SOUND CITIES ASSOCIATION
38 Cities. A Million People. One Voice.

SCA Finance Committee

March 24, 2026
11:30 AM
Virtual
https://us02web.zoom.us/j/88296241318?pwd=1bE3nfhxa5a1DoO4Uace1DGdjaZbeD.1&from=addon
To dial in: 822 5179 3957 **Meeting ID:** 882 9624 1318 **Password:** 550909

1) Call to Order — Thomas McLeod, Treasurer

2) Public Comment

3) Finance Committee Overview — Attachment 1

4) Approval of Minutes of November 25, 2025 Meeting — Attachment 2

   Recommended Action: *Approval of the minutes of the November 25, 2025 Finance Committee Meeting*

5) Review and approval of November 2025 and December 2025 Financial Reports — Attachments 3-7

   Recommended Action: *Recommendation of the November 2025 and Financial Reports, consisting of the November 2025 Balance Sheet and November 2025 Profit & Loss Report; and the December 2025 and Financial Reports, consisting of the December 2025 Balance Sheet and December 2025 Profit & Loss Report*

6) Bad Debt

   Recommended Action: *Recommendation to the Board of Directors approval of bad debt write off for member dues invoice of non-returning member*

7) Member City Dues Update — Attachment 8

8) Sponsorship Update — Attachment 9

9) Employee Retirement Program Discussion — Attachment 10

10) Staff Transportation Expenses Policy — Attachment 11

11) Other Updates

12) For the good of the order

13) Adjourn

SCA Finance Committee Information

General Background

- There are five members of the Finance Committee – the Treasurer, typically the City Manager rep, and three other board members (volunteers)
- Meetings currently held on last Tuesday of each month at 11:30 AM, typically via zoom
- Finance Committee reviews the financial reports each month, and reviews and makes recommendations on fiscal matters to the full Board
- Agenda drafted by COO, in consultation with the ED. COO will send agenda to the Treasurer in advance of preparing and sending packet to full committee.
- COO prepares supporting documents for ED and Treasurer review.
- Treasurer's Report is included on monthly board meeting agenda. COO will send a summary of updated information to the Treasurer prior to the board meeting (with up-to-date sponsorship info, summary of items discussed, etc.).
- The financial reports go on the consent agenda for the following Board meeting, since Finance Committee has already reviewed.
- Annually, the Finance Committee will review and approve Form 990; and review and recommend budget, submitted by ED.

From Bylaws

4.16.6. Finance Committee There shall be a Finance Committee of the Board which shall be chaired by the Treasurer of the Board, and shall consist of at least two additional board members. In addition, at the discretion of the Board, the Finance Committee may include an additional member who is a City Manager/Administrator or Finance Director of a member city in order to provide technical assistance and financial expertise to the Committee. The Finance Committee shall provide financial oversight of the corporation, and shall recommend an annual budget to the Board.

Board Policies Regarding Finance

201 FINANCIAL POLICIES

201.1 The opening/closing of bank accounts requires board approval.

201.2 Individual written contractual financial commitments for future services, materials, and benefits in excess of $10,000 require Board approval and two authorized signatures.

201.3 Unbudgeted expenditures which may cause SCA to exceed its proposed budget shall require the approval of the SCA Board.

201.4 Member Cities should be billed during the month of December for the following year's dues. Dues should be payable within 60 days.

201.5 Reserve policies

a) The association should maintain an Operations Reserve equal to half the annual budget.

b) The association should maintain an Equipment Replacement reserve of a minimum of $15,000 to fund unbudgeted capital expenditures.

c) The association should maintain a Contract Liability Reserve to fund the liabilities of all SCA contracts.

d) The association should maintain a Legal Reserve of $25,000.

e) The association should maintain sufficient funds to pay all liabilities, including accrued vacation and other employment liabilities.

f) The association may apply unallocated operating reserves to the budget for the following year.

201.6 The SCA should not operate with any deficit financing.

201.7 Equipment Depreciation – Equipment with a combined value (purchase and installation costs) of more than $2000 will be depreciated annually.

201.8 Partner and Regional Associate Member Billing

a) Billing will occur on a rolling basis throughout the year, consistent with the date at which they originally joined the organization.

i. Changes to this billing cycle can be made at the Partner or RAMs request and the discretion of the Executive Director.

b) Unpaid invoices will be considered in arrears 90 days after invoicing and with no contact or response from the Partner or RAM.

i. The Executive Director, member(s) of the Finance Committee and/or SCA staff will conduct outreach to Partners and RAMs with unpaid invoices at 60 and 90 days after invoicing occurs.

c) Partners and RAMs in arrears may have their logo removed from the SCA website, any marketing materials and will not be eligible to sponsor SCA events, until their past due balance is paid.

201.9 The Executive Director has the authority to write off uncollectible debts in amounts up to and including $1,000. Any debts larger than $1,000 must be authorized

for write off by the Board of Directors. All debts written off must be reviewed by the Finance Committee, and reported to the Board of Directors. A debt shall not be deemed “uncollectable” until it is overdue by a minimum of 120 days.

202 AUTHORIZED SIGNATURES

202.1 The Executive Director shall be the authorized person named in the account resolution between any banks and SCA and they, on behalf of SCA, may:

a) Open, close and deposit funds into any checking, savings, or time deposit account, or any certificate of deposit

b) Obligate the Corporation to contracts and other agreements with the bank

c) Deposit to the Corporation's account (and provide any endorsements for that purpose) any negotiable item payable to the Corporation

d) Sign any check or draft

e) Withdraw funds from any checking, savings, or time deposit account, or any certificate of deposit

f) Designate another staff member as signer when Executive Director is unavailable or incapacitated.

202.2 The Board President, Vice President, and Treasurer shall be named persons in the account resolution between any bank and SCA and they, on behalf of SCA

a) Open, close and deposit funds into any checking, savings, or time deposit account, or any certificate of deposit

b) Obligate the Corporation to contracts and other agreements with the bank.

c) Deposit to the Corporation's account (and provide any endorsements for that purpose) any negotiable item payable to the Corporation

d) Sign any check or draft, when check requires two signatures, or when Executive Director is not able to sign

e) Withdraw funds from any checking, savings, or time deposit account, or any certificate of deposit, if Executive Director is unavailable or incapacitated.

202.3 SCA checks of $20,000 or more require two signatures.

203 ACCOUNTING SYSTEM

203.1 SCA shall maintain an accounting system according to Generally Accepted Accounting Principles.

204 TAX REPORT

SCA shall file its Form 990 tax report with the IRS under its 501 (c)(4) designation. The Form 990 shall be reviewed and approved by the Finance Committee and Board prior to filing.

