

# **AGENDA- REGULAR MEETING**

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

**Port Angeles, Washington,**

**September 22<sup>nd</sup>, 2026**

**3:00p.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 Justin McNeal at [justinmc@sacpa.org](mailto:justinmc@sacpa.org)

### **COMMISSIONERS**

**MIKE FRENCH, RANDY JOHNSON, LaTRISHA SUGGS, MARK HODGSON, GREG SHIELD**

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

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

### **PUBLIC COMMENT:**

### **CONSENT AGENDA**

- Minutes for Board Meeting, July 2026
- Minutes for Special meeting, September 2026
- Ratification for Payroll and Expenses, July 2026 - \$178,676.03
- Ratification for Payroll and Expenses, August 2026 - \$176,235.32

### **Action Items:**

### **Agenda Items:**

- Policy and Procedures pages 177-247
- Budget discussion

### **ITEMS FOR DISCUSSION**

- 2A** Executive Director Report
- 2B** Financial Report
- 2C** Community Hygiene Access Program update
- 2E** Staff Report

### **PUBLIC COMMENT:**

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on October 27, 2026 at 3pm

### **ADJOURNMENT**



# MINUTES- SPECIAL MEETING

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

September 1, 2026

3:30pm 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 comments 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, Justin McNeal at [justinmc@sacpa.org](mailto:justinmc@sacpa.org)

### COMMISSIONERS

Mike French, Latrisha Suggs, Randy Johnson, Mark Hodgson, Greg Shield

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

President Mike French called the meeting to order. Present were Commissioner Mike French, Commissioner Randy Johnson, Commissioner Mark Hodgson, Commissioner Greg Shield, Interim Executive Director Ryan Amiot, Treasurer Mark Greg, Clerk of the board Justin McNeal.

### Request for modifications/Approval of Agenda:

- Commissioner Randy Johnson made a motion to move to an Executive Session Under authority of RCW: 42.30.110 I Discuss with legal counsel potential litigation
- Commissioner Mark Hodgson seconded the motion
- The motion passed unanimously

**Executive Session:** Began at 3:32pm and ended at 4:02pm

**Open Session:** Began at 4:02Pm and ended at 4:06pm

### Action taken:

- Commissioner Randy Johnson motioned to move to authorize the Executive Director or the acting Executive Director (Ryan Amiot) to respond to the State Auditor's report in a similar manner that was used to respond to the previous report.
- Commissioner Greg Shield seconded the motion.
- The motion passed unanimously

**PUBLIC COMMENT-** None

### NEXT MEETING DATE

The next WSMPD meeting will be held on September 22<sup>nd</sup>, 2026, at 3:00 p.m.

### ADJOURNMENT

President Mike French ended the meeting at 4:06 pm

PASSED AND ADOPTED this September 1st, 2026

William Shore Memorial Pool District Commissioners

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Mike French, President

ATTEST;

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Justin McNeal, Clerk



**MINUTES- REGULAR MEETING**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**

Port Angeles, Washington

**July 28th, 2026**  
**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 comments 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, Justin McNeal at [justinmc@sacpa.org](mailto:justinmc@sacpa.org)

**COMMISSIONERS**

**Mike French, LaTrisha Suggs, Randy Johnson, Greg Shield, Mark Hodgson**

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

Commissioner Mike French called the meeting to order. Present were Commissioner Mike French, Commissioner Randy Johnson, Commissioner LaTrisha Suggs, Commissioner Greg Shield, Commissioner Mark Hodgson, Treasurer Mark Gregg, Interim Director Ryan Amiot, Member Service Manager Justin McNeal, and Aquatics Manager Brie Hales.

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**ACTION TAKEN: CRJm to approve agenda, CMHs, M/C**

**PUBLIC COMMENT-**

Some community members showed up in person to voice both support and opposition toward the Community Hygiene Access Program. Supporters citing compassion and humanity as driving factors in their support and urged the board and staff to do the same. Opponents' concerns included things like "risk factor" being raised, public safety, connection to the "Harm Reduction Center", and some advocated finding a different way to help that does not include the Shore Aquatic Center facilities.

