

South Whidbey Parks & Recreation District

January 21, 2026

Annual Meeting @ 6:00pm

Regular Board Meeting Immediately Following

Parks District Headquarters

5476 Maxwellton Rd., Langley WA

Online attendance is available. Visit swparks.org/about/meetingsminutes or email director@swparks.org for more information.

Annual Meeting

- I. Call to Order**
- II. Election of Officers for 2026 Board of Parks Commissioners**
- III. Commissioner Committee Assignments**
- IV. Adjournment**

Regular Board Meeting

- I. Call to Order**
- II. Public Comment**
- III. Financial Report**
 - A. Financial Report**
 - B. Review of Voucher List**
- IV. Consent Agenda**
 - A. Approval of Minutes (12/17/2025)**
 - B. Voucher List**
- V. Staff Report**
- VI. Committee and Community Meeting Reports**

Where applicable, committee reports may move to unfinished or new business.
- VII. Unfinished Business**
 - A. Comprehensive Plan Programs**
- VIII. New Business**
 - A. Department of Fish and Wildlife Agreement**
 - B. EFT Policy**
 - C. Resolution 2026-01 Investment Officers**
- IX. Adjournment**

Memo



To: Board of Commissioners
From: Brian Tomisser, Director
Date: 01/21/2026
Re: Re-election of Board Officers

As part of the annual meeting, the board is to nominate and elect a Chairperson, Vice-Chairperson, Treasurer and Secretary. Below, you will see the description of each position, taken directly from the District Policy Manual for your review. Discussion is allowed prior to nominations being made.

2.03 OFFICERS OF THE BOARD

In accordance with RCW 36.69.120, the Board of Commissioners, at its first public meeting following the beginning of each year, shall elect from among its number, a Chairperson, Vice-Chairperson and Secretary whose terms of office shall run for one year beginning when elected, and until the election of a successor. Vacancies in an office arising from any cause may be filled at any Regular or Special meeting of the Board. The Treasurer of Island County is the statutory Treasurer of the District. The Board may elect a Treasurer for its Board whose authority shall not conflict with the County Treasurer.

203.1 Chairperson. The Chairperson shall preside at all public meetings of the Board of Commissioners and shall sign all resolutions, contracts and other instruments on behalf of the Board as authorized by the Board. The Chairperson may also appoint Committees and shall perform all such other duties as are incident to the office or are properly required by the Board.

2.03.2 Vice-Chairperson. The Vice-Chairperson shall, during the absence or disability of the Chairperson, exercise all functions of the Chairperson. In addition, the Vice-Chairperson shall have such powers and discharge such duties as may be assigned to him/her from time to time by the Board of Commissioners.

2.03.3 Treasurer. The Treasurer shall be responsible for the review and, by signature, approval of monthly vouchers prepared and compiled by District Office Manager. The Treasurer shall prepare a report of the District financial activities to be presented at the monthly Board meetings. The Treasurer shall also share the responsibility of the Auditing Officer with the District Director.

2.03.4 Secretary. The Secretary shall attest all resolutions, minutes, expenditures and authorize the issuance of notices for all meetings of the Board of Commissioners. The Secretary shall also be responsible for the minutes of all meetings, shall make and retain a record of all motions and resolutions adopted by the Board, and shall supervise the safekeeping of the minute books, and shall otherwise perform such further duties as are incidental to the office as are properly required by the Board. Although the Secretary is ultimately responsible, many of these duties may be delegated to members of the District staff.



Memo

To: Board of Commissioners
From: Brian Tomisser, Director
Date: 1/22/2025
Re: Committee Assignments

At our Regular Meeting in January, we will hold the District's Annual Meeting and the election of Officers for the board will occur. We will also discuss committee assignments at that meeting and review and/or revise those assignments as desired.

As a reminder, currently the board officers are as follows:

Chair- Jennifer Cox
Vice Chair- Erik Jokinen
Secretary- Krista Loercher

The following are the 2025 committee assignments:

Committee	Commissioner 1	Commissioner 2	Alternate
Governmental Parks Group	Grevé	Loercher	Cox
Inter-local Committee	Jokinen	Cox	Grevé
Comprehensive Plan Programs	Simms	Loercher	Cox
Campground	Loercher	Grevé	Simms
Maintenance/Capital Projects	Grevé	Cox	Loercher
Pickleball	Jokinen	Simms	Cox
Sports Fields	Jokinen	Simms	Cox
Lake Properties	Greve'	Loercher	Jokinen
Trails	Cox	Simms	Grevé
Swimming Pool	Simms	Jokinen	Loercher



Island County Assessor

Kelly Mauck, Assessor

1 NE 7th Street, Coupeville, WA 98239

Ph: Whidbey 360-679-7303 | Camano 360-629-4522 | S Whidbey 360-321-5111

Email: AssessorEmail@islandcountywa.gov | www.islandcountywa.gov

1/9/2026

Park and Recreation South Whidbey

director@swparks.org

Loercher, Krista

PO Box 136

Langley, WA 98260

Krista Loercher,

I hereby certify that the values listed on this notice are the final values used for the 2025 levy for the 2026 taxes for:

	SWHIDPRBD	SWHIDPRMT	SWHIDPRBD3
Total Taxable Value	\$8,153,563,510	\$8,256,887,366	\$8,153,563,510
Levy Rate	0.0144185398	0.4600000000	0.1483535547
District Levy	\$117,562.48	\$3,798,168.19	\$1,209,610.13

