



PUBLIC NOTICE



BOARD OF COMMISSIONERS REGULAR MEETING

Location: John Vanderzicht Memorial Pool

Date & Time: Thursday, August 27, 2026, 6:00 p.m.

Online: [Join Us](#) or Scan the *QR Code

1. MEETING CALLED TO ORDER

2. ROLL CALL

3. PUBLIC COMMENTS

4. CONSENT AGENDA ANNOUNCEMENT

5. CONSENT AGENDA ITEMS

a. Minutes:

i.

b. Vouchers and Payroll:

i. Expense Voucher #260603001-
260603009,360701001-260701009,
260702001-260702006

\$49,414.78

ii. Payroll

\$68,505.59

iii. DOR

\$2,183.02

Total \$120,103.39

8. UNFINISHED BUSINESS

9. NEW BUSINESS:

- a. Combining Committee Discussion
- b. Resolution 2026-05 Closing Bond Account
- c. Resolution 2026-06 Cash Payment Rounding
- d. Employee of the Month

10. EXECUTIVE SESSION:

11. ACTION ITEM/REVIEW:

12. FINAL BOARD COMMENTS:

13. NEXT MEETING: Thursday, September 24, 2026, @ John Vanderzicht Memorial Pool

14. ADJOURNMENT:

6. STAFF REPORTS

7. COMMITTEE REPORTS

a. Budget Committee

- i. Budget Adjustments
- ii. Fund Transfer

b. Program Committee

- i. Tiered Cost Recovery-Revision to
Cost Recovery Percentages
- ii. Revision of Standing Rules
Definitions Discussion

c. By Laws Committee

Public Notice of Potential Social Gathering

Following regularly scheduled meetings of the NWPPRD Board of Commissioners, members of the Board may attend a social gathering at a local business. This event is informal and purely social in nature. No official business will be conducted, and no decisions will be made. This notice is provided in accordance with open public meeting requirements to ensure transparency and public awareness.

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

1. Item: Meeting Called to Order

Meeting Date: August 27, 2026

Presented By: Chair

**This section for staff use*

This is the regular meeting of the North Whidbey Pool, Park, and Recreation District Board of Commissioners.
I am calling this meeting to order at _____ a.m. or p.m.

2. Item: Roll Call

Presented By: Chair

This section for staff use

Com. Kraner ____, Com. Larsen ____, Com. Witmer ____, Com. Hartmann ____, Com. Guy ____.

3. Item: Public Comment

Presented By: Chair

“The Board of Commissioners welcomes public input on items listed on the agenda, policies, and/or issues affecting our District. The BOC takes this time to listen and consider, but not to comment. Anyone who wishes to comment please let us know. Please state your name and keep your comments to three minutes, thank you.”

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

4. Item: Consent Agenda Announcement

Meeting Date: August 27, 2026

Presented By: Chair

“The consent agenda is designed to assist in making the meeting shorter and more efficient. Items left on the Consent Agenda may not be discussed when the Consent Agenda comes before the Board of Commissioners. Does any Commissioner request removal of a Consent Agenda item?”

BK____ **BL**____ **JW**____ **MH**____ **DG**____

Item Removed: _____

*(**the request does not require a second or a vote by the BOC. If an item is removed, it needs to be discussed and acted on separately immediately following the consideration of the consent agenda.)*

5. Item: Consent Agenda Approval

Presented By: Chair

a. Minutes:

i. 7.24.2026 Regular Meeting Minutes

b. Vouchers & Payroll

i. Expense Vouchers #s 260603001-260603009, 260701001-260701009, 260702001-260702006
\$49,414.78

ii. Payroll: \$ 68,505.59

iii. DOR \$ 2,183.02

TOTAL: \$120,103.39

Recommended Motion: I move to approve the Consent Agenda as presented.

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____



BOARD OF COMMISSIONERS REGULAR MEETING

John Vanderzicht Memorial Pool

85 Southeast Jerome Street, Oak Harbor, WA 98277

Thursday, July 23, 2026

6:00 PM

1. MEETING CALLED TO ORDER at 6:01pm BOC Chair Larsen.

2. ROLL CALL: Comms Larsen, Kraner, Witmer, Hartmann and Guy were present.

3. PUBLIC COMMENTS:

- Elaine Graham – Expressed disappointment on agenda for tonight's meeting is not reviewing the strategic planning. Elaine recommends the BoC to focus on the strategic planning that is sorely needed. Elaine has attempted to attend committee meetings and found they were canceled. Elaine acknowledges the BoC are volunteers but encourages the BoC to move forward. Elaine noted the attendance has not been noted in previous packets and request for the information to be included in future packets.
- Andrea Groberg – Andrea echoes the concerns as noted by Elaine
- Akemi Christiansen – Per Akemi's request, her husband read a written statement by Akemi. Akemi statement expressed concerns of the membership fee as it relates to training requirements. Akemi request BoC to consider an "all inclusive membership pass."

4. CONSENT AGENDA ANNOUNCEMENT: NO ACTIONS

5. CONSENT AGENDA ITEMS: Commissioner Kraner move to approve the Consent Agenda. Commissioner Guy second the motion. The motion carried unanimously with no further discussion.

b. Vouchers and Payroll:

- | | |
|--|-------------|
| i. Expense Voucher #360504001-260504005, 260601001-260601006,
260602001-260602003 | \$36,896.19 |
| ii. Payroll | \$75,214.03 |
| iii. DOR | \$1,962.56 |

Total: \$114,072.78

6. STAFF REPORTS:

- a. ED Cochran provided update on time off request.
- b. ED Cochran provided additional updates on Chum Run and other are additional discussion on future planning. There were more registered runners than previous Chum Run.

- c. ED Cochran provided update on WAGs and its community feedback for next year.
- d. ED Cochran provided update on the Chamber of Commerce have requested an ongoing partnership for future community events to provide antivirus.
- e. Maintenance Manager provided additional information on the pump with temporarily closure on Friday, July 24, 2026.

7. COMMITTEE REPORTS:

- a. **Budget Committee:** Reviewing locker room renovation and will be ready to present in the August meeting.
- b. **Program Committee:** We have started the process of reviewing the cost tier study. We need additional time to finish the review and plan to present at the next BOC Meeting in August with recommendations.
- c. **Bylaws Committee:** Provided recommended amendments for Business and Standing Rules for NWPPR. BoC reviewed the recommended revisions in the packet prior to the July 23, 2026 BoC Meeting. Commissioner Hartmann move to approve the revisions of Business and Standing Rules the as presented. Commissioner Guy second the motion. The motion carried with no further discussion.

8. UNFINISHED BUSINESS: None

9. NEW BUSINESS:

- a. **Oak Harbor Chamber Discussion** – Commissioner Larsen acknowledged the collaborative relationship with NWPPRD and all the successful efforts of NWPPRD staff who have contributed to a memorable weekend for the community.
- b. **Resolution 2026-03 Adoption of a Zero Tolerance for Harassment of Staff Policy** – ED Cochran presented the Resolution with recommendation of a public posting of the Policy. Commissioner Larsen open the floor for discussion. Commissioner Kraner recommended included staff and volunteers to the Resolution. Commissioner Hartman recommended adding “and Volunteers” to the title of the Resolution. Commission Hartman move to adopt Resolution No. 2026-03, adopting the Zero Tolerance for Harassment of Staff and Volunteers Policy, including Exhibit A, as amended. Commissioner Guy second the motion, and it was approved unanimously with no further discussion.
- c. **Resolution 2026-04 Revision of Purchasing Policy** – ED Cochran presented the Resolution. Commissioner Hartmann move to adopt Resolution No. 2026-04, repealing the existing Purchasing Policy contained in Section 2.11 of the Employee Handbook, adopting the revised Purchasing Policy attached as Exhibit A, and directing the Executive Director to update the Employee Handbook accordingly. Commissioner Kraner second the motion, and it was approved unanimously with no further discussion.
- d. **Employee of the Month** – Cade Carlson

10. EXECUTIVE SESSION: The board is entering into executive session pursuant to RCW 42.30.110(1)(g) to review the performance of a public employee for a period of 30 minutes, until 7:00p.m. Commissioner Larsen call the regular meeting back to order at 7:00p.m.

11. COMMITTEE ASSIGNMENT: Commissioner Larsen appointed Commissioner Hartmann to the Budget Committee.

12. ACTION ITEM/REVIEW:

- a. Budget Committee – Committee to review Locker Room Renovation Project proposal. Budget Committee to present to BOC in August.

- b. Program Committee – Continue to review each program, activity, and service offered by the district, categorize them according to their cost recovery category, and then provide a comparison to the proposed target cost recovery rates. Program Committee to present to BOC in August.

13. FINAL BOARD COMMENTS: Comms Larsen, Kraner, Witmer, Hartmann and Guy made comments.

14. NEXT MEETING: August 27, 2026, 6:00 p.m. at John Vanderzicht Memorial Pool.

15. ADJOURNMENT: The meeting adjourned at 7:05pm by BOC Chair Larsen.

Attest:

Bill Larsen, Chair

Date

<i>County Warrant #</i>	<i>Processed:</i>	<i>Dist. Voucher #</i>	<i>Amount</i>
687516-687524	07.01.2026	260603001-260603009	\$ 9,864.40
688052-688060	07.15.2026	260701001-260701009	\$ 19,865.96
688799-688804	07.29.2026	260702001-260702006	\$ 19,684.42

\$49,414.78

Payroll, Payroll Processing Fee, L&I Transfers from M & O Account to Payroll Account of \$68,505.59
Department of Revenue Transfer \$ 2,183.02

Total of Voucher #s 260603001-260603009, 260701001-260701009, 260702001-260702006
Payroll Transfer (Including Payroll Processing Fee and L&I) & Dept. of Revenue Transfer
\$120, 103.39

TO: Island County Auditors

FROM: North Whidbey Pool, Park, and Recreation District, Board of Commissioners

SUBJECT: Voucher Certification / Payroll Transfer and Approval

Vouchers and Payroll Transfers audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090, have been recorded on a listing which has been made available to the Board.

As of this date the Board, by a (unanimous, majority) vote, does approve review of those vouchers and Payroll Transfers included in the above list.

APPROVED August 27, 2026

Brit Kraner, Commissioner

Bill Larsen, Commissioner

Jaemee Witmer, Commissioner

Melissa Hartmann, Commissioner

David Guy, Commissioner

CHECK REGISTER/Voucher List

North Whidbey Park & Pool District

Time: 17:00:48 Date: 08/21/2026

06/25/2026 To: 07/29/2026

Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
881	06/25/2026	Claims	1	0	Airgas USA, LLC	542.98	Carbon Dioxide (HT); Carbon Dioxide (HT)
882	06/25/2026	Claims	1	0	Canon Finacial Services Inc	157.00	Copy Machine Lease
883	06/25/2026	Claims	1	0	City of Oak Harbor Utilities	2,622.13	Pool Water; Patron Water; CVP Water
884	06/25/2026	Claims	1	0	Jenna Clark	279.62	Cell Phone Qtr 2; Travel for CPRP Exam
885	06/25/2026	Claims	1	0	Jay Cochran	180.00	Cell Phone Qtr 2
886	06/25/2026	Claims	1	0	Mitch Cochran	180.00	Cell Phone Qtr 2
887	06/25/2026	Claims	1	0	Colonial Life	1,622.41	Insurance Benefits
888	06/25/2026	Claims	1	0	Kaiser Permanente	4,100.26	Insurance Benefits
889	06/25/2026	Claims	1	0	Julie Millang	180.00	Cell Phone Qtr 2
931	07/09/2026	Claims	1	0	Barron Heating Air Conditioning	7,036.25	HVAC PMS & Control/Unit Maintenance
932	07/09/2026	Claims	1	0	Patron	399.00	Patron Refund - Private Lessons
933	07/09/2026	Claims	1	0	Diamond Site Services	250.00	Portable Toilet
934	07/09/2026	Claims	1	0	Patron	74.17	Patron Refund - Punch Card
935	07/09/2026	Claims	1	0	Island Disposal A Waste Connections Comp	166.32	CVP Garbage
936	07/09/2026	Claims	1	0	Patron	17.50	Patron Refund - Punch Card
937	07/09/2026	Claims	1	0	Julie Millang	645.58	4th of July Candy & Ducks
938	07/09/2026	Claims	1	0	Springbrook Holding Company LLC	9,724.56	Springbrook Implementation, Training, and Subscription
939	07/09/2026	Claims	1	0	Whidbey Tech Solutions	1,552.58	IT Monthly Servcie, Business Aps, Computer Maintenance
987	07/16/2026	Claims	1	0	Airgas USA, LLC	1,769.07	CO2 Food Grade Micro Bulk & Cylinder Rental
988	07/16/2026	Claims	1	0	Cascade Natural Gas Corp	5,652.55	Pool & Spa Boiler
989	07/16/2026	Claims	1	0	Diamond Site Services	250.00	Portable Toilet
990	07/16/2026	Claims	1	0	Electronic Business Machines	124.54	Copy Machine Useage
991	07/16/2026	Claims	1	0	Puget Sound Energy	6,357.49	Electric Bill
992	07/16/2026	Claims	1	0	Visa	5,530.77	CC Bill for J Cochran, M Cochran, J Millang
001 M&O Operating						49,414.78	
* Transaction Has Mixed Revenue And Expense Accounts						49,414.78	Claims: 49,414.78



6. Item: Staff Reports

Meeting Date: August 27, 2026

Presented By: ED Cochran

Comment Cards

July 26, 2026 – Volleyball – Anonymous

Comment:

“It would be great if you added a night game so people who work can come. We used to have it.”

District Response/Follow-Up:

Evening volleyball has been offered in the past, but attendance was consistently lower than the daytime program. We tried different times and formats, but while a few participants attended regularly, there were not enough participants to sustain the program at the same level as the daytime offering.

One option we could explore through the Program Committee is offering an evening session based on demonstrated interest. If at least 12 participants commit to an eight-week session, we could consider adding an evening volleyball program.

August 5, 2026 – Camp Trailblaze – Day Camper

Comment:

“You should add a diving board and a tiny slide for the kiddie pool.”

August 20, 2026 – CivicRec Account Assistance

Comment/Concern:

“Can someone look into my account? I signed in in the past with another email, and now neither sign-in works. Maybe the account needs to be deleted and then I can register again. I think I have an iCloud account.”

District Response/Resolution:

The patron’s account was reviewed and was found to be active and working properly. The issue was not with the CivicRec system. The issue was resolved, and no changes to the patron’s account were necessary.

Action Items

4.23.26

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

~~Budget Committee—Continue to review the Tiered Cost Recovery prior to delegating to Program Committee to identify the correct categories for funding support. Budget Committee did not meet in May.~~

5.28.26

~~Budget Committee—Committee to review Locker Room Renovation Project proposal and budget to present to the Board of Commissioners for review. Carried Over~~

~~Program Committee—Review each program, activity, and service offered by the District, categorize them according to their cost recovery category, and provide a comparison to the proposed target cost recovery rates of 100%, 80%, and 60%, along with proposed pricing updates for any program more than 3% different from the target model for Board consideration. Initial report due at the July Board meeting, followed by a Board workshop prior to final decisions on the cost recovery model at the August meeting. Carried over~~

Executive Director

- MWR has increased the District's contract amount to \$65,000 through contract modification.
- I asked whether the District's approved admission fee increases could be included as part of the contract modification.
- MWR advised that the admission fee increases could not be incorporated into the current modification and will need to be addressed with the next contract.
- The current MWR contract expires September 30, 2026, and the District will propose the updated admission fees as part of the upcoming contract process.
- MWR advised that because the modification increased the contract amount and made no other changes to the existing agreement, Board approval was not required.
- Based on that direction, and because no other contract terms were changed, I signed the contract modification on behalf of the District.