SOUND CITIES ASSOCIATION

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DRAFT SCA Finance Committee Minutes
November 25 2025
11:30 AM
Virtual

1. As SCA Treasurer Regan Bolli called the meeting to order at 11:32 AM. Present were members Dana Ralph, Mary Lou Pauly, and Katherine Ross, and SCA staff Leah Willoughby and Robert Feldstein. Absent was member Armondo Pavone.

2. Treasurer Bolli inquired whether anyone from the public wished to give comment. Hearing none, this portion of the agenda was closed.

3. Bolli asked for any questions or concerns regarding the draft minutes of the October 28, 2025 SCA Finance Committee Meeting.

Ross moved, seconded by Pauly, to approve the minutes of the October 28, 2025 SCA Finance Committee Meeting. The motion passed unanimously.

3. Bolli asked for any questions or concerns regarding the financial reports of October 2025. Chief Operating Officer Leah Willoughby gave brief notes on the reports. Following discussion, the Committee took the following action:

Pauly moved, seconded by Ross, to approve the September 2025 Financial Reports, consisting of the September 2025 Balance Sheet and the September 2025 Profit & Loss Report. The motion passed unanimously.

5. Chief Operating Officer Leah Willoughby noted sponsor invoices paid since the last meeting of the board, invoices sent since the last meeting of the committee, and sponsorship payments expected. Bolli asked for questions and the committee held brief discussion. There were no actions to report.

6. Chief Operating Officer Leah Willoughby reviewed the Board Financial Reserves policies and summarized the draft 2026 reserve levels. The committee directed staff to bring conversation regarding reserve level policies to a future meeting of the 2026 committee, for the purpose of reviewing that the policies and levels continue to meet the needs of the organization.

7. SCA Chief Operating Officer Leah Willoughby reported that staff is working on gathering alternative staff retirement program options and will continue to update the Committee.

8. There were no other updates.

9. There were no items for the good of the order.

10. Treasurer Bolli adjourned the meeting at 11:53 AM.

SOUND CITIES ASSOCIATION | BALANCE SHEET
as of November 30, 2025

	Total
1110 HomeStreet Bank	77,439.96
1120 HomeStreet Bank - Money Market	826,681.82
1130 PayPal Bank	371.42
Total Bank Accounts	**$904,493.20**
Total Accounts Receivable	**$8,000.00**
1140 Investments - Time Value	343,948.41
1145 Accrued Interest Receivable	1,693.56
1499 Undeposited Funds	0.00
1550 Prepaid Expenses	0.00
Other Current Asset	0.00
Total Other Current Assets	**$345,641.97**
Total Current Assets	**$1,258,135.17**
1410 Furniture and Fixtures	31,060.23
1415 Computers	0.00
1420 Accumulated Depreciation	-31,060.23
Total Fixed Assets	**$0.00**
Other Long-term Assets	0.00
Total Other Assets	**$0.00**
Total Assets	**$1,258,135.17**
Total Accounts Payable	**$23,722.15**
2200 HomeStreet Credit Card	2,117.35
Total Credit Cards	**$2,117.35**
2300 Accrued Payroll	15,469.14
2110 Federal Withholding	0.00
2111 Direct Deposit Liabilities	0.00
2142 Company	0.00
2144 Employee	0.00
Total 2140 Medicare	$0.00
2150 SDI	0.00
2405 FUTA	124.49
2410 SUI	152.10
Total 2415 FIT, SS, Medicare - 941	$14,533.31
2420 L&I	1,036.86
2425 WA Paid Family & Medical Leave	335.16
2426 WA Cares	664.70
2435 PERS Payable	0.00
2439 Temporary Retirement Holdings Payable	51,111.96
2450 Medical/Dental/Vision/Life Ins	528.19
2460 Accrued Vacation Pay	17,535.07
2499 Payroll Corrections	173.01
Total 2400 Payroll Liabilities	**$86,222.98**
2510 Accrued Liabilities - Contractor Payments	0.00
Total 2500 Accrued Liabilities	**$0.00**
2600 Deferred Revenue	0.00
Total Other Current Liabilities	**$101,692.12**
Total Current Liabilities	**$127,531.62**
Total Liabilities	**$127,531.62**
3110 Equipment Purchase Reserve	15,000.00
3120 Operations Reserves	541,792.00
3130 Contractual Obligations Reserve	34,062.00
3140 Legal Reserves Fund	0.00
Total 3100 Board Designated Reserves	**$590,854.00**
3200 Board Designated Contra	-590,854.00
3999 Opening Bal Equity	0.00
3300 Fund Balance (Prior Years)	887,489.82
Net Income	243,113.73
Total Equity	**$1,130,603.55**
Total Liabilities and Equity	**$1,258,135.17**

