

# **AGENDA- REGULAR MEETING**

## **WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**

**Port Angeles, Washington,**

**February 25<sup>th</sup>, 2025**

**3:00 p.m.**

The Shore Metro Park District Board of Commissioners is now meeting in person. The new location for Board meetings is the Shore Aquatic Center at 225 E. 5th. St. Port Angeles, WA. In order to comply with the State of Washington's Governor's rules relating to COVID-19, there is limited space for the public to attend in person. To allow for adequate public attendance and public comment, we are providing a zoom link you can log into and listen in and see the meeting. We will take public comment at the beginning and end of the meeting. Please raise the hand button if you would like to make a public comment. Any questions can be sent to our Clerk of the Board Lori Taber at [lorit@sacpa.org](mailto:lorit@sacpa.org)

### **COMMISSIONERS**

**NAVARRA CARR, RANDY JOHNSON, LATRISHA SUGGS, MIKE FRENCH, GREG SHIELD**

### **CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**

### **REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

### **PUBLIC COMMENT**

#### **Action Item:**

#### **CONSENT AGENDA**

- Minutes for January 2025
- Ratification of January 2025 \$73,807.80

#### **AGENDA ITEMS:**

- None

#### **ITEMS FOR DISCUSSION**

- 2a Executive Director Report
- 2b Financial Report
- 2c Staff Report

### **PUBLIC COMMENT**

#### **NEXT MEETING DATE**

The next WSMPD meeting will be held on March 25th, 2025 at 3:00pm

### **ADJOURNMENT**

# MINUTES- REGULAR MEETING

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

January 28th 2025

3:00 p.m.

The Shore Metro Park District Board of Commissioners is now meeting in person. The new location for Board meetings is the Shore Aquatic Center at 225 E. 5th. St. Port Angeles, WA. In order to comply with the State of Washington's Governor's rules relating to COVID-19, there is limited space for the public to attend in person. To allow for adequate public attendance and public comment, we are providing a zoom link you can log into and listen in and see the meeting. We will take public comment at the beginning and end of the meeting. Please raise the hand button if you would like to make a public comment. Any questions can be sent to our Clerk of the Board, Lori Taber at [lorit@sacpa.org](mailto:lorit@sacpa.org)

### COMMISSIONERS

**GREG SHIELD, RANDY JOHNSON, LATRISHA SUGGS, MIKE FRENCH, NEVARRA CARR**

### CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Shield called the meeting to order at 3:00pm. Also present were Commissioner Randy Johnson, Commissioner Latisha Suggs, Commissioner Mike French, Commissioner Nevarra Carr, Treasurer Stan Creasey, Director Ryan Amiot, Aquatics Director Cody Chase.

### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

**ACTION TAKEN: CMFm to approve agenda, CCMs, mc**

**PUBLIC COMMENT-** Dr Tammy Dziadek presented her concerns about an incident at the pool on 1/13/2025. She would like us to have more clearly delineated signs and rules for lap lanes and its users. She also had concerns about the training and response of our lifeguards to difficult circumstances. She had presented the board members with an email prior to meeting and read the highlights of that email at the meeting.

### **ACTION ITEM: Election of New President**

#### **CONSENT AGENDA**

- Minutes October 22, 2024
- Ratification of October 2024 \$50156.78
- Ratification of November 2024 \$56,730.94
- Ratification of December 2024 \$353,909.88

**ACTION TAKEN: CGSm to approve, CMFs, mc**

### **AGENDA ITEMS- Election of New President:**

**ACTION TAKEN:** Elected Nevarra Carr as President for 2025: The board discusses the election of new officers, following their usual rotation between county and city representatives. Navarro is nominated and elected as the new chair, with Latissia as vice chair.

### **ITEMS FOR DISCUSSION:**

**2a Executive Directors Report:** Steve presents the option of a joint Membership Program with YMCA. This joint membership program between the Y and our organization would offer discounts for members of both. The program would be limited initially to ensure no exploitation. The pricing was being set and the logistics were being worked out. The program would allow members to use their membership at their home location, and while away. The program was expected to start within a month. The program would be open to all. The topic of scholarships was briefly discussed, but no final decision was made. The program was seen as a positive step towards community partnership and offering more options for community members to stay healthy. Steve provided an update on the state audit, which is nearing completion and will likely be reported to the Board in the February meeting. He expressed confidence that there would be no significant findings, attributing any issues to the previous bookkeeper's poor organization. Steve also discussed the IRS audit,

stating that they had sent a reply through their attorney and were unsure if they would hear back. Steve then moved on to the financial report, highlighting a 10% shortfall in sales and fees, which he attributed to the current economic environment. He also noted that they were slightly under budget for salaries and benefits, but within the expected range. He concluded by expressing optimism about the 2025 budget, based on the 2024 actuals, and mentioned an increase in their funds by about \$100,000. State Audit Update and Financial Report

**2b Financial Report-** treasurer Stan Creasey, discussed the financial situation of the pool, mentioning that they are in a reasonable position despite the current interest rates. He also mentioned the possibility of unlocking more opportunities. Stan then addressed concerns about their liquid investments, specifically the Ljp and Fj through Freddie Mac. He reassured the board that they are not affected by the Federal Government's pause on loan and grant payments, as their USDA loan is through the State. Stan also mentioned the potential legal challenges to the executive order and the need to submit for reimbursement on a regular basis. Stan discussed the financial situation of the organization, particularly in relation to timber sales. He expressed concern about potential funding cuts and the impact on our operations. Stan also mentioned a grant application they had submitted, which he believed was a good investment in workforce programs. He noted that the organization had the legal authority to withstand any potential cuts.

