

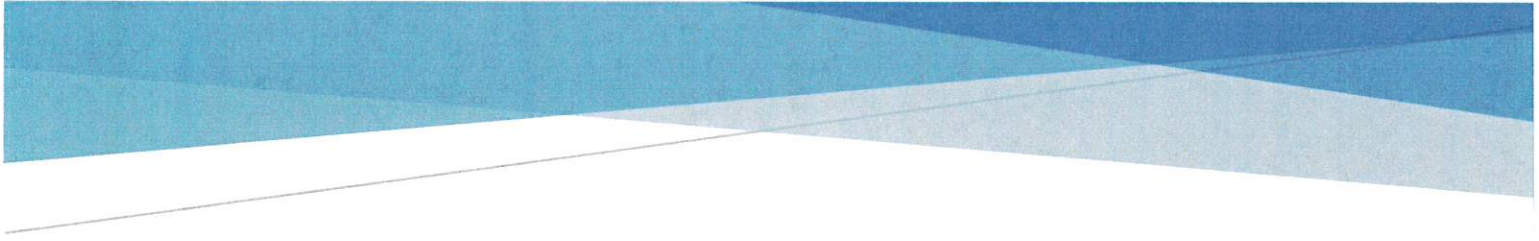


STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF)

FUNDING APPLICATION

Historic Fox Theatre Restorations

If you have questions or need assistance, please contact Budget Administrator Becky Butler at 360-740-1198 or becky.butler@lewiscountywa.gov or County Manager Erik Martin at 360-740-2679 or erik.martin@lewiscountywa.gov.



Application – State and Local Fiscal Recovery Funds

The ARP Act provides that payments from the Fund may only be used to cover the following:

1. Respond to the COVID-19 public health emergency or its negative economic impacts;
2. Respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID–19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; and
4. To make necessary investments in water, sewer, or broadband infrastructure.

Evaluation

The questions in the application are designed to obtain critical information in the below listed core areas.

Applications will be evaluated on how the proposed program addresses the following criteria:

- Statement of the Problem/Description of the Issue
- Project Design and Implementation
- Capabilities and Competencies
- Plan for Collecting the Data required for reporting
- Budget
- Program Continuity

Other Review Criteria may include geographic diversity, strategic priorities, available funding, past performance, and explanation of project costs that are reasonable, necessary, and otherwise allowable under the American Rescue Plan Act Section 9901.

Lewis County, State and Local Fiscal Recovery Fund Application Technical Guidelines, Recommendations, and Checklist

When ARPA applications are received by the County, they undergo a preliminary technical screening to ensure that all required application documents are included and filled out correctly.

This review is not a policy or approval review. Applications that pass this initial screening are forwarded to the Board of County Commissioner (BOCC) for funding evaluation.

Applications that do not pass this initial technical screening are immediately notified by via return email, along with a list of what needs to be corrected or included. To help ensure that your application passes the initial screening and is expedited to the BOCC, please use the following checklist as a guideline:

- ☐ Are all questions on your application form completed? If additional space is needed, please feel free to add more pages to your application. The more descriptive and detailed you can be in supporting your request, the better.
- ☐ Is the application responsive to the scope included in the Request for Proposal?
- ☐ Is your application form signed by your agency authorized representative?
- ☐ Have you completed the [Excel] eligible categories funding worksheet?
- ☐ Does your worksheet total equal the total amount requested on your application form?
- ☐ For projected / estimated / future costs, have you included copies of bids, quotes, contracts, or other written estimates? Do they total to the same amounts as displayed on your Grid?
- ☐ Have you included sales (or other) taxes, cost of permits, staffing and employer benefits, cost of engineering, costs for installation, costs for electrical, or other costs as appropriate?
- ☐ If your application includes technology or facility acquisition / redesign costs full documentation of requested technology or facility acquisition / redesign costs must be included along with eligibility justification as outlined in the U.S. Treasury Final Rule. <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds>

Section One: Applicant Information

Name and Title of Applicant: Debbie Campbell, President

Organization: Historic Fox Theatre Restorations

Amount Requested: \$ 500,000

Has your organization received CARES or other COVID relief funding?

☒ No ☐ Yes Amount \$ _____

Brief justification statement, including priority of costs for potential reimbursement. [Attach Additional Pages As Needed]

The Historic Fox Theatre Restorations formed in 2008 with the sole mission of restoring the historic Fox Theatre to its original 1930s grandeur. The Centralia Fox Theatre has reached a pivotal point in its planning effort. After years of fits and starts, renovations are currently underway, city support has been secured, and trust in leadership is at an all-time high. Maintaining this momentum is key to ensuring both the required capital to see the project through and the theater's future as a local and regional fixture. Visible milestones are critical to maintaining interest and excitement in the project through the opening. At the same time, continued exploration of alternate revenue streams such as bridge financing and tax financing will help develop the foundation and ongoing support from which the Centralia Fox Theatre will build its success.

The group's 10-member board has already accomplished critical milestones in Phases 1-3 of the restoration. When funding is secured, the Historic Fox Theatre Restorations will embark on Phase

4 of the restoration. This phase includes construction of the building envelope to ensure there is no damage or deterioration of the interior of the building due to environmental elements. Construction deliverables are outlined below:

- New Brick Veneer Masonry
- Exterior Sealer/water repellent
- General Conditions (onsite supervision, testing, surveying)
- Thermal & Moisture
- Openings
- Rough Carpentry
- Foundation Improvements
- Water Service/Fire Sprinkler System
- Interior Renovations

Polishing this historic gem is already helping to spur other improvements in the downtown shopping area. Once-empty neighboring buildings are being remodeled, and new tenants are setting up show in once-vacant storefronts. The project is already starting to breathe new life in the area.

Request Categories [Check All That Apply]

For additional definitions related to the categories below see U.S. Treasury Interim Final Rule pages 3-21.
<https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>

1: Public Health		3: Services to Disproportionately Impacted Communities		5: Infrastructure Continued	
1.1 COVID-19 Vaccination ^	☐	3.1 Education Assistance: Early Learning* ^	☐	5.8 Clean Water: Water Conservation	
1.2 COVID-19 Testing ^	☐	3.2 Education Assistance: Aid to High-Poverty Districts ^	☐	5.9 Clean Water: Nonpoint Source	☐
1.3 COVID-19 Contact Tracing	☐	3.3 Education Assistance: Academic Services* ^	☐	5.10 Drinking water: Treatment	☐
1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*	☐	3.4 Education Assistance: Social, Emotional, and Mental Health Services* ^	☐	5.11 Drinking water: Transmission & Distribution	☐
1.5 Personal Protective Equipment	☐	3.5 Education Assistance: Other* ^	☐	5.12 Drinking water: Transmission & Distribution: Lead Remediation	☐
1.6 Medical Expenses (including Alternative Care Facilities)	☐	3.6 Healthy Childhood Environments: Child Care* ^	☐	5.13 Drinking water: Source	☐

1.7 Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	☐	3.7 Healthy Childhood Environments: Home Visiting* ^	☐	5.14 Drinking water: Storage	☐
1.8 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)	☐	3.8 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* ^	☐	5.15 Drinking water: Other water infrastructure	
1.9 Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19	☐	3.9 Healthy Childhood Environments: Other* ^	☐	5.16 Broadband: "Last Mile" projects	☐
1.10 Mental Health Services*	☐	3.10 Housing Support: Affordable Housing* ^	☐	5.17 Broadband: Other projects	
1.11 Substance Use Services*	☐	3.11 Housing Support: Services for Unhoused Persons* ^	☐	6: Revenue Replacement	
1.12 Other Public Health Services	☐	3.12 Housing Support: Other Housing Assistance* ^	☐	6.1 Provision of Government Services	☐
2: Negative Economic Impacts		3.13 Social Determinants of Health: Other* ^	☐	7: Administrative	
2.1 Household Assistance: Food Programs* ^	☐	3.14 Social Determinants of Health: Community Health Workers or Benefits Navigators* ^	☐	7.1 Administrative Expenses	☐
2.2 Household Assistance: Rent, Mortgage, and Utility Aid* ^	☐	3.15 Social Determinants of Health: Lead Remediation ^	☐	7.2 Evaluation and Data Analysis	
2.3 Household Assistance: Cash Transfers* ^	☐	3.16 Social Determinants of Health: Community Violence Interventions* ^	☐	7.3 Transfers to Other Units of Government	
2.4 Household Assistance: Internet Access Programs* ^	☐	4: Premium Pay		7.4 Transfers to Non-entitlement Units (States and territories only)	
2.5 Household Assistance: Eviction Prevention* ^	☐	4.1 Public Sector Employees	☐		
2.6 Unemployment Benefits or Cash Assistance to Unemployed Workers*	☐	4.2 Private Sector: Grants to Other Employers	☐		
2.7 Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^	☐	5: Infrastructure			
2.8 Contributions to UI Trust Funds	☐	5.1 Clean Water: Centralized Wastewater Treatment	☐		
2.9 Small Business Economic Assistance (General)* ^	☐	5.2 Clean Water: Centralized Wastewater Collection and Conveyance	☐		

2.10 Aid to Nonprofit Organizations*	☒	5.3 Clean Water: Decentralized Wastewater	☐
2.11 Aid to Tourism, Travel, or Hospitality	☐	5.4 Clean Water: Combined Sewer Overflows	☐
2.12 Aid to Other Impacted Industries	☐	5.5 Clean Water: Other Sewer Infrastructure	☐
2.13 Other Economic Support* ^	☐	5.6 Clean Water: Stormwater	☐
2.14 Rehiring Public Sector Staff	☐	5.7 Clean Water: Energy Conservation	☐

*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions.