Kristina Mayhew

Chief Deputy

360-678-7854

Levy@islandcountywa.gov

Matthew Chidsey

Analyst

360-678-7852

Levy@islandcountywa.gov

Kayla Perez

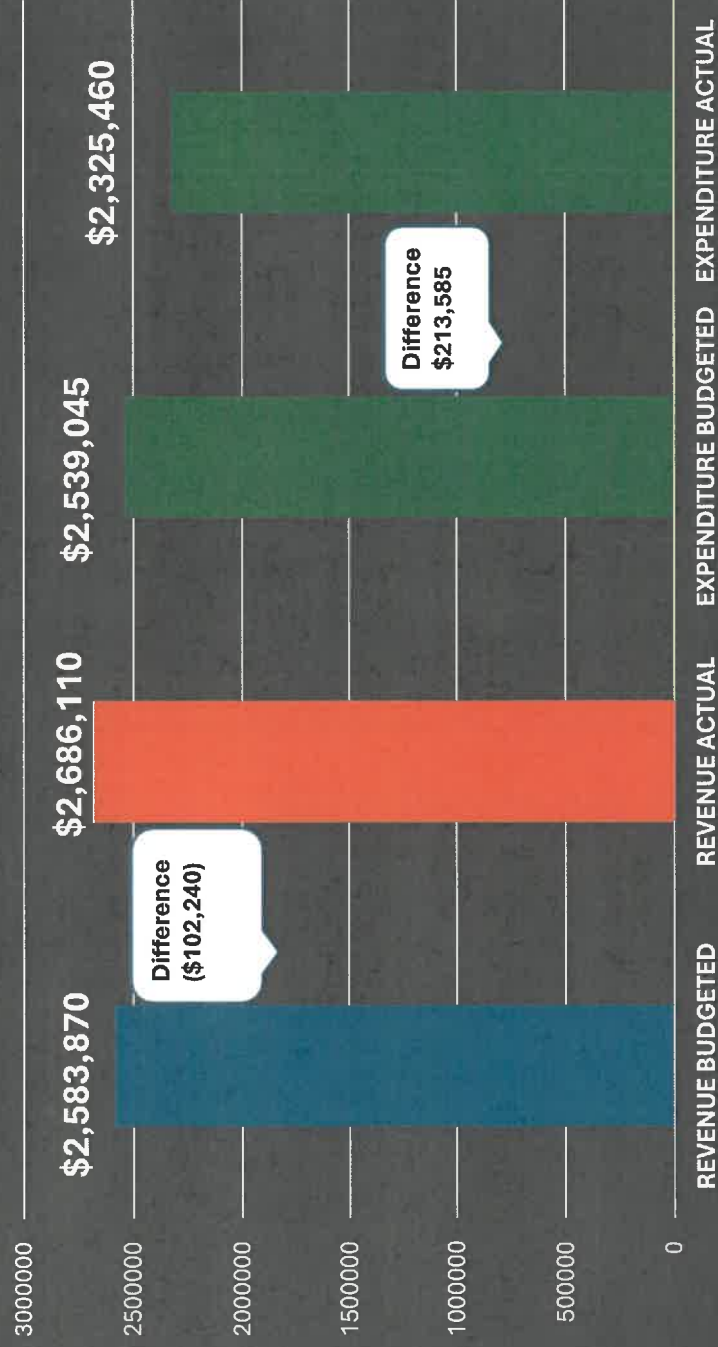
Exemptions Coordinator

360-678-7853

Levy@islandcountywa.gov



CUMULATIVE for GENERAL FUND January – December 2025

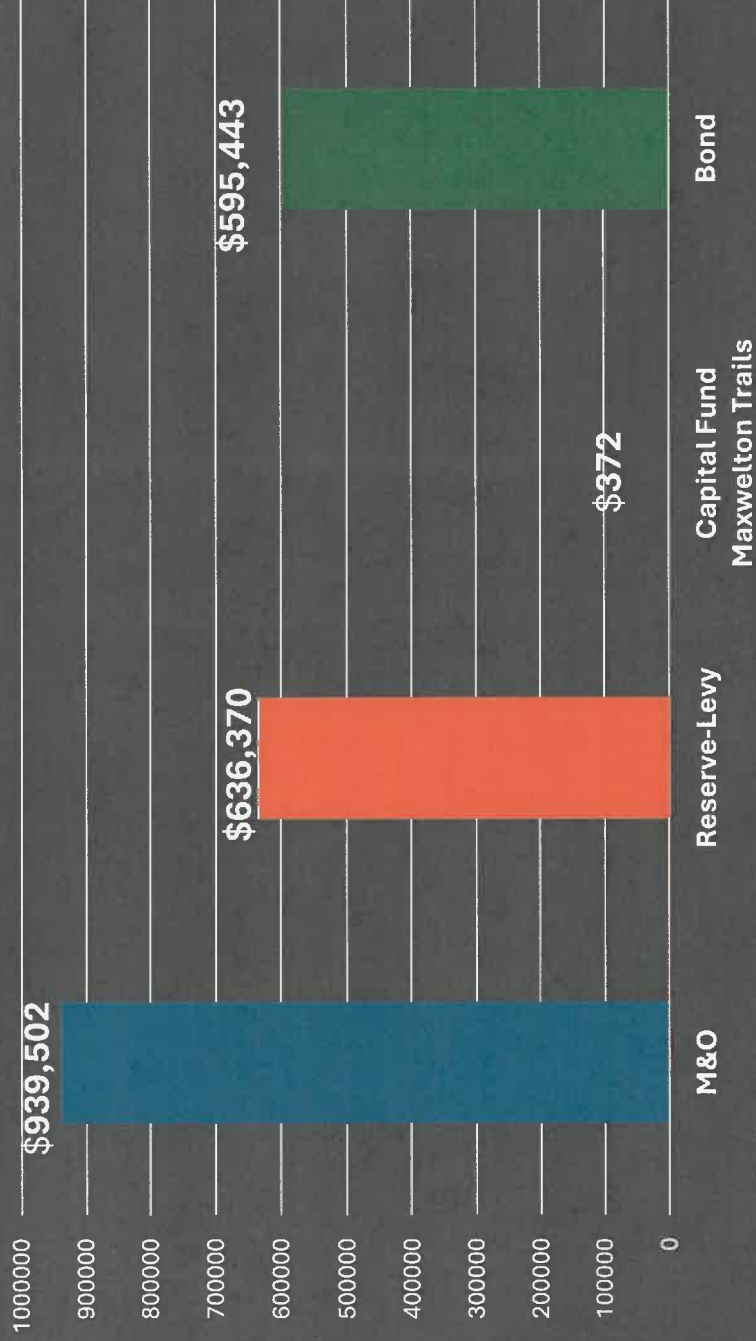


Note:



FUND BALANCES

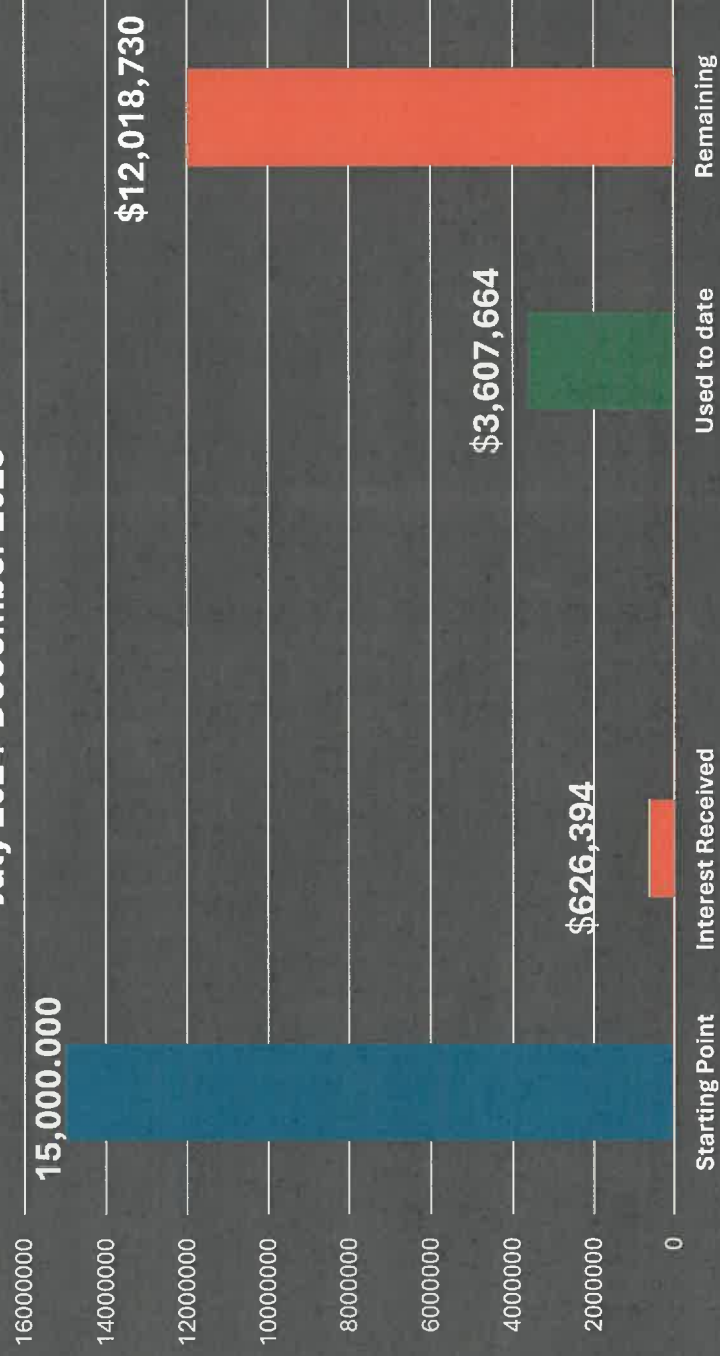
January – December 2025



Note: We will remove Capital Fund going forward

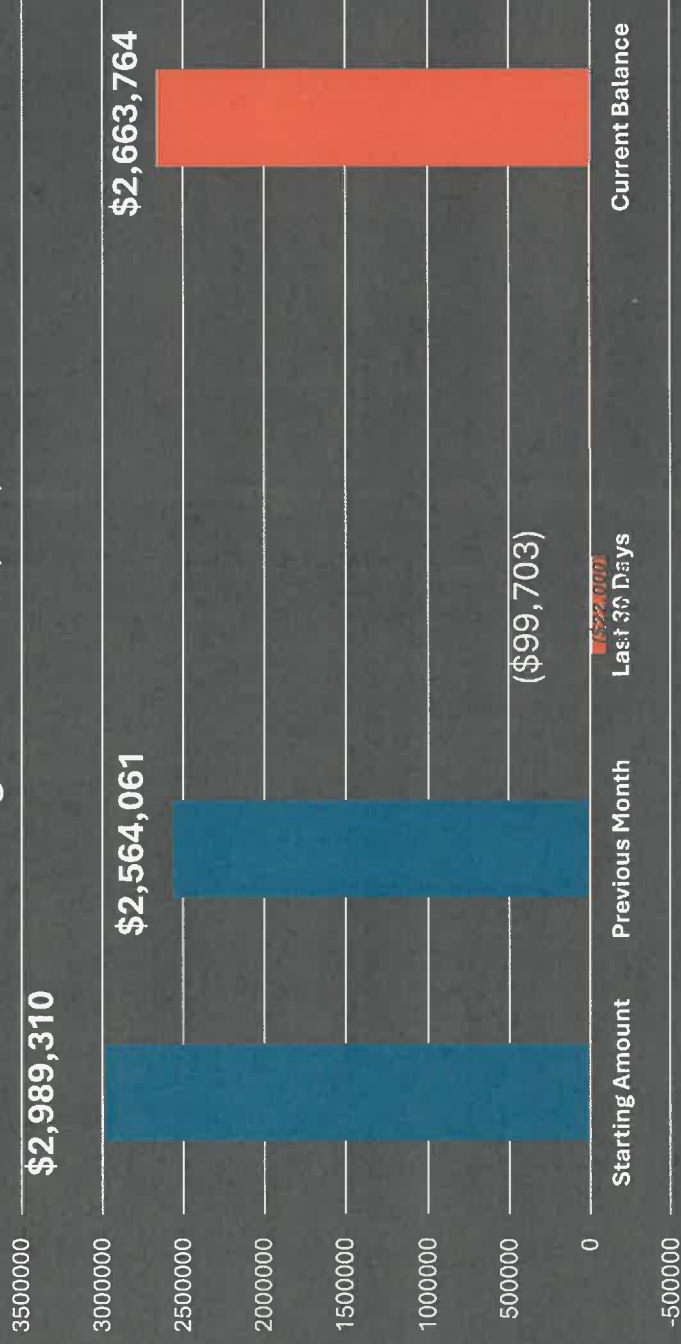


SWARC Construction Fund July 2024-December 2025



CONTINGENCY REPORT

Starting balance: \$2,989,310



Last 30 Days:

- We deleted sales tax from non-taxable items
- However sales tax increased to 9% in Island County which caused an increase

South Whidbey Parks & Recreation Dist

M&O / Reserve
5495 Maxwellton Road
Langley, WA 98260

Purchases [Vendor Detail]

