



Board of Directors Meeting
Monday, October 26, 2026
Kitsap Public Facilities District Office
Meeting Location: City of Bainbridge Council Chambers
& via Zoom Webinar: <https://us02web.zoom.us/j/87933865989>

MEETING AGENDA

- 1. Call to Order / Comments from Board Chair Erin Leedham**
- 2. Public Comment** –If you wish to ask a question of the Board, you will have a maximum of 3 minutes. If joining the meeting via Zoom, use the “Raise Hand” option, or put a message in the Chat Box, and the host will read the comments on your behalf.
- 3. Approval of Consent Agenda**
Note: If a Board Member wishes to discuss any item, it may be pulled from the Consent Agenda for further dialogue and individual board vote for approval

CONSENT AGENDA

- A. AUGUST 24, 2026, KPFD BOD Meeting Minutes
 - B. OCT 7, 2026, KPFD BOD Special Meeting Minutes
 - C. Blanket Voucher #21-SEP 2026 96968 Operating Expenses
 - D. Blanket Voucher #22-SEP 2026 96977 POCEC Project Invoices
 - E. Blanket Voucher #23-SEP 2026 96977 PERC Debt Service Invoice
 - F. Blanket Voucher #24-OCT 2026 96968 Operating Expenses
 - G. Blanket Voucher #25-OCT 2026 96977 POCEC Project Invoices
 - H. AUG & SEP 2026 Financial Statements
 - I. SEP 2026 Sales Tax Rebate Summary Reports
 - J. OCT 2026 KPFD Project Invoice Tracking Report
 - K. SEP & OCT 2026 Executive Director Report
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- 4. Project Update: POB/CNW update**
- 5. General Business/Good of the Order**
 - **Finance Committee Report**
 - Q3 2026 Financial Report
 - 2027 Preliminary Budget Discussion
 - **POCEC Construction ILA** (*requires board action and approval*)
 - **AWSPFD Conference Update**
- 6. Meeting Adjournment**

Next Meeting: Monday, December 14, 2026 @ 5:30 PM
Location: City of Poulsbo Council Chambers
Topics: Consent Agenda, Any Project Updates, General Business of the District



**KITSAP PUBLIC FACILITIES DISTRICT
CONSENT AGENDA
OCTOBER 26, 2026**

- A. AUG 24, 2026, KPFD BOD Meeting Minutes
 - B. OCT 7, 2026, KPFD BOD Special Meeting Minutes
 - C. Blanket Voucher #21-SEP 2026 96968 Operating Expenses
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-

Building Communities, Enriching Lives



Kitsap Public Facilities District

Minutes of the Board of Directors Meeting (Including optional "remote" element)

MONDAY, AUGUST 24, 2026

Attendance:

Board Members Present: Chair Erin Leedham, Vice-Chair Patrick Hatchel, Treasurer Walter Draper IV, Director Daron Jagodzinske, Director Anne Blair, Director Phil Havers (remote)

Absent: Director Shawn Cucciardi

Staff Present: Executive Director Russ Shiplet

1. **Call to Order:** Chair Leedham called the meeting to order at 5:30 PM.
2. **Public Comment:** Public comment was provided related to the approval of Resolution 01-2026 as it relates to the KPFD Funding Policy, and the Port Orchard Community Events Center (POCEC) project funding request.
3. **Approval of Consent Agenda:** Director Blair moved to approve the Consent Agenda as presented. Director Draper seconded the motion. There was no discussion. The motion passed unanimously.
4. **Project Update:** No project updates were provided
5. **General Business:**
 - **Resolution 01-2026 – Adoption of the KPFD Funding Policy:** Director Hatchel motioned to approve the resolution as presented. Director Blair seconded the motion. There was discuss about the board appreciation of the Policy Committee and the work they put into crafting it. There was no further discussion. The motion passed unanimously.
 - **Finance Committee Report:**

Q2 2026 Financial Report – Executive Director Shiplet spoke to the 2nd Quarter financials for capital revenue and operating expenses. Revenue is currently higher than anticipated for the quarter, and operating expenses are under project.



POCEC Project Construction Funding Request – A timeline was presented to the Board, which demonstrated the project’s original presentation to the Board in 2019 to the current construction funding request in 2026. The Board discussed the length of time it has taken to get the project under construction, the amount of funds requested over the years from the City, the increasing costs of the project since 2019, and the uncertainty of the Port Orchard City Council’s support of issuing the construction bond.

Chair Leedham directed the Board to submit their questions to Executive Director Shiplet by August 31, 2026, with the intention of going back to the City for answers to the questions and concerns of the PFD Board.

No formal action was taken to move forward with the funding request during this meeting. It was noted that the current ILA will expire December 31, 2026, but could be extended until a project construction ILA can be crafted and approved by both the PFD Board and City Council.

- **2026 AWSPFD Conference Update:** Executive Director Shiplet reported that there are currently 34 registrations submitted for the upcoming AWSPFD Conference, which will be held September 9-11, 2026, at the Kitsap Conference Center. All Board members are invited to attend at any time during the conference.

6. **Meeting Adjournment:**

- The Board of Directors meeting adjourned at 6:25 PM.

Next Meeting of the Board:

- **Monday, October 26, 2026 – Bainbridge Island Council Chambers**
 - **Project Update: TBD**



Kitsap Public Facilities District

Minutes of the Board of Directors POCEC Project Funding Discussion via Zoom (including remote access for the public to join)

Wednesday, October 7, 2026

Attendance via Zoom:

Board Members Present: Chair Erin Leedham, Vice Chair Patrick Hatchel, Treasurer Walter Draper IV, Director Daron Jagodzinski, Director Anne Blair, Director Shawn Cucciari

Absent: Director Phil Havers

Staff Present: Executive Director Russ Shiplet, Financial Advisor Scott Bauer, Legal Counsel Brian Lawler (Remote), Bond Counsel Marc Greenough (Remote)

1. **Call to Order:** KPFD Chair Leedham called the discussion to order at 9:00 AM.
2. **Public Comment:** No public comment was provided
3. **POCEC Project Funding Discussion:**

The Kitsap Public Facilities District (KPFD) Board of Directors convened via Zoom to discuss potential funding options for the construction phase of the Port Orchard Community Events Center (POCEC) project. The meeting was strictly informational and exploratory, allowing Board members to discuss and evaluate funding scenarios and their potential financial implications for the District. No formal motions were introduced, no votes were taken, and no funding commitments or decisions were made during the meeting. Any future consideration or approval of funding for the POCEC project will require formal action by the KPFD Board of Directors at a duly noticed public meeting.

4. **Meeting Adjournment:**

- The Board of Directors' discussion adjourned at 9:47 AM.

Next Meeting of the Board:

- **Monday, October 26, 2026 – Bainbridge Island Council Chambers**

VENDOR		INVOICE #	AMOUNT
INVOICES:			
Kitsap Bank Visa CC (AUG 2026)		AUG2026	\$ 2,434.54
City of Bremerton – Norm Dicks Gov Center (AUG 24 2026)		1455	\$ 151.00
WA State PERS Retirement Contribution (AUG 2026)		4296P	\$ 1,260.63
Interlock Solutions – Website Maint (DEC 2025-AUG 2026)		2026-175	\$ 1,221.38
Enduris Washington (2026-2027 Policy Renewal)		6361	\$ 6,912.00
Barker Creek Consulting (AUG 2026)		1771	\$ 2,353.75
JPC PLLC Legal Counsel (AUG 2026)		206538	\$ 110.00
Parker Mooers & Cena Accounting Services (AUG 2026)		199484	\$ 1,005.00
Employment Security Dept (SEP 2026)		SEP2026	\$ 28.09
Internal Revenue Service Back Taxes (FEB & MAR 2019)		FEBMAR2019	\$ 2,379.70
PAGE TOTAL			\$ 17,856.09

[illegible]



Account Summary

Billing Cycle		08/24/2026
Days In Billing Cycle		31
Previous Balance		\$1,796.63
Purchases	+	\$2,434.54
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$1,796.63-
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE	\$2,434.54
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Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$7,565.46
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries



Call us at: (866) 317-0355
Lost or Stolen Card: (866) 839-3485



Go to www.MyCardStatement.com



Write us at PO BOX 30495, TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$2,434.54
MINIMUM PAYMENT	\$2,434.54
PAYMENT DUE DATE	09/18/2026