Military Appreciation Picnic is Saturday, August 29, 2026, from 11:00 a.m. to 3:00 p.m., a public notice has been published.

City of Oak Harbor Park and Recreation Collaboration Meeting with City Administrator (CA) CA Combs and Park and Recreation Director PRD Cole.

- The Recreation Coordinator (RC) and I attended a meeting with the City of Oak Harbor City Administrator (CA) and the Parks and Recreation Director (PRD) to discuss potential future collaboration opportunities.

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

- The meeting provided an opportunity to review the history of previous collaboration efforts, discuss what has been explored in the past, and receive an update on where the city currently stands.
- I have attached the handout provided by CA Combs at the meeting. The handout includes responses to the questions we had previously submitted for the workshop that was cancelled.
- RC Clark provided the synopsis of the meeting below.
- CoH is focused on establishing contracts and long-term partnerships, ensuring structure and expectations are in place from the beginning as they continue to build their recreation services.
- CoH is focused on meeting community needs based on user feedback and is not currently aware of any significant overlap in services between CoH and NWPPRD.
- ED Cochran suggested a brainstorming session with the NWPPRD Board. CA Combs suggested beginning with a staff-level brainstorming session, followed by a presentation of ideas to the Board and City Council.
- The CoH Comprehensive Plan is expected to be finalized in spring/summer 2027.
 - Regular meetings between CoH and NWPPRD could begin after the plan is finalized, when the City has a clearer understanding of its direction and priorities.
- CoH brought up the idea of a recreation hub and the possibility of developing Jerome Street into a “festival” or event row.
- Vision/current plan:
 - Laying the groundwork for future recreation opportunities.
 - Prioritizing cooperation that benefits recreation throughout the community.
 - Centralizing resources and activities where possible while also supporting the local economy.
- CA Combs discussed the possibility of the Port District working collaboratively with the pool if that effort moves forward.
 - She also mentioned that perceptions of the Port District may have contributed to the failure of or hesitation toward the previous MPD effort.
- CoH will be managing certain OHSD field spaces.
 - Fields near the bus barn and Oak Harbor Elementary (OHE) were specifically mentioned.
- PRD Cole stated that his focus will be on park infrastructure and creating functional, usable spaces rather than simply maintaining green space.
- NWPPRD reiterated its willingness to collaborate and find ways to make partnerships work, while emphasizing the need to be included in community conversations surrounding recreation.
- PRD Cole and RC Clark agreed that there are still unmet recreation needs in the community and that filling those gaps should be prioritized over developing competing programs or ideas.

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

- PRD Cole and CA Combs both emphasized the importance of CoH and NWPPRD complementing rather than competing with one another.
- CA Combs mentioned developing an agreement that could provide NWPPRD with access to the spaces needed to operate its programs.

Recreation Coordinator

- Camp Trail Blaze wrapped up on August 13th. We averaged about 25 campers per week.
 - A survey went out to all families. All who responded said they would recommend this program to others, and are satisfied with the price given that it includes pool time. Many recommended adding Friday to the schedule and/or creating a teen-camp for those aging out of CTB.
- Flag Football practices began on August 11th, first games are on August 22nd.
 - 23% growth in participation from 2025 Season
- Volleyball registration closes at the end of the month; league starts September 14th
- Organizing Military Appreciation Picnic with HL

Maintenance Manager

- Swapping of the Main circulation pump. Other systems such as the Auto fill, chlorinator and filters needed adjustments and repairs making the whole process nearly two weeks.
- Clearing of all deck and showers drains.
- Repairs to sinks, toilets and showers.
- Preparation for Volunteer Day August 30 at JVMP.
- Relocation of dumpsters at CV due to excessive dumping. A new trash can was placed at the entrance and exit of the fenced area for park generated garbage. The Sheriff's department has increased visits to the park. Daily dumping has stopped for the time.
- Finalization of small works roster process for the shower replacement project.

Client Service Specialist Coordinator-This position remains vacant **Business Manager**

- Continued detailed review of the 2026 budget and year-to-date expenditures, including development of proposed budget adjustments.
- Continued updating cost-recovery models for key aquatic programs to support Board planning and future fee discussions.
- Continued refinement of Springbrook accounting processes, including detailed mapping and reconciliation of CivicRec revenue transactions to appropriate general ledger accounts and development of a more efficient process for posting daily revenue activity.
- Reached out to our WSIT and scheduled our next Water Safety Instructor Course for October.

Treasurer's Report
Transactions from 7/1/2026 to 7/31/2026

646 - NO WHID POOL PARK REC MAINT**Cash Balance at 6/30/2026****773,564.63**

07/02/2026	ISLAND COUNTY T NWPP&R MAINT C	WB	0.00	51,155.71	
07/23/2026	ISLAND COUNTY T NWPP&R MAINT C	WB	0.00	46,773.94	
07/31/2026	JUL 26 PROP TAX DISTRIBUTION		0.00	5,455.89	
	Revenue Total		<u>0.00</u>	<u>103,385.54</u>	103,385.54
07/01/2026	CITY OF OAK HAR NO WHIDBEY POO	KY 00687518	856.07	0.00	
07/01/2026	CITY OF OAK HAR NO WHIDBEY POO	KY 00687518	1,686.92	0.00	
07/01/2026	CITY OF OAK HAR NO WHIDBEY POO	KY 00687518	79.14	0.00	
07/01/2026	CLARK, JENNA NO WHIDBEY POOL P	KY 00687519	180.00	0.00	
07/01/2026	MILLANG, JULIE NO WHIDBEY POOL	KY 00687524	180.00	0.00	
07/01/2026	CLARK, JENNA NO WHIDBEY POOL P	KY 00687519	99.62	0.00	
07/01/2026	COCHRAN, MITCHE NO WHIDBEY POO	KY 00687521	180.00	0.00	
07/01/2026	COCHRAN, JAMIE NO WHIDBEY POOL	KY 00687520	180.00	0.00	
07/01/2026	KAISER FOUNDATI NO WHIDBEY POO	KY 00687523	4,100.26	0.00	
07/01/2026	CANON FINANCIAL NO WHIDBEY POO	KY 00687517	157.00	0.00	
07/01/2026	COLONIAL LIFE & NO WHIDBEY POO	KY 00687522	1,622.41	0.00	
07/01/2026	AIRGAS INC. NO WHIDBEY POOL PA	KY 00687516	211.74	0.00	
07/01/2026	AIRGAS INC. NO WHIDBEY POOL PA	KY 00687516	331.24	0.00	
07/14/2026	NWPP&R PAYROLL		37,681.46	0.00	
07/15/2026	PATRON NO WHIDBEY POOL	KY 00688053	399.00	0.00	
07/15/2026	PATRON NO WHIDBEY POO	KY 00688057	17.50	0.00	
07/15/2026	MILLANG, JULIE NO WHIDBEY POOL	KY 00688058	645.58	0.00	
07/15/2026	PATRON NO WHIDBEY POO	KY 00688056	74.17	0.00	
07/15/2026	DIAMOND RENTALS NO WHIDBEY POO	KY 00688055	250.00	0.00	
07/15/2026	WHIDBEY TECH SO NO WHIDBEY POO	KY 00688060	232.35	0.00	
07/15/2026	BARON HEATING & NO WHIDBEY POO	KY 00688052	5,756.94	0.00	
07/15/2026	BARON HEATING & NO WHIDBEY POO	KY 00688052	769.33	0.00	
07/15/2026	BARON HEATING & NO WHIDBEY POO	KY 00688052	509.98	0.00	
07/15/2026	CAMANO ISLAND C NO WHIDBEY POO	KY 00688054	166.32	0.00	
07/15/2026	WHIDBEY TECH SO NO WHIDBEY POO	KY 00688060	1,320.23	0.00	
07/15/2026	SPRINGBROOK HOL NO WHIDBEY POO	KY 00688059	8,050.56	0.00	
07/15/2026	SPRINGBROOK HOL NO WHIDBEY POO	KY 00688059	648.00	0.00	
07/15/2026	SPRINGBROOK HOL NO WHIDBEY POO	KY 00688059	1,026.00	0.00	
07/17/2026	NWPP&R DOR		2,183.02	0.00	
07/28/2026	NWPP&R DOR		1,962.56	0.00	
07/29/2026	VISA INC NO WHIDBEY POOL PARK	KY 00688804	2,177.27	0.00	
07/29/2026	VISA INC NO WHIDBEY POOL PARK	KY 00688804	2,580.72	0.00	
07/29/2026	VISA INC NO WHIDBEY POOL PARK	KY 00688804	772.78	0.00	
07/29/2026	PUGET SOUND ENE NO WHIDBEY POO	KY 00688803	6,357.49	0.00	
07/29/2026	CASCADE NATURAL NO WHIDBEY POO	KY 00688800	5,128.60	0.00	
07/29/2026	CASCADE NATURAL NO WHIDBEY POO	KY 00688800	523.95	0.00	
07/29/2026	DIAMOND RENTALS NO WHIDBEY POO	KY 00688801	250.00	0.00	
07/29/2026	AIRGAS INC. NO WHIDBEY POOL PA	KY 00688799	238.27	0.00	
07/29/2026	AIRGAS INC. NO WHIDBEY POOL PA	KY 00688799	1,530.80	0.00	
07/29/2026	ELECTRONIC BUSI NO WHIDBEY POO	KY 00688802	124.54	0.00	
07/30/2026	NWPP&R PAYROLL		30,824.13	0.00	
	Expenditure Total		<u>122,065.95</u>	<u>0.00</u>	-122,065.95

Treasurer's Report
Transactions from 7/1/2026 to 7/31/2026

646 - NO WHID POOL PARK REC MAINT

Ending Cash Balance	Calculated Total	754,884.22
	Book Total	754,884.22
	Difference	0.00

Treasurer's Report
Transactions from 7/1/2026 to 7/31/2026

648 - NO WHID POOL PARK REC BOND

Cash Balance at 6/30/2026		256.28
Ending Cash Balance	Calculated Total	256.28
	Book Total	256.28
	Difference	0.00

Treasurer's Report
Transactions from 7/1/2026 to 7/31/2026

649 - NO WHID POOL PARK REC RESERVE

Cash Balance at 6/30/2026				67,567.80
07/31/2026	ICTIP INV INTEREST - JULY 2026		0.00	1,706.57
	Revenue Total		0.00	1,706.57
Ending Cash Balance		Calculated Total		69,274.37
		Book Total		69,274.37
		Difference		0.00

Treasurer's Report
Transactions from 7/1/2026 to 7/31/2026

788 - NO WHID POOL PARK REC CAPITAL

Cash Balance at 6/30/2026				288.64
07/31/2026	ICTIP INV INTEREST - JULY 2026		0.00	26.23
	Revenue Total		0.00	26.23
Ending Cash Balance		Calculated Total		314.87
		Book Total		314.87
		Difference		0.00



**Participants - Earning Allocat Selected
Cash/Checking Activity
July 1, 2026 - July 31, 2026**

Island County

PARTICIPANT

Page 1

Investment #	Fund	Current Rate	Transaction Date	Deposits	Withdrawals	Interest Received	Balance
648	648						0.00
		3.605	07/01/2026			0.66	0.00
Subtotal and Ending Balance		3.605		0.00	0.00	0.66	0.00
649	649						551,055.34
		3.618	07/01/2026			1,638.67	551,055.34
		3.646	07/01/2026				551,055.34
Subtotal and Ending Balance		3.646		0.00	0.00	1,638.67	551,055.34
788	788						8,470.65
		3.618	07/01/2026			25.19	8,470.65
		3.646	07/01/2026				8,470.65
Subtotal and Ending Balance		3.646		0.00	0.00	25.19	8,470.65
Totals and Ending Balance for PARTICIPANT				0.00	0.00	1,664.52	559,525.99



Heritage
BANK

PO Box 1578 | Olympia, WA 98507

Statement Start	07-01-2026
Statement End	07-31-2026
Account Number	
Page	1 of 4

NORTH WHIDBEY POOL PARK & RECREATION DIS
85 SE JEROME ST
OAK HARBOR WA 98277-3770

OWNER-OCCUPIED COMMERCIAL REAL ESTATE PROMOTION

Finance with us and, if interest rates fall within 24 months, request a one-time rate reduction.



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pages.services/heritagebanknw.com/oocre.

PUBLIC NOW CHECKING

Account No.

Interest Rate 0.02%

Annual Percentage Yield Earned 0.02%

Interest Paid YTD: \$1.97

Beginning Balance	+	Deposits	+	Interest Paid	-	Withdrawals	-	Service Charges	=	Ending Balance
\$51,113.14		\$68,825.68		\$0.38		\$100,177.10		\$0.00		\$19,762.10

Deposit and Withdrawal totals include paid transactions only

DEPOSITS AND OTHER CREDITS

Posted Date	Transaction Detail	Amount
07/01/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	3,118.25
07/01/26	Deposit	51.17
07/02/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,789.46
07/02/26	Deposit	239.70
07/03/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,484.63
07/03/26	Deposit	56.83
07/06/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	127.00
07/06/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,357.81
07/06/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,358.20
07/06/26	Deposit	525.91



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19

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DEPOSITS AND OTHER CREDITS

Posted Date	Transaction Detail	Amount
07/06/26	Deposit	173.72
07/07/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,181.82
07/07/26	Deposit	86.28
07/08/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,166.38
07/08/26	External Deposit CNI MLLNGTN DET EFT 070726 EFT04 - EFT PAYMNT ISA*00*NV *00*NV *ZZ*NV *ZZ*NV *260707*1	5,215.00
07/08/26	Deposit Night Drop	65.20
07/09/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,534.56
07/10/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,897.81
07/10/26	Deposit Night Drop	92.28
07/10/26	Deposit Night Drop	75.25
07/13/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	824.02
07/13/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,949.11
07/13/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	5,720.26
07/13/26	Deposit	119.71
07/13/26	Deposit Night Drop	151.46
07/13/26	Deposit Night Drop	47.14
07/14/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,459.49
07/15/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,579.86
07/15/26	Deposit	57.92
07/15/26	Deposit	154.57
07/16/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,762.68
07/16/26	Deposit	204.96
07/17/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,542.45
07/17/26	Deposit Night Drop	33.35
07/20/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,525.92
07/20/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,628.95
07/20/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	3,124.56
07/20/26	Deposit	128.26
07/20/26	Deposit	22.35
07/20/26	Deposit	42.22
07/21/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	923.03
07/21/26	Deposit	106.92
07/22/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,307.59
07/22/26	Deposit	49.92





DEPOSITS AND OTHER CREDITS

Posted Date	Transaction Detail	Amount
07/23/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	1,666.95
07/24/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,464.42
07/24/26	Deposit	100.11
07/24/26	Deposit	121.22
07/27/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	466.54
07/27/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,277.02
07/27/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	4,731.83
07/27/26	Deposit	80.85
07/27/26	Deposit	210.14
07/28/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	596.18
07/28/26	Deposit	77.26
07/29/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,150.46
07/29/26	Deposit	206.74
07/30/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	2,521.91
07/30/26	Deposit	123.40
07/31/26	External Deposit BANKCARD - SETTLEMENT 628044000466460	966.69
07/31/26	Credit Interest	0.38