**CONSENT AGENDA**

- Minutes for June 2026
- Ratifications for Payroll and Expenses June 2026 - \$454,818.61

**ACTION TAKEN: CLSm to approve, CRJs, M/C**

**Action Items:**

- Community Hygiene Access Program policy

Commissioner LaTrisha Suggs motions to approve, motion carries, the board unanimously approved the Community Hygiene Access Program policy with a motion to add "Monday through Friday" specifications under "Hours of access" in section number 4 of the "Community Hygiene Access" program policy.

- Sign-in sheet with waiver literature.

Commissioner Randy Johnson motioned to approve the use of the presented sign-in sheet, for all patrons with no active account, who wish to use a day pass, shower voucher, gift certificate or any other form of one time use entry. The board seconds and the motion is carried.



### **Agenda Items:**

- Swim instructor retention bonus discussion.

Brie presented a swim instructor bonus program policy draft to address an issue with high turn-over rate. The board unanimously approved the proposed policy draft, with a board review for effectiveness after 6 months.

### **Items for Discussion:**

**2A Executive Directors Report** — Ryan provided updates on facility operations, including the switch from a saltwater chlorination system to direct chlorine addition, ongoing maintenance issues, and recent patron incidents. Including one that lead to the ban of an annual membership holder for bringing marijuana into the facility. Ryan discusses, again, the need for better surveillance system and estimates that \$1800.00 should cover the expenses for an upgraded system but recommends holding off on this expense until the next budget cycle.

**2B Financial Report-** Treasurer Mark Gregg pointed out that financial reports showed stable revenues but rising expenses, particularly in health insurance and capital maintenance.

**2C 2027 Financial Discussion-** Mark presented the board with a "2027 budget Assumptions" packet. The discussion included 2027 outlook, reviewing property tax assessment adjustments affecting the facility's budget, anticipation of stable participation levels, and projected health benefits exceeding the budget, due to changes in the health care plan earlier this year. The board also discussed eliminating the director position and redistributing the responsibilities among the four managers. Also addressed the need for a facilities maintenance plan and capital reserves for future expenses.

**2D Staff Report-** Staff discussed capacity issues with swim lessons, noting that while group lessons are nearly full, private lessons are completely booked for summer with people on a waiting list. Ongoing challenges with instructor shortages are also mentioned. Budgets are on track for the year. Justin points out that there was a small increase in payroll for the month of June, reasons noted as staffing more than normal for party crew and vacation time during the busy summer months.

### **Public comment:**

No further public comment.

### **ADJOURNMENT**

Commissioner Mike French ended the meeting at 4:52pm  
PASSED AND ADOPTED July 28, 2026

William Shore Memorial Pool District Commissioners

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President, Mike French

ATTEST;

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Justin McNeal, Clerk



**SHORE METRO PARKS 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 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:**

**July, 2026**

**From Operations Account:**

|                             |                     |
|-----------------------------|---------------------|
| <b>Operational Total:</b>   | <b>\$68,619.20</b>  |
| <b>Payroll:</b>             | <b>\$110,056.83</b> |
| <b>Capital Total:</b>       | <b>\$00.00</b>      |
| <b>Expense Grand Total:</b> | <b>\$178,676.03</b> |