AGENDA

SOUND CITIES ASSOCIATION | Profit Loss by Month **January 2025 - November 2025**

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Total	2025 Budget	Difference		
1010 Member Dues	955,060.74											955060.74	955060.74	0		1010 Member Dues
1020 Membership/Sponsorships		40,500.00	33,000.00	9,000.00				3,000.00	500.00			86000	96500	-10500		1020 Membership/Sponsorships
1030 Registration/Dinners Revenue		2,588.00	825.00				750.00	1,626.00		385.00	4,701.00	10,875.00	18,500.00	-7,625.00		1030 Registration/Dinners Revenue
1040 Interest Income	1,415.43	1,395.72	1,617.17	1,588.44	1,145.61	2,028.62	1,453.76	1,149.37	2,050.83	1,589.43	1,049.70	16,484.08	12,880.00	3,604.08		1040 Interest Income
1150 CC Points Redeemed for Credit				275.00				100.00			225.00	600.00	650.00	-50.00		1150 CC Points Redeemed for Credit
Total Income	**$ 956,476.17**	**$ 44,483.72**	**$ 35,442.17**	**$ 10,863.44**	**$ 1,145.61**	**$ 2,028.62**	**$ 2,203.76**	**$ 5,875.37**	**$ 2,550.83**	**$ 1,974.43**	**$ 5,975.70**	**$ 1,069,019.82**	**1,083,591**	**-14,521**		**Total Income**
Gross Profit	**956,476.17**	**44,483.72**	**35,442.17**	**10,863.44**	**1,145.61**	**2,028.62**	**2,203.76**	**5,875.37**	**2,550.83**	**1,974.43**	**5,975.70**	**1,069,019.82**				
													2025 Budget	**Difference**	**% Budget Remaining**	
Total 5100 Salaries	**34,518.87**	**38,466.57**	**51,422.34**	**51,557.54**	**51,422.86**	**51,627.03**	**52,686.94**	**47,063.65**	**48,131.24**	**52,842.09**	**48,137.01**	**527,876.14**	**641,941**	**114,065**	**18%**	**Total 5100 Salaries**
5210 Taxes-FUTA	35.28	37.54	27.01	0.00	0.00	0.00	0.00	31.02	10.98	0.00	0.00	141.83	336	194	58%	5210 Taxes-FUTA
5220 Taxes-SUTA	224.63	252.08	347.87	348.79	335.39	336.53	167.71	141.15	55.00	49.21	20.29	2,278.65	2,824	545	19%	5220 Taxes-SUTA
5230 Taxes - FICA, Medicare - 941	2,640.70	2,961.79	3,972.07	3,982.39	3,972.13	3,987.70	4,049.69	4,629.11	3,711.64	4,081.55	3,777.52	41,766.29	46,551	4,785	10%	5230 Taxes - FICA, Medicare - 941
5240 Taxes - L & I	87.33	113.21	114.50	115.14	113.85	113.86	115.79	133.26	112.95	109.06	103.50	1,232.45	2,691	1,459	54%	5240 Taxes - L & I
5250 Taxes-FMLA	227.15	254.77	385.83	342.56	344.19	343.01	348.34	398.18	320.01	351.09	1,317.21	4,632.34	2,466	-2,166	-88%	5250 Taxes-FMLA
Total 5200 Payroll Taxes	**3,215.09**	**3,619.39**	**4,847.28**	**4,788.88**	**4,765.56**	**4,781.10**	**4,681.53**	**5,332.72**	**4,210.58**	**4,590.91**	**5,218.52**	**$50,051.56**	**54,868**	**4,816**	**9%**	**Total 5200 Payroll Taxes**
5311 Temp. Retirement Contr. Holdings			4,994.25	4,696.89	4,684.65	4,703.23	4,776.99	2,392.49	1,575.35	2,974.54	2,603.88	33,402.27				
5312 Pension Plan Contributions	1,442.10	3,504.28	-309.66									4,636.72				
Total 5310 Pension/Retirement	**1,442.10**	**3,504.28**	**4,684.59**	**4,696.89**	**4,684.65**	**4,703.23**	**4,776.99**	**2,392.49**	**1,575.35**	**2,974.54**	**2,603.88**	**38,038.99**	**58,481**	20,442	35%	5310 Pension Plan Contributions
5320 Medical/Dental/Vision/Life Ins	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,753.71	4,225.52	4,753.71	3,697.33	47,008.91	**105,510**	58,501	55%	5320 Medical/Dental/Vision/Life Ins
5330 Professional Development				142.16	38.62	450.00		158.69		372.60		1162.07	**8,000**	6,838	85%	5330 Professional Development
5345 ED Car Allowance		250.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	250.00	4,500.00	6,000	1,500	25%	5345 ED Car Allowance
5346 Staff Travel Expenses	42.42	748.76	216.64	25.48	88.68		147.73	121.97	149.66	312.13	137.48	1,990.95	7,000	5,009	72%	5346 Staff Travel Expenses
Total 5340 Travel Reimbursement	**42.42**	**998.76**	**716.64**	**525.48**	**588.68**	**500.00**	**647.73**	**621.97**	**649.66**	**812.13**	**387.48**	**6,490.95**	**13,000**	6,509	50%	**Total 5340 Travel Reimburse**
Total 5300 Staff Benefits	**5,710.04**	**8,728.56**	**9,626.75**	**9,590.05**	**9,537.47**	**9,878.75**	**9,650.24**	**7,926.86**	**6,450.53**	**8,912.98**	**6,688.69**	**92,700.92**	**184,991**	**92,290**	**50%**	**Total 5300 Staff Benefits**
Total for 5000 Staff	**$ 43,444.00**	**$ 50,814.52**	**$ 65,896.37**	**$ 65,936.47**	**$ 65,725.89**	**$ 66,286.88**	**$ 67,018.71**	**$ 60,323.23**	**$ 58,792.35**	**$ 66,345.98**	**$ 60,044.22**	**$ 670,628.62**	**881,800**	**523,696**	**24%**	**Total 5000 Staff**
6100 Rent	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	30,646.66	**34,163**	**3,516**	**10%**	**6100 Rent**
6200 Office Insurance											899.00	899.00	620	-279	**-45%**	**6200 Office Insurance**
6310 Copier/Printer Lease & Maint	243.40	243.40	259.03	243.40	243.40	261.25	243.40	243.40	273.47	243.40	243.40	2,740.95	3,450	709	21%	6310 Copier/Printer Lease & Maint
6320 Outside Printing & Publication	128.76		1,115.75					58.61	25.26	744.51		2,072.89	3,000	927	31%	6320 Outsourced Printing/Publications
Total 6300 Printing and Publication	**372.16**	**243.40**	**1,374.78**	**243.40**	**243.40**	**261.25**	**243.40**	**302.01**	**298.73**	**987.91**	**243.40**	**$4,813.84**	**6,450**	**1,636**	**25%**	**Total 6300 Printing and Publication**
6420 Website Design/Hosting				50.68	203.88		14.33	14.33	14.33	1,210.77	1,029.84	2,538.16	3,500	962	27%	6420 Website Design/Hosting
6430 IT Equipment							119.00	255.08	1,041.49			1,415.57	6,000	4,584	76%	6430 Equipment
6440 Software/Subscriptions	1,584.48	1,153.93	385.52	385.52	385.52	2,586.72	392.14	485.56	797.66	391.89	299.88	8,848.82	8,900	51	1%	6440 Software/Subscriptions
Total 6400 IT	**1,584.48**	**1,153.93**	**385.52**	**436.20**	**589.40**	**2,586.72**	**525.47**	**754.97**	**1,853.48**	**1,602.66**	**1,329.72**	**$12,802.55**	**18,400**	**5,597**	**30%**	**Total 6400 IT**
6500 Cell Phone Service	324.20	267.73	267.99	267.99	267.99	269.76	268.00	268.00	331.54	318.40	317.05	3,168.65	4,300	1,131	**26%**	**6500 Cell Phone Service**
6600 CC, Banking & Other Fees	70.16	22.41	19.95	5.00	5.00	5.00	5.00	6.00	5.00	65.00	96.00	304.52	500	195	**39%**	**6600 CC, Banking & Other Fees**
6700 Accounting Fees										1,820.00		1,820.00	19,000	17,180	**90%**	**Total 6700 Accounting Fees**
6800 Legal Fees	203.38					8,502.30	12,843.30	16,895.01	15,332.02	1,014.00	15,995.74	70,785.75	30,000	8,451	**-136%**	**6800 Legal (amended)**
6900 Office Supplies / Misc.	88.93	241.95	301.75	62.62	39.07	39.07	93.45	63.73	260.19	568.59	131.00	1,890.35	3,000	1,110	**37%**	**6900 Office Supplies / Misc.**
Total 6000 Office / Overhead	**5,429.37**	**4,715.48**	**5,136.05**	**3,801.27**	**3,930.92**	**14,450.16**	**16,764.68**	**21,075.78**	**20,867.02**	**9,162.62**	**21,797.97**	**$127,131.32**	**116,433**	**-10,698**	**-9%**	**Total 6000 Office / Overhead**
7100 Food/Beverage/Rentals		454.16	4,587.75					10,283.82				15,325.73	40,000	24,674	**62%**	7100 Food/Beverage/Rentals
7200 Event Pmts Processing Fee	3.88	99.32	33.14				30.53	71.66		16.87	184.83	440.23	1,850	1,410	**76%**	7200 Event Pmts Processing Fee
Total 7000 Event Expenses	**3.88**	**553.48**	**4,620.89**				**30.53**	**10,355.48**		**16.87**	**184.83**	**$15,765.96**	**41,850**	**26,084**	**62%**	**Total 7000 Event Expenses**
8100 Insurance (D&O)						2,294.00						2,294.00	2,500	206	8%	8100 Liability Insurance
8200 Awards / Recognition		145.39	70.97	11.80	360.65		132.26	367.72				1,088.79	6,000	4,911	82%	8200 Awards / Recognition
8300 Retreats/Mtgs/Conf/Dues/Events	4.55	873.13	709.59	370.73			11.83	203.43	1,040.49	263.87	388.08	3,865.70	15,000	11,134	74%	8300 Retreats/Mtgs/Conf/Dues/Events
8400 Consultants/Special Projects	179.00		0.00	199.00	1,450.00	199.00				7,400.00	7,400.00	16,827.00	20,000	3,173	16%	8400 Consultants/Special Projects
Total 8000 Board / Org Development	**183.55**	**1,018.52**	**780.56**	**581.53**	**1,810.65**	**2,493.00**	**144.09**	**571.15**	**1,040.49**	**7,663.87**	**7,788.08**	**$24,075.49**	**43,500**	**19,425**	**45%**	**Total 8000 Board / Org Development**
9000 Contingency Fund	2,500.00	17,500.00	5,000.00									25,000.00	25,000	0	0%	Contingency Fund
Reconciliation Discrepancies												0.00				
Total Expenses	**51,560.80**	**74,602.00**	**81,433.87**	**70,319.27**	**71,467.46**	**83,230.04**	**83,958.01**	**92,325.64**	**80,699.86**	**83,189.34**	**89,815.10**	**$862,601.39**	**1,108,583**	**245,982**	**22%**	**Total Expenses**
Net Operating Income	**904,915.37**	**-30,118.28**	**-45,991.70**	**-59,455.83**	**-70,321.85**	**-81,201.42**	**-81,754.25**	**-86,450.27**	**-78,149.03**	**-81,214.91**	**-83,839.40**	**$206,418.43**				
Other Income																
Investment returns	-1,160.04	3.32	616.96	-43.72	-490.30	679.25	-279.87	795.78	845.58	-280.35	-496.50	190.11				
Other Income										10,398.61		10,398.61				
Processing Fees Recouped			179.45								927.13	1,106.58				
Release of Board-Designated Legal Reserves							25,000.00					25,000.00				
Total for Other Income	**-1,160.04**	**3.32**	**796.41**	**-43.72**	**-490.30**	**679.25**	**24,720.13**	**795.78**	**845.58**	**10,118.26**	**430.63**	**$36,695.30**				
Net Other Income	**-1,160.04**	**3.32**	**796.41**	**-43.72**	**-490.30**	**679.25**	**24,720.13**	**795.78**	**845.58**	**10,118.26**	**430.63**	**$36,695.30**				
Net Income	**903,755.33**	**-30,114.96**	**-45,195.29**	**-59,499.55**	**-70,812.15**	**-80,522.17**	**-57,034.12**	**-85,654.49**	**-77,303.45**	**-71,096.65**	**-83,408.77**	**$243,113.73**				

