

AGENDA- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington,

October 22nd, 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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT

Action Item: Approval of 2025 Budget and Levy

CONSENT AGENDA

- Minutes for September 24th, 2024
- Ratification of September 2024 \$44,635.30

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 November 26th , 2024 at 3:00pm

ADJOURNMENT

MINUTES- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

September 22nd, 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

COMMISSIONERS

GREG SHIELD, RANDY JOHNSON, LATRISHA SUGGS, MIKE FRENCH

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, Treasurer Stan Creasey, Director Ryan Amiot, Acting Aquatics Director Cody Chase.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMFm to approve agenda, CCMs, mc

PUBLIC COMMENT- None

ACTION ITEM: Public Hearing opened for 2025 Budget and Levy

CONSENT AGENDA

-Minutes from August 27th, 2024

-Ratification of August 2024 \$58,871.80

ACTION TAKEN: CGSm to approve, CMFs, mc

AGENDA ITEMS- none

ITEMS FOR DISCUSSION

2a Executive Director Report- Given by Ryan Amiot Director: Ryan reported that our non-taxable bonds from 2018 are being audited by the IRS. Steve has engaged a lawyer to work with him to assure all audit requirements are met. He has included the proposed cost of this in the 2025 budget Stan explains that the audit is looking for any improper use of tax-exempt monies used for profit items. This is a common process. Ryan reported that due to the grant issues the childcare will be stalled for the near future awaiting funds from state.

2b Financial Report- Treasurer Stan Creasey went over the proposed 2025 budget. Discussion of whether to have an added 3% charge for patrons using credit cards to offset cost of using credit cards or raise all prices by 3% in 2025. The consensus was to not charge credit card holders more for use. Also discussed were lowering levy needs, investment strategy and future capital projects.

- 2c Staff Report- Ryan Amiot shared concerning our upcoming event the pumpkin patch on the October 19th.
- 2d Scholarship Report: Lori went over the cost of scholarships from January 2024 to August 31, 2024. The total costs of passes were \$8595.60. The total cost of Spark/Splash scholarships was \$15259.20. Lori discussed more definitive guidelines for our scholarship program including what limits we have to the quantity of scholarships given. It was suggested that we seek grants to further fund our after-school scholarship needs but not to limit scholarship awards at this time.

NEXT MEETING DATE

The next WSMPD meeting will be held on November 26th 2024 at 3:00 p.m.

ADJOURNMENT

Commissioner Shield adjourned the meeting at 4:30pm

PASSED AND ADOPTED this twenty-fourth of September 2024

William Shore Memorial Pool District Commissioners

Greg Shield, President

ATTEST;

Lori Taber, Clerk

**Shore Metro Park District
The General Fund Summary
Statement of Revenues and Expenses**

	2021 Actual	2022 Actual	2023 Actual	2024 Est	2024 Budget	2025 Budget	% Change 23-24	% Change 24-25
Operational Revenue								
Sales of Merchandise	\$21,534	\$32,641	\$33,039	\$32,500	\$35,500	\$33,500	-2%	3%
Activity /Use Fees	\$483,951	\$596,011	\$656,471	\$660,000	\$713,250	\$685,000	1%	4%
Recreation Programing	\$281,386	\$343,930	\$387,260	\$375,000	\$404,000	\$393,000	-3%	5%
Total Operational Revenue	\$786,872	\$972,583	\$1,076,771	\$1,067,500	\$1,152,750	\$1,111,500		
Non Operating Revenue								
Property Tax	\$1,659,061	\$1,723,228	\$1,846,076	\$1,887,000	\$1,887,000	\$1,987,000	2%	5.2994%
County Shared Revenue	\$53,349	\$40,565	\$199,493	\$105,700	\$114,000	\$102,000	-47%	-4%
Interest and Other Misc Revenue	\$204	\$11,344	\$81,310	\$96,300	\$95,000	\$80,000	18%	-17%
Gifts from Private Sources	\$0	\$0	\$9	\$0	\$0	\$0	0%	0%
Covid-19 Funds	\$0	\$158,700	\$0	\$0	\$0	\$0	0%	0%
State Grants	\$165,930	\$0	\$0	\$69,000	\$0	\$55,500	100%	-20%
Misc Revenue	\$795	\$0	\$0	\$0	\$0	\$0	0%	0%
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%
Lease of County Lands	\$172	\$231	\$0	\$0	\$0	\$0	0%	0%
Proceeds from Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%
Total Non Operational Revenue	\$1,879,511	\$1,934,067	\$2,126,888	\$2,158,000	\$2,096,000	\$2,224,500		
Total Revenue	\$2,666,383	\$2,906,650	\$3,203,659	\$3,225,500	\$3,248,750	\$3,336,000		
Operational Expense								
Wages	\$874,249	\$994,774	\$1,135,174	\$1,209,545	\$1,211,000	\$1,245,100	7%	3%
Benefits	\$172,438	\$178,128	\$210,792	\$194,900	\$215,200	\$200,600	-8%	3%
Supplies	\$137,341	\$182,432	\$191,740	\$167,081	\$214,150	\$168,500	-13%	1%
Services	\$384,839	\$444,721	\$551,758	\$538,727	\$494,250	\$630,000	-2%	17%
Total Operational Expenses	\$1,568,867	\$1,800,055	\$2,089,464	\$2,110,253	\$2,134,600	\$2,244,200		
Non Operational Expense								
Intergovernmental Services	\$18,639	\$1,916	\$18,576	\$16,000	\$0	\$0	-14%	-100%
Debt Interest	\$629,407	\$622,615	\$601,022	\$591,124	\$591,124	\$570,910	-2%	-3%
Cost of Debt Issuance	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%
Total Non Operational Expense	\$648,046	\$624,531	\$619,598	\$607,124	\$591,124	\$570,910		
TOTAL EXPENSE	\$2,216,913	\$2,424,585	\$2,709,062	\$2,717,377	\$2,725,724	\$2,815,110		
Pre Capital Commitment Income (Loss)	\$449,470	\$482,065	\$494,597	\$508,123	\$523,026	\$520,890		
Capital Commitments								
Debt Service Principle	\$378,734	\$483,243	\$457,147	\$460,000	\$460,000	\$470,000	1%	2%
Capital Projects	\$0	\$0	\$0	\$80,000	\$0	\$50,000	0%	-38%
Total Capital Commitments	\$378,734	\$483,243	\$457,147	\$540,000	\$460,000	\$520,000		
Increase (Loss) in Net Position	\$70,736	-\$1,178	\$37,449	-\$31,877	\$63,026	\$890	-185%	-103%

2025 Budget Assumptions:

2024 Observations

1. 2024 Operational Revenues \$85,000 lower than projections due to our shut down in May for maintenance that closed the facility for over a week and see that we have reach our saturation level for use of the facility.
2. We are using the LGIP for the investment vehicle for our reserves and we also have our tax levy funds deposited in LGIP, so we are maintaining a higher LGIP balance than previous years.
3. We did receive grant reimbursement funds totaling \$69,000 for childcare expansion planning. Expenses under that grant only totaled \$30,000 in expenses.
4. The SAO is conducting our 2 year audit that will fall half in 2024. We have allocated \$16,000 for this year. This was not a budgeted item.
5. The IRS is conducting an audit for our 2018 Tax Exempt Bond issue. This will last into 2025. We have signed an engagement letter with Perkin Garvey who did our legal work for the bond issue. Unsure of what the cost will be.
6. The board approved funds to use for replacing two salt generators and a new UV in 2023, although were paid in 2024 as \$80,000 in capital expenses so our net profit was lower than projected.

