

Agenda - Special Meeting

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

October 31, 2023

3:00pm

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, Virginia Smith at lorit@sacpa.org

COMMISSIONERS

RANDY JOHNSON, LATRISHA SUGGS, CHARLIE MCCAUGHAN, GREG SHIELD, MIKE FRENCH

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT-none

CONSENT AGENDA

-Minutes for September 26, 2023

AGENDA ITEMS-

1A: IFC 20224 Budget, Tax Levy, Resolution

1B: Equipment Purchase.

ITEMS FOR DISCUSSION

2a Executive Director Report

2b Financial Report

2c Staff Report

2d Advisory Committee Report

PUBLIC COMMENT

NEXT MEETING DATE

The next WSMPD meeting will be held on November 21, 2023

ADJOURNMENT

MINUTES- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

September 26, 2023

3:00 p.m.

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COMMISSIONERS

RANDY JOHNSON, LATRISHA SUGGS, CHARLIE MCCAUGHAN, 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 Suggs, Commissioner McCaughan, and Commissioner French.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMFm to approve agenda, CCMs, mc

PUBLIC COMMENT- none

CONSENT AGENDA

- Minutes for August 22nd2023
- Ratification of the May 1-31 bill for \$50,337.41
- Ratification of the June 1-30 bill for \$364,652.96
- Ratification of the July 1-31 bill for \$45,269.94
- Ratification of the August 1-31 bill for \$38,935.44

ACTION TAKEN: CGSm to approve, CMFs, mc

AGENDA ITEMS- none

ITEMS FOR DISCUSSION

- 2a Executive Director Report Steve brought to the attention the Childcare Financial Analysis for 2021 through the estimated budget for 2023 and future budget for 2024. The discussion dealt with increase cost of childcare across the board, increase in scholarships available to families, the absenteeism of children in the summer program and how to elevate that, and increase the utilization of available slots and raising prices of that childcare and reinstating the summer food program for 2024. The discussion included future expansion of our childcare facilities and the possible grants to cover the cost of facilitating the planning of that expansion and cost of modifying the building for the expansion of our childcare. Steve then brought forward the annual budget for 2024 for discussion. The discussion covered the cost of replacement of equipment cost against future equipment failure, wages and insurance increase, the different bonds and revenue sources, future investment strategies. It was put forward that the budget would be voted on at the next meeting.
- 2b Financial Report- Treasurer Stan C. stated that he had nothing to add to the discussion of finances that they had not gone over while discussing the annual budget for next year.

- 2c Staff Report- Denise Dawson: un-available
2d Advisory Committee Report- none; Steve Burke reported no issues that the Advisory needed to be called on to hold a meeting this month.

PUBLIC COMMENT- none

NEXT MEETING DATE

The next WSMPD meeting will be held on Oct 24, 2023 at 3:00 p.m.

ADJOURNMENT

Commissioner Johnson adjourned the meeting at 4:49 pm.

PASSED AND ADOPTED this twenty-third of September 2023.

William Shore Memorial Pool District Commissioners

Randy Johnson, President

ATTEST;

Clerk of the Board



Item for Consideration by the Board of Commissioners

Agenda Item: 1A

Date: 10-24-24

From: Steven Burke, Executive Director

Subject: 2024 Budget Approval, Tax Levy Approval and Resolution Levy Certification

1. **Summary:** In accordance with District Policy, the Executive Director submitted and had a public hearing for the Board to consider the 2024 District Budget that includes the amount to be levied. The Board of Commissioners is required to pass a resolution to authorize the property tax levy in the amount approved by the Board.
2. **RCW/Policy Requirements:** RCW 35.61.210
3. **Background/Analysis:** Washington State law requires the Board of Commissioners to approve a resolution to authorize the 2024 property tax levy. The 2024 District Budget indicates a property tax levy of \$1,887,000, a \$37,000 increase over 2023 property tax levy. It is estimated that the levy amount will be \$0.31 per \$1,000.00 of Assessed Property Value.
4. **Financial Impact:** The 2024 budget shows a range of \$3,248,861 in revenue depending on what the Board determines the levy should be and \$3,155,899 in expenses. The ending General Fund positive Net Position of \$92,962
5. **Environmental Impact:** None
6. **Recommended Action:**
 - a. Motion to approve the 2024 Budget
 - b. Motion to approve Resolution 1-2023, a Resolution to approve the 2024 property tax levy in the amount of \$1,887,000
 - c. Motion to approve the Board President to Certify the 2024 property tax levy.