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.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
07/25	07/26	PBUS01	24692166206401403094778	USATODAY CO DIGITAL 888-426-0491 VA	\$16.99
07/29	07/30	PBUS01	24240526210840041601708	ESD LONG TERM CARE*FEE billerpayment WA	\$5.97
07/29	07/30	PBUS01	24240526211840515001418	L & I PREMIUMS OPAY FEE 925-855-5000 AL	\$4.76
07/29	07/30	PBUS01	24240526211840515003331	L & I PREMIUMS SALE 925-855-5000 WA	\$146.59
07/29	07/30	PBUS01	24240526211840419701980	ESD LONG TERM CARE billerpayment WA	\$205.89
07/30	07/31	PBUS01	24906416211263555494600	PYL*Green Plaza PW LLC 866-7295327 WA	\$356.91
07/30	07/31	PBUS01	24240526212841809617264	ESD PAID FML OLYMPIA WA	\$286.54
07/30	07/31	PBUS01	24240526212841809617868	ESD PAID FML*SERVICE FEE OLYMPIA WA	\$8.31
08/01	08/02	PBUS01	24015076214000002165426	HELP DESK CAVALRY 360-9306990 WA	\$267.48
08/01	08/02	PBUS01	24015076214000002165467	HELP DESK CAVALRY 360-9306990 WA	\$301.48
08/01	08/02	PBUS01	24692166213408122682404	COMCAST BUSINESS 844-963-0200 PA	\$88.19
08/01	08/03	PBUS01	24071056214939125918901	GLACIER WEST POULSBO 360-6977368 WA	\$133.00
08/06	08/07	PBUS01	24011346218100147422869	ZOOM.COM 888-799-9666 ZOOM.US CA	\$104.93
08/14	08/16	PBUS01	24036296226712581948460	ADOBE *ADOBE 408-536-8000 CA	\$76.43

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

KITSAP BANK
PO BOX 1080
BREMERTON WA 98337-0375



Account Number

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: ##### ##### ##### 3580

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Check box to indicate
name/address change
on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date	New Balance	Total Minimum Payment Due	Payment Due Date
08/24/26	\$2,434.54	\$2,434.54	09/18/26

\$

RUSSELL E SHIPLET
KITSAP PUBLIC FAC DIST
19980 10TH AVE NE
SUITE 204F
POULSBORO WA 98370

MAKE CHECK PAYABLE TO:



VISA
PO BOX 6818
CAROL STREAM IL 60197-6818

Cardholder Account Summary Continued										
Trans Date	Post Date	Plan Name	Reference Number		Description			Amount		
08/18	08/19				PAYMENT - THANK YOU PORT ORCHARD WA			\$1,796.63-		
08/22	08/23	PBUS01	24692166234401359004900		COMCAST / XFINITY 800-266-2278 WA			\$431.07		
Finance Charge Summary / Plan Level Information										
Plan Name	Plan Description		FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
Purchases										
PBUS01 001	PURCHASE COMMERCIAL		G	\$0.00	1.25000%(M)	15.0000%	\$0.00	\$0.00	0.0000%	\$2,434.54
Cash										
CBUS01 001	CASH COMMERCIAL		A	\$0.00	1.25000%(M)	15.0000%	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily								Days In Billing Cycle: 31		
** includes cash advance and foreign currency fees								APR = Annual Percentage Rate		
¹ FCM = Finance Charge Method										
(V) = Variable Rate If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.										



Plans 1, 2 and 3 Payment Advice

This form is for employers to report Plans 1, 2 and 3 payments to DRS.

Send completed form to:
Department of Retirement Systems
PO Box 9018
Olympia, WA 98507-9018
www.drs.wa.gov
800.547.6657, option 6 then option 1
360.664.7000, option 1
TTY: 711

When submitting payments to DRS, include copies of each payment advice form along with your payment. You do not need to include any payment advices with a \$0.00 total. Do not use staples, paperclips or tape. Print single-sided copies only.

Employer:	Kitsap Public Facilities District (4296)
Employer Contact:	(360) 698-1885

Payment Advice: Plans 1 and 2

Employer:	Kitsap Public Facilities District (4296)	System:	PERS
Employer Contact:	(360) 698-1885	Report Group:	4296P

Plan 1:

Check #	Report Period (mm/yyyy)	Invoice #	Payment Amount
Subtotal for Plan 1			\$0.00

Plan 2:

Check #	Report Period (mm/yyyy)	Invoice #	Payment Amount
1234	09/2026		\$1,260.63
Subtotal for Plan 2			\$1,260.63

Total for Plans 1 and 2:	\$1,260.63
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Payment Advice: Plan 3

Employer:	Kitsap Public Facilities District (4296)	System:	PERS
Employer Contact:	(360) 698-1885	Report Group:	4296P

Check #	Report Period (mm/yyyy)	Invoice #	DB Employer Amount
		Subtotal for Plan 3 DB Amount:	\$0.00

Check #	Report Period (mm/yyyy)	DC Self Amount
		Subtotal for Plan 3 Self Amount:
		\$0.00

Check #	Report Period (mm/yyyy)	DC WSIB Amount
		Subtotal for Plan 3 WSIB Amount:
		\$0.00

Total for Plan 3:	\$0.00
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INVOICE

Bremerton Government Center
Association
345 6TH STREET, STE 100
BREMERTON, WA 98337

lauren.ellington@ci.bremerton.wa.us
+1 (360) 265-2473

Bill to
Kitsap Public Facilities District
Russ Shiplet
19880 10th Avenue NE, Suite 204F
Poulsbo, WA 98370

Ship to
Kitsap Public Facilities District
Russ Shiplet
19880 10th Avenue NE, Suite 204F
Poulsbo, WA 98370

Invoice details
Invoice no.: 1455
Terms: Net 30
Invoice date: 09/01/2026
Due date: 10/01/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	08/24/2026	Chambers Conference Room Rental	4:45 PM - 6:45 PM	2	\$38.50	\$77.00
2.	08/24/2026	Concierge Service	Concierge Service for Meeting	2	\$37.00	\$74.00

Ways to pay

BANK

Total \$151.00

View and pay



Interlock

S O L U T I O N S

Interlock Solutions
206-780-9099
PO Box 10842
Bainbridge Island, WA 98110
United States

Billed To

Kitsap Public Facilities District
9230 Bay Shore Dr NW, Suite 101
Silverdale Washington 98383

Date of Issue

09/01/2026

Due Date

09/21/2026

Invoice Number

2026-175

Amount Due (USD)

\$1,221.38

Description	Rate	Qty	Line Total
Website support provided from Dec 2025 - Aug 2026 - Dec: upgraded server to run latest version of PHP, v8.4	\$125.00 +WA Tax 9.2%	0.2	\$25.00
One year of website hosting through 9/30/2027	\$400.00	1	\$400.00
One year license for Gravity Forms plugin through 9/30/2027	\$59.00	1	\$59.00
One year of automated updates through 9/30/2027	\$200.00	1	\$200.00
Renewal of accessiBe plugin for one year - to be renewed on 11/7/2026 (\$490 + 9.2% sales tax)	\$535.08	1	\$535.08
Subtotal			1,219.08
WA Tax 9.2% (9.2%)			2.30
Total			1,221.38
Amount Paid			0.00
Amount Due (USD)			\$1,221.38

Terms

Thanks for your business!

