

# **AGENDA- REGULAR MEETING**

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

**Port Angeles, Washington**

**February 27<sup>th</sup>, 2024**

**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**

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

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

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

### **PUBLIC COMMENT**

### **CONSENT AGENDA**

-Minutes for January 20<sup>th</sup>, 2024

-Bill Ratification for:

January in the amount of \$167,423.68

### **AGENDA ITEMS- Financial Aid/Scholarship Policy Changes**

### **ITEMS FOR DISCUSSION**

- 2a Executive Director Report
  - 1. Childcare expansion
- 2b Financial Report
- 2c Staff Report

### **PUBLIC COMMENT**

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on March 26<sup>th</sup> 2024 at 3:00pm

### **ADJOURNMENT**

# MINUTES- REGULAR - MEETING

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

January 23<sup>rd</sup> 2024

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 Interim Clerk of the Board, Lori Taber [lorit@sacpa.org](mailto:lorit@sacpa.org)

### COMMISSIONERS

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

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

Commissioner Johnson called the meeting to order at 3:07pm. Also, present were Commissioner Shield, Commissioner Navarra Carr, and Commissioner French. Commissioner Gregg Shields, Executive Director Steve Burke, Director Denise Dawson, Aquatic Director Ryan Amiot.

### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

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

**PUBLIC COMMENT- none**

### CONSENT AGENDA

Minutes for October 31<sup>st</sup>

Ratification of November 1<sup>st</sup>-30<sup>th</sup>

Ratification of December 1<sup>st</sup>-31<sup>st</sup>

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

### AGENDA ITEMS-

**1A: Elect President**

**1B: Policy changes to Policy 3340 Financial Aid/Scholarship**

**1C: Resolution 1-2024**

### ITEMS FOR DISCUSSION

Meeting was opened. Modification to agenda item 1c: resolution 1-2024 was approved to be added to agenda. Minutes approved. Consent agenda items approved.

Agenda item 1A discussed, Commissioner Greg Shield's elected President and Commissioner Latrisha Suggs as Vice President for the 2024 year.

Agenda item 1B Policy changes to Policy 3340 Financial Aid/Scholarship program. Discussion concerning financial guidelines, and changes to the rates of financial intervention. It was recommended by the board to increase the rates of financial intervention for the people in most need so policy changes to be voted on at the next meeting.

Agenda item 1C resolution 1-2024 which would allow us to use the Local Government Investment Pool as a strategy to manage our future investments. This would allow for greater flexibility than our current methods allow. This was approved.

Update on Childcare program was given by Steve Burke. Currently we have hired a daycare consultant to help in the start-up phase of our all-day preschool program and expansion

of our after-school care. Olympic Medical Center to give a 10-year lease on the building and possible state funds available for building improvements.

Financial Report: given by Steve Burke since Stan Creasy unable to be at meeting. Revenue report for the year 2023 showed a significant rise in program revenue. Finances steady might see a decrease this year in timber proceeds but otherwise stable.

Denise gave a report on pool activities including scholarship numbers, Spark numbers, Pool parties, increase in classes offered, increase in membership numbers.

**PUBLIC COMMENT- none**

**NEXT MEETING DATE**

The next WSMPD meeting will be held on February 27, 2024

**ADJOURNMENT**

Commissioner Johnson adjourned the meeting at 4:49 pm.

PASSED AND ADOPTED this twenty-third day, of 2024

William Shore Memorial Pool District Commissioners

---

Greg Sheild, President

ATTEST;