WITHDRAWALS AND OTHER DEBITS

Posted Date	Transaction Detail	Amount
07/01/26	External Withdrawal BANKCARD - MTHLY FEES 628044000466460	2,126.85
07/02/26	Withdrawal NWPP AND REC	51,155.71
07/02/26	External Withdrawal AUTHNET GATEWAY - BILLING 149049044	120.60
07/23/26	Withdrawal NWPP AND REC	46,773.94

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
07/01	52,155.71	07/13	31,118.94	07/23	2,666.95
07/02	2,908.56	07/14	32,578.43	07/24	5,352.70
07/03	4,450.02	07/15	35,370.78	07/27	13,119.08
07/06	9,992.66	07/16	37,338.42	07/28	13,792.52
07/07	12,260.76	07/17	38,914.22	07/29	16,149.72
07/08	18,707.34	07/20	45,386.48	07/30	18,795.03
07/09	20,241.90	07/21	46,416.43	07/31	19,762.10
07/10	22,307.24	07/22	47,773.94		





Statement Start Date: 07-01-2026
Statement End Date: 07-31-2026

Summary of Overdraft and Returned Item Fees		
	Total For This Period	Total Year-To-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00





KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Public Sector Statement
July 31, 2026
page 1 of 3

13 T 363 00000 R EM A0
ISLAND COUNTY TREASURER
N WHIDBEY PARK & RECREATION DIST PAYROLL
PO BOX 699
COUPEVILLE WA 98239-0699

Questions or comments?
Call our Key Business Resource Center
1-888-KEY4BIZ (1-888-539-4249)
Dial 711 for TTY/TRS

Public Transaction Analysis Interest

ISLAND COUNTY TREASURER	Beginning balance 6-30-26	\$99,206.41
N WHIDBEY PARK & RECREATION DIST PAYROLL	2 Additions	+68,505.59
	12 Subtractions	-119,441.48
	Ending balance 7-31-26	\$48,270.52

Additions

<i>Transfers</i>	<i>Date</i>	<i>Serial #</i>	<i>Source</i>	
	7-14		Trf Fr DDA 0000473631001525 4731	\$37,681.46
	7-30		Trf Fr DDA 0000473631001525 4731	30,824.13
Total additions				\$68,505.59

Subtractions

<i>Withdrawals</i>	<i>Date</i>	<i>Serial #</i>	<i>Location</i>	
	7-15		N Whidbey Pr Payroll	\$27,601.31
	7-29		Irs Usataxpymt	6,668.78
	7-29		Irs Usataxpymt	6,540.98
	7-29		Irs Usataxpymt	6,489.27
	7-29		Irs Usataxpymt	6,356.47
	7-29		Irs Usataxpymt	6,345.46
	7-29		Irs Usataxpymt	6,304.99
	7-29		Irs Usataxpymt	6,129.19
	7-29		Irs Usataxpymt	5,942.27
	7-30		Labor&Industriesl&l Elf	9,138.29
	7-31		N Whidbey Pr Payroll	31,592.88
	7-31		WA Dept Ret Sys Drs Epay	331.59
Total subtractions				\$119,441.48

473631002283

Interest earned		
	Current Interest Rate	variable
	Number of days this statement period	31
Fees and charges	See your Account Analysis statement for details.	

Visa Credit Card Reconciliation

Card Holder: Jay Cochran

Billing Cycle: 6.30.2026

Enter payments as negative amounts in table, below.

Date	Merchant Name	Amount	Receipt Attached	Description
6.09.2026	Nextiva Service	\$265.58	x	Phone service
6.13.2026	Amazon Marketplace	\$84.29	x	First Aid Supplies
6.13.2026	Amazon Marketplace	\$141.26	x	First Aid Supplies
6.17.2026	Greater Oak Harbor Chamber	\$20.00	x	Monthly Meeting
6.20.2026	Amazon Prime	\$16.37	x	Prime Membership
6.26.2026	Costco Wholesale	\$1,088.89	x	Sit on top Kayaks
6.29.2026	Amazon Marketplace	\$33.22	x	Float Supplies
6.29.2026	Adobe Inc.	\$21.83	x	BOC Board Packets
6.30.2026	Buddy Punch	\$88.90	x	Timekeeping
6.29.2026	Amazon Marketplace	\$65.48	x	Float Supplies
6.29.2026	Amazon Marketplace	\$249.84	x	Float Supplies
6.29.2026	Amazon Marketplace	\$101.61	x	Float Supplies
Total		\$2,177.27		

Date Signature

7/15/26 

7.16.2026 Julie Millay

HERITAGE BANK

JAMIE COCHRAN
N WHIDBEY PARK AND REC
Account Number: #### #### 8481
Page 1 of 3

SCORECARD

Bonus Points
Available
37,324

Summary of Account Activity

Previous Balance		\$ 3,399.59
Payments	-	\$3,399.59
Other Credits	-	\$0.00
Other Debits	+	\$0.00
Purchases	+	\$2,177.27
Cash Advances	+	\$0.00
Balance Transfers	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
NEW BALANCE		\$ 2,177.27
Credit Limit		\$10,000.00
Available Credit		\$7,822.73
Available Cash		\$7,822.73
Amount Disputed		\$0.00
Statement Closing Date		06/30/26
Days in Billing Cycle		30

Account Inquiries



Call us at: (800) 615-1161
Lost or Stolen Card: (727) 570-4881



Write us at PO BOX 31675, TAMPA, FL 33631-3675

Payment Summary

NEW BALANCE	\$2,177.27
MINIMUM PAYMENT	\$44.00
PAYMENT DUE DATE	07/25/2026

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED ON YOUR CREDIT REPORT.

SCORECARD HAS GREAT GADGETS! REDEEM YOUR POINTS FOR AN ARRAY OF TOOLS AND ELECTRONICS FROM BRAND NAMES LIKE CRAFTSMAN, APPLE, COLEMAN AND MORE! VISIT WWW.SCORECARDREWARDS.COM TO CREATE A PROFILE AND REGISTER YOUR EMAIL ADDRESS. YOU WILL BE ABLE TO VIEW YOUR POINT BALANCE, SEARCH FOR AWARDS, AND REDEEM YOUR BONUS POINTS FOR GREAT GADGETS!

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/09	06/10	PBUS01	24906416160259656182541	NEXTIVA SERVICE 800-9834289 AZ	\$265.58
06/13	06/14	PBUS01	24692166164403650042104	AMAZON MKTPL*TM68U1UJ3 Amzn.com/bill WA	\$84.29
06/13	06/14	PBUS01	24692166164403679188326	AMAZON MKTPL*BU7EX1FB3 Amzn.com/bill WA	\$141.26
06/17	06/19	PBUS01	24755426169171691076251	GREATER OAK HARBOR CHAMBE 360-6753755 WA	\$20.00
06/20	06/21	PBUS01	24692166171400975742401	AMAZON PRIME*8E97N1F83 Amzn.com/bill WA	\$16.37
06/26	06/28	PBUS01	24943006178457152369927	COSTCO WHSE #0662 BURLINGTON WA	\$1,088.89
06/26	06/29		73190606180555180540011	PAYMENT - THANK YOU TACOMA WA	\$3,399.59
06/29	06/30	PBUS01	24011346180100119984635	AMAZON MARK* 4X3NR5J53 AMAZON.COM/MA WA	\$33.22
06/29	06/30	PBUS01	24793386180000816623074	Adobe Inc 800-8336687 CA	\$21.83



JAMIE COCHRAN
N WHIDBEY PARK AND REC
Account Number: ##### 8481

Statement Closing Date:
June 30, 2026

Cardholder Account Summary Continued

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/30	06/30	PBUS01	24492166181100015061305	BUDDY PUNCH BUDDYPUNCH.CO WI	\$88.90 ✓
06/29	06/30	PBUS01	24011346180100139936458	AMAZON MARK* W349H5B03 AMAZON.COM/MA WA	\$65.48 ✓
06/29	06/30	PBUS01	24011346180100121103158	AMAZON MARK* JK5KA4XD3 AMAZON.COM/MA WA	\$249.84 ✓
06/29	06/30	PBUS01	24011346180100139994952	AMAZON MARK* 543A60523 AMAZON.COM/MA WA	\$101.61 ✓

Fees

TOTAL FEES FOR THIS PERIOD \$ 0.00

Interest Charged

TOTAL INTEREST FOR THIS PERIOD \$ 0.00

2026 Totals Year To Date

Total Fees Charged in 2026 \$ 0.00

Total Interest Charged in 2026 \$ 0.00

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

ScoreCard Bonus Points Information as of 06/29/2026

SCORECARD	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
	35,345	1,979	0	0	37,324

Bonus Points To Expire: Expiration Date: 01/31/2031

Points: 24,200

Bonus Points To Expire: Expiration Date: 01/31/2032

Points: 13,124

Interest Charge Calculation/Plan Level Information

Plan Name	Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate ²	Annual Percentage Rate (APR) ³	Interest Charge
Purchases						
PBUS01 001	PURCHASE	E	\$0.00	1.06250% (M)	12.7500% (V)	\$0.00
Cash						
CBUS01 001	CASH	A	\$0.00	1.50000% (M)	18.0000%	\$0.00
TOTAL			\$3,287.75			\$0.00

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Periodic Rate (M) = Monthly (D) = Daily

³ Your Annual Percentage Rate (APR) is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

Visa Credit Card Reconciliation Card Holder: Mitchell Cochran

Billing Cycle: 06.30.2026

Enter payments as negative amounts in table, below.

Date	Merchant Name	Amount	Receipt Attached	Description
06.02.2026	Home Depot	\$ 27.26	✓	x Zip ties for banners
06.03.2026	Safeway	\$ 110.51	✓ JUMP	x Fuel, Truck Mower Weedeater
06.09.2026	Home Depot	\$ 52.37	✓	x Landscape tool
06.10.2026	Home Depot	\$ 48.52	✓	x Supplies for sign painting
06.17.2026	Home Depot	\$ 14.74	✓	x Boat Trailer repair
06.18.2026	Hilltop	\$ 75.00	✓ CVP	x Fuel, Truck Mule
06.18.2026	Home Depot	\$ 53.74	✓	x Boat Trailer repair
06.23.2026	Ace Hardware	\$ 21.84	✓	x Wasp/ Hornet Killer JUMP
06.26.2026	Home Depot	\$ 20.61	✓	x Batteries for Aquitics
06.29.2026	Ferguson	\$ 243.74	✓	x Pipe and valve for Spa boiler
06.29.2026	HD Fowler	\$ 104.45	✓	x Pipe and Couplers for Spa Boiler
Total		\$ 772.78		

Date 7.15.2026 Signature Mitchell Cochran  7.15-26

7/15/26 JV

HERITAGE BANK

MITCHELL COCHRAN
N WHIDBEY PARK AND REC
Account Number: ##### 2595
Page 1 of 3

SCORECARD

Bonus Points
Available
22,048

Summary of Account Activity

Previous Balance		\$ 1,099.61
Payments	-	\$1,099.61 -
Other Credits	-	\$0.00
Other Debits	+	\$0.00
Purchases	+	\$772.78
Cash Advances	+	\$0.00
Balance Transfers	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
NEW BALANCE		\$ 772.78
Credit Limit		\$5,000.00
Available Credit		\$4,227.22
Available Cash		\$4,227.22
Amount Disputed		\$0.00
Statement Closing Date		06/30/26
Days in Billing Cycle		30

Account Inquiries



Call us at: (800) 615-1161
Lost or Stolen Card: (727) 570-4881



Write us at PO BOX 31675, TAMPA, FL 33631-3675

Payment Summary

NEW BALANCE	\$772.78
MINIMUM PAYMENT	\$16.00
PAYMENT DUE DATE	07/25/2026

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED ON YOUR CREDIT REPORT.

NOW YOU HAVE EVEN MORE REDEMPTION POWER! VISIT WWW.SCORECARDREWARDS.COM AND CHECK OUT ALL THE EXCITING BRAND-NAME MERCHANDISE AND TRAVEL AWARDS. SCORECARD...BECAUSE LIFE SHOULD BE REWARDING!

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Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/02	06/04	PBUS01	24943016154010194358221	THE HOME DEPOT #8563 OAK HARBOR WA	\$27.26
06/03	06/05	PBUS01	24231686155774690155288	SAFEWAY FUEL0402 OAK HARBOR WA	\$110.51
06/09	06/11	PBUS01	24943016161010193424017	THE HOME DEPOT #8563 OAK HARBOR WA	\$52.37
06/10	06/12	PBUS01	24943016162010193192811	THE HOME DEPOT #8563 OAK HARBOR WA	\$48.52
06/17	06/19	PBUS01	24943016169010192306878	THE HOME DEPOT #8563 OAK HARBOR WA	\$14.74
06/18	06/19	PBUS01	24801976169791527347903	29 HILLTOP AUTO SERVICE OAK HARBOR WA	\$75.00
06/18	06/21	PBUS01	24943016170010192117223	THE HOME DEPOT #8563 OAK HARBOR WA	\$53.74



MITCHELL COCHRAN
N WHIDBEY PARK AND REC
Account Number: ##### 2595

Statement Closing Date:
June 30, 2026

Cardholder Account Summary Continued

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/23	06/24	PBUS01	24801976175797964380507	OAK HARBOR ACE HARDWARE OAK HARBOR WA	\$21.84
06/26	06/28	PBUS01	24943016178010190230723	THE HOME DEPOT #8563 OAK HARBOR WA	\$20.61
06/26	06/29		73190606180555180540029	PAYMENT - THANK YOU TACOMA WA	\$1,099.61-
06/29	06/30	PBUS01	24435656180193472181865	FERGUSON ENT #3124 BURLINGTON WA	\$243.74
06/29	06/30	PBUS01	24493986181231092014600	HD FOWLER BELLINGHAM BELLINGHAM WA	\$104.45

Fees

TOTAL FEES FOR THIS PERIOD \$ 0.00

Interest Charged

TOTAL INTEREST FOR THIS PERIOD \$ 0.00

2026 Totals Year To Date

Total Fees Charged in 2026 \$ 0.00

Total Interest Charged in 2026 \$ 0.00

Additional Information About Your Account

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ScoreCard Bonus Points Information as of 06/29/2026

SCORECARD	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
	21,622	426	0	0	22,048
Bonus Points To Expire:			Expiration Date: 01/31/2031		Points: 8,885
Bonus Points To Expire:			Expiration Date: 01/31/2032		Points: 10,663

Interest Charge Calculation/Plan Level Information

Plan Name	Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate ²	Annual Percentage Rate (APR) ³	Interest Charge
Purchases						
PBUS01 001	PURCHASE	E	\$0.00	1.06250% (M)	12.7500% (V)	\$0.00
Cash						
CBUS01 001	CASH	A	\$0.00	1.50000% (M)	18.0000%	\$0.00
TOTAL			\$1,174.87			\$0.00

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Periodic Rate (M) = Monthly (D) = Daily

³ Your Annual Percentage Rate (APR) is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

Visa Credit Card Reconciliation

Card Holder: Julie Millang

Billing Cycle: 06.30.2026

Enter payments as negative amounts in table, below.