Enduris Washington

1610 S. Technology Blvd, Suite 100
Spokane, WA 99224
+18004628418
www.enduris.us



Statement

TO

Kitsap Public Facilities
District
19980 10TH AVE NE SUITE
204F
POULSBO, WA 98370
United States

STATEMENT NO. 6361**DATE 09/03/2026****TOTAL DUE \$6,912.00****ENCLOSED**

DATE	DESCRIPTION	AMOUNT	OPEN AMOUNT
07/21/2026	Invoice #R27-393-1: Due 09/01/2026. --- General Liability Coverage PY2027-Renewal = \$5,712.00 --- Property Coverage PY2027- Renewal = \$1,200.00	6,912.00	6,912.00

Current Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due	Amount Due
0.00	6,912.00	0.00	0.00	0.00	\$6,912.00

INVOICE

Barker Creek Consulting Inc.
PO Box 2011
Silverdale, WA 98383

shannont@barkercreek-ors.com
+1 (360) 271-9207
<http://barkercreek-ors.com/>



Bill to
Russ Shiplet
KFPD

Invoice details
Invoice no.: 1771
Terms: Net 30
Invoice date: 09/10/2026
Due date: 10/10/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	08/24/2026	KFPD - Project Oversight		9	\$185.00	\$1,665.00
2.	08/24/2026	KFPD- Coordinator		4.75	\$145.00	\$688.75
Total						\$2,353.75



Tel 206.292.1994
Fax 206.292.1995

506 Second Avenue, Suite 1300
Seattle, Washington 98104

September 9, 2026

Kitsap Public Facilities District
Attn: Russ Shiplet
19880 10th Ave NE, Suite 204F
Poulsbo, WA 98370

Invoice 206538 BEL

In Reference to: General Advisory
 Client Matter # L1022/01000

FOR LEGAL SERVICES RENDERED AND COSTS ADVANCED

\$ 110.00

\$ 110.00



ARCHER LEWIS

Parker Mooers & Cena Accountants, LLC
9222 BayShore Drive NW STE 150
Silverdale, WA 98383
(360) 692-8808
www.archerlewis.com

Kitsap Public Facilities District

19980 10th Ave NE, Suite 204F
Poulsbo, WA 98370

Client ID: KIT0379
Invoice #: 199484
Date: 8/31/2026
Due Date: Due Upon Receipt

For professional services related to:

Monthly Bookkeeping

Invoice Total: \$1,005.00
Prior Balance: \$0.00
Current Amount Due: \$1,005.00

Thank you for your business! Please include invoice number with your payment.

ePay (Preferred)	Scan QR Code	Mail a Check
<u>Pay Now</u> Click to make a secure, online payment with Debit, Credit, or ACH.	 Scan to make a secure, online payment with Debit, Credit, or ACH. INVOICE NUMBER REQUIRED 	Payable to: Parker Mooers & Cena Accountants, LLC Mail to: Archer Lewis P.O. Box 8989 Carol Stream, IL 60197-8989 INVOICE NUMBER REQUIRED

"Archer Lewis" is a brand name under which Archer Lewis, LLC, its subsidiary entities, and Jarrard, Nowell & Russell, LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Jarrard, Nowell & Russell, LLC is a licensed independent CPA firm that provides attest services and Archer Lewis, LLC and its subsidiary entities provide bookkeeping, tax and advisory services. Archer Lewis, LLC and its subsidiary entities are not licensed CPA firms.

**Employment Security Department**

WASHINGTON STATE

P.O. Box 9046 • Olympia, WA 98507-9046

**UI Tax Billing Statement
September 2026**

17557

KITSAP PUBLIC FACILITIES DISTRICT
19980 10TH AVE NE STE 204F
POULSBO, WA 98370-6431

ESD number: 000-530274-00-7

UBI number: 604-903-519

How to pay

- Pay electronically at secureaccess.wa.gov,
or
- Mail a check with the coupon below.

Dates

Billing period: August 16, 2026 - September 12, 2026
Oldest original due date: April 30, 2026
Statement closed: September 12, 2026
Payment due: On receipt
Additional charges accrue on: October 1, 2026

Questions?

If you have questions about this
statement, please contact the Account
Management Center at
OlympiaAMC@esd.wa.gov
or 855-829-9243.

Summary

Previous balance	\$524.47
Charges	\$0.28
Payments	\$496.66
Amount due	\$28.09

Warning

- We will charge you the delinquent tax rate if we don't receive all quarterly tax reports and payments (including tax, penalties and interest) that are due through June 30 by September 30.

Return with your check**Payable to**

Employment Security Dept.
UI Tax Administration
PO Box 84242
Seattle, WA 98124-5542

Credit this account

KITSAP PUBLIC FACILITIES DISTRICT
19980 10TH AVE NE STE 204F
POULSBO, WA 98370-6431

Amount

Due: \$28.09
Enclosed: \$
Due Date: September 30, 2026

ESD number: 000-530274-00-7
UBI number: 604-903-519
EIN: 76-0820379

Departmental use:	Staff ID	Date Received	Remitted \$
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000530274007000000002809



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0039

IRS Notice CP128

088196.666178.417567.25388 1 SP 0.780 697



KITSAP PUBLIC FACILITIES DISTRICT
% RUSS SHIPLET
19880 10TH AVE NE SUITE 204F
POULSB O WA 98370

May 4, 2026

We applied your overpayment of \$49.95 to your balance due

Your balance due on Form 941 for the tax period ending March 31, 2019 is now \$2,379.70.

Billing Summary

Balance on account	\$2,238.00
Interest charges	\$141.70
Amount due	\$2,379.70

What you need to do

Pay the amount due of \$2,379.70 to avoid additional interest charges and any applicable penalty amounts.

Payment options:

- Send a check or money order with the payment voucher below.
- Enroll in the Electronic Federal Tax Payment System by visiting [IRS.gov/EFTPS](https://www.irs.gov/EFTPS).
- Visit [IRS.gov/Payments](https://www.irs.gov/Payments) or the IRS2Go mobile app for all payment options.

If you're unable to full pay:

- Apply for a payment plan at [IRS.gov/OPA](https://www.irs.gov/OPA).
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC).

Payments credited to tax period ending March 31, 2019

The table below lists the payments, deposits, credits, and overpayments applied to your account.

Date received	Amount
February 28, 2019	\$1,129.87
March 29, 2019	\$2,757.13
October 31, 2025	\$49.95

VENDOR	INVOICE #	AMOUNT
INVOICES:		
POCEC Project Reimbursement Pre-Con Invoice (SEP 2026)	INV02669	\$ 1,573.00
PAGE TOTAL		\$ 1,573.00



City of Port Orchard
216 Prospect St.
Port Orchard, WA 98366-5304
Phone: 360-876-4407

INVOICE

Billed To:
Kitsap Public Facilities District
Executive Director
19980 10th Ave NE
Suite 204F
Poulsbo, WA 98370

DATE: 8/31/2026
INVOICE #: INV02669
DUE DATE: 9/9/2026
TOTAL DUE: 1,573.00

CUSTOMER ACCOUNT # : 0131

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
SKPFD-Task 5(AMD3)	1.00	1,573.00	1,573.00
TOTAL THIS INVOICE			1,573.00

For questions, please call 360-876-7019

REMIT TO:

City of Port Orchard
216 Prospect St
Port Orchard, WA 98366-5304

A copy of this invoice should accompany your check. Thank you!

VENDOR	INVOICE #	AMOUNT
INVOICES:		
2026 PERC Project Annual Debt Service	2026	\$ 709,306.67
PAGE TOTAL		\$ 709,306.67

CITY OF POULSBO
200 NE MOE STREET
POULSBO, WA 98370
PHONE: 360-394-9881x
www.cityofpoulsbo.com

KITSAP PUBLIC FACILITIES DISTRICT

19980 10TH AVE NE
STE 204F
POULSBO, WA

98370

Customer Number: 0000002630



STATEMENT

Date: Sep 18, 2026

Page
of 1

Return This Section With Your Payment

Balance Due: 709,306.67

Charges Due: 709,306.67

Total on Account: .00

Last Statement Date: FIRST STATEMENT

Inv Date	Inv Number	C	Charges	Payments	Adjustments	Amount Due
04/13/2026	GEN0000419	C	126,706.67	.00	.00	126,706.67
09/18/2026	GEN0000425	C	582,600.00	.00	.00	582,600.00

DELINQUENT AMOUNT	OVER 30 .00	DAYS OVER 60 .00	DAYS OVER 90 126,706.67	DAYS OVER 120 DAYS .00
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See Reverse Side For Easy Opening Instructions

CITY OF POULSBO
200 NE MOE STREET
POULSBO, WA 98370

KITSAP PUBLIC FACILITIES DISTRICT

19980 10TH AVE NE
STE 204F
POULSBO, WA

98370

**BLANKET VOUCHER APPROVAL****FUND: 96968.00968****BV# 24-OCT 2026**

We, the undersigned of Kitsap Public Facilities District, Kitsap County, Washington, certify that the merchandise or services hereinafter specified have been received and that the following vouchers are approved for payment of **\$7,005.77** on this 15th day of OCT 2026