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

\_\_\_\_\_  
Clerk Of The Board

\_\_\_\_\_  
Director, Ryan Amiot

\_\_\_\_\_  
Board of Commissioners President  
Mike French

**William Shore Memorial Pool District  
Transactions for Ratification  
August 2026**

| Type               | Date       | Num        | Name                       | Memo                  | Account                    | Debit     |
|--------------------|------------|------------|----------------------------|-----------------------|----------------------------|-----------|
| Check              | 08/03/2026 | 5388       | City of PA                 | 6/5-7/16 Electric,... | 4.70 Utilities             | 17,205.18 |
|                    |            |            |                            |                       |                            | 17,205.18 |
| Check              | 08/03/2026 | 5389       | Health Care Authority      | August staff med...   | Health Insurance           | 11,788.95 |
|                    |            |            |                            |                       |                            | 11,788.95 |
| Check              | 08/25/2026 | DOR7/26    | Department of Revenue      | July 2025 B&O a...    | 4.95 State Sales/B & O Tax | 7,495.14  |
|                    |            |            |                            |                       |                            | 7,495.14  |
| Check              | 08/03/2026 |            | Merchant Settlement        | monthly calculat...   | 4.17 CC Merchant Fees      | 3,807.01  |
|                    |            |            |                            |                       |                            | 3,807.01  |
| Check              | 08/27/2026 | sysco8/... | Sysco Corporation          | USDA summer f...      | 3.52.6 USDA Food Program   | 2,671.40  |
|                    |            |            |                            |                       |                            | 2,671.40  |
| Check              | 08/20/2026 | 5397       | Cascade Columbia Distr...  | calcium and salt      | 3.71 Pool Chemicals        | 2,192.24  |
|                    |            |            |                            |                       |                            | 2,192.24  |
| Check              | 08/20/2026 | 5394       | Uline                      | janitorial supplies   | 3.72 Janitorial Supplies   | 2,134.36  |
|                    |            |            |                            |                       |                            | 2,134.36  |
| Check              | 08/31/2026 | 5403       | Uline                      | #210991152 Jan...     | 3.72 Janitorial Supplies   | 2,134.36  |
|                    |            |            |                            |                       |                            | 2,134.36  |
| Check              | 08/31/2026 | 5404       | Cascade Columbia Distr...  | order # 962110 ...    | 3.71 Pool Chemicals        | 1,863.96  |
|                    |            |            |                            |                       |                            | 1,863.96  |
| Credit Card Charge | 08/26/2026 | justin     | Swim Outlet                | Resale goggles ...    | 3.21 Inventory/Resale      | 1,500.13  |
|                    |            |            |                            |                       |                            | 1,500.13  |
| Check              | 08/20/2026 | 5392       | Bizy Boys LLC              | July contract lan...  | 4.81 Landscape Maintenance | 1,120.93  |
|                    |            |            |                            |                       |                            | 1,120.93  |
| Check              | 08/25/2026 | 5399       | Orca Pacific               | Inv 0620639 valv...   | 3.73 Maintenance Supplies  | 1,007.40  |
|                    |            |            |                            |                       |                            | 1,007.40  |
| Check              | 08/25/2026 | 5402       | Clallam County Environ...  | #4007 Annual fee      | 4.11 Licenses and Permits  | 614.00    |
|                    |            |            | Clallam County Environ...  | #3679 FSE rick ...    | 4.11 Licenses and Permits  | 302.00    |
|                    |            |            |                            |                       |                            | 916.00    |
| Credit Card Charge | 08/28/2026 | ryan       | Costco                     | Snacks for start ...  | 3.51.3 Food Supplies       | 438.39    |
|                    |            |            |                            |                       |                            | 438.39    |
| Check              | 08/25/2026 | 5401       | Wright's Backflow Servi... | #2686 Backflow ...    | 4.83 Building Repair/Maint | 390.00    |
|                    |            |            |                            |                       |                            | 390.00    |
| Check              | 08/20/2026 | 5393       | Kitsap Networking Servi... | Billable services ... | 4.13 IT Service            | 381.15    |
|                    |            |            |                            |                       |                            | 381.15    |
| Credit Card Charge | 08/21/2026 | cody       | Price Ford                 | SPARK van rep...      | 3.51.5 Transportation      | 333.11    |
|                    |            |            |                            |                       |                            | 333.11    |
| Check              | 08/25/2026 | 20269c...  | Intuit                     | 2026 check and ...    | 3.11 Office Supplies       | 319.38    |
|                    |            |            |                            |                       |                            | 319.38    |
| Check              | 08/20/2026 | 5395       | Pacific Office Equipment   | monthly contract...   | 3.15 Print and Copying     | 314.94    |
|                    |            |            |                            |                       |                            | 314.94    |
| Check              | 08/25/2026 | 5400       | Canon Financial Service... | #43728996 Aug...      | 4.51 Office Copier         | 286.03    |
|                    |            |            |                            |                       |                            | 286.03    |
| Credit Card Charge | 08/27/2026 | cody       | Price Ford                 | SPARK van batt...     | 3.51.5 Transportation      | 277.35    |
|                    |            |            |                            |                       |                            | 277.35    |