**2c Staff Report-** Ryan Amiot will be distributing flyers to schools to promote swim lessons. Jessica is considering opening up spring break camp to non-spark members once the final members numbers are clear. Ryan discussed the progress of swim lessons and lifeguard certifications and our programs. They had certified 54 lifeguards and had about 173 party rentals on weekends and Fridays. They also had 86 kids enrolled in Spark after-school lessons and 12 people enrolled in Splash for swim lessons. Ryan expressed a desire to increase the monthly average of swim lessons. He also discussed the possibility of opening up Spark on weekends and increasing the price for party rentals. Ryan mentioned that we had an ornament fundraiser and an adopted grandparent program for Christmas this year and that they had rented out the facility for various events. Ryan shared upcoming events that will be happening at the pool included the cardboard races, the egg hunt, and how well our date nights are going.

**2d Public Comment Discussed:** Dr Tammy Dziadek presentation to the board was discussed. Ryan spoke to the incident involving a patron and Tammy, who disrupted the swimming environment by discussing religion and politics. Tammy had a disagreement with three Coast Guard members who were swimming in one lane, and she later claimed to have been assaulted. Ryan clarified that no assault occurred, and that Tammy's behavior was disruptive. Ryan urged Tammy to avoid discussing religion and politics at the pool to prevent further disruptions. Ryan also mentioned that Tammy had made several calls to the front desk, including one about filing a sheriff's report due to a lack of apology from him. The staff considered implementing a time limit for lap lanes to manage the situation better. But at this time will continue to monitor the situation.

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on March 25<sup>th</sup>, 2025 at 3:00 p.m.

### **ADJOURNMENT**

Commissioner Nevarra Carr ended the meeting at 4:30pm

PASSED AND ADOPTED this twenty-fourth of September 2024

William Shore Memorial Pool District Commissioners

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Nevarra Carr President

ATTEST;

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Lori Taber, Clerk

**SHORE METRO PARK DISTRICT  
EXPENSE RATIFICATION APPROVAL**

We, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due, and unpaid obligation against the Shore Metro Park District, and that we are authorized to authenticate and certify to said claim.

**SUMMARY TRANSMITTAL FOR:**

**JAN 2025**

**From Operations Account:**

<b>Operations Total:</b>	<b>\$190,806.23</b>
<b>Capital Total:</b>	<b><u>\$00.00</u></b>
<b>Expense Grand Total:</b>	<b>\$190,806.23</b>

Date: \_\_\_\_\_

\_\_\_\_\_  
Clerk of the Board

\_\_\_\_\_  
Executive Director, Steven Burke

\_\_\_\_\_  
Board of Commissioners President  
Navarra Carr

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2025**

Type	Date	Num	Name	Memo	Account	Debit
Check	01/10/2025	4977	wa cities ins	#200415 1/...	4.60 Insurance	136,554.00
						136,554.00
Check	01/07/2025	4972	City of PA	Utilities 11-...	4.70 Utilities	12,098.60
						12,098.60
Credit Card Ch...	01/27/2025		Orca Pacific	UV lamp	4.84 Equipment-Repair/Maint	7,407.38
						7,407.38
Check	01/07/2025	4971	State Auditor's Of...	Invoice: L16...	4.98 State Auditor	6,090.70
						6,090.70
Check	01/07/2025	Reg ...	Regence Blue Sh...	#1153212 c...	Health Insurance	4,776.10
						4,776.10
Check	01/27/2025	DOR...	Department of Re...	B&O and sa...	4.95 State Sales/B & O Tax	3,524.40
						3,524.40
Credit Card Ch...	01/07/2025		HP Store	new comput...	3.12 Computer Supplies	3,038.28
						3,038.28
Check	01/21/2025	4994	Bagley Creek Out...	Apparel wit...	3.31 Uniforms and Clothing	2,316.30
			Bagley Creek Out...	Apparel wit...	3.51.1 Uniforms	3,218.00
						5,534.30
Credit Card Ch...	01/01/2025		Bulk Book Store	energy & he...	3.41 Instructor Supplies	941.99
						941.99
Credit Card Ch...	01/15/2025		Orca Pacific	Harborlite 22#	4.84 Equipment-Repair/Maint	781.90
						781.90
Credit Card Ch...	01/07/2025		Costco	spark snacks	3.51.3 Food Supplies	707.04
						707.04
Credit Card Ch...	01/01/2025		Amazon	party supplies	3.42 Party Good & Supplies	660.65
						660.65
Check	01/10/2025	4982	Kitsap Networkin...	Monthly bill ...	4.13 IT Service	480.00
						480.00
Credit Card Ch...	01/22/2025		Orca Pacific	chemicals	4.84 Equipment-Repair/Maint	451.39
						451.39
Credit Card Ch...	01/28/2025		Citi Cards	Interest exp...	4.17 CC Merchant Fees	430.10
						430.10
Check	01/10/2025	4981	US Bank	#7416426 ...	4.92 Misc. Expense	350.00
						350.00
Credit Card Ch...	01/09/2025		IAM SGE Stargu...	life guard c...	3.32 Lifeguard Supplies	350.00
						350.00
Check	01/10/2025	4980	Clallam County E...	Annual me...	3.14 Memberships and Dues	300.00
						300.00