Erin Leedham

Erin Leedham, Chair

Patrick Hatchel

Patrick Hatchel, Vice-Chair

Walter S Draper IV

Walter Draper IV, Treasurer

Daron Jagodzinske

Daron Jagodzinske, Director

Phil Havers

Phil Havers, Director

Shawn Cucciardi

Shawn Cucciardi, Director

Anne Blair

Anne Blair, Director

VENDOR	INVOICE #	AMOUNT
INVOICES:		
Kitsap Bank Visa CC (SEP 2026)	SEP2026	\$ 1,855.99
WA State PERS Retirement Contribution (OCT 2026)	4296P	\$ 1,260.63
Barker Creek Consulting (SEP 2026)	1778	\$ 1,387.50
Parker Mooers & Cena CPAs (SEP 2026)	207356	\$ 1,155.00
Q3 2026 BOD Stipends		
Director Erin Leedham	Q32026EL	\$ 326.27
Director Patrick Hatchel	Q32026PHat	\$ 237.12
Director Walter Draper IV	Q32026WD	\$ 311.60
Director Daron Jagodzinski	Q32026DJ	\$ 159.31
Director Phil Havers	Q32026PHav	\$ 50.00
Director Shawn Cucciardi	Q32026SC	\$ 116.53
Director Anne Blair	Q32026AB	\$ 145.82
PAGE TOTAL		\$ 7,005.77

[illegible]



Account Summary

Billing Cycle		09/23/2026
Days In Billing Cycle		30
Previous Balance		\$2,434.54
Purchases	+	\$1,855.99
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$2,434.54
Other Charges	+	\$0.00
Finance Charges	+	\$0.00

NEW BALANCE **\$1,855.99**

Credit Summary

Total Credit Line	\$10,000.00
Available Credit Line	\$8,144.01
Available Cash	\$0.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

Account Inquiries



Call us at: (866) 317-0355
Lost or Stolen Card: (866) 839-3485



Go to www.MyCardStatement.com



Write us at PO BOX 30495, TAMPA, FL 33630-3495

Payment Summary

NEW BALANCE	\$1,855.99
MINIMUM PAYMENT	\$1,855.99
PAYMENT DUE DATE	10/18/2026

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.

Cardholder Account Summary

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
08/24	08/25	PBUS01	24081196237029295637179	WAL-MART #5272 POULSBO WA	\$8.58
08/24	08/25	PBUS01	24081196237029295637187	WAL-MART #5272 POULSBO WA	\$23.32
08/25	08/25	PBUS01	24692166237400932883555	USATODAY CO DIGITAL 888-426-0491 VA	\$16.99
08/30	08/31	PBUS01	24906416242265943714204	PYL*Green Plaza PW LLC 866-7295327 WA	\$356.91
09/01	09/02	PBUS01	24015076245000001785656	HELP DESK CAVALRY 360-9306990 WA	\$98.84
09/01	09/02	PBUS01	24015076245000001785672	HELP DESK CAVALRY 360-9306990 WA	\$267.48
09/01	09/03	PBUS01	24071056245939139109953	GLACIER WEST POULSBO 360-6977368 WA	\$133.00
09/03	09/04	PBUS01	24692166246409689187531	COMCAST BUSINESS 844-963-0200 PA	\$88.43
09/06	09/07	PBUS01	24011346249100142766719	ZOOM.COM 888-799-9666 ZOOM.US CA	\$104.93
09/07	09/09	PBUS01	24431066251501397826069	STAPLES 1023 SILVERDALE WA	\$201.94
09/09	09/11	PBUS01	24692166253406595580718	IMPARK00250090U BREMERTON WA	\$5.00
09/11	09/13	PBUS01	24692166255408563104867	IMPARK00250090U BREMERTON WA	\$5.00
09/10	09/13	PBUS01	24692166254407576600151	IMPARK00250090U BREMERTON WA	\$5.00
09/14	09/15	PBUS01	24036296257718605221612	VISTAPRINT 866-207-4955 MA	\$23.07

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

KITSAP BANK
PO BOX 1080
BREMERTON WA 98337-0375



Account Number

3580

Check box to indicate
name/address change ☐
on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

Closing Date

09/23/26

New Balance

\$1,855.99

Total Minimum
Payment Due

\$1,855.99

Payment Due Date

10/18/26

\$

RUSSELL E SHIPLET
KITSAP PUBLIC FAC DIST
19980 10TH AVE NE
SUITE 204F
POULSBO WA 98370



356

MAKE CHECK PAYABLE TO:



VISA
PO BOX 6818
CAROL STREAM IL 60197-6818

18 4257 7700 0002 3580 00185599 00185599 2

Trans Date	Post Date	Plan Name	Reference Number	Description	Amount
09/14	09/15	PBUS01	24036296257718558267588	ADOBE *ADOBE 408-536-6000 CA	\$76.43
09/14	09/15			PAYMENT - THANK YOU PORT ORCHARD WA	\$2,434.54-
09/22	09/23	PBUS01	24692166265408248617711	COMCAST / XFINITY 800-266-2278 WA	\$441.07

Plan Name	Plan Description	FCM ¹	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
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Cash									
CBUS01 001	CASH COMMERCIAL	A	\$0.00	1.25000%(M)	15.0000%	\$0.00	\$0.00	0.0000%	\$0.00

APR = Annual Percentage Rate

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



Plans 1, 2 and 3 Payment Advice

This form is for employers to report Plans 1, 2 and 3 payments to DRS.

Send completed form to:
Department of Retirement Systems
PO Box 9018
Olympia, WA 98507-9018
www.drs.wa.gov
800.547.6657, option 6 then option 1
360.664.7000, option 1
TTY: 711

When submitting payments to DRS, include copies of each payment advice form along with your payment. You do not need to include any payment advices with a \$0.00 total. Do not use staples, paperclips or tape. Print single-sided copies only.

Employer:	Kitsap Public Facilities District (4296)
Employer Contact:	(360) 698-1885

Payment Advice: Plans 1 and 2

Employer:	Kitsap Public Facilities District (4296)	System:	PERS
Employer Contact:	(360) 698-1885	Report Group:	4296P

Plan 1:

Check #	Report Period (mm/yyyy)	Invoice #	Payment Amount
Subtotal for Plan 1			\$0.00

Plan 2:

Check #	Report Period (mm/yyyy)	Invoice #	Payment Amount
1234	09/2026		\$1,260.63
Subtotal for Plan 2			\$1,260.63

Total for Plans 1 and 2:	\$1,260.63
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INVOICE

Barker Creek Consulting Inc.
PO Box 2011
Silverdale, WA 98383

shannont@barkercreek-ors.com
+1 (360) 271-9207
http://barkercreek-ors.com/



Bill to
Russ Shiplet
KFPD

Invoice details
Invoice no.: 1778
Terms: Net 30
Invoice date: 10/06/2026
Due date: 11/05/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	09/10/2026	KFPD - Project Oversight		7.5	\$185.00	\$1,387.50
Total						\$1,387.50



ARCHER LEWIS

Parker Mooers & Cena Accountants, LLC
9222 BayShore Drive NW STE 150
Silverdale, WA 98383
(360) 692-8808
www.archerlewis.com

Kitsap Public Facilities District

19980 10th Ave NE, Suite 204F
Poulsbo, WA 98370

Client ID: KIT0379
Invoice #: 207356
Date: 9/30/2026
Due Date: Due Upon Receipt

For professional services related to:

Monthly Bookkeeping	\$150.00
SAO Audit	

Invoice Total:	\$150.00
Prior Balance:	<u>\$1,005.00</u>
Current Amount Due:	<u>\$1,155.00</u>

Thank you for your business! Please include invoice number with your payment.

ePay (Preferred)	Scan QR Code	Mail a Check
<u>Pay Now</u> Click to make a secure, online payment with Debit, Credit, or ACH.	 Scan to make a secure, online payment with Debit, Credit, or ACH. INVOICE NUMBER REQUIRED 	Payable to: Parker Mooers & Cena Accountants, LLC Mail to: Archer Lewis P.O. Box 8989 Carol Stream, IL 60197-8989 INVOICE NUMBER REQUIRED

"Archer Lewis" is a brand name under which Archer Lewis, LLC, its subsidiary entities, and Jarrard, Nowell & Russell, LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Jarrard, Nowell & Russell, LLC is a licensed independent CPA firm that provides attest services and Archer Lewis, LLC and its subsidiary entities provide bookkeeping, tax and advisory services. Archer Lewis, LLC and its subsidiary entities are not licensed CPA firms.