Shore Metro Park District
The General Fund Summary
Statement of Revenues, Expenses and Changes in Fund Balances

	2018 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Est	2024 Budget	% Change 22-23	% Change 23-24
Operational Revenue								
Sales of Merchandise	\$7,983	\$21,534	\$32,641	\$33,000	\$34,000	\$35,500	4%	4%
Activity /Use Fees	\$195,800	\$483,951	\$596,011	\$609,800	\$649,700	\$713,250	9%	10%
Recreation Programing	\$288,802	\$281,386	\$343,930	\$319,000	\$384,000	\$404,000	12%	5%
Total Operational Revenue	\$492,584	\$786,872	\$972,583	\$961,800	\$1,067,700	\$1,152,750	10%	8%
Non Operating Revenue								
Property Tax	\$747,165	\$1,659,061	\$1,723,228	\$1,850,000	\$1,850,000	\$1,887,000	7%	2%
County Shared Revenue	\$82,910	\$53,177	\$40,335	\$64,900	\$180,500	\$114,000	348%	-37%
Interest and Other Misc Revenue	\$95,463	\$204	\$11,344	\$42,000	\$85,000	\$95,000	649%	12%
Gifts from Private Sources	\$1,000	\$0	\$0	\$0	\$0	\$0		
Covid-19 Funds	\$0	\$0	\$158,700	\$0	\$0	\$0		
State Grants	\$0	\$165,930	\$0	\$0	\$0	\$0		
Misc Revenue	\$4,502	\$795	\$0	\$0	\$0	\$0		
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0		
Lease of County Lands	\$433	\$172	\$231	\$150	\$100	\$110	-57%	10%
Proceeds from Sale of Capital Assets	\$0	\$0	\$0	\$0	\$0	\$1		
Total Non Operational Revenue	\$931,473	\$1,879,339	\$1,933,837	\$1,957,050	\$2,115,600	\$2,096,111	9%	-1%
Total Revenue	\$1,424,058	\$2,666,211	\$2,906,420	\$2,918,850	\$3,183,300	\$3,248,861	10%	2%
Operational Expense								
Wages	\$555,082	\$874,249	\$994,774	\$1,015,750	\$1,100,800	\$1,210,900	11%	10%
Benefits	\$95,617	\$172,438	\$178,128	\$185,300	\$209,400	\$214,400	18%	2%
Supplies	\$85,910	\$137,341	\$182,432	\$164,485	\$189,970	\$213,120	4%	12%
Services	\$228,985	\$384,839	\$444,721	\$492,160	\$597,010	\$475,200	34%	-20%
Total Operational Expenses	\$965,593	\$1,568,867	\$1,800,055	\$1,857,695	\$2,097,180	\$2,113,620	17%	1%
Non Operational Expense								
Intergovernmental Services	\$0	\$18,639	\$1,916	\$20,000	\$23,394	\$0	1121%	-100%
Debt Interest	\$29,555	\$629,407	\$622,615	\$601,023	\$601,023	\$587,279	-3%	-2%
Cost of Debt Issuance	\$146,620	\$0	\$0	\$0	\$0	\$0		
Total Non Operational Expense	\$176,175	\$648,046	\$624,531	\$621,023	\$624,417	\$587,279	0%	-6%
TOTAL EXPENSE	\$1,141,768	\$2,216,913	\$2,424,585	\$2,478,718	\$2,721,597	\$2,700,899	12%	-1%
Pre Capital Commitment Income (Loss)	\$282,290	\$449,298	\$481,834	\$440,132	\$461,703	\$547,962	-4%	19%
Capital Commitments								
Debt Service Principle	\$134,066	\$378,734	\$483,243	\$457,148	\$457,148	\$460,000	-5%	1%
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0		
Total Capital Commitments	\$134,066	\$378,734	\$483,243	\$457,148	\$457,148	\$460,000	-5%	1%
Increase (Loss) in Net Position	\$148,223	\$70,564	-\$1,409	-\$17,016	\$4,555	\$87,962		



Ordinance / Resolution No. 01-2023
RCW 84.55.120

WHEREAS, the Board of Commissioners of William Shore Pool District has met and considered its budget for the calendar year 2024; and

WHEREAS, the districts actual levy amount from the previous year was \$ 1,850,000.00; and

WHEREAS, the population of this district is [X] more than or [] less than 10,000; and now, therefore,

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 2024 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 37,000.00 which is a percentage increase of 2% from the previous year.

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 24 day of October, 2023.

Three horizontal lines for signatures on the left and right sides.

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.