SOUND CITIES ASSOCIATION | BALANCE SHEET
as of December 31, 2025

	Total
1110 HomeStreet Bank	33,527.22
1120 HomeStreet Bank - Money Market	776,916.34
1130 PayPal Bank	0.00
Total Bank Accounts	**$810,443.56**
Total Accounts Receivable	**$989,899.99**
1140 Investments - Time Value	345,287.00
1145 Accrued Interest Receivable	2,095.10
1499 Undeposited Funds	6,000.00
1550 Prepaid Expenses	0.00
Other Current Asset	0.00
Total Other Current Assets	**$353,382.10**
Total Current Assets	**$2,153,725.65**
Total Fixed Assets	**$0.00**
Other Long-term Assets	0.00
Total Other Assets	**$0.00**
Total Assets	**$2,153,725.65**
Total Accounts Payable	**$16,239.14**
2200 HomeStreet Credit Card	3,745.79
Total Credit Cards	**$3,745.79**
2300 Accrued Payroll	15,499.13
2110 Federal Withholding	0.00
2111 Direct Deposit Liabilities	0.00
Total 2140 Medicare	**$0.00**
2150 SDI	0.00
2405 FUTA	263.91
2410 SUI	615.86
Total 2415 FIT, SS, Medicare - 941	**$7,134.01**
2420 L&I	1,144.00
2425 WA Paid Family & Medical Leave	710.02
2426 WA Cares	900.23
2435 PERS Payable	0.00
2439 Temporary Retirement Holdings Payable	53,686.44
2450 Medical/Dental/Vision/Life Ins	528.19
2460 Accrued Vacation Pay	17,535.07
2470 w/held Supplemental Life	0.00
2499 Payroll Corrections	173.01
Total 2400 Payroll Liabilities	**$85,446.29**
2510 Accrued Liabilities - Contractor Payments	0.00
Total 2500 Accrued Liabilities	**$0.00**
2600 Deferred Revenue	0.00
Total Other Current Liabilities	**$100,945.42**
Total Current Liabilities	**$120,930.35**
Total Liabilities	**$120,930.35**
3110 Equipment Purchase Reserve	15,000.00
3120 Operations Reserves	541,792.00
3130 Contractual Obligations Reserve	34,062.00
3140 Legal Reserves Fund	0.00
Total 3100 Board Designated Reserves	**$590,854.00**
3200 Board Designated Contra	-590,854.00
3999 Opening Bal Equity	0.00
3300 Fund Balance (Prior Years)	887,489.82
Net Income	1,145,305.48
Total Equity	**$2,032,795.30**
Total Liabilities and Equity	**$2,153,725.65**