---

Clerk of the Board

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2024**

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	01/01/2024		Price Ford	SPARK van...	4.84 Equipment-Repair/Maint	1,416.43
						1,416.43
Credit Card Ch...	01/02/2024		Amazon	gloves	3.32 Lifeguard Supplies	85.97
						85.97
Credit Card Ch...	01/05/2024		Costco	3 office chairs	3.11 Office Supplies	697.33
						697.33
Credit Card Ch...	01/12/2024		Intuit	W-2 forms	4.12 Payroll Fees/Bank Ch...	176.40
						176.40
Credit Card Ch...	01/13/2024		Amazon	swim test b...	3.32 Lifeguard Supplies	41.27
						41.27
Credit Card Ch...	01/20/2024		Domino's	date night	3.43 Special Events	90.00
						90.00
Credit Card Ch...	01/19/2024		grainger	shower chairs	3.74 Tools and Equipment	275.62
						275.62
Credit Card Ch...	01/25/2024		IAM SGE Stargu...	Certs	4.31 Training/Conferences	500.00
						500.00
Credit Card Ch...	01/17/2024		Amazon	F/A supplie...	3.32 Lifeguard Supplies	168.62
						168.62
Credit Card Ch...	01/10/2024		Amazon	batteries for...	3.73 Maintenance Supplies	137.19
						137.19
Credit Card Ch...	01/02/2024		Safeway	covid test	4.92 Misc. Expense	54.48
						54.48
Credit Card Ch...	01/03/2024		Amazon	tape dispen...	3.11 Office Supplies	22.72
						22.72
Credit Card Ch...	01/03/2024		Amazon		3.42 Party Good & Supplies	23.92
						23.92
Credit Card Ch...	01/03/2024		Amazon		3.42 Party Good & Supplies	104.12
						104.12
Credit Card Ch...	01/04/2024		USPS	stamps	4.22 Postage, Mailing Servi...	13.20
						13.20
Credit Card Ch...	01/05/2024		Safeway	cakes	3.42 Party Good & Supplies	75.98
						75.98
Credit Card Ch...	01/05/2024		Walmart	Heaters	3.11 Office Supplies	47.81
						47.81
Credit Card Ch...	01/05/2024		Costco	capri sun/st...	3.72 Janitorial Supplies	30.46
						30.46

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2024**

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	01/06/2024		Dominos	party pizza	3.42 Party Good & Supplies	61.95
						61.95
Credit Card Ch...	01/06/2024		Amazon	party supplies	3.42 Party Good & Supplies	152.29
						152.29
Credit Card Ch...	01/10/2024		Cherry Hill Florist	flowers for ...	4.92 Misc. Expense	65.33
						65.33
Credit Card Ch...	01/12/2024		McAfee	computer	3.11 Office Supplies	130.67
						130.67
Credit Card Ch...	01/12/2024		Domino's		3.42 Party Good & Supplies	44.26
						44.26
Credit Card Ch...	01/15/2024		Swim Outlet	goggles, etc	3.21 Inventory/Resale	607.43
						607.43
Credit Card Ch...	01/19/2024		Safeway	staff birthday	3.42 Party Good & Supplies	24.99
						24.99
Credit Card Ch...	01/20/2024		Safeway	ladies night	3.43 Special Events	47.42
						47.42
Credit Card Ch...	01/20/2024		Safeway	prize cards	3.22 Promotional	161.90
						161.90
Credit Card Ch...	01/20/2024		Domino's	"C" party	3.42 Party Good & Supplies	61.95
						61.95
Credit Card Ch...	01/21/2024		Amazon	party supplies	3.42 Party Good & Supplies	128.00
						128.00
Credit Card Ch...	01/22/2024		USPS	stamps	4.22 Postage, Mailing Servi...	136.68
						136.68
Credit Card Ch...	01/01/2024		8th Street Car W...	spark van	3.55 Transportation	20.50
						20.50
Credit Card Ch...	01/01/2024		Walmart	snacks	3.53 Food Supplies	11.96
						11.96
Credit Card Ch...	01/01/2024		Costco	snacks - sp...	3.53 Food Supplies	310.44
						310.44
Credit Card Ch...	01/01/2024		Disney Plus	movies	3.52 Program/Office Suppli...	10.87
						10.87
Credit Card Ch...	01/03/2024		Amazon	office suppli...	3.52 Program/Office Suppli...	16.32
						16.32
Credit Card Ch...	01/04/2024		Safeway	meeting su...	3.43 Special Events	36.12
						36.12

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2024**

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	01/05/2024		Safeway Fuel	gas - spark ...	3.55 Transportation	40.56
						40.56
Credit Card Ch...	01/05/2024		Amazon	markers/paint	3.52 Program/Office Suppli...	97.44
						97.44
Credit Card Ch...	01/05/2024		Costco	spark snacks	3.53 Food Supplies	116.07
						116.07
Credit Card Ch...	01/10/2024		Safeway Fuel	gas for spar...	3.55 Transportation	12.83
						12.83
Credit Card Ch...	01/16/2024		Costco	spark snacks	3.53 Food Supplies	376.76
						376.76
Credit Card Ch...	01/01/2024		Zoom		3.13 Subscriptions	17.40
						17.40
Credit Card Ch...	01/03/2024		Uline	janitorial	3.72 Janitorial Supplies	217.26
						217.26
Credit Card Ch...	01/05/2024		Microsoft	license	4.11 Licenses and Permits	122.40
						122.40
Credit Card Ch...	01/18/2024		NCSI		4.16 Legal/Background Ch...	74.00
						74.00
Credit Card Ch...	01/19/2024		Sunrise Pest	pest control	4.83 Building Repair/Maint	126.32
						126.32
Credit Card Ch...	01/22/2024		Wysiwash	janitorial	3.72 Janitorial Supplies	34.87
						34.87
Credit Card Ch...	01/23/2024		Uline	janitorial	3.72 Janitorial Supplies	1,125.14
						1,125.14
Credit Card Ch...	01/23/2024		Olympic Coffee N...		4.40 Marketing/Advertising	1,200.00
						1,200.00
Credit Card Ch...	01/25/2024		Wysiwash		3.72 Janitorial Supplies	118.83
						118.83
Credit Card Ch...	01/01/2024		Chevron		3.75 Fuel Allowance	122.53
						122.53
Credit Card Ch...	01/01/2024		Safeway Fuel		3.75 Fuel Allowance	48.12
						48.12
Credit Card Ch...	01/01/2024		Indeed		4.40 Marketing/Advertising	213.34
						213.34
Credit Card Ch...	01/02/2024		Fast Burritos		4.31 Training/Conferences	16.66
						16.66

