

AGENDA- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington,

April 22nd, 2025

3:00 p.m.

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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT

Action Item: none

CONSENT AGENDA

- Minutes for March 25, 2025
- Ratification of March, 2025 \$76,630.13

AGENDA ITEMS:

- Change to full-time employees Policy 6.1 – 7.1

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 May27th, 2025 at 3:00pm

ADJOURNMENT

MINUTES- REGULAR MEETING
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS
Port Angeles, Washington
March 25, 2025
3:00 p.m.

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

COMMISSIONERS

Nevarra Carr, Randy Johnson, Mike French, Greg Shield

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Nevarra Carr called the meeting to order at 2.59 pm. Also present were Commissioner Randy Johnson, Commissioner, Greg Shield, Executive Director Steve Burke, Treasurer Stan Creasey, Director Ryan Amiot, Aquatics Director Cody Chase.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMFm to approve agenda, CCMs, mc

PUBLIC COMMENT- Doug Spears presented the Ymca's locker policy to the board with the proposal that we allow lockers for members to use fulltime. Discussion concerning this policy change was explored and was found to be unattainable due to the volume of customers on a daily basis and lack of enough lockers to go around.

ACTION ITEM:

- Change to full-time employees Policy 6.1-7.1
 - Ryan presented a change to the policy that would allow for two tiers of full-time employees. Tier two is the current policy that is given to all employees hired specifically for full-time positions, including management staff. The tier one would be those staff that work full-time hours according to the State of Washington but were not hired specifically for a full-time position. They would receive all the benefits of Tier two employees except no long-term disability insurance, life insurance, or PTO. They would receive double sick leave as is determined by the State of Washington in place of PTO. They would be able to receive all of tier two benefits after 5 years. Policy changes are tabled until the next board meeting for the vote.

CONSENT AGENDA

-Minutes for February 25, 2025

Ratification of February 2025 \$69,577.56

ACTION TAKEN: CGSm to approve, CMFs, mc

AGENDA ITEMS- none

ITEMS FOR DISCUSSION:

2a Executive Directors Report: Steve discussed child care grant. He has spoken to Steve Tharinger and he said that he was able to get the grant back to the original \$750,000 amount but we will know for sure when the capitol budget is released on March 31. Steve has asked Jessica to reach out to the Baso foundation and look into grant possibilities. Steve has put in for the permits needed to do the work on the building but is hoping that the city will waive the permit cost to further the cities commitment to increased childcare. He has also been in contact with the OMC to finish the contract for leasing the building. Steve spoke about the hold

on DNR funding or approximately \$80,000 in revenue. It would not effect this year but would effect next years, revenue stream.

2b Financial Report- Treasurer Stan Creasey, gave his report on the financial packet. Stan points out that the line item for payroll taxes is reflective of over-payment in the past and the line item for subscriptions amount is and error in coding and should have been in the line for civic-rec payment. Stan also points out that the line item background/legal is for legal services due to audit, not an increase in background checks. Stan says that we are doing well budget wise for January/February that we should continue to do well. One issue he would like to address with Kitsap Bank is the reserve amount is too high and would like to take the surplus and put into a long-term CD for better earnings.

2c Staff Report- Ryan Amiot discussed teen night that was well received, turnout was approximately 46 teens. Up-coming events: Ladies night, the egg hunt event on the 13th of March from 4:30-6:30pm with 6000 eggs to be filled with candy, slips for prizes, and goodie baskets. Ryan opened applications to the public for assistant teaching position and have had good results from that. Ryan is happy to report our staffing has been stable.

NEXT MEETING DATE

The next WSMPD meeting will be held on April 22nd, 2025 at 3:00 p.m.

ADJOURNMENT

Commissioner Nevvara Carr ended the meeting at 3:45pm

PASSED AND ADOPTED this twenty-fifth of March 2025

William Shore Memorial Pool District Commissioners


Nevvara Carr President

ATTEST;


Lori Taber, Clerk

**SHORE METRO PARK DISTRICT
EXPENSE RATIFICATION APPROVAL**

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

SUMMARY TRANSMITTAL FOR:


MARCH 2025

From Operations Account:

Operations Total:	\$76,630.13
Capital Total:	\$00.00
Expense Grand Total:	\$76,630.13

Date: 4/22/25


Clerk of the Board


Executive Director, Steven Burke


Board of Commissioners President
Navarra Carr

William Shore Memorial Pool District
Transactions for Ratification
March 2025

Type	Date	Num	Name	Memo	Account	Debit
Check	03/04/2025	5039	City of PA	1/6-2/7 billin...	4.70 Utilities	14,487.55
						14,487.55
Check	03/26/2025	Perm...	City of Port Angel...	Permits Chil...	4.11 Licenses and Permits	7,202.00
						7,202.00
Check	03/10/2025	5048	Trotter & Morton	#20668 Qu...	4.84 Equipment-Repair/Maint	6,316.74
						6,316.74
Check	03/21/2025	5055	Trotter & Morton	Invoice #21...	4.84 Equipment-Repair/Maint	6,316.74
						6,316.74
Check	03/04/2025	5041	Foster Garvey	IRS 2018 e...	4.16 Legal/Background Ch...	5,368.66
						5,368.66
Check	03/04/2025	Reg ...	Regence Blue Sh...	staff medic...	Health Insurance	4,776.10
						4,776.10
Check	03/04/2025	5035	Clallam County T...	geo id 0630...	4.97 County Tax	4,348.02
						4,348.02
Check	03/04/2025	5036	State Auditor's Of...	audit 60730...	4.98 State Auditor	4,249.45
						4,249.45
Check	03/14/2025	5049	Port Angeles Wat...	Title Spons...	4.40 Marketing/Advertising	3,000.00
						3,000.00
Check	03/25/2025	dor 2...	Department of Re...	Sales & B&...	4.95 State Sales/B & O Tax	2,328.66
						2,328.66
Check	03/03/2025		Merchant Settlem...		4.17 CC Merchant Fees	2,063.67
						2,063.67
Credit Card Ch...	03/05/2025		Amazon	Party suppli...	3.42 Party Good & Supplies	1,303.83
						1,303.83
Credit Card Ch...	03/01/2025		Swim Outlet	goggles etc.	3.21 Inventory/Resale	1,102.08
						1,102.08
Check	03/10/2025	5043	Bizy Boys LLC	Feb monthl...	4.81 Landscape Maintenanc...	1,088.28
			Bizy Boys LLC	March mont...	4.81 Landscape Maintenanc...	1,088.28
						2,176.56
Check	03/10/2025	5044	Kitsap Networkin...	Invoice #14...	4.13 IT Service	1,080.00
						1,080.00
Credit Card Ch...	03/12/2025		Amazon	goggles, etc.	3.21 Inventory/Resale	714.75
						714.75
Credit Card Ch...	03/21/2025		Uline	Janitorial	3.72 Janitorial Supplies	670.54
						670.54
Check	03/21/2025	5052	TMI Salt Pure Co...	#16186 Sa...	4.84 Equipment-Repair/Maint	653.07
						653.07