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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, Randy Johnson,
(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 2024 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 10-24-2023 :
(Date of Public Hearing)

Regular Levy: \$1,887,000.00
(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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Item for Consideration by the Board of Commissioners

Action Item: 1B

Date: 10-24-23

From: Steven Burke, Executive Director

Subject: Purchase of Replacement Equipment

1. **Summary:** With the expectation of our budget surplus estimated at \$150,000, we are looking at the purchase of some replacement equipment that has long lead times and would keep the pool from closing for extended times waiting for replacement. These items include salt system cells and Ultra Violet water disinfection equipment.
2. **RCW/Policy Requirements:** Purchases are required to follow the Districts purchasing guidelines, which requires Board approval over \$10,000.
3. **Background/Analysis:** There are a number of items that if they fail would keep the pool from operating until the replacements can be acquired. Most have long lead times and are not off the shelf items. The following are the items recommended to have on hand:

i. (2) TMI Salt Systems	\$39,000 each.	Total	\$85,000
ii. (1) UV Disinfection System:			\$35,000
		Total:	\$120,000
4. **Financial Impact:** We have an estimated \$150,000 in budget surplus for 2023 and we are currently maintaining \$1,400,000 in reserves.
5. **Environmental Impact:** None
6. **Recommended Action:** Motion to approve the purchase of items.

William Shore Memorial Pool District
Statement of Financial Position
As of September 30, 2023

	Sep 30, 23	Sep 30, 22
ASSETS		
Current Assets		
Checking/Savings		
111 · Cash in Till	1,100.00	1,100.00
112 · Kitsap Bank		
112.1 · Cash in Operating Account	158,706.81	577,750.27
112.2 · Credit Card Processing Account	65,380.46	-5.00
112.3 · Money Market Account	0.00	237,035.14
Total 112 · Kitsap Bank	224,087.27	814,780.41
113 · First Federal		
U.S Treasuries	1,450,066.68	0.00
Total 113 · First Federal	1,450,066.68	0.00
114 · D A Davidson & Co		
DADCO - Money Market	0.00	839,153.66
Total 114 · D A Davidson & Co	0.00	839,153.66
115 · Kitsap Bond Reserve Fund		
Bond Reserve Fund	8,251.25	482,222.41
Kitsap CD	480,967.47	0.00
Total 115 · Kitsap Bond Reserve Fund	489,218.72	482,222.41
Total Checking/Savings	2,164,472.67	2,137,256.48
Other Current Assets		
Deposit in Transit	14,554.25	0.00
Undeposited Funds	9,164.60	23,936.88
Total Other Current Assets	23,718.85	23,936.88
Total Current Assets	2,188,191.52	2,161,193.36
Fixed Assets		
15000 · Building and Improvements		
16000 · Equipment		
16300 · Shore Aquatic Center Expansion	75,791.71	75,791.71
16305 · Land	88,403.13	88,403.13
16310 · Project Management Services	130,788.53	130,788.53
16320 · Architecture and Engineering	1,350,193.00	1,350,193.00
16330 · Pre-Construction Services	233,833.55	233,833.55
16340 · Permitting	180,142.92	180,142.92
16350 · Construction - Aquatic Center	17,935,288.42	17,935,288.42
16355 · County Property Exchange	356,929.59	356,929.59
16360 · Testing and Inspection	2,242.50	2,242.50
16370 · Survey, Testing & Commissioning	89,974.29	89,974.29
16380 · Equipment and Furnishings	28,726.60	28,726.60
Total 16300 · Shore Aquatic Center Expan...	20,396,522.53	20,396,522.53
15000 · Building and Improvements - Other	1,998,731.72	1,998,731.72
Total 15000 · Building and Improvements	22,471,045.96	22,471,045.96
Total Fixed Assets	22,471,045.96	22,471,045.96
TOTAL ASSETS	24,659,237.48	24,632,239.32
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	0.00	-838.78
Total Accounts Payable	0.00	-838.78

William Shore Memorial Pool District
Statement of Financial Position
As of September 30, 2023