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2024**

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	01/03/2024		Safeway		4.31 Training/Conferences	10.49
						10.49
Credit Card Ch...	01/09/2024		Joshua's		4.90 Miscellaneous Expense	21.79
						21.79
Credit Card Ch...	01/12/2024		Apple		3.13 Subscriptions	14.15
						14.15
Credit Card Ch...	01/16/2024		Joshua's		4.92 Misc. Expense	6.61
						6.61
Credit Card Ch...	01/16/2024		Safeway		4.92 Misc. Expense	3.99
						3.99
Credit Card Ch...	01/18/2024		Safeway Fuel		3.75 Fuel Allowance	42.48
						42.48
Check	01/02/2024		Gateway Billing		4.17 CC Merchant Fees	30.00
						30.00
Check	01/02/2024	eftun...	Unum Life Ins		Health Insurance	193.28
						193.28
Check	01/09/2024		Regence Blue Sh...		Health Insurance	4,978.30
						4,978.30
Check	01/10/2024	4731	City of PA	11/2-12/6/2...	4.70 Utilities	13,696.78
						13,696.78
Check	01/10/2024	4732	wa cities ins	2024 insura...	4.60 Insurance	126,982.00
						126,982.00
Check	01/10/2024	4733	Canon Financial ...	12/12 invoic...	4.51 Office Copier	188.59
						188.59
Check	01/10/2024	4734	Printing Concepts	CR80 cards...	3.11 Office Supplies	305.13
						305.13
Check	01/10/2024	4735	Dan Blood's Crea...	Nov less Oc...	4.81 Landscape Mainten...	304.64
						304.64
Check	01/10/2024	4736	Port Angeles Loc...	Best A key ...	4.83 Building Repair/Maint	37.54
						37.54
Check	01/10/2024	4737	Pacific Office Eq...	contract ser...	3.15 Print and Copying	165.14
						165.14
Check	01/10/2024	4738	Swains General ...	clamps	3.74 Tools and Equipment	32.31
						32.31
Check	01/10/2024	4739	Trotter & Morton	Water sour...	4.84 Equipment-Repair/Maint	1,519.51
						1,519.51

**William Shore Memorial Pool District  
Transactions for Ratification  
January 2024**

Type	Date	Num	Name	Memo	Account	Debit
Check	01/10/2024	4740	Kitsap Networkin...	december r...	4.13 IT Service	410.00
						410.00
Check	01/23/2024	eft w...	Wave	web service...	4.23 Website/Internet	204.00
						204.00
Check	01/27/2024	4744	Zach Andis	Refund	347.34 · Pass Sales	52.50
						52.50
Check	01/27/2024	4745	Mark Black	Refund of ...	347.34 · Pass Sales	360.00
						360.00
Check	01/27/2024	4746	Hogan, Elizabeth M	1099 update	4.31 Training/Conferences	50.00
			Hogan, Elizabeth M	hair ties & l...	3.11 Office Supplies	19.14
						69.14
Check	01/27/2024	4747	Angeles Commu...	#34875	4.21 Telephone/Cellphone	161.17
						161.17
Check	01/27/2024	4748	Sitcum Tree Serv...	snowplowing	4.83 Building Repair/Maint	245.03
						245.03
Check	01/27/2024	4749	Cascade Columbi...	#884705	3.71 Pool Chemicals	1,629.65
						1,629.65
Check	01/27/2024	4750	ANGELES MAC...	repair pully ...	4.84 Equipment-Repair/Maint	120.77
						120.77
Check	01/27/2024	4751	The Hartford	Surety 1/1/2...	4.60 Insurance	215.00
						215.00
Check	01/03/2024		Merchant Settlem...		4.17 CC Merchant Fees	212.31
						212.31
Check	01/09/2024		Clallam County T...		4.12 Payroll Fees/Bank Ch...	14.00
						14.00
Check	01/23/2024	4755	Verizon		4.21 Telephone/Cellphone	294.01
						294.01
Check	01/25/2024	eft dor	Department of Re...	December ...	4.95 State Sales/B & O Tax	4,826.29
						4,826.29
Check	01/02/2024			Service Ch...	4.12 Payroll Fees/Bank Ch...	5.95
						5.95
<b>TOTAL</b>						<b>167,423.68</b>



