Shaw Island School District Board of Directors

Agenda

Date: Tuesday, September 15, 2026

Time: 3:10 PM

Location: Shaw Island School, Shaw Island, Washington

Regular Board Meeting

1. **Opening Items**
   1.1. Call to Order.
   1.2. Changes or Additions to the Agenda.
   1.3. Approval of Agenda (Action).

2. **Hearing of Individual or Groups on Agenda and Non-Agenda Items**

3. **Superintendent Report and Discussion**
   3.1. Superintendent Report (Information).

4. **Business and Operations**
   4.1. Consent Agenda (Action). The superintendent recommends approval of the following items on the consent agenda:
      4.1.1. Minutes from Previous Meeting: August 18, 2026 Regular Meeting
      4.1.2. August 2026 Accounts Payable and Payroll.
      4.1.3. Donations Since Previous Meeting: Teacher Housing $70.00
      4.1.4. Review of August 2026 Budget Summary.
      4.1.5. Apple Day Field Trip to Waldron on October 2, 2026.
      4.1.6. Review of 2024-25 State Auditor's Office Audit Report.

5. Personnel:
   5.1. Approval of 2026-27 Supplemental Contract for Diane Clifton.
   5.2. Approval of 2026-27 Supplemental Contract for Katie Pekar.
   5.3. Approval of Amended 2026-27 Certificated Contract for Katie Pekar.

6. **Unfinished Business**
   6.1. Teacher Housing Project:

7. **School Board**
   7.1. School Board Director's Reports (Information).

8. **Adjournment**

Next meeting: October 13, 2026

Shaw Island School District Board of Directors Regular Meeting
August 18, 2026

The open public meeting and budget hearing was held at Shaw Island Elementary School, 44 Hoffman Cove Road, Shaw Island, Washington.

Directors Present: Carol Criss, Shannon Klohr, and Teresa Mason. Directors Jon Shannon and Shirley Lange were not present.

Administration Present: Superintendent Becky Bell and Office Administrator Deanna Shannon.

Guests: Teachers Diane Clifton and Katie Pekar and music Anita Orne. (The guests left at 2:40 after the Superintendent Report and Discussion.

Minutes

1. Opening Items:
   1.1. Call to Order: The meeting was called to order at 2:31 PM by Director Carol Criss.
   1.2. Changes or Additions to the Agenda: None.
   1.3. Approval of Agenda: ***Director Klohr moved to approve the agenda as presented; Director Mason seconded the motion; the motion carried unanimously.***

2. Hearing of Individuals or Groups on Agenda and Non-Agenda Items: None.

3. Superintendent Report and Discussion: Superintendent Bell introduced the staff (Diane Clifton younger student teacher, Katie Pekar new teacher for older students, and music teacher Anita Orne). Dr. Bell stated that there had been a teacher retreat that day. There was a short discussion between the board and staff.

4. Business and Operations:
   4.1. Consent Agenda: Items under the Consent Agenda are considered by the board to be routine and subject to one motion and vote. ***Director Criss moved to approve the consent agenda as amended; Director Klohr seconded the motion; the motion carried unanimously.***

   - Minutes from previous meetings (July 14, 2026 Regular Meeting and Budget Hearing).
   - Claims and Payroll: the following vouchers as audited and certified by the auditing officer, as required by RCW 42.24.080, and those expense reimbursement claims certified, as required by RCW 42.24.090, are approved for payment. In addition, payroll warrants in the amount of $27,235.14 are also approved.

     General Fund 6361:
     Warrant numbers 250395 through 250405
     Totaling $13,191.75

     Capital Fund 6367:
     Warrant numbers 250410 through 250413
     Totaling $165,996.53

     Payroll (July):
     ACH numbers 9000000121 through 9000000127
     Totaling $12,986.04 and
     Warrant numbers 250406 through 250409 and 250414 through250418
     Totaling $14,249.10

- Donations since previous meeting: Teacher housing donations in the amount of $1,065.00.
- July 2026 Budget Status Report.

4.2. Approval for Superintendent Bell to Sign Technology Services Interlocal Agreement with NWESD 189: Dr. Bell explained that it was the same agreement as in the past, but NWESD required an interlocal agreement rather than a contract for the current school year. ***Director Klohr moved to allow Superintendent Bell to sign the Technology Services Interlocal Agreement with NWESD 189; Director Mason seconded the motion; the motion carried unanimously.***

5. Personnel:

5.1. Approval of 2026-27 Certificated Contract for Diane Clifton: ***Director Klohr moved to approve the contract for Diane Clifton; Director Mason seconded the motion; the motion carried unanimously.***

5.2. Approval of 2026-27 Certificated Contract for Katie Pekar: ***Director Mason moved to approve the contract for Katie Pekar; Director Criss seconded the motion; the motion carried unanimously.***

6. Unfinished Business:

6.1. Teacher Housing Project:

- Dr. Bell reported that the kitchen cabinets did not match the specs, so Phillip Burkhardt from PBW was working with Swal'lech Construction to order cabinets. It was decided to go with all hard flooring rather than having carpet in the bedrooms; the cost would be the same. The air intake system which had been installed, but was not in the specs, was being discounted by the builder for $1,900.
- Discussion of Septic and Water Systems and Direction to Superintendent to get estimates: ***Director Criss moved to direct the superintendent to get estimates for the septic system; Director Klohr seconded the motion; the motion carried unanimously. Director Criss moved to direct the superintendent to get estimates for the pumphouse; Director Mason seconded the motion; the motion carried unanimously.***

7. School Board

7.1. Review and Approval of 2026-27 School Board Calendar: ***Director Klohr moved to approve the calendar; Director Mason seconded the motion; the motion carried unanimously.***

7.2. Approval for Director Criss to Vote for Board on WSSDA Legislative Items: ***Director Klohr moved to approve Director Criss to vote for the Board on WSSDA Legislative Items; Director Mason seconded the motion; the motion carried unanimously.***

7.3. School Board Directors' Reports: Director Klohr told the group that she was no longer on the Shaw School Foundation board and that the board was looking for a new member.