^Denotes areas where recipients must report on whether projects are primarily serving disadvantaged communities.

Definitions for water and sewer Expenditure Categories can be found in the EPA's handbooks. For "clean water" expenditure category definitions, please see: <https://www.epa.gov/sites/production/files/2018-03/documents/cwdefinitions.pdf>. For "drinking water" expenditure category definitions, please see: <https://www.epa.gov/dwsrf/drinking-water-state-revolving-fund-national-information-management-system-reports>.

Section Two: Organization information

Please provide your organization mission statement.

To Restore Centralia's Historic Fox Theatre to its original 1930's grandeur. The plan for the Fox is to restore the art deco theatre inside and out as it was built in 1930. At the same time the Fox will receive a comprehensive technical upgrade to become a modern entertainment center and premiere community-gathering space for Southwest Washington.

Tell us about the history of your organization.

Cities in dire economic situations have seen theatre restorations as a generator for economic development. The restored theatres in these cities have become the centerpiece of newly vibrant areas. This project was inspired by theatre restorations taking place in other, larger cities.

The Fox Theatre is located at the southern end of the Centralia, WA historic downtown district. Economic recovery has been slow in Centralia. The town is still reeling from the closure of the Centralia Coal Mine and subsequent loss of over 600 high-paying jobs. Many small, local businesses have closed in recent years. While we see business slowly starting to improve, there are still many empty storefronts on the ten blocks that make up the majority of Centralia's downtown shopping area and Centralia and Lewis County continue to lag behind other parts of the region in economic growth. With an unemployment rate and median household income consistently ranking near the bottom in the State, Centralia is in desperate need of an economic development generator such as the Fox Theatre.

This project was created by a small group of dedicated volunteers who are working to revitalize the city they love. The Fox Theatre is more than just a building. It has become a symbol of unlimited possibilities and a

brighter future for Centralia. The city has already derived benefits related to activities taking place at the Fox Theatre. What were empty buildings surrounding and across the street from the Theatre are now either in the process of being remodeled or have become active and growing businesses. The economic boon associated with the restoration of the Fox Theatre will positively affect the residents of Centralia, the entire downtown, and surrounding areas.

Tell us about your current programs and activities.

Historic Fox Theatre Restorations has restructured its Board of Directors, undergone a comprehensive review of the previously AMS operational study, and conducted a thorough capital project review including construction estimates, timelines, and needed resources. To celebrate this new momentum, April 2022 was declared Fox Theatre Membership Month. Long-time members all the way back to 2010 were asked to renew their memberships, and new members were encouraged to join or donate. An Open House was held at the Fox on Thursday, May 19 from 4-6 pm to showcase the new renovation plans.

Please describe a few top accomplishments of your organization within the last three years.

Project organizers have completed an estimated \$3 million worth of renovation work on the Fox Theatre between 2009 and 2017. The restoration work was on track to potentially be finished in 2020 — but COVID-19 brought the project to a screeching halt. In October 2021, White and those who stuck with the Fox Theatre renovation project during the pandemic decided they needed to rebuild the organization from the ground up. New board members and volunteers from around the community have since joined the cause, and with support from the City of Centralia, work inside the Fox has resumed.

Key renovation milestones have been accomplished since 2017, which include:

- Creating storefronts
- Replacing the roof and HVAC system
- Installing a replica of the original marquee
- Restoring the restrooms, entrance plaza, and mezzanine lounge
- Rewiring the theatre
- Repairing the brick façade
- Upgrading the plumbing

Please provide your IRS EIN number.

26-2864037

Please list your Board of Directors and include short bios.

Debbie Campbell, President (2021) – Retired Executive Director of United Way of Lewis County

Erica Dyeson, President-Elect (2020) – Accounting Specialist for Lewis County Southwest Washington Fairgrounds and Process Consultant for Historic Fox Theatre Restorations, resume attached

Joe Clark, Vice President (2021) – Executive Director of Twin Transit, resume attached

Donna Olson, Secretary (2021) – Lewis County Community Development (Retired) and United Way Board Member

Rebecca Towner, Treasurer (2021) – Director of Finance & HR at Twin Transit, resume attached

Scott White (2008) – Founder & Former President of Historic Fox Theatre Restorations.

Karen Lawrence (2019) – Restoration Volunteer & Former Treasurer of Historic Fox Theatre Restorations

Wendy Mitchell (2008) - Centralia native and accomplished Opera singer

Todd Rayan (2010) – Attorney for Althausen Rayan Abbarno Attorneys at Law, full bio available at:
<https://centralialaw.com/attorney-todd-ryan/>

Sean Swope (2021) - Lewis County Commissioner

Please list key staff involved with this project and upload/attach their resumes.

Debbie Campbell, President
Erica Dyeson, President-Elect
Joe Clark, Vice President
Rebecca Towner, Treasurer

Please upload/attach the following financial documents:

- ☒ Cash flow statement
- ☒ Audited financial statements
- ☒ Current operating budget

Section Three: Proposal details

Please describe the problem or need which you seek to solve.

Any consideration of the ultimate economic impact of a facility must be grounded in a consideration of its contribution to the community and the need for that facility. For the Fox Theatre, therefore, it makes sense to consider what other similar venues exist in and around the community.

A review of the local and regional arts facilities strongly suggests that the Fox Theatre is already a unique venue and is already making a significant contribution to the local economy and quality of life. There are few if

any comparable facilities between Olympia or the south end of Puget Sound and the Vancouver, WA/Portland, OR metropolitan area. The caveat to this observation is the 800-seat Columbia Theatre in Longview, Washington. Depending on perspective, the Columbia may be part of the greater Vancouver area. As a comparable facility, the Columbia Theatre is probably the best analog for the Fox Theatre.

Consequently, it is a straight-forward matter to conclude that the Fox Theatre is unique and will not be competing directly with any other venue. Instead, the activities and interest it creates will be in addition to what is already happening in and around Centralia. More importantly, it will create new opportunities for existing businesses and enhance what exists and the momentum behind the arts and culture in Centralia and Lewis County.

Please describe the purpose and objectives of your proposal.

Once renovated, Centralia's Historic Fox Theatre will be a state-of-the-art entertainment venue offering the highest quality experiences in live music, film, comedy and more. The Fox is going to be the place to see the stars in a beautiful Art Deco theatre anchored in the heart of Centralia's exciting and vibrant downtown; a place to meet old friends and new in the premiere performance and community space in southwest Washington. The films and events over the years have benefitted local businesses by having the excitement, extra foot traffic, and attention drawn to the downtown area. By completing Phase 4 of the restoration, the Historic Fox Theatre will open its doors once again and will encourage local community members and out-of-town visitors to shop and dine in downtown Centralia and surrounding areas.

Please provide details regarding the design and strategy of your proposal.

The goal of the ARPA funding is to get us back on track following COVID. These funds will be used to complete the construction of the building envelope to ensure there is no damage or deterioration of the interior of the building due to environmental elements. Additionally, if there are adequate remaining funds available, the priority will be to address life and safety issues such as fire suppression, HVAC completion, and any outstanding ADA compliance issues.

Please provide an overview of your proposed timeline.

This phase of the renovation is expected to be completed by June 2023.

Please provide your proposed budget.

\$500,000 funding request to complete the milestones listed in the attached budget.

Please list any partners in this proposal, and the partner's role and your relationship with them.

CONSTRUCT, Inc. will provide project and construction management services. CONSTRUCT, Inc. has the knowledge and expertise with historical restoration, particularly with a project such as this.

Please identify the anticipated leadership of the proposal and upload/attach their resume(s).

Debbie Campbell, President
Erica Dyeson, President-Elect
Joe Clark, Vice President
Rebecca Towner, Treasurer

Please describe your plan for sustainability of the project or initiative after the grant award has been exhausted.