1/1/2026 through 1/15/2026

1/9/2026
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ID#

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	Date	Item/Acct	Description	Amount
Bank Card Fees				*None
00014302	1/7/2026	6-1660	Credit Card Transaction Fees for	\$296.72
			Bank Card Fees Total:	\$296.72
Brim Tractor Company Inc - Mount Vernon				5000577 R2
00014295	1/2/2026	6-2902	BG86 Blower	\$359.03
			Brim Tractor Company Inc - Mount Vernon Total:	\$359.03
Carter, Austin L.				5007725
00014310	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	\$2,888.56
			Carter, Austin L. Total:	\$2,888.56
Diamond Rentals				4000539
00014296	1/2/2026	6-2690	Porta Potty Pumping at Trustlan	\$81.60
00014296	1/2/2026	6-2690	Porta Potty Rental at SWES Field	\$180.00
00014296	1/2/2026	6-2690	Porta Potty Pumping at Trustlan	\$81.75
			Diamond Rentals Total:	\$343.35
DRS - Deferred Compensation Program				4000537 R3
00014324	1/7/2026	2-1435	DCP Employer Portion	\$1,848.27
00014324	1/7/2026	2-1485	DCP Employee Portion	\$2,300.18
			DRS - Deferred Compensation Program Total:	\$4,148.45
Dunn, Skye P				4000982
00014318	1/7/2026	1-1120	Wages From 01/01/26 - 01/15/	\$2,413.32
			Dunn, Skye P Total:	\$2,413.32
EFTPS				*None
00014322	1/7/2026	2-1430	FMed/FSoc Payable - Tax Liabilit	\$3,793.73
			EFTPS Total:	\$3,793.73
Fallon, Thomas R.				4001635
00014319	1/7/2026	1-1120	Wages From 01/01/26 - 01/15/	\$3,299.75
			Fallon, Thomas R. Total:	\$3,299.75
Freeland Ace Hardware				4000572 R1
00014297	1/2/2026	6-2434	Motomix Fuel / HP Ultra	\$250.19
			Freeland Ace Hardware Total:	\$250.19
Great America Financial Services				4000584
00014304	1/2/2026	6-1530	Copier Lease	\$138.63
			Great America Financial Services Total:	\$138.63
Handran, Kathleen M				4001618
00014311	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	\$334.30
			Handran, Kathleen M Total:	\$334.30
Hanson's Building Supply				4000593 R1
00014298	1/2/2026	6-2670	Concrete	\$162.83
00014298	1/2/2026	6-2670	Credit for Pallet	(\$27.20)
			Hanson's Building Supply Total:	\$135.63

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

1/1/2026 through 1/15/2026

1/9/2026
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ID#	Date	Item/Acct	Description	Amount
Henry, Tyson 00014312	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	4001615 \$1,960.40
Henry, Tyson Total:				\$1,960.40
Island County Auditor 00014308	1/2/2026	6-1428	11/4/25 General Election	4000624 \$10,875.06
Island County Auditor Total:				\$10,875.06
Island Disposal, Inc. 00014305	1/2/2026	6-2647	Refuse Removal for Park	4000643 \$750.34
Island Disposal, Inc. Total:				\$750.34
McGinnis, Michael 00014313	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	*None \$16.05
McGinnis, Michael Total:				\$16.05
Monforte, Carrie E. 00014320	1/7/2026	1-1120	Wages From 01/01/26 - 01/15/	4000837 \$2,912.49
Monforte, Carrie E. Total:				\$2,912.49
Myres, Jacob 00014314	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	4001617 R2 \$2,147.06
Myres, Jacob Total:				\$2,147.06
Raymond, Marcus 00014315	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	5010240 \$346.94
Raymond, Marcus Total:				\$346.94
Rouse-Kay, Corinne 00014309	1/2/2026	6-1550	Mileage Reimbursement for Dec	4001701 \$36.25
00014316	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	\$2,087.25
Rouse-Kay, Corinne Total:				\$2,123.50
Sachs, Kathleen 00014317	1/7/2026	1-1120	Wages From 12/16/25 - 12/31/	4001619 \$586.82
Sachs, Kathleen Total:				\$586.82
Sebo's Do-It Center 00014299	1/2/2026	6-2880	Invoice #A1757998 - SLA 12V 1	4000731 \$115.32
00014299	1/2/2026	6-2904	Invoice #B1432441 - Goof Off	\$10.11
00014299	1/2/2026	6-1530	Invoice #B1433216 - Batteries /	\$23.70
00014299	1/2/2026	6-2880	Invoice #B1433285 - Bungee Co	\$42.03
Sebo's Do-It Center Total:				\$191.16
Teresa D Johnson CPA, Inc 00014303	1/2/2026	6-1302	Accounting Services	4000363 R1 \$768.06
Teresa D Johnson CPA, Inc Total:				\$768.06
Tomisser, Brian 00014321	1/7/2026	1-1120	Wages From 01/01/26 - 01/15/	4001346 R2 \$4,349.95
Tomisser, Brian Total:				\$4,349.95
VISA - Heritage Bank 00014301	1/2/2026	6-2649	PSE - Electrical Service 2000102	4000793 R4 \$199.97
00014301	1/2/2026	6-2649	PSE - Electrical Service 2000208	\$158.53
00014301	1/2/2026	6-1530	Amazon - Paper for Poster Printe	\$70.49
00014301	1/2/2026	6-2610	Treehouse Supplies - Signage	\$1,146.83

South Whidbey Parks & Recreation Dist

Purchases [Vendor Detail]

1/1/2026 through 1/15/2026

1/9/2026
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ID#	Date	Item/Acct	Description	Amount
VISA - Heritage Bank				4000793 R4
00014301	1/2/2026	6-2584	Home Depot - Building Supplies	\$139.03
00014301	1/2/2026	6-1690	Microsoft - Online Services	\$47.76
00014301	1/2/2026	6-1690	Network Solutions - Website Do	\$43.50
00014301	1/2/2026	6-1690	AccountEdge - Accounting Softw	\$130.80
00014301	1/2/2026	6-1541	Verizon - Cell Phone Service	\$188.17
00014301	1/2/2026	6-2905	Esigns - Signage	\$346.72
VISA - Heritage Bank Total:				\$2,471.80
WA State Dept of Retirement				4000531
00014323	1/7/2026	6-1205	PERS Employer Portion	\$1,595.49
00014323	1/7/2026	2-1480	PERS Employee Portion	\$1,640.57
WA State Dept of Retirement Total:				\$3,236.06
Washington State Ferries				4000536 R4
00014300	1/2/2026	6-2550	Round Trip Ferry Fare - Mainten	\$24.10
Washington State Ferries Total:				\$24.10
Waxie Sanitary Supply				4001649
00014307	1/2/2026	6-2670	Invoice #83701533 - Dog Waste	\$317.23
00014307	1/2/2026	6-2584	Invoice #83713755 Paper Towel	\$487.95
00014307	1/2/2026	6-2585	Credit for Over Payment on Invo	(\$14.97)
Waxie Sanitary Supply Total:				\$790.21
Whidbey Telecom				4000828
00014306	1/2/2026	6-2650	Alarm Monitoring	\$38.16
00014306	1/2/2026	6-1541	Telephone Web Hosting, Interne	\$451.33
Whidbey Telecom Total:				\$489.49
Grand Total:				\$52,441.15

South Whidbey Parks & Recreation Dist

M&O / Reserve

5495 Maxwellton Road

Langley, WA 98260

Purchases [Vendor Detail]

12/23/2025

1/16/2026

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ID#	Date	Item/Acct	Description	Amount	Status
Washington State Auditor's Office				4000758	
00014294	12/23/2025	6-1427	Accountability & Financial Audit	\$695.50	Closed
00014294	12/23/2025	6-1427	Accountability & Financial Audit	\$13,353.60	Closed
00014294	12/23/2025	6-1427	Accountability & Financial Audit	\$4,798.95	Closed
Washington State Auditor's Office Total:				\$18,848.05	
Grand Total:				\$18,848.05	

This check payment was added after the December blanket voucher approval.

South Whidbey Parks & Recreation Dist

Construction Fund 741

5495 Maxwellton Rd

Langley, WA 98260

Purchases [Vendor Detail]

1/1/2026 through 1/15/2026

1/9/2026
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Construction Fund.myo

ID#	Date	Item/Acct	Description	Amount
Certerra - GeoTest				4001318 R1
00000083	1/2/2026	6-1060	Professional Services - Soil Te	\$6,501.50
			Certerra - GeoTest Total:	\$6,501.50
Engineering Economics, Inc.				4001513
00000082	1/2/2026	6-1040	Commissioning Agent for SWA	\$215.00
			Engineering Economics, Inc. Total:	\$215.00
Si Fisher				4001849 R1
00000084	1/2/2026	6-1060	Drone Photography - Pool Cost	\$800.00
			Si Fisher Total:	\$800.00
Visa - Heritage				4000793 R4
00000081	1/2/2026	6-1700	PSE - Electrical Service to SW	\$300.81
			Visa - Heritage Total:	\$300.81
			Grand Total:	<u>\$7,817.31</u>

**South Whidbey Parks and Recreation District
December 17, 2025 – Regular Board Meeting Minutes**

DRAFT

Regular Meeting Minutes

I. Call to Order

Commissioners Present: Jennifer Cox, Jake Grevé, Erik Jokinen, and Krista Loercher.

Staff Present: Carrie Monforte and Brian Tomisser

Jennifer called the Regular Meeting to order at 3:03 p.m. The attendance sheet is attached for permanent records only.

II. Public Comment

There was no public comment.

III. Financial Report

A. Financial Report

Brian reviewed the financial report with the board.

B. Review of Voucher List

Brian reviewed the voucher list with the board.

IV. Consent Agenda

A. Minutes for 11/19/25

B. Voucher List

Maintenance & Operations Vouchers #14221- #14236 and #14253 - #14278 in the amount of \$157,456.05, Direct Deposit payroll payments in the amount of \$51,740.82, and Electronic payments in the amount of \$22,267.11; Capital Fund Voucher #56 in the amount of \$353.60; and Construction Fund Vouchers #76 - #80 in the amount of \$1,053,995.08.

C. Purchase of GroundsMaster 4500 Replacement Mower

B. Minutes for 12/20/23 Corrected

Erik made a motion to approve the consent agenda, and the motion was unanimously approved.

V. Staff Report (To be attached for permanent records)

Brian reviewed the Staff Report with the commissioners.

VI. Committee & Community Meeting Reports

A. Lake Properties

Jake noted that the meeting which had been scheduled with WA Department of Natural Resources was postponed due to flooding in the area.

VII. Unfinished Business

A. Comprehensive Plan Programs

Pickleball Courts

Brian reported that the pickleball courts were striped and being used by players.

South Whidbey Aquatic Recreation Center

Brian provided updates on the SWARC project. The board and Brian discussed flag placement.

Trails

Brian noted that a new trail had been added connecting to the Sports Complex and Westling Loop.

VIII. New Business

A. 2026 Meeting Schedule

Krista made a motion to approve the Board of Commissioners Meeting Calendar for 2026, and the motion was unanimously approved.

B. Resolution 2025-08 - Bond Resolution for the proposed UTGO Bonds

Brian reviewed the Bond Resolution with the board.