**William Shore Memorial Pool District**  
**Transactions for Ratification**  
**August 2026**

| Type               | Date       | Num      | Name                | Memo                    | Account                        | Debit  |
|--------------------|------------|----------|---------------------|-------------------------|--------------------------------|--------|
| Credit Card Charge | 08/04/2026 | morgan   | Costco              | food program su...      | 3.52.6 USDA Food Program       | 243.71 |
|                    |            |          |                     |                         |                                | 243.71 |
| Credit Card Charge | 08/24/2026 | ryan     | AT&T                | Work & SPARK ...        | 4.21 Telephone/Cellphone       | 234.41 |
|                    |            |          |                     |                         |                                | 234.41 |
| Credit Card Charge | 08/19/2026 | brie     | Costco              | Summer food pr...       | 3.52.6 USDA Food Program       | 221.65 |
|                    |            |          |                     |                         |                                | 221.65 |
| Check              | 08/23/2026 | wave-aug | Wave                | internet service ...    | 4.23 Website/Internet          | 204.00 |
|                    |            |          |                     |                         |                                | 204.00 |
| Credit Card Charge | 08/19/2026 | justin   | Price Ford          | repair/maint on ...     | 3.51.5 Transportation          | 175.10 |
|                    |            |          |                     |                         |                                | 175.10 |
| Credit Card Charge | 08/08/2026 | cody     | Wysiwash            | wyshiwash tablet...     | 3.72 Janitorial Supplies       | 162.85 |
|                    |            |          |                     |                         |                                | 162.85 |
| Credit Card Charge | 08/07/2026 | ryan     | Intuit              | monthly QB payr...      | 4.12 Payroll Fees/Bank Charge  | 157.36 |
|                    |            |          |                     |                         |                                | 157.36 |
| Credit Card Charge | 08/13/2026 | brie     | Amazon              | Disposable nitril...    | 3.32 Lifeguard Supplies        | 146.97 |
|                    |            |          |                     |                         |                                | 146.97 |
| Check              | 08/04/2026 |          | Merchant Settlement | EPX monthly me...       | 4.17 CC Merchant Fees          | 137.95 |
|                    |            |          |                     |                         |                                | 137.95 |
| Credit Card Charge | 08/19/2026 | brie     | Costco              | SPARK food sup...       | 3.51.3 Food Supplies           | 104.11 |
|                    |            |          |                     |                         |                                | 104.11 |
| Credit Card Charge | 08/11/2026 | morgan   | Amazon              | craft supplies          | 3.52.2 Program/Office Supplies | 97.75  |
|                    |            |          |                     |                         |                                | 97.75  |
| Credit Card Charge | 08/13/2026 | brie     | Walmart             | Duct tape for car...    | 3.43 Special Events            | 81.49  |
|                    |            |          |                     |                         |                                | 81.49  |
| Credit Card Charge | 08/16/2026 | brie     | Amazon              | Glucose packets         | 3.32 Lifeguard Supplies        | 80.52  |
|                    |            |          |                     |                         |                                | 80.52  |
| Credit Card Charge | 08/03/2026 | brie     | Walmart             | Food program s...       | 3.52.6 USDA Food Program       | 75.00  |
|                    |            |          |                     |                         |                                | 75.00  |
| Credit Card Charge | 08/11/2026 | morgan   | Dollar Tree         | prize bin supplies      | 3.52.2 Program/Office Supplies | 73.99  |
|                    |            |          |                     |                         |                                | 73.99  |
| Credit Card Charge | 08/07/2026 | cody     | angeles millwork    | Cedar replacem...       | 3.73 Maintenance Supplies      | 73.75  |
|                    |            |          |                     |                         |                                | 73.75  |
| Check              | 08/20/2026 | 5396     | CED                 | miniature circuit ...   | 4.70 Utilities                 | 64.83  |
|                    |            |          |                     |                         |                                | 64.83  |
| Credit Card Charge | 08/03/2026 | brie     | Amazon              | Food program s...       | 3.52.6 USDA Food Program       | 57.54  |
|                    |            |          |                     |                         |                                | 57.54  |
| Credit Card Charge | 08/15/2026 | morgan   | Domino's            | Date night pizza        | 3.43 Special Events            | 51.69  |
|                    |            |          |                     |                         |                                | 51.69  |
| Credit Card Charge | 08/18/2026 | morgan   | Chevron             | fuel for SPARK v...     | 3.51.5 Transportation          | 50.51  |
|                    |            |          |                     |                         |                                | 50.51  |
| Credit Card Charge | 08/09/2026 | brie     | Walmart             | Electric skillet for... | 3.52.6 USDA Food Program       | 48.99  |
|                    |            |          |                     |                         |                                | 48.99  |