The Board of the Historic Fox Theatre Restorations has developed a three-year capital budget to ensure that the construction and remodeling of the theatre aligns with reasonable and attainable construction practices. The finance/grants team of the Historic Fox Theatre Restorations group has submitted various proposals for capital funding requests; a notice of award from the Washington State Historical Society in the amount of \$482,000 has been included in the upcoming legislative budget, we have contracted with a national firm to assist us in meeting the eligibility requirements for federal historic tax credits. The Board has been informed that we have successfully completed the first phase and are now in the process of submitting the documentation that will allow us to move successfully through the second phase. The timeline for this announcement is scheduled for February 2023 and if successful will provide nearly \$1.4 million in additional capital funds. With the ARPA funds in the amount of \$500,000, this brings us to approximately \$2.5 million capital funds. Based on our recent project evaluation by a reputable construction company, this funding will prove to be sufficient to apply for an occupancy permit. This does not mean that the project is complete, but it will provide an opportunity to begin operations and place us on a pathway to operational sustainability.

We have received donations from the Chehalis Tribe and other community members that will provide for operational expenses to be incurred in the upcoming year. Additionally, the Board has secured a line of credit with Security State Bank that

Section Four: Evaluation information

Please describe the desired measurable outcomes and their anticipated timeline.

Please refer to the attached budget which contains specific milestones and an anticipated timeline for completion.

Please describe how you intend to measure and report on the effectiveness of the proposal.

Historic Fox Theatre Restorations will designate individuals who will assist the Treasurer with management of the grant and submission of the quarterly progress reports and photographs of the construction progress.

Section Five: Supplementary information

Please enter a third-party reference.

Sean Swope, Lewis County Commissioner
Lisa Grant, Centralia School District Superintendent
Judith & Franklin DeVaul, Lewis County Business Owners

Please upload/attach ARPA eligible categories funding worksheet.

Please see attached.

Please include any supplementary documents which you feel will be essential for review.

Letters of support attached.

Are any of the costs associated with collaboration between other agencies or organizations?

☒ No ☐ Yes [Explain]

Section Six: Contact information

Name.

Debbie Campbell

Email address.

debdave@compprime.com

Website.

<https://centraliafoxtheatre.com/>

Phone number.

360-508-1147

Address.

123 S Tower Ave, Centralia, WA 98531

Authorized Representative:

Debbie Campbell

Signature:

Debbie Campbell

Date:

Dec. 27, 2022

Applications will be reviewed and monies distributed as they are received.

Section Seven: Risk Assessment

Pursuant to the Part 200 Uniform Requirements, before award decisions are made, Lewis County will also review information related to the degree of risk posed by the applicant.

INSTRUCTIONS: Please enter the name of your organization and your Lewis County contract number above. Answer all the questions below. Mark an "X" in the orange box that corresponds to your organization's answer to the question.

Agency's experience administering federal funds. Please mark only one answer.

0 - 1 year	
1 - 2 years	
3+ years	<input checked="" type="text"/>

Do you have an accounting system that is capable of recording revenues and expenditures for each funding source/award by required budget categories? Please mark only one answer.

Yes	<input checked="" type="text"/>
No	

Do you have written accounting policies and procedures? Please mark only one answer.

Yes	<input checked="" type="text"/>
No	

Have you received a single audit finding in the last 3 years? Please mark only one answer.

Yes	
No	<input checked="" type="text"/>

Have you had a complete financial audit in the last two years? Please mark only one answer.

Yes	<input checked="" type="text"/>
No	

What amount of federal funds has your organization been awarded in the current fiscal year? Please mark only one answer.

> \$1,000,000	<input checked="" type="text"/>
\$1,000,001 - \$2,000,000	
\$2,000,001 - \$5,000,000	
\$5,000,001 - \$10,000,000	
\$10,000,001 +	

DEBBIE CAMPBELL

622 NW New York Avenue, Chehalis, Washington 98532 | (H) 360 508 1147 | director@lewiscountyuw.com

PROFESSIONAL SUMMARY

I have held the position of Executive Director of United Way of Lewis County since September, 1999. In December 2007 United Way of Lewis County, under my leadership, was the lead agency working to ensure the quality of life of local residents throughout the ongoing flood relief efforts throughout Lewis County.

I was born and raised in Centralia where I began my work in the non-profit sector as a volunteer for United Way of Lewis County in 1983. Between 1983 - 1996, I served as President, and Campaign and Marketing Chair of the Board of Directors. In 1993 I was awarded the highest award for voluntarism by the organization. I have also served as President of Lewis County Historical Society, President of the Altrusa Club of Centralia-Chehalis and served as a member of the board of directors of the Centralia-Chehalis Chamber of Commerce(formerly known as the Twin Cities Chamber of Commerce). I have also served as the President of the United Ways of the Pacific Northwest (formerly known as United Ways of Washington) Board of Directors and currently sit on the board of directors. In January, 2008, I was recognized by Governor Chris Gregoire in her State of the State address as a local flood relief leader. In addition, I was nominee for the 2008 Jefferson Award, which honors ordinary people from throughout the State of Washington who do extraordinary things for others, their community, the nation and the environment.

SKILLS

- Team player
- Policies and procedures
- Relationship building
- Goal-oriented
- Event planning
- Media relations
- Marketing
- Flexible schedule
- Effective team leader
- Fundraising

WORK HISTORY

SEPTEMBER 1999-CURRENT

Executive Director | United Way of Lewis County | Chehalis, WA

- Responsible for the operational and fiscal integrity of the United Way of Lewis County within the policies set by the Board of Directors. Manages the organization's capacity to implement strategies, establish goals, monitor budgets, and maintain fiscal responsibility.
- Promote the mission of United Way of Lewis County to the public with successful community outreach and marketing strategies.
- Create promotional materials and provided insightful information to social media, websites and print media to educate the public.
- Recruited new members through attendance at community events, promotional materials, and other methods.
- Address issues immediately and worked with other stakeholders to find the most effective solutions available.
- Work closely with organizational leadership, including board of directors, to strategically affect the direction of operations.
- Achieve high staff morale and retention through effective communication, prompt problem resolution, proactive supervisory practices and facilitating a proactive work environment.
- Continually improve knowledge, skills and performance based on feedback and self-identified professional developmental needs.
- Manage a budget of approximately \$600,000 per year.

APRIL 1996-SEPTEMBER 1999

Marketing Director | First Community Bank | Olympia, WA

- Developed and implemented strategic marketing plans. Researched customer accounts, client demographics, and performed product analyses.
- Evaluated economic and pricing trends. Reported and presented findings to management. This information was used to develop one of the Bank's most successful marketing campaigns for seniors.
- Effectively implemented public relations programs through active press releases, community newsletter and public involvement.
- Participated in civic, professional, and educational activities, working closely with local senior centers, community organizations and schools. Frequently lectured at career fairs.
- Served as a company representative at numerous trade and association meetings.

JULY 1981-APRIL 1996

Marketing Director, Personnel Assistant | Security State Bank | Centralia, WA

- Created innovative strategies to drive customer engagement.
- Developed and implemented bank marketing and communications plans.
- Oversaw ongoing market research that targeted key customer demographics and used information to proactively adjust future marketing plans.
- Maintained in-depth understanding of the Bank's financial products and customer buying preferences.
- Planned and executed traditional marketing campaigns.
- Identified value propositions and key messages for Security State Bank's company's marketing campaigns.
- Drafted engaging, accurate and effective press releases and worked with the local media - Radio, Newspaper, etc.
- Developed and managed communications strategies, plans and budgets.
- Planned and organized promotional events including travel benefits and product promotions for seniors and premier customers. Successfully developed and managed six annual events. Also excelled at organizing open houses, education lectures, and other Bank events.
- Sponsored educational workshops and community service events.
- Delivered friendly assistance with new hires throughout the interviewing and hiring process.
- Managed employee exit interviews and paperwork.
- Recruited and screened qualified potential employees.

AUGUST 1973-JULY 1981

Office Manager | Ross Equipment | Chehalis, WA

- Handled all incoming business and client requests for information.
- Recruited, hired, trained and supervised administrative office staff of 2.
- Created reports and presentations.
- Developed standard operating procedures for all administrative employees.
- Provided complete meeting support including preparing materials and taking notes.
- Coordinated special projects and managed schedules.
- Oversaw office inventory activities, including ordering and requisitions, stocking, and shipment receiving.
- Prepared vendor invoices and processed incoming payments.

EDUCATION

1973

High School Diploma

Centralia High School, Centralia, WA

Erica L. Dyeson

360.305.4151

Erica.Dyeson@gmail.com

Experience: Lewis County, Southwest Washington Fairgrounds March 2021- June 2022

Accounting Specialist/Admin Assistant II

Responsible for recording all revenue and expenses for a large event and camping venue that includes an annual multi-county fair. Managing multiple merchant accounts, project accounting for multiple grants, asset tracking, and processing payroll. Supporting leadership with financial reports, research projects and personnel files. Supervising and training temporary office staff. Brought my experience as an entrepreneur to a unique county department and immediately reduced expenses and updated vendor and customer agreements for best business practices.