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2025**

Type	Date	Num	Name	Memo	Account	Debit
Check	01/23/2025	verizon	Verizon	Jan 2025 a...	4.21 Telephone/Cellphone	288.12
						288.12
Check	01/02/2025	unu...	Unum Life Ins	Staff life ins...	Health Insurance	254.80
						254.80
Check	01/20/2025	4984	Jack Carleson	Refund Me...	347.34 - Pass Sales	246.50
						246.50
Check	01/10/2025	4978	Hogan, Elizabeth M	12/21 CPE	4.15 Accounting Services	240.00
						240.00
Check	01/07/2025	4975	Pacific Office Eq...	#1153212 c...	4.51 Office Copier	230.35
						230.35
Check	01/07/2025	4973	City of PA	12-4 inspec...	4.83 Building Repair/Maint	225.00
						225.00
Credit Card Ch...	01/01/2025		Amazon	tampex/coff...	3.32 Lifeguard Supplies	209.01
						209.01
Check	01/23/2025	wave...	Wave	January aut...	4.23 Website/Internet	204.00
						204.00
Check	01/22/2025	4997	Canon Financial ...	#37551986 ...	4.51 Office Copier	188.77
						188.77
Check	01/10/2025	4979	Hogan, Elizabeth M	12/12 CPE ...	4.15 Accounting Services	174.00
			Hogan, Elizabeth M	12/20 CPE ...	4.15 Accounting Services	510.00
						684.00
Credit Card Ch...	01/05/2025		Domino's	all staff in-s...	4.31 Training/Conferences	162.68
						162.68
Check	01/20/2025	4992	Angeles Commu...	#35248 Vol...	4.21 Telephone/Cellphone	161.17
						161.17
Check	01/03/2025	merc...	Merchant Settlem...	Unknown fe...	4.17 CC Merchant Fees	157.91
						157.91
Credit Card Ch...	01/13/2025		USPS	Stamps	3.11 Office Supplies	146.00
						146.00
Check	01/22/2025	4996	Sunrise Pest	#1240881 1...	4.83 Building Repair/Maint	139.56
						139.56
Credit Card Ch...	01/05/2025		Amazon	printer ink	3.51.2 Program/Office Sup...	137.81
						137.81
Credit Card Ch...	01/11/2025		Amazon	extra printer...	3.51.2 Program/Office Sup...	133.67
						133.67
Check	01/10/2025	4983	Thurmans	#929529 12...	3.73 Maintenance Supplies	125.01
						125.01

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2025**

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	01/25/2025		Small PDF	program for...	3.13 Subscriptions	120.00
						120.00
Credit Card Ch...	01/07/2025		eBay	legos for sp...	3.51.2 Program/Office Sup...	119.63
						119.63
Credit Card Ch...	01/11/2025		Domino's	date night p...	3.43 Special Events	117.39
						117.39
Check	01/20/2025	4993	konp	2025 Booth ...	3.43 Special Events	112.00
						112.00
Credit Card Ch...	01/01/2025		Arco		3.75 Fuel Allowance	105.48
						105.48
Check	01/02/2025		Merchant Settlem...	12/31 fees	4.17 CC Merchant Fees	95.04
						95.04
Credit Card Ch...	01/15/2025		Safeway Fuel		3.75 Fuel Allowance	93.32
						93.32
Credit Card Ch...	01/10/2025		NCSI	Background...	4.16 Legal/Background Ch...	92.50
						92.50
Credit Card Ch...	01/03/2025		Sasquatch Donuts	spark beha...	3.51.2 Program/Office Sup...	86.02
						86.02
Check	01/07/2025	4974	Swains General ...	December ...	3.73 Maintenance Supplies	80.98
						80.98
Credit Card Ch...	01/01/2025		Amazon	ext cord & ...	3.74 Tools and Equipment	65.97
						65.97
Credit Card Ch...	01/07/2025		Intuit	W-2's	3.11 Office Supplies	60.97
						60.97
Credit Card Ch...	01/17/2025		Amazon	chem tese r...	3.71 Pool Chemicals	57.01
						57.01
Credit Card Ch...	01/10/2025		Safeway Fuel	spark van fuel	3.52.5 Transportation	54.10
						54.10
Check	01/20/2025	4985	Sarah Carson	Party depos...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/20/2025	4986	Olivia Huisman	Party depos...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/20/2025	4987	Marva Jean Judd	Party depos...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/20/2025	4988	Lisa Owens	Party depos...	347.35 · Party Room Rentals	50.00
						50.00



**William Shore Memorial Pool District  
Transactions for Ratification  
January 2025**

Type	Date	Num	Name	Memo	Account	Debit
Check	01/20/2025	4989	Andrew Clemens	Party depos...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/20/2025	4990	Sarah Schadler	Party depos...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/20/2025	4991	Carly Kuntscher	Party depos...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/31/2025	4999	Neil Borggard	Party room ...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/31/2025	5000	Megan Weisner	Party room ...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/31/2025	5001	Amber Bradshaw	Party room ...	347.35 · Party Room Rentals	50.00
						50.00
Check	01/31/2025	5002	Brittany Brenske	Party room ...	347.35 · Party Room Rentals	50.00
						50.00
Credit Card Ch...	01/16/2025		IAM SGE Stargu...	Daniel C gu...	3.32 Lifeguard Supplies	50.00
						50.00
Credit Card Ch...	01/12/2025		Arco		3.75 Fuel Allowance	48.40
						48.40
Credit Card Ch...	01/13/2025		Amazon	craft supplies	3.51.2 Program/Office Sup...	44.61
						44.61
Credit Card Ch...	01/01/2025		WIX	website	3.13 Subscriptions	42.30
						42.30
Credit Card Ch...	01/24/2025		Walmart	splash - ba...	3.51.2 Program/Office Sup...	42.22
						42.22
Credit Card Ch...	01/01/2025		Amazon	resale locks	3.21 Inventory/Resale	41.34
						41.34
Credit Card Ch...	01/28/2025		Citi Cards	late fee	4.17 CC Merchant Fees	41.00
						41.00
Check	01/22/2025	4995	Carol Neuhauser	GF snacks f...	3.51.3 Food Supplies	36.68
						36.68
Credit Card Ch...	01/01/2025		Amazon	swim diapers	3.21 Inventory/Resale	32.64
						32.64
Check	01/02/2025		Gateway Billing		4.17 CC Merchant Fees	30.00
						30.00
Credit Card Ch...	01/03/2025		Amazon	records stor...	3.11 Office Supplies	24.36
						24.36