8. Adjournment: ***Director Criss moved to adjourn; Director Mason seconded the motion; the meeting was adjourned at 3:02 PM.***

____
Shirley Lange, Chair

____
Becky Bell
Superintendent/Secretary to the Board

____
Shannon Klohr, Vice Chair

Carol Criss, Director

Teresa Mason, Director

Jon Shannon, Director

Payroll Check Summary

BOARD CERTIFICATION STATEMENT

Payments have been audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090. Those payments have been recorded on a listing which has been made available to the board.

As of September 15, 2026, the Board, by a ________________ vote, approves payments, totaling $13,149.42, and/or voids (cancellations), totaling $0.00. The payments and/or voids are further identified in this document.

Total by Payment Type: AP & Payroll Warrants and ACH

Direct Deposit Numbers 9000000128 through 9000000132, totaling $13,149.42

Additional Direct Deposit amount, totaling $0.00

Secretary ______________________ Board Member ______________________

Board Member ______________________ Board Member ______________________

Board Member ______________________ Board Member ______________________

Check Listing Summary

Payroll Run: 08/31/2026

Check Number	Employee		Gross Pay	Deductions	Benefits	Net Pay	Additional Direct Deposit
9000000128	Bates, Adam		2,858.72	677.26	1,770.13	2,181.46	0.00
9000000129	Clifton, Diane Carol		10,275.00	3,980.73	3,048.09	6,294.27	0.00
9000000130	Criss, Carol N		527.31	47.43	63.16	479.88	0.00
9000000131	Shannon, Deanna		5,733.36	1,727.17	2,243.03	4,006.19	0.00
9000000132	Shannon, Jon R		206.08	18.46	24.40	187.62	0.00
		Totals:	**19,600.47**	**6,451.05**	**7,148.81**	**13,149.42**	**0.00**

Pay Code Totals

Payroll Run: 08/31/2026

Pay Type	Count	Gross Amount
EX4 - Extra Pay 614	3	985.66
SAL3 - Salary 613	3	18,224.19
ST-NOHR - Stipend No Hours	1	250.00
VACBB - Vacation Leave Cashout	1	140.62
Totals:	**8**	**19,600.47**

Deduction Code Totals

Payroll Run: 08/31/2026

Deduction	Count	Amount
1FICA - FICA	5	1,161.84
1FIT - FEDERAL INCOME TAX	5	1,448.20
1FIT+ - FIT ADDITIONAL AMOUNT	1	220.00
1MED - MEDICARE	5	271.72
1WC - WORKERS' COMPENSATION	5	14.94
1WLTC - WA CARES LTC TAX	5	113.69
2E0 - SERS PLAN 0	2	0.00
2E2 - SERS PLAN 2	2	580.61
2T3 - TRS PLAN 3	1	513.75
DCP - Deferred Compensation-457	2	1,050.00
HCFSA - Flexible Spending Arrangement	1	283.34
HEHSA - Health Equity HSA	1	400.00
LTD-B - Employee Paid LTD 50%	3	56.96
SEBB-T - SEBB Tobacco Surcharge	1	25.00
VAER - UMP ACHIEVE 2 EMP ONLY	1	135.00
VHSAE - UMP CDHP EMP ONLY	1	35.00
VUFR - UMP ACHIEVE 1 FULL FAMILY	1	141.00
Totals:	**42**	**6,451.05**

Benefit Code Totals

Payroll Run: 08/31/2026

Benefit	Count	Amount
1FICA - FICA	5	1,161.84
1MED - Medicare	5	271.72
1PFML - WA PFML EE Premium paid by ER	5	158.22
1UC - Unemployment	5	46.01
1WC - WORKERS' COMPENSATION	5	39.00
1XPFML - Adj EE Taxable Gross Wage	5	158.22
2E0 - SERS Plan 0	2	0.00
2E2 - SERS Plan 2	2	597.52
2T3 - TRS Plan 3	1	795.28
3SEBB - SEBB ER Share	3	3,921.00
Totals:	**38**	**7,148.81**

AP Check Summary with Board Certification

Shaw Island School District **Warrant Date: 08/25/2026**

BOARD CERTIFICATION STATEMENT

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of September 15, 2026, the Board, by a ________________ vote, approves payments, totaling $100,768.87. The payments and/or voids are further identified in this document.

Total by Payment Type: BANK - AP & Payroll Warrants and ACH

Warrant Numbers 250439 through 250441, totaling $100,768.87

Secretary ______________________________ Board Member ______________________________

Board Member ______________________________ Board Member ______________________________

Board Member ______________________________ Board Member ______________________________

Check Number	Vendor Name	Check Date	Check Amount
250439	OPALCO	08/25/2026	$161.63
250440	Prentiss + Balance + Wickline Architects	08/25/2026	$2,929.85
250441	Swal'lech Construction, LLC	08/25/2026	$97,677.39
		3 Check(s) for a Total of:	**$100,768.87**

Fund Summary

Fund	
20 - Capital Projects Fund	$100,768.87
Total:	**$100,768.87**

AP Check Summary with Board Certification

Shaw Island School District **Warrant Date: 08/24/2026**

BOARD CERTIFICATION STATEMENT

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

As of September 15, 2026, the Board, by a ________________ vote, approves payments, totaling $6,486.24. The payments and/or voids are further identified in this document.