Historic Fox Theatre Restorations

March 2019-Sept 2020

Process Consultant

Collaborated with architects, designer, construction manager and board members to document discussions, decisions and created construction project plan. Facilitated weekly meetings that included updating project plan based on progress, documenting decisions, and tracking project costs. Participated in board meetings and presented monthly project updates including project costs, percent complete and cash flow forecasts.

Bethel Church School of the Arts

2015-2018

Director

Developed and directed performing arts programs for ages 6 to adult. Recruited instructors; marketed classes and workshops, developed marketing materials, online registration and maintained financial and student records. Collaborated with local arts community to provide training and performance opportunities for all ages. Produced summer camps including Youth Musical Theater Program (2014–2018) and Northwest Strings Camp (2016 and 2017) and coordinated special events at Bethel Downtown Centralia/Liberty Theater.

Click2Learn

1998-2002

Financial Analyst, Project Specialist

Prepared and analyzed project financial data for a mid-sized public company, including revenue recognition reports for quarterly shareholder meetings. Customized and trained project staff on Project Management software while working remotely.

Communication Strategies, Inc.

1994-1998

Project Administration, Manager-Technology

Planned resources and scheduling for Project Managers of online training materials. Managed computer network and maintained 50+ computers and other equipment, conducted training for latest technology. Purchased by Click2Learn in 1998.

Software Skills: Proficient in Microsoft Office (Word, Excel, PowerPoint & Publisher)
Competent in Office 365 in a small business setting utilizing PCs and Macs
Tyler Technologies Munis Enterprise resource planning (ERP)
Social Media marketing experience including Facebook and Instagram Website design and maintenance

Entrepreneurship: Sunrise Kolache Bakery, Inc 2011-2014
Co-Owner and Baker
Launched a wholesale bakery that delivered Czech pastries to local espresso stands. Expanded to Farmers Markets in Chehalis and Vancouver. Baker, sales, online and print marketing, and bookkeeper. Maintained commercial kitchen to state licensing requirements.

Onesimus Internet Solutions, Inc. 2000-2013
Co-Owner and Website Designer
Established a website design and maintenance company that focused on non-profit agencies and organizations. Originally located in Baton Rouge, LA.

Education: Bachelor of Science, Arts Management 1994
Texas Christian University
Fort Worth, Texas
Emphasis in Business, Marketing and Modern Dance

Volunteer Experience:

Historic Fox Theatre Restorations (2018-present)
Board President 21/22, Board Secretary 20/21, Fundraising Committee, Executive Director Search Committee, Youth Talent Show Committee and Host Facility Liaison
Bethel Church (Chehalis & Downtown Centralia)
Coordinated various children and youth ministries including Bethel Kidz Choir (2008-2014) and Mothers of Preschoolers (2005-2008)

Professional References:

Scott White, former President
Historic Fox Theatre Restorations,
Centralia WA
360-880-8053 cell
scottdwhite1969@gmail.com

Donna Olson
360-269-6581
donnaohome0906@gmail.com
Historic Fox Theatre Restorations Board
Member, Search Committee Member

Debbie Scott, Director of Operations
Bethel Church, Chehalis WA
360-748-0119
debbie@bethel-church.com

Erin Anderson
360-520-4055
Instructor for Bethel Church School of
the Arts

Dawn Merchant, Owner
Dawn's Delectables, Centralia WA
360-388-5875 cell
dawn@dawnsdelectables.com
Consultee for business project and
events

JOSEPH CLARK

**TWIN TRANSIT
212 E LOCUST STREET
CENTRALIA WA 98531**



joe@twintransit.org



(360) 880-7177

180 MOUNTAIN SUN RD.
CHEHALIS, WA 98532

With over 25 years of experience public and private sector experience in the transportation industry working on both pupil transportation and public transit, and a professional leadership and consulting career in both the government and transportation arenas, my background has led to leadership positions across a multitude of large scale projects. I also have extensive work history developing capital facility master plans, operational audits, and reviews, as well as the implementation of technology systems throughout the public sector. I believe my work experience, skill set, and demonstrated commitment supports Twin Transit's vision and mission.

I exercise a high-attention to detail, ensuring accuracy and consistency in my professional performance, collaborative teamwork, and on-time completion of all projects related to my job responsibilities. Moreover, I offer strategic planning experience, organizational alignment skills, and services related to the metrics associated with high-performing organizations. During my time in the public sector, I have been the Assistant Director of the Centralia - Chehalis Pupil Transportation Cooperative and was Deputy Director of Transportation for the Office of the Superintendent of Public Instruction for the state of Washington. In my current position as Executive Director of Twin Transit, I have completed numerous engagements related to transportation and capital facilities planning with Washington Department of Transportation, Cities of Centralia and Chehalis, Lewis County and numerous other federal, state and local agencies and municipalities.

Attached, you will find additional details of my education and employment background for your review. I believe my approachability and passion for organizational leadership will prove to be an invaluable asset to this important project.

Sincerely,

A handwritten signature in black ink that reads "Joseph Clark".

Joseph Clark

JOE CLARK
Executive Director
Twin Transit

Mr. Clark has over 25 years of experience working in the public sector, including senior leadership positions with local school districts, Washington Office of Superintendent of Public Instruction, and the U.S. Department of Education. His areas of expertise include policy and legislative analysis, capital improvement planning, community engagement, transportation planning, budget and finance and strategic planning. He has a depth of experience, particularly within the context of transportation, relating to organizational effectiveness, staffing and performance, financial systems, and communication planning. His other proficiencies include operational systems and analysis; transportation management, routing, and vehicle maintenance; geographical information systems (GIS) analysis and technology systems. He has a depth of experience, particularly within the context of the public sector, relating to project management, and large-scale data collection systems. Mr. Clark has served as a school board director for nineteen-years and has worked with various local, state, and national organizations in this capacity. He was the assistant director of transportation for the Centralia - Chehalis Pupil Transportation Cooperative, and the Deputy Director of Pupil Transportation for the State of Washington.



AREAS OF EXPERTISE

Financial, Budget and Transportation Planning.

Project management.

Management and direction of transportation studies and technology readiness assessments, and capital planning services for county governments and school districts.

Management and oversight of organizational and performance reviews for government organizations and school districts.

EDUCATION

- B.A., Business Administration, Portland State University, 1984
- A.S., Computer Science, Highline College, 1992
- A.S., Micro Information Systems, Highline College, 1992

PROFESSIONAL AFFILIATIONS

- Chehalis School Board, Member 1999-2019
- OSPI Technology Advisory Committee (TAC) 2002-2006
- US Department of Education Technology Advisory Group
- Discover Children's Museum

PROJECT EXPERIENCE

Mellen Street e-Transit Station

In 2019, Twin Transit secured a state grant through the Green Transportation Capital Grant Program, awarded by the Washington State Department of Transportation. The award was for \$1,935,000 for the construction of an e-transit station along the I-5 corridor at Exit 82 including induction charger, bicycle and pedestrian access and electric car charging, and purchase of two (2) replacement, 35' induction-charged electric buses. Twin Transit completed the e-Transit Station in June 2021 but plans on using the remaining grant funds to install two additional induction chargers at the site in early 2023.

Exit 68 Energy Station

Twin Transit has secured a state grant through the Green Transportation Capital Grant Program, awarded by the Washington State Department of Transportation. The award is for \$2,109,586 for the construction of an e-transit station along the I-5 corridor between Exit 48 and Exit 71 including induction charger, bicycle and pedestrian access and electric car charging, and purchase of one (1) replacement, 35' induction-charged electric bus. The term of this grant is from July 1, 2021, through June 30, 2023.

SIMILAR PROJECT WORK

Capital Budget and Facility Planning

Metro Nashville Public Schools, TN
Facilities Master Plan Update

North Carolina General Assembly
School Construction Needs

Springfield R-12 Public Schools, MO
Facilities Master Plan

Andover Public Schools, MA
Comprehensive Facility Master Plan

Boston Public Schools, MA
Ten-Year Facility Master Plan

Transportation Projects

Kansas City Public Schools, MO
Transportation Planning Services

Atlanta Metro Area Rapid Transit Authority
Transportation Management Performance
Review

Florida Department of Transportation
Operational Efficiency Review and Financial
Audit

Colorado Department of Education
Statewide Financial Assistance Priority
Assessment

REFERENCES

Ed Rothlin Superintendent of Schools Chehalis School District 360-807-7200	Dr. Ed Humble Sr. Vice President MGT Consulting Group, LLC 360 -402-7470	Dr. Brian Roberts Dentist Roberts and Ashe, DDS 360-304-2047
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JOB HISTORY

1992-1996

Centralia - Chehalis Pupil Transportation
Cooperative Assistant Director
Supervisor - Tom Prigmore

1996-2002

Office of the Superintendent of Public Instruction
Deputy Director of Transportation
Supervisor - Roger Eastman

2002-2019

MGT Consulting Group, LLC
Vice-President Business Services
Supervisor - Dr. Ed Humble Sr.