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2025**

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	01/04/2025		Amazon	vacuum bags	3.72 Janitorial Supplies	21.77
						21.77
Credit Card Ch...	01/14/2025		Walmart	GF snacks	3.51.3 Food Supplies	20.59
						20.59
Credit Card Ch...	01/01/2025		Zoom		3.13 Subscriptions	17.41
						17.41
Credit Card Ch...	01/21/2025		Swains General ...	hose attach...	4.83 Building Repair/Maint	15.18
						15.18
Credit Card Ch...	01/12/2025		Apple		3.13 Subscriptions	14.15
						14.15
Check	01/10/2025	wire f...	Wire Fees	Wa State Tr...	4.12 Payroll Fees/Bank Ch...	14.00
						14.00
Credit Card Ch...	01/16/2025		Spotify	spark music	3.13 Subscriptions	13.06
						13.06
Credit Card Ch...	01/01/2025		Disney Plus	spark movies	3.13 Subscriptions	11.99
						11.99
Credit Card Ch...	01/14/2025		Joshua's		4.92 Misc. Expense	6.20
						6.20
Check	01/31/2025	bill fee	kitsap billpay	second fee i...	4.12 Payroll Fees/Bank Ch...	5.95
						5.95
Check	01/01/2025			Service Ch...	4.12 Payroll Fees/Bank Ch...	5.95
						5.95
Credit Card Ch...	01/11/2025		wsdot	good to go	3.75 Fuel Allowance	4.50
						4.50
Check	01/16/2025		Merchant Settlem...		4.17 CC Merchant Fees	0.20
						0.20
Check	01/02/2025		Merchant Settlem...		4.17 CC Merchant Fees	0.13
						0.13
<b>TOTAL</b>						<b>190,806.23</b>

**William Shore Memorial Pool District**  
**Statement of Financial Position**  
As of January 31, 2025

	Jan 31, 25	Jan 31, 24
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
111 · Cash in Till	1,100.00	1,100.00
112 · Kitsap Bank		
112.1 · Cash in Operating Account	98,297.43	121,434.92
<b>Total 112 · Kitsap Bank</b>	<b>98,297.43</b>	<b>121,434.92</b>
113 · LPL Financial		
U.S Treasuries	0.00	1,272,790.50
<b>Total 113 · LPL Financial</b>	<b>0.00</b>	<b>1,272,790.50</b>
115 · Kitsap Bond Reserve Fund		
Kitsap CD	480,000.00	480,000.00
<b>Total 115 · Kitsap Bond Reserve Fund</b>	<b>480,000.00</b>	<b>480,000.00</b>
116 · Local Gov't Investment Pool	1,181,355.79	0.00
<b>Total Checking/Savings</b>	<b>1,760,753.22</b>	<b>1,875,325.42</b>
<b>Other Current Assets</b>		
Undeposited Funds	5,625.50	26,789.47
<b>Total Other Current Assets</b>	<b>5,625.50</b>	<b>26,789.47</b>
<b>Total Current Assets</b>	<b>1,766,378.72</b>	<b>1,902,114.89</b>
<b>Fixed Assets</b>		
15000 · Building and Improvements		
16000 · Equipment	155,728.25	75,791.71
16300 · Shore Aquatic Center Expansion	20,396,522.53	20,396,522.53
15000 · Building and Improvements - Ot...	1,998,731.72	1,998,731.72
<b>Total 15000 · Building and Improvements</b>	<b>22,550,982.50</b>	<b>22,471,045.96</b>
<b>Total Fixed Assets</b>	<b>22,550,982.50</b>	<b>22,471,045.96</b>
<b>TOTAL ASSETS</b>	<b>24,317,361.22</b>	<b>24,373,160.85</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Credit Cards</b>		
21005 · Citi Cards	17,022.01	10,170.64
<b>Total Credit Cards</b>	<b>17,022.01</b>	<b>10,170.64</b>
<b>Other Current Liabilities</b>		
Current Payroll Liabilities	28,021.28	23,924.23
<b>Total Other Current Liabilities</b>	<b>28,021.28</b>	<b>23,924.23</b>
<b>Total Current Liabilities</b>	<b>45,043.29</b>	<b>34,094.87</b>
<b>Long Term Liabilities</b>		
<b>Debt</b>		
2018A Bond (Public)	8,710,000.00	8,915,000.00
2020A Revenue Bond (Kitsap)	6,920,000.00	7,175,000.00
<b>Total Debt</b>	<b>15,630,000.00</b>	<b>16,090,000.00</b>
<b>Total Long Term Liabilities</b>	<b>15,630,000.00</b>	<b>16,090,000.00</b>
<b>Total Liabilities</b>	<b>15,675,043.29</b>	<b>16,124,094.87</b>

