KENAI PENINSULA BOROUGH

Trial Balance Report

Report Option: Balance Sheet Accounts
From Date: 08/01/202
From Account:
To Account:
Run Date: 09/01/2026
User: ljohnson

Report By: FUND
Wildcard Accounts : 227-*****-*****-*****

Segments	Account Number	Account Name	Open Balance	Debit	Credit	Closing Balance
227 : SELDOVIA RECREATION SVC AREA						
	Asset					
	227-00000-00000-102	EQUITY IN CENTRAL TF	172,527.77	21,960.63	11,310.68	183,177.72
	227-00000-00000-110	BOAT FLAT TAX RECEIV	2,717.91	0.00	733.64	1,984.27
	227-00000-00000-111	REAL TAXES RECEIVAB	138,594.84	0.00	21,181.71	117,413.13
	227-00000-00000-112	PERSONAL TAXES RECE	1,588.85	0.00	0.72	1,588.13
	227-00000-00000-114	AIRCRAFT FLAT TAX RE	62.51	0.00	0.00	62.51
	227-00000-00000-114	PERS PROP JUDGMENT	278.78	0.00	0.00	278.78
	227-00000-00000-119	ALLOW FOR UNCOLL P	-423.25	0.00	0.00	-423.25
	227-00000-00000-131	MISC RECEIVABLES	0.00	0.00	0.00	0.00
	227-00000-00000-141	DUE FROM STATE GOV	35.50	0.00	35.50	0.00
		Total Asset DB	**315,382.91**	**21,960.63**	**33,262.25**	**304,081.29**
	Liability					
	227-00000-00000-202	ACCOUNTS PAYABLE	0.00	6,169.15	6,169.15	0.00
	227-00000-00000-221	PREPAID REAL PROPER	0.00	0.00	0.00	0.00
	227-00000-00000-221	PREPAID PERSONAL PF	0.00	0.00	0.00	0.00
	227-00000-00000-261	RESERVE TAXES RECEIV	142,540.86	21,916.07	0.00	120,624.79
	227-00000-00000-261	RESERVE FOR JUDGME	58.95	0.00	0.00	58.95
	227-00000-00000-264	RESERVE - PERS COLL F	219.83	0.00	0.00	219.83
	227-00000-00000-269	ENCUMBRANCES	-10,315.68	37,425.24	5,298.52	-42,442.40
	227-00000-00000-271	RESERVE FOR ENCUME	10,315.68	5,298.52	37,425.24	42,442.40
		Total Liability CR	**142,819.64**	**70,808.98**	**48,892.91**	**120,903.57**
	Equity					
	227-00000-00000-279	FUND BALANCE	112,807.08	0.00	0.00	112,807.08
		Total Equity CR	**112,807.08**	**0.00**	**0.00**	**112,807.08**
SubTotal : 227 : SELDOVIA RECREATION SVC AREA			**59,756.19**	**92,769.61**	**82,155.16**	**70,370.64**
Grand Total :			**59,756.19**	**92,769.61**	**82,155.16**	**70,370.64**

KENAI PENINSULA BOROUGH

Budget To Actuals Statement Report

Report Option: Statement of Expenditures
From Date: 08/01/202
From Account:
To Account:
Run Date: 09/01/2026
User: ljohnson