William Shore Memorial Pool District
Transactions for Ratification
March 2025

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	03/05/2025		IAM SGE Stargu...	certifications	3.32 Lifeguard Supplies	650.00
						650.00
Credit Card Ch...	03/24/2025		grainger	Shower valv...	3.73 Maintenance Supplies	538.09
						538.09
Check	03/04/2025	5040	Chemical Product...	quarterly vis...	4.84 Equipment-Repair/Maint	381.15
						381.15
Check	03/21/2025	5053	Chemical Product...	inv. #4049 ...	4.84 Equipment-Repair/Maint	381.15
						381.15
Credit Card Ch...	03/27/2025		Expedia	training cou...	4.31 Training/Conferences	347.01
						347.01
Credit Card Ch...	03/11/2025		water safety	Lifeguard s...	3.32 Lifeguard Supplies	336.84
						336.84
Check	03/10/2025	5047	Pacific Office Eq...	#1156434 c...	4.51 Office Copier	314.02
						314.02
Check	03/24/2025	3/24...	Verizon	monthly cel...	4.21 Telephone/Cellphone	293.99
						293.99
Check	03/03/2025	unu...	Unum Life Ins	Staff life ins...	Health Insurance	266.76
						266.76
Check	03/17/2025		Chargeback	chargeback...	347.34 * Pass Sales	265.00
						265.00
Credit Card Ch...	03/27/2025		IAM SGE Stargu...	instructor re...	4.31 Training/Conferences	257.50
						257.50
Check	03/23/2025	Wav...	Wave	Astound int...	4.23 Website/Internet	204.00
						204.00
Check	03/21/2025	5054	Canon Financial ...	#39079644 ...	4.51 Office Copier	188.77
						188.77
Check	03/14/2025	5050	Angeles Commu...	Invoice #35...	4.21 Telephone/Cellphone	161.17
						161.17
Credit Card Ch...	03/21/2025		Costco	spark snacks	3.51.3 Food Supplies	154.12
						154.12
Credit Card Ch...	03/13/2025		Amazon	craft supplies	3.51.2 Program/Office Sup...	140.73
						140.73
Credit Card Ch...	03/15/2025		Domino's	pizza for da...	3.43 Special Events	128.64
						128.64
Credit Card Ch...	03/05/2025		Amazon	Party suppli...	3.42 Party Good & Supplies	124.08
						124.08

William Shore Memorial Pool District
Transactions for Ratification
March 2025

Type	Date	Num	Name	Memo	Account	Debit
Check	03/10/2025	5045	Thurmans	2/28 Statem...	3.73 Maintenance Supplies	110.79
						110.79
Credit Card Ch...	03/26/2025		Amazon	Party suppli...	3.42 Party Good & Supplies	105.74
						105.74
Credit Card Ch...	03/22/2025		Domino's	Teen night	3.43 Special Events	103.99
						103.99
Check	03/04/2025		Merchant Settle...		4.17 CC Merchant Fees	102.95
						102.95
Credit Card Ch...	03/26/2025		Amazon	label maker...	3.52.2 Program/Office Sup...	99.79
						99.79
Credit Card Ch...	03/24/2025		Safeway	Cake X 3	3.42 Party Good & Supplies	95.97
						95.97
Credit Card Ch...	03/03/2025		Bella Rosa	gift cards/ev...	3.43 Special Events	80.00
						80.00
Check	03/04/2025	5038	Anderson, Micha...	Hose reel &...	3.73 Maintenance Supplies	79.06
						79.06
Credit Card Ch...	03/25/2025		DKC Digikey	sauna parts	3.73 Maintenance Supplies	77.36
						77.36
Credit Card Ch...	03/26/2025		Walmart	spring brea...	3.52.3 Food Supplies	75.44
						75.44
Credit Card Ch...	03/03/2025		USPS	stamps	4.22 Postage, Mailing Servi...	73.00
						73.00
Credit Card Ch...	03/19/2025		Dollar Tree	egg hunt pri...	3.43 Special Events	72.02
						72.02
Credit Card Ch...	03/22/2025		Domino's	teen night p...	3.43 Special Events	71.66
						71.66
Credit Card Ch...	03/14/2025		Chevron	Steve Burke	3.75 Fuel Allowance	69.56
						69.56
Credit Card Ch...	03/25/2025		Safeway Fuel	spark van fuel	3.52.5 Transportation	66.78
						66.78
Credit Card Ch...	03/21/2025		Amazon	Janitorial	3.72 Janitorial Supplies	65.31
						65.31
Credit Card Ch...	03/26/2025		Amazon	Party suppli...	3.42 Party Good & Supplies	56.56
						56.56
Credit Card Ch...	03/25/2025		Domino's	inservice pi...	3.32 Lifeguard Supplies	56.19
						56.19

William Shore Memorial Pool District
Transactions for Ratification
March 2025

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	03/25/2025		Amazon	picture han...	3.11 Office Supplies	56.10
						56.10
Credit Card Ch...	03/06/2025		NCSI	background...	4.16 Legal/Background Ch...	55.50
						55.50
Check	03/04/2025	5037	Dustin Stevens	Refund roo...	347.35 · Party Room Rentals	50.00
						50.00
Credit Card Ch...	03/09/2025		Amazon	label maker...	3.51.2 Program/Office Sup...	48.82
						48.82
Credit Card Ch...	03/16/2025		Costco Gas	Steve Burke	3.75 Fuel Allowance	45.02
						45.02
Credit Card Ch...	03/11/2025		Amazon	Party suppli...	3.42 Party Good & Supplies	43.55
						43.55
Credit Card Ch...	03/01/2025		Amazon	locks for res...	3.21 Inventory/Resale	41.34
						41.34
Check	03/10/2025	5046	Swains General ...	2/28 Statem...	3.73 Maintenance Supplies	35.37
						35.37
Credit Card Ch...	03/13/2025		Swains General ...	supplies for ...	3.22 Promotional	35.37
						35.37
Credit Card Ch...	03/06/2025		Walmart	ice melt sale	3.73 Maintenance Supplies	34.75
						34.75
Credit Card Ch...	03/21/2025		Domino's	staff meal c...	3.43 Special Events	33.73
						33.73
Credit Card Ch...	03/08/2025		Pizza Hut	home show ...	3.22 Promotional	33.00
						33.00
Credit Card Ch...	03/01/2025		Amazon	padlocks	3.21 Inventory/Resale	30.46
						30.46
Check	03/04/2025		Gateway Billing		4.17 CC Merchant Fees	30.00
						30.00
Credit Card Ch...	03/14/2025		Dollar Tree	craft supplies	3.51.2 Program/Office Sup...	28.51
						28.51
Credit Card Ch...	03/06/2025		Walmart	GF snacks f...	3.51.3 Food Supplies	26.33
						26.33
Credit Card Ch...	03/11/2025		Domino's	inservice pi...	3.32 Lifeguard Supplies	25.86
						25.86
Credit Card Ch...	03/07/2025		IAM SGE Stargu...	certifications	3.32 Lifeguard Supplies	25.00
						25.00