 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			ERIN LEEDHAM		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
JUL	29	2026	COUNTY COMMISSIONERS	IN PERSON	KITSAP COUNTY BUILDING
AUG	20	2026	EXECUTIVE TEAM	ZOOM	
AUG	24	2026	BOARD	IN PERSON	BREMERTON
SEP	9	2026	CONFERENCE	IN PERSON	BREMERTON
SEP	23	2026	SPECIAL	ZOOM	

STIPEND	RT MILEAGE
\$ 50.00	27.8
\$ 50.00	
\$ 50.00	38.8
\$ 50.00	38.6
\$ 50.00	

		0.725	2026 RATE
TOTALS	\$ 250.00	\$ 76.27	\$ 326.27

 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			PATRICK HATCHEL		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
JUL	29	2026	COUNTY COMMISSIONERS	ZOOM	
AUG	20	2026	EXECUTIVE TEAM	ZOOM	
AUG	24	2026	BOARD	IN PERSON	BREMERTON
SEP	23	2026	EXECUTIVE TEAM	ZOOM	

STIPEND	RT MILEAGE
\$ 50.00	
\$ 50.00	
\$ 50.00	51.2
\$ 50.00	

			0.725	2026 RATE
TOTALS	\$ 200.00	\$ 37.12	\$ 237.12	

 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			WALT DRAPER		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
JUL	28	2026	FINANCE COMMITTEE	ZOOM	
JUL	29	2026	COUNTY COMMISSIONERS	ZOOM	
AUG	20	2026	EXECUTIVE TEAM	ZOOM	
AUG	24	2026	BOARD	IN PERSON	BREMERTON
SEP	10	2026	CONFERENCE	IN PERSON	BREMERTON
SEP	23	2026	EXECUTIVE TEAM	ZOOM	

STIPEND	RT MILEAGE
\$ 50.00	
\$ 50.00	
\$ 50.00	
\$ 50.00	8.2
\$ 50.00	7.8
\$ 50.00	

			0.725	2026 RATE
TOTALS	\$	300.00	\$	11.60
			\$	311.60

 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			DARON JAGODZINSKE		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
AUG	24	2026	BOARD	IN PERSON	BREMERTON
SEP	10	2026	CONFERENCE	IN PERSON	BREMERTON

STIPEND	RT MILEAGE
\$ 50.00	40.6
\$ 50.00	41.2

			0.725	2026 RATE
TOTALS	\$ 100.00	\$ 59.31	\$ 159.31	

 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			PHIL HAVERS		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
AUG	24	2026	BOARD	ZOOM	

STIPEND RT MILEAGE
\$ 50.00

			0.725	2026 RATE
TOTALS	\$	50.00	\$	-
			\$	50.00

 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			SHAWN CUCCIARDI		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
JUL	28	2026	FINANCE COMMITTEE	ZOOM	
SEP	9	2026	CONFERENCE	IN PERSON	BREMERTON

STIPEND RT MILEAGE

\$ 50.00

\$ 50.00 22.8

0.725 2026 RATE

TOTALS	\$ 100.00	\$ 16.53	\$ 116.53
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 KITSAP PUBLIC FACILITIES DISTRICT	BOARD OF DIRECTORS STIPEND & MILEAGE REIMBURSEMENT
	Q3 2026

BOARD MEMBER NAME			ANNE BLAIR		
MONTH	DAY	YEAR	MEETING TYPE	ZOOM or IN PERSON	IF IN PERSON, SITE LOCATION
JUL	28	2026	FINANCE COMMITTEE	ZOOM	
AUG	24	2026	BOARD	IN PERSON	BREMERTON

STIPEND	RT MILEAGE
\$ 50.00	
\$ 50.00	63.2

0.725 2026 RATE

TOTALS	\$ 100.00	\$ 45.82	\$ 145.82
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VENDOR		INVOICE #	AMOUNT
INVOICES:			
POCEC Project Reimbursement Pre-Con (OCT 2026)		INV02675	\$ 3,153.60
PAGE TOTAL			\$ 3,153.60



City of Port Orchard
216 Prospect St.
Port Orchard, WA 98366-5304
Phone: 360-876-4407

INVOICE

Billed To:
Kitsap Public Facilities District
Executive Director
19980 10th Ave NE
Suite 204F
Poulsbo, WA 98370

DATE: 9/30/2026
INVOICE #: INV02675
DUE DATE: 10/30/2026
TOTAL DUE: 3,153.60

CUSTOMER ACCOUNT # : 0131

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
SKPFD-Task 5(AMD3)	1.00	3,153.60	3,153.60
TOTAL THIS INVOICE			3,153.60

For questions, please call 360-876-7019

REMIT TO:

City of Port Orchard
216 Prospect St
Port Orchard, WA 98366-5304

A copy of this invoice should accompany your check. Thank you!

Kitsap Public Facilities Distict
Projected vs. Actuals PFD Regional Center Capital
January - August 2026

	Jul-26				Aug-26				YTD-Total				DRAFT
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	2026 Annual Budget
Inflows													
SALES AND USE TAX REBATE	\$ 219,448	\$ 212,000	\$ 7,448	104%	\$ 241,794	\$ 212,000	\$ 29,794	114%	\$ 1,699,023	\$ 1,696,000	\$ 3,023	100%	\$ 2,603,775
INVESTMENT INTEREST	\$ 9,025	\$ 8,800	\$ 225	103%	\$ 9,056	\$ 8,800	\$ 256	103%	\$ 70,826	\$ 70,400	\$ 426	101%	\$ 52,745
Total Inflows	\$ 228,473	\$ 220,800	\$ 7,673	103%	\$ 250,850	\$ 220,800	\$ 30,050	114%	\$ 1,769,849	\$ 1,766,400	\$ 3,449	100%	\$ 2,656,520
Outflows													
Debt Service	\$ 5,583	\$ 7,528	\$ (1,945)	74%	\$ 5,583	\$ 7,528	\$ (1,945)	74%	\$ (2,145)	\$ 60,227	\$ (62,373)	-4%	\$ 90,341
ILA Projects	\$ 101,413	\$ 101,413	\$ 0	100%	\$ 53,057	\$ 53,057	\$ 0	100%	\$ 948,770	\$ 948,770	\$ 0	100%	\$ 1,183,012
Total Inflows	\$ 106,997	\$ 108,941	\$ (1,945)	98%	\$ 58,641	\$ 60,585	\$ (1,945)	97%	\$ 946,625	\$ 1,008,997	\$ (62,372)	94%	\$ 1,273,353
Net Change	\$ 121,476	\$ 111,859	\$ 9,618	109%	\$ 192,209	\$ 160,215	\$ 31,995	120%	\$ 823,224	\$ 757,403	\$ 65,822	109%	\$ 1,383,167

Kitsap Public Facilities Distict
Budget vs. Actuals PFD Operations Fund
January - August 2026

	Jul-26				Aug-26				YTD-Total				APPROVED
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	2026 Annual Budget
Expenditures													
COMMUNICATIONS	\$ 1,126	\$ 1,337	\$ (211)	84%	\$ 1,048	\$ 1,337	\$ (289)	78%	\$ 9,035	\$ 10,697	\$ (1,662)	84%	\$ 16,046
CONSULTING	\$ 5,056	\$ 1,417	\$ 3,639	357%	\$ 1,306	\$ 1,417	\$ (110)	92%	\$ 25,176	\$ 67,333	\$ (42,157)	37%	\$ 86,000
MEMBERSHIP DUES	\$ -	\$ -	\$ -	-	\$ 750	\$ -	\$ 750	-	\$ 6,370	\$ 6,550	\$ (180)	97%	\$ 6,550
OFFICE	\$ 1,614	\$ 2,667	\$ (1,053)	61%	\$ 3,057	\$ 2,667	\$ 390	115%	\$ 16,242	\$ 21,333	\$ (5,091)	76%	\$ 32,000
PAYROLL	\$ 13,304	\$ 13,551	\$ (247)	98%	\$ 13,801	\$ 13,551	\$ 249	102%	\$ 108,706	\$ 108,412	\$ 294	100%	\$ 162,617
PROMO HOSTING/ MRKTG	\$ -	\$ -	\$ -	-	\$ (7,100)	\$ -	\$ (7,100)	-	\$ (600)	\$ 10,000	\$ (10,600)	-6%	\$ 20,000
TRAVEL	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ 1,000	\$ (1,000)	0%	\$ 2,000
Total Expenditures	\$ 21,100	\$ 18,972	\$ 2,128	111%	\$ 12,862	\$ 18,972	\$ 6,110	68%	\$ 164,930	\$ 225,326	\$ (60,395)	73%	\$ 325,213