SOUND CITIES ASSOCIATION | Profit Loss by Month **January 2025 - Decemeber 2026**

	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec-25	Total	2025 Budget	Difference		
1010 Member Dues	955,060.74											988,899.99	1,943,960.73	955060.74	-988899.99		1010 Member Dues
1020 Membership/Sponsorships		40,500.00	33,000.00	9,000.00				3,000.00	500.00				86,000.00	96500	-10500		1020 Membership/Sponsorships
1030 Registration/Dinners Revenue		2,588.00	825.00				750.00	1,626.00		385.00	4,701.00	835.00	11,710.00	18,500.00	-6,790.00		1030 Registration/Dinners Revenue
1040 Interest Income	1,415.43	1,395.72	1,617.17	1,588.44	1,145.61	2,028.62	1,453.76	1,149.37	2,050.83	1,589.43	1,049.70	2,019.91	18,503.99	12,880.00	5,623.99		1040 Interest Income
1150 CC Points Redeemed Credit				275.00				100.00			225.00		600.00	650.00	-50.00		1150 CC Points Redeemed Credit
Total Income	**956,476.17**	**44,483.72**	**35,442.17**	**10,863.44**	**1,145.61**	**2,028.62**	**2,203.76**	**5,875.37**	**2,550.83**	**1,974.43**	**5,975.70**	**991,754.90**	**$2,060,774.72**	**1,083,591**	**-1,000,566**		**Total Income**
Gross Profit	**956,476.17**	**44,483.72**	**35,442.17**	**10,863.44**	**1,145.61**	**2,028.62**	**2,203.76**	**5,875.37**	**2,550.83**	**1,974.43**	**5,975.70**	**991,754.90**	**$2,060,774.72**				
														2025 Budget	**Difference**	**% Budget Remaining**	
Total 5100 Salaries	**34,518.87**	**38,466.57**	**51,422.34**	**51,557.54**	**51,422.86**	**51,627.03**	**52,686.94**	**47,063.65**	**48,131.24**	**52,842.09**	**48,137.01**	**51,128.37**	**$579,004.51**	**641,941**	**62,936**	**10%**	**Total 5100 Salaries**
5210 Taxes-FUTA	35.28	37.54	27.01	0.00	0.00	0.00	0.00	31.02	10.98	0.00	0.00	139.42	281.25	336	55	16%	5210 Taxes-FUTA
5220 Taxes-SUTA	224.63	252.08	347.87	348.79	335.39	336.53	167.71	141.15	55.00	49.21	20.29	463.76	2,742.41	2,824	82	3%	5220 Taxes-SUTA
5230 Taxes - FICA, Medicare - 941	2,640.70	2,961.79	3,972.07	3,982.39	3,972.13	3,987.70	4,049.69	4,629.11	3,711.64	4,081.55	3,777.52	3,945.70	45,711.99	46,551	839	2%	5230 Taxes - FICA, Medicare - 941
5240 Taxes - L & I	87.33	113.21	114.50	115.14	113.85	113.86	115.79	133.26	112.95	109.06	103.50	24.25	1,256.70	2,691	1,434	53%	5240 Taxes - L & I
5250 Taxes-FMLA	227.15	254.77	385.83	342.56	344.19	343.01	348.34	398.18	320.01	351.09	1,317.21	374.86	5,007.20	2,466	-2,541	-103%	5250 Taxes-FMLA
Total 5200 Payroll Taxes	**3,215.09**	**3,619.39**	**4,847.28**	**4,788.88**	**4,765.56**	**4,781.10**	**4,681.53**	**5,332.72**	**4,210.58**	**4,590.91**	**5,218.52**	**4,947.99**	**$54,999.55**	**54,868**	**-132**	**0%**	**Total 5200 Payroll Taxes**
5311 Temp. Retirement Contr. Holdings			4,994.25	4,696.89	4,684.65	4,703.23	4,776.99	2,392.49	1,575.35	2,974.54	2,603.88	0.00	33,402.27				
5312 Pension Plan Contributions	1,442.10	3,504.28	-309.66									2,727.42	7,364.14				
Total 5310 Pension/Retirement	**1,442.10**	**3,504.28**	**4,684.59**	**4,696.89**	**4,684.65**	**4,703.23**	**4,776.99**	**2,392.49**	**1,575.35**	**2,974.54**	**2,603.88**	**2,727.42**	**$40,766.41**	**58,481**	17,715	30%	5310 Pension Plan Contributions
5320 Medical/Dental/Vision/Life Ins	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,225.52	4,753.71	4,225.52	4,753.71	3,697.33	4,225.52	51,234.43	**105,510**	54,276	51%	5320 Medical/Dental/Vision/Life Ins
5330 Professional Development				142.16	38.62	450.00		158.69		372.60			1,162.07	**8,000**	6,838	85%	5330 Professional Development
5345 ED Car Allowance		250.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	250.00	250.00	4,750.00	6,000	1,250	21%	5345 ED Car Allowance
5346 Staff Travel Expenses	42.42	748.76	216.64	25.48	88.68		147.73	121.97	149.66	312.13	137.48	9.52	2,000.47	7,000	5,000	71%	5346 Staff Travel Expenses
Total 5340 Travel Reimbursement	**42.42**	**998.76**	**716.64**	**525.48**	**588.68**	**500.00**	**647.73**	**621.97**	**649.66**	**812.13**	**387.48**	**375.78**	**$6,866.73**	**13,000**	6,133	47%	**Total 5340 Travel Reimburse**
Total 5300 Staff Benefits	**5,710.04**	**8,728.56**	**9,626.75**	**9,590.05**	**9,537.47**	**9,878.75**	**9,650.24**	**7,926.86**	**6,450.53**	**8,912.98**	**6,688.69**	**7,328.72**	**$100,029.64**	**184,991**	**84,961**	**46%**	**Total 5300 Staff Benefits**
Total 5000 Staff	**43,444.00**	**50,814.52**	**65,896.37**	**65,936.47**	**65,725.89**	**66,286.88**	**67,018.71**	**60,323.23**	**58,792.35**	**66,345.98**	**60,044.22**	**63,405.08**	**$734,033.70**	**881,800**	**523,696**	**17%**	**Total 5000 Staff**
6100 Rent	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	2,786.06	33,432.72	**34,163**	**730**	**2%**	**6100 Rent**
6200 Office Insurance											899.00		899.00	620	-279	**-45%**	**6200 Office Insurance**
6310 Copier/Printer Lease & Maint	243.40	243.40	259.03	243.40	243.40	261.25	243.40	243.40	273.47	243.40	243.40	382.74	3,123.69	3,450	326	9%	6310 Copier/Printer Lease & Maint