02/18/25

**William Shore Memorial Pool District**  
**Statement of Financial Position**  
As of January 31, 2025

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	<u>Jan 31, 25</u>	<u>Jan 31, 24</u>
<b>Equity</b>		
<b>32000 · Unrestricted Net Assets</b>	8,808,587.51	8,393,536.55
<b>Net Income</b>	-166,269.58	-144,470.57
<b>Total Equity</b>	<u>8,642,317.93</u>	<u>8,249,065.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>24,317,361.22</u></u>	<u><u>24,373,160.85</u></u>

## William Shore Memorial Pool District Statements of Activities

	Jan 25	Jan 24
<b>Income</b>		
311.00 · Property Tax		
311.01 · Property Taxes	19,266.08	14,612.81
<b>Total 311.00 · Property Tax</b>	19,266.08	14,612.81
337.00 · County Shared Revenue/Grants		
337.01 · Timber Excise Tax	1,580.59	4,830.26
337.02 · Leasehold Excise Tax	50.66	0.00
337.03 · County Timber Trust (335.02)	7,081.01	12,195.45
<b>Total 337.00 · County Shared Revenue/Grants</b>	8,712.26	17,025.71
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	2,186.00	2,984.00
<b>Total 341.00 · Merchandise Sales</b>	2,186.00	2,984.00
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	2,676.50	1,215.00
347.32 · Group Entrance Fees	4,142.25	1,514.00
347.33 · General Admissions	15,224.25	14,955.50
347.34 · Pass Sales	30,867.60	33,756.85
347.35 · Party Room Rentals	11,248.00	6,760.50
<b>Total 347.30 · Activity Fees</b>	64,158.60	58,201.85
347.60 · Program Fees		
347.62 · Swim Instruction	5,950.75	7,343.00
347.63 · After School Care	25,094.67	19,023.00
<b>Total 347.60 · Program Fees</b>	31,045.42	26,366.00
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	4,666.20	5,703.34
<b>Total 361.00 · Interest and Other Earnings</b>	4,666.20	5,703.34
<b>Total Income</b>	130,034.56	124,893.71
<b>Gross Profit</b>	130,034.56	124,893.71
<b>Expense</b>		
Expense		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	911.35	734.94
Director	5,769.24	6,666.66
Executive Director	5,703.54	6,178.84
<b>Total 1.1 · Management</b>	12,384.13	13,580.44
1.2 · Aquatics		
Aquatics Manager	3,159.26	4,544.26
Lifeguards	16,751.53	15,875.88
On Site Supervisor/Head Guard	11,632.08	9,698.22
Swim Instructor	2,792.30	1,952.00
Water Fitness Instructor	1,594.51	1,527.50
<b>Total 1.2 · Aquatics</b>	35,929.68	33,597.86
1.3 · Dry Land		
Dry Land Fitness Instructors	1,646.50	1,118.75
Janitors	6,432.81	3,512.13
Maintenance Tech	4,568.83	2,441.26
Member Srvcs Manager	2,631.25	2,911.51
Party Crew	460.72	490.05
Welcome Desk	7,971.02	10,577.12
<b>Total 1.3 · Dry Land</b>	23,711.13	21,050.82

**William Shore Memorial Pool District  
Statements of Activities**

02/18/25

	Jan 25	Jan 24
<b>1.4 · Youth Programs</b>		
Activity Leaders	9,981.06	8,378.93
Van Driver	125.34	70.98
Youth Programs Manager	5,728.02	5,848.89
<b>Total 1.4 · Youth Programs</b>	15,834.42	14,298.80
<b>1.5 · Misc. Wages</b>		
Holiday Pay	2,908.32	2,713.13
Overtime	123.85	339.34
Paid Time Off	3,044.83	2,250.12
<b>Total 1.5 · Misc. Wages</b>	6,077.00	5,302.59
<b>Total 57620.1 · Salaries and Wages</b>	93,936.36	87,830.51
<b>57620.2 · Benefits</b>		
Cafeteria Plan	555.15	555.15
Department of Labor & Industry	1,916.42	1,952.30
Federal Payroll Taxes	7,396.11	6,863.01
Health Insurance	5,030.90	5,171.58
Paid Family Medical Leave	246.18	185.66
Unemployment Compensation	507.24	816.05
<b>Total 57620.2 · Benefits</b>	15,652.00	15,543.75
<b>57620.3 · Supplies</b>		
<b>3.10 Office Supplies</b>		
3.11 Office Supplies	231.33	1,222.80
3.12 Computer Supplies	3,038.28	0.00
3.13 Subscriptions	218.91	31.55
3.14 Memberships and Dues	300.00	0.00
3.15 Print and Copying	0.00	165.14
<b>Total 3.10 Office Supplies</b>	3,788.52	1,419.49
<b>3.20 Front of House</b>		
3.21 Inventory/Resale	73.98	607.43
3.22 Promotional	0.00	161.90
<b>Total 3.20 Front of House</b>	73.98	769.33
<b>3.30 Lifeguard Supplies</b>		
3.31 Uniforms and Clothing	2,316.30	0.00
3.32 Lifeguard Supplies	609.01	295.86
<b>Total 3.30 Lifeguard Supplies</b>	2,925.31	295.86
<b>3.40 Program Supplies</b>		
3.41 Instructor Supplies	941.99	0.00
3.42 Party Good & Supplies	660.65	677.46
3.43 Special Events	229.39	173.54
<b>Total 3.40 Program Supplies</b>	1,832.03	851.00
<b>3.50 Child Care Programs</b>		
<b>3.51 After School Child Care</b>		
3.51.1 Uniforms	3,218.00	0.00
3.51.2 Program/Office Supplies	563.96	124.63
3.51.3 Food Supplies	764.31	815.23
3.51.5 Transportation	0.00	73.89
<b>Total 3.51 After School Child Care</b>	4,546.27	1,013.75
<b>3.52 Summer Camp Program</b>		
3.52.5 Transportation	54.10	0.00
<b>Total 3.52 Summer Camp Program</b>	54.10	0.00
<b>Total 3.50 Child Care Programs</b>	4,600.37	1,013.75