William Shore Memorial Pool District
Transactions for Ratification
March 2025

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Ch...	03/26/2025		DKC Digikey	sauna parts	3.73 Maintenance Supplies	20.80
						20.80
Credit Card Ch...	03/08/2025		Corner Caboose	home show ...	3.22 Promotional	18.74
						18.74
Credit Card Ch...	03/08/2025		Walmart	transfer tap...	3.43 Special Events	18.43
						18.43
Credit Card Ch...	03/05/2025		Amazon	staples	3.11 Office Supplies	16.52
						16.52
Credit Card Ch...	03/08/2025		Bella Rosa	Fogtown co...	3.43 Special Events	15.24
						15.24
Check	03/12/2025	3/12...	Wire Fees	wire fee for ...	4.12 Payroll Fees/Bank Ch...	14.00
						14.00
Credit Card Ch...	03/18/2025		Walmart	baby wipes	3.51.2 Program/Office Sup...	13.71
						13.71
Credit Card Ch...	03/16/2025		Spotify	spark music	3.13 Subscriptions	13.06
						13.06
Credit Card Ch...	03/01/2025		Disney Plus	spark music	3.13 Subscriptions	11.99
						11.99
Credit Card Ch...	03/05/2025		Walmart	ice melt sale	3.73 Maintenance Supplies	11.95
						11.95
Credit Card Ch...	03/20/2025		Shore Aquatic Ce...	teen night e...	3.43 Special Events	10.00
						10.00
Credit Card Ch...	03/12/2025		Swim Outlet	swim goggles	3.21 Inventory/Resale	8.19
						8.19
Credit Card Ch...	03/14/2025		Swains General ...	stake for sign	3.22 Promotional	7.12
						7.12
Credit Card Ch...	03/18/2025		Joshua's	Chamber br...	4.92 Misc. Expense	6.20
						6.20
Check	03/01/2025			Service Ch...	4.12 Payroll Fees/Bank Ch...	5.95
						5.95
Check	03/03/2025		Merchant Settlem...		4.17 CC Merchant Fees	2.97
						2.97
Credit Card Ch...	03/14/2025		Safeway	gallon ziplo...	3.51.3 Food Supplies	2.94
						2.94
TOTAL						75,630.13

6.1 Tier one Full Time

6.1.1 Qualified Employees

Qualified Tier one Benefited Employees are employees who work more than 30 hours per week and are not seasonal. Eligibility will be determined by utilizing the look back method; this is defined as working 390 hours or more in a 3-month period. All Qualified Benefited Employees are eligible to participate in the districts tier one Benefits program. The districts tier one Benefits Programs include:

- Health Insurance for employees. The district pays 100% of the premium. Family and Dependents can be added, but the cost will need to be paid by the employee.
- Dental. The district pays 100% of the premium for employees. Family and Dependents can be added, but the cost will need to be paid by the employee.
- Increased sick time. The employee will accrue 2x the state minimum sick time per hour worked.

6.1.2 Health Insurance

The district provides each qualified benefited employee group health insurance. The district pays 100% of the premium. Family and dependents can be added, but the cost will need to be paid by the employee. Details of the benefits will be provided at the time of qualification of benefits.

6.1.3 Dental Insurance

The district provides dental benefits to all qualified benefited employees at no cost to the employee. Details of the benefits will be provided at the time of qualification of benefits.

6.1.4 Military Leave

The district provides military leave for employees while performing military service in accordance with federal and state law. Military service includes active military duty and reserve or National Guard training. An employee must provide his/her supervisor with copies of his/her military orders as soon as possible after he/she receives those orders. Reinstatement upon return from military service is determined in accordance with applicable federal and state law.

Washington's Family Military Leave Act provides that during a period of military conflict, an employee who is the spouse of a member of the Armed Forces, National Guard or Reserves who has been called to active duty or who has been deployed is entitled to 15 days of unpaid leave per deployment. An employee who seeks to take family military leave must provide the employer with notice of his/her intent to take leave within five business days of receiving official notice of an impending call or order to active duty or notice of a leave from deployment.

Employees “may elect” to use any PTO leave as part of this family military leave. The use of paid leave is the employee’s option.

6.1.5 Domestic Violence Leave

Leave is available to employees who are victims of domestic violence, sexual assault, or stalking, or have a family member (spouse, children, parents, parents-in-law, grandparents, or “a person with whom the employee has a dating relationship.”) who is a victim of such abuse.

6.1.5.1 An eligible employee may take “reasonable” leave, including leave on an intermittent or reduced-schedule basis, to engage in specified remedial activities relating to the abuse, including: participating in legal proceedings; seeking medical treatment or mental health counseling; obtaining social services; or taking other actions to increase the safety of the employee and her/his family members.

6.1.5.2 The District may request verification that the employee or her/his family member is a victim of abuse, and that the leave is for one of the covered remedial activities. Verification is satisfied by one or more of the following: (1) a police report indicating the employee or family member was a victim of abuse; (2) a court order protecting the employee or family member; (3) documentation from an attorney, clergy member, medical provider, or other professional from whom assistance was sought; or (4) the employee’s own written statement that s/he or a family member is a victim and needs the leave to seek assistance. The district will maintain the employee’s provided information as confidential and will not require the employee to disclose information beyond the verification material listed above.

6.1.5.3 Pay and Benefits during Leave. The employee may elect to use PTO leave, compensatory, or may take unpaid leave. To the extent allowed by law (for example, by the applicable benefits plan), the district will maintain the employee’s health care coverage as if the employee had not taken leave.

6.1.5.4 The employee will be restored to the position s/he held before the leave commenced, or to an equivalent position with equivalent pay, benefits, and other terms and conditions of employment.

6.1.6 Other Leaves of Absence with Pay

Bereavement Leave. Three days' leave may be granted for the death of an employee's immediate family or household member. "Immediate family" includes the employee's spouse, child, parent, sibling, parent-in-law, son or daughter-in-law. Additional leave may be approved beyond the allotted three days but may not exceed a total of nine days. Any days (up to six)

beyond the original three days will be charged, as determined by the Executive Director, to the employee's accrued, but unused PTO leave, if not available, will be unpaid.

Jury Duty. If an employee is called for jury duty or is subpoenaed as a witness, the employee receives his/her regular rate of pay while serving on jury duty, provided the employee remits to the district any compensation received from such duties, excluding reimbursement received for transportation and meals. An employee released from jury duty for part of a day should call his/her supervisor for instructions. An employee receiving a jury summons should inform his/her department as soon as possible so that arrangements may be made to cover for the employee.

6.1.7 Workers Compensation

Regular employees who are injured on the job and file for Worker's Compensation may use accumulated PTO time while the claim is being processed. Upon receiving payment from the Worker's Compensation carrier, the employee may sign the check over to the district, and any PTO leave used by the employee will be reinstated to the employee's PTO account on a pro-rated basis. Employees may use PTO to supplement their time loss payments up to the equivalent of full straight time wages.

6.1.8 Personal Leave Without Pay

Under unusual circumstances an employee may apply for leave without pay. The Executive Director may, in the Executive Director's sole discretion, grant such leave, not to exceed one year. Upon return from such leave, the employee is not guaranteed reinstatement to his/her previous position or to any other position.

6.1.9 Education Training

The district may agree to pay or reimburse employees for pre-authorized job-related training. To be eligible, the employee must demonstrate that:

- The training is necessary for improving skills to perform or enhance present work or to qualify the employee for promotion.
- The money is budgeted in the operating budget.
- It is in the district's best interest to pay for this training; and
- District services may be improved by authorizing the training.

The employee should make his/her request in writing to his/her supervisor who forwards it, with comments, to the Executive Director for approval. Employees taking courses that are graded must earn at least a C or equivalent to receive reimbursement. The district reimburses for tuition and fees only. Employees are generally responsible for books and any other costs associated with the class.

6.1.10 Membership in Professional and Technical Societies

District employees are encouraged to participate in technical and professional societies. These activities are considered a benefit to the district and to the employee through additional knowledge or personal associations gained through the membership. The district, through the budgeting process, will select what fees and dues it might pay for its employees' membership in technical and professional societies. For any organization for which the district pays the dues, the district address should be used on all mail. All magazines and publications received as a part of that membership should be made available for all employees to use.