6320 Outside Printing & Publication	128.76		1,115.75					58.61	25.26	744.51			2,072.89	3,000	927	31%	6320 Outsourced Printing/Publications
Total 6300 Printing and Publication	**372.16**	**243.40**	**1,374.78**	**243.40**	**243.40**	**261.25**	**243.40**	**302.01**	**298.73**	**987.91**	**243.40**	**382.74**	**$5,196.58**	**6,450**	**1,253**	**19%**	**Total 6300 Printing and Publication**
6420 Website Design/Hosting				50.68	203.88		14.33	14.33	14.33	1,210.77	1,029.84	608.85	3,147.01	3,500	353	10%	6420 Website Design/Hosting
6430 IT Equipment							119.00	255.08	1,041.49			2,194.78	3,610.35	6,000	2,390	40%	6430 Equipment
6440 Software/Subscriptions	1,584.48	1,153.93	385.52	385.52	385.52	2,586.72	392.14	485.56	797.66	391.89	299.88	399.08	9,247.90	8,900	-348	-4%	6440 Software/Subscriptions
Total 6400 IT	**1,584.48**	**1,153.93**	**385.52**	**436.20**	**589.40**	**2,586.72**	**525.47**	**754.97**	**1,853.48**	**1,602.66**	**1,329.72**	**3,202.71**	**$16,005.26**	**18,400**	**2,395**	**13%**	**Total 6400 IT**
6500 Cell Phone Service	324.20	267.73	267.99	267.99	267.99	269.76	268.00	268.00	331.54	318.40	317.05	316.33	3,484.98	4,300	815	**19%**	**6500 Cell Phone Service**
6600 CC, Banking & Other Fees	70.16	22.41	19.95	5.00	5.00	5.00	5.00	6.00	5.00	65.00	96.00	10.16	314.68	500	185	**37%**	**6600 CC, Banking & Other Fees**
6700 Accounting Fees										1,820.00			1,820.00	19,000	17,180	**90%**	**Total 6700 Accounting Fees**
6800 Legal Fees	203.38					8,502.30	12,843.30	16,895.01	15,332.02	1,014.00	15,995.74		70,785.75	30,000	8,451	**-136%**	**6800 Legal (amended)**
6900 Office Supplies / Misc.	88.93	241.95	301.75	62.62	39.07	39.07	93.45	63.73	260.19	568.59	131.00	40.19	1,930.54	3,000	1,069	**36%**	**6900 Office Supplies / Misc.**
Total 6000 Office / Overhead	**5,429.37**	**4,715.48**	**5,136.05**	**3,801.27**	**3,930.92**	**14,450.16**	**16,764.68**	**21,075.78**	**20,867.02**	**9,162.62**	**21,797.97**	**6,738.19**	**$133,869.51**	**116,433**	**-17,437**	**-15%**	**Total 6000 Office / Overhead**
7100 Food/Beverage/Rentals		454.16	4,587.75					10,283.82				17,166.69	32,492.42	40,000	7,508	**19%**	7100 Food/Beverage/Rentals
7200 Event Pmts Processing Fee	3.88	99.32	33.14				30.53	71.66		16.87	184.83	35.76	475.99	1,850	1,374	**74%**	7200 Event Pmts Processing Fee
Total 7000 Event Expenses	**3.88**	**553.48**	**4,620.89**				**30.53**	**10,355.48**		**16.87**	**184.83**	**17,202.45**	**$32,968.41**	**41,850**	**8,882**	**21%**	**Total 7000 Event Expenses**
8100 Insurance (D&O)						2,294.00							2,294.00	2,500	206	8%	8100 Liability Insurance
8200 Awards / Recognition		145.39	70.97	11.80	360.65		132.26	367.72				223.17	1,311.96	6,000	4,688	78%	8200 Awards / Recognition
8300 Retreats/Mtgs/Conf/Dues/Events	4.55	873.13	709.59	370.73			11.83	203.43	1,040.49	263.87	388.08	750.00	4,615.70	15,000	10,384	69%	8300 Retreats/Mtgs/Conf/Dues/Events
8400 Consultants/Special Projects	179.00		0.00	199.00	1,450.00	199.00				7,400.00	7,400.00	199.00	17,026.00	20,000	2,974	15%	8400 Consultants/Special Projects
Total 8000 Board / Org Development	**183.55**	**1,018.52**	**780.56**	**581.53**	**1,810.65**	**2,493.00**	**144.09**	**571.15**	**1,040.49**	**7,663.87**	**7,788.08**	**1,172.17**	**$25,247.66**	**43,500**	**18,252**	**42%**	**Total 8000 Board / Org Development**
9000 Contingency Fund	2,500.00	17,500.00	5,000.00										25,000.00	25,000	0	0%	Contingency Fund
Bad Debt Write Off												1,000.00	1,000.00				
Total Expenses	**51,560.80**	**74,602.00**	**81,433.87**	**70,319.27**	**71,467.46**	**83,230.04**	**83,958.01**	**92,325.64**	**80,699.86**	**83,189.34**	**89,815.10**	**89,517.89**	**$952,119.28**	**1,108,583**	**156,464**	**14%**	**Total Expenses**
Net Operating Income	**904,915.37**	**-30,118.28**	**-45,991.70**	**-59,455.83**	**-70,321.85**	**-81,201.42**	**-81,754.25**	**-86,450.27**	**-78,149.03**	**-81,214.91**	**-83,839.40**	**902,237.01**	**$1,108,655.44**				
Investment returns	-1,160.04	3.32	616.96	-43.72	-490.30	679.25	-279.87	795.78	845.58	-280.35	-496.50	-45.26	144.85				
Other Income										10,398.61			10,398.61				
Processing Fees Recouped			179.45								927.13		1,106.58				
Release of Board-Designated Legal Reserves							25,000.00						25,000.00				
Total Other Income	**-1,160.04**	**3.32**	**796.41**	**-43.72**	**-490.30**	**679.25**	**24,720.13**	**795.78**	**845.58**	**10,118.26**	**430.63**	**-45.26**	**$36,650.04**				
Net Other Income	**-1,160.04**	**3.32**	**796.41**	**-43.72**	**-490.30**	**679.25**	**24,720.13**	**795.78**	**845.58**	**10,118.26**	**430.63**	**-45.26**	**$36,650.04**				
Net Income	**903,755.33**	**-30,114.96**	**-45,195.29**	**-59,499.55**	**-70,812.15**	**-80,522.17**	**-57,034.12**	**-85,654.49**	**-77,303.45**	**-71,096.65**	**-83,408.77**	**902,191.75**	**$1,145,305.48**				