	Sep 30, 23	Sep 30, 22
Credit Cards		
21005 · Citi Cards	16,314.37	10,125.20
Total Credit Cards	16,314.37	10,125.20
Other Current Liabilities		
Accrued Sales Tax Liability	0.00	5,204.32
Current Payroll Liabilities		
Accrued Cafeteria Plan Liab	5,238.55	4,230.30
Deferred Compensation Liability	50.00	50.00
Employment Security	5,954.84	3,237.60
Federal Unemployment	606.89	688.01
Labor & Industries	12,247.65	8,970.98
Payroll Liabilities	3,562.89	8,786.23
PFML	2,843.77	1,218.76
Uncashed old paychecks	209.35	209.35
Total Current Payroll Liabilities	30,713.94	27,391.23
Total Other Current Liabilities	30,713.94	32,595.55
Total Current Liabilities	47,028.31	41,881.97
Long Term Liabilities		
Debt		
2013A LTGO - Kitsap	0.00	74,992.68
2018A Bond (Public)	9,115,000.00	9,295,000.00
2020A Revenue Bond (Kitsap)	7,340,000.00	7,500,000.00
LOCAL Loan I	0.00	0.13
LOCAL Loan II	0.00	59,348.75
Total Debt	16,455,000.00	16,929,341.56
Total Long Term Liabilities	16,455,000.00	16,929,341.56
Total Liabilities	16,502,028.31	16,971,223.53
Equity		
32000 · Unrestricted Net Assets	7,893,923.34	7,434,324.85
Net Income	263,285.83	226,690.94
Total Equity	8,157,209.17	7,661,015.79
TOTAL LIABILITIES & EQUITY	24,659,237.48	24,632,239.32

William Shore Memorial Pool District Statements of Activities

	Jan - Sep 23	Jan - Sep 22
Income		
311.00 · Property Tax		
311.01 · Property Taxes	1,100,838.60	1,023,592.90
311.02 · Sale of Tax Title Property	101.52	99.55
Total 311.00 · Property Tax	1,100,940.12	1,023,692.45
332.00 · Federal Grants		
332.92 · Cares Act Funds	0.00	158,700.00
Total 332.00 · Federal Grants	0.00	158,700.00
337.00 · County Shared Revenue/Grants		
337.02 · Leasehold Excise Tax	13,816.34	7,472.19
337.03 · Timber Excise Tax	8,075.71	3,073.05
337.05 · Lease of Cnty Land (DNR) Other	2,406.03	90.79
337.06 · Sale of County Timber	141,105.64	19,786.74
Total 337.00 · County Shared Revenue/Grants	165,403.72	30,422.77
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	25,999.26	26,670.47
341.00 · Merchandise Sales - Other	0.00	3.25
Total 341.00 · Merchandise Sales	25,999.26	26,673.72
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	9,677.15	10,195.25
347.32 · Group Entrance Fees	27,644.88	28,697.00
347.33 · General Admissions	141,851.52	124,330.22
347.34 · Pass Sales	259,528.24	230,529.71
347.35 · Party Room Rentals	33,136.84	30,231.38
347.36 · Facility Rental	-45.00	0.00
Total 347.30 · Activity Fees	471,793.63	423,983.56
347.60 · Program Fees		
347.61 · Summer Camp	79,171.31	96,989.23
347.62 · Swim Instruction	77,573.31	52,679.32
347.63 · After School Care	156,503.18	118,799.64
Total 347.60 · Program Fees	313,247.80	268,468.19
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	57,438.35	22.10
361.12 · Unrealized Gains and Losses	0.00	726.04
361.14 · Interst Income Operating Acct.	0.00	1,063.83
Total 361.00 · Interest and Other Earnings	57,438.35	1,811.97
367.00 · Direct Public Support		
367.10 · Individ, Business Contributions	8.50	0.00
Total 367.00 · Direct Public Support	8.50	0.00
369.00 · Miscellaneous Revenue	-85.00	36.22
Total Income	2,134,746.38	1,933,788.88
Gross Profit	2,134,746.38	1,933,788.88

William Shore Memorial Pool District Statements of Activities

	Jan - Sep 23	Jan - Sep 22
Expense		
Expense		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	4,552.50	0.00
Clerk Services	2,564.20	1,077.60
Director	53,580.81	51,193.51
Executive Director	55,462.44	52,794.85
Treasurer	2,100.00	1,900.00
Total 1.1 · Management	118,259.95	106,965.96
1.2 · Aquatics		
Aquatics Manager	43,038.80	29,754.27
Coordinators		
Programs Coordinator	0.00	29,993.64
Coordinators - Other	0.00	3,588.00
Total Coordinators	0.00	33,581.64
Lifeguards	173,485.45	166,031.01
On Site Supervisor	83,043.67	63,625.24
Swim Instructor	41,632.03	17,794.77
Water Fitness Instructor	13,513.25	18,373.26
Total 1.2 · Aquatics	354,713.20	329,160.19
1.3 · Dry Land		
Dry Land Fitness Instructors	9,093.75	3,450.00
Janitors	39,287.01	44,716.60
Maintenance Tech	25,138.39	15,030.00
Member Svcs Manager	26,894.32	32,675.67
Party Crew	4,743.57	5,395.13
Party Crew Supervisor	5,093.26	4,888.57
Welcome Desk	82,948.71	86,257.12
Total 1.3 · Dry Land	193,199.01	192,413.09
1.4 · Youth Programs		
Activity Leaders	93,084.36	65,698.07
Food Service Workers	0.00	10,660.63
Van Driver	6,646.67	4,967.28
Youth Programs Coordinator	55,316.86	29,164.25
Total 1.4 · Youth Programs	155,047.89	110,490.23
1.5 · Misc. Wages		
Overtime	1,266.35	324.24
Paid Time Off	33,214.07	16,742.49
Total 1.5 · Misc. Wages	34,480.42	17,066.73
62140 · Premiums	2,420.64	0.00
Total 57620.1 · Salaries and Wages	858,121.11	756,096.20
57620.2 · Benefits		
Cafeteria Plan	4,441.20	3,934.45
Department of Labor & Industry	22,884.91	13,545.62
Federal Payroll Taxes	65,445.73	58,552.11
Health Insurance	50,483.25	41,659.70
Paid Family Medical Leave	3,698.60	1,050.18
Unemployment Compensation	11,904.59	8,739.86
WA Cares Fund Refund	0.00	791.24
Total 57620.2 · Benefits	158,858.28	128,273.16