Kitsap Public Facilities District

Statement of Financial Position

As of Aug 30, 2026

	968	977	Total
Assets			
Current Assets			
Bank Accounts			
968 KPFD Operations Fund			
9681110 968 Cash	30,988.29		30,988.29
Total for 968 KPFD Operations Fund	30,988.29		\$30,988.29
977 KPFD Reg. Ctr. Capital		4,564,943.59	\$4,564,943.59
Total Bank Accounts	30,988.29	4,564,943.59	\$4,595,931.88
Total Current Assets	30,988.29	4,564,943.59	\$4,595,931.88
Other Assets			
9771650 Deposit- Advances in Debt Pmt		250,000.00	250,000.00
Total Other Assets	0.00	250,000.00	\$250,000.00
Total Assets	30,988.29	4,814,943.59	\$4,845,931.88
Liabilities and Equity			
Liabilities			
Current Liabilities			
Other Current Liabilities	3,778.64	0.00	\$3,778.64
Total Current Liabilities	3,778.64	0.00	\$3,778.64
Long-term Liabilities			
977-L 2636 Regional Ctr Notes Payable			
9772636 Notes Payable (to 286)		688,880.00	688,880.00
Total for 977-L 2636 Regional Ctr Notes Payable		688,880.00	\$688,880.00
Total Long-term Liabilities	0.00	688,880.00	\$688,880.00
Total Liabilities	3,778.64	688,880.00	\$692,658.64
Equity			
Transfer in/ out from Capital Fund	462,000.00	-462,000.00	0.00
Fund Balance	-269,860.18	3,764,839.79	3,494,979.61
Net Income	-164,930.17	823,223.80	658,293.63
Total Equity	27,209.65	4,126,063.59	\$4,153,273.24
Total Liabilities and Equity	30,988.29	4,814,943.59	\$4,845,931.88

Kitsap Public Facilities District

Statement of Activity by Class

August 1-30, 2026

	968	977	Total
Revenue			
Event	7,100.00		7,100.00
Interest Earnings		9,055.66	9,055.66
Regional Centers Sales & Use		241,794.30	241,794.30
Total Revenue	7,100.00	250,849.96	\$257,949.96
Gross Profit	7,100.00	250,849.96	\$257,949.96
Expenditures			
COMMUNICATIONS			
IT Services	301.48		301.48
Technology Email	267.48		267.48
Technology- Zoom	104.93		104.93
Telephone/ Internet	374.49		374.49
Total for COMMUNICATIONS	1,048.38		\$1,048.38
CONSULTING			
Accounting	1,125.00		1,125.00
Construction Consulting	181.25		181.25
Total for CONSULTING	1,306.25		\$1,306.25
MEMBERSHIP DUES	750.00		750.00
OFFICE			
Governance (BOD Stipends)	2,308.46		2,308.46
Rental-Office Space	356.91		356.91
Software & Subscriptions	93.42		93.42
Storage	133.00		133.00
Supplies	164.92		164.92
Total for OFFICE	3,056.71		\$3,056.71
PAYROLL			
Payroll Wages	11,502.00		11,502.00
PERS ER- Retirement Contrib.	641.82		641.82
Social Security/ Medicare	180.55		180.55
Stipend- Health	900.00		900.00
Stipend- Telephone	50.00		50.00
WA- ESD/PMFLA/Cares	496.66		496.66
WA- L&I	29.86		29.86
Total for PAYROLL	13,800.89		\$13,800.89
ZPROJECT COSTS AND DEBT SERVICE			
977 Exp KPFD Project Costs		53,057.35	53,057.35
LTGO Bond Payment		5,583.39	5,583.39
Total for ZPROJECT COSTS AND DEBT SERVICE		58,640.74	\$58,640.74
Total Expenditures	19,962.23	58,640.74	\$78,602.97
Net Operating Revenue	-12,862.23	192,209.22	\$179,346.99
Net Income	-12,862.23	192,209.22	\$179,346.99

Kitsap Public Facilities District
Projected vs. Actuals PFD Regional Center Capital
January - September 2026

	Jul-26				Aug-26				Sep-26				YTD-Total				DRAFT
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	2026 Annual Budget
Inflows																	
SALES AND USE TAX REBATE	\$ 219,448	\$ 212,000	\$ 7,448	104%	\$ 241,794	\$ 212,000	\$ 29,794	114%	\$ 234,876	\$ 8,800	\$ 226,076	2669%	\$ 1,933,899	\$ 1,704,800	\$ 229,099	113%	\$ 2,603,775
INVESTMENT INTEREST	\$ 9,025	\$ 8,800	\$ 225	103%	\$ 9,056	\$ 8,800	\$ 256	103%	\$ 9,000	\$ 212,000	\$ (203,000)	4%	\$ 79,826	\$ 282,400	\$ (202,574)	28%	\$ 52,745
Total Inflows	\$ 228,473	\$ 220,800	\$ 7,673	103%	\$ 250,850	\$ 220,800	\$ 30,050	114%	\$ 243,876	\$ 220,800	\$ 23,076	110%	\$ 2,013,725	\$ 1,987,200	\$ 26,525	101%	\$ 2,656,520
Outflows																	
Debt Service	\$ 5,583	\$ 7,528	\$ (1,945)	74%	\$ 5,583	\$ 7,528	\$ (1,945)	74%	\$ 5,583	\$ 7,528	\$ (1,945)	74%	\$ (2,145)	\$ 67,755	\$ (69,901)	-3%	\$ 90,341
ILA Projects	\$ 101,413	\$ 101,413	\$ 0	100%	\$ 53,057	\$ 53,057	\$ 0	100%	\$ -	\$ -	\$ -		\$ 948,770	\$ 948,770	\$ 0	100%	\$ 1,183,012
Total Outflows	\$ 106,997	\$ 108,941	\$ (1,945)	98%	\$ 58,641	\$ 60,585	\$ (1,945)	97%	\$ 5,583	\$ 7,528	\$ (1,945)	74%	\$ 946,625	\$ 1,016,525	\$ (69,900)	93%	\$ 1,273,353
Net Change	\$ 121,476	\$ 111,859	\$ 9,618	109%	\$ 192,209	\$ 160,215	\$ 31,995	120%	\$ 238,292	\$ 213,272	\$ 25,020	112%	\$ 1,067,100	\$ 970,675	\$ 96,425	110%	\$ 1,383,167

Kitsap Public Facilities District
Budget vs. Actuals PFD Operations Fund
January - September 2026

	Jul-26				Aug-26				Sep-26				YTD-Total				APPROVED
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	2026 Annual Budget
Expenditures																	
COMMUNICATIONS	\$ 1,126	\$ 1,337	\$ (211)	84%	\$ 1,048	\$ 1,337	\$ (289)	78%	\$ 2,415	\$ 1,337	\$ 1,077	181%	\$ 11,450	\$ 12,035	\$ (585)	95%	\$ 16,046
CONSULTING	\$ 5,056	\$ 1,417	\$ 3,639	357%	\$ 1,306	\$ 1,417	\$ (110)	92%	\$ 3,932	\$ 1,417	\$ 2,515	278%	\$ 29,108	\$ 68,750	\$ (39,642)	42%	\$ 86,000
MEMBERSHIP DUES	\$ -	\$ -	\$ -		\$ 750	\$ -	\$ 750		\$ -	\$ -	\$ -		\$ 6,370	\$ 6,550	\$ (180)	97%	\$ 6,550
OFFICE	\$ 1,614	\$ 2,667	\$ (1,053)	61%	\$ 3,057	\$ 2,667	\$ 390	115%	\$ 7,846	\$ 2,667	\$ 4,980	287%	\$ 23,889	\$ 24,000	\$ (111)	100%	\$ 32,000
PAYROLL	\$ 13,304	\$ 13,551	\$ (247)	98%	\$ 13,801	\$ 13,551	\$ 249	102%	\$ 15,775	\$ 13,551	\$ 2,224	116%	\$ 124,481	\$ 121,963	\$ 2,518	102%	\$ 162,617
PROMO HOSTING/ MRKTG	\$ -	\$ -	\$ -		\$ (7,100)	\$ -	\$ (7,100)		\$ (1,800)	\$ 10,000	\$ (11,800)	-18%	\$ (2,400)	\$ 20,000	\$ (22,400)	-12%	\$ 20,000
TRAVEL	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ 1,000	\$ (1,000)	0%	\$ 2,000
Total Expenditures	\$ 21,100	\$ 18,972	\$ 2,128	111%	\$ 12,862	\$ 18,972	\$ 6,110	68%	\$ 27,968	\$ 28,972	\$ 1,004	97%	\$ 192,899	\$ 254,298	\$ (61,399)	76%	\$ 325,213