A/R Aging Summary Report
SOUND CITIES ASSOCIATION
As of March 20, 2026

Customer	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	Total
City of Auburn			64,309.45			64,309.45
City of Bothell C			25,111.61			25,111.61
City of Duvall			7,059.14			7,059.14
City of Kent C			80,126.40			80,126.40
City of Kirkland C			78,403.68			78,403.68
EMC Research	500.00					500.00
King County Elections		500.00				500.00
PSE	6,000.00					6,000.00
Republic Services	6,000.00					6,000.00
Seattle Bldg. & Const. Trades Council					500.00	500.00
Seattle King County REALTORS	6,000.00					6,000.00
ValleyCom					500.00	500.00
Waste Management	6,000.00					6,000.00
TOTAL	**24,500.00**	**500.00**	**255,010.28**		**1,000.00**	**$281,010.28**

2026 Member City Dues Invoicing and Payments

Municipality	Invoiced	Payment Date	Method	Payment Recieved
Algona	$ 2,672.22	1/20/2026	check	$ 2,672.22
Auburn (part)	$ 64,309.45			
Beaux Arts Village	$ 248.39	1/20/2026	check	$ 248.39
Bellevue	$ 80,126.40	3/10/2026	check	$ 80,126.40
Black Diamond	$ 5,957.40	1/12/2026	check	$ 5,957.40
Bothell (part)	$ -			
Burien	$ 42,723.40	1/20/2026	check	$ 42,723.40
Carnation	$ 1,858.93	1/5/2026	check	$ 1,858.93
Clyde Hill	$ 2,479.91	2/10/2026	check	$ 2,479.91
Covington	$ 17,756.01	1/5/2026	check	$ 17,756.01
Des Moines	$ 26,874.39	1/5/2026	check	$ 26,874.39
Duvall	$ 7,059.14	3/3/2026	check	$ 7,059.14
Enumclaw (part)	$ 10,736.94	1/5/2026	check	$ 10,736.94
Federal Way	$ 80,126.40	1/27/2025	check	$ 80,126.40
Hunts Point	$ 364.58	1/12/2026	check	$ 364.58
Issaquah	$ 33,300.53	2/10/2026	check	$ 33,300.53
Kenmore	$ 19,646.99	2/20/2026	check	$ 19,646.99
Kent	$ 80,126.40			
Kirkland	$ 78,403.68			
Lake Forest Park	$ 10,977.32	1/12/2026	check	$ 10,977.32
Maple Valley	$ 23,509.09	1/20/2026	check	$ 23,509.09
Medina	$ 2,335.68	2/10/2026	check	$ 2,335.68
Mercer Island	$ 20,712.67	1/27/2026	check	$ 20,712.67
Milton (part)	$ 1,314.07	1/12/2026	check	$ 1,314.07
Newcastle	$ 11,121.54	1/27/2026	check	$ 11,121.54
Normandy Park	$ 5,492.66	2/17/2026	check	$ 5,492.66
North Bend	$ 6,882.86	2/10/2026	check	$ 6,882.86
Pacific (part)	$ 5,801.15	3/16/2026	check	$ 5,801.15
Redmond	$ 66,008.13	2/3/2026	check	$ 66,008.13
Renton	$ 80,126.40	2/17/2026	ACH	$ 80,126.40
Sammamish	$ 54,870.56	1/5/2026	check	$ 54,870.56
SeaTac	$ 26,433.70	2/17/2026	check	$ 26,433.70
Shoreline	$ 51,072.57	1/5/2026	check	$ 51,072.57
Skykomish	$ 132.21	2/3/2026	check	$ 132.21
Snoqualmie	$ 11,658.39	1/5/2026	check	$ 11,658.39
Tukwila	$ 18,397.02	2/3/2026	check	$ 18,397.02
Woodinville	$ 11,265.77	1/27/2026	check	$ 11,265.77
Yarrow Point	$ 905.43	1/20/2026	check	$ 905.43
Total	**$ 963,788.38**			$ 740,948.86

2026 Sponsorship Payment Tracking

Sponsorship Level	Sponsor/Entity	Invoiced Month	Amount Invoiced	Paid Month	Amount Paid
Regional Associate Member	AWC	February 2026	$ 500.00	March 2026	$ 500.00
Regional Associate Member	EMC Research	February 2026	$ 500.00		
Regional Associate Member	Gordon Thomas Honeywell	February 2026	$ 500.00	March 2026	$ 500.00
Regional Associate Member	KC Dept of Assessments	February 2026	$ 500.00	February 2026	$ 500.00
Regional Associate Member	King County Elections	February 2026	$ 500.00		
Regional Associate Member	King County Library Systems	February 2026	$ 500.00		
Regional Associate Member	Langton Public Affairs	February 2026	$ 500.00	February 2026	$ 500.00
Partner	Marketing Solutions	n/a	$ -	In-Kind	$ -
Partner	Port of Seattle	February 2026	$ 6,000.00	March 2026	$ 6,000.00
Partner	Puget Sound Energy	March 2026	$ 6,000.00		
Partner	Seattle King County Realtors	February 2026	$ 6,000.00		
Partner	Waste Management	February 2026	$ 6,000.00		
Totals			$ 27,500.00		$ 8,000.00

2025 Sponsorship Payments

Sponsorship Level	Sponsor/Entity	Invoiced Month	Amount Invoiced	Paid Month	Amount Paid
Regional Associate Member	4Culture	September 2025	$ 500.00	August 2025	$ 500.00
Partner	Amazon	March 2025	$ 6,000.00	August 2025	$ 6,000.00
Event Sponsorship	Amazon	August 2025	$ 2,500.00	October 2025	$ 2,500.00
Regional Associate Member	AWC	February 2025	$ 500.00	March 2025	$ 500.00
Partner	Boeing	April 2025	$ 6,000.00	Novmebr 2025	$ 6,000.00
Event Sponsorship	Boeing	April 2025	$ 2,500.00	Novmebr 2025	$ 2,500.00
Regional Associate Member	Cedar Grove	August 2025	$ 500.00	August 2025	$ 500.00
Partner	Comcast	March 2025	$ 6,000.00	March 2025	$ 6,000.00
Event Sponsorship - Annual Mtg	Comcast	March 2025	$ 2,500.00	March 2025	$ 2,500.00
Regional Associate Member	EMC Research	February 2025	$ 500.00	February 2025	$ 500.00
Regional Associate Member	Foster Garvey	March 2025	$ 500.00	March 2025	$ 500.00
Regional Associate Member	Gordon Thomas Honeywell	February 2025	$ 500.00	February 2025	$ 500.00
Regional Associate Member	KC Dept of Assessments	February 2025	$ 500.00	March 2025	$ 500.00
Regional Associate Member	King County Elections	February 2025	$ 500.00	March 2025	$ 500.00
Regional Associate Member	King County Library Systems	February 2025	$ 500.00	February 2025	$ 500.00
Regional Associate Member	Langton Public Affairs	February 2025	$ 500.00	February 2025	$ 500.00
Partner	Lumen	March 2025	$ 6,000.00	March 2025	$ 6,000.00
Partner	Marketing Solutions			In-Kind	
Partner	Microsoft	March 2025	$ 6,000.00	March 2025	$ 6,000.00
Partner	Port of Seattle	February 2025	$ 6,000.00	June 2025	$ 6,000.00
Partner	Puget Sound Energy	February 2025	$ 6,000.00	April 2025	$ 6,000.00
Partner	Republic Services	February 2025	$ 6,000.00	March 2025	$ 6,000.00
Partner	Seattle King County Realtors	February 2025	$ 6,000.00	March 2025	$ 6,000.00
Partner	Seattle Metro Chamber	February 2025	$ 6,000.00	December 2025	$ 6,000.00
Partner	Sound Transit	March 2025	$ 6,000.00	June 2025	$ 6,000.00
Partner	Waste Management	February 2025	$ 6,000.00	March 2025	$ 6,000.00
Totals			**$ 84,500.00**		**$ 84,500.00**