## 340 Financial Aid/Scholarship Policy

# 340 Financial Aid/Scholarship Policy

### 1.0 Purpose

The William Shore Metropolitan Park District understands that families and individuals due to circumstances beyond their control can experience severe financial problems. For this reason, the Financial Aid/Scholarship Program was created enabling residents to have access to the pool and programs at a reduced fee.

Shore Aquatic Center's Financial Aid and Scholarship program exists for the purpose of helping members through periods of financial hardship. Assistance is provided for residents living within the boundaries of the William Shore Metropolitan Park District. The amount of financial aid awarded is done through discounts of 20-100% for admission passes and 50-80% for swim lessons. Once qualified, you and/or your child will be allowed to enroll in three swim lesson session per year. Eligibility is not automatic as there is limited financial aid available. Families that apply will have to comply with the requirements set forth below. Failure to do so can lead to the termination or lack of eligibility for aid. Any resident interested in this program may stop by Shore Aquatic Center and pick up an application or download from the Shore Aquatic Center website ([www.sacpa.org](http://www.sacpa.org)). If you have any questions, please call 360-417-9767.

The District's goal in the Scholarship Policy is to administer a Financial Aid/Scholarship program in which access to the Shore Aquatic Center and programs are available to the entire community regardless of race, color, religion, sex, national origin, age, or disability.

### 2.0 Eligibility

To be eligible to receive financial assistance, the applicant must meet the following criteria:

- Must be a resident of the William Shore Metropolitan Park District.
- Must apply for assistance in writing using the financial aid form (see attachment A) provided by the District.
- Must provide written documentation if requested by the District.
- If requested, residents must submit a copy of their most recent federal income tax return (Form 1040) and any additional income verification information required.

### 3.0 Scope of Financial Aid

The financial aid program is intended to benefit residents in temporary financial need. Financial aid may not be available for all programs or for some direct cost as determined by the District Board. These would include contractual programs, special events and ticket type events. The district offers two types of Financial Aid/Scholarships.

1. Facility admission pass scholarship (not to exceed 50% of pass cost)
2. Swim lesson scholarship (not to exceed 80% of lesson cost, maximum of three lesson per child per year).

The amount of aid may vary, depending on financial need, number of aid applications and money available; however, in no case shall the amount of aid to an individual exceed **100%** of the pass fee, **80%** of the swim lesson fee or **100%** of the SPARK Squad after school program fee. Financial aid is awarded on a first come, first served basis and approval is dependent on space being available.

### 4.0 Other

1. All information on the application must be true and accurate. **Financial aid provided is legally recoverable if awarded on the basis of false information.** Any applicant who receives financial aid based upon false information, shall pay the entire amount back to the District upon demand, and shall also be responsible for the payment of all costs of collection, including attorney's fees and costs.
2. All information received will remain confidential.

### **340 Financial Aid/Scholarship Policy**

---

3. All financial aid shall be awarded solely based upon the individual need of the applicant without regard to race, color, gender, religion or sex.

#### **5.0 Application Procedures**

1. Complete the financial aid application form which is available at the District office or the District website. Return the completed form along with all required documentation to:  
Shore Aquatic Center  
Financial Aid Application  
225 E. 5th St.  
Port Angeles, WA 98362
2. Upon receipt, the Pool Supervisors and/or Manager will review the application and make a decision of approval/disapproval and if approved, the percentage amount of financial aid to be provided. Aid provided will be based on many factors including, but not limited to, family size, family income, other types/amounts of aid received from agencies and other extenuating circumstances. Another consideration shall be the number of applicants for financial aid.
3. Applications for financial aid will be notified within 2 weeks of receipt of completed application, including all necessary documents as to the grant status.
4. Upon approval, applicants may register for programs through regular District registration procedures.

Financial aid is valid for one calendar year and a new application must be submitted each year.