Wildcard Accounts : 227-*****-*****-*****

Account Number	Account Name	Original Budget	Revised Budget	Actuals Date Range	Current YTD Actuals	Current YTD Enc	Total Committed	Budget Variance	Percent Remaining
Expenses									
227-61210-00000-422	OPERATING SUPPLIES	800.00	800.00	0.00	0.00	300.00	300.00	500.00	63.00%
227-61210-00000-423	REPAIR/MAINTENANCI	100.00	100.00	0.00	0.00	0.00	0.00	100.00	100.00%
227-61210-00000-424	SMALL TOOLS AND MI	100.00	100.00	0.00	0.00	0.00	0.00	100.00	100.00%
227-61210-00000-429	RECREATIONAL PROGR	5,000.00	5,000.00	0.00	0.00	1,700.00	1,700.00	3,300.00	66.00%
227-61210-00000-430	CONTRACTUAL SERVIC	157,000.00	37,000.00	1,467.72	1,467.72	35,532.28	37,000.00	0.00	0.00%
227-61210-00000-430	SOFTWARE LICENSING	130.00	130.00	0.00	0.00	0.00	0.00	130.00	100.00%
227-61210-00000-431	COMMUNICATIONS	2,600.00	2,600.00	60.82	121.64	0.00	121.64	2,478.36	95.00%
227-61210-00000-435	INSURANCE PREMIUM	5,322.00	5,322.00	5,141.53	5,141.53	0.00	5,141.53	180.47	3.00%
227-61210-00000-436	PUBLIC UTILITIES	14,752.00	14,752.00	856.42	856.42	0.00	856.42	13,895.58	94.00%
227-61210-00000-437	BUILDING & GROUNDS	1,900.00	1,900.00	0.00	0.00	0.00	0.00	1,900.00	100.00%
227-61210-00000-439	DUES AND SUBSCRIPTI	100.00	100.00	0.00	0.00	0.00	0.00	100.00	100.00%
227-61210-00000-439	RECREATIONAL PROGR	6,500.00	6,500.00	0.00	2,991.74	679.32	3,671.06	2,828.94	44.00%
227-61210-00000-487	MINOR RECREATIONAL	0.00	4,030.80	3,784.19	3,784.19	200.00	3,984.19	46.61	1.00%
227-61210-00000-619	ADMIN SERVICE FEE	4,858.00	4,858.00	0.00	0.00	0.00	0.00	4,858.00	100.00%
227-61210-27POL-499	CONTINGENCY	0.00	120,000.00	0.00	0.00	0.00	0.00	120,000.00	100.00%
Total Expenditures		**199,162.00**	**203,192.80**	**11,310.68**	**14,363.24**	**38,411.60**	**52,774.84**	**150,417.96**	**74.00%**

KENAI PENINSULA BOROUGH

Budget To Actuals Statement Report

Report Option: Statement of Revenues
From Date: 08/01/202
From Account:
To Account:
Run Date: 09/01/2026
User: ljohnson

Wildcard Accounts : 227-*****-*****-*****

Account Number	Account Name	Original Budget	Revised Budget	Actuals Date Range	Current YTD Actuals	Current YTD Enc	Total Committed	Budget Variance	Percent Remaining
Revenues									
227-00000-00000-310	BOAT FLAT TAX REVEN	1,871.00	1,871.00	733.64	1,376.23	0.00	1,376.23	494.77	26.00%
227-00000-00000-311	REAL TAX	154,763.00	154,763.00	21,181.71	42,652.35	0.00	42,652.35	112,110.65	72.00%
227-00000-00000-312	PERS TAX	1,756.00	1,756.00	0.72	359.93	0.00	359.93	1,396.07	80.00%
227-00000-00000-312	AIRCRAFT FLAT TAX RE	38.00	38.00	0.00	0.00	0.00	0.00	38.00	100.00%
227-00000-00000-314	MOTOR VEHICLE TAX	273.00	273.00	0.00	0.00	0.00	0.00	273.00	100.00%
227-00000-00000-315	INTEREST ON TAXES	0.00	0.00	9.06	11.34	0.00	11.34	-11.34	0.00%
227-00000-00000-373	MISCELLANEOUS REVE	1,050.00	1,050.00	0.00	1,455.00	0.00	1,455.00	-405.00	-39.00%
227-00000-00000-373	INTEREST ON INVESTM	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	100.00%
Total Revenues		**163,751.00**	**163,751.00**	**21,925.13**	**45,854.85**	**0.00**	**45,854.85**	**117,896.15**	**72.00%**

Purchase Order Encumbrance Report
KENAI PENINSULA BOROUGH
Effective Date: 08/31/2026
Run Date: 09/01/2026 User: ljohnson
From Account: To Account:

Group By / Subtotal Option: Purchase Order

Account	Project	Vendor	Description	Created By	PO Amount	Liquidated Amount	Remaining Amount
PO 26-2814		KAR-A-VAN TRANSFER, INC.	FREIGHT FOR RINK LINER	phartley			
227-61210-00000-48755		KAR-A-VAN TRANSFER, INC.			200.00	0.00	200.00
Total PO 26-2814					**200.00**	**0.00**	**200.00**
PO 27-0651		CRABPOT GROCERY	RECREATIONAL PROGRAM !	creynolds			
227-61210-00000-42960		CRABPOT GROCERY			100.00	0.00	100.00
Total PO 27-0651					**100.00**	**0.00**	**100.00**
PO 27-0655		TRUE NORTH AIR LLC	REC PROGRAM SUPPLIES	creynolds			
227-61210-00000-42960		TRUE NORTH AIR LLC			600.00	0.00	600.00
Total PO 27-0655					**600.00**	**0.00**	**600.00**
PO 27-0656		AMAZON CAPITAL SERVICES	OPERATING SUPPLIES/REC I	creynolds			
227-61210-00000-42210		AMAZON CAPITAL SERVICES			300.00	0.00	300.00
227-61210-00000-42960		AMAZON CAPITAL SERVICES			1,000.00	0.00	1,000.00
Total PO 27-0656					**1,300.00**	**0.00**	**1,300.00**
PO 27-0674		TOUCHED BY AN ANGEL	Contract award for sewing ı	creynolds			
227-61210-00000-43960		TOUCHED BY AN ANGEL			254.08	0.00	254.08
Total PO 27-0674					**254.08**	**0.00**	**254.08**
PO 27-0875		CITY OF SELDOVIA	FY27 ADMINISTRATIVE SER\	creynolds			
227-61210-00000-43011		CITY OF SELDOVIA			37,000.00	1,467.72	35,532.28
Total PO 27-0875					**37,000.00**	**1,467.72**	**35,532.28**
PO 27-0929		KIMBERLEE MCNETT	Sea Otter - Mushroom ID w	creynolds			
227-61210-00000-43960		KIMBERLEE MCNETT			425.24	0.00	425.24
Total PO 27-0929					**425.24**	**0.00**	**425.24**
GRAND TOTAL					**39,879.32**	**1,467.72**	**38,411.60**

03 - SUSAN B ENGLISH

962 - POOL

0000 - GENERAL

					REVENUE	EXPENSES
710-03-6962-0000-0008 - 710-03-POOL-GENL-RLOVR ENCUM						
710-03-6962-0000-0010 - 710-03-POOL-GENL-PR YR FND BA						
710-03-3962-0000-0210 - 710-03-POOL-GENL-PPACT REV						
D	RC	27301292 08/26/2026	8/19/26 pool deposit	SWICK, JENNIFER REBECCA	-115.00	
J	JE	27200311 08/17/2026	PA & SNS Reconciliation - July 2026		-329.00	
D	RC	27300155 08/12/2026	Pool Gen Rev	SWICK, JENNIFER REBECCA	-182.00	
D	RC	27300047 07/24/2026	Pool Revenue 6/29-7/5/26 - Loc 03	Pool Revenue 6/29-7/5/26 - Loc 03	-1,902.00	
D	RC	27300048 07/24/2026	Pool Revenue 7/6-19/26 - Loc 03	Pool Revenue 7/6-19/26 - Loc 03	-272.00	
				REVENUE TOTAL	**-2,800.00**	
710-03-4962-0000-3542 - 710-03-POOL-GENL-FICA SUPPRT						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			201.23
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			210.66
				EXPENSE TOTAL		**411.89**
710-03-4962-0000-3561 - PERS DEFINED CONTR						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			56.69
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			113.39
				EXPENSE TOTAL		**170.08**
710-03-4962-0000-3562 - PERS DC HEALTH REIM						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			73.04
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			146.08
				EXPENSE TOTAL		**219.12**
710-03-4962-0000-3563 - PERS DC RETIREE MED						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			9.30
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			18.60
				EXPENSE TOTAL		**27.90**
710-03-4962-0000-3564 - PERS DC OCCUP D&D						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			2.72
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			5.44
				EXPENSE TOTAL		**8.16**
710-03-4962-0000-3566 - PERS DBUL						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			107.70
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			215.40
				EXPENSE TOTAL		**323.10**
710-03-4962-0000-3512 - LIFE INSURANCE						
J	PB	27200074 07/31/2026	BENEFITS - 07/31/2026			2.09
J	PB	27200594 08/31/2026	BENEFITS - 08/31/2026			4.19
				EXPENSE TOTAL		**6.28**
710-03-4962-0000-4501 - 710-03-POOL-GENL-SUPPLIES						
1	PO	2710175 07/08/2026	CO2 for Pool - FY27 School Year	NIPPON SANSO MATHESON INC		1,896.93
V	PO	27501814 08/25/2026	CO2 for Pool - FY27 School Year	NIPPON SANSO MATHESON INC		103.07
				EXPENSE TOTAL		**2,000.00**
710-03-4962-0000-4401 - 710-03-POOL-GENERAL-FREIGHT						
V	AP	27500182 07/13/2026	FREIGHT FOR POOL CO2 TANKS	SMOKEY BAY AIR SERVICES INC		27.63
				EXPENSE TOTAL		**27.63**