Erik made a motion to approve Bond Resolution 2025-08- Unlimited Tax General Obligation Bonds, 2026, and the motion was unanimously approved.

IX. Adjournment

There being no further business, the meeting was adjourned at 3:54 p.m.

South Whidbey Parks & Recreation Dist

M&O / Reserve
5495 Maxwellton Road
Langley, WA 98260

Profit & Loss [Budget Analysis]

January 2025-December 2025

1/13/2026
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		Selected Period	Budgeted	\$ Difference
4-0000	Income			
4-2000	Taxes			
4-2110	Property taxes - M & O	\$1,651,155	\$1,652,823	(\$1,668)
4-2200	Timber excise taxes	\$1,301	\$750	\$551
	Total Taxes	\$1,652,456	\$1,653,573	(\$1,117)
4-4100	Recreation Programs			
4-4113	Adult Basketball	\$145	\$600	(\$455)
4-4114	Adult Softball League	\$4,000	\$6,000	(\$2,000)
4-4117	Adult Volleyball	\$1,279	\$1,500	(\$221)
4-4118	Adult Sailing	\$7,408	\$4,500	\$2,908
4-4119	Pickleball	\$47,751	\$25,000	\$22,751
4-4120	Adult Soccer/Futsal	\$2,042	\$1,500	\$542
4-4129	Miscellaneous Adult Sports	\$0	\$800	(\$800)
4-4131	Tennis Classes	\$6,745	\$5,500	\$1,245
4-4132	Youth Basketball	\$19,212	\$17,700	\$1,512
4-4133	Contract Sports	\$29,579	\$10,000	\$19,579
4-4134	Wrestling	\$2,720	\$2,400	\$320
4-4135	Falcon Programs	\$0	\$1,000	(\$1,000)
4-4191	Triathlon	\$19,970	\$20,000	(\$30)
4-4192	Chum Run	\$0	\$2,500	(\$2,500)
4-4199	Polar Bear Dive Revenue	\$1,870	\$1,700	\$170
4-4216	Fitness	\$78	\$10,000	(\$9,922)
4-4219	Adult General Program	\$0	\$1,000	(\$1,000)
4-4252	Cheer	\$1,792	\$2,400	(\$608)
4-4260	Other Youth Programs	\$10,748	\$12,000	(\$1,252)
4-4264	Aquatics	\$34,155	\$33,500	\$655
4-4265	Skimboarding	\$2,140	\$2,200	(\$60)
4-4266	Youth Sailing	\$16,401	\$10,000	\$6,401
4-4267	Paddle Sports	\$1,400	\$3,500	(\$2,100)
4-4282	Cultural Youth Camps	\$10,020	\$10,000	\$20
4-4291	Dog Classes	\$2,565	\$16,000	(\$13,435)
4-4292	Concerts and Movies	\$6,500	\$1,500	\$5,000
4-4296	New Program Directions	\$975	\$4,000	(\$3,025)
4-4298	Special Events	\$1,000	\$2,000	(\$1,000)
	Total Recreation Programs	\$230,494	\$208,800	\$21,694
4-6000	SWARC Revenue			
4-6010	SWARC DOC Grant Funding	\$145,608	\$145,608	\$0
	Total SWARC Revenue	\$145,608	\$145,608	\$0
4-8000	Other Revenue			
4-8003	Park Facility Rental	\$8,384	\$6,250	\$2,134
4-8005	Other Revenue	\$142	\$200	(\$58)
4-8006	Interest from M & O	\$19,044	\$7,000	\$12,044
4-8008	Interest from Reserve Fund	\$19,284	\$6,500	\$12,784
4-8009	Reserve Fund - Transfers In	\$102,831	\$102,831	\$0
4-8011	Donations/Grants-Pickleball	\$486,699	\$452,000	\$34,699
4-8018	Transfer in to Capital Reserve	\$1,008	\$1,008	\$0
4-8020	Misc Donations	\$20,046	\$0	\$20,046
4-8100	Scholarship Donations	\$115	\$100	\$15
	Total Other Revenue	\$657,552	\$575,889	\$81,663
	Total Income	\$2,686,110	\$2,583,870	\$102,240
5-0000	Cost of Sales			
	Gross Profit	\$2,686,110	\$2,583,870	\$102,240
6-0000	Expenses			
6-1000	Administration			
6-1010	Wages - Director	\$133,246	\$132,658	\$588
6-1012	Wages - Business Manager	\$91,901	\$92,028	(\$127)
6-1014	Wages - Admin Assistant 2	\$39,649	\$55,350	(\$15,701)
6-1201	FICA District's Share	\$12,174	\$13,250	(\$1,076)
6-1202	WA State Unemployment Ins	\$2,189	\$3,600	(\$1,411)
6-1203	Labor & Industries Ins	\$18,141	\$21,000	(\$2,859)
6-1204	Health Ins	\$125,133	\$156,000	(\$30,867)
6-1205	Retirement-PERS	\$45,669	\$58,300	(\$12,631)

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2025-December 2025

1/13/2026
9:07:29 AM

		Selected Period	Budgeted	\$ Difference
6-1206	LTD/AD&D/Life Ins	\$4,601	\$6,800	(\$2,199)
6-1207	Dental Insurance	\$8,645	\$9,750	(\$1,105)
6-1208	B&O Tax	\$2,154	\$3,250	(\$1,096)
6-1209	DCP Employer Expense	\$39,513	\$40,500	(\$987)
6-1210	Family & Medical Leave	\$4,117	\$6,500	(\$2,383)
6-1301	Accounting Service	\$13,293	\$15,000	(\$1,707)
6-1302	Legal Service	\$8,508	\$1,750	\$6,758
6-1303	Professional Service	\$16,171	\$23,000	(\$6,829)
6-1426	Liability Insurance	\$40,930	\$42,500	(\$1,570)
6-1427	State Audit	\$19,825	\$22,000	(\$2,175)
6-1428	Election Costs	\$4,347	\$30,000	(\$25,653)
6-1429	Building Lease	\$15,600	\$17,000	(\$1,400)
6-1530	Office Supplies	\$4,674	\$6,500	(\$1,826)
6-1531	Dues & Publications	\$1,190	\$1,800	(\$610)
6-1532	Print & Advertising	\$1,010	\$800	\$210
6-1533	Staff Clothing	\$252	\$300	(\$48)
6-1535	Contracted Services	\$0	\$1,500	(\$1,500)
6-1540	Postage	\$306	\$350	(\$44)
6-1541	Telephone	\$7,282	\$9,000	(\$1,718)
6-1550	Travel & Vehicle Allowance	\$126	\$600	(\$474)
6-1552	Conferences & Training	\$1,318	\$5,000	(\$3,682)
6-1660	Misc Fees & Charges	\$4,994	\$7,750	(\$2,756)
6-1690	Technology	\$10,397	\$12,500	(\$2,103)
6-1691	Office Equipment	\$1,096	\$2,500	(\$1,404)
6-1692	Volunteer Recognition	\$12	\$300	(\$288)
	Total Administration	\$678,462	\$799,136	(\$120,674)
6-2000	Maintenance			
6-2001	Maintenance Wages			
6-2010	Maintenance Supervisor	\$107,883	\$107,395	\$488
6-2012	Maintenance Wages - Hourly	\$203,686	\$203,672	\$14
	Total Maintenance Wages	\$311,569	\$311,067	\$502
6-2200	Maintenance O & M			
6-2303	Professional Service	\$1,650	\$4,000	(\$2,350)
6-2331	Dues & Publications	\$194	\$200	(\$6)
6-2434	Gas & Lube Products	\$11,799	\$12,000	(\$201)
6-2436	Safety Gear	\$805	\$1,000	(\$195)
6-2550	Travel & Vehicle Allowance	\$469	\$800	(\$331)
6-2580	Outdoor Furniture & Equipment	\$2,857	\$2,000	\$857
6-2581	Garden Maint & Hort	\$8,121	\$5,000	\$3,121
6-2582	Irrg & Plumb Supplies	\$7,448	\$6,500	\$948
6-2583	Sport Field Supplies	\$23,651	\$30,000	(\$6,349)
6-2584	Misc Bld Repair	\$10,023	\$7,000	\$3,023
6-2585	Park Bld Maint/Jan Supp	\$7,702	\$7,500	\$202
6-2586	Fertilizer & Turf	\$24,326	\$22,000	\$2,326
6-2610	Playground Maintenance	\$5,838	\$7,000	(\$1,162)
6-2647	Refuse Removal	\$8,820	\$8,400	\$420
6-2649	Electrical Utilities	\$13,205	\$11,000	\$2,205
6-2650	Alarm System Monitoring	\$457	\$1,725	(\$1,268)
6-2652	Conferences & Training	\$300	\$1,500	(\$1,200)
6-2670	Road & Trail Maintenance	\$10,028	\$9,000	\$1,028
6-2680	Water System Maintenance	\$6,378	\$8,500	(\$2,122)
6-2690	Septic	\$8,900	\$11,200	(\$2,300)
6-2760	Contract Services	\$0	\$500	(\$500)
6-2880	Veh & Mach Repair/Parts	\$11,510	\$8,000	\$3,510
6-2881	Veh/Mach In-shop Repair	\$11,035	\$14,000	(\$2,965)
6-2901	Misc Equip Rental	\$483	\$400	\$83
6-2902	Misc. Equipment/Tools	\$2,198	\$1,600	\$598
6-2904	Vandalism Repair	\$130	\$650	(\$520)
6-2905	Sign/Art Work Maintenance	\$478	\$2,000	(\$1,522)
6-2906	Trustland Trails	\$0	\$1,500	(\$1,500)
6-2907	Lakes	\$473	\$500	(\$27)
	Total Maintenance O & M	\$179,276	\$185,475	(\$6,199)
	Total Maintenance	\$490,845	\$496,542	(\$5,697)
6-2950	Interest Expense	\$0	\$100	(\$100)
6-3000	Capital Equipment/Projects			
6-3001	Projects/Equipment	\$212,782	\$396,350	(\$183,568)
6-3002	Pickleball Court Expense	\$571,392	\$467,000	\$104,392
	Total Capital Equipment/Projects	\$784,174	\$863,350	(\$79,176)
6-4000	Programs			