## William Shore Memorial Pool District Statements of Activities

	Jan 25	Jan 24
<b>3.70 Maintenance Supplies</b>		
3.71 Pool Chemicals	57.01	1,629.65
3.72 Janitorial Supplies	21.77	1,526.56
3.73 Maintenance Supplies	205.99	137.19
3.74 Tools and Equipment	65.97	307.93
3.75 Fuel Allowance	251.70	213.13
<b>Total 3.70 Maintenance Supplies</b>	<b>602.44</b>	<b>3,814.46</b>
<b>Total 57620.3 · Supplies</b>	<b>13,822.65</b>	<b>8,163.89</b>
<b>57620.4 · Services</b>		
<b>4.10 Professional Services</b>		
4.11 Licenses and Permits	0.00	122.40
4.12 Payroll Fees/Bank Charge	25.90	196.35
4.13 IT Service	480.00	410.00
4.15 Accounting Services	924.00	0.00
4.16 Legal/Background Check	92.50	74.00
4.17 CC Merchant Fees	2,241.33	4,142.73
<b>Total 4.10 Professional Services</b>	<b>3,763.73</b>	<b>4,945.48</b>
<b>4.20 Communications</b>		
4.21 Telephone/Cellphone	699.29	705.18
4.22 Postage, Mailing Service	0.00	149.88
4.23 Website/Internet	204.00	204.00
<b>Total 4.20 Communications</b>	<b>903.29</b>	<b>1,059.06</b>
<b>4.30 Training/Travel</b>		
4.31 Training/Conferences	162.68	577.15
<b>Total 4.30 Training/Travel</b>	<b>162.68</b>	<b>577.15</b>
<b>4.40 Marketing/Advertising</b>	0.00	1,413.34
<b>4.50 Equipment Leases</b>		
4.51 Office Copier	419.12	188.59
<b>Total 4.50 Equipment Leases</b>	<b>419.12</b>	<b>188.59</b>
<b>4.60 Insurance</b>	136,554.00	127,197.00
<b>4.70 Utilities</b>	12,098.60	13,696.78
<b>4.80 Repair/Maintenance</b>		
4.81 Landscape Maintenance	0.00	304.64
4.83 Building Repair/Maint	379.74	408.89
4.84 Equipment-Repair/Maint	8,640.67	3,056.71
<b>Total 4.80 Repair/Maintenance</b>	<b>9,020.41</b>	<b>3,770.24</b>
<b>4.90 Miscellaneous Expense</b>		
4.92 Misc. Expense	356.20	152.20
4.95 State Sales/B & O Tax	3,524.40	4,826.29
4.98 State Auditor	6,090.70	0.00
<b>Total 4.90 Miscellaneous Expense</b>	<b>9,971.30</b>	<b>4,978.49</b>
<b>Total 57620.4 · Services</b>	<b>172,893.13</b>	<b>157,826.13</b>
<b>Total Expense</b>	<b>296,304.14</b>	<b>269,364.28</b>
<b>Total Expense</b>	<b>296,304.14</b>	<b>269,364.28</b>
<b>Net Income</b>	<b>-166,269.58</b>	<b>-144,470.57</b>

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
**January 2025**

	Jan 25	Budget	% of Budget
<b>Income</b>			
311.00 · Property Tax			
311.01 · Property Taxes	19,266.08	165,583.33	11.6%
311.02 · Sale of Tax Title Property	0.00	0.00	0.0%
<b>Total 311.00 · Property Tax</b>	<b>19,266.08</b>	<b>165,583.33</b>	<b>11.6%</b>
332.00 · Federal Grants			
332.92 · Cares Act Funds	0.00	0.00	0.0%
<b>Total 332.00 · Federal Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
334.00 · State Grants			
334.01 · Child Care Grants	0.00	9,250.00	0.0%
334.02 · USDA Food Grant	0.00	0.00	0.0%
<b>Total 334.00 · State Grants</b>	<b>0.00</b>	<b>9,250.00</b>	<b>0.0%</b>
337.00 · County Shared Revenue/Grants			
337.01 · Timber Excise Tax	1,580.59	916.66	172.4%
337.02 · Leasehold Excise Tax	50.66	916.66	5.5%
337.03 · County Timber Trust (335.02)	7,081.01	5,416.66	130.7%
<b>Total 337.00 · County Shared Revenue/Grants</b>	<b>8,712.26</b>	<b>7,249.98</b>	<b>120.2%</b>
341.00 · Merchandise Sales			
341.70 · Merchandise Sales	2,186.00	2,791.66	78.3%
<b>Total 341.00 · Merchandise Sales</b>	<b>2,186.00</b>	<b>2,791.66</b>	<b>78.3%</b>
347.30 · Activity Fees			
347.31 · Special Events/Gift Certif.	2,676.50	1,583.33	169.0%
347.32 · Group Entrance Fees	4,142.25	3,666.66	113.0%
347.33 · General Admissions	15,224.25	15,416.66	98.8%
347.34 · Pass Sales	30,867.60	32,916.66	93.8%
347.35 · Party Room Rentals	11,248.00	3,500.00	321.4%
347.36 · Facility Rental	0.00	0.00	0.0%
<b>Total 347.30 · Activity Fees</b>	<b>64,158.60</b>	<b>57,083.31</b>	<b>112.4%</b>
347.60 · Program Fees			
347.61 · Summer Camp	0.00	6,666.66	0.0%
347.62 · Swim Instruction	5,950.75	8,166.66	72.9%
347.63 · After School Care	25,094.67	17,916.66	140.1%
<b>Total 347.60 · Program Fees</b>	<b>31,045.42</b>	<b>32,749.98</b>	<b>94.8%</b>
361.00 · Interest and Other Earnings			
361.10 · Interest/Dividend Income	4,666.20	6,666.66	70.0%
<b>Total 361.00 · Interest and Other Earnings</b>	<b>4,666.20</b>	<b>6,666.66</b>	<b>70.0%</b>
<b>Total Income</b>	<b>130,034.56</b>	<b>281,374.92</b>	<b>46.2%</b>
<b>Gross Profit</b>	<b>130,034.56</b>	<b>281,374.92</b>	<b>46.2%</b>
<b>Expense</b>			
<b>Expense</b>			
57620.1 · Salaries and Wages			
1.1 · Management			
Bookkeeping/Accountant	911.35	791.66	115.1%
Director	5,769.24	5,883.33	98.1%
Executve Director	5,703.54	6,400.00	89.1%
Treasurer	0.00	175.00	0.0%
<b>Total 1.1 · Management</b>	<b>12,384.13</b>	<b>13,249.99</b>	<b>93.5%</b>