2019–current

Twin Transit
Executive Director
Board President – Tony Ketchum

Additional information provided upon request.

REBECCA A. TOWNER, CPA

PO Box 644, Napavine, Washington, 98565 • (360) 827-0782 • r_towner13@hotmail.com

Ms. Towner is a Certified Public Accountant with nearly seven years of experience in the accounting/finance industry and three years working in the public sector. Her areas of expertise include budget planning and financial management, data analysis, financial reporting, and tax preparation for a variety of entities. Ms. Towner has a deep knowledge and understanding of nonprofit accounting and currently serves as the treasurer for the Twin Cities Rotary Club and Historic Fox Theatre Restorations Board. She is currently enrolled at Southern New Hampshire University and has one year left before she completes her Master of Science in Finance.

CERTIFICATIONS & AFFILIATIONS

- **Certified Public Accountant (CPA), Washington Board of Accountancy, Sept. 2018**
- **American Institute of Certified Public Accountants Member**
- **Rotary Club of Twin Cities (Centralia-Chehalis)**
 - **Admin Chair, June 2021 – April 2022**
 - **Treasurer, May 2022 – Present**
- **Historic Fox Theatre Restorations Treasurer, December 2021 – Present**

EDUCATION

Centralia College

- **Bachelor of Applied Science-Applied Management: Accounting** Sept. 2015 - June 2017
- **Associate in Technical Arts: Accounting** Sept. 2013 - June 2015

WORK EXPERIENCE

- **Lewis Public Transportation Benefit Area (Twin Transit) - Chief Financial Officer** January 2020 - Present
 - Analyzes, interprets and communicates financial operating results to provide information and guidance to executive team. Provides technical support to all departments
 - Maintains all official accounting records in conformance with accepted government accounting principles
 - Processes payroll to ensure the efficient handling of employees' pay, deductions and benefit payments
 - Oversees the operation of the department finance/payroll data processing system. Analyzes and recommends data processing alternatives for continual process improvement
 - Provides data processing and data systems training to staff members
 - Develops and manages annual operational and capital budgets
 - Coordinates the annual audit and prepare financial reports for the Board of Directors
 - Processes invoices, check requests, credit card payments, bills, garnishments and tax payments, ensuring all appropriate approvals have been received
 - Communicates with co-workers, management, clients, and others regarding purchases and payments
 - Manages IT needs and planning of organization, including management of IT vendors. Oversees technology equipment for all employees, plans technology budget and inventory needs
 - Researches potential state and federal grants based on operational and capital needs. Evaluates feasibility and partners with Executive Director to determine which grant applications align with strategic plan
 - Applies for and manages all state and federal grants; provides all ridership data and supplemental information to submit grant reimbursement requests
 - Responsible for implementing workflows and best practices for tracking ridership data
- **Business Resource Center, Inc. - Accountant** December 2015 – December 2020
 - Accounts Receivable and Accounts Payable processing
 - Job costing and basic budgeting for corporations, non-profits, and small government entities
 - Prepared federal tax returns for individuals, non-profits, flow-through entities, and corporations
 - Provided compilation services for the private business and local government sector
 - Provided daily bookkeeping services for individuals, non-profits, flow-through entities, and corporations
 - Prepared basic financial statements for non-profits, flow-through entities, and corporations
 - Initiated weekly/monthly payrolls in QuickBooks
 - Prepared quarterly payroll reports and end-of-year forms (W-2s, 1099s)
 - Provided accounting and payroll software support to various clients

- **McDonald's - Shift Manager**

December 2013 - January 2016

- Handled customer complaints
- Enforced labor/company policies
- Ensured cash controls by balancing tills and counting deposits

- **Pete Bezy Realty - Receptionist**

July 2015 - December 2015

- Answered phone calls and scheduled appointments
- Submitted work orders for tenants and collected rent payments
- Disbursed owner payments and paid owner bills
- Developed the first Company Policy Handbook

SKILLS

- Excellent attention to detail
- Effective written and verbal communication
- Strong organizational skills
- High aptitude for problem solving
- Self-motivated
- Expert in the use of the following programs:
Microsoft Power BI, Access, Word, Excel,
PowerPoint, Outlook and Prezi
- Team Player
- Adaptable
- Advanced certified in QuickBooks Desktop & Online accounting software
- Adept in math subjects (Algebra 1 & 2, Geometry, Pre-Calculus, Business Math, and Statistics)
- Proficient in tax software: ProSeries, ProConnect

Historic Fox Theatre Restorations

Statement of Cash Flows September - November, 2022

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-777.53
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Other Current Assets	560.00
Accounts Payable (A/P)	-38,404.98
SSB Line of Credit	64,372.98
Washington State Department of Revenue Payable	0.00
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	26,528.00
Net cash provided by operating activities	\$25,750.47
INVESTING ACTIVITIES	
Interior Renovations	-14,867.30
Interior Renovations:Interior Renovations-Orig Cost	-17,636.60
Edward Jones brokerage account	-106.73
Net cash provided by investing activities	\$ -32,610.63
NET CASH INCREASE FOR PERIOD	\$ -6,860.16
Cash at beginning of period	13,777.89
CASH AT END OF PERIOD	\$6,917.73

Historic Fox Theatre Restorations

Statement of Activity September - November, 2022

	TOTAL
Revenue	
Contributed Revenues	
Contributions	3,404.94
Grants	2,000.00
Interest Income	106.85
Memberships	75.00
Special Events Revenue	-2,800.00
Total Contributed Revenues	2,786.79
Earned Revenues	
Holley's Place Utilities/Rent	1,500.00
Marquee Rental	100.00
Total Earned Revenues	1,600.00
Total Revenue	\$4,386.79
GROSS PROFIT	\$4,386.79
Expenditures	
General & Admin Expenses	
Accounting Expense	192.30
Advertising and Website	25.00
Bank Fees	70.00
Credit Card Processing Fees	266.58
Loan Fees	514.43
PayPal Fees	48.64
Total Bank Fees	899.65
Computer Software & Subscriptions	2,000.00
Interest Exp	747.22
Memberships and Dues	145.00
Printing & Reproduction	255.35
Total General & Admin Expenses	4,264.52
Occupancy Expenses	
Insurance	3,929.31
Rent Expense	300.00
Utilities	1,667.49
Total Occupancy Expenses	5,896.80
Unapplied Cash Bill Payment Expenditure	0.00
Total Expenditures	\$10,161.32
NET OPERATING REVENUE	\$ -5,774.53
NET REVENUE	\$ -5,774.53

Historic Fox Theatre Restorations

Statement of Financial Position

As of November 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Bank TCCU	
TCCU Checking	5,475.91
TCCU Savings	941.82
Total Bank TCCU	6,417.73
PayPal Account	0.00
Total Bank Accounts	\$6,417.73
Other Current Assets	
Other Current Assets	0.00
Uncategorized Asset	0.00
Undeposited Funds	500.00
Total Other Current Assets	\$500.00
Total Current Assets	\$6,917.73
Fixed Assets	
Entry Plaza and Ticket Booth	
Entry Plaza Acc Depr	-4,532.60
Entry Plaza Original Cost	36,480.72
Total Entry Plaza and Ticket Booth	31,948.12
Interior Renovations	14,867.30
Interior Renovations-Acc Depr	-158,749.23
Interior Renovations-Orig Cost	1,472,150.76
Lobby	1,849.72
Total Interior Renovations	1,330,118.55
LH IMP-Initial Roof Repairs	
Initial Roof Repair Acc Dep	-10,811.06
Initial Roof Repair Cost	25,361.95
Total LH IMP-Initial Roof Repairs	14,550.89
LH IMP-Marquee blade sign	
Marquee blade sign Acc Depr	-24,317.95
Marquee blade sign cost	49,181.95
Total LH IMP-Marquee blade sign	24,864.00
LH IMP-Marquee lower	
Marquee lower Acc Depr	-44,607.82
Marquee lower-cost	101,214.11
Total LH IMP-Marquee lower	56,606.29