South Whidbey Parks & Recreation Dist

Profit & Loss [Budget Analysis]

January 2025-December 2025

1/13/2026
9:07:30 AM

		Selected Period	Budgeted	\$ Difference
6-4009	Program Wages			
6-4010	Programs Wages - FT	\$78,505	\$78,158	\$347
6-4012	Programs Wages - PT	\$19,745	\$28,475	(\$8,730)
	Total Program Wages	\$98,250	\$106,633	(\$8,383)
6-4100	Recreation Programs			
6-4113	Adult Basketball	\$0	\$200	(\$200)
6-4114	Adult Softball League	\$2,060	\$4,500	(\$2,440)
6-4117	Adult Volleyball	\$20	\$200	(\$180)
6-4118	Adult Sailing	\$5,900	\$3,500	\$2,400
6-4119	Pickleball	\$4,049	\$5,000	(\$951)
6-4120	Adult Soccer/Futsal	\$0	\$1,000	(\$1,000)
6-4129	Miscellaneous Adult Sports	\$0	\$640	(\$640)
6-4131	Tennis Classes	\$5,388	\$4,400	\$988
6-4132	Youth Basketball	\$4,766	\$5,500	(\$734)
6-4133	Contract Sports	\$11,188	\$1,600	\$9,588
6-4134	Wrestling	\$2,176	\$1,920	\$256
6-4135	Falcon Programs	\$0	\$800	(\$800)
6-4191	Triathlon	\$21,457	\$17,000	\$4,457
6-4192	Chum Run	\$0	\$2,000	(\$2,000)
6-4199	Polar Bear Dive Expense	\$1,530	\$1,455	\$75
6-4216	Fitness	\$840	\$8,000	(\$7,160)
6-4219	Adult Programs	\$0	\$800	(\$800)
6-4252	Cheer	\$2,930	\$1,920	\$1,010
6-4260	Other Youth Programs	\$8,548	\$9,600	(\$1,052)
6-4264	Aquatics	\$27,678	\$26,800	\$878
6-4265	Skimboarding	\$1,712	\$1,760	(\$48)
6-4266	Youth Sailing	\$13,136	\$8,000	\$5,136
6-4267	Paddle Sports	\$1,120	\$2,800	(\$1,680)
6-4282	Cultural Youth Camps	\$8,080	\$8,000	\$80
6-4291	Dog Classes	\$2,040	\$12,800	(\$10,760)
6-4292	Concerts	\$4,360	\$7,000	(\$2,640)
6-4296	New Program Directions	\$475	\$3,000	(\$2,525)
6-4298	Special Events	\$0	\$2,000	(\$2,000)
	Total Recreation Programs	\$129,453	\$142,195	(\$12,742)
6-4500	Misc. Program Expenses			
6-4532	Print & Advertising	\$1,561	\$3,500	(\$1,939)
6-4534	Program Equipment & Supplies	\$310	\$3,000	(\$2,690)
6-4535	Program Facility Rental	\$24,436	\$20,000	\$4,436
6-4570	Unfunded Scholarships	\$225	\$300	(\$75)
	Total Misc. Program Expenses	\$26,533	\$26,800	(\$267)
	Total Programs	\$254,235	\$275,628	(\$21,393)
6-8000	Miscellaneous Costs			
6-8004	Tsf to Construction Fund	\$13,219	\$0	\$13,219
6-8005	Transfer to Bond Fund	\$686	\$0	\$686
6-8006	Investment Fee Operations Fund	\$0	\$225	(\$225)
6-8008	Investment Fees Reserve Fund	\$0	\$225	(\$225)
6-8009	Tsf to Reserve Fund from M&O	\$102,831	\$102,831	\$0
6-8018	Transfer from MO to Cap Reserv	\$1,008	\$1,008	\$0
	Total Miscellaneous Costs	\$117,743	\$104,289	\$13,454
	Total Expenses	\$2,325,460	\$2,539,045	(\$213,585)
	Net Profit / (Loss)	\$360,650	\$44,825	\$315,825

South Whidbey Parks & Recreation Dist

M&O / Reserve
5495 Maxwellton Road
Langley, WA 98260

Account Transactions

1/1/2025 To 12/31/2025

1/13/2026
10:30:13 AM

Page 1

ID#	Src	Date	Memo/Payee	Debit	Credit	Job No.
2-2100	Mortgage Loans					
00013692	PJ	4/16/2025	Purchase; Heritage Bank - Oly	\$14,779.00		
00014056	PJ	9/16/2025	Purchase; Heritage Bank - Oly	\$14,779.00		
				\$29,558.00	\$0.00	

South Whidbey Parks & Recreation Dist

Construction Fund 741

5495 Maxwellton Rd

Langley, WA 98260

Profit & Loss Statement

January 2025-December 2025

1/12/2026

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Construction Fund.myo

4-0000	Income		
4-7000	Transfer In	\$13,218.53	
	Total Income		\$13,218.53
5-0000	Cost of Sales		
	Gross Profit		\$13,218.53
6-0000	Expenses		
6-1000	SW Aquatic Recreation Center		
6-1010	Legal Services	\$19,538.49	
6-1020	General Admin Expense	\$2,328.10	
6-1030	Architectural & Design Fees	\$660,463.71	
6-1040	Engineering Services	\$2,725.00	
6-1060	Professional Services	\$30,186.29	
6-1070	Project Management	\$312,186.50	
6-1080	Permits	\$62,441.57	
6-1090	Travel	\$34.40	
6-1200	Construction	\$2,517,568.46	
6-1700	Construction Utilities	\$68.14	
6-1900	Misc. Fees & Charges	\$122.96	
	Total SW Aquatic Recreation Center	\$3,607,663.62	
	Total Expenses		\$3,607,663.62
	Operating Profit		(\$3,594,445.09)
8-0000	Other Income		
8-1000	Interest Income	\$432,710.23	
	Total Other Income		\$432,710.23
9-0000	Other Expenses		
	Net Profit / (Loss)		(\$3,161,734.86)

South Whidbey Parks & Recreation Dist

Capital/Property Fund

5495 Maxwellton Rd

Langley WA 98260

Profit & Loss Statement

January 2025-December 2025

1/12/2026
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4-0000	Income		
5-0000	Cost of Sales		
	Gross Profit		\$0.00
6-0000	Expenses		
6-1303	Professional Service	\$9,465.00	
6-3001	Projects/Equip	\$58,872.39	
	Total Expenses		\$68,337.39
	Operating Profit		(\$68,337.39)
8-0000	Other Income		
9-0000	Other Expenses		
	Net Profit / (Loss)		(\$68,337.39)

South Whidbey Parks & Recreation Dist

Capital/Property Fund

5495 Maxwellton Rd

Langley WA 98260

Account Transactions

1/1/2025 To 12/31/2025

1/13/2026
10:54:44 AM

Page 1

ID#	Src	Date	Memo/Payee	Debit	Credit
2-2100	Mortgage Loans				
00000052	PJ	4/2/2025	Purchase; Heritage Bank - Oly	\$181,336.44	
				\$181,336.44	\$0.00

Fund Balances

December 31, 2025 Cash & Investments

M&O*	\$939,502
Reserve**	\$636,370
Capital Reserve**	\$15,333
Capital Fund (Maxwelton Trails)***	\$372
Capital Fund (Campground/Property Fund)***	\$0
Bond	\$595,443
Construction Fund	\$11,645,217
TOTAL	\$13,832,236

NOTES

* District balances vary slightly from County balance due to petty cash, Direct Deposit account, and timing of Credit Card Receipts.

** Reserve & Capital Reserve Funds are combined at the County, but tracked separately.

*** Capital & Property Funds are combined at the County, but tracked separately. Principal payment of \$181,336.44 brought Property Fund to \$0 balance.



Memo

To: Board of Commissioners
From: Staff
Re: Staff Report for January 2026

Recreation/Programs

- We are having some challenges with the scheduling of the gyms at the Community Center. Trying to work it out. Due to this basketball for 4th/5th grade has been postponed until February.
- Polar Bear Dive was successful with around 150 participants.
- We have entered a contract with Driftwood Saunas. They will be bringing a portable sauna to Trustland Trails. People will pay through them and we will get 15% of the revenue. Their goal is to be out there a couple weekends a month. They did a successful soft launch at the Polar Bear Dive.
- Katie has used our new pickleball machine to increase our class offerings.
- Brian and Skye will be touring the fairgrounds on January 21st to look at potential program space.

Facilities and Grounds

- Starting the process to get the bids ready for the asphalt projects for 2026. These include Trustland Trails, the Pickleball parking lot and perhaps some work in the Community Park.
- Tom met with the new Parks Manager of the Port of South Whidbey. We may look at bringing to the Board an inner local agreement with them to share space/equipment.
- Created a new planter area at the entrance at the Sports Complex
- Community Park game is being relocated in the next two weeks.