## William Shore Memorial Pool District Statements of Activities - Actual and Budgeted January 2025

	Jan 25	Budget	% of Budget
<b>1.2 · Aquatics</b>			
Aquatics Manager	3,159.26	4,558.33	69.3%
Lifeguards	16,751.53	18,300.00	91.5%
On Site Supervisor/Head Guard	11,632.08	12,900.00	90.2%
Swim Instructor	2,792.30	4,750.00	58.8%
Water Fitness Instructor	1,594.51	1,791.66	89.0%
<b>Total 1.2 · Aquatics</b>	<b>35,929.68</b>	<b>42,299.99</b>	<b>84.9%</b>
<b>1.3 · Dry Land</b>			
Dry Land Fitness Instructors	1,646.50	1,916.66	85.9%
Janitors	6,432.81	5,308.33	121.2%
Maintenance Tech	4,568.83	3,250.00	140.6%
Member Srvcs Manager	2,631.25	3,633.33	72.4%
Party Crew	460.72	400.00	115.2%
Party Crew Supervisor	0.00	0.00	0.0%
Welcome Desk	7,971.02	10,583.33	75.3%
<b>Total 1.3 · Dry Land</b>	<b>23,711.13</b>	<b>25,091.65</b>	<b>94.5%</b>
<b>1.4 · Youth Programs</b>			
Activity Leaders	9,981.06	10,833.33	92.1%
Food Service Workers	0.00	0.00	0.0%
Van Driver	125.34	716.66	17.5%
Youth Programs Manager	5,728.02	6,816.66	84.0%
<b>Total 1.4 · Youth Programs</b>	<b>15,834.42</b>	<b>18,366.65</b>	<b>86.2%</b>
<b>1.5 · Misc. Wages</b>			
Holiday Pay	2,908.32	608.33	478.1%
Overtime	123.85	400.00	31.0%
Paid Time Off	3,044.83	2,658.33	114.5%
<b>Total 1.5 · Misc. Wages</b>	<b>6,077.00</b>	<b>3,666.66</b>	<b>165.7%</b>
<b>Total 57620.1 · Salaries and Wages</b>	<b>93,936.36</b>	<b>102,674.94</b>	<b>91.5%</b>
<b>57620.2 · Benefits</b>			
Cafeteria Plan	555.15	708.33	78.4%
Department of Labor & Industry	1,916.42	2,366.66	81.0%
Federal Payroll Taxes	7,396.11	7,883.33	93.8%
Health Insurance	5,030.90	4,550.00	110.6%
Paid Family Medical Leave	246.18	216.66	113.6%
Unemployment Compensation	507.24	991.66	51.2%
<b>Total 57620.2 · Benefits</b>	<b>15,652.00</b>	<b>16,716.64</b>	<b>93.6%</b>
<b>57620.3 · Supplies</b>			
<b>3.10 Office Supplies</b>			
3.11 Office Supplies	231.33	691.66	33.4%
3.12 Computer Supplies	3,038.28	125.00	2,430.6%
3.13 Subscriptions	218.91	333.33	65.7%
3.14 Memberships and Dues	300.00	183.33	163.6%
3.15 Print and Copying	0.00	183.33	0.0%
<b>Total 3.10 Office Supplies</b>	<b>3,788.52</b>	<b>1,516.65</b>	<b>249.8%</b>
<b>3.20 Front of House</b>			
3.21 Inventory/Resale	73.98	1,916.66	3.9%
3.22 Promotional	0.00	208.33	0.0%
3.23 Coffee Supplies	0.00	33.33	0.0%
3.24 Friends of Pool Contrib	0.00	0.00	0.0%
<b>Total 3.20 Front of House</b>	<b>73.98</b>	<b>2,158.32</b>	<b>3.4%</b>