Total by Payment Type: BANK - AP & Payroll Warrants and ACH

Warrant Numbers 250419 through 250433, totaling $6,486.24

Secretary ______________________ Board Member ______________________

Board Member ______________________ Board Member ______________________

Board Member ______________________ Board Member ______________________

Check Number	Vendor Name	Check Date	Check Amount
250419	ACE Hardware of Anacortes	08/24/2026	$34.75
250420	Banner Bank	08/24/2026	$342.01
250421	Bell, Becky	08/24/2026	$1,750.00
250422	CenturyLink/Lumen	08/24/2026	$240.12
250423	Criss, Carol N	08/24/2026	$71.65
250424	Deanna Shannon, Shaw Island SD #10	08/24/2026	$136.65
250425	Great American Financial Services	08/24/2026	$103.09
250426	Lexia Voyager Sopris Inc	08/24/2026	$442.85
250427	Northwest Educational Service District #189	08/24/2026	$1,373.00
250428	OPALCO	08/24/2026	$278.33
250429	San Juan Sanitation Co	08/24/2026	$93.62
250430	Teachers' Curriculum Institute LLC	08/24/2026	$993.35
250431	The Math Learning Center	08/24/2026	$97.52
250432	Washington State Ferries	08/24/2026	$204.30
250433	Windjammer Carpet Care, Inc	08/24/2026	$325.00
		15 Check(s) for a Total of:	**$6,486.24**

Fund Summary

Fund	
10 - General Fund	$6,486.24
Total:	**$6,486.24**

AP Check Summary with Board Certification

Shaw Island School District **Warrant Date: 08/24/2026**

BOARD CERTIFICATION STATEMENT

The following vouchers, as audited and certified by the Auditing Officer as required by RCW 42.24.080, and those expense reimbursement claims certified as required by RCW 42.24.090 are approved for payment. Those payments have been recorded on this listing which has been made available to the board.

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Total by Payment Type: BANK - AP & Payroll Warrants and ACH

Warrant Numbers 250419 through 250433, totaling $6,486.24

Secretary ______________________________ Board Member ______________________________

Board Member ______________________________ Board Member ______________________________

Board Member ______________________________ Board Member ______________________________

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250433	Windjammer Carpet Care, Inc	08/24/2026	$325.00
		15 Check(s) for a Total of:	**$6,486.24**

Fund Summary

Fund	
10 - General Fund	$6,486.24
Total:	**$6,486.24**

Teacher Housing Donations for approval 09/15/2026

Donor	Amount	Date Rec'd
anonymous (pins at school box)	70.00	9/4/2026

Budget Status Report

2025-2026 | **Shaw Island School District**

Basis of Accounting: Cash Basis	**Account Codes:** Agency	**Fund Code:** 10
Reporting Month: August	**Budget Type:** Revised	**Fund Description:** General Fund

A. SEPT 1 BEGINNING CASH AND INVESTMENT BALANCE

G/L 200 Imprest Cash	350.00
G/L 230 Cash On Hand	0.00
G/L 240 Cash On Dep w/Cou Treas	87,493.98
G/L 250 Cash with Fiscal Agent	0.00
G/L 450 Investments	205,899.00
G/L 451 Investment/Cash With Trustee	0.00
* Subtotal - Cash and Investments	293,742.98
G/L 241 Warrants Outstanding	(8,128.13)
Total	**285,614.85**

B. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 LOCAL TAXES	0	0.00	0.00		0.00	0.00
2000 LOCAL SUPPORT NONTAX	15,600	3,585.79	29,977.40		(14,377.40)	192.16
3000 STATE - GENERAL PURPOSE	397,866	37,693.98	376,939.78		20,926.22	94.74
4000 STATE - SPECIAL PURPOSE	40,255	641.83	7,516.29		32,738.71	18.67
5000 FEDERAL - GENERAL PURPOSE	0	0.00	0.00		0.00	0.00
6000 FEDERAL - SPECIAL PURPOSE	26,500	0.00	12,898.42		13,601.58	48.67
7000 REVENUES FR OTH SCH DIST	0	0.00	0.00		0.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	0	0.00	0.00		0.00	0.00
9000 OTHER FINANCING SOURCES	0	0.00	0.00		0.00	0.00
Total	**480,221**	**41,921.60**	**427,331.89**		**52,889.11**	**88.99**

C. BEGINNING NET CASH AND INVESTMENTS PLUS REVENUES (A+B)

712,946.74

D. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
00 Regular Instruction	176,823	2,368.38	180,089.27	100.00	(3,366.27)	101.90
10 Federal Stimulus	0	0.00	0.00	0.00	0.00	0.00
20 Special Ed Instruction	3,500	0.00	4,636.40	0.00	(1,136.40)	132.47
30 Voc. Ed Instruction	0	0.00	0.00	0.00	0.00	0.00
40 Skills Center Instruction	0	0.00	0.00	0.00	0.00	0.00
50+60 Compensatory Ed Instruct.	0	0.00	0.00	0.00	0.00	0.00
70 Other Instructional Pgms	82,425	17,003.09	68,864.61	0.00	13,560.39	83.55
80 Community Services	0	0.00	0.00	0.00	0.00	0.00
90 Support Services	228,394	13,705.83	207,579.30	0.00	20,814.70	90.89
Total	**491,142**	**33,077.30**	**461,169.58**	**100.00**	**29,872.42**	**93.92**