Director's Items

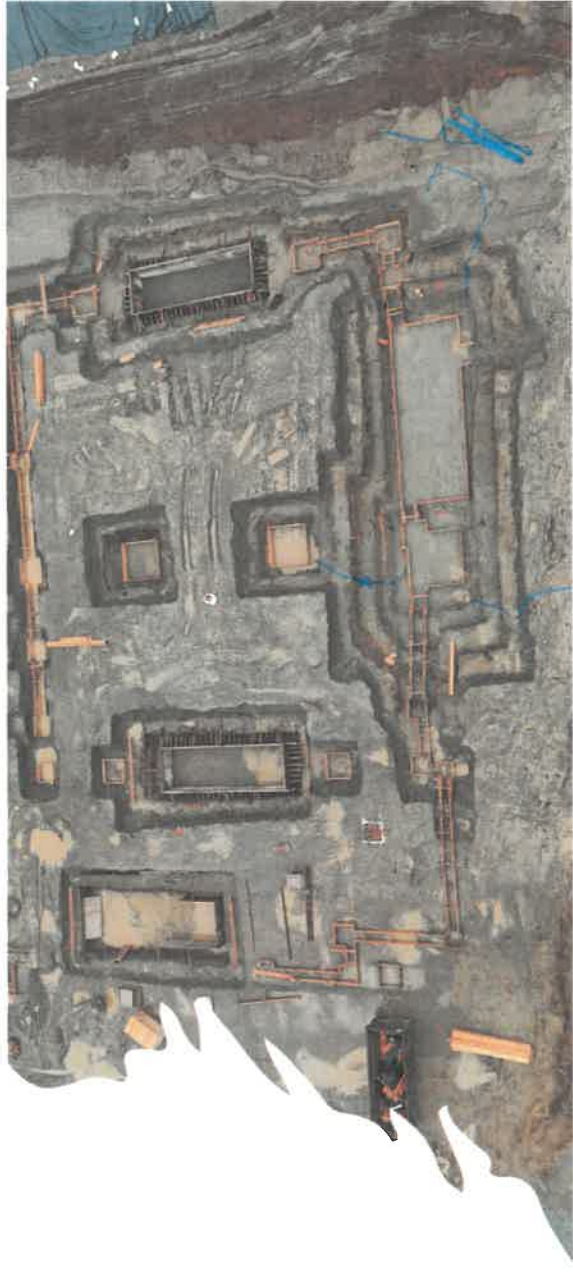
- Planning to start up discussions with the school district to update our ILA. I'd like to arrange a meeting with the Inter-local Committee to prepare some of our initial thoughts.
- Work is progressing to secure the rest of the \$12 million bond money. Goal is to get the funds in March 2026.
- We are looking at our program registration system. We will be starting with Sportsman (our current provider) to see if they can handle the upcoming changes. If we don't feel good about them, we'll spread out and meet with other vendors.
- We are in initial stages of discussing a possible MOU with the Port of South Whidbey.
- We are meeting with representatives planning to bring back Children's Day on January 20th. We are planning to host the event but not partner directly with those coordinating.

02/16 Office closed for President's Day

02/18 Regular Board Meeting



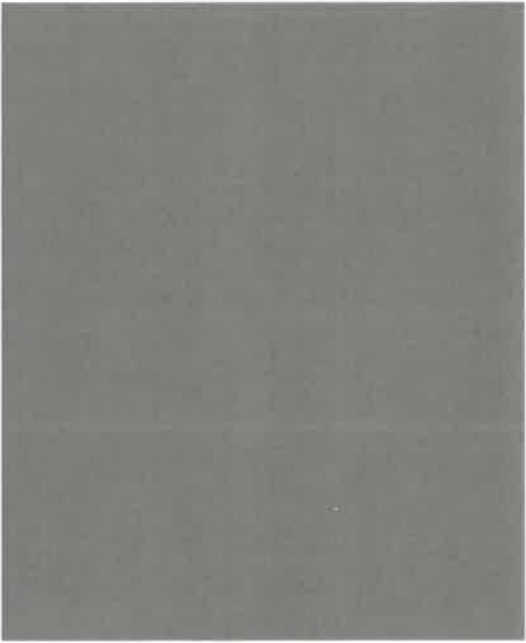
Comprehensive Programs Update



Pickleball



- Tom and his crew refurbished the old Community Park fence and created a new fence along the new pickleball courts (see picture). We will asphalt this lot after the project is completed.
- A picture of Barry and Cathy Hayworth receiving their bench that was dedicated to them is included in this packet. Due to the power outage, I wasn't able to share the picture last month.



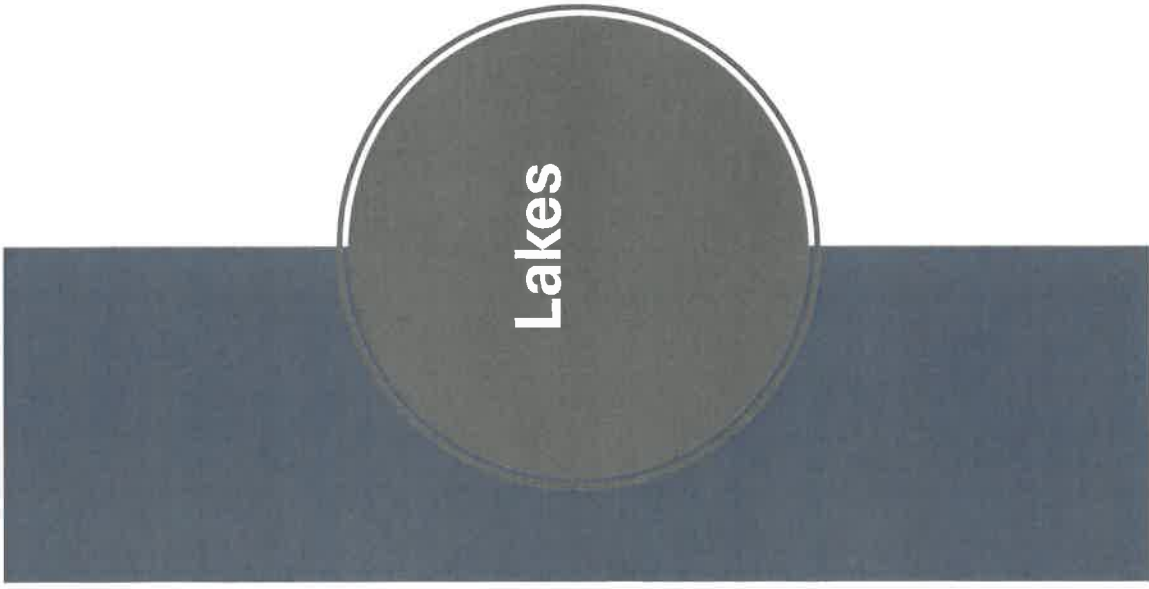






- Project is proceeding on schedule and the recent great weather is helping.
- The two large pools are scheduled to be dug out starting Thursday January 22nd.
- Water tower site has been cleared and piping has started throughout the park.
- We closed our park entrance January 13-15 to allow for some of this work that went across our entrance.





- We have received copies of updates agreements from the Department of Fish and Wildlife. They will be in your packet for review later in this meeting.
- We are scheduling our annual lakes visit with the Department of Fish and Wildlife and our Lake Committee members in February. Date still TBD.

Memo



To: Board of Commissioners
From: Brian Tomisser
Date: 01/21/26
Re: Agreement with the DFW to maintain the Lakes.

In your Board packet are updated agreements for up to 10 years with the Department of Fish and Wildlife to maintain the three lakes (Goss, Deer, Lone).

Included in your packet is the agreement for Goss Lake. All three agreements are the same minus the location of the lake. Also included are some preliminary staff comments on the agreement.

Very minor changes from our previous agreement. Staff have reviewed the agreements and have no issues with signing these updated versions. Staff would like input from the Board before proceeding.

After Signature
Please Return Original To:
Washington Department of Fish and Wildlife
Region 4 - Real Estate Services
PO Box 38
Stanwood, WA 98292
(425) 725-3033 or 360-333-2131
Belinda.Rotton@dhw.wa.gov

Related Agency Control Number: 210146 and 210147
Property Name: Goss Lake
County: Island
Landowner: Washington Department of Fish and Wildlife
Cooperator: South Whidbey Parks and Recreation District

MAINTENANCE AGREEMENT

THIS MAINTENANCE AGREEMENT is entered into this _____ day of _____, 2025, by and between THE STATE OF WASHINGTON DEPARTMENT OF FISH AND WILDLIFE (hereinafter "WDFW") and South Whidbey Parks and Recreation District, whose address is 5476 Maxwellton Road, Langley, WA 98260-8618, (hereinafter "Cooperator"). WDFW hereby authorizes Cooperator to maintain the Goss Lake Access Area for public fishing, boat launching, and associated parking subject to the terms and conditions of this Agreement. This access area is located in the County of Island, State of Washington (hereinafter "the premises"), as more particularly described as follows:

Tract #83 and #84 RR McGinnis Plat of Goss Lake, located within the SE ¼ of the SW ¼ of Section 31, Township 30 North, Range 3 E, W.M., Island County Washington

FOR AND IN CONSIDERATION of the mutual benefits to be derived, WDFW and Cooperator mutually covenant and agree as follows:

1. **Term:** The term of this agreement begins upon the completion of signatures below and continues until December 31, 2035.
2. **Purpose:** Cooperator, at its sole expense, shall maintain the premises and facilities for the sole purpose of public recreation in compliance with all applicable federal state and local laws and regulations, and in a condition satisfactory to WDFW. This responsibility includes but is not limited to: mowing the grass on a regular basis, provision and maintenance of toilets and litter receptacles, and tree trimming. Cooperator is permitted to offer environmental education and recreational programs to school groups and the general public on the premises provided that no fee is charged for the use of the premises and that the liability provisions of Section 9, below are met.

Need to
clarify.

Cooperator's maintenance of the site shall comply with the provisions of the state cultural and archeological resource laws (RCW 27.44 and 27.53) and WDFW's funding contracts for the site, which can be found at the WDFW's Real Estate Office (address and phone number above).

Cooperator is not responsible for the maintenance or repair of any capital items currently in place at the site nor any new capital items added to the site during the term of this agreement. In addition, Cooperator is not responsible for any maintenance task outside of general upkeep of the site as indicated. Cooperator is to notify WDFW of any deficiencies noted by or reported to Cooperator with regard to items outside of this scope. WDFW at its sole discretion will decide what action, if any, should be taken to remedy any deficiencies noted or reported on the site and will bear the cost of same. Capital items currently on site include but are not limited to:

Boat Launch
Permanent Vault Toilets

3. **Seasonal meeting:** A preseason meeting will be held between January and March with relevant WDFW and Cooperator members to review repairs, improvements and priorities for the season. Cooperator will contact Access Manager Derek Hacker to arrange meeting annually. WDFW will notify the Cooperator if the point of contact changes during the term of this agreement.