2025 Operational Revenue Assumptions:

1. 2025 Pricing will increase 3-5% across all programs and admissions based upon Board recommendations.
2. No growth increase is calculated. Program and activity revenue is forecasted to increase between 3%-5%.
3. District will continue to use the LGIP for surplus cash and reserves and is forecasted to bring a 4.5% and 5.5% return

2025 Non-Operational Revenue Assumptions

1. The District estimates Property Assessed values will rise by 5.9%. An increase of \$100,000 is indicated in the Budget and will change the Levey per 1,000 AV from \$0.32 to \$0.31.
2. District will utilize an additional Child Care Planning Grant in the amount of \$55,000. Expected expenses will be \$40,000.

2025 Operational Expense Assumptions

1. Wages rates will increase by 3% in accordance with Western WA CPI estimates.
2. Wages and Utility costs account for 85% of our expense budget.
- 3.

2025 Non-Operational Expense Assumptions

1. Insurance cost rose from \$93k in 2023 to \$127k in 2024. Insurance is risen 125% from 2022.
2. SAO audit expense is estimated to be \$8,000 for 2025 for a total of \$16,000 for the 2022-2023 audit cycle.
3. Federal IRS Audit for our 2018 Bond Issue is underway and will most likely continue until next year. Cost is not yet determined.
4. \$50k is budgeted for Capital Expenses

Upcoming Capital Equipment Replacement Schedule

Equipment ID	Type	Manufacturer	Age	Replacement Cost 2022	Life Expectency
AHU-1	AHU	Innovent	13	\$500,000	2026
WSHP-1	Water Source Heat Pump	Airstack	13	\$125,000	2026
B-1	Main Boiler	Riverside	13	\$75,000	2026
Salt 1	Activity Pool Salt	TMI	5	\$45,000	2026
			Total:	\$745,000	

**Shore Metro Park District
The General Fund (001)
Statement of Revenues and Expenses**

	2021 Actual	2022 Actual	2023 Actual	2024 Est	2024 Budget	2025 Budget
Operational Revenue						
Sales of Merchandise						
Vending Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Sales of Taxable Merchandise	\$21,534	\$32,641	\$33,039	\$32,500	\$35,500	\$33,500
341.70 Total Sales of Merchandise	\$21,534	\$32,641	\$33,039	\$32,500	\$35,500	\$33,500
Activity /Use Fees						
Pass Sales	\$284,976	\$347,063	\$376,786	\$385,000	\$410,000	\$395,000
General Admissions	\$139,029	\$154,998	\$179,708	\$175,000	\$200,000	\$185,000
Group Use Fees	\$29,557	\$33,143	\$42,340	\$42,000	\$40,000	\$44,000
Rental (pools, lanes, whole facility)*	\$0	\$0	-\$45	\$0	\$0	\$0
Room Rentals	\$14,539	\$39,739	\$40,273	\$40,000	\$51,000	\$42,000
Equipment and Locker Rentals*	\$0	\$0	\$0	\$0	\$0	\$0
Gift Certificates/Special Events	\$15,851	\$21,069	\$17,408	\$18,000	\$12,250	\$19,000
347.30 Total Activity/Use Fees	\$483,951	\$596,011	\$656,471	\$660,000	\$713,250	\$685,000
Recreation Programming						
Swim Classes/Instruction	\$78,601	\$70,228	\$96,635	\$84,000	\$109,000	\$98,000
Exercise Classes*	\$72	\$0	\$0	\$0	\$0	\$0
After School Program	\$127,248	\$166,108	\$211,454	\$213,000	\$210,000	\$215,000
Summer Camp Program	\$75,465	\$107,594	\$79,171	\$78,000	\$85,000	\$80,000
347.60 Total Recreation Programming	\$281,386	\$343,930	\$387,260	\$375,000	\$404,000	\$393,000
Total Operational Revenue	\$786,872	\$972,583	\$1,076,771	\$1,067,500	\$1,152,750	\$1,111,500
Non-Operational Revenue						
Property Tax						
Property Tax	\$1,659,061	\$1,723,228	\$1,846,076	\$1,887,000	\$1,887,000	\$1,987,000
Sale of Tax Title Property	\$96	\$100	\$102	\$0	\$0	\$0
311.00 Total General Property Tax	\$1,659,158	\$1,723,328	\$1,846,178	\$1,887,000	\$1,887,000	\$1,987,000
State Grants						
CDBG Grants (334.04.20)	\$115,930	\$0	\$0	\$0	\$0	\$0
RCO Grants (333.15.00)	\$50,000	\$0	\$0	\$0	\$0	\$0
2018 Capital Budget (334.04.20)	\$0	\$0	\$0	\$0	\$0	\$0
2019 Capital Budget (334.04.20)	\$0	\$0	\$0	\$0	\$0	\$0
2020 Capital Budget (334.04.20)	\$0	\$0	\$0	\$0	\$0	\$0
Child Care Grants	\$0	\$0	\$0	\$69,000	\$0	\$55,500
334.00 Total State Grants	\$165,930	\$0	\$0	\$69,000	\$0	\$55,500
Covid-19 Revenue						
Cares Act Funds	\$0	\$158,700	\$0	\$0	\$0	\$0
332.92.10 Covid-19 Revenue	\$0	\$158,700	\$0	\$0	\$0	\$0
Country Shared Revenue/Grants						
Leasehold Excise Taxes	\$10,355	\$11,342	\$6,735	\$15,600	\$15,500	\$11,000
Timber/Harvest Excise Tax	\$6,039	\$3,073	\$26,396	\$15,800	\$3,500	\$11,000
Sale of County Timber	\$36,783	\$25,920	\$166,363	\$64,000	\$65,000	\$65,000
Misc./PILT	\$0	\$0	\$0	\$0	\$0	\$0
County Grant (OF)	\$0	\$0	\$0	\$0	\$0	\$0
USDA Food Grant	\$0	\$0	\$0	\$10,300	\$30,000	\$15,000
Energy Grants	\$0	\$0	\$0	\$0	\$0	\$0
Lease of County Land (DNR Other)	\$172	\$231	\$0	\$0	\$0	\$0
337.10 Total County Shared Revenue/Grants	\$53,349	\$40,565	\$199,493	\$105,700	\$114,000	\$102,000
Interest and Other Misc Revenue						
Interest Earnings Restricted	\$12	\$0	\$0	\$0	\$0	\$0
Dividend Income Restricted	\$72	\$0	\$0	\$0	\$0	\$0
Realized Gain/Loss Restricted	-\$7	\$9,276	\$0	\$0	\$0	\$0
Unrealized Gain/Loss Restricted	\$83	\$610	\$0	\$0	\$0	\$0
Interest Earnings Unrestricted	\$0	\$393	\$81,310	\$96,300	\$95,000	\$80,000
Misc Restricted	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings Operation Funds	\$44	\$1,064	\$0	\$0	\$0	\$0
361.00 Total Interest and Other Misc Revenue	\$204	\$11,344	\$81,310	\$96,300	\$95,000	\$80,000
Gifts From Private Sources						
Private Gifts (non-gov.)	\$0	\$0	\$9	\$0	\$0	\$0