6.1.11 Professional and Technical Registration

The district encourages professional and technical registration by providing the necessary experience under the direction of registered professionals and assumes that each qualified individual will want to achieve professional status at the earliest opportunity. The district may pay fees for professional and technical certificates and licenses for its employees as determined by the district in its sole discretion. These requests should be sent to the Executive Director.

6.2 Tier two full-time

6.2.1 Qualified Employees

Qualified Tier two Benefited Employees are employees who work more than 32 hours per week and are not seasonal. Have been hired or selected for a tier two benefited position, and or have been employed with the district for greater than or equal to 5 years. All Qualified tier two Benefited Employees are eligible to participate in the districts tier two Benefits program. The districts tier two Benefits Programs includes:

1. Health Insurance for employees. The district pays 100% of the premium. Family and Dependents can be added, but the cost will need to be paid by the employee.
2. Dental. The district pays 100% of the premium for employees. Family and Dependents can be added, but the cost will need to be paid by the employee.
3. Short Term Disability. The district pays 100% of the premium for employees.
4. Basic Life Insurance. The district pays 100% of the premium for employees.

5. **Accidental Death & Dismemberment Insurance.** The district pays 100% of the premium for employees.

6. **Paid Time Off.** Includes vacation; personal time; religious observances; health and dental care; short term illness/injury; or other time off as determined by the employee to best fit his/her personal needs.

6.2.2 Health Insurance

The district provides each qualified benefited employee group health insurance. The district pays 100% of the premium. Family and dependents can be added, but the cost will need to be paid by the employee. Details of the benefits will be provided at the time of qualification of benefits.

6.2.3 Dental Insurance

The district provides dental benefits to all qualified benefited employees at no cost to the employee. Details of the benefits will be provided at the time of qualification of benefits.

6.2.4 Short Term Disability Benefit

Short Term Disability Benefit STDB is provided to all qualified benefited employees at no cost to the qualified employee. The STDB is effective after 60 days of qualified employment.

STDB is provided to ensure income protection for employees who become disabled and are not able to work. The STDB provides the following:

- **Weekly Benefit:** 60% of weekly earnings to a maximum of \$500 per week
- **Elimination Period:** 14 days
- **Benefit Duration:** 11 weeks

STDB also provides: Rehabilitation and Return to Work Assistance Program; Guaranteed insurability; Full maternity benefits; Minimum weekly benefits of \$25; 12 months rehire provision.

6.2.5 Basic Life Insurance

The district provides Life Insurance benefits to all qualified benefited employees at no cost to the employee. This life insurance plan provides financial protection for your beneficiary(ies) by paying a benefit of \$25,000 in the event of your death. Coverage begins after 9 months of employment and/or 9 months after the policy is effective. Additional details of the benefits will be provided at the time of qualification of benefits.

6.2.6 Accidental Death and Dismemberment Insurance (AD&D)

The district provides AD&D Insurance benefits to all qualified benefited employees at no cost to the employee. This AD&D insurance plan provides financial protection for your beneficiary(ies) by paying a benefit of \$25,000 in the event of your death or for you in the event of any other covered loss. Coverage begins after 60 days of employment. Additional details of the benefits will be provided at the time of qualification of benefits.

6.2.7 Paid Time Off (PTO)

6.2.7.1 Purpose

The Paid Time Off (PTO) program provides eligible employees flexibility and individual management of time off, subject to the responsibility of the district to meet scheduling needs and ensure continuity of programs and services. PTO includes time off for vacation; personal time; religious observances; health and dental care; short term illness/injury; or other time off as determined by the employee to best fit his/her personal needs.

The PTO days you accrue, effective September 1, 2017, replace all existing vacation, sick time, and personal business days that you have been allotted under prior policies. Accrued vacation days prior to September 1, 2017, will be rolled into the new PTO Bank for each employee.

The district, in accordance with Initiative 1433, considers the District PTO program as meeting the sick leave requirements of Initiative 1433. For non-benefited employees, a separate sick leave bank will begin on January 1, 2018, for all employees who are regularly scheduled for 30 hours or less per week. (See Non-Benefited Employee Handbook for further details).

6.2.7.2 Scope/Eligibility

Benefited employees, which is defined as any employee who is regularly scheduled for more than 30 hours per week, are considered eligible for the PTO program. PTO begins accruing immediately upon becoming an eligible employee and is available for use the first full pay period after the employee has completed 60 calendar days.

6.2.7.3 Accrual

Eligible employees shall accrue PTO for each regular straight-time hour paid, excluding overtime and Long-Term Disability pay. Salaried employees shall be considered working 40 hours per week regarding accrual of PTO. PTO is accrued based on the accrual rate appropriate for the employee's length of service (see chart below for PTO accrual rates).

PTO time is not charged for holidays if the holiday occurs during PTO time taken by the employee. PTO is not earned in pay periods during which unpaid leave, short- or long-term disability leave, or workers' compensation leave are taken. PTO accrual is calculated on a pay period basis beginning with an employee's date of employment. PTO accrual continues during recognized holidays and authorized paid PTO leave.

Employees who are rehired will receive credit for former time worked and accumulate current PTO for the combined time.

Employees and Managers may accumulate up to double their annual PTO accrual. Once the maximum accrual has been reached, future PTO accruals will cease until the employee reduces his/her PTO balance by taking time off. Employees are responsible for monitoring and taking their PTO over the course of a year so that they do not lose time accrued.

If extenuating business circumstances prevented the employee from taking scheduled PTO, this PTO may be carried over and taken in the first half of the next calendar year with the approval of the Executive Director.

6.2.7.4 PTO Accrual Rates

Unless otherwise provided by separate employment agreements, each regular full-time employee accrues PTO leave as follows:

Years of Service	PTO Hourly Accrual	PTO Annual Accrual	PTO Maximum Accrual
years 0 & 2	.0615 128 hours/16 days	256 hours/32 days	
years 3 & 4	.0692 144 hours/18 days	288 hours/36 days	
years 5 & 6	.0730 152 hours/19 days	304 hours/38 days	
years 7 & 8	.0846 176 hours/22 days	352 hours/44 days	
years 9 & 10	.0884 184 hours/23 days	368 hours/46 days	
11+	.0923 192 hours/24 days	384 hours/48 days	

6.2.7.5 Guidelines for PTO Use

Each full-time employee will accrue PTO per pay period in hourly increments based on their length of service as defined above. PTO is added to the employee's PTO bank when the each pay period paycheck is issued. PTO taken will be subtracted from the employee's accrued time bank in one-hour increments. Seasonal employees, employees working less than 30 per week, contract employees, and interns are not eligible to accrue PTO.

Employees may use time from their PTO bank in hourly increments. Time that is not covered by this PTO policy include paid holidays, bereavement time off, required jury duty, and military service leave.

To take PTO requires two days of notice to the supervisor and Human Resources unless the PTO is used for legitimate, unexpected illness or emergencies. (Use the Paid Time Off form to request PTO.) In all instances, PTO must be approved by the employee's supervisor in advance. Your Company appreciates as much notice as possible when you know you expect to miss work for a scheduled absence.

PTO time is intended to provide the employee with a period of relaxation away from work. PTO time is scheduled by the Aquatics Manager at the convenience of the district, but the district usually tries to accommodate the employee's requests. Where there are conflicting requests, the employee who requested the time off first will usually be given preference.