Date	Merchant Name	Amount	Receipt Attached	Description
05.30.2026	Northwest Mini Storage	\$ 185.00 ✓	x	Storage Unit
05.31.2026	Indeed	\$ 174.72 ✓	x	Job Postings (Advertising)
06.03.2026	Enformion	\$ 55.67 ✓	x	Background Checks
06.03.2026	Costco	\$ 464.03 ✓	x	Concessions, Office Supplies
06.04.2026	Walmart	\$ 8.99 ✓	x	Office Supplies
06.11.2026	Island Disposal	\$ 361.52 ✓	x	CVP Garbage
06.10.2026	Astound	\$ 321.25 ✓	x	Internet Service
06.10.2026	Washington Alarm	\$ 189.72 ✓	x	Alarm Monitoring
06.13.2026	Fitmotivation	\$ 249.95 ✓	x	Aerobics Training Subscription
06.15.2026	USPS	\$ 78.00 ✓	x	Stamps
06.18.2026	Washington Alarm	\$ 94.94 ✓	x	Alarm Monitoring
06.20.2026	Northwest Mini Storage	\$ 160.00 ✓	x	Storage Unit
06.25.2026	Amazon	\$ 62.99 ✓	x	4th of July Parade Candy (Advertising)
06.25.2026	Amazon	\$ 173.94 ✓	x	4th of July Parade Candy (Advertising)
		\$ 2,580.72		

Date Signature

07.16.2026 Julie Millang
7.16.26 JK

HERITAGE BANK

JULIE MILLANG
N WHIDBEY PARK AND REC
Account Number: ##### 9939
Page 1 of 3



SCORECARD

Bonus Points
Available
13,652

Summary of Account Activity

Previous Balance		\$ 415.52
Payments	-	\$415.52 -
Other Credits	-	\$0.00
Other Debits	+	\$0.00
Purchases	+	\$2,580.72
Cash Advances	+	\$0.00
Balance Transfers	+	\$0.00
Fees Charged	+	\$0.00
Interest Charged	+	\$0.00
NEW BALANCE		\$ 2,580.72
Credit Limit		\$4,000.00
Available Credit		\$1,419.28
Available Cash		\$1,419.28
Amount Disputed		\$0.00
Statement Closing Date		06/30/26
Days in Billing Cycle		30

Account Inquiries



Call us at: (800) 615-1161
Lost or Stolen Card: (727) 570-4881



Write us at PO BOX 31675, TAMPA, FL 33631-3675

Payment Summary

NEW BALANCE	\$2,580.72
MINIMUM PAYMENT	\$52.00
PAYMENT DUE DATE	07/27/2026

NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.

Important Information About Your Account

WE MAY REPORT INFORMATION ABOUT YOUR ACCOUNT TO CREDIT BUREAUS. LATE PAYMENTS, MISSED PAYMENTS, OR OTHER DEFAULTS ON YOUR ACCOUNT MAY BE REFLECTED ON YOUR CREDIT REPORT.

WE'VE ADDED SOME NEW AWARDS! VISIT WWW.SCORECARDREWARDS.COM TO SEE OUR COMPLETE CATALOG OF BRAND-NAME MERCHANDISE AND TRAVEL AWARDS.

SCORECARD HAS GREAT GADGETS! REDEEM YOUR POINTS FOR AN ARRAY OF TOOLS AND ELECTRONICS FROM BRAND NAMES LIKE CRAFTSMAN, APPLE, COLEMAN AND MORE! VISIT WWW.SCORECARDREWARDS.COM TO CREATE A PROFILE AND REGISTER YOUR EMAIL ADDRESS. YOU WILL BE ABLE TO VIEW YOUR POINT BALANCE, SEARCH FOR AWARDS, AND REDEEM YOUR BONUS POINTS FOR GREAT GADGETS!

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
05/30	06/01	PBUS01	24194336151017060534034	NORTHWEST MINI STORAGE 360-679-0661 WA	\$185.00
06/02	06/03	PBUS01	24793386153000322040097	Indeed USI26-04277510 800-4625842 TX	\$174.72
06/03	06/04	PBUS01	24906416154259244079413	ENF*Enformion 855-2813915 CA	\$55.67
06/03	06/04	PBUS01	24692166154404256947052	COSTCO *BUS DELIV 115 425-640-7700 WA	\$464.03
06/04	06/05	PBUS01	24226386156025129305512	WAL-MART #2319 OAK HARBOR WA	\$8.99
06/11	06/12	PBUS01	24692166162402117577977	WCI*ISLAND DISPOSAL 360-678-5701 WA	\$361.52
06/11	06/12	PBUS01	24692166162401983476181	ASTOUND 800-427-8686 PA	\$321.25



JULIE MILLANG
N WHIDBEY PARK AND REC
Account Number: ##### 9939

Statement Closing Date:
June 30, 2026

Cardholder Account Summary Continued

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
06/11	06/12	PBUS01	24445006162200289627341	4TE*WASHINGTON ALARM INC 206-328-3288 WA	\$189.72
06/13	06/14	PBUS01	24011346164100107093647	FITMOTIVATION INC WWW.FITMOTIVA FL	\$249.95
06/15	06/17	PBUS01	24137466168001418031899	USPS KIOSK 5460209550 OAK HARBOR WA	\$78.00
06/19	06/21	PBUS01	24445006170301094381650	4TE*WASHINGTON ALARM INC 206-328-3288 WA	\$94.94
06/20	06/22	PBUS01	24194336172017049290109	NORTHWEST MINI STORAGE 360-679-0661 WA	\$160.00
06/26	06/28	PBUS01	24692166177406775119827	AMAZON MKTPL*NQ0JR9UU3 Amzn.com/bill WA	\$62.99
06/28	06/29	PBUS01	24692166179408386529608	AMAZON MKTPL*P10N976F3 Amzn.com/bill WA	\$173.94
06/26	06/29		73190606180555180540037	PAYMENT - THANK YOU TACOMA WA	\$415.52-

Fees

TOTAL FEES FOR THIS PERIOD \$ 0.00

Interest Charged

TOTAL INTEREST FOR THIS PERIOD \$ 0.00

2026 Totals Year To Date

Total Fees Charged in 2026	\$ 0.00
Total Interest Charged in 2026	\$ 0.00

Additional Information About Your Account

MANAGE YOUR CARD ACCOUNT ONLINE. IT'S FREE! IT'S EASY! SIMPLY GO TO WWW.MYCARDSTATEMENT.COM AND ENROLL IN OUR ONLINE SERVICE. YOU CAN REVIEW ACCOUNT INFORMATION, TRACK SPENDING, SET ALERT NOTIFICATIONS, DOWNLOAD FILES, AND MUCH MORE. MANAGING YOUR ACCOUNT IS FAST, SECURE AND EASY WITH MYCARDSTATEMENT.COM. ENROLL TODAY!

ScoreCard Bonus Points Information as of 06/29/2026

SCORECARD	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance
	11,244	2,408	0	0	13,652
Bonus Points To Expire:			Expiration Date: 01/31/2031		Points: 5,394
Bonus Points To Expire:			Expiration Date: 01/31/2032		Points: 8,432

Interest Charge Calculation/Plan Level Information

Plan Name	Plan Description	ICM ¹	Balance Subject to Interest Rate	Periodic Rate ²	Annual Percentage Rate (APR) ³	Interest Charge
Purchases						
PBUS01 001	PURCHASE	E	\$0.00	1.06250% (M)	12.7500% (V)	\$0.00
Cash						
CBUS01 001	CASH	A	\$0.00	1.50000% (M)	18.0000%	\$0.00
TOTAL			\$1,998.02			\$0.00

¹ ICM Interest Charge Method: See reverse side of Page 1 for explanation.

² Periodic Rate (M) = Monthly (D) = Daily

³ Your Annual Percentage Rate (APR) is the annual interest rate on your account.

(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.

2026 BUDGET POSITION

North Whidbey Park & Pool District

Page: 1

001 M&O Operating		Months: 01 To: 07			
Revenues		Amt Budgeted	Revenues	Remaining	
308					
308 91 00 001	Unassigned Cash & Investments - Beginning	445,379.00	673,354.30	(227,975.30)	0.0%
308		445,379.00	673,354.30	(227,975.30)	0.0%
310					
311 10 00 001	General Property Taxes	1,439,991.00	112,113.80	1,327,877.20	92.2%
310		1,439,991.00	112,113.80	1,327,877.20	92.2%
340 Recreation Revenue					
341 70 00 000	Merchandise Sales	8,346.00	0.00	8,346.00	100.0%
347 30 00 000	Activity Fees	0.00	0.50	(0.50)	0.0%
347 30 30 000	Locker Rental	989.00	1,159.54	(170.54)	0.0%
347 60 30 000	Day Camp	42,090.00	46,074.75	(3,984.75)	0.0%
347 60 32 000	Pickleball Camp	1,800.00	0.00	1,800.00	100.0%
347 60 40 001	Youth Basketball	47,660.00	4,565.00	43,095.00	90.4%
347 60 40 003	Youth NFL Flag Football	12,000.00	13,463.00	(1,463.00)	0.0%
347 60 40 004	Youth Volleyball	9,144.00	2,525.00	6,619.00	72.4%
347 60 40 005	Soccer	152.00	0.00	152.00	100.0%
347 60 42 000	Track & Field	1,125.00	0.00	1,125.00	100.0%
347 60 43 000	Digital Art Class	540.00	0.00	540.00	100.0%
347 90 00 000	Other Recreation Fees	0.00	433.74	(433.74)	0.0%
000		123,846.00	68,221.53	55,624.47	44.9%
347 30 20 000	Daily Admissions	105,574.00	0.00	105,574.00	100.0%
347 30 20 001	Open Swim Single Admission - Resident	0.00	34,123.15	(34,123.15)	0.0%
347 30 20 002	Open Swim Single Admission - Non-Resident	0.00	4,029.38	(4,029.38)	0.0%
347 30 21 001	Lap Swim Single Admission - Resident	0.00	10,528.00	(10,528.00)	0.0%
347 30 21 002	Lap Swim Single Admission - Non-Resident	0.00	1,275.75	(1,275.75)	0.0%
347 30 22 001	Tot Pool Single Admission - Resident	0.00	2,948.65	(2,948.65)	0.0%
347 30 22 002	Tot Pool Single Admission - Non-Resident	0.00	345.00	(345.00)	0.0%
347 30 29 001	Showers - Resident	0.00	718.29	(718.29)	0.0%
347 30 29 002	Showers - Non-Resident	0.00	26.25	(26.25)	0.0%
031 Admissions		105,574.00	53,994.47	51,579.53	48.9%
347 30 10 001	Basic Membership Monthly - Resident	13,382.00	2,951.50	10,430.50	77.9%
347 30 10 002	Basic Membership Quarterly - Resident	0.00	4,003.37	(4,003.37)	0.0%
347 30 10 003	Basic Membership Annual - Resident	0.00	4,147.50	(4,147.50)	0.0%
347 30 11 001	Basic Membership Monthly - Non-Resident	0.00	973.20	(973.20)	0.0%
347 30 11 002	Basic Membership Quarterly - Non-Resident	0.00	903.48	(903.48)	0.0%
347 30 11 003	Basic Membership Annual - Non-Resident	0.00	849.45	(849.45)	0.0%
033 Basic Memberships		13,382.00	13,828.50	(446.50)	0.0%
347 30 23 001	Open Swim/Tot Pool Punch Card - Resident	0.00	5,242.40	(5,242.40)	0.0%
347 30 23 002	Open Swim/Tot Pool Punch Card - Non-Resident	0.00	219.98	(219.98)	0.0%
347 30 24 001	Lap Swim Punch Card - Resident	36,350.00	13,014.60	23,335.40	64.2%
347 30 24 002	Lap Swim Punch Card - Non-Resident	0.00	6,807.56	(6,807.56)	0.0%

2026 BUDGET POSITION

North Whidbey Park & Pool District

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001 M&O Operating		Months: 01 To: 07		
Revenues	Amt Budgeted	Revenues	Remaining	
340 Recreation Revenue				
034 Punch Cards	36,350.00	25,284.54	11,065.46	30.4%
347 60 41 000 Kayak	2,600.00	0.00	2,600.00	100.0%
036 Kayak Lessons	2,600.00	0.00	2,600.00	100.0%
347 90 10 001 Lifeguard Course & Bloodborne Pathogens	16,025.00	0.00	16,025.00	100.0%
037 ARC	16,025.00	0.00	16,025.00	100.0%
347 60 12 001 Water Aerobics Single Admission - Resident	6,627.00	3,780.75	2,846.25	42.9%
347 60 12 002 Water Aerobics Single Admission - Non-Resident	0.00	204.25	(204.25)	0.0%
347 60 13 001 Water Volleyball Single Admission - Resident	0.00	803.42	(803.42)	0.0%
347 60 13 002 Water Volleyball Single Admission - Non-Resident	0.00	21.50	(21.50)	0.0%
347 60 14 001 Water Aerobics/Volleyball Punch Card - Resident	34,085.00	16,722.39	17,362.61	50.9%
347 60 14 002 Water Aerobics/Volleyball Punch Card - Non-Resident	0.00	1,584.01	(1,584.01)	0.0%
038 Aerobics	40,712.00	23,116.32	17,595.68	43.2%
347 60 20 000 Swim Lessons	114,405.00	0.00	114,405.00	100.0%
347 60 20 001 Swim Lessons Aquatots - Resident	0.00	8,848.50	(8,848.50)	0.0%
347 60 20 002 Swim Lessons Preschool - Resident	0.00	23,352.74	(23,352.74)	0.0%
347 60 20 003 Swim Lessons School Age - Resident	0.00	37,676.33	(37,676.33)	0.0%
347 60 20 004 Swim Lessons Adult - Resident	0.00	360.00	(360.00)	0.0%
347 60 21 001 Swim Lessons Aquatots - Non-Resident	0.00	1,987.74	(1,987.74)	0.0%
347 60 21 002 Swim Lessons Preschool - Non-Resident	0.00	1,860.79	(1,860.79)	0.0%
347 60 21 003 Swim Lessons School Age - Non-Resident	0.00	3,494.30	(3,494.30)	0.0%
347 60 21 004 Swim Lessons Adult - Non-Resident	0.00	294.00	(294.00)	0.0%
347 60 22 000 Swim Lessons School Groups	7,225.00	6,715.00	510.00	7.1%
347 60 23 001 Private Swim Lessons - Resident	39,843.00	20,956.90	18,886.10	47.4%
039 Swim Lessons	161,473.00	105,546.30	55,926.70	34.6%
341 70 01 000 Concessions- Beverages	0.00	1,047.95	(1,047.95)	0.0%
341 70 02 000 Concessions- Candy	0.00	784.87	(784.87)	0.0%
341 70 03 000 Concessions- Other	0.00	1,030.29	(1,030.29)	0.0%
054 Concessions	0.00	2,863.11	(2,863.11)	0.0%
347 30 25 001 Open Swim Party - Resident	13,082.00	8,087.35	4,994.65	38.2%
347 30 25 002 Open Swim Party - Non-Resident	0.00	630.00	(630.00)	0.0%
056 Open Swim Parties	13,082.00	8,717.35	4,364.65	33.4%
347 30 27 001 Lane Rental - Resident	26,297.00	6,519.31	19,777.69	75.2%
347 30 27 002 Lane Rental - Non-Resident	0.00	1,025.50	(1,025.50)	0.0%
057 Lane Rental (Pool Group Rental)	26,297.00	7,544.81	18,752.19	71.3%
347 30 26 001 Facility Rental - Resident	8,848.00	1,440.00	7,408.00	83.7%
347 30 26 002 Facility Rental - Non-Resident	0.00	720.00	(720.00)	0.0%

2026 BUDGET POSITION

North Whidbey Park & Pool District

Page:

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001 M&O Operating Months: 01 To: 07

Revenues	Amt Budgeted	Revenues	Remaining	
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340 Recreation Revenue