4. **Limited Rights:** WDFW permits only those rights and privileges set forth in this Agreement during the term hereof and WDFW retains jurisdiction over its Property in all respects. No provision of this Agreement transfers possession or any other real property rights from WDFW to Cooperator. Neither this Agreement, nor the rights and obligations set forth herein, may be assigned or sublet by Cooperator in whole or in part. This Agreement does not prevent public or WDFW use of the Property. This Agreement does not convey the right to build roads, cut trees, or store materials, vehicles, or equipment on the premises, except as follows: Trimming of hazard trees.

Major alterations and improvements of the land and facilities may be made only with the prior written approval of WDFW. Cooperator is authorized to take immediate action to correct hazards to the public (such as downed or danger trees or damage caused by flood hazards)

Need to clarify

5. **Notice of Supplies and Repairs:** Cooperator will give WDFW ten (10) business days' notification if additional supplies or repairs are needed at a site. If WDFW fails to reply within this timeframe, Cooperator is allowed to make repairs or purchase supplies and invoice WDFW provided the total cost does not exceed \$100 per occurrence and \$300 per quarter. Invoices for these occurrences will be sent to the following address within 15 days of incurring expense:

Washington Department of Fish and Wildlife
Attn: Derek Hacker
16018 Mill Creek Blvd
Mill Creek, WA 98012

We want them to do all of this portion

6. **Vault Toilet maintenance:** Cooperator is permitted to select a septic cleaning and maintenance company from the list provided by Washington Department of Labor and Industries. The company will then invoice WDFW at the address above for annual maintenance. Any additional repairs or expenses must always have prior approval from Water Access Supervisor (Derek Hacker).

7. **Use Restrictions:**

- a. Cooperator shall not allow alcohol, fireworks, or fires on the premises.
- b. During all lawful fish seasons, persons with fishing licenses shall have unobstructed use of the area for fishing, boat launching, and parking.
- c. Cooperator shall not charge a fee for use of the premises.
- d. Cooperator shall not allow commercial use of the premises.
- e. Cooperator shall not allow overnight parking or camping on the premises.

8. **No Warrant:** WDFW grant this Agreement without warranty, either express or implied, regarding the suitability or condition of the premises. Cooperator shall not hold WDFW liable for any shortage or defect in part of the premises or on account of theft of or damage to, the vehicles, equipment, or other property of Cooperator, its agents, contractors, or employees.

9. **Liability:** Cooperator is a governmental agency and agrees to be responsible for being appropriately self-insured or providing adequate liability insurance for all of the responsibilities and activities of itself, its agents, contractors, and employees at the premises. Cooperator agrees to indemnify, defend, and hold harmless WDFW from and against any and all claims of property damage or personal injury by and whomsoever made

and of any nature whatsoever arising of or in any manner connected to Cooperator's use of the premises.

10. **Property Damage/Fines and Penalties:** Cooperator, and its agents, contractors, and employees, shall not use hazardous or toxic substances at the premises, unless the use is in strict compliance with all applicable laws. Cooperator shall reimburse WDFW, immediately upon demand, for any and all cleaning costs, fees, fines, and penalties (civil and criminal) imposed on WDFW by any governmental authority, which is related to the Cooperator's use or misuse of the premises.

11. **Termination/Cancellation/Suspension:**

- a. This agreement shall terminate on the dates set forth in Item 1, above.
- b. WDFW may cancel this Agreement upon (10) days written notice to Cooperator in the event Cooperator fails or refuses to meet any of the provisions of this Agreement.
- c. Either Party may cancel this Agreement without cause upon sixty (60) days written notice to the other party.
- d. WDW may temporarily suspend this Agreement in case of emergency at any time.

Something about
acts of God or
extreme vandalism?

12. **Restoration of the premises:** Upon cancellation or termination of this Agreement, Cooperator shall restore the premises to a condition as good as or better than, that which presently exists, reasonable wear and tear by the elements excepted. Upon the failure or refusal of Cooperator to restore the premises to present condition, WDFW may undertake the restoration, and Permittee hereby agrees to reimburse WDFW, immediately upon demand for the cost of said restoration. Any property of Cooperator that remains upon the premises thirty (30) days after termination or cancellation of this Agreement shall become the property of WDFW without further process, or at WDFW's options may be removed by WDFW at Cooperator's cost.

13. **Venue:** In the event of a lawsuit involving this Agreement, jurisdiction and venue are proper only in the State of Washington, Thurston County Superior Court.

14. **Severability:** If any covenant or provision of this Agreement is adjudged void, such adjudication will not affect the validity, obligation, or performance of any other covenant or provision, or part thereof.

15. **Entire agreement:** This document contains the entire agreement between the parties and not statement, promise, representation, inducement, or agreement made by either party, or its respective employees or agents, that is not contained in this document is valid, binding, or enforceable.

IN WITNESS WHEREOF, the parties hereto have mutually agreed upon the terms and conditions of this instrument and have caused it to be executed as below subscribed:

SOUTH WHIDBEY PARKS AND RECREATION DISTRICT

DATE

Brian Tomisser – Executive Director, CPRP

WASHINGTON DEPARTMENT OF FISH AND WILDLIFE

DATE

Kevin Connally – Lands Division Manager

Memo



To: Board of Commissioners
From: Brian Tomisser
Date: 01/21/26
Re: EFT Policy

As part of our audit with the State of Washington we were informed that we should have an Electronic Fund Transfer (EFT) policy.

Staff have included a draft of such policy in your packet for review and discussion. Staff recommend approving this policy after incorporating any feedback received from the Board.

South Whidbey Parks & Recreation District
Electronic Funds Transfer (EFT) Policy and Procedures

Policy Statement:

The South Whidbey Parks & Recreation District (SWPRD, or the “District”) recognizes the use of various electronic payment methods as a safe and efficient method to process certain disbursements. SWPRD is committed to establishing controls and procedures for the utilization of electronic funds transfers (EFTs). This policy provides a framework of procedures to ensure that proper protocols are followed, and that applicable oversight is in place for the use of EFTs.

Purpose:

The primary goal of this policy is to ensure Electronic Funds Transfers (EFTs) are initiated, executed and approved in a secure manner. This policy establishes general guidelines for using EFTs including wire transfers for payables and receivables. The procedures outline what electronic funds transactions the District may engage in and the accounting procedures to be followed in accordance with RCW 39.58.750 and Washington State Auditors requirements.

Definitions:

- Electronic Funds Transfer (EFT): The electronic exchange (transfer of money from one bank account to another), either within a single financial institution or across multiple institutions, through computer-based systems. Wire transfers and ACH payments are examples of EFTs. This form of disbursement is authorized by RCW 39.58.750.
- Automated Clearing House (ACH): This is an electronic payment delivery system that processes electronic credit and debit transactions, including direct deposits. The District uses Heritage Direct Bank Account exclusively for ACH Direct Deposit payments to employees. No other payments are permitted with this account.
- Banking Information: Information from the payee or their bank regarding their account. This information includes bank name, account name, account number, routing number, bank contact information and any other information necessary to transmit funds.
- Wire Transfer: This is an electronic transfer of funds from one bank account to another initiated directly with the payer’s bank.

General Guidelines:

The District utilizes EFTs for receipt of intergovernmental payments, and bond proceeds, and the transmittal of direct deposit payroll, withholdings, tax deposits, bond payments, credit card processing fees, banking fees, real estate transactions, and other disbursements where required and explicitly permitted in advance in writing by the Island County Treasurer.

All EFT payments will be coordinated and submitted through the Finance Department and the Island County Treasurer's office. The Business Manager or his/her designee will approve all new requests and any changes to electronic funds transfer requests, ensuring that the payment is necessary, all required documentation is provided and appropriately approved, that the request and banking account information is accurate and valid, and that the transaction is accurately recorded in the general ledger system, while simultaneously ensuring that the Island County Treasurer's operating terms and conditions are followed.

All EFTs are subject to applicable Purchasing Policies and all other policies and procedures in relation to the purchase of goods and/or services. The Business Director is authorized to make minor administrative changes to this policy, provided such changes are consistent with state and federal requirements.

Procedures:

The Finance Department is the only department authorized to initiate EFTs. Finance shall be responsible for the review of EFT requests in order to assure compliance, completeness, and proper general ledger recording. This method of payment will be used only when authorized by the Business Manager or his/her designee, and when explicitly authorized in writing by the Island County Treasurer. To promote the safety of District funds in the EFT environment, the following procedures will be used by all District employees involved in processing payments via EFTs:

- The procedure to initiate an EFT is subject to the same financial policies, procedures and controls that govern disbursement by any other payment method.
- EFT transactions will not be made without proper authorization of affected parties in accordance with Federal and State statute and accepted business practices.
- Authentication of new EFT requests and changes to existing EFTs are required prior to the transactions being input in the computer-based banking system and includes the following steps:
 - o **Validate:** All new electronic payment instruction requests received, even if the request is internal.

o Contact: The supplier or requestor must be contacted directly by phone to confirm any requests for payment method or payment instruction changes. Do not use the contact information provided on the request to change payment method or payment instructions. Contact information known to be genuine must be used, such as the contact information in the master card file or information collected from the original contract. The contact must confirm existing payment instructions on file prior to making changes to those instructions (i.e., current bank account name, number, and routing information). o Verify: The new information provided on the payment instructions must be verified with the known contact (i.e., contact bank to confirm correct account name, number, and routing information).

o Document: The verification process that was followed must be documented to validate payment instructions. The person responsible for entering/updating instructions and the person approving the new/updated wire instructions must approve the record of verification.