**William Shore Memorial Pool District**  
**Transactions for Ratification**  
**August 2026**

| Type               | Date       | Num    | Name                 | Memo                 | Account                        | Debit |
|--------------------|------------|--------|----------------------|----------------------|--------------------------------|-------|
| Credit Card Charge | 08/22/2026 | justin | Safeway              | food/snacks for t... | 4.31 Training/Conferences      | 47.26 |
|                    |            |        |                      |                      |                                | 47.26 |
| Credit Card Charge | 08/22/2026 | cody   | Walmart              | carpet cleaner       | 3.72 Janitorial Supplies       | 45.35 |
|                    |            |        |                      |                      |                                | 45.35 |
| Credit Card Charge | 08/21/2026 | cody   | Amazon               | janitorial supplies  | 3.72 Janitorial Supplies       | 39.93 |
|                    |            |        |                      |                      |                                | 39.93 |
| Credit Card Charge | 08/15/2026 | justin | Swains General Store | Duct tape for bo...  | 3.73 Maintenance Supplies      | 39.01 |
|                    |            |        |                      |                      |                                | 39.01 |
| Credit Card Charge | 08/04/2026 | morgan | Walmart              | food program su...   | 3.52.6 USDA Food Program       | 34.92 |
|                    |            |        |                      |                      |                                | 34.92 |
| Credit Card Charge | 08/17/2026 | cody   | Amazon               | R-8071 refill        | 3.71 Pool Chemicals            | 33.98 |
|                    |            |        |                      |                      |                                | 33.98 |
| Credit Card Charge | 08/28/2026 | morgan | Safeway              | Bags for cubby it... | 3.51.2 Program/Office Supplies | 32.65 |
|                    |            |        |                      |                      |                                | 32.65 |
| Credit Card Charge | 08/01/2026 | ryan   | Poster My Wall       | subscription         | 3.13 Subscriptions             | 32.62 |
|                    |            |        |                      |                      |                                | 32.62 |
| Credit Card Charge | 08/12/2026 | morgan | Amazon               | printer ink          | 3.52.2 Program/Office Supplies | 31.56 |
|                    |            |        |                      |                      |                                | 31.56 |
| Check              | 08/04/2026 |        | Gateway Billing      | mothly gateway ...   | 4.17 CC Merchant Fees          | 30.00 |
|                    |            |        |                      |                      |                                | 30.00 |
| Credit Card Charge | 08/28/2026 | ryan   | Costco Gas           | Top off SPARK ...    | 3.51.5 Transportation          | 29.43 |
|                    |            |        |                      |                      |                                | 29.43 |
| Credit Card Charge | 08/31/2026 | morgan | Safeway              | summer food pr...    | 3.52.6 USDA Food Program       | 28.83 |
|                    |            |        |                      |                      |                                | 28.83 |
| Credit Card Charge | 08/19/2026 | brie   | Walmart              | Summer food pr...    | 3.52.6 USDA Food Program       | 26.60 |
|                    |            |        |                      |                      |                                | 26.60 |
| Credit Card Charge | 08/20/2026 | brie   | Antojitos Lucy       | Lunch at CC fair ... | 3.51.4 Field Trips             | 26.00 |
|                    |            |        |                      |                      |                                | 26.00 |
| Credit Card Charge | 08/26/2026 | morgan | Walmart              | Paint for mainte...  | 3.51.2 Program/Office Supplies | 24.91 |
|                    |            |        |                      |                      |                                | 24.91 |
| Credit Card Charge | 08/20/2026 | morgan | Clallam County Fair  | SPARK leader f...    | 3.52.4 Field Trips             | 24.77 |
|                    |            |        |                      |                      |                                | 24.77 |
| Credit Card Charge | 08/12/2026 | cody   | Amazon               | wall hooks repla...  | 3.51.2 Program/Office Supplies | 21.27 |