William Shore Memorial Pool District Statements of Activities

	Jan - Sep 23	Jan - Sep 22
57620.3 · Supplies		
3.10 Office Supplies		
3.11 Office Supplies	4,521.99	6,990.22
3.12 Computer Supplies	1,530.16	164.31
3.13 Subscriptions	6,269.99	6,864.66
3.14 Memberships and Dues	1,999.00	1,336.92
3.15 Print and Copying	1,318.72	1,461.20
3.10 Office Supplies - Other	41.29	0.00
Total 3.10 Office Supplies	15,681.15	16,817.31
3.20 Front of House		
3.21 Inventory/Resale	14,038.22	20,073.73
3.22 Promotional	1,759.85	1,978.10
3.23 Coffee Supplies	850.82	741.31
Total 3.20 Front of House	16,648.89	22,793.14
3.30 Lifeguard Supplies		
3.31 Uniforms and Clothing	4,195.00	4,614.99
3.32 Lifeguard Supplies	5,664.96	3,666.88
3.30 Lifeguard Supplies - Other	0.00	15.00
Total 3.30 Lifeguard Supplies	9,859.96	8,296.87
3.40 Program Supplies		
3.41 Instructor Supplies	1,916.54	181.16
3.42 Party Good & Supplies	10,028.98	8,307.14
3.43 Special Events	2,835.38	1,777.86
3.40 Program Supplies - Other	811.76	0.00
Total 3.40 Program Supplies	15,592.66	10,266.16
3.50 Afterschool Program		
3.52 Program/Office Supplies	4,016.01	3,489.52
3.53 Food Supplies	10,195.95	7,091.01
3.54 Field Trips	89.00	0.00
3.55 Transportation	902.47	957.63
Total 3.50 Afterschool Program	15,203.43	11,538.16
3.60 Summer Camp Program		
3.61 Uniforms	2,265.23	1,813.29
3.62 Program/Office Supplies	788.61	877.24
3.63 Food Supplies	497.07	20,202.95
3.64 Field Trips	0.00	875.77
3.65 Transportation	204.75	831.69
Total 3.60 Summer Camp Program	3,755.66	24,600.94
3.70 Maintenance Supplies		
3.71 Pool Chemicals	29,461.58	19,173.06
3.72 Janitorial Supplies	21,076.77	25,554.55
3.73 Maintenance Supplies	3,985.29	2,055.50
3.74 Tools and Equipment	8,546.31	1,305.18
3.75 Fuel Allowance	4,258.13	6,174.03
3.70 Maintenance Supplies - Other	0.00	157.26
Total 3.70 Maintenance Supplies	67,328.08	54,419.58
Total 57620.3 · Supplies	144,069.83	148,732.16