6.2.7.6 Paid Time Off (PTO) Exceptions

Employees who miss more than three consecutive unscheduled days may be required to present a doctor's release to the Human Resources department that permits them to return to work.

PTO taking more than the PTO accrued can result in progressive disciplinary action up to and including employment termination. This time off will be unpaid. The only possible exception to this policy must be granted by the Aquatics Manager or Executive Director.

PTO accrued prior to the start of a requested and approved unpaid leave of absence must be used to cover hours missed before the start of the unpaid leave.

Progressive disciplinary action relative to incidents of absenteeism is administered on a rolling 12- month calendar as follows:

An employee may use PTO to bridge the gap for qualifying for the District's Short Term Disability benefits.

6.2.7.7 PTO Payout at Termination of Employment

After completion of 60 calendar days and when an employee provides at least the minimum required advance written notice of his/her intent to terminate, the employee will be paid out for all accrued unused PTO. The minimum required advance written notice for Headguards is 14 calendar days and for Manager employees is 21 calendar days. The PTO will be paid in a lump sum in the employee's final paycheck. PTO shall not be used as part of an employee's resignation notice or to extend employee benefits. Except in situations involving layoffs due to a

reduction in staff, employees involuntarily terminated are not eligible for a termination payout of PTO.

6.2.8 Administrative Leave

On a case-by-case basis, the district may place an employee on administrative leave with pay for an indefinite period, as determined by the Executive Director to be in the best interests of the district, such as during the pendency of an investigation or other administrative proceeding.

6.2.9 Military Leave

The district provides military leave for employees while performing military service in accordance with federal and state law. Military service includes active military duty and reserve or National Guard training. An employee must provide his/her supervisor with copies of his/her military orders as soon as possible after he/she receives those orders. Reinstatement upon return from military service is determined in accordance with applicable federal and state law.

Washington's Family Military Leave Act provides that during a period of military conflict, an employee who is the spouse of a member of the Armed Forces, National Guard or Reserves who has been called to active duty or who has been deployed is entitled to 15 days of unpaid leave per deployment. An employee who seeks to take family military leave must provide the employer with notice of his/her intent to take leave within five business days of receiving official notice of an impending call or order to active duty or notice of a leave from deployment. Employees "may elect" to use any PTO leave as part of this family military leave. The use of paid leave is the employee's option.

6.2.10 Domestic Violence Leave

Leave is available to employees who are victims of domestic violence, sexual assault, or stalking, or have a family member (spouse, children, parents, parents-in-law, grandparents, or "a person with whom the employee has a dating relationship.") who is a victim of such abuse.

6.2.10.1 An eligible employee may take "reasonable" leave, including leave on an intermittent or reduced-schedule basis, to engage in specified remedial activities relating to the abuse, including: participating in legal proceedings; seeking medical treatment or mental health counseling; obtaining social services; or taking other actions to increase the safety of the employee and her/his family members.

6.2.10.2 The District may request verification that the employee or her/his family member is a victim of abuse, and that the leave is for one of the covered remedial activities. Verification is satisfied by one or more of the following: (1) a police report indicating the employee or family member was a victim of abuse; (2) a court order protecting the employee or family member; (3)

documentation from an attorney, clergy member, medical provider, or other professional from whom assistance was sought; or (4) the employee's own written statement that s/he or a family member is a victim and needs the leave to seek assistance. The district will maintain the employee's provided information as confidential and will not require the employee to disclose information beyond the verification material listed above.

6.2.10.3 Pay and Benefits during Leave. The employee may elect to use PTO leave, compensatory, or may take unpaid leave. To the extent allowed by law (for example, by the applicable benefits plan), the district will maintain the employee's health care coverage as if the employee had not taken leave.

6.2.10.4 The employee will be restored to the position s/he held before the leave commenced, or to an equivalent position with equivalent pay, benefits, and other terms and conditions of employment.

6.2.11 Holidays

The following holidays are recognized by the District and the District will be Paid time off for Full Time Staff, or closed:

New Year's Day January 1- Closed

Memorial Day Last Monday in May-PTO Full Time Staff

Independence Day July 4 Closed

Labor Day First Monday in September- PTO Full Time Staff

Thanksgiving Day 4th Thursday in November-Closed

Day following Thanksgiving Friday following Thanksgiving-PTO Full Time Staff
Christmas Eve Day ½ day December 24-Close early.

Christmas Day December 25-Closed New Years Eve Day ½ day. December 31-Close early

3 Floating Days Used between January 1-December 31-PTO Full Time Staff

6.2.12 Other Leaves of Absence with Pay

Bereavement Leave. Three days' leave may be granted for the death of an employee's immediate family or household member. "Immediate family" includes the employee's spouse, child, parent, sibling, parent-in-law, son or daughter-in-law. Additional leave may be approved beyond the allotted three days but may not exceed a total of nine days. Any days (up to six)

beyond the original three days will be charged, as determined by the Executive Director, to the employee's accrued, but unused PTO leave, if not available, will be unpaid.

Jury Duty. If an employee is called for jury duty or is subpoenaed as a witness, the employee receives his/her regular rate of pay while serving on jury duty, provided the employee remits to the district any compensation received from such duties, excluding reimbursement received for transportation and meals. An employee released from jury duty for part of a day should call his/her supervisor for instructions. An employee receiving a jury summons should inform his/her department as soon as possible so that arrangements may be made to cover for the employee.

6.2.13 Workers Compensation

Regular employees who are injured on the job and file for Worker's Compensation may use accumulated PTO time while the claim is being processed. Upon receiving payment from the Worker's Compensation carrier, the employee may sign the check over to the district, and any PTO leave used by the employee will be reinstated to the employee's PTO account on a pro-rated basis. Employees may use PTO to supplement their time loss payments up to the equivalent of full straight time wages.

6.2.14 Personal Leave Without Pay

Under unusual circumstances an employee may apply for leave without pay. The Executive Director may, in the Executive Director's sole discretion, grant such leave, not to exceed one year. Upon return from such leave, the employee is not guaranteed reinstatement to his/her previous position or to any other position.

6.2.15 Education Training

The district may agree to pay or reimburse employees for pre-authorized job-related training. To be eligible, the employee must demonstrate that:

- The training is necessary for improving skills to perform or enhance present work or to qualify the employee for promotion.
- The money is budgeted in the operating budget.
- It is in the district's best interest to pay for this training; and
- District services may be improved by authorizing the training.

The employee should make his/her request in writing to his/her supervisor who forwards it, with comments, to the Executive Director for approval. Employees taking courses that are

graded must earn at least a C or equivalent to receive reimbursement. The district reimburses for tuition and fees only. Employees are generally responsible for books and any other costs associated with the class.

6.2.16 Membership in Professional and Technical Societies

District employees are encouraged to participate in technical and professional societies. These activities are considered a benefit to the district and to the employee through additional knowledge or personal associations gained through the membership. The district, through the budgeting process, will select what fees and dues it might pay for its employees' membership in technical and professional societies. For any organization for which the district pays the dues, the district address should be used on all mail. All magazines and publications received as a part of that membership should be made available for all employees to use.

6.2.17 Professional and Technical Registration

The district encourages professional and technical registration by providing the necessary experience under the direction of registered professionals and assumes that each qualified individual will want to achieve professional status at the earliest opportunity. The district may pay fees for professional and technical certificates and licenses for its employees as determined by the district in its sole discretion. These requests should be sent to the Executive Director.