Youth/Sr/Disabled/Vet  
Full Monthly

	<u>Household size</u>	<u>Income</u>	<u>Youth/Sr/Disabled/Vet Full/monthly</u>	<u>Adult</u>		<u>Family Full/Monthly</u>	<u>Sparks/Splash Full/Monthly</u>	<u>Discount</u>	<u>Swim Lessons 1 Free/2 at 50%</u>
				<u>Full</u>	<u>Monthly</u>				
	<b>1</b>	\$0.00 - \$14,580.00	\$0.00	\$100.00/\$9.50	\$0.00				
100%		\$14581.00 - \$18,960.00	\$59.00/\$6.00	\$200.00/\$17.00					
75%		\$18,960.00 - \$20,412.00	\$118.00/\$11.00	\$240.00/\$20.00					
50%		\$20,412.00 - \$21,810.00	\$142.00/\$14.00	\$280.00/\$24.00					
40%		\$21,811.00 - \$23,328.00	\$166.00/\$15.00	\$320.00/\$28.00					
30%		\$23,329.00 - \$26,244.00	\$189.00/\$16.00						
20%									
	<b>2</b>	\$0.00 - \$19,720.00	\$0.00	\$100.00/\$9.50	\$0.00				
100%		\$19,721.00 - \$27,608.00	\$59.00/\$6.00	\$200.00/\$17.00	\$139.00/\$13.00	\$39,441.00 - \$41,412.00			100%
75%		\$27,609.00 - \$29,580.00	\$118.00/\$11.00	\$240.00/\$20.00	\$278.00/\$24.00	\$41,413.00 - \$43,384.00			75%
50%		\$29,581 - \$31,552.00	\$142.00/\$14.00	\$280.00/\$24.00	\$337.00/\$28.00	\$43,385.00 - \$45,356.00			50%
40%		\$31,523.00 - \$33,524.00	\$166.00/\$15.00	\$320.00/\$28.00	\$389.00/\$33.00	\$45,3357.00 - \$47,328.00			40%
30%		\$33,525.00 - \$35,496.00	\$189.00/\$16.00	\$445.00/\$37.00	\$47,329.00 - \$49,300.00				30%
20%									20%
	<b>3</b>	\$0.00 - \$24,860.00	\$0.00	\$100.00/\$9.50	\$0.00				
100%		\$24,861.00 - \$32,328.00	\$59.00/\$6.00	\$200.00/\$17.00	\$139.00/\$13.00	\$49,721.00 - \$52,206.00			100%
75%		\$32,329.00 - \$34,804.00	\$118.00/\$11.00	\$240.00/\$20.00	\$278.00/\$24.00	\$52,207.00 - \$57,178.00			75%
50%		\$34,805.00 - \$37,290.00	\$142.00/\$14.00	\$280.00/\$24.00	\$337.00/\$28.00	\$57,179.00 - \$59,664.00			50%
40%		\$37,291.00 - \$39,776.00	\$166.00/\$15.00	\$389.00/\$33.00	\$59,665.00 - \$62,150.00				40%
30%		\$39,777-\$44,748.00	\$189.00/\$16.00	\$445.00/\$37.00	\$62,151.00 - \$64,168.00				30%
20%									20%
	<b>4</b>	\$0.00 - \$30,000.00	\$0.00	\$100.00/\$9.50	\$0.00				
100%		\$30,001.00 - \$39,000.00	\$59.00/\$6.00	\$200.00/\$17.00	\$139.00/\$13.00	\$60,001.00 - \$63,000.00			100%
75%		\$39,001.00 - \$42,000.00	\$118.00/\$11.00	\$240.00/\$20.00	\$278.00/\$24.00	\$63,001.00 - \$66,000.00			75%
50%		\$42,001.00 - \$45,000.00	\$142.00/\$14.00	\$280.00/\$24.00	\$337.00/\$28.00	\$66,001.00 - \$69,000.00			50%
40%		\$45,001.00 - \$48,000.00	\$166.00/\$15.00	\$389.00/\$33.00	\$69,001.00 - \$72,000.00				40%
30%		\$48,001.00 - \$54,000.00	\$189.00/\$16.00	\$445.00/\$37.00	\$72,001.00 - \$75,000.00				30%
20%									20%
	<b>5</b>	\$0.00 - \$35,140.00	\$0.00	\$100.00/\$9.50	\$0.00				
100%		\$35,141.00 - \$45,684.00	\$59.00/\$6.00	\$200.00/\$17.00	\$139.00/\$13.00	\$70,281.00 - \$73,784.00			100%
75%		\$45,685.00 - \$49,196.00	\$118.00/\$11.00	\$240.00/\$20.00	\$278.00/\$24.00	\$73,785.00 - \$77,308.00			75%
50%		\$49,197.00 - \$52,710.00	\$142.00/\$14.00	\$280.00/\$24.00	\$337.00/\$28.00	\$77,309.00 - \$80,822.00			50%
40%		\$52,711.00 - \$56,224.00	\$166.00/\$15.00	\$389.00/\$33.00	\$80,823.00 - \$84,336.00				40%
30%		\$56,225.00 - \$63,252.00	\$189.00/\$16.00	\$445.00/\$37.00	\$84,337.00 - \$87,550.00				30%
20%									20%