03 - SUSAN B ENGLISH
962 - POOL
0000 - GENERAL

				REVENUE	EXPENSES
710-03-4962-0000-3240 - 710-03-POOL-GENERAL SUPPORT-ST					
J	PR	27200075 07/31/2026	PAYROLL - 07/31/2026		1,133.88
J	PR	27200595 08/31/2026	PAYROLL - 08/31/2026		2,267.76
			EXPENSE TOTAL		3,401.64
710-03-4962-0000-3294 - 710-03-POOL-GENL-TEMP SPPT					
J	PR	27200075 07/31/2026	PAYROLL - 07/31/2026		1,496.50
J	PR	27200595 08/31/2026	PAYROLL - 08/31/2026		661.50
			EXPENSE TOTAL		2,158.00

Program Totals	BEG. BALANCE	REVENUES	EXPENSES	REM. BALANCE
	32,895.09	2,800.00	-8,753.80	26,941.29

03 - SUSAN B ENGLISH
962 - POOL
0440 - SWIMMING/ACTIVITIES

	REVENUE	EXPENSES
710-03-6962-0440-0010 - 710-03-POOL-SWIMMING/ACT-PR YR FUND		

Program Totals	BEG. BALANCE	REVENUES	EXPENSES	REM. BALANCE
	5,858.50	0.00	0.00	5,858.50

Function Totals	BEG. BALANCE	REVENUES	EXPENSES	REM. BALANCE
	38,753.59	2,800.00	-8,753.80	32,799.79

Report Code: BAT_GLPUPACT

Location Totals	BEG. BALANCE	REVENUES	EXPENSES	REM. BALANCE
	38,753.59	2,800.00	-8,753.80	32,799.79

P.O. Box B Seldovia, Alaska 99663 Phone: (907) 234-7643

Sea Otter Community Center (SOCC)

Job Title: SOCC Facility Coordinator
Job Type: Part-time (20-22 hours per week); non-benefited position.
Reports to: City Manager
Hourly Rate: $22.50-$25.00 depending on experience

General Functions: The Sea Otter Community Center (SOCC) Facility Coordinator is responsible for the operation of the Sea Otter Community Center and Seldovia Recreational Service Area (SRSA) programming and services. The SRSA Board of Directors is responsible for developing, implementing, and updating a plan for furnishing recreational services with the assistance of the Facility Coordinator.

Main Job Functions and Major Activities:

- Recommend, implement, and oversee recreational services at the direction of the SRSA Board
- Train program volunteers and staff
- Coordinate volunteer time and maintain a schedule for facility usage by the community
- Prepare reports for and attend monthly SRSA board meetings
- Communication between the Kenai Peninsula Borough, City of Seldovia, SRSA Board, and the public
- Financials: purchase supplies and equipment for the SOCC, complete KPB pay requests, keep accurate petty cash logs, recommend and implement annual budgets approved by the SRSA Board and KPB Assembly
- Work cooperatively with other local agencies to meet the goals of the service area
- Keep the City Manager informed of essential information

Skills, Knowledge, and Abilities:
Must be self-motivated with attention to detail and able to schedule and implement services independently. Must have excellent communication and problem-solving skills. An ideal candidate will be flexible, organized and community oriented. General cleaning experience required. Basic knowledge of power tools. Basic knowledge of how to operate a computer, Microsoft Office, the internet, and teleconferencing including Zoom. Able to handle cash, maintain records, balance daily receipts and work within budget and grant guidelines. Supervision experience preferred. CPR & First Aid Certification.

Decision Making Responsibilities.
Must be able to work efficiently under limited supervision.

Supervisory Authority:
The Facility Coordinator is responsible for the supervision of program staff, volunteers, and participants, including youth.

External Visibility/Contact:
High frequency of contact with users of the SOCC, community members, and local agencies. Must be able to handle questions and complaints in a tactful, courteous manner. The coordinator shall ensure all program users are treated with courtesy and respect

Working Conditions:
Varied office/facility and outdoor working environment. Employees will frequently use hands to operate office and program equipment and will be required to communicate, sit, stand, walk, stoop, kneel, crouch, reach (with hands and arms), and lift (up to 25 pounds). May be required to work weekends, and holidays. Requires standing for various periods of time, mixed with bending and reaching.