367.00	Total Gifts from Private Sources	\$0	\$0	\$9	\$0	\$0	\$0
	Misc Revenue						
	Misc Other Revenue	\$795	\$36	-\$85	\$0	\$0	\$0
369.00	Total Misc Revenue	\$795	\$36	-\$85	\$0	\$0	\$0
	Debt Proceeds						
	Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL Loan Program	\$0	\$0	\$0	\$0	\$0	\$0
	County Line of Credit	\$0	\$0	\$0	\$0	\$0	\$0
391.10	Total Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
	Proceeds from Sale of Capital Assets						
	Sale of Real Property	\$0	\$0	\$0	\$0	\$0	\$0
395.10	Proceeds from Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
	Total Non-Operational Revenue	\$1,879,436	\$1,933,972	\$2,126,905	\$2,158,000	\$2,096,000	\$2,224,500
	Total Revenue	\$2,666,307	\$2,906,555	\$3,203,675	\$3,225,500	\$3,248,750	\$3,336,000

Operational Expense

Wages Management

Executive Director	\$66,618	\$70,449	\$73,999	\$74,600	\$75,000	\$76,800
Director	\$58,711	\$68,270	\$71,498	\$68,600	\$76,000	\$70,600
Bookkeeping/Accountant	\$0	\$0	\$6,893	\$9,300	\$12,500	\$9,500
Clerk of the Board	\$1,319	\$1,459	\$2,564	\$1,155	\$0	\$1,200
Treasurer	\$800	\$2,400	\$2,750	\$2,050	\$1,200	\$2,100

Wages Dryland

Fitness Instructors	\$0	\$5,750	\$12,950	\$22,400	\$20,000	\$23,000
Janitorial	\$22,561	\$60,137	\$51,129	\$61,900	\$61,000	\$63,700
Maintenance Tech	\$15,074	\$20,858	\$33,517	\$37,935	\$60,000	\$39,000
Member Services Coordinator	\$37,417	\$43,823	\$38,665	\$42,400	\$55,000	\$43,600
Party Supervisor	\$4,092	\$6,432	\$5,093	\$110	\$5,100	\$0
Front Desk Staff	\$111,651	\$117,419	\$109,098	\$123,300	\$120,000	\$127,000
Party Staff	\$1,478	\$6,278	\$6,768	\$4,700	\$7,000	\$4,800

Youth Programs

Child Care Manager	\$53,874	\$46,100	\$73,537	\$79,500	\$55,000	\$81,800
Child Care Activity Leaders	\$50,107	\$89,488	\$121,519	\$126,000	\$137,000	\$130,000
Sparks Food Service Worker	\$9,213	\$10,661	\$0	\$13,200	\$12,000	\$13,500
Van Driver	\$0	\$0	\$9,302	\$8,350	\$9,500	\$8,600

Wages Aquatics

Aquatics Manager	\$34,867	\$39,850	\$59,021	\$53,200	\$56,000	\$54,700
Head Guards/Facility Supervisors	\$82,193	\$67,725	\$114,634	\$150,300	\$111,000	\$154,800
Lifeguards/Swim Instructors	\$279,357	\$238,327	\$278,328	\$266,900	\$275,000	\$274,900
Aquatic Class Instructors	\$12,657	\$25,494	\$18,520	\$20,900	\$20,000	\$21,500

Recreation Programmer	\$12,907	\$52,658	\$0	\$0	\$0	\$0
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Overtime	\$214	\$550	\$2,708	\$4,660	\$2,700	\$4,800
Sick Pay/Vacation	\$19,141	\$20,647	\$39,136	\$31,000	\$40,000	\$31,900
Holiday Oay	\$0	\$0	\$3,548	\$7,085	\$0	\$7,300

576.20.10	Salaries and Wages Total	\$874,249	\$994,774	\$1,135,174	\$1,209,545	\$1,211,000	\$1,245,100
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Benefits

WA Cares Refund	\$0	\$791	\$0	\$0	\$0	\$0
Social Security/Taxes	\$70,772	\$75,592	\$86,506	\$91,900	\$88,000	\$94,600
Cafeteria Plan	\$10,880	\$11,168	\$8,247	\$8,250	\$8,300	\$8,500
Health Plan	\$42,739	\$52,717	\$67,716	\$53,000	\$70,000	\$54,600
Unemployment	\$13,928	\$11,364	\$14,757	\$11,600	\$14,700	\$11,900
Department of L&I	\$34,118	\$25,446	\$29,287	\$27,600	\$30,000	\$28,400
Paid Family Leave	\$0	\$1,050	\$4,279	\$2,550	\$4,200	\$2,600

576.20.20	Personnel Benefits Total	\$172,438	\$178,128	\$210,792	\$194,900	\$215,200	\$200,600
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Supplies

Office

Office Supplies	\$8,478	\$9,142	\$8,136	\$8,200	\$5,200	\$8,300
Subscriptions	\$5,870	\$8,063	\$9,360	\$3,700	\$10,600	\$4,000
Memberships and Dues	\$849	\$2,652	\$2,534	\$2,100	\$1,700	\$2,200
Printing and Copying Supplies	\$1,643	\$1,832	\$1,937	\$2,600	\$1,500	\$2,200
Computers and Supplies	\$2,088	\$647	\$1,530	\$3,000	\$2,600	\$1,500
Other	\$0	\$0	\$0	\$0	\$0	\$0

Front of House Supplies

Uniforms	\$666	\$0	\$0	\$0	\$0	\$0	
Coffee	\$407	\$1,202	\$851	\$300	\$850	\$400	
Promotional	\$139	\$2,177	\$2,245	\$4,100	\$2,300	\$2,500	
Inventory/Resale	\$23,094	\$24,031	\$18,031	\$21,966	\$18,500	\$23,000	
Other	\$1,435	\$0	\$0	\$0	\$0	\$0	
Life Guards							
Uniforms	\$3,004	\$4,613	\$8,669	\$6,400	\$8,800	\$6,500	
Equipment and Supplies	\$7,447	\$5,933	\$6,097	\$4,800	\$6,100	\$5,000	
Lifeguard Other	\$38	\$1,019	\$0	\$0	\$0	\$0	
Program Supplies and Equipment							
Exercise Classes*	\$0	\$0	\$0	\$0	\$0	\$0	
Swim Classes/Instruction/Exercise	\$1,665	\$181	\$2,941	\$2,750	\$2,500	\$2,800	
Party Goods	\$4,078	\$10,195	\$13,025	\$9,100	\$13,000	\$9,300	
Special Events	\$222	\$1,850	\$4,585	\$5,250	\$4,500	\$5,300	
Other Program Supplies and Eq	\$0	\$0	\$0	\$0	\$0	\$0	
After School Programs							
Program/Office Supplies	\$2,961	\$4,992	\$4,633	\$1,950	\$4,700	\$2,100	
Food Service Supplies	\$6,864	\$10,893	\$13,072	\$9,850	\$14,000	\$10,000	
Field Trips	\$0	\$0	\$89	\$35	\$100	\$100	
Transportation	\$680	\$1,440	\$1,140	\$850	\$1,200	\$1,000	
Space Rental*	\$0	\$0	\$0	\$0	\$0	\$0	
Uniforms	\$358	\$0	\$0	\$0	\$0	\$0	
Summer Camp Program							
Program/Office Supplies	\$464	\$877	\$789	\$2,950	\$1,000	\$3,000	
Food Service Supplies	\$8,699	\$20,196	\$497	\$13,450	\$24,000	\$14,000	
Field Trips	\$78	\$876	\$0	\$100	\$0	\$100	
Transportation	\$67	\$830	\$205	\$380	\$200	\$400	
Uniforms	\$1,293	\$1,813	\$2,265	\$2,200	\$2,300	\$2,500	
Space Rental*	\$0	\$0	\$0	\$0	\$0	\$0	
Maintenance and Repairs Supplies							
Pool Chemicals	\$20,534	\$23,191	\$40,107	\$28,000	\$40,000	\$30,000	
Cleaning and Janitorial Supplies	\$20,731	\$34,607	\$28,305	\$12,450	\$28,500	\$15,000	
Maintenance Supplies	\$5,409	\$5,827	\$6,310	\$13,400	\$6,300	\$10,000	
Other		\$532	\$0		\$0	\$0	
Small Tools and Minor Equip.	\$8,079	\$2,821	\$8,661	\$2,100	\$8,000	\$2,200	
Fuel Allowance	\$0	\$0	\$5,724	\$5,100	\$5,700	\$5,100	
576.20.30	Supplies Total	\$137,341	\$182,432	\$191,740	\$167,081	\$214,150	\$168,500