Historic Fox Theatre Restorations

Statement of Financial Position

As of November 30, 2022

	TOTAL
LH IMP-Mezzanine remodel	
Mezzanine remodel Acc Depr	-31,757.90
Mezzanine remodel-cost	98,762.07
Total LH IMP-Mezzanine remodel	67,004.17
LH IMP-SWall,Roof,HVAC,Theatre	
SWall,Roof,HVAC,Theatr Acc Depr	-339,726.45
SWall,Roof,HVAC,Theatre Cost	1,370,377.01
Total LH IMP-SWall,Roof,HVAC,Theatre	1,030,650.56
Lighting Equipment	
Lighting Equip Acc Depr	-1,339.02
Lighting Equip Cost	1,500.00
Total Lighting Equipment	160.98
Total Fixed Assets	\$2,555,903.56
Other Assets	
Edward Jones brokerage account	19,044.51
Total Other Assets	\$19,044.51
TOTAL ASSETS	\$2,581,865.80
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
Direct Deposit Payable	0.00
Loan Payable-City of Centralia	0.00
Out Of Scope Agency Payable	0.00
Payroll Liabilities	0.00
Federal Taxes (941/944)	0.00
WA Paid Family and Medical Leave Tax	0.00
WA SUI Employer	0.00
WA Workers Compensation	0.00
Total Payroll Liabilities	0.00
SSB Line of Credit	64,372.98
Washington State Department of Revenue Payable	0.00
Total Other Current Liabilities	\$64,372.98
Total Current Liabilities	\$64,372.98
Total Liabilities	\$64,372.98

Historic Fox Theatre Restorations

Statement of Financial Position

As of November 30, 2022

	TOTAL
Equity	
Opening Balance Equity	0.00
Unrestricted Net Assets	2,523,267.35
Net Revenue	-5,774.53
Total Equity	\$2,517,492.82
TOTAL LIABILITIES AND EQUITY	\$2,581,865.80

HISTORIC FOX THEATRE RESTORATIONS



**FINANCIAL STATEMENTS
&
INDEPENDENT ACCOUNTANTS REVIEW REPORT
FOR THE YEAR ENDED December 31st, 2018**

MOUNTAIN VIEW CPA'S P.S.,
CERTIFIED PUBLIC ACCOUNTANTS

HISTORIC FOX THEATRE RESTORATIONS
A Washington State Not-For-Profit Corporation

ACCOUNTANT'S REVIEW REPORT
FOR THE PERIOD ENDED DECEMBER 31st, 2018

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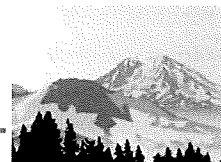
Management Representation Letter dated 1/30/2020.....Page 10-11

Mountain View CPA's P.S.

Certified Public Accountants

www.mtvcpas.com

Chehalis Office · 308 SW 13th Street · Chehalis WA, 98532 · (360)748-0217 · mtvadmin@mtvcpas.com



To the Board Members of
Historic Fox Theatre Restorations

INDEPENDENT ACCOUNTANT REVIEW REPORT

Report on the Financial Statements

We have reviewed the *Financial Statements* for Historic Fox Theatre Restorations for the year ended December 31, 2018. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the *Financial Statements* as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the annual and monthly *Financial Statements*. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the *Financial Statements* that are free from material misstatement, whether due to fraud or error.

Our Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform procedures to obtain limited assurance as a basis for reporting whether we are aware that any material modifications that should be made to the *Financial Statements* in order for them to be in accordance with the criteria established in the aforementioned sublease agreements. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Reviewer Conclusion

Based on our review, we are not aware that any material modifications that should be made to the accompanying *Financial Statements* Historic Fox Theatre Restorations for the year ended December 31st, 2018, in order for them to be in accordance with the criteria established in the aforementioned sublease agreements.

Basis of Accounting

We draw to attention the fact that this review engagement is limited to the *Financial Statements* and that those schedules have been prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Mt. View CPA's PS

Chehalis, WA
January 30th, 2020

THIS REPORT IS ISSUED WITH THE UNDERSTANDING THAT WHILE IT MAY BE REPRODUCED IN ITS ENTIRETY, EXTRACTS FROM IT OR REFERENCES TO IT SHALL FIRST BE SUBMITTED FOR OUR WRITTEN APPROVAL.

Historic Fox Theatre Restorations

A Washington State Not-For-Profit Corporation

STATEMENT OF ASSETS, LIABILITIES & NET ASSETS – CASH BASIS

December 31st, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 536,199.12
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Total Current Assets	536,199.12
----------------------	------------

Fixed Assets

Equipment	1,500.00
-----------	----------

Improvements	1,480,290.29
--------------	--------------

Total Fixed Assets	1,481,790.29
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Less: Accumulated Depreciation	(170,212.26)
--------------------------------	--------------

Fixed Assets, Net	1,311,578.03
-------------------	--------------

Total Assets	\$ 1,847,777.15
--------------	-----------------

Liabilities and Net Assets

Current Liabilities

Total Liabilities

Net Assets

With Restriction	736,343.78
------------------	------------

Without Restriction	1,111,433.37
---------------------	--------------

Total Net Assets	1,847,777.15
------------------	--------------

Total Liabilities and Net Assets	\$ 1,847,777.15
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Historic Fox Theatre Restorations

A Washington State Not-For-Profit Corporation

STATEMENT OF REVENUES, EXPENSES & CHANGE IN NET ASSETS CASH BASIS

For the period ended December 31st, 2018

Changes in Net Assets	Without Restriction	With Restriction	Total 2018
Revenues			
Event Revenue	\$ 7,291.77		\$ 7,291.77
Memberships Dues and Fees	12,660.00		12,660.00
Contributions	34,081.93		34,081.93
Grant Income	12,216.00	\$ 1,000,000.00	1,012,216.00
Interest Revenue	13.16		13.16
Concessions Lease	6,920.00		6,920.00
Seat Sales	5,537.00	5,538.00	11,075.00
Net Assets Released from Restriction			
Satisfaction of Restrictions	588,781.11	(588,781.11)	
Total Revenues	667,500.97	416,756.89	1,084,257.86
Expenses			
Program Services	134,253.75		134,253.75
Management & General	2,750.00		2,750.00
Fundraising Expenses	5,616.56		5,616.56
Total Expenses	142,620.31		142,620.31
Increase in Net Assets	524,880.66	416,756.89	941,637.55
Net Assets, Beginning of Year	586,552.71	319,586.89	906,139.60
Net Assets, End of Year	<u>\$ 1,111,433.37</u>	<u>\$ 736,343.78</u>	<u>\$ 1,847,777.15</u>

Historic Fox Theatre Restorations

A Washington State Not-For-Profit Corporation

STATEMENT OF FUNCTIONAL EXPENSES

For the period ended December 31st, 2018

	Program Services	Management & General	Fundraising Expenses	Total
Advertising	\$ 16,483.90			\$ 16,483.90
Commissions	658.25			658.25
Consultant Fees	1,971.14			1,971.14
Grant Writing / Study			\$ 4,217.05	4,217.05
Insurance	9,143.48			9,143.48
Interest Exp	1,500.81			1,500.81
Memberships and Dues		\$ 605.00		605.00
Occupancy	18719.26			18719.26
Office Expense		2,145.00		2,145.00
Event Expenses	5,081.46			5,081.46
Other Exp-Food	555.50			555.50
Payment Processing Fees	239.79			239.79
Postage and Printing	1,399.51		1,399.51	2,799.02
Depreciation Exp	78,500.65			78,500.65
	<u>\$134,253.75</u>	<u>\$ 2,750.00</u>	<u>\$ 5,616.56</u>	<u>\$ 142,620.31</u>

Historic Fox Theatre Restorations

A Washington State Not-For-Profit Corporation

STATEMENT OF CASH FLOWS

For the period ended December 31st, 2018

Operating Activities	<u>2018</u>
Increase in Net Assets	\$ 941,637.55
Adjustments to reconcile Increase in Net Assets to net cash provided by operations:	
Depreciation	78,500.65
Accounts Payable	<u>(6,335.52)</u>
Net cash provided by Operating Activities	1,013,802.68
 Investing Activities	
Capitalized Leasehold Improvements	(588,781.11)
 Net cash used by Investing Activities	 <u>(588,781.11)</u>
 Net Cash increase for period	 425,021.57
 Cash at beginning of period	 <u>111,177.55</u>
 Cash at end of period	 <u><u>\$ 536,199.12</u></u>

Historic Fox Theatre Restorations
A Washington Not-For-Profit Organization

Notes to The Financial Statements
For the Year-End December 31st, 2018

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The mission of the Historic Fox Theatre Restorations (the Fox) is **To Restore Centralia's Historic Fox Theatre to its original 1930's grandeur**. The plan for the Fox is to restore the historic Art Deco theatre inside and out as it was built in 1930. The restored theatre will be a 737-seat entertainment venue serving all of Southwest WA and will be a major economic driver for Centralia and all of Lewis County. At the same time the Fox will receive a comprehensive technical upgrade to become a modern entertainment venue and premiere community-gathering space for Southwest Washington.

The Historic Fox Theatre was organized and formed on 6/5/2008 as a Washington non-profit organization with the purpose of restoring the Historic Fox Theatre.