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
**January 2025**

	Jan 25	Budget	% of Budget
<b>3.30 Lifeguard Supplies</b>			
3.31 Uniforms and Clothing	2,316.30	541.66	427.6%
3.32 Lifeguard Supplies	609.01	416.66	146.2%
<b>Total 3.30 Lifeguard Supplies</b>	2,925.31	958.32	305.3%
<b>3.40 Program Supplies</b>			
3.41 Instructor Supplies	941.99	233.33	403.7%
3.42 Party Good & Supplies	660.65	775.00	85.2%
3.43 Special Events	229.39	441.66	51.9%
<b>Total 3.40 Program Supplies</b>	1,832.03	1,449.99	126.3%
<b>3.50 Child Care Programs</b>			
3.51 After School Child Care			
3.51.1 Uniforms	3,218.00	0.00	100.0%
3.51.2 Program/Office Supplies	563.96	175.00	322.3%
3.51.3 Food Supplies	764.31	833.33	91.7%
3.51.4 Field Trips	0.00	8.33	0.0%
3.51.5 Transportation	0.00	83.33	0.0%
3.51.6 Rent Expense	0.00	0.00	0.0%
<b>Total 3.51 After School Child Care</b>	4,546.27	1,099.99	413.3%
3.52 Summer Camp Program			
3.52.1 Uniforms	0.00	0.00	0.0%
3.52.2 Program/Office Supplies	0.00	0.00	0.0%
3.52.3 Food Supplies	0.00	0.00	0.0%
3.52.4 Field Trips	0.00	0.00	0.0%
3.52.5 Transportation	54.10	0.00	100.0%
3.52.6 USDA Food Program	0.00	0.00	0.0%
<b>Total 3.52 Summer Camp Program</b>	54.10	0.00	100.0%
<b>Total 3.50 Child Care Programs</b>	4,600.37	1,099.99	418.2%
<b>3.70 Maintenance Supplies</b>			
3.71 Pool Chemicals	57.01	2,500.00	2.3%
3.72 Janitorial Supplies	21.77	1,250.00	1.7%
3.73 Maintenance Supplies	205.99	833.33	24.7%
3.74 Tools and Equipment	65.97	183.33	36.0%
3.75 Fuel Allowance	251.70	425.00	59.2%
<b>Total 3.70 Maintenance Supplies</b>	602.44	5,191.66	11.6%
<b>Total 57620.3 - Supplies</b>	13,822.65	12,374.93	111.7%
<b>57620.4 - Services</b>			
<b>4.10 Professional Services</b>			
4.11 Licenses and Permits	0.00	108.33	0.0%
4.12 Payroll Fees/Bank Charge	25.90	0.00	100.0%
4.13 IT Service	480.00	500.00	96.0%
4.14 POS Services (CivicRec)	0.00	7,400.00	0.0%
4.15 Accounting Services	924.00	0.00	100.0%
4.16 Legal/Background Check	92.50	1,750.00	5.3%
4.17 CC Merchant Fees	2,241.33	5,000.00	44.8%
<b>Total 4.10 Professional Services</b>	3,763.73	14,758.33	25.5%
<b>4.20 Communications</b>			
4.21 Telephone/Cellphone	699.29	833.33	83.9%
4.22 Postage, Mailing Service	0.00	16.66	0.0%
4.23 Website/Internet	204.00	333.33	61.2%
<b>Total 4.20 Communications</b>	903.29	1,183.32	76.3%

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
**January 2025**

	Jan 25	Budget	% of Budget
4.30 Training/Travel			
4.31 Training/Conferences	162.68	833.33	19.5%
<b>Total 4.30 Training/Travel</b>	<b>162.68</b>	<b>833.33</b>	<b>19.5%</b>
4.40 Marketing/Advertising	0.00	250.00	0.0%
4.50 Equipment Leases			
4.51 Office Copier	419.12	208.33	201.2%
<b>Total 4.50 Equipment Leases</b>	<b>419.12</b>	<b>208.33</b>	<b>201.2%</b>
4.60 Insurance	136,554.00	165,000.00	82.8%
4.70 Utilities	12,098.60	12,083.33	100.1%
4.80 Repair/Maintenance			
4.81 Landscape Maintenance	0.00	1,250.00	0.0%
4.83 Building Repair/Maint	379.74	833.33	45.6%
4.84 Equipment-Repair/Maint	8,640.67	6,000.00	144.0%
4.86 Child Care Grant Expense	0.00	9,250.00	0.0%
<b>Total 4.80 Repair/Maintenance</b>	<b>9,020.41</b>	<b>17,333.33</b>	<b>52.0%</b>
4.90 Miscellaneous Expense			
4.92 Misc. Expense	356.20		
4.95 State Sales/B & O Tax	3,524.40	4,416.66	79.8%
4.96 Taxes/Assessments	0.00	100.00	0.0%
4.97 County Tax	0.00	0.00	0.0%
4.98 State Auditor	6,090.70		
<b>Total 4.90 Miscellaneous Expense</b>	<b>9,971.30</b>	<b>4,516.66</b>	<b>220.8%</b>
<b>Total 57620.4 · Services</b>	<b>172,893.13</b>	<b>216,166.63</b>	<b>80.0%</b>
59276.7 · Debt Interest			
2018A Bond (Public)	0.00	0.00	0.0%
2020A Revenue Bond (Kitsap)	0.00	0.00	0.0%
<b>Total 59276.7 · Debt Interest</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
59476.6 · Capital Improvements			
Machinery and Equipment	0.00	4,166.66	0.0%
<b>Total 59476.6 · Capital Improvements</b>	<b>0.00</b>	<b>4,166.66</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>296,304.14</b>	<b>352,099.80</b>	<b>84.2%</b>
<b>Total Expense</b>	<b>296,304.14</b>	<b>352,099.80</b>	<b>84.2%</b>
<b>Net Income</b>	<b>-166,269.58</b>	<b>-70,724.88</b>	<b>235.1%</b>