EASD to realize that the tax they collect for us "passes through" them to us and does not count toward their State cap was so significant. They are only trying to shift Build maintenance way from their cap. The problem how to do it find the correct way to do it.

The Penna. Public Library Accounting Manual. Section 404.12 talks about how to handle funds that are "Refundable Advances" which "represent(s) money or assets that the library has received, but for which the library is not the rightful owner." The question is: Can the EASD pass-through tax collected funds to EAPL to fund a Library specific Capital Budget and then receive those funds back in order to pay for that maintenance? I would say "yes". I think that would be the proper accounting of those funds because they can only be used for the library. But I am not a professional accountant or auditor.

TDR

**From:** Jennifer Long <jenniferl@eastonpl.org>

**Sent:** Friday, February 13, 2026 3:05 PM

**To:** Peter Lake <kklake@rcn.com>; abwalker@rcn.com <abwalker@rcn.com>; Abby van Horne-Brett <abbynoelle28@gmail.com>; Tim Reilly <timothydreilly@msn.com>; Catherine Long <catherinelong@rcn.com>; Ana Ramirez-Luhrs <ana.luhrs@gmail.com>; Betsy Walker <baw.mor.71@gmail.com>

**Cc:** Erin Morrow <ERINM@eastonpl.org>

**Subject:** RE: Meeting with EASD - Information

Hi, everyone,

I hope you are enjoying the warmer weather and watching the snow melt....finally! Sheila is at home, resting comfortably. She goes back to her doctor on March 2 and our hope is that she is cleared to return to work that week.

In the meantime, I wanted to make you aware of a meeting that Erin and I were asked to attend last week.

Erin and I met with Tracy, Superintendent, Josh Ziatak the Asst. Superintendent for Buildings and Grounds, Jack Trent, Business Manager, and Nicole, an accountant in the business office on Friday, February 6 at 11:00am., per their request.

As has been mentioned publicly at school board meetings and in the news, the district is behind on