407 Drug and Alcohol Testing

7.1 Introduction

It is unfortunate that the increasingly widespread use and abuse of substances, including alcohol and drugs, has reached a point in our American society where it impacts the general health, welfare, and safety of our workplace and our community. This is particularly disturbing when the abuse involves the delivery of public services. In recognition of this serious national situation and in compliance with governmental requirements and efforts to reduce substance-related misconduct, public employers must act to alert employees to the dangers of substance abuse and aid employees when appropriate. This Substance Abuse Policy ("Policy") of the William Shore Memorial Pool District has been prepared to help our employees and managers respond to this modern problem. It was developed in consultation with special counsel and representatives of the various unions that represent our District employees.

7.2 Purpose

It is the policy and intent of the William Shore Memorial Pool District to maintain a safe and healthy working environment for all employees, to ensure efficient and safe community service,

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

	Mar 31, 25	Mar 31, 24
ASSETS		
Current Assets		
Checking/Savings		
111 · Cash in Till	1,100.00	1,100.00
112 · Kitsap Bank		
112.1 · Cash in Operating Account	132,712.89	175,786.24
112.2 · Credit Card Processing Account	0.00	70,236.87
Total 112 · Kitsap Bank	132,712.89	246,023.11
113 · LPL Financial		
U.S Treasuries	0.00	73,978.89
Total 113 · LPL Financial	0.00	73,978.89
115 · Kitsap Bond Reserve Fund		
Kitsap CD	480,000.00	480,000.00
Total 115 · Kitsap Bond Reserve Fund	480,000.00	480,000.00
116 · Local Gov't Investment Pool	1,073,574.95	1,004,741.04
Total Checking/Savings	1,687,387.84	1,805,843.04
Other Current Assets		
Undeposited Funds	3,048.00	26,959.86
Total Other Current Assets	3,048.00	26,959.86
Total Current Assets	1,690,435.84	1,832,802.90
Fixed Assets		
594.75 · Capital Expense		
75.61 · Equipment	155,728.25	75,791.71
75.62 · Building and Improvements	1,998,731.72	1,998,731.72
75.63 · Shore Aquatic Center Expansion	20,396,522.53	20,396,522.53
Total 594.75 · Capital Expense	22,550,982.50	22,471,045.96
Total Fixed Assets	22,550,982.50	22,471,045.96
TOTAL ASSETS	24,241,418.34	24,303,848.86
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21005 · Citi Cards	8,375.81	10,218.37
Total Credit Cards	8,375.81	10,218.37
Other Current Liabilities		
Current Payroll Liabilities	20,185.40	37,168.34
Total Other Current Liabilities	20,185.40	37,168.34
Total Current Liabilities	28,561.21	47,386.71
Long Term Liabilities		
591.75 · Debt		
2018A Bond (Public)	8,710,000.00	8,915,000.00
2020A Revenue Bond (Kitsap)	6,920,000.00	7,175,000.00
Total 591.75 · Debt	15,630,000.00	16,090,000.00
Total Long Term Liabilities	15,630,000.00	16,090,000.00
Total Liabilities	15,658,561.21	16,137,386.71

04/16/25

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

	Mar 31, 25	Mar 31, 24
Equity		
32000 - Unrestricted Net Assets	8,808,587.51	8,393,536.55
Net Income	-225,730.38	-227,074.40
Total Equity	8,582,857.13	8,166,462.15
TOTAL LIABILITIES & EQUITY	24,241,418.34	24,303,848.86

William Shore Memorial Pool District Statements of Activities

04/16/25

	Mar 25	Mar 24
Income		
311.00 · Property Tax		
311.01 · Property Taxes	81,410.87	45,727.90
Total 311.00 · Property Tax	81,410.87	45,727.90
337.00 · County Shared Revenue/Grants		
337.01 · Timber Excise Tax	9.03	0.00
337.02 · Leasehold Excise Tax	3,662.29	4,225.45
337.03 · County Timber Trust (335.02)	0.00	1,379.22
Total 337.00 · County Shared Revenue/Grants	3,671.32	5,604.67
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	4,215.75	2,497.37
Total 341.00 · Merchandise Sales	4,215.75	2,497.37
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	1,874.00	1,287.75
347.32 · Group Entrance Fees	2,613.00	1,447.50
347.33 · General Admissions	16,527.00	14,122.38
347.34 · Pass Sales	24,007.85	41,071.85
347.35 · Party Room Rentals	6,380.75	1,982.00
Total 347.30 · Activity Fees	51,402.60	59,911.48
347.60 · Program Fees		
347.62 · Swim Instruction	7,956.00	10,758.26
347.63 · After School Care	25,601.40	17,814.00
Total 347.60 · Program Fees	33,557.40	28,572.26
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	9,215.35	10,725.98
Total 361.00 · Interest and Other Earnings	9,215.35	10,725.98
Total Income	183,473.29	153,039.66
Gross Profit	183,473.29	153,039.66
Expense		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	838.77	516.78
Clerk Services	206.33	200.33
Director	5,769.24	6,041.66
Executive Director	5,703.54	6,178.84
Treasurer	150.00	450.00
Total 1.1 · Management	12,667.88	13,387.61
1.2 · Aquatics		
Aquatics Manager	3,511.66	3,964.68
Lifeguards	16,265.04	17,186.49
On Site Supervisor/Head Guard	12,417.28	13,037.91
Swim Instructor	4,923.35	3,714.63
Water Fitness Instructor	1,807.14	1,650.31
Total 1.2 · Aquatics	38,924.47	39,554.02

William Shore Memorial Pool District Statements of Activities

04/16/25

	Mar 25	Mar 24
1.3 · Dry Land		
Dry Land Fitness Instructors	1,931.25	1,918.75
Janitors	6,146.41	5,237.76
Maintenance Tech	4,655.68	2,631.21
Member Svcs Manager	2,225.00	3,625.52
Party Crew	451.86	266.60
Welcome Desk	8,116.46	11,541.12
Total 1.3 · Dry Land	23,526.66	25,220.96
1.4 · Youth Programs		
Activity Leaders	11,697.95	9,030.07
Van Driver	793.82	1,095.12
Youth Programs Manager	2,664.66	6,151.05
Total 1.4 · Youth Programs	15,156.43	16,276.24
1.5 · Misc. Wages		
Holiday Pay	1,278.16	1,102.40
Paid Time Off	3,614.45	1,748.41
Total 1.5 · Misc. Wages	4,892.61	2,850.81
Total 57620.1 · Salaries and Wages	95,168.05	97,289.64
57620.2 · Benefits		
Cafeteria Plan	-6,090.64	555.15
Department of Labor & Industry	1,937.93	2,145.92
Federal Payroll Taxes	7,296.76	7,442.40
Health Insurance	5,042.86	5,224.90
Paid Family Medical Leave	250.49	205.67
Unemployment Compensation	513.89	904.01
Total 57620.2 · Benefits	8,951.29	16,478.05
57620.3 · Supplies		
3.10 Office Supplies		
3.11 Office Supplies	72.62	144.79
3.13 Subscriptions	25.05	147.52
3.15 Print and Copying	0.00	239.63
Total 3.10 Office Supplies	97.67	531.94
3.20 Front of House		
3.21 Inventory/Resale	1,896.82	2,153.24
3.22 Promotional	94.23	100.00
Total 3.20 Front of House	1,991.05	2,253.24
3.30 Lifeguard Supplies		
3.32 Lifeguard Supplies	1,093.89	0.00
Total 3.30 Lifeguard Supplies	1,093.89	0.00
3.40 Program Supplies		
3.42 Party Good & Supplies	1,729.73	1,151.31
3.43 Special Events	533.71	343.09
Total 3.40 Program Supplies	2,263.44	1,494.40
3.50 Child Care Programs		
3.51 After School Child Care		
3.51.2 Program/Office Supplies	231.77	415.39
3.51.3 Food Supplies	183.39	434.37
3.51.4 Field Trips	0.00	33.71
3.51.5 Transportation	0.00	73.64
Total 3.51 After School Child Care	415.16	957.11