- When ACH payments are approved, they will be set up in the master file database in the financial accounting system by individuals authorized to perform vendor maintenance.
- All invoices will be approved by the responsible department and entered into the financial accounting software by Accounts Payable.
- Transmission of the ACH transactions to bank will occur through secure single user account login by authorized Finance staff, verifying the number of EFT's submitted to the bank and that the total matches the report in the financial accounting system.
- Bank balances will be monitored monthly for unusual or unexpected transactions. Balances will be monitored through the Island County Treasurer's monthly report, and Heritage Direct's monthly statement.
- Reconciliation of banking activity will be documented and accomplished in a timely manner, at least monthly, with investigation and resolution of reconciling items.

The District will ensure the State Auditor has access to files, records and documentation of all EFT transactions involving the District when required for the conduct of the statutory audit. Such information will also be supplied if the District changes banks.

Wire Transfers:

Only the Island County Treasurer may execute wire transfers when necessary for the District's business. This method of payment will be used in rare instances, and only when approved in advance by the Island County Treasurer. Examples of wire transfers may include large real estate transactions, bond proceeds, and UTGO debt service payments.

District Finance shall be responsible for the review of wire requests in order to assure compliance, completeness, and proper general ledger recording, then will send the request to Island County Treasurer, providing detailed invoices or other documentation.

Island County Treasurer will execute the transaction and will utilize their own security measures to prevent unauthorized individuals from initiating or modifying a wire transfer.

Upon completion of the wire transfer, the entry will be recorded in the financial accounting system by the proper Finance employee. The wire information will be reviewed against the back-up documentation and bank statements.

Transfers Between District Funds:

On occasion, the District may need to conduct transfers between funds, such as between Maintenance & Operations Fund, and the Reserve Fund. Procedure:

- A Transfer Request letter will be prepared by Business Manager or other appointed staff. The letter will include the reason for the transfer as a note.
- The Transfer Request letter and supporting documentation will be provided to the Director or other auditing officer for approval indicated by signature on the transfer request letter.
- Business Manager or other appointed staff submits Investment Request Letter to Island County Treasurer by email.
- Specifics regarding Investment procedures, timing, and limits are outlined by Island County Treasurer's current Investment Pool Operating Terms and Conditions.
- Upon completion of the wire transfer, the entry will be recorded in the financial accounting system by the proper Finance employee. The transfer will be reviewed against the back-up documentation and bank statements.

Investment Requests:

District funds which are not immediately needed may be invested according to the best interest of the District and as legally permitted. Procedure:

- Calculations for investments will be completed, determining what funds may be invested or withdrawn.

- An Investment Request Letter, using an established template, will be prepared by Business Manager or other appointed staff.
- The designated Investment Officer will review the documents and sign the Investment Request Letter.
- Business Manager or other appointed staff submits Investment Request Letter to Island County Treasurer by email.
- Specifics regarding Investment procedures, timing, and limits are outlined by Island County Treasurer's current Investment Pool Operating Terms and Conditions.
- The transaction will be reviewed against monthly bank statements, and documented in investment tracking documents.

ACH Payments to Vendors:

The District is only permitted to conduct ACH payments to employees for payroll and bank fees associated with the Direct Deposit Bank Account (Heritage Direct), and a limited list of state and federal vendors which the County must provide in advance. Typical ACH/Electronic Payments, and examples of vendors that the County has approved for electronic payments:

- US Department of the Treasury – Payroll taxes
- Washington State Department of Revenue – Excise Taxes
- Washington State Department of Retirement Systems – PERS and Deferred Compensation
- Washington State Department of Labor & Industries – Worker's Compensation
- Washington State Employment Security Department – PFML, WA Cares and Unemployment Insurance
- Washington State Department of Licensing – Drivers Abstract, Licensing
- Point & Pay – Bank Card Fees (debited automatically)

All other vendors are paid through a check process.

The procedure to initiate an ACH payment is subject to the same procedures and controls that govern disbursement by any other payment mechanism including a check payment. ACH transactions will not be made without proper authorization of affected parties. This same process will be followed should the District pay vendors in the future through an ACH process.

The Finance Department staff who direct and complete EFT transactions are responsible for ensuring the financial internal controls are maintained, the activity is posted timely, and operational procedures are in place to reduce the risk of loss of District funds arising from

fraud, employee error, misrepresentation by third parties, or imprudent actions by District employees.

The Finance Department will monitor bank balances monthly for unusual or unexpected transactions, reconcile bank activity to the general ledger in a timely manner, and investigate and resolve reconciling items.

Vouchers will be created for electronic payments and will be provided to the SWPRD Board of Commissioners, noted separately from check payments and payroll.

Payroll Direct Deposit:

For the processing disbursements for payroll, each employee is required to complete a Direct Deposit Authorization Form. This form must contain bank information documentation in order to assure proper setup. Account documentation may include a voided check or a bank notification stating the bank's transit and routing number in addition to the employee's account number. The form is signed by the employee and provided to Human Resources. Account documentation is reviewed to ensure the information does not appear altered or manipulated in any way. If evidence of such is present, the employee will be contacted to verify the information. In addition, if a void check which does not contain the employee's name is submitted, the employee will be contacted to verify the information. The outcome of these communications will be documented on the direct deposit form. Suspicious or fraudulent situations should be routed to Human Resources. After the form has been reviewed for accuracy, the form will be given to Payroll. Information is entered from the form into the employee record within the ACH banking system as part the payroll payment management template. If an employee wishes to change direct deposit information, a new form must be completed and signed. This information is limited to Human Resources personnel and Finance staff responsible for payroll.

Direct Deposit procedure:

- Payroll is run by Business Manager or appointed staff.
- Vouchers are created by Business Manager or appointed staff.
- Reports are run:
 - Direct Deposit Register: Reports > Payroll Tab > Employees > Activity Summary > Customize > Dates for Pay Period, All Employees > Remove all fields except name and Net Pay. Payments by check/warrant may be noted and deducted from the total.

- Report to Confirm Voucher vs. Paychecks: Reports > Accounts tab > Accounts > Account Transactions > Customize > Accounts: Choose 1-1120 Payroll Cash Clearing > Dates: date range for pay period > Display, Print
- Time sheets and other documents are provided to Director or alternate auditing officer, who reviews and initials payroll register.
- Direct Deposit Transfer Request form prepared and signed by Business Manager or other appointed staff. Transfer request is sent to Island County Treasurer using approved format, and will periodically include funds to be transferred to cover bank fees for that account.
- Business Manager or appointed staff will confirm online that transfer has occurred, then enter schedule payments to employees.
- Director or other auditing officer receives payroll documents, and reviews and approves the scheduled payment.
- Direct Deposit account is reconciled on a monthly or semi-monthly basis.
- Payroll is approved as a separate item on the SWPRD Board of Commissioners monthly list.

Payroll Withholding:

SWPRD currently pays certain invoices relating to payroll expenses through an EFT process. These vendors are state or federal agencies, and must be pre-approved by the Island County Treasurer.

Upon completion of a payroll cycle, the vendor and invoice amount are identified. Through a secure single user account, payroll staff initiate an ACH payment on the vendor site for the specific amount identified for each payroll cycle. The information including vendor, disbursement amount, and payroll cycle is maintained along with a confirmation that the ACH disbursement was accepted by the vendor.

Payments must be scheduled according to Island County Treasurer timelines, requiring a minimum of 2 or more business days. Upon scheduling the payment, confirmation/documentation of the payment must be emailed to the Island County Treasurer's office.

Internal Controls:

The following internal controls have been adopted to validate all available safety precautions are utilized:

- Implementation of bank offered security measures to prevent unauthorized individuals from initiating or modifying a transfer.

- Each user initiating or approving wire transfers must have a separate banking user id.
- Only setting up wire transfers for debt service payments, transfers between District accounts, real property acquisitions, and other transactions as required, only with approval of the Island County Treasurer, District Director and Finance.
- Utilization of computer standards, policies and procedures to protect the computers and computing processes used for EFTs from computer malware.
- Ensuring a secure process for creating, securing, sending and authenticating direct deposit transmittal files to prevent unauthorized modification or submission.
- If banking fraud is discovered in the EFT process, the fraud must be reported to the Business Manager immediately. In the absence of the Finance Director, the Director must be notified. The Business Manager must notify the Director of the possible fraud as soon as possible after it is detected. Steps will be taken with the Island County Treasurer to mitigate the fraud and the appropriate entities will be notified as necessary, including the Washington State Auditor and law enforcement as required.
- The review and authorizing of EFT transactions will include at least 2 District Staff, as well as the Island County Treasurer's office. Documents and calculations are made by the Business Manager or appointed staff. The District Director, or an alternate auditing officer, will review and approve payments by initial.
- The Direct Deposit bank account requires two separate users, usually the Business Manager and the Director or auditing officer, to complete a payment.
- Vouchers will be created for electronic expenditures, similarly to check payments.
- A list of EFT transactions will be reviewed and approved, often retroactively, by the District's Board of Commissioners along with the District's other expenditures at the next regular board meeting.

Memo



To: Board of Commissioners
From: Brian Tomisser
Date: 01/21/26
Re: Resolution 2026-01 Investment Officers

Island County has a new requirement that we submit a resolution identifying our investment officers. Attached in your packet is the resolution #2026-01. Staff recommend approving the resolution.

South Whidbey Parks & Recreation District

Resolution 2026-1

Resolution to Annually Appoint the District's Investment Officer.

WHEREAS, the South Whidbey Parks & Recreation District shall invest all available funds when possible; and

WHEREAS, an Investment Officer was established and appointed to prepare, record, and communicate investment activity with the Board of Commissioners of South Whidbey Parks & Recreation District and the Island County Treasurer's Office; and

WHEREAS, the Island County Treasurer's Office has requested that the Investment Officer position have a one year duration period, to be renewed annually; therefore

IT IS HEREBY RESOLVED by the Board of Commissioners of South Whidbey Parks & Recreation District that Brian Tomisser, Carrie Monforte and Krista Loercher shall be the Investment Officers for the District for the year 2026.

ADOPTED this 21st day of January, 2026

SIGNED this 21st day of January, 2026

Chair

Commissioner

Commissioner

Commissioner

Commissioner

Commissioner

ATTEST:

Board Secretary