058 Facility Rental (Private Party Rental)		8,848.00	2,160.00	6,688.00	75.6%
341 70 04 001	Youth Goggles	0.00	416.00	(416.00)	0.0%
341 70 04 002	Adult Goggles	0.00	442.00	(442.00)	0.0%
341 70 05 001	Youth Swim Caps	0.00	10.50	(10.50)	0.0%
341 70 05 002	Adult Swim Caps	0.00	143.00	(143.00)	0.0%
341 70 07 000	Towels	0.00	222.98	(222.98)	0.0%
341 70 08 000	Swim Diapers	0.00	46.00	(46.00)	0.0%
341 70 09 000	Other Retail	0.00	14.50	(14.50)	0.0%
059 Retail		0.00	1,294.98	(1,294.98)	0.0%
347 30 28 001	Room Rental - Resident	957.00	505.39	451.61	47.2%
347 30 28 002	Room Rental - Non-Resident	0.00	154.50	(154.50)	0.0%
060 Room Rental		957.00	659.89	297.11	31.0%
340 Recreation Revenue		549,146.00	313,231.80	235,914.20	43.0%

360

361 40 00 001	Other Interest	0.00	0.27	(0.27)	0.0%
367 00 00 000	Donations	0.00	148.90	(148.90)	0.0%
369 80 00 000	Cash Adjustments	0.00	(4.88)	4.88	100.0%
369 91 00 000	Miscellaneous Other Operating	0.00	79.36	(79.36)	0.0%
360		0.00	223.65	(223.65)	0.0%

380

382 90 01 000	Account Credit Purchase	0.00	3,127.98	(3,127.98)	0.0%
382 90 02 000	Gift Certificate Purchase	0.00	563.10	(563.10)	0.0%
382 91 00 000	Immaterial Fiduciary Revenue - HIYI	0.00	1,787.20	(1,787.20)	0.0%
386 30 00 000	Sales Tax Collection	0.00	10,320.20	(10,320.20)	0.0%
388 30 00 000	Error Correction	0.00	5,128.44	(5,128.44)	0.0%
389 91 00 000	Credit Card Timing Suspense Account	0.00	(189.21)	189.21	100.0%
380		0.00	20,737.71	(20,737.71)	0.0%

Fund Revenues:	2,434,516.00	1,119,661.26	1,314,854.74	54.0%
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Expenditures	Amt Budgeted	Expenditures	Remaining	
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571 Recreation

571 00 10 000	Salary & Wages - Executive Director	106,653.00	61,886.22	44,766.78	42.0%
571 00 11 000	Salary & Wages - Business Manager	82,876.00	47,880.04	34,995.96	42.2%
571 00 12 000	Salary & Wages - Maintenance Manager	82,606.00	47,985.99	34,620.01	41.9%
571 00 13 000	Salary & Wages - Administrative Assistant	38,220.00	0.00	38,220.00	100.0%
571 00 14 000	Salary & Wages - Client Service Specialist Coordinator	40,010.00	16,640.23	23,369.77	58.4%
571 00 15 000	Salary & Wages - Client Service Specialist	71,848.00	46,514.36	25,333.64	35.3%
571 00 16 000	Salary & Wages - Custodial	10,140.00	0.00	10,140.00	100.0%

2026 BUDGET POSITION

North Whidbey Park & Pool District

Page:

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001 M&O Operating		Months: 01 To: 07			
Expenditures		Amt Budgeted	Expenditures	Remaining	
571 Recreation					
571 00 20 000	Benefits - Executive Director	0.00	8,894.68	(8,894.68)	0.0%
571 00 21 000	Benefits - Business Manager	0.00	2,512.20	(2,512.20)	0.0%
571 00 22 000	Benefits- Maintenance Manager	0.00	2,064.93	(2,064.93)	0.0%
571 00 24 000	Benefits - Client Service Specialist Coordinator	0.00	1,029.62	(1,029.62)	0.0%
571 00 25 000	Benefits - Client Service Specialist	0.00	979.38	(979.38)	0.0%
571 00 35 001	Small Tools & Equipment - Recreation	426.00	0.00	426.00	100.0%
571 00 35 004	Small Tools & Equipment - Kayak	0.00	1,088.89	(1,088.89)	0.0%
571 00 41 002	Professional Services - Computer Maintenance/IT	0.00	3,017.80	(3,017.80)	0.0%
571 00 41 003	Professional Services - Credit Card Processing	0.00	1,626.81	(1,626.81)	0.0%
571 00 41 004	Professional Services - Dues & Memberships	2,500.00	282.69	2,217.31	88.7%
571 00 41 005	Professional Services - Background Checks	1,000.00	55.67	944.33	94.4%
571 00 41 006	Professional Services - HVAC PMS	10,035.00	5,756.94	4,278.06	42.6%
571 00 41 007	Professional Services - Landscape Maintenance	500.00	0.00	500.00	100.0%
571 00 41 008	Professional Services - Legal	10,000.00	0.00	10,000.00	100.0%
571 00 41 009	Professional Services - Payroll Processing	3,600.00	817.67	2,782.33	77.3%
571 00 41 010	Professional Services - Pest Control	648.00	0.00	648.00	100.0%
571 00 41 011	Professional Services - POS Registration System	16,189.00	14,734.71	1,454.29	9.0%
571 00 41 012	Professional Services - Roof Preventative Maintenance	4,197.00	0.00	4,197.00	100.0%
571 00 41 013	Professional Services - Security System	2,200.00	0.00	2,200.00	100.0%
571 00 41 014	Professional Services - Storage Unit	2,160.00	345.00	1,815.00	84.0%
571 00 41 015	Professional Services - Training Courses & Tuition	23,825.00	621.00	23,204.00	97.4%
571 00 41 016	Professional Services - Vehicle Maintenance & Repair	692.00	75.00	617.00	89.2%
571 00 41 017	Professional Services - Copier Maintenance	2,500.00	1,542.65	957.35	38.3%
571 00 42 002	Professional Services - Communication - Advertising	18,000.00	10,181.52	7,818.48	43.4%
571 00 42 003	Professional Services - Communication - Email & Business Apps	16,750.00	1,302.36	15,447.64	92.2%
571 00 42 004	Professional Services - Communication - Internet Service	3,900.00	643.50	3,256.50	83.5%
571 00 42 005	Professional Services - Communication - Telephone Service	3,186.00	2,502.70	683.30	21.4%
571 00 42 006	Professional Services - Communication - Postage	300.00	78.00	222.00	74.0%
571 00 45 000	Travel	2,200.00	412.48	1,787.52	81.3%
571 00 46 000	Insurance	166,596.00	174,744.80	(8,148.80)	0.0%
571 00 47 001	Utilities: Electricity	63,008.00	18,435.94	44,572.06	70.7%
571 00 47 002	Utilities: Garbage/Dump Fees	300.00	276.94	23.06	7.7%
571 00 47 003	Utilities: Patron Water	21,213.00	0.00	21,213.00	100.0%
571 00 49 001	Intergovernmental - Clean Water Utility	118.00	0.00	118.00	100.0%
571 10 10 000	Salary & Wages - Recreation Coordinator	54,818.00	31,353.00	23,465.00	42.8%
571 10 11 000	Salary & Wages - Basketball	8,721.00	7,176.80	1,544.20	17.7%
571 10 12 000	Salary & Wages - Kayak	1,116.00	116.55	999.45	89.6%

2026 BUDGET POSITION

North Whidbey Park & Pool District

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001 M&O Operating			Months: 01 To: 07		
Expenditures		Amt Budgeted	Expenditures	Remaining	
571 Recreation					
571 10 14 000	Salary & Wages - NFL Flag Football	1,910.00	0.00	1,910.00	100.0%
571 10 15 000	Salary & Wages - Pickleball	847.00	0.00	847.00	100.0%
571 10 16 000	Salary & Wages - Track & Field	282.00	0.00	282.00	100.0%
571 10 17 000	Salary & Wages - Volleyball	1,265.00	0.00	1,265.00	100.0%
571 10 18 000	Salary & Wages - 5K	0.00	185.82	(185.82)	0.0%
571 10 20 000	Benefits - Recreation Coordinator	0.00	6,466.60	(6,466.60)	0.0%
571 10 21 000	Benefits - Basketball	0.00	369.21	(369.21)	0.0%
571 11 10 000	Salary & Wages - Day Camp Manager	7,200.00	429.40	6,770.60	94.0%
571 11 11 000	Salary & Wages - Day Camp Assistant Manager	0.00	1,525.50	(1,525.50)	0.0%
571 11 12 000	Salary & Wages - Day Camp Leader	13,677.00	5,486.35	8,190.65	59.9%
571 12 10 000	Salary & Wages - Recreation Specialist - Non-Sports	200.00	0.00	200.00	100.0%
571 12 12 000	Salary & Wages - Recreation Advertising	2,500.00	1,552.11	947.89	37.9%
571 12 13 000	Salary & Wages - Recreation - Training	532.00	34.73	497.27	93.5%
000		901,464.00	529,626.79	371,837.21	41.2%
571 00 30 002	Supplies - Basketball	5,559.00	5,130.72	428.28	7.7%
571 00 30 003	Supplies - Day Camp	3,346.00	52.50	3,293.50	98.4%
571 00 30 004	Supplies - Kayak	872.00	0.00	872.00	100.0%
571 00 30 006	Supplies - NFL Flag Football	4,163.00	0.00	4,163.00	100.0%
571 00 30 007	Supplies - Pickleball	327.00	0.00	327.00	100.0%
571 00 30 008	Supplies - Non-Sport Recreation	82.00	0.00	82.00	100.0%
571 00 30 010	Supplies - Track & Field	644.00	0.00	644.00	100.0%
571 00 30 011	Supplies - Volleyball	1,103.00	0.00	1,103.00	100.0%
571 00 31 005	Supplies - Recreation Office Supplies	0.00	43.67	(43.67)	0.0%
571 00 31 006	Supplies - Recreation Maintenance & Repair	0.00	258.06	(258.06)	0.0%
030 Supplies		16,096.00	5,484.95	10,611.05	65.9%
571 Recreation		917,560.00	535,111.74	382,448.26	41.7%
576					
576 20 11 000	Salary & Wages - Business Manager	0.00	396.50	(396.50)	0.0%
576 20 16 000	Salary & Wages - Custodial	25,226.00	9,883.07	15,342.93	60.8%
576 20 20 000	Benefits - Executive Director	0.00	8,366.82	(8,366.82)	0.0%
576 20 21 000	Benefits- Business Manager	0.00	793.00	(793.00)	0.0%
576 20 22 000	Benefits - Maintenance Manager	0.00	6,292.87	(6,292.87)	0.0%
576 20 26 000	Benefits - Custodial	0.00	567.85	(567.85)	0.0%
576 20 30 005	Supplies - ARC Course	226.00	0.00	226.00	100.0%
576 20 30 006	Supplies - Cleaning & Sanitation	1,836.00	1,412.24	423.76	23.1%
576 20 30 008	Supplies - First Aide	540.00	835.60	(295.60)	0.0%
576 20 30 009	Supplies - Uniforms	5,658.00	1,644.50	4,013.50	70.9%
576 20 30 011	Supplies - Office Supplies	2,000.00	692.64	1,307.36	65.4%
576 20 30 012	Supplies - Fuel/Transportation	315.00	0.00	315.00	100.0%
576 20 31 000	Supplies - Resale Items	5,450.00	1,758.67	3,691.33	67.7%
576 20 31 001	Supplies - Resale Items Concessions - Beverages	0.00	325.94	(325.94)	0.0%
576 20 31 002	Supplies - Resale Items Concessions - Candy	0.00	333.39	(333.39)	0.0%
576 20 31 003	Supplies - Resale Items Concessions - Other	0.00	432.85	(432.85)	0.0%

2026 BUDGET POSITION

North Whidbey Park & Pool District

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001 M&O Operating			Months: 01 To: 07		
Expenditures	Amt Budgeted	Expenditures	Remaining		
576					
576 20 35 002	Small Tools & Equipment - Swim Lessons	4,747.00	0.00	4,747.00	100.0%
576 20 35 003	Small Tools & Equipment - Water Aerobics	3,000.00	0.00	3,000.00	100.0%
576 20 35 004	Small Tools & Equipment- Aquatics/Pool	2,196.00	379.79	1,816.21	82.7%
576 20 35 005	Small Tools & Equipment - ARC Course	0.00	1,825.65	(1,825.65)	0.0%
576 20 35 007	Small Tools & Equipment - First Aide	0.00	855.77	(855.77)	0.0%
576 20 35 008	Small Tools & Equipment - Office Equipment	0.00	17,882.57	(17,882.57)	0.0%
576 20 35 010	Small Tools & Equipment - Aquatic Maintenance & Repair	4,000.00	66.31	3,933.69	98.3%
576 20 40 001	Professional Services - ARC Classes & Fees	1,500.00	444.00	1,056.00	70.4%
576 20 41 002	Professional Services - Bank Fees	650.00	24.00	626.00	96.3%
576 20 41 003	Professional Services - Computer Maintenance/IT	14,418.00	4,722.61	9,695.39	67.2%
576 20 41 004	Professional Services - Credit Card Processing	16,142.00	0.00	16,142.00	100.0%
576 20 41 005	Professional Services - Dues & Memberships	2,500.00	230.44	2,269.56	90.8%
576 20 41 006	Professional Services - Background Checks	1,000.00	531.71	468.29	46.8%
576 20 41 007	Professional Services - HVAC PMS	10,035.00	2,705.63	7,329.37	73.0%
576 20 41 008	Professional Services - JVMP Landscape Maintenance	2,500.00	0.00	2,500.00	100.0%
576 20 41 009	Professional Services - Legal	10,000.00	1,425.00	8,575.00	85.8%
576 20 41 010	Professional Services - Payroll Processing	3,600.00	7,165.52	(3,565.52)	0.0%
576 20 41 011	Professional Services - Pest Control	648.00	339.08	308.92	47.7%
576 20 41 012	Professional Services - POS Registration System	16,189.00	420.00	15,769.00	97.4%
576 20 41 013	Professional Services - Roof Preventative Maintenance	4,197.00	4,196.50	0.50	0.0%
576 20 41 014	Professional Services - Security System	2,200.00	742.96	1,457.04	66.2%
576 20 41 015	Professional Services - Storage Unit	2,160.00	480.00	1,680.00	77.8%
576 20 41 016	Professional Services - Training Courses & Tuition	23,825.00	10,140.48	13,684.52	57.4%
576 20 41 017	Professional Services - Vehicle Maintenance & Repair	659.00	110.51	548.49	83.2%
576 20 42 001	Professional Services - Communication - Web Hosting	350.00	0.00	350.00	100.0%
576 20 42 002	Professional Services - Communication - Advertising	0.00	1,604.70	(1,604.70)	0.0%
576 20 42 003	Professional Services - Communication - Email & Business Apps	0.00	1,635.17	(1,635.17)	0.0%
576 20 42 004	Professional Services - Communication - Internet Service	0.00	643.50	(643.50)	0.0%
576 20 42 005	Professional Services - Communication - Telephone Service	0.00	798.05	(798.05)	0.0%
576 20 43 000	Travel	2,200.00	0.00	2,200.00	100.0%
576 20 46 000	Insurance	166,596.00	0.00	166,596.00	100.0%
576 20 47 001	Utilities: Pool Boiler	118,480.00	43,260.27	75,219.73	63.5%
576 20 47 002	Utilities: Electricity	63,008.00	22,705.92	40,302.08	64.0%
576 20 47 003	Utilities: Garbage/Dump Fees	300.00	0.00	300.00	100.0%
576 20 47 004	Utilities: Patron Water	21,213.00	14,283.02	6,929.98	32.7%
576 20 47 005	Utilities: Pool Water/Garbage	14,659.00	7,703.86	6,955.14	47.4%