Services

Professional Services

License and Permits	\$0	\$1,104	\$1,056	\$1,200	\$1,100	\$1,300
Bank Charges/Direct Deposit/Payroll	\$150	\$2,356	-\$106	-\$1,450	\$0	\$0
IT/Computer Service	\$4,840	\$5,145	\$11,013	\$5,600	\$11,000	\$6,000
Transaction Services/Rec1	\$6,449	\$6,772	\$7,110	\$7,200	\$7,300	\$7,400
Accounting Services	\$20,000	\$20,915	\$17,000	\$0	\$0	\$0
Legal Services/Background	\$679	\$2,000	\$1,147	\$1,100	\$1,000	\$21,000
Merchant/Credit Card Service Fees	\$12,000	\$19,950	\$50,525	\$62,700	\$51,000	\$60,000
Other Professional Services	\$0	\$0	\$0	\$0	\$0	\$0

Communications

Telephone	\$7,899	\$10,290	\$10,857	\$8,900	\$10,900	\$10,000
Postage and Mailing	\$135	\$80	\$263	\$150	\$250	\$200
Website/Internet	\$3,535	\$3,572	\$4,001	\$3,700	\$4,100	\$4,000

Training/Travel

Conference, Convention and Training	\$3,461	\$15,027	\$13,165	\$12,500	\$10,000	\$10,000
Travel	\$4,443	\$7,499	\$0	\$0	\$0	\$0

Advertising

Advertising	\$3,156	\$4,001	\$3,496	\$3,300	\$1,500	\$3,000
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Rentals and Leases

Office Copier	\$2,263	\$2,263	\$2,074	\$2,452	\$2,100	\$2,500
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Insurance

Liability/Property Insurance	\$46,845	\$52,258	\$93,291	\$127,000	\$110,000	\$165,000
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Utility

Electrical/Water/Sewer	\$149,271	\$132,835	\$145,424	\$141,300	\$145,000	\$145,000
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Repairs and Maintenance

Landscaping Services	\$13,587	\$11,628	\$12,075	\$13,500	\$12,000	\$15,000
Janitorial Services	\$10,284	\$0	\$0	\$0	\$0	\$0
Building Maintenance	\$34,818	\$3,567	\$13,073	\$10,100	\$13,000	\$10,000
Equipment Maintenance	\$11,570	\$83,394	\$100,533	\$50,000	\$50,000	\$72,000
Child Care Grant Expenses	\$0	\$0	\$0	\$30,800	\$0	\$40,000

Miscellaneous

Misc. Service/Discrepancies	\$961	\$120	\$1,781	\$2,300	\$0	\$0
Intergovernmental Taxes/Services						
External Taxes/Assessments	\$0	\$0	\$107	\$100	\$100	\$100
County Services	\$0	\$0	\$0	\$0	\$0	\$0
City Services	\$0	\$0	\$0	\$225	\$0	\$0
Clallam County Taxes	\$3,015	\$3,859	\$3,859	\$4,450	\$3,900	\$4,500
B&O Tax/Sales Tax	\$45,478	\$56,088	\$60,014	\$51,600	\$60,000	\$53,000
576.20.40	Services Total	\$384,839	\$444,721	\$551,758	\$538,727	\$494,250

576.20	OPERATIONAL EXPENSE TOTAL	\$1,568,867	\$1,800,055	\$2,089,464	\$2,110,253	\$2,134,600	\$2,244,200
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NON-OPERATIONAL EXPENSE

Services

Election Costs*	\$0	\$0	\$0	\$0	\$0	\$0
State Auditor	\$18,639	\$1,916	\$18,576	\$16,000	\$0	\$0
576.20.40	Services Total	\$18,639	\$1,916	\$18,576	\$16,000	\$0

Cost of Debt Issuance

Bond Issue Costs	\$0	\$0	\$0	\$0	\$0	\$0
Investment Costs	\$0	\$0	\$0	\$0	\$0	\$0
592.76.10	Total Cost of Debt Issuance	\$0	\$0	\$0	\$0	\$0

Debt Interest

2012B LOCAL Loan I	\$401	\$5,401	\$0	\$0	\$0	\$0
2013A LOCAL Loan II	\$7,346	\$4,178	\$1,484	\$0	\$0	\$0
2013A LTGO Bond Kitsap	\$2,974	\$3,032	\$614	\$0	\$0	\$0
2017A Bond Kitsap (van)	\$0	\$0	\$0	\$0	\$0	\$0
2018A UTGO Bond (Public Issue)	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000
2018A LTGO Bond (Public Issue)	\$245,037	\$237,838	\$230,438	\$222,637	\$222,637	\$212,388
2020A Park Revenue Bond (Kitsap)	\$233,649	\$232,167	\$228,487	\$228,487	\$228,487	\$218,522
Line of Credit	\$0	\$0	\$0	\$0	\$0	\$0
592.76.70	Debt Service Interest Total	\$629,407	\$622,615	\$601,022	\$591,124	\$591,124

TOTAL NON-OPERATIONAL EXPENSE	\$648,046	\$624,531	\$619,598	\$607,124	\$591,124	\$570,910
TOTAL EXPENSE	\$2,216,913	\$2,424,585	\$2,709,062	\$2,717,377	\$2,725,724	\$2,815,110
Pre Capital Commitment Income (Loss)	\$449,394	\$481,970	\$494,613	\$508,123	\$523,026	\$520,890

Capital Commitments

Debt Service Principle

2012B LOCAL Loan I	\$15,262	\$16,044	\$0	\$0	\$0	\$0
2013B LOCAL Loan II	\$47,019	\$48,405	\$59,349	\$0	\$0	\$0
2013A Kitsap Bond	\$71,453	\$73,794	\$37,799	\$0	\$0	\$0
2017A Bond Kitsap (van)	\$0	\$0	\$0	\$0	\$0	\$0
2018 UTGO Bond(Public Issue)	\$0	\$0	\$0	\$0	\$0	\$0
2018 LTLG Bond (Public Issue)	\$180,000	\$185,000	\$195,000	\$205,000	\$205,000	\$210,000
2020A Park Revenue Bond	\$65,000	\$160,000	\$165,000	\$255,000	\$255,000	\$260,000
County Line of Credit	0	\$0	\$0	\$0	\$0	\$0
591.75.70	Debt Service Principle Total	\$378,734	\$483,243	\$457,147	\$460,000	\$470,000