William Shore Memorial Pool District Statements of Activities

04/16/25

	Mar 25	Mar 24
3.52 Summer Camp Program		
3.52.2 Program/Office Supplies	99.79	0.00
3.52.3 Food Supplies	75.44	0.00
3.52.5 Transportation	66.78	0.00
Total 3.52 Summer Camp Program	242.01	0.00
Total 3.50 Child Care Programs	657.17	957.11
3.70 Maintenance Supplies		
3.71 Pool Chemicals	0.00	926.48
3.72 Janitorial Supplies	735.85	1,280.17
3.73 Maintenance Supplies	908.17	292.85
3.74 Tools and Equipment	0.00	1,046.82
3.75 Fuel Allowance	114.58	168.64
Total 3.70 Maintenance Supplies	1,758.60	3,714.96
Total 57620.3 - Supplies	7,861.82	8,951.65
57620.4 - Services		
4.10 Professional Services		
4.11 Licenses and Permits	7,202.00	0.00
4.12 Payroll Fees/Bank Charge	19.95	19.95
4.13 IT Service	1,080.00	455.00
4.16 Legal/Background Check	5,424.16	0.00
4.17 CC Merchant Fees	2,199.59	3,720.56
Total 4.10 Professional Services	15,925.70	4,195.51
4.20 Communications		
4.21 Telephone/Cellphone	680.16	624.79
4.22 Postage, Mailing Service	73.00	0.00
4.23 Website/Internet	204.00	221.41
Total 4.20 Communications	957.16	846.20
4.30 Training/Travel		
4.31 Training/Conferences	604.51	1,409.50
Total 4.30 Training/Travel	604.51	1,409.50
4.40 Marketing/Advertising	3,000.00	120.69
4.50 Equipment Leases		
4.51 Office Copier	502.79	188.77
Total 4.50 Equipment Leases	502.79	188.77
4.70 Utilities	14,487.55	13,735.62
4.80 Repair/Maintenance		
4.81 Landscape Maintenance	2,176.56	2,177.00
4.83 Building Repair/Maint	0.00	862.36
4.84 Equipment-Repair/Maint	14,048.85	2,019.46
Total 4.80 Repair/Maintenance	16,225.41	5,058.82
4.90 Miscellaneous Expense		
4.92 Misc. Expense	6.20	305.54
4.95 State Sales/B & O Tax	2,328.66	4,121.31
4.96 Taxes/Assessments	0.00	4,348.02
4.97 County Tax	4,348.02	0.00
4.98 State Auditor	4,249.45	0.00
Total 4.90 Miscellaneous Expense	10,932.33	8,774.87
Total 57620.4 - Services	62,635.45	34,329.98
Total Expense	174,616.61	157,049.32
Net Income	8,856.68	-4,009.66

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

	Jan - Mar 25	Budget	% of Budget
Income			
311.00 · Property Tax			
311.01 · Property Taxes	109,153.39	70,022.00	155.9%
311.02 · Sale of Tax Title Property	0.00	0.00	0.0%
Total 311.00 · Property Tax	109,153.39	70,022.00	155.9%
332.00 · Federal Grants			
332.92 · Cares Act Funds	0.00	0.00	0.0%
Total 332.00 · Federal Grants	0.00	0.00	0.0%
334.00 · State Grants			
334.01 · Child Care Grants	0.00	27,750.00	0.0%
334.02 · USDA Food Grant	0.00	0.00	0.0%
Total 334.00 · State Grants	0.00	27,750.00	0.0%
337.00 · County Shared Revenue/Grants			
337.01 · Timber Excise Tax	1,589.62	2,749.98	57.8%
337.02 · Leasehold Excise Tax	3,854.44	2,749.98	140.2%
337.03 · County Timber Trust (335.02)	7,566.32	16,249.98	46.6%
Total 337.00 · County Shared Revenue/Grants	13,010.38	21,749.94	59.8%
341.00 · Merchandise Sales			
341.70 · Merchandise Sales	8,310.75	8,374.98	99.2%
Total 341.00 · Merchandise Sales	8,310.75	8,374.98	99.2%
347.30 · Activity Fees			
347.31 · Special Events/Gift Certif.	6,203.75	4,749.99	130.6%
347.32 · Group Entrance Fees	8,515.75	10,999.98	77.4%
347.33 · General Admissions	45,623.50	46,249.98	98.6%
347.34 · Pass Sales	78,452.80	98,749.98	79.4%
347.35 · Party Room Rentals	21,279.75	10,500.00	202.7%
347.36 · Facility Rental	0.00	0.00	0.0%
Total 347.30 · Activity Fees	160,075.55	171,249.93	93.5%
347.60 · Program Fees			
347.61 · Summer Camp	0.00	19,999.98	0.0%
347.62 · Swim Instruction	19,180.25	24,499.98	78.3%
347.63 · After School Care	72,450.47	53,749.98	134.8%
Total 347.60 · Program Fees	91,630.72	98,249.94	93.3%
361.00 · Interest and Other Earnings			
361.10 · Interest/Dividend Income	17,822.74	19,999.98	89.1%
Total 361.00 · Interest and Other Earnings	17,822.74	19,999.98	89.1%
Total Income	400,003.53	417,396.77	95.8%
Gross Profit	400,003.53	417,396.77	95.8%
Expense			
57620.1 · Salaries and Wages			
1.1 · Management			
Bookkeeping/Accountant	2,596.95	2,374.98	109.3%
Clerk Services	426.41		
Director	17,307.72	17,649.99	98.1%
Executive Director	17,110.62	19,200.00	89.1%
Treasurer	550.00	525.00	104.8%
Total 1.1 · Management	37,991.70	39,749.97	95.6%