William Shore Memorial Pool District Statements of Activities

	Jan - Sep 23	Jan - Sep 22
57620.4 · Services		
4.10 Professional Services		
4.11 Licenses and Permits	689.00	904.00
4.12 Payroll Fees/Bank Charge	1,407.54	1,805.12
4.13 IT Service	7,618.49	3,080.38
4.14 POS Services (CivicRec)	0.00	2.25
4.15 Accounting Services	17,000.00	13,415.00
4.16 Legal/Background Check	851.00	906.50
4.17 CC Merchant Fees	23,339.55	19,221.26
Total 4.10 Professional Services	50,905.58	39,334.51
4.20 Communications		
4.21 Telephone/Cellphone	8,505.29	6,283.13
4.22 Postage, Mailing Service	262.80	80.37
4.23 Website/Internet	3,388.93	3,043.83
Total 4.20 Communications	12,157.02	9,407.33
4.30 Training/Travel		
4.31 Training/Conferences	7,894.95	14,615.69
430010 · Conference, Convention, Mee...	90.00	18.00
4.30 Training/Travel - Other	0.00	13.48
Total 4.30 Training/Travel	7,984.95	14,647.17
4.40 Marketing/Advertising	2,580.84	4,001.07
4.50 Equipment Leases		
4.51 Office Copier	1,508.72	1,508.72
Total 4.50 Equipment Leases	1,508.72	1,508.72
4.60 Insurance	93,291.00	52,258.00
4.70 Utilities	114,045.75	116,951.94
4.80 Repair/Maintenance		
4.81 Landscape Maintenance	8,811.44	7,276.03
4.83 Building Repair/Maint	8,002.53	2,956.74
4.84 Equipment-Repair/Maint	35,196.49	65,189.00
Total 4.80 Repair/Maintenance	52,010.46	75,421.77
4.90 Miscellaneous Expense		
4.92 Misc. Expense	457.31	0.00
4.95 State Sales/B & O Tax	45,874.85	46,697.16
4.97 County Tax	3,858.50	3,858.58
4.98 State Auditor	23,394.24	0.00
4.90 Miscellaneous Expense - Other	482.23	0.00
Total 4.90 Miscellaneous Expense	74,067.13	50,555.74
Total 57620.4 · Services	408,551.45	364,086.25
59276.7 · Debt Interest		
2013A LTGO Kitsap	614.36	1,813.00
2018A Bond (Public)	185,218.75	188,918.75
2020A Revenue Bond (Kitsap)	114,243.25	116,083.25
Local Loan I	-0.13	401.00
Local Loan II	1,483.65	2,694.17
59276.7 · Debt Interest - Other	300.00	0.00
Total 59276.7 · Debt Interest	301,859.88	309,910.17
Total Expense	1,871,460.55	1,707,097.94
Total Expense	1,871,460.55	1,707,097.94
Net Income	263,285.83	226,690.94

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2023

	Jan - Sep 23	Budget	% of Budget
Income			
311.00 · Property Tax			
311.01 · Property Taxes	1,100,838.60	1,387,500.03	79.3%
311.02 · Sale of Tax Title Property	101.52		
Total 311.00 · Property Tax	1,100,940.12	1,387,500.03	79.3%
337.00 · County Shared Revenue/Grants			
337.02 · Leasehold Excise Tax	13,816.34	8,700.03	158.8%
337.03 · Timber Excise Tax	8,075.71	2,475.00	326.3%
337.05 · Lease of Cnty Land (DNR) Other	2,406.03	112.50	2,138.7%
337.06 · Sale of County Timber	141,105.64	37,500.03	376.3%
Total 337.00 · County Shared Revenue/Grants	165,403.72	48,787.56	339.0%
341.00 · Merchandise Sales			
341.70 · Merchandise Sales	25,999.26	24,750.00	105.0%
Total 341.00 · Merchandise Sales	25,999.26	24,750.00	105.0%
347.30 · Activity Fees			
347.31 · Special Events/Gift Certif.	9,677.15	12,750.03	75.9%
347.32 · Group Entrance Fees	27,644.88	28,874.97	95.7%
347.33 · General Admissions	141,851.52	121,500.00	116.8%
347.34 · Pass Sales	259,528.24	266,249.97	97.5%
347.35 · Party Room Rentals	33,136.84	27,974.97	118.5%
347.36 · Facility Rental	-45.00		
Total 347.30 · Activity Fees	471,793.63	457,349.94	103.2%
347.60 · Program Fees			
347.61 · Summer Camp	79,171.31	92,000.00	86.1%
347.62 · Swim Instruction	77,573.31	48,750.03	159.1%
347.63 · After School Care	156,503.18	121,500.00	128.8%
347.64 · Full Day Camp	0.00	0.00	0.0%
Total 347.60 · Program Fees	313,247.80	262,250.03	119.4%
361.00 · Interest and Other Earnings			
361.10 · Interest/Dividend Income	57,438.35	29,999.97	191.5%
361.14 · Interst Income Operating Acct.	0.00	1,500.03	0.0%
Total 361.00 · Interest and Other Earnings	57,438.35	31,500.00	182.3%
367.00 · Direct Public Support			
367.10 · Individ, Business Contributions	8.50		
Total 367.00 · Direct Public Support	8.50		
369.00 · Miscellaneous Revenue			
369.90 · Misc.Revenue	0.00	37.53	0.0%
369.00 · Miscellaneous Revenue - Other	-85.00		
Total 369.00 · Miscellaneous Revenue	-85.00	37.53	-226.5%
Total Income	2,134,746.38	2,212,175.09	96.5%
Gross Profit	2,134,746.38	2,212,175.09	96.5%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2023