Capital Projects

Expansion

Project Management Services	\$1,150	\$0	\$0	\$0	\$0	\$0
Architecture and Engineering	\$0	\$0	\$0	\$0	\$0	\$0
Pre-Construction Services	\$0	\$0	\$0	\$0	\$0	\$0
Permitting	\$0	\$0	\$0	\$0	\$0	\$0
Commissioning	\$0	\$0	\$0	\$0	\$0	\$0
Testing and Inspections	\$12,431	\$0	\$0	\$0	\$0	\$0
Construction Aquatic Center	\$39,495	\$0	\$0	\$0	\$0	\$0
Construction Horizon Center	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0
Furnishings	\$0	\$0	\$0	\$0	\$0	\$0
Expansion Capital Projects Total	\$53,076	\$0	\$0	\$0	\$0	\$0

Building and Structures	\$0	\$0	\$0	\$0	\$0	\$0
Machinery and Equipment	\$0	\$0	\$0	\$80,000	\$0	\$50,000
Expansion	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0
594.76.60	Capital Projects Total	\$0	\$0	\$80,000	\$0	\$50,000

Total Capital Commitments	\$431,810	\$483,243	\$457,147	\$540,000	\$460,000	\$520,000
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Grand Total Expense	\$2,648,723	\$2,907,828	\$3,166,210	\$3,257,377	\$3,185,724	\$3,335,110
Increase (Loss) in Net Position	\$17,584	-\$1,273	\$37,466	-\$31,877	\$63,026	\$890



Ordinance / Resolution No. 01-2024
RCW 84.55.120

WHEREAS, the Board of Commissioners of William Shore Pool District has met and considered
(Governing body of the taxing district) (Name of the taxing district)
its budget for the calendar year 2025; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 1,887,000.00; and,
(Previous year's levy amount)

WHEREAS, the population of this district is more than or less than 10,000; and now, therefore,
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2025 tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 100,000.00
which is a percentage increase of 5.299% % from the previous year. This increase is exclusive of
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 22 day of October, 2024.

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the **total amount to be levied** by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

To ask about the availability of this publication in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.



Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Greg Shield,
(Name)

District Board President, for William Shore Memorial Pool District, do hereby certify to
(Title) (District Name)

the Clallam County County legislative authority that the Commissioners
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2025 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 10-22-2024 :
(Date of Public Hearing)

Regular Levy: \$1,987,000.00
(State the total dollar amount to be levied)

Excess Levy: \$0
(State the total dollar amount to be levied)

Refund Levy: \$0
(State the total dollar amount to be levied)

Signature: _____

Date: 10-24-2023

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REV 64 0100e (w) (2/21/12)

**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:

September 2024

From Operations Account:

Operations Total:	\$44,635.30
Capital Total:	\$00.00
Expense Grand Total:	\$44,635.30

Date: _____

Clerk of the Board

Executive Director, Steven Burke

Board of Commissioners President
Greg Shield

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

10/15/24

Type	Date	Num	Name	Memo	Account	Debit
Check	09/04/2024	4903	City of Port Angel...	8/17 bill - 7/...	4.70 Utilities	10,559.65
Check	09/04/2024	dor 7...	Department of Re...	July B&O a...	4.95 State Sales/B & O Tax	10,559.65
Check	09/25/2024	dor 8...	Department of Re...	August B&...	4.95 State Sales/B & O Tax	8,787.63
Check	09/05/2024	eft re...	Regence Blue Sh...	Sept emplo...	Health Insurance	8,787.63
Credit Card Ch...	09/13/2024		Uline	janitorial	3.72 Janitorial Supplies	6,259.21
Credit Card Ch...	09/09/2024		Swim Outlet	goggles etc	3.21 Inventory/Resale	3,054.00
Check	09/05/2024	4906	Dan Blood's Crea...	Monthly - A...	4.81 Landscape Maintenan...	3,054.00
Credit Card Ch...	09/06/2024		granger	shower valv...	4.83 Building Repair/Maint	1,497.06
Credit Card Ch...	09/26/2024		Uline		3.72 Janitorial Supplies	1,257.82
Credit Card Ch...	09/17/2024		Amazon		3.42 Party Good & Supplies	1,089.00
Check	09/04/2024	4905	Clallam County E...	#2282 Annu...	4.11 Licenses and Permits	1,089.00
Credit Card Ch...	09/11/2024		WIX	Membership	4.23 Website/Internet	996.85
Credit Card Ch...	09/13/2024		IAM SGE Stargu...	SGE certs	4.31 Training/Conferences	996.85
						990.14
						990.14
						761.74
						761.74
						596.00
						294.00
						890.00
						588.06
						588.06
						575.00
						575.00

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

Type	Date	Num	Name	Memo	Account	Debit
Check	09/04/2024	4904	Chemical Product...	#3927 8/29/...	4.84 Equipment-Repair/Maint	381.15
Check	09/05/2024	4909	Wright's Labor LLC	Invoice #10...	4.84 Equipment-Repair/Maint	381.15
Credit Card Ch...	09/01/2024		Costco	Membershi...	3.14 Memberships and Dues	360.02
Credit Card Ch...	09/02/2024		Amazon	prize bin/cr...	3.51.2 Program/Office Sup...	325.00
Credit Card Ch...	09/04/2024		IAM SGE Stargu...	Star Guard ...	4.31 Training/Conferences	303.54
Check	09/24/2024	eft ve...	Verizon	Sept cell ph...	4.21 Telephone/Cellphone	300.00
Credit Card Ch...	09/10/2024		Costco	shorts for re...	3.21 Inventory/Resale	288.03
Credit Card Ch...	09/18/2024		Amazon	gloves	3.32 Lifeguard Supplies	277.70
Credit Card Ch...	09/17/2024		Costco	spark snacks	3.51.3 Food Supplies	275.82
Check	09/05/2024	4910	Canon Financial ...	contract inv...	4.51 Office Copier	234.98
Check	09/19/2024	4915	Guardian Securit...	Invoice 152...	4.70 Utilities	232.14
Check	09/03/2024	umu...	Unum Life Ins	employee lif...	Health Insurance	212.36
Credit Card Ch...	09/06/2024		Port Angeles Ch...	annual me...	3.14 Memberships and Dues	211.75
						207.00