*The City of Seldovia is an Equal Opportunity Employer. We do not discriminate on the basis of race, religion, national origin, color, sex, age, veteran status, or disability. It is our intention that all qualified applications be given equal opportunity and that selection decisions are based on job related factors.
Posted 08/28/2026

MINUTES

SRSA Board Meeting
Tuesday, July 14th, 2026

Marcia Patrick	*Paul Cziko*	*Valisa Higman*	*Elizabeth Diament*	*Jenifer Cameron*
Seat A	*Seat B*	*Seat C*	*Seat D*	*Seat E*
Treasurer		*Secretary*	*Chair*	

A. Call to Order: 5:24

B. Roll Call: Marcia, Valisa, Elizabeth, Jenifer, Heidi (city manager), Willy Dunne (Assembly member), Absent: Paul

C. Approval of Agenda:

1. **MOTION:** Approve agenda: Valisa moves to approve the agenda, Marcia seconds
2. **VOTE:** No objections agenda approved

D. Approval of Minutes:

1. Approval of minutes from July 14th, 2026
2. **MOTION:** Marcia moves to approve the minutes from July 14th, 2026, Jenifer seconds
3. **VOTE:** No objections agenda approved

E. Public Presentations & Requests:

1. Willy Dunne, Assembly member Kenai Peninsula Borough

1.a. Wanted to say how glad I am to have a contract for the pool and recognize that Liz and Heidi have done a lot to make that happen. It is painful to raise tax rates, but you had that mechanism to keep the pool

open, so it is good you were able to use that. Seldovia and Seward are the only pools with contracts, and Ninilchik pool has closed because they were unable to fund it. I thought you did a great job getting the community together and agreeing to raising the mill rate to keep the pool open.

1.b. The SRSA budget was approved without any amendments. It is a lot of good work happening with the board and Heidi and the city. I am looking forward to meeting Marina.

1.c. Heidi: looking at the pool contract, we are actually paying significantly less than what was anticipated, so we should have a better idea of actual costs for the pool after this year. We are still looking at other funding sources, and the hope is that the mill rate will be able to go down again.

1.d. Marcia: where do we stand with the research Randi has been doing on non-profit options? Maybe we should invite her to the next meeting?

1.e. Liz: What is happening with Sterling trying to form a service area: Willy, they don't have a pool, but they have a community center that is currently owned and operated by a private non-profit. They are asking for a small mill rate to fund that.

F. Reports:

1. Financial Report: Coordinator is not here. Board reviews financial report.

2. Facility Coordinator's: Coordinator is not at the meeting Valisa reports that both Kim McNett and Carla Klinker will be coming to teach classes (Kim: mushroom identification and drawing, Karla: nettle cordage) Soccer is well attended, lots of kids attending and it would be nice to have more adults. Jen says pottery has been well attended, just starting a new session now. The MOA is still up in the air.

G. Unfinished Business:

1. Susan B English Pool update

1.a. Board reviews the pool management agreement

1.b. Page 2 has an agreed upon amount for utilities which is less than what they were originally asking for.

1.c. The SRSA can raise rates if needed but the pool manager is inclined to keep the rates the same. Is the board ok with leaving those rates the same for now? The board doesn't see any reason to change those rates at this time, and we should defer to the pool manager.

H. New Business:

1. Fee Schedule

1.a. Marcia is hoping we can schedule a workshop to work on the fee schedule.

I. Public Comments:

1. Heidi: The city is in the process of updating the capital improvement plan and we invite community partners to bring projects and priorities to the city to be considered for the plan. We appreciate everyones input.

2. Heidi: Booster club is getting ready for the annual booster club auction. Saturday August 29th menu: salmon or chicken Tuscany with salad bread and dessert.

J. Board Comments: .

1. Valisa: Soccer has been going great. It would be nice to get pennies (jerseys) and we may need to replace the goals soon. They are getting pretty beat up and I am afraid they will break and we won't be able to replace them in a timely manner.

K. Announcement of Next Meeting: September 8th, 2026 at 5:15 pm

L. Adjournment

1. **MOTION:** Marcia moves to adjourn, Liz seconds

2. **VOTE:** No objections

Meeting adjourns at 6:00

Minutes approved on _____

By Seldovia Recreational Service Area Board

Affirmed by SRSA Secretary, Valisa Higman _____

Signature