## William Shore Memorial Pool District Statements of Activities

	Jan 24	Jan 23
<b>Income</b>		
311.00 · Property Tax		
311.01 · Property Taxes	14,612.81	7,917.45
<b>Total 311.00 · Property Tax</b>	<b>14,612.81</b>	<b>7,917.45</b>
337.00 · County Shared Revenue/Grants		
337.01 · Timber Excise Tax	4,830.26	4,265.26
337.03 · County Timber Trust (335.02)	12,195.45	0.00
<b>Total 337.00 · County Shared Revenue/Gr...</b>	<b>17,025.71</b>	<b>4,265.26</b>
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	2,984.00	2,915.48
<b>Total 341.00 · Merchandise Sales</b>	<b>2,984.00</b>	<b>2,915.48</b>
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	1,215.00	990.00
347.32 · Group Entrance Fees	1,514.00	7,871.75
347.33 · General Admissions	14,955.50	14,552.02
347.34 · Pass Sales	33,756.85	29,722.50
347.35 · Party Room Rentals	6,760.50	6,734.54
<b>Total 347.30 · Activity Fees</b>	<b>58,201.85</b>	<b>59,870.81</b>
347.60 · Program Fees		
347.62 · Swim Instruction	7,343.00	5,584.27
347.63 · After School Care	19,023.00	34,852.98
<b>Total 347.60 · Program Fees</b>	<b>26,366.00</b>	<b>40,437.25</b>
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	5,703.34	3,946.31
<b>Total 361.00 · Interest and Other Earnings</b>	<b>5,703.34</b>	<b>3,946.31</b>
<b>Total Income</b>	<b>124,893.71</b>	<b>119,352.56</b>
<b>Gross Profit</b>	<b>124,893.71</b>	<b>119,352.56</b>
<b>Expense</b>		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	734.94	0.00
Clerk Services	0.00	2,070.03
Director	6,666.66	5,834.51
Executive Director	6,178.84	6,031.72
<b>Total 1.1 · Management</b>	<b>13,580.44</b>	<b>13,936.26</b>
1.2 · Aquatics		
Aquatics Manager	4,544.26	3,669.32
Lifeguards	15,875.88	17,290.33
On Site Supervisor/Head Guard	9,698.22	9,662.47
Swim Instructor	1,952.00	1,857.75
Water Fitness Instructor	1,527.50	1,131.99
<b>Total 1.2 · Aquatics</b>	<b>33,597.86</b>	<b>33,611.86</b>