Kitsap Public Facilities District

Statement of Financial Position

As of Sep 30, 2026

	968	977	Total
Assets			
Current Assets			
Bank Accounts			
968 KPF D Operations Fund			
9681110 968 Cash	81,949.74		81,949.74
Total for 968 KPF D Operations Fund	81,949.74		\$81,949.74
977 KPF D Reg. Ctr. Capital			
9771110 977 Cash		1,990,516.52	1,990,516.52
9771181 Investment Beginning		2,652,893.23	2,652,893.23
9771182 Investments Purchased		79,825.99	79,825.99
Total for 977 KPF D Reg. Ctr. Capital		4,723,235.74	\$4,723,235.74
Total Bank Accounts	81,949.74	4,723,235.74	\$4,805,185.48
Total Current Assets	81,949.74	4,723,235.74	\$4,805,185.48
Other Assets			
9771650 Deposit- Advances in Debt Pmt		250,000.00	250,000.00
Total Other Assets	0.00	250,000.00	\$250,000.00
Total Assets	81,949.74	4,973,235.74	\$5,055,185.48
Liabilities and Equity			
Liabilities			
Current Liabilities			
Other Current Liabilities	2,708.43	0.00	\$2,708.43
Total Current Liabilities	2,708.43	0.00	\$2,708.43
Long-term Liabilities			
977-L 2636 Regional Ctr Notes Payable			
9772636 Notes Payable (to 286)		688,880.00	688,880.00
Total for 977-L 2636 Regional Ctr Notes Payable		688,880.00	\$688,880.00
Total Long-term Liabilities	0.00	688,880.00	\$688,880.00
Total Liabilities	2,708.43	688,880.00	\$691,588.43
Equity	79,241.31	4,284,355.74	\$4,363,597.05
Total Liabilities and Equity	81,949.74	4,973,235.74	\$5,055,185.48

Kitsap Public Facilities District

Statement of Activity by Class

September 2026

	968	977	Total
Revenue			
Event	1,800.00		1,800.00
Interest Earnings		9,000.01	9,000.01
Regional Centers Sales & Use		234,875.53	234,875.53
Total Revenue	1,800.00	243,875.54	\$245,675.54
Gross Profit	1,800.00	243,875.54	\$245,675.54
Expenditures			
COMMUNICATIONS			
IT Services	301.48		301.48
Technology Email	267.48		267.48
Technology- Zoom	104.93		104.93
Telephone/ Internet	519.26		519.26
Website	1,221.38		1,221.38
Total for COMMUNICATIONS	2,414.53		\$2,414.53
CONSULTING			
Accounting	1,005.00		1,005.00
Construction Consulting	2,353.75		2,353.75
Legal Services	110.00		110.00
Recording	463.25		463.25
Total for CONSULTING	3,932.00		\$3,932.00
I/G Pymts, Fed, State, Local	2,379.70		2,379.70
OFFICE			
Insurance	6,912.00		6,912.00
Rental Meeting	151.00		151.00
Rental-Office Space	356.91		356.91
Software & Subscriptions	93.42		93.42
Storage	133.00		133.00
Total for OFFICE	7,646.33		\$7,646.33
PAYROLL			
Payroll Wages	11,502.00		11,502.00
PERS ER- Retirement Contrib.	1,902.45		1,902.45
Social Security/ Medicare	180.55		180.55
Stipend- Health	900.00		900.00
Stipend- Telephone	50.00		50.00
WA- ESD/PMFLA/Cares	1,059.27		1,059.27
WA- L&I	181.21		181.21
Total for PAYROLL	15,775.48		\$15,775.48
ZPROJECT COSTS AND DEBT SERVICE			
LTGO Bond Payment		5,583.39	5,583.39
Total for ZPROJECT COSTS AND DEBT SERVICE		5,583.39	\$5,583.39
Total Expenditures	32,148.04	5,583.39	\$37,731.43
Net Operating Revenue	-30,348.04	238,292.15	\$207,944.11
Net Income	-30,348.04	238,292.15	\$207,944.11



KPFD

SALES TAX REBATE SUMMARY REPORT

SEP 2026

	FY 2019	%	FY 2020	%	FY 2021	%	FY 2022	%	FY 2023	%	FY 2024	%	FY 2025	%	FY 2026	%	+/- Increase
JAN	\$ 144,263.78	16.8%	\$ 150,304.56	4.2%	\$ 158,789.57	5.6%	\$ 178,674.01	12.5%	\$ 187,086.78	4.7%	\$ 185,558.93	-0.8%	\$ 194,266.62	4.7%	\$ 200,621.34	3.3%	↑
FEB	\$ 165,509.56	4.1%	\$ 173,706.66	5.0%	\$ 192,717.28	10.9%	\$ 197,557.85	2.5%	\$ 209,039.13	5.8%	\$ 213,924.96	2.3%	\$ 229,587.46	7.3%	\$ 236,992.84	3.2%	↑
MAR	\$ 125,924.98	1.6%	\$ 132,155.73	4.9%	\$ 144,739.20	9.5%	\$ 162,359.33	12.2%	\$ 167,293.61	3.0%	\$ 174,240.58	4.2%	\$ 191,359.83	9.8%	\$ 186,099.00	-2.7%	↓
APR	\$ 116,815.21	-1.8%	\$ 115,731.99	-0.9%	\$ 141,495.24	22.3%	\$ 167,540.61	18.4%	\$ 167,784.23	0.1%	\$ 170,727.31	1.8%	\$ 171,284.09	0.3%	\$ 186,579.71	8.9%	↑
MAY	\$ 150,430.71	3.8%	\$ 126,061.95	-16.2%	\$ 188,771.05	49.7%	\$ 201,423.66	6.7%	\$ 197,898.50	-1.8%	\$ 197,130.98	-0.4%	\$ 208,140.55	5.6%	\$ 220,924.70	6.1%	↑
JUN	\$ 145,401.79	9.2%	\$ 126,133.58	-13.3%	\$ 177,293.20	40.6%	\$ 190,292.70	7.3%	\$ 186,576.31	-2.0%	\$ 193,884.02	3.9%	\$ 197,128.93	1.7%	\$ 206,563.70	4.8%	↑
JUL	\$ 150,399.47	2.4%	\$ 165,292.17	9.9%	\$ 192,556.37	16.5%	\$ 193,483.26	0.5%	\$ 203,055.00	4.9%	\$ 204,152.01	0.5%	\$ 251,328.77	23.1%	\$ 219,447.73	-12.7%	↓
AUG	\$ 166,341.19	5.2%	\$ 170,988.07	2.8%	\$ 204,719.00	19.7%	\$ 207,417.76	1.3%	\$ 213,155.55	2.8%	\$ 209,083.96	-1.9%	\$ 227,533.08	8.8%	\$ 241,794.30	6.3%	↑
SEP	\$ 157,155.89	5.1%	\$ 167,577.17	6.6%	\$ 186,898.42	11.5%	\$ 200,317.82	7.2%	\$ 202,596.57	1.1%	\$ 215,398.30	6.3%	\$ 221,751.09	2.9%	\$ 234,875.53	5.9%	↑
OCT	\$ 158,503.52	4.7%	\$ 163,033.80	2.9%	\$ 182,058.47	11.7%	\$ 204,071.35	12.1%	\$ 198,061.74	-2.9%	\$ 207,683.24	4.9%	\$ 215,036.00	3.5%			
NOV	\$ 161,955.86	8.3%	\$ 184,238.07	13.8%	\$ 197,714.69	7.3%	\$ 208,743.30	5.6%	\$ 213,410.30	2.2%	\$ 210,522.08	-1.4%	\$ 225,701.88	7.2%			
DEC	\$ 148,546.73	-0.1%	\$ 164,199.11	10.5%	\$ 177,670.52	8.2%	\$ 192,632.39	8.4%	\$ 191,416.42	-0.6%	\$ 203,753.62	6.4%	\$ 207,130.47	1.7%			