2026 BUDGET POSITION

North Whidbey Park & Pool District

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001 M&O Operating			Months: 01 To: 07		
Expenditures	Amt Budgeted	Expenditures	Remaining		
576					
576 20 47 006	Utilities: Spa Boiler	12,805.00	4,710.18	8,094.82	63.2%
576 20 49 000	Intergovernmental	0.00	4,254.22	(4,254.22)	0.0%
576 20 49 001	Intergovernmental- Clean Water Utility	118.00	117.39	0.61	0.5%
576 20 49 004	Intergovernmental - Water Rec Facility Permit	1,000.00	0.00	1,000.00	100.0%
576 21 10 000	Salary & Wages - Head Lifeguard and Maintenance Assistant	48,901.00	25,877.97	23,023.03	47.1%
576 21 11 000	Salary & Wages - Senior Lifeguards	7,802.00	2,192.29	5,609.71	71.9%
576 21 12 000	Salary & Wages - Lifeguards	194,683.00	104,760.57	89,922.43	46.2%
576 21 13 000	Salary & Wages - Swim Lesson Coordinator	28,982.00	1,880.39	27,101.61	93.5%
576 21 14 000	Salary & Wages - Group Swim Lesson Instructors	45,578.00	18,632.17	26,945.83	59.1%
576 21 15 000	Salary & Wages - Private Swim Lesson Instructors	13,575.00	7,055.32	6,519.68	48.0%
576 21 16 000	Salary & Wages - Recreation Aide - Swim Lessons	13,723.00	117.47	13,605.53	99.1%
576 21 17 000	Salary & Wages - Water Aerobics Instructors	14,805.00	8,031.78	6,773.22	45.7%
576 21 20 000	Benefits - Head Lifeguard and Maintenance Assistant	0.00	6,644.73	(6,644.73)	0.0%
576 21 21 000	Benefits- Senior Lifeguards	0.00	12.68	(12.68)	0.0%
576 21 22 000	Benefits - Lifeguards	0.00	9,789.02	(9,789.02)	0.0%
576 21 23 000	Benefits - Swim Lesson Coordinator	0.00	189.51	(189.51)	0.0%
576 21 24 000	Benefits - Group Swim Lesson Instructors	0.00	1,043.27	(1,043.27)	0.0%
576 21 27 000	Benefits - Water Aerobics Instructors	0.00	120.39	(120.39)	0.0%
576 21 30 004	Supplies - Aquatics/Pool	0.00	4,889.36	(4,889.36)	0.0%
576 21 30 007	Supplies - Pool Chemicals	47,764.00	30,173.41	17,590.59	36.8%
576 21 30 013	Supplies - Aquatic Maintenance & Repair	75,600.00	13,279.29	62,320.71	82.4%
576 22 10 000	Salary & Wages - Training Client Services	1,645.00	2,033.50	(388.50)	0.0%
576 22 11 000	Salary & Wages - Training Custodial	500.00	0.00	500.00	100.0%
576 22 12 000	Salary & Wages - Training Lifeguards	40,770.00	9,863.89	30,906.11	75.8%
576 22 13 000	Salary & Wages - Training Swim Lessons	8,043.00	3,103.06	4,939.94	61.4%
576 22 14 000	Salary & Wages - Training Water Aerobics	1,000.00	40.84	959.16	95.9%
576 22 22 000	Benefits - Training Lifeguards	0.00	317.95	(317.95)	0.0%
576 23 10 000	Salary & Wages - Advertising	0.00	1,552.00	(1,552.00)	0.0%
576 23 11 000	Salary & Wages - Shutdown Maintenance	3,900.00	0.00	3,900.00	100.0%
576 80 10 000	Salary & Wages - Exeive Director	0.00	293.48	(293.48)	0.0%
576 80 11 000	Salary & Wages - Business Manager	0.00	396.50	(396.50)	0.0%
576 80 30 001	Supplies - Clover Valley Ball Fields Maintenance & Repair	1,500.00	1,502.20	(2.20)	0.0%
576 80 30 002	Supplies - Clover Valley Dog Park Maintenance & Repair	1,000.00	179.31	820.69	82.1%
576 80 30 003	Supplies - Special Event/Programs	8,000.00	0.00	8,000.00	100.0%
576 80 30 004	Supplies - Fuel/Transportation	915.00	0.00	915.00	100.0%
576 80 35 001	Small Tools & Equipment - Clover Valley Ball Fields	600.00	52.37	547.63	91.3%
576 80 40 002	Professional Services - Portable Toilet	2,160.00	1,250.00	910.00	42.1%
576 80 47 001	Utilities - CVP Water	1,501.00	537.56	963.44	64.2%
576 80 47 002	Utilities - Garbage & Dump Fees	2,279.00	852.35	1,426.65	62.6%
576 80 49 001	Intergovernmental - Clean Water Utility	118.00	0.00	118.00	100.0%
576 80 49 002	Intergovernmental - Government Service Fees	20,000.00	989.00	19,011.00	95.1%

2026 BUDGET POSITION

North Whidbey Park & Pool District

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001 M&O Operating		Months: 01 To: 07			
Expenditures		Amt Budgeted	Expenditures	Remaining	
576					
576 80 49 003	Intergovernmental - Election Services	13,000.00	15,487.62	(2,487.62)	0.0%
576		1,166,490.00	463,282.00	703,208.00	60.3%
594					
582 91 00 000	Immaterial Fiduciary Remittance - HIYI	0.00	1,750.00	(1,750.00)	0.0%
589 99 00 999	Payroll Clearing Account	0.00	(48,215.19)	48,215.19	100.0%
594 75 60 001	Capital Outlay - JVMP	91,000.00	0.00	91,000.00	100.0%
594		91,000.00	(46,465.19)	137,465.19	151.1%
Fund Expenditures: .		2,175,050.00	951,928.55	1,223,121.45	56.2%
Fund Excess/(Deficit):		259,466.00	167,732.71		

2026 BUDGET POSITION TOTALS

North Whidbey Park & Pool District

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 M&O Operating	2,434,516.00	1,119,661.26	54.0%	2,175,050.00	951,928.55	56%
	2,434,516.00	1,119,661.26	54.0%	2,175,050.00	951,928.55	56.2%

Note: Formatting inconsistencies in this report are being addressed as part of ongoing Springbrook system configuration.



RECREATION DISCUSSION

Date

August 20, 2026

Participating Agencies

- North Whidbey Pool, Park, and Recreation (NWPPR)
- City of Oak Harbor Parks and Recreation

Background

This is the overview of items for the meeting to review potential partnership opportunities between the City and NWPPR. The following is based on the document provided to the City from NWPPR.

Shared Vision

- Both organizations enhance the quality of life for our community.
- Collaboration can maximize public resources, improve services, and expand recreation opportunities.
- Our goal is to identify where partnership creates the greatest value while avoiding unnecessary duplication.

Goal

Build a collaborative strategy that leverages the strengths of both organizations to best serve North Whidbey.

Listening Session: Building a Shared Vision

1. What is the City's long-term vision for parks and recreation?

The City is developing more detailed plans as part of the Parks and Recreation Open Spaces plan that we are planning to conduct with a consultant in 2027. This plan should provide more specific details for parks and recreation. Currently, we are working with the Oak Harbor School District (OHSD) on some future plans for local recreation space agreements to meet community needs.



2. What is your vision for a future community recreation center?

The City is currently working with consultant Barry Dunn to develop a plan for a future recreation center. The City is held public meetings to share the plans with the City and provided a format for gathering information for priorities for the future space with the community.

3. How do you envision facility and athletic field use being coordinated?

The two main ways for coordinated space use are agreements that we have with leagues and blocking space in our CivicRec tool and then people or groups can also sign up in the CivicRec tool themselves for spaces.

4. How can we better collaborate on shared marketing, sponsorships, and community outreach?

We need clarification on what NWPPR is seeking. Currently, it is our understanding that we each do our own promotions. For example, we promote at community events, the recreation guide, and Council meetings.

5. Where do you see opportunities to partner on recreational services and programs?

It seems that we currently have different focuses. For example, you have a pool and we don't.

6. How can we work together to avoid unnecessary duplication while maximizing community benefit?

What were you thinking of? We are unaware of any duplicate programs at this point. What are some examples?

7. What projects or initiatives are at the top of the City's wish list?

Our current focus is on growing programs, meeting needs as requested by community members within reasons of program growth, improving and/or creating community centers, addressing field, etc.

NORTH WHIDBEY
POOL, PARK, AND RECREATION
 DISTRICT
Commissioner Communication

7.a.i Item: Budget Committee-Budget Adjustment

Meeting Date: August 27, 2026

Presented By: Julie Millang

Purpose. This working revision identifies material changes to the 2026 budget based on year-to-date expenditures, known vacancy savings, programs or expenditures no longer anticipated, and the proposed pool shower renovation. The goal is to offset as much of the new capital and operating cost as reasonably possible while retaining sufficient budget authority for operations through year-end.

Known Increases	Known Reductions	Known Net Increase	Reductions vs. Increases
\$153,223.92	\$142,871.46	\$10,352.46	93.25%

* Known reductions offset approximately 93% of all identified 2026 budget increases, including the proposed shower renovation and other necessary operating adjustments.

Proposed Budget Increases

Adjustment	Increase	Basis
Pool shower renovation	\$107,324.70	Updated projected capital cost provided by Maintenance Manager; final expenditure based on actual project cost.
Insurance	\$8,148.80	Increase from \$166,596 to actual cost of \$174,744.80.
5K wages and payroll tax	\$213.69	\$185.82 wages plus 15% payroll-tax allocation.
Recreation Aide Advertising	\$2,034.80	Combine advertising-related operating and payroll costs. Includes a \$250 increase to the operating advertising budget plus \$1,552 in advertising wages and \$232.80 in associated payroll tax. Springbrook coding should be corrected so these related costs are reflected together.
Cleaning & sanitation	\$614.00	Increase from \$1,836 to \$2,450 based on YTD spending and projected year-end need.

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

First aid supplies	\$910.00	Increase from \$540 to \$1,450 based on YTD spending and projected year-end need.
Small tools & equipment - ARC course	\$1,825.65	One-time unbudgeted purchase already incurred.
Small tools & equipment - First Aid	\$855.77	Unbudgeted equipment purchase already incurred.
Copy machine / Springbrook implementation & training	\$21,200.00	Approx. \$17,882.57 incurred; includes remaining copy lease and Springbrook costs. Annual Springbrook fee and copy lease have recurring 2027 impact.
Payroll processing	\$4,400.00	Increase from \$3,600 to approx. \$8,000 actual 2026 cost; no additional 2026 fee anticipated.
Client Services training	\$855.00	Increase from \$1,645 to \$2,500; \$2,033.50 spent to date.
Election services	\$2,487.62	Increase from \$13,000 to actual \$15,487.62; no additional expense anticipated.
Kayak equipment	\$217.00	Increase from \$872 to actual purchase cost of \$1,089.
NFL Flag Football supplies	\$897	Increase due to additional participants
Aquatic program equipment	\$639.89	Increase from \$2,195.11 to \$2,835 based on actual expenses.
Office equipment - lifeguard corner	\$600.00	Add budget authority for lifeguard work-area equipment.
TOTAL KNOWN INCREASES	\$153, 223.92	

NORTH WHIDBEY
POOL, PARK, AND RECREATION
 DISTRICT
Commissioner Communication

Proposed Budget Reductions / Savings

Adjustment	Reduction	Basis
FT sick pay duplication	\$18,800.00	Remove FT amounts; retain and redistribute \$8,730 PT sick allowance.
FT vacation duplication	\$19,727.00	Remove separate FT vacation budget where annual wage lines already fund compensated year.
Retirement	\$16,878.00	Remove non-participating position amounts and approx. 45% of Non-Exempt FT allocation; retain balance for current participation.
Administrative Assistant vacancy - wages	\$22,295.00	Seven months vacancy savings; retain September-December funding.
Administrative Assistant - payroll tax	\$3,344.25	15% tax savings associated with seven months of vacant wages.
Client Services Coordinator vacancy - net	\$6,238.00	Approximate net savings through Aug. 31 after recognizing 17 desk hours/week shifted to CSS at \$19/hour.
Swim Lesson Coordinator vacancy	\$20,830.81	Approx. 7.5 months wage and payroll-tax savings; retain full funding for Sept. 1 start.
Recreation Aide - Swim Lessons	\$14,631.45	Reduce wage budget from \$13,723 to \$1,000 and reduce related payroll-tax allocation.
Lifeguard training	\$15,770.00	Reduce from \$40,770 to \$25,000; retains \$15,136.11 after YTD spending for class/in-services.
Basketball wages / payroll tax	\$1,775.60	Program complete for 2026; remove remaining wage balance and related payroll tax.
Pickleball - wages, payroll tax & operating expense	\$1,301.05	Program not anticipated in 2026; remove wage budget,

POOL, PARK, AND RECREATION
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Commissioner Communication

		related payroll tax, and \$327 operating expense budget.
Track & Field - wages, payroll tax & operating expense	\$968.30	Program not anticipated in 2026; remove wage budget, related payroll tax, and \$644 Track & Field Day operating expense.
Non-Sports Recreation - wages, payroll tax & operating expense	\$312.00	Activity not anticipated in 2026; remove wage budget, related payroll tax, and \$82 Recreation Non-Sports Activities operating expense.
TOTAL KNOWN REDUCTIONS	\$142,871.46	

Items Subject to Possible Adjustments Before Year-End

- WSI and Water Aerobics Instructor Wages: Additional savings may be available based on year-to-date utilization. These wage lines will be reviewed against anticipated programming needs for the final quarter of the year.
- Staffing Impacts Related to the Shower Project: Additional wage savings may be available depending on the timing and duration of the shower project. Potentially affected wage lines include WSI, Water Aerobics Instructor, Lifeguard, Client Service Specialist, Private Lesson Instructor, and Shutdown Maintenance.
- Payroll Tax Allocation: Continue using the working 15% allocation to wage lines. Retain the currently unresolved \$1,200.90 difference for reconciliation rather than allocating it to individual position budgets until the variance can be resolved.

Recommended Motion:

I move to approve the 2026 budget adjustment as presented, including \$153,223.92 in expenditure increases and \$142,871.46 in expenditure reductions, resulting in a net increase in budgeted expenditures of \$10,352.46.

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

7.a.ii Item: Budget Committee- Locker Room Shower Renovation and Fund Transfer

Meeting Date: August 27, 2026

Presented By: BM Millang & MD Cochran

- Staff is recommending that the District move forward with the renovation of the men's and women's locker room showers at the John Vanderzicht Memorial Pool.
- The District has received pricing for the work necessary to complete the project and is currently working to finalize the project scope, schedule, and contracting process.
- The District's goal is to complete the project during the pool's typical December shutdown to minimize the impact on programs and facility users.
- There have been changes to Washington's Small Works Roster requirements, and the District is updating its Small Works Roster policy and process to ensure the District's process aligns with the current requirements.
- The District's updated Small Works Roster resolution and contracting documents are currently under review by the District's attorney.
- Once the attorney's review is complete and the updated resolution and contracting documents are approved, staff will proceed with the appropriate Small Works Roster contracting process.
- At this time, staff is requesting authorization from the Board to move forward with the locker room shower renovation project, subject to completion of the attorney's review and compliance with the District's updated Small Works Roster procedures.
- Any contract requiring final Board approval will be brought back to the Board before execution.
- This process will also provide Commissioners with additional time to submit questions regarding the project so staff can research and respond before final approval.