Expense	Jan - Sep 23	Budget	% of Budget
Expense			
57620.1 · Salaries and Wages			
1.1 · Management			
Bookkeeping/Accountant	4,552.50		
Clerk Services	2,564.20	1,125.00	227.9%
Director	53,580.81	56,250.00	95.3%
Executive Director	55,462.44	54,299.97	102.1%
Treasurer	2,100.00	1,837.53	114.3%
Total 1.1 · Management	118,259.95	113,512.50	104.2%
1.2 · Aquatics			
Aquatics Manager	43,038.80	29,400.03	146.4%
Coordinators			
Programs Coordinator	0.00	28,950.03	0.0%
Total Coordinators	0.00	28,950.03	0.0%
Lifeguards	173,485.45	177,750.00	97.6%
On Site Supervisor	83,043.67	69,000.03	120.4%
Swim Instructor	41,632.03	18,749.97	222.0%
Water Fitness Instructor	13,513.25	15,599.97	86.6%
Total 1.2 · Aquatics	354,713.20	339,450.03	104.5%
1.3 · Dry Land			
Dry Land Fitness Instructors	9,093.75		
Janitors	39,287.01	43,274.97	90.8%
Maintenance Tech	25,138.39	15,000.03	167.6%
Member Srvcs Manager	26,894.32	32,175.00	83.6%
Party Crew	4,743.57	4,799.97	98.8%
Party Crew Supervisor	5,093.26	6,750.00	75.5%
Welcome Desk	82,948.71	88,200.00	94.0%
Total 1.3 · Dry Land	193,199.01	190,199.97	101.6%
1.4 · Youth Programs			
Activity Leaders	93,084.36	53,624.97	173.6%
Food Service Workers	0.00	7,499.97	0.0%
Van Driver	6,646.67		
Youth Programs Coordinator	55,316.86	33,824.97	163.5%
Total 1.4 · Youth Programs	155,047.89	94,949.91	163.3%
1.5 · Misc. Wages			
Overtime	1,266.35	375.03	337.7%
Paid Time Off	33,214.07	20,850.03	159.3%
Total 1.5 · Misc. Wages	34,480.42	21,225.06	162.5%
62140 · Premiums	2,420.64		
Total 57620.1 · Salaries and Wages	858,121.11	759,337.47	113.0%
57620.2 · Benefits			
Cafeteria Plan	4,441.20	4,349.97	102.1%
Department of Labor & Industry	22,884.91	23,100.03	99.1%
Federal Payroll Taxes	65,445.73	59,625.00	109.8%
Health Insurance	50,483.25	44,849.97	112.6%
Paid Family Medical Leave	3,698.60	1,800.00	205.5%
Unemployment Compensation	11,904.59	5,249.97	226.8%
Total 57620.2 · Benefits	158,858.28	138,974.94	114.3%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2023

	Jan - Sep 23	Budget	% of Budget
57620.3 · Supplies			
3.10 Office Supplies			
3.11 Office Supplies	4,521.99	551.25	820.3%
3.12 Computer Supplies	1,530.16		
3.13 Subscriptions	6,269.99	7,274.97	86.2%
3.14 Memberships and Dues	1,999.00	787.50	253.8%
3.15 Print and Copying	1,318.72	1,424.97	92.5%
3.10 Office Supplies - Other	41.29		
Total 3.10 Office Supplies	15,681.15	10,038.69	156.2%
3.20 Front of House			
3.21 Inventory/Resale	14,038.22	18,974.97	74.0%
3.22 Promotional	1,759.85	1,575.00	111.7%
3.23 Coffee Supplies	850.82	524.97	162.1%
Total 3.20 Front of House	16,648.89	21,074.94	79.0%
3.30 Lifeguard Supplies			
3.31 Uniforms and Clothing	4,195.00	3,375.00	124.3%
3.32 Lifeguard Supplies	5,664.96	4,252.50	133.2%
Total 3.30 Lifeguard Supplies	9,859.96	7,627.50	129.3%
3.40 Program Supplies			
3.41 Instructor Supplies	1,916.54	825.03	232.3%
3.42 Party Good & Supplies	10,028.98	7,875.00	127.4%
3.43 Special Events	2,835.38	1,350.00	210.0%
3.40 Program Supplies - Other	811.76		
Total 3.40 Program Supplies	15,592.66	10,050.03	155.2%
3.50 Afterschool Program			
3.52 Program/Office Supplies	4,016.01	2,587.50	155.2%
3.53 Food Supplies	10,195.95	7,350.03	138.7%
3.54 Field Trips	89.00		
3.55 Transportation	902.47	937.53	96.3%
Total 3.50 Afterschool Program	15,203.43	10,875.06	139.8%
3.60 Summer Camp Program			
3.61 Uniforms	2,265.23	2,250.00	100.7%
3.62 Program/Office Supplies	788.61	70.83	1,113.4%
3.63 Food Supplies	497.07	12,600.00	3.9%
3.64 Field Trips	0.00	675.00	0.0%
3.65 Transportation	204.75		
Total 3.60 Summer Camp Program	3,755.66	15,595.83	24.1%
3.70 Maintenance Supplies			
3.71 Pool Chemicals	29,461.58	17,174.97	171.5%
3.72 Janitorial Supplies	21,076.77	22,050.00	95.6%
3.73 Maintenance Supplies	3,985.29	2,137.50	186.4%
3.74 Tools and Equipment	8,546.31	1,762.47	484.9%
3.75 Fuel Allowance	4,258.13	4,950.00	86.0%
Total 3.70 Maintenance Supplies	67,328.08	48,074.94	140.0%
Total 57620.3 · Supplies	144,069.83	123,336.99	116.8%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
January through September 2023