Budget Status Report

2025-2026		Shaw Island School District
Basis of Accounting: Cash Basis	**Account Codes:** Agency	**Fund Code:** 10
Reporting Month: August	**Budget Type:** Revised	**Fund Description:** General Fund

E. CURRENT CASH AND INVESTMENTS

G/L 200 Imprest Cash	1,150.00	
G/L 230 Cash On Hand	0.00	
G/L 240 Cash On Dep w/Cou Treas	54,243.82	
G/L 250 Cash with Fiscal Agent	0.00	
G/L 450 Investments	190,399.00	
G/L 451 Investment/Cash With Trustee	0.00	
G/L 241 Warrants Outstanding	(11,438.11)	
Total	**234,354.71**	

F. ENDING NET CASH AND INVESTMENTS		**251,777.16**
G. ADJUSTMENTS		**(17,422.45)**
H. TOTAL ENDING CASH & INVESTMENTS & ADJUSTMENTS		**234,354.71**
I. NET CHANGE IN CASH SINCE SEPT 1		**(51,260.14)**

Budget Status Report

2025-2026 | **Shaw Island School District**

Basis of Accounting: Cash Basis	**Account Codes:** Agency	**Fund Code:** 20
Reporting Month: August	**Budget Type:** Revised	**Fund Description:** Capital Projects Fund

A. SEPT 1 BEGINNING CASH AND INVESTMENT BALANCE

G/L 200 Imprest Cash	0.00
G/L 230 Cash On Hand	0.00
G/L 240 Cash On Dep w/Cou Treas	17,211.63
G/L 250 Cash with Fiscal Agent	0.00
G/L 450 Investments	720,000.00
G/L 451 Investment/Cash With Trustee	0.00
* Subtotal - Cash and Investments	737,211.63
G/L 241 Warrants Outstanding	(2,077.50)
Total	**735,134.13**

B. REVENUES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
1000 Local Taxes	0	0.00	0.00		0.00	0.00
2000 Local Support Nontax	323,000	2,201.77	229,803.63		93,196.37	71.15
3000 State - General Purpose	0	0.00	0.00		0.00	0.00
4000 State - Special Purpose	0	0.00	0.00		0.00	0.00
5000 Federal - General Purpose	0	0.00	0.00		0.00	0.00
6000 Federal - Special Purpose	0	0.00	0.00		0.00	0.00
7000 Revenues Fr Oth Sch Dist	0	0.00	0.00		0.00	0.00
8000 Other Agencies and Associates	0	0.00	0.00		0.00	0.00
9000 Other Financing Sources	7,000	17,500.00	17,500.00		(10,500.00)	250.00
Total	**330,000**	**19,701.77**	**247,303.63**		**82,696.37**	**74.94**

C. BEGINNING NET CASH AND INVESTMENTS PLUS REVENUES (A+B)

982,437.76

D. EXPENDITURES	Annual Budget	Actual for Month	Actual for Year	Encumbrances	Balance	Percent
10 Sites	140,000	0.00	0.00	0.00	140,000.00	0.00
20 Buildings	920,000	100,768.87	656,861.24	0.00	263,138.76	71.40
30 Equipment	0	0.00	0.00	0.00	0.00	0.00
40 Energy	0	0.00	0.00	0.00	0.00	0.00
50 Sales & Lease Expenditure	0	0.00	0.00	0.00	0.00	0.00
60 Bond Issuance Expenditure	0	0.00	0.00	0.00	0.00	0.00
90 Debt	0	0.00	0.00	0.00	0.00	0.00
Total	**1,060,000**	**100,768.87**	**656,861.24**	**0.00**	**403,138.76**	**61.97**

Basis of Accounting: Cash Basis	**Account Codes:** Agency	**Fund Code:** 20
Reporting Month: August	**Budget Type:** Revised	**Fund Description:** Capital Projects Fund

E. CURRENT CASH AND INVESTMENTS

G/L 200 Imprest Cash		0.00
G/L 230 Cash On Hand		0.00
G/L 240 Cash On Dep w/Cou Treas		21,267.80
G/L 250 Cash with Fiscal Agent		0.00
G/L 450 Investments		307,238.57
G/L 451 Investment/Cash With Trustee		0.00
G/L 241 Warrants Outstanding		(2,929.85)
Total		**325,576.52**

F. ENDING NET CASH AND INVESTMENTS	**325,576.52**
G. ADJUSTMENTS	**0.00**
H. TOTAL ENDING CASH & INVESTMENTS & ADJUSTMENTS	**325,576.52**
I. NET CHANGE IN CASH SINCE SEPT 1	**(409,557.61)**

Request date: September 9, 2026

FIELD TRIP APPROVAL FORM

(If this is an overnight trip or costs exceed $450, this request must be in to the office by the Thursday A.M. preceding the regular monthly board meeting).

Teacher(s): Diane, Katie, and Anita

Trip Destination: Apple Day on Waldron Island

Date: Friday, October 2, 2026
Depart Time: 9:00 AM
Return Time: 3:00 PM

Purpose: Attend Apple Day on Waldron Island which is a small school gathering and community event.

Student Learning Objectives of Trip: Social emotional learning, collaboration throughout age groups, building relationships with students form other small schools. (Waldron, Stuart, Decatur, and Shaw)

Chaperones/Drivers: Canoe Island will provide boat transportation from Shaw Landing. Staff chaperones: Diane, Katie, and Anita. One parent from each family will be invited to serve as a chaperone. Each early entry kindergarten student will require an adult chaperone to accompany them. Anita will join us to chaperone and lead music sessions.