Current Project Cost

- Plumbing work: \$28,619.56
- Construction and tile work: \$69,573.21
- Subtotal before sales tax: \$98,192.77
- Sales tax at 9.3%: \$9,131.93
- Total projected project cost: \$107,324.70

Project Funding

- The Business Manager presented budget adjustments and identified savings that can be used to help fund the locker room shower renovation project.
- As a result of these budget adjustments and identified savings, staff recommends transferring \$100,000 from the M&O Fund to the Capital Fund, consistent with the Board's intent to pay for capital projects from the Capital Fund.
- The Capital Fund currently has a balance of \$8,470.65.
- Following the proposed \$100,000 transfer, the Capital Fund would have an available balance of \$108,470.65.
- The locker room shower renovation project will be paid from the Capital Fund.

POOL, PARK, AND RECREATION
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- Based on the current projected project cost of \$107,324.70, the Capital Fund would have an estimated remaining balance of \$1,145.95 after completion of the project.
- The estimated remaining balance assumes that the project is completed at the currently projected cost and there are no additional costs or overages.

Proposed Contingency

- Due to the cost escalation the District has experienced, staff recommends that the Board authorize a 20% contingency to provide a buffer for unforeseen conditions or additional costs that may arise during the project.
- The District does not intend to automatically spend the contingency. The contingency is intended to provide flexibility should legitimate unforeseen costs arise.
- Staff will carefully review any requested change orders or additional costs to ensure they are necessary, properly documented, and within the authorized project scope.
- Total projected project cost: \$107,324.70
- 20% contingency: \$21,464.94
- Maximum project authorization, including contingency: \$128,789.64
- The minimum anticipated expenditure based on the current pricing is \$107,324.70. The maximum amount the Board is being asked to authorize, including contingency, is \$128,789.64.
- The Capital Fund balance after the proposed \$100,000 transfer will be sufficient to cover the currently projected project cost of \$107,324.70 but will not be sufficient to cover the entire 20% contingency.
- If additional project costs require use of the contingency beyond the amount available in the Capital Fund, additional funding will need to be identified and transferred or otherwise authorized before those expenditures are made.
- Staff will continue to work to keep the project as close as possible to the current projected cost and minimize change orders and additional expenses.

Recommended Motions:

#1 I move to authorize staff to continue moving the project forward, subject to attorney review and compliance with the District's updated Small Works Roster procedures.

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____

#2 I move to approve the locker room shower renovation project for up to \$128,789.64, including a 20% contingency, to be paid from the Capital Fund.

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____

#3 I move to transfer \$100,000 from the District's M&O Fund 646 to the Capital Fund 788 for the locker room shower renovation project.

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____

7.b.i Item: Program Committee- Tiered Cost Recovery-Revision to Cost Recovery Percentages

Meeting Date: August 27, 2026

Presented By: BOC

7.b.ii Item: Program Committee- Revision of Standing Rules Definitions Discussion

Meeting Date: August 27, 2026

Presented By: BOC

8.a. Unfinished Business Item: None

Meeting Date: August 27, 2026

Presented By:

9.a. New Business Item: Combining Committee Discussion

Meeting Date: August 27, 2026

Presented By: Commissioner Guy

NWPPRD PROGRAM PLANNING & COST RECOVERY — BOARD REVIEW

Lap swim admission is calculated from one-lane allocated cost. Additional lanes multiply cost and capacity without changing the per-swimmer target fee.
Staffing uses 8 supervision areas; facility/admin cost uses 7 chargeable units because hot-tub access is bundled into lap swim and open swim admission.
Cost recovery is based on the current fee; Fee at Target is the admission needed to meet the stated program target.

LAP SWIM — 50% COST-RECOVERY TARGET

Swimmers in One Lane	Planning Description	Allocated One-Lane Cost	Current Fee	Current Recovery	Subsidy / (Surplus)	Fee at 50% Target	Fee at 100%
2	Preferred	\$30.60	\$7.25	47.4%	\$16.10	\$7.65	\$15.30
3	Complaints more likely	\$30.60	\$7.25	71.1%	\$8.85	\$5.10	\$10.20
4	Crowded	\$30.60	\$7.25	94.8%	\$1.60	\$3.83	\$7.65
6	Posted maximum / rarely achieved	\$30.60	\$7.25	142.1%	(\$12.90)	\$2.55	\$5.10

LAP SWIM — MULTI-LANE EXAMPLES (TARGET FEE PER SWIMMER REMAINS THE SAME)

Available Lanes	Swimmers/Lane	Participants	Cost per Lane	Total Cost	Target Fee/Swimmer	Target Revenue	Current Revenue	Current Recovery	Subsidy / (Surplus)
1	2	2	\$30.60	\$30.60	\$7.65	\$15.30	\$14.50	47.4%	\$16.10
3	2	6	\$30.60	\$91.81	\$7.65	\$45.90	\$43.50	47.4%	\$48.31
6	2	12	\$30.60	\$183.61	\$7.65	\$91.81	\$87.00	47.4%	\$96.61
1	3	3	\$30.60	\$30.60	\$5.10	\$15.30	\$21.75	71.1%	\$8.85
3	3	9	\$30.60	\$91.81	\$5.10	\$45.90	\$65.25	71.1%	\$26.56
6	3	18	\$30.60	\$183.61	\$5.10	\$91.81	\$130.50	71.1%	\$53.11
1	4	4	\$30.60	\$30.60	\$3.83	\$15.30	\$29.00	94.8%	\$1.60
3	4	12	\$30.60	\$91.81	\$3.83	\$45.90	\$67.00	94.8%	\$4.81
6	4	24	\$30.60	\$183.61	\$3.83	\$91.81	\$174.00	94.8%	\$9.61
1	6	6	\$30.60	\$30.60	\$2.55	\$15.30	\$43.50	142.1%	(\$12.90)
3	6	18	\$30.60	\$91.81	\$2.55	\$45.90	\$130.50	142.1%	(\$38.69)
6	6	36	\$30.60	\$183.61	\$2.55	\$91.81	\$261.00	142.1%	(\$77.39)

WATER VOLLEYBALL — 75% COST-RECOVERY TARGET

Participants	Current Fee	Total Cost	Revenue	Current Recovery	Subsidy / (Surplus)	Fee at 75% Target	Fee at 100%	Key Assumptions
8	\$7.50	\$137.71	\$60.00	43.6%	\$77.71	\$12.91	\$17.21	2 LG; 1 CSS at 50%; 3/8 staffing and 3/7 facility
10	\$7.50	\$137.71	\$75.00	54.5%	\$62.71	\$10.33	\$13.77	2 LG; 1 CSS at 50%; 3/8 staffing and 3/7 facility
12	\$7.50	\$137.71	\$90.00	65.4%	\$47.71	\$8.61	\$11.48	2 LG; 1 CSS at 50%; 3/8 staffing and 3/7 facility

OPEN SWIM — 50% COST-RECOVERY TARGET

Duration	Participants	Lifeguards	Current Fee	Staffing Cost	Facility Cost	Total Cost	Revenue	Current Recovery	Subsidy / (Surplus)	Fee at 50% Target	Schedule Status	Fee at 100%
1.50	45	3	\$6.00	\$120.51	\$246.00	\$366.51	\$270.00	73.7%	\$96.51	\$4.07	Current	\$8.14
1.50	60	3	\$6.00	\$120.51	\$246.00	\$366.51	\$360.00	98.2%	\$6.51	\$3.05	Current	\$6.11
1.50	90	4	\$6.00	\$154.94	\$246.00	\$400.94	\$540.00	134.7%	(\$139.06)	\$2.23	Current	\$4.45
2.00	45	3	\$6.00	\$160.68	\$328.00	\$488.68	\$270.00	55.3%	\$218.68	\$5.43	Planning Only	\$10.86
2.00	60	3	\$6.00	\$160.68	\$328.00	\$488.68	\$360.00	73.7%	\$128.68	\$4.07	Planning Only	\$8.14
2.00	90	4	\$6.00	\$206.59	\$328.00	\$534.59	\$540.00	101.0%	(\$5.41)	\$2.97	Planning Only	\$5.94
2.50	45	3	\$6.00	\$200.85	\$410.00	\$610.85	\$270.00	44.2%	\$340.85	\$6.79	Current	\$13.57
2.50	60	3	\$6.00	\$200.85	\$410.00	\$610.85	\$360.00	58.9%	\$250.85	\$5.09	Current	\$10.18
2.50	90	4	\$6.00	\$258.24	\$410.00	\$668.24	\$540.00	80.8%	\$128.24	\$3.71	Current	\$7.42

WATER AEROBICS — 75% COST-RECOVERY TARGET

Participants	Current Fee	Total Cost	Revenue	Current Recovery	Subsidy / (Surplus)	Fee at 75% Target	Fee at 100%	Key Assumptions
8	\$8.50	\$118.35	\$68.00	57.5%	\$50.35	\$11.09	\$14.79	1 instructor @ \$20; 1 LG; 25% CSS × 3/8; 3/7 facility
12	\$8.50	\$118.35	\$102.00	86.2%	\$16.35	\$7.40	\$9.86	1 instructor @ \$20; 1 LG; 25% CSS × 3/8; 3/7 facility
16	\$8.50	\$118.35	\$136.00	114.9%	(\$17.65)	\$5.55	\$7.40	1 instructor @ \$20; 1 LG; 25% CSS × 3/8; 3/7 facility
20	\$8.50	\$118.35	\$170.00	143.6%	(\$51.65)	\$4.44	\$5.92	1 instructor @ \$20; 1 LG; 25% CSS × 3/8; 3/7 facility

Lap Swim and Open Swim are evaluated against a 50% cost-recovery target. Water Volleyball and Water Aerobics are evaluated against a 75% target. The target-fee columns show the admission required at each attendance scenario.

Methodology notes: Lap Swim and Water Volleyball staffing costs are fixed for each session. Water Aerobics includes one class instructor, one lifeguard charged to the class while lap swim runs concurrently, a 25% CSS program allocation applied across 3 of 8 supervision areas, and 3 of 7 facility/admin units. Open Swim lifeguard staffing varies with capacity. Tot-pool users during lap swim hours pay a separate open-swim-rate admission and are excluded from lap swim revenue. Hot-tub access is bundled with lap swim or open swim admission.

LAP SWIM — SINGLE-LANE PRICING & MULTI-LANE CAPACITY

Editable Input	Value	METHOD
Current Admission	\$7.25	The admission recommendation is based on one lane. One-lane cost includes 1/8 of two lifeguards, 1/8 of the 50% CSS program allocation, and 1/7 of facility/admin cost. More available lanes multiply the cost and capacity equally, so the fee per swimmer remains unchanged.
Session Duration (Hours)	1.00	
Target Cost Recovery	50.0%	
Lifeguards Scheduled	2	
CSS Scheduled	1	
CSS Program Allocation	50.0%	
Maximum Available Lanes	6	

Note: Based on one hour of lap swim. In daily operations, lap swimmers are not limited to one hour.

ONE-LANE ALLOCATED COST						
Cost Component	Full Basis	Lane Share	Allocated Hours / Units	Rate	One-Lane Cost	
Two Lifeguards	2.00	12.5%	0.25	\$20.00	\$5.74	
CSS at 50% Program Allocation	0.50	12.5%	0.06	\$20.00	\$1.43	
Facility/Admin	1.00	14.3%	1.00	\$23.43	\$23.43	
TOTAL ALLOCATED COST — ONE LANE					\$30.60	

ONE-LANE ADMISSION ANALYSIS — 50% COST-RECOVERY TARGET							
Swimmers in Lane	Planning Description	One-Lane Cost	Revenue at Current Fee	Current Cost Recovery	Subsidy / (Surplus)	Fee at 50% Target	Fee at 100%
2	Preferred	\$30.60	\$14.50	47.4%	\$16.10	\$7.65	\$15.30
3	Complaints more likely	\$30.60	\$21.75	71.1%	\$8.85	\$5.10	\$10.20
4	Crowded	\$30.60	\$29.00	94.8%	\$1.60	\$3.83	\$7.65
6	Posted maximum / rarely achieved	\$30.60	\$43.50	142.1%	(\$12.90)	\$2.55	\$5.10

MULTI-LANE CAPACITY & TOTALS										
Available Lanes	Swimmers per Lane	Total Participants	Cost per Lane	Total Allocated Cost	Target Fee per Swimmer	Target Revenue	Current Revenue	Current Cost Recovery	Subsidy / (Surplus)	
1	2	2	\$30.60	\$30.60	\$7.65	\$15.30	\$14.50	47.4%	\$16.10	
1	3	3	\$30.60	\$30.60	\$5.10	\$15.30	\$21.75	71.1%	\$8.85	
1	4	4	\$30.60	\$30.60	\$3.83	\$15.30	\$29.00	94.8%	\$1.60	
1	6	6	\$30.60	\$30.60	\$2.55	\$15.30	\$43.50	142.1%	(\$12.90)	
2	2	4	\$30.60	\$61.20	\$7.65	\$30.60	\$29.00	47.4%	\$32.20	
2	3	6	\$30.60	\$61.20	\$5.10	\$30.60	\$43.50	71.1%	\$17.70	
2	4	8	\$30.60	\$61.20	\$3.83	\$30.60	\$58.00	94.8%	\$3.20	
2	6	12	\$30.60	\$61.20	\$2.55	\$30.60	\$87.00	142.1%	(\$25.80)	
3	2	6	\$30.60	\$91.81	\$7.65	\$45.90	\$43.50	47.4%	\$48.31	
3	3	9	\$30.60	\$91.81	\$5.10	\$45.90	\$65.25	71.1%	\$26.56	
3	4	12	\$30.60	\$91.81	\$3.83	\$45.90	\$87.00	94.8%	\$4.81	
3	6	18	\$30.60	\$91.81	\$2.55	\$45.90	\$130.50	142.1%	(\$38.69)	
4	2	8	\$30.60	\$122.41	\$7.65	\$61.20	\$58.00	47.4%	\$64.41	
4	3	12	\$30.60	\$122.41	\$5.10	\$61.20	\$87.00	71.1%	\$35.41	
4	4	16	\$30.60	\$122.41	\$3.83	\$61.20	\$116.00	94.8%	\$6.41	
4	6	24	\$30.60	\$122.41	\$2.55	\$61.20	\$174.00	142.1%	(\$51.59)	
5	2	10	\$30.60	\$153.01	\$7.65	\$76.50	\$72.50	47.4%	\$80.51	
5	3	15	\$30.60	\$153.01	\$5.10	\$76.50	\$108.75	71.1%	\$44.26	
5	4	20	\$30.60	\$153.01	\$3.83	\$76.50	\$145.00	94.8%	\$8.01	
5	6	30	\$30.60	\$153.01	\$2.55	\$76.50	\$217.50	142.1%	(\$64.49)	
6	2	12	\$30.60	\$183.61	\$7.65	\$91.81	\$87.00	47.4%	\$96.61	
6	3	18	\$30.60	\$183.61	\$5.10	\$91.81	\$130.50	71.1%	\$53.11	
6	4	24	\$30.60	\$183.61	\$3.83	\$91.81	\$174.00	94.8%	\$9.61	
6	6	36	\$30.60	\$183.61	\$2.55	\$91.81	\$261.00	142.1%	(\$77.39)	