|                    |            |        |                      |                      |                                | 21.27 |
| Credit Card Charge | 08/20/2026 | brie   | Island Concessions   | Lunch at CC fair ... | 3.51.4 Field Trips             | 18.84 |
|                    |            |        |                      |                      |                                | 18.84 |
| Credit Card Charge | 08/21/2026 | justin | Zoom                 | Zoom subscription    | 3.13 Subscriptions             | 18.50 |
|                    |            |        |                      |                      |                                | 18.50 |
| Credit Card Charge | 08/31/2026 | morgan | 8th Street Car Wash  | wash & vacuum ...    | 3.51.5 Transportation          | 17.00 |
|                    |            |        |                      |                      |                                | 17.00 |
| Credit Card Charge | 08/02/2026 | morgan | Disney Plus          | Movies for SPARK     | 3.13 Subscriptions             | 14.15 |
|                    |            |        |                      |                      |                                | 14.15 |

**William Shore Memorial Pool District  
Transactions for Ratification  
August 2026**

| Type               | Date       | Num      | Name                | Memo                  | Account                       | Debit            |
|--------------------|------------|----------|---------------------|-----------------------|-------------------------------|------------------|
| Credit Card Charge | 08/02/2026 | morgan   | Spotify             | Music for SPARK       | 3.13 Subscriptions            | 14.15            |
|                    |            |          |                     |                       |                               | 14.15            |
| Check              | 08/20/2026 | wire fee | Wire Fees           | Fee to cover 8/2...   | 4.12 Payroll Fees/Bank Charge | 14.00            |
|                    |            |          |                     |                       |                               | 14.00            |
| Credit Card Charge | 08/07/2026 | morgan   | Safeway             | Summer food pr...     | 3.52.6 USDA Food Program      | 13.41            |
|                    |            |          |                     |                       |                               | 13.41            |
| Credit Card Charge | 08/03/2026 | cody     | Safeway             | dawn dish soap        | 3.72 Janitorial Supplies      | 13.06            |
|                    |            |          |                     |                       |                               | 13.06            |
| Credit Card Charge | 08/19/2026 | brie     | Clallam County Fair | Field trip entrace... | 3.51.4 Field Trips            | 12.46            |
|                    |            |          |                     |                       |                               | 12.46            |
| Credit Card Charge | 08/20/2026 | morgan   | Clallam County Fair | SPARK leader f...     | 3.52.4 Field Trips            | 12.46            |
|                    |            |          |                     |                       |                               | 12.46            |
| Credit Card Charge | 08/20/2026 | morgan   | Clallam County Fair | SPARK leader f...     | 3.52.4 Field Trips            | 12.46            |
|                    |            |          |                     |                       |                               | 12.46            |
| Credit Card Charge | 08/20/2026 | justin   | Clallam County Fair | entry fee for SP...   | 3.52.4 Field Trips            | 12.46            |
|                    |            |          |                     |                       |                               | 12.46            |
| Check              | 08/01/2026 |          |                     | Service Charge        | 4.12 Payroll Fees/Bank Charge | 5.95             |
|                    |            |          |                     |                       |                               | 5.95             |
| Check              | 08/03/2026 |          | Merchant Settlement | EPX monthly fee       | 4.17 CC Merchant Fees         | 2.97             |
|                    |            |          |                     |                       |                               | 2.97             |
| <b>TOTAL</b>       |            |          |                     |                       |                               | <b>61,852.54</b> |