March 24, 2026 SCA Finance Committee Meeting

Attachment 10: Employee Retirement Program Discussion

Background

In March of 2025, SCA received notice from the Washington Department of Retirement (DRS) indicating that, because SCA was formed as a nonprofit under RCW 24.03, it does not meet the definition of employer for PERS Plans 2 or 3 under RCW 41.40.010(13).

SCA submitted an appeal to DRS to reconsider and reverse the determination that SCA does not meet the definition of an "employer" for PERS Plans 2 and 3. In October 2025, SCA received a petition determination from the DRS Petition Examiner denying the appeal and confirmed the determination that SCA is not a eligible.

PERS participation was ended for all employees as of the last day of March 1, 2026.

During the petition period, and in the interim of a new program being established, SCA has temporarily held from each employee paycheck, with employee consent, an amount that is equal to the amount that would have been withheld as the employee contribution for PERS, per program guidelines. In addition, SCA has set aside each pay period an amount that is equal to the amount that would have been contributed as the employer PERS contribution for each employee paycheck, per guidelines.

These temporary withholdings were intended that, should DRS have determined that SCA was eligible to continue in the PERS program, all temporarily-held retirement contributions would be transmitted to DRS and retroactively applied to respective employee DRS accounts. Or, should SCA be deemed ineligible for PERS, the amounts would be rolled into the new retirement plan in a capacity possible by the determined plan. This money is being held in SCA's bank accounts.

SCA staff is in the process of researching alternative retirement programs fit the organization and would bring value to our staff benefits package.

Summary of Changes in Draft Updated Policy

The proposed revision updates the policy to better reflect hybrid work arrangements and evolved operational practices since the original policy was written and adopted. Its purpose is to create greater clarity, consistency, and equity in how travel and mileage reimbursement is applied.

Rather than changing whether commuting is reimbursable, the revision clarifies how "commuting" is defined by establishing a daily "required work location." This approach ensures the policy is applied fairly whether an employee is working from the office or remotely on a given day.

1. **Definition of "required work location" added**
   The organization determines the employee's work location for each day based on operational needs and schedules. Examples clearly defined:
   - Required office day – office is the work location
   - Designated remote day – employee's home is the work location
   - Voluntary office attendance – office becomes the work location

2. **Clarifies when "commuting" applies**
   - The draft policy continues to treat commuting as non-reimbursable.
   - Commuting is defined as travel undertaken to report to the employee's required work location for that day.

3. **Other Administrative Updates**
   - Updates language for clarity and modernization, including approval authority and reimbursement documentation requirements.

Revised – draft

511 BUSINESS TRAVEL EXPENSES

Employees who are operating private vehicles while conducting SCA business must possess a valid driver's license and must maintain insurance meeting the State's minimum liability standards. Employees who are involved in an accident while traveling on business must promptly report the incident to the Executive Director

SCA will reimburse employees for reasonable business travel expenses incurred while preforming approved work-related assignments.

When approved, the actual cost of travel, meals, lodging, and other expenses directly related to accomplishing business travel objectives will be reimbursed by SCA. Employees are expected to limit expenses to reasonable amounts.

For purposes of travel and mileage reimbursement, an employee's required work location for a given day is determined by the organization based on operational needs and established schedules. On days when employees are required to report to the office, the office is the employee's work location for that day. On designated remote-work days, the employee's home is the employee's work location. When an employee voluntarily works from the office on a day they are not required to do so, the office is the employee's work location for that day.

Mileage reimbursement is available for required work-related travel, other than commuting. Employees will be reimbursed at the mileage rate set annually by the Federal IRS. For the purposes of this policy, commuting is defined as travel undertaken for the purpose of reporting to the employee's required work location for that day and is not reimbursable.

Mileage reimbursement must be supported by appropriate documentation, including dates, destinations, and business purpose, and is subject to review.

Employees should contact the organization's designated approving authority for guidance regarding approval requirements, procedures for travel arrangements, expense reporting, reimbursement of specific expenses, or other matters related to business travel.

Misuse of this business travel expenses policy, the submission of inaccurate or unsupported expense reports, can be grounds for disciplinary action, up to and including termination of employment.

Original:

511 BUSINESS TRAVEL EXPENSES

SCA will reimburse employees for reasonable business travel expenses incurred while on assignments away from the SCA office. All business travel must be approved in advance.

When approved, the actual cost of travel, meals, lodging, and other expenses directly related to accomplishing business travel objectives will be reimbursed by SCA. Employees are expected to limit expenses to reasonable amounts.

Employees, who are operating private cars while on SCA business, must have in their possession a valid driver's license and be insured to the State's minimum liability standards. Employees will be reimbursed at the mileage rate set annually by the Federal IRS. In the event of an accident, the employee's insurance will be primary accident coverage. Daily commute transportation expenses between the employee's residence and SCA office is a personal obligation of the employee and is not reimbursable by SCA. All other miles driven on official SCA business are reimbursable. Employees may be reimbursed for actual miles driven between SCA's office and the remote meeting location, or the employee's residence and the meeting location, whichever is shortest.

Employees who are involved in an accident while traveling on business must promptly report the incident to the Executive Director

When travel is completed, employees must submit completed travel expense reports within 30 days to ensure reimbursement. Reports should be accompanied by receipts for all individual expenses.

Employees should contact the Executive Director for guidance and assistance on procedures related to travel arrangements, travel advances, expense reports, reimbursement for specific expenses, or any other business travel issues.

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.