WATER VOLLEYBALL — 75% COST-RECOVERY TARGET

Editable Input	Value
Current Admission	\$7.50
Duration (Hours)	1.50
Target Cost Recovery	75.0%
Lifeguards Scheduled	2
CSS Scheduled	1
CSS Program Allocation	50.0%
Program Lanes / Units	3

PARTICIPANT SCENARIOS — 75% TARGET

Participants		Allocated Staffing Cost	Facility Cost	Total Cost	Revenue	Cost Recovery	Subsidy / (Surplus)	Fee at 75% Target	Fee at 100%
	8	\$32.28	\$105.43	\$137.71	\$60.00	43.6%	\$77.71	\$12.91	\$17.21
	10	\$32.28	\$105.43	\$137.71	\$75.00	54.5%	\$62.71	\$10.33	\$13.77
	12	\$32.28	\$105.43	\$137.71	\$90.00	65.4%	\$47.71	\$8.61	\$11.48

OPEN SWIM — 50% COST-RECOVERY TARGET

Editable Input	Value
Current Admission	\$6.00
Target Cost Recovery	50.0%
CSS Scheduled	1
CSS Program Allocation	50.0%
Chargeable Facility Units	7
Additional Direct Cost	-
Schedule Pattern	90 min and 2.5 hr

OPEN SWIM SCENARIOS — 50% TARGET

Duration	Participants	Lifeguards	CSS Allocation	Staffing Cost	Facility Cost	Total Cost	Revenue	Cost Recovery	Subsidy / (Surplus)	Fee at 50% Target	Schedule Status
1.50	45	3	50.0%	\$120.51	\$246.00	\$366.51	\$270.00	73.7%	\$96.51	\$4.07	Current
1.50	60	3	50.0%	\$120.51	\$246.00	\$366.51	\$360.00	98.2%	\$6.51	\$3.05	Current
1.50	90	4	50.0%	\$154.94	\$246.00	\$400.94	\$540.00	134.7%	(\$139.06)	\$2.23	Current
2.00	45	3	50.0%	\$160.68	\$328.00	\$488.68	\$270.00	55.3%	\$218.68	\$5.43	Planning Only
2.00	60	3	50.0%	\$160.68	\$328.00	\$488.68	\$360.00	73.7%	\$128.68	\$4.07	Planning Only
2.00	90	4	50.0%	\$206.59	\$328.00	\$534.59	\$540.00	101.0%	(\$5.41)	\$2.97	Planning Only
2.50	45	3	50.0%	\$200.85	\$410.00	\$610.85	\$270.00	44.2%	\$340.85	\$6.79	Current
2.50	60	3	50.0%	\$200.85	\$410.00	\$610.85	\$360.00	58.9%	\$250.85	\$5.09	Current
2.50	90	4	50.0%	\$258.24	\$410.00	\$668.24	\$540.00	80.8%	\$128.24	\$3.71	Current

SHARED COST & ALLOCATION ASSUMPTIONS

Assumption	Value
Lifeguard Hourly Rate	\$20.00
CSS Hourly Rate	\$20.00
Payroll Tax Rate	7.7%
Workers' Comp per Allocated Staff Hour	\$1.42
Retirement Rate	0.0%
Other Benefit Rate	0.0%
Total Facility/Admin Cost per Hour	\$164.00
Supervision Areas	8
Chargeable Facility Units	7
Chargeable Unit Rate per Hour	\$23.43

MODEL EXPLANATION

Lap Swim is priced from a one-lane allocation: 1/8 of the two-lifeguard cost, 1/8 of the CSS program allocation, and 1/7 of facility/admin cost. Additional lanes multiply both allocated cost and participant capacity, so the target fee per swimmer remains the same for a given number of swimmers per lane.

Water Volleyball uses 3 of 8 supervision areas and 3 of 7 chargeable facility units. Its cost-recovery target is 75%.

Water Aerobics uses 3 of 8 supervision areas and 3 of 7 chargeable facility units. It includes a dedicated instructor at \$20/hour, one lifeguard charged to the class while lap swim is running concurrently, and a 25% CSS program allocation. Its cost-recovery target is 75%.

Open Swim uses all 8 supervision areas and all 7 chargeable facility units. Its lifeguard staffing varies by capacity, and its cost-recovery target is 50%.

Hot-tub access is bundled into lap swim or open swim admission. During lap swim hours, the tot pool requires a separate admission at the open swim rate and is excluded from lap swim revenue.

WATER AEROBICS — 75% COST-RECOVERY TARGET

Editable Input	Value
Current Admission	\$8.50
Duration (Hours)	1.00
Target Cost Recovery	75.0%
Instructor Hourly Rate	\$20.00
Lifeguards Charged to Progra	1.00
CSS Scheduled	1.00
CSS Program Allocation	0.25
Program Lanes / Units	3.00

PARTICIPANT SCENARIOS — 75% TARGET

Participants	Allocated Staffing Cost	Facility Cost	Total Cost	Revenue	Cost Recovery	Subsidy / (Surplus)	Fee at 75% Target	Fee at 100%
8	\$48.06	\$70.29	\$118.35	\$68.00	57.5%	\$50.35	\$11.09	\$14.79
12	\$48.06	\$70.29	\$118.35	\$102.00	86.2%	\$16.35	\$7.40	\$9.86
16	\$48.06	\$70.29	\$118.35	\$136.00	114.9%	(\$17.65)	\$5.55	\$7.40
20	\$48.06	\$70.29	\$118.35	\$170.00	143.6%	(\$51.65)	\$4.44	\$5.92

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

9.b. New Business Item: Resolution 2026-05 Closing Bond Account

Meeting Date: August 27, 2026

Presented By: BM Millang

Recommended Motion:

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____



RESOLUTION NO. 2026-05

A RESOLUTION AUTHORIZING CLOSING BOND ACCOUNT

WHEREAS, the North Whidbey Pool, Park and Recreation District ("District") maintains Fund 648 – Bond Fund, which was established in connection with prior bond obligations of the District; and

WHEREAS, Fund 648 – Bond Fund has not been actively used for more than a decade and is no longer necessary for the financial operations of the District; and

WHEREAS, the District has determined that there are no remaining obligations requiring the continued maintenance of Fund 648 – Bond Fund; and

WHEREAS, prior to adoption of this Resolution, the remaining balance of Fund 648 – Bond Fund has been transferred to an appropriate District fund, resulting in a zero balance in the fund; and

WHEREAS, Island County has advised the District that formal action by the Board of Commissioners is required to authorize the closure of Fund 648 – Bond Fund;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE NORTH WHIDBEY POOL, PARK AND RECREATION DISTRICT AS FOLLOWS:

Section 1. Closure of Fund.

The Board of Commissioners hereby authorizes and directs the closure of Fund 648 – Bond Fund.

Section 2. Authorization

- The Executive Director and Business Manager, or their designees, are authorized to provide this Resolution to Island County and to take any administrative actions necessary to complete the closure of Fund 648 – Bond Fund.

ADOPTED by the Board of Commissioners of the North Whidbey Pool, Park and Recreation District at a regular meeting held this 27th day of August, 2026.

Dated: August 27, 2026

Brit Kraner, Commissioner

Melissa Hartmann, Commissioner

William "Bill" Larsen, Chair

David Guy, Commissioner

Jaemee Rozz Witmer, Commissioner



9.c. New Business Item: Resolution 2026-06 Cash Payment Rounding

Meeting Date: August 27, 2026

Presented By: BM Millang

On Friday, August 21, 2026, District staff went to the bank to obtain change for District cash operations and were informed that the bank could no longer provide pennies. This directly impacts the District's ability to provide exact change for cash transactions and is the reason the District is bringing a cash-rounding procedure forward at this time.

- Washington State law allows local government agencies to round in-person cash transactions to the nearest five cents when pennies are unavailable.
- Rounding will apply only to cash payments. Credit cards, debit cards, checks, and electronic payments will continue to be charged the exact amount due.
- The District will continue to calculate the actual price, sales tax, and any applicable fees before rounding. Rounding changes only the final amount of cash collected or change provided. It does not change the underlying price, tax, or fee.
- The final cash amount will be rounded to the nearest five cents as follows:
 - Amounts ending in 1¢ or 2¢ round down to 0¢.
 - Amounts ending in 3¢ or 4¢ round up to 5¢.
 - Amounts ending in 6¢ or 7¢ round down to 5¢.
 - Amounts ending in 8¢ or 9¢ round up to the next 10¢.
 - Amounts ending in 0¢ or 5¢ do not require rounding.
- Example: If the final amount due after applicable taxes and fees is \$10.07, a customer paying cash would pay \$10.05. If the final amount due is \$10.08, a customer paying cash would pay \$10.10. A customer paying by credit or debit card would pay the exact amount of \$10.07 or \$10.08.
- If a customer has the exact amount due, including pennies, the customer may pay the exact amount, and no rounding adjustment is necessary.
- Cash-rounding differences will be tracked separately so that authorized rounding adjustments are not treated as unexplained cash overages or shortages.
- The Business Manager will update the District's cash reconciliation log to include a separate line for Cash Rounding Adjustments. This will allow staff to document authorized rounding differences separately from actual cash overages or shortages.
- For example, if the register shows that \$500.02 in cash should have been collected, but authorized rounding results in the District collecting \$500.00, the \$0.02 difference will be documented as a cash-rounding adjustment rather than a cash shortage.
- Staff will receive written procedures explaining how to apply cash rounding at the register and how to document rounding adjustments during cash reconciliation.

Fiscal Impact

POOL, PARK, AND RECREATION
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The financial impact to the District is expected to be minimal because individual adjustments will be limited to no more than two cents per cash transaction. Some transactions will round up and others will round down. The primary purpose of the procedure is to allow the District to continue accepting cash despite the inability to obtain pennies from its financial institution.

Recommended Motion: I move to approve Resolution No. 2026-06 authorizing the rounding of in-person cash transactions in accordance with Washington State law.

This section is for staff use

Motion _____ 2nd _____ Discussion: Yes/No

Vote: Y/N/AB

BK____ BL____ JW____ MH____ DG____



RESOLUTION NO. 2026-06

A RESOLUTION AUTHORIZING ROUNDING OF IN-PERSON CASH PAYMENTS DUE TO PENNY UNAVAILABILITY

WHEREAS, the North Whidbey Pool, Park and Recreation District ("District") accepts cash payments for admissions, programs, memberships, rentals, merchandise, and other District services; and

WHEREAS, on August 21, 2026, District staff went to the District's financial institution to obtain change for cash operations and were informed that pennies were no longer available from the financial institution; and

WHEREAS, the unavailability of pennies affects the District's ability to provide exact change for certain cash transactions; and

WHEREAS, Washington State law authorizes state and local government agencies to round in-person cash transactions to the nearest five-cent increment when pennies are unavailable; and

WHEREAS, the Board of Commissioners desires to establish a consistent and transparent procedure that allows the District to continue accepting cash payments while complying with Washington State law and maintaining appropriate financial controls;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE NORTH WHIDBEY POOL, PARK AND RECREATION DISTRICT AS FOLLOWS:

Section 1. Authorization

When pennies are unavailable, the District is authorized to round the final amount of an in-person cash payment to the nearest five-cent increment in accordance with Washington State law.

Section 2. Rounding Method

The final amount paid in cash shall be rounded as follows:

- Amounts ending in \$0.01, \$0.02, \$0.06, or \$0.07 shall be rounded down to the nearest five-cent increment.
- Amounts ending in \$0.03, \$0.04, \$0.08, or \$0.09 shall be rounded up to the nearest five-cent increment.
- Amounts ending in \$0.00 or \$0.05 shall not be adjusted.

Section 3. Cash Payments Only

Rounding shall apply only to in-person payments made in cash.

Payments made by credit card, debit card, check, electronic payment, or other noncash payment method shall be processed for the exact amount due and shall not be rounded.

Section 4. Exact Cash Payments

If a customer provides the exact amount due, including pennies, the District may accept the exact amount and no rounding adjustment shall be made.

Section 5. Prices, Taxes, and Fees

Rounding shall not change the established price of any District admission, program, membership, rental, merchandise, service, or other charge.

Any applicable sales tax, fee, assessment, or other charge shall be calculated on the transaction before rounding. Rounding shall be applied only to the final amount paid in cash and shall not change the underlying sales price, tax, fee, assessment, or other charge.

Section 6. Cash Reconciliation and Accounting

Cash-rounding adjustments shall be separately identified and documented in the District's financial records and shall not be treated as unexplained cash overages or shortages.

The Business Manager shall update the District's cash reconciliation log to provide for the documentation of cash-rounding adjustments separately from actual cash overages or shortages.

The Executive Director and Business Manager are authorized to establish and maintain administrative and accounting procedures necessary to properly record, reconcile, and report cash-rounding adjustments in accordance with applicable Washington State requirements and the BARS Manual.

Section 7. Staff Procedures

The Executive Director, or designee, shall establish written procedures for employees responsible for accepting and reconciling cash payments to ensure that rounding is applied and documented consistently.

Section 8. Effective Date

This Resolution shall become effective immediately upon adoption and shall remain in effect unless amended or repealed by the Board of Commissioners or otherwise required by a change in applicable law.

ADOPTED by the Board of Commissioners of the North Whidbey Pool, Park and Recreation District at a regular meeting held this 27th day of August , 2026.

Dated: August 27, 2026

Brit Kraner, Commissioner

Melissa Hartmann, Commissioner

William "Bill" Larsen, Chair

David Guy, Commissioner

Jaemee Rozz Witmer, Commissioner



9.d. New Business Item: Employee of the Month

Meeting Date: August 27, 2026

Presented By: BOC

Alex has been a great and hard-working lifeguard throughout her time here. She always shows up with a positive attitude ready for the day. Her attentiveness to safety ensures a secure environment for all patrons, and she is consistently willing to go above and beyond to help her teammates. Alex's reliability makes her a cornerstone of our guard staff, and we truly appreciate her continued dedication.

POOL, PARK, AND RECREATION
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Commissioner Communication

10. Item: Executive Session-None

Meeting Date: August 27, 2026

Presented By:

**Note: The governing body may hold executive sessions from which the public may be excluded, for those purposes set forth in RCW 42.30.110. Before convening an executive session, the presiding officer must announce the purpose of the session and the anticipated time when the session will be concluded. Should the session require more time, a public announcement shall be made that the session is being extended. NO ACTION CAN BE TAKEN IN EXECUTIVE SESSION.*

“The board is entering into executive session pursuant to (insert RCW here) for a period of _____ minutes, until _____ a.m./p.m.”

(Start Time: _____ am/pm)

(Ending Time: _____ am/pm)

**If an extension is required, the presiding officer must come out of the room in which the session is being held and make the following announcement:*

(Extension announcement time: _____ am/pm)

“The board is extending the executive session for a period of _____ minutes, until _____ a.m./p.m.”

*After adjourning the executive session and at, but **not before**, the time you said you would come back:*

“I call the regular meeting back to order at _____ a.m./p.m.”

Recommended Motion after Executive Session Discussion: I move

This section is for staff use

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____



11. Item: Action Item/Review
Meeting Date: August 27, 2026
Presented By: Staff/Secretary

12. Item: Final Board Comments
Presented By: BOC

13. Item: Thursday, September 24, @ 6:00 p.m. @ John Vanderzicht Memorial Pool
Presented By: Chair

14. Item: Adjourn
Presented By: BOC

POOL, PARK, AND RECREATION
DISTRICT
Commissioner Communication

Recommended Motion: I move we adjourn the meeting.

Motion _____ **2nd** _____ **Discussion:** Yes/No

Vote: Y/N/AB

BK____ **BL**____ **JW**____ **MH**____ **DG**____