Estimated Expenditures: Canoe Island boat transportation to and from Waldron Island at cost of $600.00

Funding: Shaw School Foundation $600.00

______________________________ __________
Superintendent Recommends Approval Date

____
Board Approval Date

Office of the Washington State Auditor
Pat McCarthy

Assessment Audit Report

Shaw Island School District No. 10

For the period September 1, 2024 through August 31, 2025

Published (Inserted by OS)

Report No. (Inserted by OS)

Office of the Washington State Auditor
Pat McCarthy

Issue Date – (Inserted by OS)

Board of Directors
Shaw Island School District No. 10
Shaw Island, Washington

Report on Assessment Audit

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

The attached report describes the procedures performed and conclusions for the areas we reviewed. We appreciate the opportunity to work with your staff, and value your cooperation during the assessment audit.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

Insurance Building, P.O. Box 40021 • Olympia, Washington 98504-0021 • (564) 999-0950 • Pat.McCarthy@sao.wa.gov

AUDIT SUMMARY

Results in brief

Based on the procedures performed, nothing came to our attention in the areas we reviewed that caused us to believe the District was not in substantial compliance with applicable state laws, regulations, and its own policies, or had not provided adequate controls over the safeguarding of public resources. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

About the assessment audit

This report contains the results of our independent audit of Shaw Island School District No. 10 from September 1, 2024 through August 31, 2025.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives. State law (WAC 392-117-035) also requires school districts to prepare and submit certified annual reports to the Office of the Superintendent of Public Instruction (OSPI) detailing the District's revenues and other financing sources, expenditures and other financing uses, assets, liabilities, financial condition, and fund balances.

This assessment audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments at least once every three years. Assessment audits are risk-based, limited-scope reviews of small local governments, generally defined as school districts with 250 or fewer FTE students. To help minimize audit costs, our work for this engagement was conducted off-site primarily using financial and other information provided by the District.

This assessment audit was limited to the following:

- Reviewing meeting minutes for compliance with the Open Public Meetings Act
- Inquiring as to internal controls over assets, revenues, and disbursements
- Verifying that annual reports submitted to our Office were complete and filed timely in compliance with state law
- Reviewing the District's annual revenues and expenditures for unusual transactions or trends
- Corroborating financial information reported by the District by comparing reported revenues, expenditures, and cash and investment balances to third-party sources
- Reviewing expenditures for indications of unusual activities, excessive Board of Directors compensation, conflicts of interest, or procurement requirements.
- Evaluating the District's financial information for indications of financial distress
- Using validation queries to verify the completeness and accuracy of QMLATIV data.

- Reviewing payroll transactions for unusual or excessive payments.

INFORMATION ABOUT THE DISTRICT

Shaw Island School District No. 10 serves about six students in kindergarten through eighth grade in a one building schoolhouse. An elected, five-member Board of Directors governs the District. A part-time Superintendent oversees the District's daily operations as well as its employees. For the 2024-2025 school year, the District's total reported revenue was $690,805 which includes fundraising for new teacher housing.

Contact information related to this report	
Contact:	Deanna Shannon, Office Administrator
Telephone:	(360) 468.2570
Website:	https://www.shawislandschool.org/

Information current as of report publish date.

Audit history

You can find current and past audit reports for Shaw Island School District No. 10 at https://portal.sao.wa.gov//ReportSearch.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

Stay connected at sao.wa.gov

- Find your audit team
- Request public records
- Search BARS Manuals (GAAP and cash), and find reporting templates
- Learn about our training workshops and on-demand videos
- Discover which governments serve you — enter an address on our map
- Explore public financial data with the Financial Intelligence Tool

Other ways to stay in touch

- Main telephone: (564) 999-0950
- Toll-free Citizen Hotline: (866) 902-3900
- Email: webmaster@sao.wa.gov

Exit Letter: Shaw Island School District

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independence and transparent examinations of how state and local governments use public funds, and to develop strategies that make government more efficient and effective.

The purpose of this letter is to share our audit results with management and the Board. This letter is not your official audit report, which will be published on our website. You will receive a separate email with an alert that the report is available.

Audit Highlights

We appreciate the District's cooperation and responsiveness to audit requests.

About the Audit

We performed an assessment audit of Shaw Island School District for the 2024-25 school year. This is a risk-based audit wherein we review the annual reports Shaw Island School District submitted to our Office. We typically perform assessment audits for governments that receive $300,000 or less in annual revenues or for school districts with less than 250 full-time students.

Audit Results

Based on the procedures performed, nothing came to our attention in the areas we reviewed that caused us to believe the District did not substantially comply with applicable state laws, regulations, and its own policies, or had significant weaknesses in controls over the safeguarding of public resources. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Status of Prior Audit Recommendations

Brief Description	Resolved	Unresolved
Exit Item: Theft Sensitive Assets	X	
Exit Item: OPMA Minutes Requirements	X	
Exit Item: Accounting/Financial Reporting	X	

Additional Reminders

Below is a list of areas where small local governments might need additional guidance.

Board Compensation
Elected Official rate of pay is set by RCW, depending on your government type. Any Board member who receives less than the full allowable compensation must sign a waiver of compensation and file it with the government's secretary.