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

	Jan 24	Jan 23
<b>1.3 · Dry Land</b>		
Dry Land Fitness Instructors	1,118.75	600.00
Janitors	3,512.13	4,983.20
Maintenance Tech	2,441.26	2,976.00
Member Svcs Manager	2,911.51	1,168.42
Party Crew	490.05	351.45
Party Crew Supervisor	0.00	773.95
Welcome Desk	10,577.12	9,787.36
<b>Total 1.3 · Dry Land</b>	<b>21,050.82</b>	<b>20,640.38</b>
<b>1.4 · Youth Programs</b>		
Activity Leaders	8,378.93	8,694.16
Van Driver	70.98	482.50
Youth Programs Manager	5,848.89	5,517.91
<b>Total 1.4 · Youth Programs</b>	<b>14,298.80</b>	<b>14,694.57</b>
<b>1.5 · Misc. Wages</b>		
Holiday Pay	2,713.13	0.00
Overtime	339.34	58.50
Paid Time Off	2,250.12	2,780.07
<b>Total 1.5 · Misc. Wages</b>	<b>5,302.59</b>	<b>2,838.57</b>
<b>Total 57620.1 · Salaries and Wages</b>	<b>87,830.51</b>	<b>85,721.64</b>
<b>57620.2 · Benefits</b>		
Cafeteria Plan	555.15	555.15
Department of Labor & Industry	1,952.30	1,518.66
Federal Payroll Taxes	6,863.05	6,698.10
Health Insurance	5,171.58	5,771.78
Paid Family Medical Leave	185.66	1,570.92
Unemployment Compensation	816.05	3,541.89
<b>Total 57620.2 · Benefits</b>	<b>15,543.79</b>	<b>19,656.50</b>
<b>57620.3 · Supplies</b>		
<b>3.10 Office Supplies</b>		
3.11 Office Supplies	1,222.80	230.11
3.13 Subscriptions	31.55	54.39
3.15 Print and Copying	165.14	0.00
<b>Total 3.10 Office Supplies</b>	<b>1,419.49</b>	<b>284.50</b>
<b>3.20 Front of House</b>		
3.21 Inventory/Resale	607.43	445.41
3.22 Promotional	161.90	0.00
3.23 Coffee Supplies	0.00	90.08
<b>Total 3.20 Front of House</b>	<b>769.33</b>	<b>535.49</b>
<b>3.30 Lifeguard Supplies</b>		
3.31 Uniforms and Clothing	0.00	1,254.29
3.32 Lifeguard Supplies	295.86	512.28
<b>Total 3.30 Lifeguard Supplies</b>	<b>295.86</b>	<b>1,766.57</b>
<b>3.40 Program Supplies</b>		
3.42 Party Good & Supplies	677.46	760.60
3.43 Special Events	173.54	0.00
<b>Total 3.40 Program Supplies</b>	<b>851.00</b>	<b>760.60</b>
<b>3.50 Afterschool Program</b>		
3.52 Program/Office Supplies	124.63	1,841.99
3.53 Food Supplies	815.23	699.82
3.55 Transportation	73.89	219.93
<b>Total 3.50 Afterschool Program</b>	<b>1,013.75</b>	<b>2,761.74</b>

## William Shore Memorial Pool District Statements of Activities

	Jan 24	Jan 23
<b>3.70 Maintenance Supplies</b>		
3.71 Pool Chemicals	1,629.65	6,009.32
3.72 Janitorial Supplies	1,526.56	2,472.21
3.73 Maintenance Supplies	137.19	930.51
3.74 Tools and Equipment	307.93	185.55
3.75 Fuel Allowance	213.13	340.89
<b>Total 3.70 Maintenance Supplies</b>	<u>3,814.46</u>	<u>9,938.48</u>
<b>Total 57620.3 · Supplies</b>	8,163.89	16,047.38
<b>57620.4 · Services</b>		
<b>4.10 Professional Services</b>		
4.11 Licenses and Permits	122.40	0.00
4.12 Payroll Fees/Bank Charge	196.35	138.03
4.13 IT Service	410.00	1,695.10
4.15 Accounting Services	0.00	2,500.00
4.16 Legal/Background Check	74.00	18.50
4.17 CC Merchant Fees	4,205.88	469.06
<b>Total 4.10 Professional Services</b>	<u>5,008.63</u>	<u>4,820.69</u>
<b>4.20 Communications</b>		
4.21 Telephone/Cellphone	705.18	1,666.94
4.22 Postage, Mailing Service	149.88	262.80
4.23 Website/Internet	204.00	0.00
<b>Total 4.20 Communications</b>	<u>1,059.06</u>	<u>1,929.74</u>
<b>4.30 Training/Travel</b>		
4.31 Training/Conferences	577.15	513.31
<b>Total 4.30 Training/Travel</b>	<u>577.15</u>	<u>513.31</u>
<b>4.40 Marketing/Advertising</b>	1,413.34	1,200.00
<b>4.50 Equipment Leases</b>		
4.51 Office Copier	188.59	0.00
<b>Total 4.50 Equipment Leases</b>	<u>188.59</u>	<u>0.00</u>
<b>4.60 Insurance</b>	127,197.00	93,291.00
<b>4.70 Utilities</b>	13,696.78	27,914.72
<b>4.80 Repair/Maintenance</b>		
4.81 Landscape Maintenance	304.64	0.00
4.83 Building Repair/Maint	408.89	126.69
4.84 Equipment-Repair/Maint	3,056.71	364.16
<b>Total 4.80 Repair/Maintenance</b>	<u>3,770.24</u>	<u>490.85</u>
<b>4.90 Miscellaneous Expense</b>		
4.92 Misc. Expense	130.41	68.01
4.95 State Sales/B & O Tax	4,826.29	7,314.41
4.90 Miscellaneous Expense - Other	21.79	0.00
<b>Total 4.90 Miscellaneous Expense</b>	<u>4,978.49</u>	<u>7,382.42</u>
<b>Total 57620.4 · Services</b>	<u>157,889.28</u>	<u>137,542.73</u>
<b>Total Expense</b>	<u>269,427.47</u>	<u>258,968.25</u>
<b>Total Expense</b>	<u>269,427.47</u>	<u>258,968.25</u>
<b>Net Income</b>	<u><u>-144,533.76</u></u>	<u><u>-139,615.69</u></u>