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

10/15/24

Type	Date	Num	Name	Memo	Account	Debit
Check	09/23/2024	eft w...	Wave	9/1 stateme...	4.23 Website/Internet	204.00
Credit Card Ch...	09/13/2024		IAM SGE Stargu...	SGE certs	4.31 Training/Conferences	204.00
Check	09/19/2024	4916	Angeles Commu...	Invoice 351...	4.21 Telephone/Cellphone	200.00
Credit Card Ch...	09/21/2024		Amazon	walkie talkies	3.51.2 Program/Office Sup...	161.17
Credit Card Ch...	09/06/2024		USPS	stamps	4.22 Postage, Mailing Servi...	150.25
Credit Card Ch...	09/26/2024		Expedia	October W...	4.31 Training/Conferences	146.00
Check	09/16/2024	chec...	Intuit	Check orde...	3.11 Office Supplies	144.89
Credit Card Ch...	09/01/2024		Walmart	school supp...	3.51.2 Program/Office Sup...	138.28
Credit Card Ch...	09/17/2024		Amazon		3.42 Party Good & Supplies	136.87
Credit Card Ch...	09/13/2024		Costco	spark snacks	3.51.3 Food Supplies	134.33
Credit Card Ch...	09/26/2024		Amazon		3.42 Party Good & Supplies	134.33
Credit Card Ch...	09/05/2024		Microsoft	subscription	3.13 Subscriptions	131.13
Credit Card Ch...	09/07/2024		union 76	fuel	3.75 Fuel Allowance	126.16
						122.49
						122.49
						98.69
						98.69

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

10/15/24

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	09/19/2024		Amazon	wysiwash	3.72 Janitorial Supplies	97.90
Credit Card Ch...	09/24/2024		Amazon		3.42 Party Good & Supplies	97.76
Credit Card Ch...	09/09/2024		Walmart	gf snacks/pr...	3.51.3 Food Supplies	94.32
Check	09/04/2024		Merchant Settle...		4.17 CC Merchant Fees	83.15
Credit Card Ch...	09/17/2024		Safeway Fuel	spark van gas	3.52.5 Transportation	75.06
Credit Card Ch...	09/18/2024		Amazon		3.42 Party Good & Supplies	75.06
Credit Card Ch...	09/01/2024		Domino's	"c" party piz...	3.42 Party Good & Supplies	69.71
Credit Card Ch...	09/02/2024		Amazon	mangatiles	3.51.2 Program/Office Sup...	68.74
Credit Card Ch...	09/13/2024		Ross	coats for do...	3.43 Special Events	67.49
Credit Card Ch...	09/02/2024		Amazon	swim binx	3.51.2 Program/Office Sup...	65.28
Credit Card Ch...	09/06/2024		Port Angeles Ch...	monthly lunch	4.92 Misc. Expense	65.28
Credit Card Ch...	09/08/2024		Shell Oil	fuel	3.75 Fuel Allowance	60.00
Credit Card Ch...	09/06/2024		Amazon		3.11 Office Supplies	60.00
						56.81
						56.81
						55.35
						55.35

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

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	09/12/2024		Chevron	fuel	3.75 Fuel Allowance	52.01
Credit Card Ch...	09/01/2024		Amazon	party supplies	3.42 Party Good & Supplies	52.01
Credit Card Ch...	09/03/2024		Safeway Fuel	fuel	3.75 Fuel Allowance	51.13
Credit Card Ch...	09/26/2024		Amazon	inner tubes	3.32 Lifeguard Supplies	51.13
Credit Card Ch...	09/02/2024		Walmart	storage bins	3.51.2 Program/Office Sup...	49.18
Credit Card Ch...	09/01/2024		Safeway	Cake	3.42 Party Good & Supplies	49.18
Check	09/05/2024	4911	Swains General ...	8/31 Stmt	3.73 Maintenance Supplies	40.22
Check	09/05/2024	4907	Kitsap Networkin...	#13155 mo...	4.13 IT Service	40.22
Credit Card Ch...	09/24/2024		Amazon	sweatshirts	3.51 After School Child Care	37.71
Check	09/11/2024	4913	Horton, Christine ..	spark snacks	3.51.3 Food Supplies	37.71
Check	09/03/2024		Gateway Billing		4.17 CC Merchant Fees	36.99
Credit Card Ch...	09/17/2024		Crumble	gift cards	4.92 Misc. Expense	36.99
Credit Card Ch...	09/24/2024		Amazon		3.42 Party Good & Supplies	36.86

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

10/15/24

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	09/12/2024		Safeway	cake	3.42 Party Good & Supplies	28.79
Credit Card Ch...	09/09/2024		Swains General ...	coat box drive	3.43 Special Events	28.79
Credit Card Ch...	09/24/2024		Amazon		3.42 Party Good & Supplies	26.04
Credit Card Ch...	09/19/2024		Amazon	mineral oil		26.04
Credit Card Ch...	09/13/2024		Walmart	mouse pads	3.11 Office Supplies	25.92
Credit Card Ch...	09/26/2024		Amazon		3.42 Party Good & Supplies	25.92
Check	09/11/2024	4914	Carol Neuhauser	spark snacks	3.51.3 Food Supplies	24.49
Credit Card Ch...	09/14/2024		Home Depot	pvc parts	3.73 Maintenance Supplies	24.49
Credit Card Ch...	09/01/2024		Zoom	subscription	3.14 Memberships and Dues	21.46
Credit Card Ch...	09/17/2024		Amazon	party supplies	3.42 Party Good & Supplies	21.46
Credit Card Ch...	09/01/2024		Amazon	uniform top ...	3.11 Office Supplies	21.40
Credit Card Ch...	09/11/2024		Walmart	storage bins	3.51.3 Food Supplies	21.40
Credit Card Ch...	09/02/2024		Amazon	bandaids	3.32 Lifeguard Supplies	20.84
						20.84
						19.72
						19.72
						17.41
						17.41
						16.32
						16.32
						15.88
						15.88
						15.22
						15.22

William Shore Memorial Pool District Transactions for Ratification September 2024

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	09/05/2024		Amazon	bandaids	3.32 Lifeguard Supplies	15.22
Credit Card Ch...	09/12/2024		Apple	subscription	3.13 Subscriptions	15.22
Credit Card Ch...	09/01/2024		Walmart	spark snacks	3.51.3 Food Supplies	14.15
Credit Card Ch...	09/16/2024		Spotify	spark music	3.13 Subscriptions	14.15
Credit Card Ch...	09/03/2024		Lincoln Street Sta ...	mailing	4.22 Postage, Mailing Servi...	13.68
Credit Card Ch...	09/01/2024		Disney Plus	spark movies	3.13 Subscriptions	13.06
Credit Card Ch...	09/14/2024		Swains General ...	bushings	3.73 Maintenance Supplies	13.06
Check	09/05/2024	4908	Thumans	#912211 8/...	3.73 Maintenance Supplies	12.84
Check	09/30/2024			Service Ch...	4.12 Payroll Fees/Bank Ch...	12.84
Check	09/04/2024		QuickBooks Payr...	Fee for 1 dir...	4.12 Payroll Fees/Bank Ch...	10.88
			QuickBooks Payr...	Sales Tax	4.12 Payroll Fees/Bank Ch...	10.88
TOTAL						44,635.30

William Shore Memorial Pool District
Statement of Financial Position
As of September 30, 2024