Procurement and Public Works Projects
State law (RCW 39.04) requires competitive procurement for public works projects and purchases of supplies and equipment for most local government types. Laws that require specific methods of procurement differ by government type. Further, all public works contracted for by the government must meet state prevailing wage requirements by obtaining an "Affidavit of Prevailing Wages Paid" from the contractor unless the work is performed exclusively by the business owner.

For additional guidance on public works projects and procurement for your government type, please visit Municipal Research and Services Center of Washington's website: Procurement and Public Works Requirements.

Credit Cards
The state Department of Enterprise Services has a Purchase Card Contract with US Bank that local governments are eligible to use. The card has no annual fee and offers annual rebates on purchases made using the card. For more information, go to Purchase Card Guidance.

It is also important to note that having policies and procedures for credit/debit cards and charge account use is important for safeguarding the local government's funds. State law (RCW 43.09.2855) allows local governments to use credit cards. This law provides some guidelines for their use, which include adopting a system for their distribution, control, authorization, etc.

Working Together to Improve Government

Local Government Support Team

This team provides support services to local governments through the Budget, Accounting, and Reporting System (BARS), annual online filing technical assistance, and training on accounting, reporting and BARS. Our website and client portal offer many resources, including a client Help Desk that answers auditing and accounting questions, updated BARS Manuals, access to resources and recorded trainings, and other accounting and reporting resources. Additionally, this team helps with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation of the Office of the Washington State Auditor offers services designed to help you assist the residents you serve, at no additional cost to your government. What does this mean? They provide expert advice in areas like building a Lean culture to help local governments find ways to be more efficient, effective, and transparent. The Center also provides financial management technical advice, best practices, and resources. These can be accessed from the "Improving Government" tab of our website and can help you act on accounting standard changes, comply with regulations, protect public resources, minimize your cybersecurity risk and respond to recommendations in your audit. The Center also offers the Financial Intelligence Tool, better known as FIT, to help you assess and monitor your finances and compare your financial operations to similar local governments like you. You can email the Center for a personal training session to learn all the benefits using the FIT tool can provide. The Center understands that time is your most precious commodity as a public servant and wants to help you do more with the limited hours you have. If you are interested in learning how the Center can help you maximize your effect in government, call (564) 999-0818 or send an email to Center@sao.wa.gov.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via e-mail in a PDF. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: https://portal.sao.wa.gov/SAOPortal/

Audit Cost

In the entrance communication, we estimated the cost of the audit to be $1,400, and actual audit costs will approximate that amount. Billing invoices are sent at the beginning of the month after the report issuance.

Next Scheduled Audit

Assessment audit costs are based on the government's annual revenue and fluctuates depending on revenue received each year. The cost for the next audit is based on the District's last report revenue and our Office's current rates. The next assessment audit for 2026 is estimated at $1,400. *This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost. If the government receives increased revenues in future years, it may incur additional audit costs.*

Further, if the government exceeds the assessment audit threshold of 250 FTE, does not comply with filing requirements or presents other risk factors, then we could perform an onsite audit in the future. Finally, if expenditures of federal awards are $1,000,000 or more in any fiscal year, notify our Office because federal rules require the District to receive a financial and federal audit for that year.

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Concluding Comments

We appreciate your assistance throughout the audit. We hope you find the information above informative and helpful to the government's operations. If you have any questions or concerns, please call or email at your convenience and we can discuss your audit.

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Ann Strand, CFE, Assistant Director of Local Audit, (509) 454-7849, Ann.Strand@sao.wa.gov

Sara Heath, CFE, Audit Manager, (564) 999-0861, Sara.Heath@sao.wa.gov

Ryan Montgomery, Assistant Audit Manager, (253) 893-6835, Ryan.Montgomery@sao.wa.gov

Kim Del Castillo, Audit Lead, (564) 999-0859, Kim.DelCastillo@sao.wa.gov

SUPPLEMENTAL EMPLOYMENT CONTRACT
DATED SEPTEMBER 15, 2026
BETWEEN

SHAW ISLAND SCHOOL DISTRICT NO. 10, San Juan County, and Diane Clifton beginning September 1, 2026 and ending August 31, 2027.

The School District agrees to pay Diane Clifton
Employee

A total of $2,000 for technology and website support
A total of $1,000 for district and state assessment coordination and facilitation

THIS CONTRACT ISSUED PURSUANT TO RCW 28A.67.074 and is not a continuing contract within the scope of RCW 28A.67.070.

APPROVED this 15th Day of September, 2026

____
Chairperson, Board of Directors

____
Superintendent/Secretary to the Board

____________________________ Date ____________
Employee

SUPPLEMENTAL EMPLOYMENT CONTRACT
DATED SEPTEMBER 15, 2026
BETWEEN

SHAW ISLAND SCHOOL DISTRICT NO. 10, San Juan County, and Katie Pekar beginning September 1, 2026 and ending August 31, 2027.

The School District agrees to pay Katie Pekar
Employee

A total of $500 training and state testing facilitation.

THIS CONTRACT ISSUED PURSUANT TO RCW 28A.67.074 and is not a continuing contract within the scope of RCW 28A.67.070.