	Jan - Sep 23	Budget	% of Budget
57620.4 · Services			
4.10 Professional Services			
4.11 Licenses and Permits	689.00	945.00	72.9%
4.12 Payroll Fees/Bank Charge	1,407.54	1,874.97	75.1%
4.13 IT Service	7,618.49	4,162.50	183.0%
4.14 POS Services (CivicRec)	0.00	5,100.03	0.0%
4.15 Accounting Services	17,000.00	14,625.00	116.2%
4.16 Legal/Background Check	851.00	787.50	108.1%
4.17 CC Merchant Fees	23,339.55	22,050.00	105.8%
Total 4.10 Professional Services	50,905.58	49,545.00	102.7%
4.20 Communications			
4.21 Telephone/Cellphone	8,505.29	6,075.00	140.0%
4.22 Postage, Mailing Service	262.80	37.53	700.2%
4.23 Website/Internet	3,388.93	2,700.00	125.5%
Total 4.20 Communications	12,157.02	8,812.53	138.0%
4.30 Training/Travel			
4.31 Training/Conferences	7,894.95	2,999.97	263.2%
430010 · Conference, Convention, Mee...	90.00		
Total 4.30 Training/Travel	7,984.95	2,999.97	266.2%
4.40 Marketing/Advertising	2,580.84	3,750.03	68.8%
4.50 Equipment Leases			
4.51 Office Copier	1,508.72	1,950.03	77.4%
Total 4.50 Equipment Leases	1,508.72	1,950.03	77.4%
4.60 Insurance	93,291.00	67,500.00	138.2%
4.70 Utilities	114,045.75	118,575.00	96.2%
4.80 Repair/Maintenance			
4.81 Landscape Maintenance	8,811.44	9,974.97	88.3%
4.83 Building Repair/Maint	8,002.53	3,525.03	227.0%
4.84 Equipment-Repair/Maint	35,196.49	47,250.00	74.5%
Total 4.80 Repair/Maintenance	52,010.46	60,750.00	85.6%
4.90 Miscellaneous Expense			
4.92 Misc. Expense	457.31		
4.95 State Sales/B & O Tax	45,874.85	47,250.00	97.1%
4.97 County Tax	3,858.50	3,037.50	127.0%
4.98 State Auditor	23,394.24	15,000.03	156.0%
4.90 Miscellaneous Expense - Other	482.23		
Total 4.90 Miscellaneous Expense	74,067.13	65,287.53	113.4%
Total 57620.4 · Services	408,551.45	379,170.09	107.7%
59276.7 · Debt Interest			
2013A LTGO Kitsap	614.36	460.53	133.4%
2018A Bond (Public)	185,218.75	277,828.56	66.7%
2020A Revenue Bond (Kitsap)	114,243.25	171,365.22	66.7%
Local Loan I	-0.13		
Local Loan II	1,483.65	1,113.03	133.3%
59276.7 · Debt Interest - Other	300.00		
Total 59276.7 · Debt Interest	301,859.88	450,767.34	67.0%
Total Expense	1,871,460.55	1,851,586.83	101.1%
Total Expense	1,871,460.55	1,851,586.83	101.1%
Net Income	263,285.83	360,588.26	73.0%