	Sep 30, 24	Sep 30, 23
ASSETS		
Current Assets		
Checking/Savings		
111 · Cash in Till	1,100.00	1,100.00
112 · Kitsap Bank		
112.1 · Cash in Operating Account	81,142.48	158,646.81
112.2 · Credit Card Processing Accou...	0.00	65,380.46
Total 112 · Kitsap Bank	81,142.48	224,027.27
113 · LPL Financial		
U.S Treasuries	0.00	1,461,253.70
Total 113 · LPL Financial	0.00	1,461,253.70
115 · Kitsap Bond Reserve Fund		
Bond Reserve Fund	0.00	8,251.25
Kitsap CD	480,000.00	480,000.00
Total 115 · Kitsap Bond Reserve Fund	480,000.00	488,251.25
116 · Local Gov't Investment Pool	1,545,101.78	0.00
Total Checking/Savings	2,107,344.26	2,174,632.22
Other Current Assets		
Deposit in Transit	0.00	14,554.25
Prepaid Expense	3,013.95	0.00
Undeposited Funds	48,667.94	8,239.04
Total Other Current Assets	51,681.89	22,793.29
Total Current Assets	2,159,026.15	2,197,425.51
Fixed Assets		
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 - O...	1,998,731.72	1,998,731.72
Total 15000 · Building and Improvements	22,550,982.50	22,471,045.96
Total Fixed Assets	22,550,982.50	22,471,045.96
TOTAL ASSETS	24,710,008.65	24,668,471.47
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards	11,883.40	16,314.37
Other Current Liabilities		
Current Payroll Liabilities	39,115.59	30,713.94
Total Other Current Liabilities	39,115.59	30,713.94
Total Current Liabilities	50,998.99	47,028.31
Long Term Liabilities		
Debt		
2018A Bond (Public)	8,915,000.00	9,110,000.00
2020A Revenue Bond (Kitsap)	7,175,000.00	7,340,000.00
Total Debt	16,090,000.00	16,450,000.00
Total Long Term Liabilities	16,090,000.00	16,450,000.00
Total Liabilities	16,140,998.99	16,497,028.31

10/15/24

William Shore Memorial Pool District
Statement of Financial Position
As of September 30, 2024

	<u>Sep 30, 24</u>	<u>Sep 30, 23</u>
Equity		
32000 · Unrestricted Net Assets	8,393,536.55	7,898,923.34
Net Income	175,473.11	272,519.82
Total Equity	<u>8,569,009.66</u>	<u>8,171,443.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>24,710,008.65</u></u>	<u><u>24,668,471.47</u></u>

William Shore Memorial Pool District Statements of Activities - Actual and Budgeted January through September 2024

	Jan - Sep 24	Budget	% of Budget
Income			
311.00 · Property Tax			
311.01 · Property Taxes	1,128,144.87	1,415,250.00	79.7%
311.02 · Sale of Tax Title Property	0.00	0.00	0.0%
Total 311.00 · Property Tax	1,128,144.87	1,415,250.00	79.7%
334.00 · State Grants			
334.01 · Child Care Grants	69,000.00		
334.02 · USDA Food Grant	4,708.59	30,000.00	15.7%
Total 334.00 · State Grants	73,708.59	30,000.00	245.7%
337.00 · County Shared Revenue/Grants			
337.01 · Timber Excise Tax	6,519.94	14,249.97	45.8%
337.02 · Leasehold Excise Tax	13,716.85	0.00	100.0%
337.03 · County Timber Trust (335.02)	47,193.96	48,749.94	96.8%
Total 337.00 · County Shared Revenue/Gr...	67,430.75	62,999.91	107.0%
341.00 · Merchandise Sales			
341.70 · Merchandise Sales	24,335.81	26,624.97	91.4%
Total 341.00 · Merchandise Sales	24,335.81	26,624.97	91.4%
347.30 · Activity Fees			
347.31 · Special Events/Gift Certif.	9,836.00	9,187.47	107.1%
347.32 · Group Entrance Fees	20,888.64	29,999.97	69.6%
347.33 · General Admissions	131,265.05	149,999.94	87.5%
347.34 · Pass Sales	264,686.26	307,499.94	86.1%
347.35 · Party Room Rentals	36,754.69	38,250.00	96.1%
347.36 · Facility Rental	0.00	0.00	0.0%
Total 347.30 · Activity Fees	463,430.64	534,937.32	86.6%
347.60 · Program Fees			
347.61 · Summer Camp	76,784.60	63,749.97	120.4%
347.62 · Swim Instruction	63,231.51	81,749.97	77.3%
347.63 · After School Care	135,593.48	157,500.00	86.1%
Total 347.60 · Program Fees	275,609.59	302,999.94	91.0%
361.00 · Interest and Other Earnings			
361.10 · Interest/Dividend Income	70,785.84	71,249.94	99.3%
361.00 · Interest and Other Earnings - Ot...	0.00	0.00	0.0%
Total 361.00 · Interest and Other Earnings	70,785.84	71,249.94	99.3%
367.00 · Direct Public Support			
367.10 · Individ, Business Contributions	0.00	0.00	0.0%
Total 367.00 · Direct Public Support	0.00	0.00	0.0%
369.00 · Miscellaneous Revenue	-200.00	0.00	100.0%
Total Income	2,103,246.09	2,444,062.08	86.1%
Gross Profit	2,103,246.09	2,444,062.08	86.1%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2024

Expense	Jan - Sep 24	Budget	% of Budget
Expense			
57620.1 · Salaries and Wages			
1.1 · Management			
Bookkeeping/Accountant	6,771.87	9,374.94	72.2%
Clerk Services	1,355.55	2,564.20	52.9%
Director	50,048.03	56,999.97	87.8%
Executive Director	55,609.53	56,250.00	98.9%
Treasurer	1,100.00	900.00	122.2%
Total 1.1 · Management	114,884.98	126,089.11	91.1%
1.2 · Aquatics			
Aquatics Manager	33,958.46	41,999.94	80.9%
Lifeguards	162,918.68	172,499.94	94.4%
On Site Supervisor/Head Guard	121,809.71	83,250.00	146.3%
Swim Instructor	39,689.09	45,000.00	88.2%
Water Fitness Instructor	15,705.47	14,999.94	104.7%
Total 1.2 · Aquatics	374,081.41	357,749.82	104.6%
1.3 · Dry Land			
Dry Land Fitness Instructors	19,625.00	14,999.94	130.8%
Janitors	51,105.71	45,749.97	111.7%
Maintenance Tech	30,150.48	45,000.00	67.0%
Member Srvcs Manager	29,201.91	41,249.97	70.8%
Party Crew	2,622.85	5,249.97	50.0%
Party Crew Supervisor	0.00	0.00	0.0%
Welcome Desk	98,988.46	90,000.00	110.0%
Total 1.3 · Dry Land	231,694.41	242,249.85	95.6%
1.4 · Youth Programs			
Activity Leaders	99,844.75	102,749.94	97.2%
Food Service Workers	16,209.60	9,000.00	180.1%
Van Driver	5,526.30	7,124.94	77.6%
Youth Programs Manager	60,833.60	41,249.97	147.5%
Total 1.4 · Youth Programs	182,414.25	160,124.85	113.9%
1.5 · Misc. Wages			
Holiday Pay	6,748.69		
Overtime	2,829.17	2,025.00	139.7%
Paid Time Off	25,349.69	29,999.97	84.5%
Total 1.5 · Misc. Wages	34,927.55	32,024.97	109.1%
Total 57620.1 · Salaries and Wages	938,002.60	918,238.60	102.2%
57620.2 · Benefits			
Cafeteria Plan	4,996.35	6,224.94	80.3%
Department of Labor & Industry	20,767.36	22,500.00	92.3%
Federal Payroll Taxes	71,309.92	65,999.97	108.0%
Health Insurance	32,034.97	52,499.97	61.0%
Paid Family Medical Leave	1,977.18	3,150.00	62.8%
Unemployment Compensation	8,719.44	11,025.00	79.1%
Total 57620.2 · Benefits	139,805.22	161,399.88	86.6%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2024