In June of 2017 the Fox Theatre was closed to the public to allow for major renovations. The Fox Theatre is scheduled to reopen to the public in the fall of 2020.

Financial Statements

The Fox maintains its financial records on the cash basis which is an other comprehensive basis of accounting. The Fox has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205 Financial Statements of Not-For-Profit Organizations. Under ASC 958-205, the Association is required to report information regarding its financial position and activities according to two classes of net assets, without restriction, and with restriction.

Restricted and Unrestricted Revenue and Support

Revenues on all grants are recognized when qualifying expenditures under the grant are made. Grant funds are accounted for as unrestricted or restricted as provided in the particular terms of the respective grant contracts. When restrictions on grant funds are met in the same year the funds are awarded, it is the policy of the Fox Theatre to record the grant funds as unrestricted in the statement of activities and changes in assets. Accordingly, the net assets of Fox Theatre are classified and reported as follows:

Net Assets "Without Restrictions": those resources available to the theatre without program or donor-imposed restrictions.

Net Assets "With Restrictions": amounts restricted by program, donor, grantor, or other outside party for a particular purpose are reported when received. When a restriction expires with either the passage of time or the purpose restriction is accomplished, net assets are reclassified as assets without restriction and reported in the *statement of activities* as net assets released from restriction.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results may vary from the estimates that were used.

Historic Fox Theatre Restorations
A Washington Not-For-Profit Organization

Notes to The Financial Statements
For the Year-End December 31st, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CON'T.)

Statement of Cash Flows

Cash and cash equivalents include cash on hand and cash on deposit in financial institutions.

Furniture and Equipment

Furniture and equipment purchased by the Fox Theatre is recorded at cost. Furniture and equipment donated to the Fox Theatre is capitalized at its estimated fair value. The Fox Theatre's policy is to expense the acquisition cost of equipment in the year it is purchased if its cost is less than \$500. Depreciation is provided over the estimated useful lives of the assets using the straight-line method.

Maintenance costs are charged to expense as incurred; during the remodel phase all repairs, major renewals and improvements are capitalized. When items of furniture and equipment are sold or are otherwise disposed of, the appropriate cost and related accumulated depreciation amounts are removed from the accounts and any gains or loss is included in income.

Support

The Fox Theatre receives a substantial amount of its support from contributions and grants. If a significant reduction in the level of this support occurred, it could have a significant effect on the Fox Theatre future programs and activities.

Contributions

The Fox Theatre reports gifts of cash and other assets as restricted support if they are received with donor stipulations limiting the use of the donated assets. However, restricted gifts for which the donor restriction is met in the same period the gift is received are recorded as unrestricted revenue.

When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Fox Theatre reports gifts of long-lived assets, as well as gifts of other assets restricted to the acquisition or construction of long-lived assets as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Temporarily restricted long-lived assets are considered to be released from restrictions as the asset is depreciated over its useful life. Absent explicit donor instructions about how long-lived assets must be maintained, the Fox Theatre reports the expiration of donor restriction when the donated or acquired asset is placed in service.

Historic Fox Theatre
A Washington Not-For-Profit Organization

Notes to The Financial Statements
For the Year-End December 31st, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CON'T.)

Bad Debts

The Fox Theatre does not provide an allowance for doubtful accounts, as required by generally accepted accounting principles, because historically bad debts have not been material. Fox Theatre uses the direct write-off method. When an amount becomes uncollectible, it is charged to expense in the year it is deemed to be uncollectible. During 2018, there were bad debts of \$0.

Advertising

The Fox uses advertising to promote its programs. Advertising costs are expensed as they are incurred. Advertising expenses for the year ended December 31, 2018 was \$16,484.

Employee Benefits

The Fox Theatre currently does not have any paid employees. Future employees of the Fox Theatre may be entitled to paid time off, depending on job classification, length of service, and other factors such as state law. Therefore, at this time no liability has been recorded in the accompanying financial statements.

Allocation of Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, supplies and occupancy costs, which are allocated on a square-footage basis.

NOTE 2 - CASH

Due to the receipt of a large grant in 2018 for the renovation of the theatre, for the year ended December 31, 2018, the Fox Theatre checking account exceeded the \$250,000 amount insured by the Federal Deposit Insurance Corporation (FDIC). However, as the funds were being spent for the theatre renovation, the funds did not stay in the account for long-term and by April of 2019 the account balance was below the amount insured by the Federal Deposit Insurance Corporation (FDIC).

Historic Fox Theatre
A Washington Not-For-Profit Organization

Notes to The Financial Statements
For the Year-End December 31st, 2018

NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment with useful lives greater than one year are capitalized and recorded at cost if purchased, or fair market value if contributed. Depreciation is computed using the straight-line method. At December 31, 2018, property and equipment includes the following:

	January 1, 2018	Additions	December 31, 2018
Equipment	\$ 1,500.00		\$ 1,500.00
Improvements	\$ 891,509.18	\$ 588,781.11	\$ 1,480,290.29
Total Property and Equipment	\$ 893,009.18	\$ 588,781.11	\$ 1,481,790.29

NOTE 4 – DONATED SERVICES & MATERIALS

Various equipment, services, and materials are donated to Fox Theatre. Donated equipment, certain donated professional services and donated materials are recorded as contributions at their estimated fair value on the dates of the contributions. Contributed services are recognized at fair value if the services received (a) create or enhance//e long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

During the year ended December 31, 2018, Fox Theatre received donated professional services and materials for the following:

Amy White, the volunteer bookkeeper since the inception of the project, is an accountant. She has prepared Historic Fox Theatre Restorations' financial statements and tax returns since 2008. She received no reimbursements during 2018 and no amount was recorded on the financial statements as donated professional services.

In addition, Fox Theatre receives services from volunteers who give significant amounts of their time to the Fox Theatre, but which do not meet the criteria for financial statement recognition.

NOTE 5 – CONTINGENCIES

Amounts received or receivable from government agencies are subject to audit and potential adjustment by the contracting agencies. Any disallowed claims, including amounts already collected, would become a liability of the Fox Theatre if so determined in the future. It is management's belief that no material amounts received or receivable, unless already provided for, will be required to be returned in the future.

NOTE 6-NOTES PAYABLE

On March 28, 2012, the Fox Theatre signed a promissory note to borrow \$75,000 from Centralians 1, a Washington non-profit corporation engaged in community development activities. The terms of the note included a 3.0% interest rate with interest only payments of \$187.50 made monthly and the entire balance due and payable on the 1st day of April 2020. On December 31, 2017, Centralians 1 forgave and discharged all remaining amounts owed on the promissory note by the Fox.

On May 25, 2018 the Fox borrowed \$300,000 from the City of Centralia which was paid back to the city on

Historic Fox Theatre
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Notes to The Financial Statements
For the Year-End December 31st, 2018

9/4/2018 out of the proceeds of the \$1,000,000 grant from City of Centralia. No interest was accrued on the short-term loan.

NOTE 7 - RELATED PARTY TRANSACTIONS

During the year ended December 31, 2018, the Fox Theatre received various services and donations from some of the Board members.

Scott White is President of Historic Fox Theatre Restorations. Scott White received the following amounts from the theatre for 2018:

Expense reimbursements	\$307.45
------------------------	----------

In addition, he has contributed many hours of unpaid labor to the project which do not meet the criteria for financial statement recognition.

Scott White is a sibling of **Wendy White Mitchell**, who is a Board member. **Mary Metzger**, also a Board Member, is Scott White's aunt by marriage. Neither received any financial consideration.

Karen Lawrence, who is the volunteer coordinator and the Treasurer, received the following amounts from the theatre for 2018:

Office work and event staffing	\$2907.50
Expense reimbursements	\$ 334.56

Jamie Kaiser, board member, is the project manager overseeing construction work since this is his area of expertise. He is also the co-owner of Hub City Builders Supply. Historic Fox Theatre Restorations has a policy of buying from local suppliers whenever possible, rather than chain organizations, to keep funds circulating in the local economy. Hub City Builders Supply received the following amounts for purchases of building materials and for project management hours provided in 2018 by Jamie Kaiser: \$94,186.00.

Holley Kaiser is married to Jamie Kaiser. She owns and operates Holley's Place, a small frozen yogurt shop in one of the Fox's two storefront shops. Holley's Place is largely take-out with seating for four patrons and, when the theatre is in operation, sells treats to theatre-goers. Holley's Place also provides presale event ticket sales to patrons when the theatre has scheduled an event, for which Holley's receives no payment. Holley's Place **paid** Historic Fox Theatre Restorations \$4,820 in rent for 2018 which is included on the financial statements as rent income.

Zach Kaiser is the son of Jamie and Holley Kaiser. He received \$180.00 for marquee changes, cleaning and other tasks related to the construction site.