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

	Jan - Mar 25	Budget	% of Budget
1.2 · Aquatics			
Aquatics Manager	9,904.37	13,674.99	72.4%
Lifeguards	48,884.62	54,900.00	89.0%
On Site Supervisor/Head Guard	36,371.81	38,700.00	94.0%
Swim Instructor	12,304.28	14,250.00	86.3%
Water Fitness Instructor	5,075.12	5,374.98	94.4%
Total 1.2 · Aquatics	112,540.20	126,899.97	88.7%
1.3 · Dry Land			
Dry Land Fitness Instructors	5,174.25	5,749.98	90.0%
Janitors	18,786.76	15,924.99	118.0%
Maintenance Tech	13,792.67	9,750.00	141.5%
Member Svcs Manager	7,475.00	10,899.99	68.6%
Party Crew	1,249.26	1,200.00	104.1%
Party Crew Supervisor	0.00	0.00	0.0%
Welcome Desk	24,071.26	31,749.99	75.8%
Total 1.3 · Dry Land	70,549.20	75,274.95	93.7%
1.4 · Youth Programs			
Activity Leaders	30,119.88	32,499.99	92.7%
Food Service Workers	0.00	0.00	0.0%
Van Driver	1,587.64	2,149.98	73.8%
Youth Programs Manager	12,974.05	20,449.98	63.4%
Total 1.4 · Youth Programs	44,681.57	55,099.95	81.1%
1.5 · Misc. Wages			
Holiday Pay	5,640.64	1,824.99	309.1%
Overtime	123.85	1,200.00	10.3%
Paid Time Off	8,597.03	7,974.99	107.8%
Total 1.5 · Misc. Wages	14,361.52	10,999.98	130.6%
Total 57620.1 · Salaries and Wages	280,124.19	308,024.82	90.9%
57620.2 · Benefits			
Cafeteria Plan	-4,980.34	2,124.99	-234.4%
Department of Labor & Industry	5,732.83	7,099.98	80.7%
Federal Payroll Taxes	11,290.98	23,649.99	47.7%
Health Insurance	15,104.66	13,650.00	110.7%
Paid Family Medical Leave	735.09	649.98	113.1%
Unemployment Compensation	1,512.71	2,974.98	50.8%
Total 57620.2 · Benefits	29,395.93	50,149.92	58.6%
57620.3 · Supplies			
3.10 Office Supplies			
3.11 Office Supplies	750.55	2,074.98	36.2%
3.12 Computer Supplies	3,755.64	375.00	1,001.5%
3.13 Subscriptions	251.44	999.99	25.1%
3.14 Memberships and Dues	300.00	549.99	54.5%
3.15 Print and Copying	0.00	549.99	0.0%
3.16 Uniforms and Clothing	5,534.30	1,624.98	340.6%
Total 3.10 Office Supplies	10,591.93	6,174.93	171.5%
3.20 Front of House			
3.21 Inventory/Resale	2,003.44	5,749.98	34.8%
3.22 Promotional	172.58	624.99	27.6%
3.23 Coffee Supplies	0.00	99.99	0.0%
3.24 Friends of Pool Contrib	0.00	0.00	0.0%
Total 3.20 Front of House	2,176.02	6,474.96	33.6%

William Shore Memorial Pool District
Statements of Activities - Actual and Budgeted
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	Jan - Mar 25	Budget	% of Budget
3.30 Lifeguard Supplies			
3.32 Lifeguard Supplies	2,547.39	1,249.98	203.8%
Total 3.30 Lifeguard Supplies	2,547.39	1,249.98	203.8%
3.40 Program Supplies			
3.41 Instructor Supplies	2,286.99	699.99	326.7%
3.42 Party Good & Supplies	2,620.88	2,325.00	112.7%
3.43 Special Events	1,509.73	1,324.98	113.9%
Total 3.40 Program Supplies	6,417.60	4,349.97	147.5%
3.50 Child Care Programs			
3.51 After School Child Care			
3.51.1 Uniforms	0.00	0.00	0.0%
3.51.2 Program/Office Supplies	1,085.89	525.00	206.8%
3.51.3 Food Supplies	2,136.59	2,499.99	85.5%
3.51.4 Field Trips	0.00	24.99	0.0%
3.51.5 Transportation	0.00	249.99	0.0%
3.51.6 Rent Expense	0.00	0.00	0.0%
Total 3.51 After School Child Care	3,222.48	3,299.97	97.7%
3.52 Summer Camp Program			
3.52.1 Uniforms	0.00	0.00	0.0%
3.52.2 Program/Office Supplies	99.79	0.00	100.0%
3.52.3 Food Supplies	75.44	0.00	100.0%
3.52.4 Field Trips	0.00	0.00	0.0%
3.52.5 Transportation	251.38	0.00	100.0%
3.52.6 USDA Food Program	0.00	0.00	0.0%
Total 3.52 Summer Camp Program	426.61	0.00	100.0%
Total 3.50 Child Care Programs	3,649.09	3,299.97	110.6%
3.70 Maintenance Supplies			
3.71 Pool Chemicals	2,136.00	7,500.00	28.5%
3.72 Janitorial Supplies	4,484.23	3,750.00	119.6%
3.73 Maintenance Supplies	2,250.00	2,499.99	90.0%
3.74 Tools and Equipment	106.24	549.99	19.3%
3.75 Fuel Allowance	490.26	1,275.00	38.5%
Total 3.70 Maintenance Supplies	9,466.73	15,574.98	60.8%
Total 57620.3 - Supplies	34,848.76	37,124.79	93.9%
57620.4 - Services			
4.10 Professional Services			
4.11 Licenses and Permits	7,202.00	324.99	2,216.1%
4.12 Payroll Fees/Bank Charge	580.40	0.00	100.0%
4.13 IT Service	1,890.00	1,500.00	126.0%
4.14 POS Services (CivicRec)	7,472.49	7,400.00	101.0%
4.15 Accounting Services	924.00	0.00	100.0%
4.16 Legal/Background Check	10,881.66	5,250.00	207.3%
4.17 CC Merchant Fees	6,824.25	15,000.00	45.5%
Total 4.10 Professional Services	35,774.80	29,474.99	121.4%
4.20 Communications			
4.21 Telephone/Cellphone	2,084.61	2,499.99	83.4%
4.22 Postage, Mailing Service	73.00	49.98	146.1%
4.23 Website/Internet	612.00	999.99	61.2%
Total 4.20 Communications	2,769.61	3,549.96	78.0%

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4.30 Training/Travel			
4.31 Training/Conferences	1,342.19	2,499.99	53.7%
Total 4.30 Training/Travel	1,342.19	2,499.99	53.7%
4.40 Marketing/Advertising	3,000.00	750.00	400.0%
4.50 Equipment Leases			
4.51 Office Copier	1,321.60	624.99	211.5%
Total 4.50 Equipment Leases	1,321.60	624.99	211.5%
4.60 Insurance	136,554.00	165,000.00	82.8%
4.70 Utilities	40,512.21	36,249.99	111.8%
4.80 Repair/Maintenance			
4.81 Landscape Maintenance	3,265.56	1,250.00	261.2%
4.83 Building Repair/Maint	883.61	2,499.99	35.3%
4.84 Equipment-Repair/Maint	26,219.09	18,000.00	145.7%
4.86 Child Care Grant Expense	0.00	27,750.00	0.0%
Total 4.80 Repair/Maintenance	30,368.26	49,499.99	61.4%
4.90 Miscellaneous Expense			
4.92 Misc. Expense	368.60		
4.95 State Sales/B & O Tax	9,965.89	13,249.98	75.2%
4.96 Taxes/Assessments	0.00	100.00	0.0%
4.97 County Tax	4,348.02	0.00	100.0%
4.98 State Auditor	15,039.85		
Total 4.90 Miscellaneous Expense	29,722.36	13,349.98	222.6%
Total 57620.4 · Services	281,365.03	300,999.89	93.5%
592.75 · Debt Interest			
2018A Bond (Public)	0.00	0.00	0.0%
2020A Revenue Bond (Kitsap)	0.00	0.00	0.0%
Total 592.75 · Debt Interest	0.00	0.00	0.0%
59476.6 · Capital Improvements			
Machinery and Equipment	0.00	12,499.98	0.0%
Total 59476.6 · Capital Improvements	0.00	12,499.98	0.0%
Total Expense	625,733.91	708,799.40	88.3%
Net Income	-225,730.38	-291,402.63	77.5%