	Jan - Sep 24	Budget	% of Budget
57620.3 - Supplies			
3.10 Office Supplies			
3.11 Office Supplies	5,689.00	3,899.97	145.9%
3.12 Computer Supplies	3,050.29	1,949.94	156.4%
3.13 Subscriptions	746.70	7,949.97	9.4%
3.14 Memberships and Dues	1,115.15	1,274.94	87.5%
3.15 Print and Copying	1,811.83	1,125.00	161.1%
3.10 Office Supplies - Other	0.00	0.00	0.0%
Total 3.10 Office Supplies	12,412.97	16,199.82	76.6%
3.20 Front of House			
3.21 Inventory/Resale	17,371.52	13,874.94	125.2%
3.22 Promotional	3,376.43	1,724.94	195.7%
3.23 Coffee Supplies	261.12	637.47	41.0%
Total 3.20 Front of House	21,009.07	16,237.35	129.4%
3.30 Lifeguard Supplies			
3.31 Uniforms and Clothing	1,913.73	6,599.97	29.0%
3.32 Lifeguard Supplies	4,760.66	4,574.97	104.1%
Total 3.30 Lifeguard Supplies	6,674.39	11,174.94	59.7%
3.40 Program Supplies			
3.41 Instructor Supplies	993.89	1,874.97	53.0%
3.42 Party Good & Supplies	8,068.54	3,375.00	239.1%
3.43 Special Events	3,372.03	2,835.38	118.9%
3.40 Program Supplies - Other	0.00	0.00	0.0%
Total 3.40 Program Supplies	12,434.46	8,085.35	153.8%
3.50 Child Care Programs			
3.51 After School Child Care			
3.51.2 Program/Office Supplies	1,902.21	3,525.03	54.0%
3.51.3 Food Supplies	4,207.03	10,499.94	40.1%
3.51.4 Field Trips	33.71	74.97	45.0%
3.51.5 Transportation	609.65	900.00	67.7%
3.51 After School Child Care - Other	34.84		
Total 3.51 After School Child Care	6,787.44	14,999.94	45.2%
3.52 Summer Camp Program			
3.52.1 Uniforms	3,309.70	1,724.94	191.9%
3.52.2 Program/Office Supplies	2,932.19	749.97	391.0%
3.52.3 Food Supplies	3,304.08	18,000.00	18.4%
3.52.4 Field Trips	109.92		
3.52.5 Transportation	264.17	149.94	176.2%
3.52.6 USDA Food Program	10,117.83		
3.52 Summer Camp Program - Other	232.48		
Total 3.52 Summer Camp Program	20,270.37	20,624.85	98.3%
Total 3.50 Child Care Programs	27,057.81	35,624.79	76.0%
3.70 Maintenance Supplies			
3.71 Pool Chemicals	14,885.91	29,999.97	49.6%
3.72 Janitorial Supplies	23,967.36	21,375.00	112.1%
3.73 Maintenance Supplies	10,081.32	4,725.00	213.4%
3.74 Tools and Equipment	1,959.17	5,999.94	32.7%
3.75 Fuel Allowance	3,334.83	4,275.00	78.0%
Total 3.70 Maintenance Supplies	54,228.59	66,374.91	81.7%
Total 57620.3 - Supplies	133,817.29	153,697.16	87.1%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2024

	Jan - Sep 24	Budget	% of Budget
57620.4 · Services			
4.10 Professional Services			
4.11 Licenses and Permits	927.40	824.94	112.4%
4.12 Payroll Fees/Bank Charge	53.03	0.00	100.0%
4.13 IT Service	2,230.00	8,250.03	27.0%
4.14 POS Services (CivicRec)	0.00	5,474.97	0.0%
4.15 Accounting Services	0.00	0.00	0.0%
4.16 Legal/Background Check	740.00	749.97	98.7%
4.17 CC Merchant Fees	36,387.93	38,250.00	95.1%
Total 4.10 Professional Services	40,338.36	53,549.91	75.3%
4.20 Communications			
4.21 Telephone/Cellphone	6,102.93	8,174.97	74.7%
4.22 Postage, Mailing Service	308.72	187.47	164.7%
4.23 Website/Internet	2,966.25	3,074.94	96.5%
Total 4.20 Communications	9,377.90	11,437.38	82.0%
4.30 Training/Travel			
4.31 Training/Conferences	7,688.53	7,499.97	102.5%
4.30 Training/Travel - Other	103.16		
Total 4.30 Training/Travel	7,791.69	7,499.97	103.9%
4.40 Marketing/Advertising	2,122.53	1,125.00	188.7%
4.50 Equipment Leases			
4.51 Office Copier	1,930.89	1,575.00	122.6%
Total 4.50 Equipment Leases	1,930.89	1,575.00	122.6%
4.60 Insurance	127,197.00	82,499.94	154.2%
4.70 Utilities	109,619.25	108,749.97	100.8%
4.80 Repair/Maintenance			
4.81 Landscape Maintenance	10,205.73	9,000.00	113.4%
4.82 Janitorial Services	72.58		
4.83 Building Repair/Maint	4,604.92	9,749.97	47.2%
4.84 Equipment-Repair/Maint	24,594.19	37,499.94	65.6%
4.85 Office Equipment Maint	570.00		
4.86 Child Care Grant Expense	30,802.50		
Total 4.80 Repair/Maintenance	70,849.92	56,249.91	126.0%
4.90 Miscellaneous Expense			
4.92 Misc. Expense	1,558.96	0.00	100.0%
4.94 PA City Maintenance	225.00		
4.95 State Sales/B & O Tax	47,213.67	45,000.00	104.9%
4.96 Taxes/Assessments	4,348.02	74.97	5,799.7%
4.97 County Tax	0.00	2,925.00	0.0%
4.98 State Auditor	0.00	0.00	0.0%
4.90 Miscellaneous Expense - Other	-65.07	0.00	100.0%
Total 4.90 Miscellaneous Expense	53,280.58	47,999.97	111.0%
Total 57620.4 · Services	422,508.12	370,687.05	114.0%

10/15/24

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2024

	<u>Jan - Sep 24</u>	<u>Budget</u>	<u>% of Budget</u>
59276.7 · Debt Interest			
2013A LTGO Kitsap	0.00	0.00	0.0%
2018A Bond (Public)	181,318.75	271,977.75	66.7%
2020A Revenue Bond (Kitsap)	112,321.00	171,365.22	65.5%
Local Loan I	0.00	0.00	0.0%
Local Loan II	0.00	0.00	0.0%
59276.7 · Debt Interest - Other	0.00	0.00	0.0%
Total 59276.7 · Debt Interest	<u>293,639.75</u>	<u>443,342.97</u>	<u>66.2%</u>
Total Expense	<u>1,927,772.98</u>	<u>2,047,365.66</u>	<u>94.2%</u>
Total Expense	<u>1,927,772.98</u>	<u>2,047,365.66</u>	<u>94.2%</u>
Net Income	<u><u>175,473.11</u></u>	<u><u>396,696.42</u></u>	<u><u>44.2%</u></u>