The City of Centralia owns the theatre. Historic Fox Theatre Restorations holds a 5-year lease with the right to renew until 2039 on the property and the right to raise funds for and conduct restoration activities on the building. The City was paid the following amounts in 2018:

Rent	\$ 1,300.00
Utilities (electricity, water, sewer)	\$ 8,952.92
Borst Park Christmas Lights display ad	\$ 25.00

Connection Charge and permits for new transformer	\$13,448.44
	\$23,726.36

Amy White, the volunteer bookkeeper since the inception of the project, is **not** related to either Scott White or Wendy White Mitchell. She has prepared Historic Fox Theatre Restorations' financial statements and tax

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Notes to The Financial Statements
For the Year-End December 31st, 2018

returns since 2008. She has received no reimbursements during 2018.

NOTE 8-INCOME TAXES

The Fox Theatre is a not-for-profit organization exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code and is not classified as a private foundation.

The Fox Theatre files income tax returns in the U.S. federal jurisdiction. The Fox Theatre's tax returns are generally subject to examination by the IRS for three years after they were filed. The Fox Theatre is no longer subject to U.S. federal income tax examinations by tax authorities for years before 2015. Currently, there is no examination or pending examination with the Internal Revenue Service (IRS).

As of December 31, 2018, there are no tax positions for which the deductibility is certain but for which there is uncertainty regarding the timing of such deductibility.

The Fox Theatre recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. During the year ended December 31, 2018, the Fox Theatre recognized \$0 in interest and penalties.

NOTE 9-NET ASSETS

The Fox Theatre honors both donor-imposed and program-imposed restrictions on its net assets. Donor imposed restrictions are found in the form of specific written or verbal instruction associating with a donation or grant. Program restrictions are created by specific instruction from a donor or by the theatre in its management of the charitable giving. The detail of Fox Theatre net assets on December 31, 2018 is as follows:

Net Assets	
Without restrictions	\$1,111,433.37
With restrictions	<u>736,343.78</u>
Total Net Assets	\$1,847,777.15

NOTE 10-SUBSEQUENT EVENTS

The Fox Theatre did not have any subsequent events through January 30, 2020, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended December 31, 2018.

Historic Fox Theatre Restorations

January 30th, 2020

Mountain View CPA's PS
ATTN: Chehalis Office
308 SW 13th Street
Chehalis, WA 98532
(360)748-0217

Dear Reviewer,

This representation letter is provided in connection with your review of my financial statements, which comprise the schedule of income and rents – cash basis for the period ended December 31st, 2018, and each calendar month therein, for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the schedules in order for them to be in accordance with the terms of the sublease agreements with Lewis County Event Center LLC dba Sports Hub Northwest.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

I confirm, to the best of my knowledge and belief, as of December 15th, 2019, the following representations made to you during your review.

- 1) I acknowledge my responsibility and have fulfilled my responsibilities for the preparation and fair presentation of the financial statements in accordance with the terms established in the introductory paragraph of this letter.
- 2) I have made available to you all—
 - a. Financial records and related data, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements.
 - b. Minutes of the meetings of stockholders, directors, and committees of directors (or other similar bodies, as applicable), or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Additional information you have requested from us for the purpose of the review.
 - d. Unrestricted access to company personnel from whom you determined it necessary to obtain review evidence.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) All transactions have been recorded and have been properly reflected in the financial statements.
- 5) There are no uncorrected misstatements.
- 6) I acknowledge and have fulfilled my responsibility for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 7) I acknowledge my responsibility for designing, implementing, and maintaining internal control to prevent and detect fraud.
- 8) I have no knowledge of any fraud or suspected fraud affecting the company involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
- 9) I have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements as a whole communicated by employees, former employees, analysts, regulators, or others.
- 10) I have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
- 11) I have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- 12) The following have been properly recorded or disclosed in the financial statements

- a. Related-party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees.
- b. Guarantees, whether written or oral, under which the company is contingently liable.
- c. Commitments to purchase or sell investments or agreements to repurchase assets previously sold.

13) There are no—

- a. Known or suspected instances of noncompliance with laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. Actual or possible claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed.
- 14) Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed. The Company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
- 15) I have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 16) I believe significant assumptions used by me (us) in making accounting estimates, including those measured at fair value, are reasonable in the circumstances.
- 17) I am in agreement with the adjusting journal entries, if any, you have recommended, and they have been posted to the Company's accounts.
- 18) No events have occurred subsequent to the date of the company's financial statements and through the date of this letter that would require adjustments to, or disclosure in, the aforementioned financial statements
- 19) I have responded fully and truthfully to all inquiries made to me by you during your review.

Signature: _____

Title: _____

Date: _____

Centralia Fox					
REVENUE SUMMARY	YEAR 0 (CONSTRUCTION)	YEAR 1 (OPENING)	YEAR 2	YEAR 3	YEAR 4 (BASE YEAR)
BEGINNING FUND BALANCE	\$ 26,873	\$ 39,030	\$ 60,454	\$ 60,905	\$ 328,410
EARNED REVENUES					
Presentations	\$ -	\$ 245,061	\$ 311,272	\$ 1,140,698	\$ 1,460,876
Rentals	\$ -	\$ 87,100	\$ 87,100	\$ 82,050	\$ 58,075
Chargebacks	\$ -	\$ -	\$ -	\$ -	\$ -
Ancillary Net (ticket fee + concessions)	\$ -	\$ 79,772	\$ 90,592	\$ 203,342	\$ 243,379
Annual Retail Rental Income	\$ 6,720	\$ 6,720	\$ 6,720	\$ 6,720	\$ 6,720
TOTAL EARNED REVENUES	\$ 6,720	\$ 418,653	\$ 495,684	\$ 1,432,810	\$ 1,769,050
CONTRIBUTED REVENUES					
Sponsorships	\$ 10,000	\$ 50,000	\$ 75,000	\$ 100,000	\$ 115,000
Board Member Fees	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Grants	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Other Government Contributions	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Individual Contributions	\$ 25,910	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Gala/Special Events (Gross)	\$ 100,000	\$ 75,000	\$ 65,000	\$ 50,000	\$ 50,000
Interest Income	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5
TOTAL CONTRIBUTED REVENUES	\$ 139,915	\$ 184,005	\$ 204,005	\$ 214,005	\$ 229,005
TOTAL REVENUES	\$ 146,635	\$ 602,658	\$ 699,689	\$ 1,646,815	\$ 1,998,055

EXPENSE SUMMARY	YEAR 0 (CONSTRUCTION)	YEAR 1 (OPENING)	YEAR 2	YEAR 3	YEAR 4 (BASE YEAR)
PROGRAM EXPENSES					
Presentations	\$ -	\$ 166,428	\$ 219,486	\$ 783,452	\$ 1,016,872
Chargebacks	\$ -	\$ 13,867	\$ 11,534	\$ 11,016	\$ 7,517
<i>Subtotal, Program Expenses</i>	<i>\$ -</i>	<i>\$ 180,295</i>	<i>\$ 231,020</i>	<i>\$ 794,468</i>	<i>\$ 1,024,389</i>
GENERAL & ADMIN EXPENSES					
Personnel	\$ 88,149	\$ 241,596	\$ 283,716	\$ 351,216	\$ 358,240
Overhead	\$ 10,894	\$ 89,780	\$ 104,080	\$ 105,030	\$ 107,540
<i>Subtotal, General & Admin Expenses</i>	<i>\$ 99,044</i>	<i>\$ 331,376</i>	<i>\$ 387,796</i>	<i>\$ 456,246</i>	<i>\$ 465,780</i>
OCCUPANCY EXPENSES					
Rent, Utilities and Maintenance	\$ 17,497	\$ 31,634	\$ 31,634	\$ 60,000	\$ 70,000
Taxes	\$ 700	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Insurance	\$ 13,320	\$ 20,000	\$ 27,422	\$ 27,422	\$ 27,422
<i>Subtotal, Occupancy Expenses</i>	<i>\$ 31,517</i>	<i>\$ 52,634</i>	<i>\$ 60,056</i>	<i>\$ 88,422</i>	<i>\$ 98,422</i>
TOTAL OPERATING EXPENSES	\$ 130,561	\$ 564,305	\$ 678,872	\$ 1,339,136	\$ 1,588,591
Expense Contingency (3%)	\$ 3,917	\$ 16,929	\$ 20,366	\$ 40,174	\$ 47,658
TOTAL EXPENSES WITH CONTINGENCY	\$ 134,478	\$ 581,234	\$ 699,238	\$ 1,379,310	\$ 1,636,249
Surplus (Shortfall)	\$ 12,157	\$ 21,424	\$ 451	\$ 267,505	\$ 361,806
ENDING FUND BALANCE	\$ 39,030	\$ 60,454	\$ 60,905	\$ 328,410	\$ 690,216