YTD TOTAL	\$ 1,791,248.69	4.9%	\$ 1,839,422.86	2.7%	\$ 2,145,423.01	16.6%	\$ 2,304,514.04	7.4%	\$ 2,337,374.14	1.4%	\$ 2,386,059.99	2.1%	\$ 2,540,248.77	6.5%	\$ 1,933,898.85	2.2%	↑
MONTHLY AVG	\$ 149,270.72	4.9%	\$ 153,285.24	2.7%	\$ 178,785.25	16.6%	\$ 192,042.84	7.4%	\$ 194,781.18	1.4%	\$ 198,838.33	2.1%	\$ 211,687.40	6.5%	\$ 214,877.65	1.5%	↓

SEP 2026	FUNDS	COMMENT
Sales Tax Rebate (977)	\$234,875.53	5.9% increase over SEP 2025
Interest Earned	\$9,000.01	SEP 2026
Debt Service	(\$5,583.39)	SEP 2026
Net Income	\$238,292.15	SEP 2026

Note: Year-to-Date % based on current year annual average

Note: Monthly Average % based on comparison of previous year's monthly avg



KITSAP PFD
PRE-CONSTRUCTION
PROJECT INVOICE TRACKING REPORT
OCT 2026

Year	Month	Port Orchard Community Events Center (POCEC)					Poulsbo Events & Recreation Center (PERC)					Port Gamble Forest Heritage Park (PGFHP)					Port of Bremerton (POB)						
2018		ILA			KPFD Funding		ILA			KPFD Funding		ILA			KPFD Funding		ILA			KPFD Funding		Total Commitment	
		Tasks 1-6			\$ 2,790,000.00	Task 1 Feasibility			\$ 197,172.42	Stages 1 & 2			\$ 2,047,556	Phase 1-3 & LOI			\$ 2,439,558	\$ 8,974,286.07					
						Amend 1 Planning/Permitting			\$ 1,500,000.00					Invoice	Invoice #	Reviewed	Invoice Amount	Amount Paid					
2018 Totals																	Phase 1				\$ (60,000.00)	\$ (60,000.00)	2018 Totals
2019 Totals		Task 2			\$ -	Task 1				\$ -	Stage 1				\$ -	Phase 2				\$ (258,411.00)	\$ (258,411.00)	2019 Totals	
2020 Totals		Task 2			\$ (60,095.90)	Task 1				\$ (27,136.25)	Stage 1				\$ -	Phase 2				\$ (243,889.00)	\$ (331,121.15)	2020 Totals	
2021 Totals		Task 2			\$ (1,326,293.42)	Task 1				\$ (120,993.98)	Stage 1				\$ (172,181.54)	Phase 3				\$ (438,257.65)	\$ (1,619,468.94)	2021 Totals	
2022		ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoice #	Board Approved	Date Paid	Amount Paid		
2022 Totals		Tasks 3 & 4				\$ (521,109.38)	Task 1				\$ (36,888.69)	Stage 1				\$ (632,512.03)	LOI				\$ (144,000.00)	\$ (1,334,510.10)	2022 Totals
2023		ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoice #	Board Approved	Date Paid	Amount Paid		
2023 Totals		Tasks 4 & 5				\$ (287,652.18)	Task 1				\$ (12,153.50)	Stage 1				\$ (25,299.00)	LOI				\$ (143,900.00)	\$ (469,004.68)	2023 Totals
2024		ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoice #	Board Approved	Date Paid	Amount Paid		
2024 Totals		Task 5				\$ (5,162.00)	Task 1				\$ -	Stage 2				\$ (449,821.89)	LOI				\$ (143,900.00)	\$ (598,883.89)	2024 Totals
2026		ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoices	Board Approved	Date Paid	Amount Paid	ILA	Invoice #	Board Approved	Date Paid	Amount Paid		
	January																						2026
	February	Task 5	INV02338	2/23/2026	2/26/2026	\$ (57,897.60)	Amend 1	33119820-11	2/23/2026	2/26/2026	\$ (151,630.29)						LOI	2026	2/23/2026	2/26/2026	\$ (143,900.00)	\$ (353,427.89)	February
	March	Tasks 4 & 5	INV02404	4/27/2026	4/28/2026	\$ (128,942.65)	Amend 1	33119820-12	4/27/2026	4/28/2026	\$ (246,798.70)											\$ (375,741.35)	March
	April	Tasks 4 & 5	INV02406	4/27/2026	4/28/2026	\$ (13,586.00)	Amend 1	33119820-13	4/27/2026	4/28/2026	\$ (51,544.28)											\$ (65,130.28)	April
	May	Task 5	INV02520	6/29/2026	6/30/2026	\$ (19,808.00)	Amend 1	33119820-14	6/29/2026	6/30/2026	\$ (60,799.13)											\$ (80,607.13)	May
	June	Task 5	INV02544	6/29/2026	6/30/2026	\$ (10,792.40)	Amend 1	33119820-15	6/29/2026	6/30/2026	\$ (10,014.20)											\$ (20,806.60)	June
	July																					\$ -	July
	August	Task 5	INV02577	8/24/2026	8/25/2026	\$ (50,848.00)	Amend 1	33119820-16	8/24/2026	8/25/2026	\$ (2,209.35)											\$ (53,057.35)	August
	September	Task 5	INV02669	10/26/2026		\$ (1,573.00)																\$ (1,573.00)	September
	October	Task 5	INV02675	10/26/2026		\$ (3,153.60)																\$ (3,153.60)	October
	November																						
December																							
2026 Totals						\$ (286,601.25)					\$ (522,995.95)					\$ -					\$ (143,900.00)	\$ (953,497.20)	2026 Totals
Total Paid to Date		Tasks 1-6 - Planning/Property/Shoreline				\$ (2,746,799.37)	ILA Task 1 & Amendment 1				\$ (1,306,426.19)	Stages 1 & 2				\$ (2,047,556.00)	2018-2026 ILA Phases 1-3 & LOI Payments				\$ (1,720,157.65)	\$ (7,820,939.21)	Total Paid to Date
Remaining Balance		Tasks 1-6 - Planning/Property/Shoreline				\$ 43,200.63	ILA Task 1 & Amendment 1				\$ 390,746.23	Stages 1 & 2				\$ -	2027-2031 ILA LOI Payments				\$ 719,400.00	\$ 1,153,346.86	Remaining Balances



OCTOBER 26, 2026

EXECUTIVE DIRECTOR REPORT
SEP & OCT 2026

KPFD Policy Committee Update

- **Project Funding Grading Criteria & Evaluation Worksheet Policy:** The Policy Committee will convene in November 2026 to discuss the project funding grading criteria and evaluation worksheet for small- and large-scale funding requests. The committee will present the policy to the Board for approval once it is finalized.

KFPD Finance Committee Update:

- **2027 Budget Discussion:** The Finance Committee met on October 15, 2026, to discuss the 2027 budget and adjustments that will need to be made based on the 2026 budget. The Finance Committee will reconvene in November 2026 to finalize the 2027 budget and present it for board approval at the December 14, 2026, meeting.

KPFD Executive Committee Update:

- **September 23, 2026, Meeting:** The Executive Committee met on September 23, 2026, to discuss the board gathering for a special meeting in October concerning the POCEC project funding request, as well as the meeting agenda for the October 26, 2026, board meeting.

KPFD Board of Directors Special Meeting:

- **October 7, 2026, Special Meeting:** The KPFD Board of Directors held a formal meeting to discuss the POCEC project funding request and subsequent construction ILA.

2026 AWSPFD Conference Update:

- **September 9-11, 2026:** Thirteen statewide PFDs attended the annual AWSPFD Conference at the Kitsap Conference Center. Feedback was very positive, and the KPFD was complimented for its efforts. As of this writing, the Kitsap PFD has received \$10,400 in conference sponsorship and attendees' entrance fees.



OCTOBER 26, 2026

**EXECUTIVE DIRECTOR REPORT
SEP & OCT 2026**

Current Project Updates

PERC Project

- **October 1, 2026, KPFD Executive Director Site Visit:** Construction is progressing as scheduled, with an anticipated completion in summer/fall 2027. The larger soccer field is ready for turf to be laid, and light stations are being erected on both fields. Blanket Voucher #25-SEP 2026 will be presented to the Board for approval of the initial debt service reimbursement payment to the City of Poulsbo.

POCEC Project

- **Construction ILA:** Currently working on the Construction ILA draft, with the hope of presenting to the KPFD Board of Directors for approval at the October 26, 2026, meeting.

POB/CNW Project

- **CNW Update:** Project updated is anticipated at the October 26, 2026, KPFD Board of Directors meeting.