APPROVED this 15th Day of September, 2026

____
Chairperson, Board of Directors

____
Superintendent/Secretary to the Board

____________________________ Date ______________
Employee

6SHAW ISLAND SCHOOL DISTRICT 10
CERTIFICATED EMPLOYEE'S CONTRACT
2026-27 SCHOOL YEAR
AMENDED

It is hereby agreed by and between the board of directors of Shaw Island School District No. 10, of San Juan County, State of Washington, hereinafter called the district, and **Katherine Pekar** hereinafter called the employee, that in accordance with action of the board of directors of said district as found in the minutes of the meeting held on the 18th day of August, 2026, said employee shall teach and/or perform other assigned professional services in the public school of said district and perform such duties as are prescribed by the laws of the State of Washington and by the rules and regulations made thereunder pertaining to said district, for one year, which shall include ~~184~~ 144 days plus 5 additional days of service exclusive of holidays and vacations. The position of said employee shall be that of teacher with it understood that said employee shall be subject to assignment or reassignment by the board of directors of the district or its delegated administrative authority. Duties under this contract are to begin on the 24th day of August, 2026, and end on the 14th day of June 2027.

Said employee is to receive an annual salary of **~~$69,753.60 (Sixty-nine thousand seven hundred fifty-three dollars and sixty cents)~~ $70,606.13 (Seventy thousand six hundred six dollars and thirteen cents).** Said salary is to be paid in twelve installments with the first installment being paid on or before the first day of October 2026; the following installments on or before the first day of each succeeding calendar month.

The employee will receive ~~twelve (12) days~~ 72 hours (9.6 days) annual leave for illness, injury, and emergency leave. Unused days shall accumulate to the extent allowed by law. The employee shall be allocated three (3) personal days with pay per year to be used for personal business. The employee determines what constitutes personal business. Notification shall be made in advance, if possible, to the employee's supervisor (except in cases of emergency). Employees may carry a balance of unused personal days not to exceed five (5) days in any contract year. Utilization of personal days in excess of two days in a row or attached to a holiday requires the prior approval of the employee's supervisor, and approval is contingent upon the availability of substitute teachers. The employee may receive Bereavement Leave Up to five (5) days per occurrence with pay for bereavement of a relative or close personal friend who has the status of a family member. Such leave is non-cumulative.

Regular building hours are sixty (60) minutes longer than the student day. The district will determine the starting and dismissal times for students. The normal workday shall be 7 ½ hours in length. All workdays start at 8:00 AM and end at 3:30 PM. The time before student start time shall not be used for regularly scheduled meetings and trainings.

The employee may participate in the state sponsored insurance programs offered through the State Employees Benefits Board (SEBB). The employee may also participate in limited additional insurance programs available through SEBB and through the district.

If this contract is not signed by said employee and returned to the business office of the school district on or before August 21, 2026 the board reserves the right to withdraw this offer. The employee further affirms that he or she is not bound by any other contract, which might interfere with the performance of duties.

This contract is contingent upon receipt of a satisfactory criminal background report, authorization to work in the United States, a valid Washington teaching certificate, and verification of previous experience and academic credits.

IN WITNESS WHEREOF, we have hereunto subscribed our names this 18th Day August 2026:

Teacher's certification number: 581437A

Social Security Number: -9528

Attest: ______________________________ ______________________ Date:________

Superintendent Employee

Shaw Island School District No. 10
San Juan County

____
Address

AIA Document G702® – 1992

Application and Certificate for Payment

TO OWNER:	Shaw Island School District 44 Hoffman Cove Rd Shaw Island, WA 98286	**PROJECT:**	2212 Shaw Teacher Housing 2168 Blind Bay Rd Shaw Island, WA 98286	**APPLICATION NO:**	006	**Distribution to:** OWNER : [X]
				PERIOD TO:	August 31, 2026	ARCHITECT : [X]
				CONTRACT FOR:	Shaw Teacher Housing Alt 3 Construction	CONTRACTOR : [X]
FROM CONTRACTOR:	Swal'lech Construction 140 Swal Lech Ln Lopez Island, WA 98261	**VIA ARCHITECT:**	PBW Architects, Inc. 224 W Galer St Seattle, WA 98119	**CONTRACT DATE:**	11-01-2025	FIELD : [ ]
				PROJECT NOS:	2212 / /	OTHER : [ ]

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703®, Continuation Sheet, is attached.

1. ORIGINALCONTRACT SUM.................................... $915,453.73

2. NET CHANGE BY CHANGE ORDERS.................................. $13,324.65

3. CONTRACT SUM TO DATE(Line 1 ± 2)........................ $928,778.38

4. TOTAL COMPLETED & STORED TO DATE(Column G on G703)............ $674,190.88

5. RETAINAGE:

a. 5.00% of Completed Work (Column D + E on G703: $674,190.88)= $33,709.54

b. 0.00% of Stored Material (Column F on G703: $0.00)= $0.00

Total Retainage (Lines 5a + 5b or Total in Column I of G703)............ $33,709.54

6. TOTAL EARNED LESS RETAINAGE.................................... $640,481.34
(Line 4 Less Line 5 Total)

7. LESS PREVIOUS CERTIFICATES FOR PAYMENT............................ $555,533.00
(Line 6 from prior Certificate)

8. CURRENT PAYMENT DUE.. $84,948.34

9. BALANCE TO FINISH, INCLUDING RETAINAGE
(Line 3 less Line 6) $288,297.04

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	$13,324.65	$0.00
Total approved this Month	$0.00	$0.00
TOTALS	$13,324.65	$0.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, that prevailing wages have been paid in accordance with the Agreement Between School District and Contractor, and that current payment shown herein is now due.

CONTRACTOR:

Signed by:
D4067F0F83AD4A0

By: Date: 9/9/2026

State of:
County of:

Subscribed and sworn to before me this day of

Notary Public:

My Commission expires:

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED plus applicable tax.