# William Shore Memorial Pool District Statement of Financial Position

As of January 31, 2024

	Jan 31, 24	Jan 31, 23
<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	121,434.92	155,978.69
112.2 · Credit Card Processing Accou...	0.00	-5.00
<b>Total 112 · Kitsap Bank</b>	121,434.92	155,973.69
113 · LPL Financial		
U.S Treasuries	1,272,790.50	1,212,098.60
<b>Total 113 · LPL Financial</b>	1,272,790.50	1,212,098.60
114 · D A Davidson & Co		
DADCO - Money Market	0.00	17.26
<b>Total 114 · D A Davidson &amp; Co</b>	0.00	17.26
115 · Kitsap Bond Reserve Fund		
Bond Reserve Fund	0.00	487,585.19
Kitsap CD	480,000.00	0.00
<b>Total 115 · Kitsap Bond Reserve Fund</b>	480,000.00	487,585.19
<b>Total Checking/Savings</b>	1,875,325.42	1,856,774.74
<b>Accounts Receivable</b>		
Accounts Receivable	0.00	7,016.70
<b>Total Accounts Receivable</b>	0.00	7,016.70
<b>Other Current Assets</b>		
Undeposited Funds	26,726.32	0.00
<b>Total Other Current Assets</b>	26,726.32	0.00
<b>Total Current Assets</b>	1,902,051.74	1,863,791.44
<b>Fixed Assets</b>		
15000 · Building and Improvements		
16000 · Equipment	75,791.71	75,791.71
16300 · Shore Aquatic Center Expansion	20,396,522.53	20,396,522.53
15000 · Building and Improvements - O...	1,998,731.72	1,998,731.72
<b>Total 15000 · Building and Improvements</b>	22,471,045.96	22,471,045.96
<b>Total Fixed Assets</b>	22,471,045.96	22,471,045.96
<b>TOTAL ASSETS</b>	<b>24,373,097.70</b>	<b>24,334,837.40</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Credit Cards</b>		
21005 · Citi Cards	10,170.64	2,982.15
<b>Total Credit Cards</b>	10,170.64	2,982.15
<b>Other Current Liabilities</b>		
Accrued Sales Tax Liability	0.00	5,378.83



**William Shore Memorial Pool District**  
**Statement of Financial Position**  
As of January 31, 2024

	Jan 31, 24	Jan 31, 23
<b>Current Payroll Liabilities</b>		
Accrued Cafeteria Plan Liab	8,014.30	4,371.73
Deferred Compensation Liability	50.00	50.00
Employment Security	3,615.33	3,541.89
Federal Unemployment	527.03	30.21
Labor & Industries	5,635.20	9,783.13
Payroll Liabilities	4,212.98	91.40
PFML	1,660.08	1,943.50
Uncashed old paychecks	209.35	209.35
<b>Total Current Payroll Liabilities</b>	<b>23,924.27</b>	<b>20,021.21</b>
<b>Total Other Current Liabilities</b>	<b>23,924.27</b>	<b>25,400.04</b>
<b>Total Current Liabilities</b>	<b>34,094.91</b>	<b>28,382.19</b>
<b>Long Term Liabilities</b>		
Debt		
2013A LTGO - Kitsap	0.00	37,798.68
2018A Bond (Public)	8,920,000.00	9,115,000.00
2020A Revenue Bond (Kitsap)	7,175,000.00	7,340,000.00
LOCAL Loan I	0.00	0.13
LOCAL Loan II	0.00	59,348.75
<b>Total Debt</b>	<b>16,095,000.00</b>	<b>16,552,147.56</b>
<b>Total Long Term Liabilities</b>	<b>16,095,000.00</b>	<b>16,552,147.56</b>
<b>Total Liabilities</b>	<b>16,129,094.91</b>	<b>16,580,529.75</b>
<b>Equity</b>		
32000 - Unrestricted Net Assets	8,388,536.55	7,893,923.34
Net Income	-144,533.76	-139,615.69
<b>Total Equity</b>	<b>8,244,002.79</b>	<b>7,754,307.65</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>24,373,097.70</b>	<b>24,334,837.40</b>