AMOUNT CERTIFIED.. $84,948.34

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

Signed by:
Philip Burkhardt, PBW Architects
0BDE97B81F0A409

By: Date: 9/10/2026

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

NET CHANGES by Change Order	$13,324.65

AIA Document G703® – 1992

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.
Use Column I on Contracts where variable retainage for line items may apply.

2212 Shaw Teacher Housing
2168 Blind Bay Rd
Shaw Island, WA 98286

APPLICATION NO: 006
APPLICATION DATE: 09-10-2026
PERIOD TO: August 31, 2026
ARCHITECT'S PROJECT NO: 2212

A	B	C	D	E	F	G		H	I
			WORK COMPLETED						
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
	Excavation	137,105.10	137,105.10	0.00	0.00	137,105.10	100.00%	0.00	6,855.26
	Concrete footings	48,914.25	46,468.54	0.00	0.00	46,468.54	95.00%	2,445.71	2,323.43
	Electric	76,556.38	38,293.23	0.00	0.00	38,293.23	50.02%	38,263.15	1,914.66
	Plumbing	46,340.58	25,487.31	0.00	0.00	25,487.31	55.00%	20,853.27	1,274.37
	HVAC	67,020.69	50,265.52	0.00	0.00	50,265.52	75.00%	16,755.17	2,513.28
	Insulation	18,960.70	18,960.70	0.00	0.00	18,960.70	100.00%	0.00	948.04
	Gutter	5,485.71	0.00	0.00	0.00	0.00	0.00%	5,485.71	0.00
	Tile	27,503.30	0.00	0.00	0.00	0.00	0.00%	27,503.30	0.00
	Paint	43,923.00	0.00	21,961.50	0.00	21,961.50	50.00%	21,961.50	1,098.08
	Roofing	26,511.10	26,511.10	0.00	0.00	26,511.10	100.00%	0.00	1,325.56
	Sheetrock	34,122.00	23,885.40	10,236.00	0.00	34,121.40	100.00%	0.60	1,706.07
	Framing materials	64,935.10	62,767.30	2,167.80	0.00	64,935.10	100.00%	(0.00)	3,246.76
	Exterior doors	3,630.00	0.00	3,630.00	0.00	3,630.00	100.00%	0.00	181.50
	Interior doors	4,691.85	0.00	0.00	0.00	0.00	0.00%	4,691.85	0.00
	Windows	20,172.61	20,172.61	0.00	0.00	20,172.61	100.00%	0.00	1,008.63
	Flooring materials	9,711.46	0.00	0.00	0.00	0.00	0.00%	9,711.46	0.00
	Cabinets (kitchen)	8,470.00	0.00	0.00	0.00	0.00	0.00%	8,470.00	0.00
	Cabinets (bath)	1,076.90	0.00	0.00	0.00	0.00	0.00%	1,076.90	0.00
	Closet system 1	2,085.63	0.00	0.00	0.00	0.00	0.00%	2,085.63	0.00
	Closet system 2	605.00	0.00	0.00	0.00	0.00	0.00%	605.00	0.00
	Cabinet hardware	149.56	0.00	0.00	0.00	0.00	0.00%	149.56	0.00
	Window & door trim mtl	3,000.36	0.00	0.00	0.00	0.00	0.00%	3,000.36	0.00
	Cabinets & counter tops mtl	242.00	0.00	0.00	0.00	0.00	0.00%	242.00	0.00
	Appliances	6,739.46	0.00	0.00	0.00	0.00	0.00%	6,739.46	0.00
	Appliances & materials	242.00	0.00	0.00	0.00	0.00	0.00%	242.00	0.00
	Labor	217,679.66	112,702.19	45,124.00	0.00	157,826.19	72.50%	59,853.47	7,891.31
	Misc	39,569.33	8,827.93	6,300.00	0.00	15,127.93	38.23%	24,441.40	756.40
	Change Order 01	3,150.00	3,150.00	0.00	0.00	3,150.00	100.00%	0.00	157.50
	Change Order 02	1,400.00	1,400.00	0.00	0.00	1,400.00	100.00%	0.00	70.00
	Change Order 03	1,846.80	1,846.80	0.00	0.00	1,846.80	100.00%	0.00	0.00
	Change Order 04	6,172.88	6,172.88	0.00	0.00	6,172.88	100.00%	0.00	0.00

A	B	C	D	E	F	G		H	I
			WORK COMPLETED						
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
	Bid Bond Increase	754.97	754.97	0.00	0.00	754.97	100.00%	0.00	0.00
	GRAND TOTAL	**928,768.38**	**584,771.58**	**89,419.30**	**0.00**	**674,190.88**	**72.59%**	**254,577.50**	**33,270.85**

9/10/2026	
Total Donations Collected	602,186.00
Total Pledges Collected	398,000.00
Additional Cash on Stock Pledge	3,429.24
Interest Earned	67,657.14
OICF	
SJCF	
Total Revenue	1,071,272.38
Total Expenditures TD	842,126.62
Pending Swal'leck Invoice	96,886.46
Estimated Tax on Retainage	2,831.60
	129,427.70
cash and investments	325,576.52
outstanding pbw	7,673.40
due swal'lech	96,886.46
retainage	33,709.54
tax on retainage	2,831.60
ending cash and investments	184,475.52
Swal'lech contract	1,003,664.74
Swal'lech pmts	727,654.06
still due Swal'lech	276,010.68
Cash and investments	184,475.52
due Swal'lech	276,010.68
estimated PBW	12,000.00
estimated other	1,200.00
estimate pump house	50,000.00
estimate septic	50,000.00
Shortfall	-204,735.16 not counting OICF and SJCF