**William Shore Memorial Pool District**  
**Payroll Summary**  
August 2026

|                                              | Hours    | Rate  | Aug 26     |
|----------------------------------------------|----------|-------|------------|
| <b>Employee Wages, Taxes and Adjustments</b> |          |       |            |
| Gross Pay                                    |          |       |            |
| Manager                                      | 48.75    |       | 2,971.15   |
| Salary - Executive Director                  |          |       | 2,971.15   |
| Accountant                                   | 16.5     | 32.26 | 532.29     |
| Activity Instructor                          | 72       | 25.75 | 1,854.00   |
| After School Coordinator                     | 160      | 25.75 | 4,120.00   |
| After School Leader 1                        | 400.58   | 18.66 | 7,503.21   |
| After School Leader 2                        | 21.5     | 19.22 | 413.23     |
| After School Leader 3                        | 274      | 19.80 | 5,425.20   |
| Aquatics Coord/Mgr                           | 173.25   | 25.75 | 4,461.19   |
| Asst Aft School Cd. 1                        | 151.25   | 20.48 | 3,097.60   |
| Clerk                                        | 15.5     | 27.51 | 426.40     |
| Facility Supervisor pt                       | 199.25   | 22.00 | 4,358.42   |
| Food Service Coordinator                     | 3        | 21.07 | 63.21      |
| Food Service Sup 1                           | 65.33    | 21.07 | 1,376.51   |
| Head Guard 2                                 | 63.75    | 20.01 | 1,275.65   |
| Head Guard 3                                 | 110.75   | 20.61 | 2,282.56   |
| Head Guards                                  | 181.5    | 19.43 | 3,526.58   |
| Janitor                                      | 117      | 21.04 | 2,461.68   |
| Janitor FT                                   | 119      | 21.04 | 2,503.76   |
| Janitor PT                                   | 24       | 20.43 | 490.32     |
| Janitor PT 3                                 | 21       | 20.43 | 429.03     |
| Lesson Instructor 1                          | 184.75   | 18.66 | 3,447.45   |
| Lesson Instructor 5                          | 32       | 20.82 | 683.54     |
| Lifeguard Lesson Instructor                  | 551.25   | 18.25 | 10,060.32  |
| Lifeguard Lesson Instructor 5                | 3.25     | 25.75 | 83.69      |
| Lifeguard Lesson Instructor 2                | 182.25   | 18.85 | 3,398.13   |
| Lifeguard Lesson Instructor 3                | 298.75   | 19.36 | 5,783.80   |
| Lifeguard Lesson Instructor 4                | 2        | 20.38 | 40.76      |
| Maintenance Technician                       | 205.75   | 33.88 | 6,970.81   |
| Member Services Coordinator                  | 135.5    | 25.75 | 3,489.13   |
| Overtime (x1.5) hourly                       | 2.5      | 38.63 | 96.58      |
| Party Crew                                   | 17.5     | 18.16 | 317.80     |
| Private Swim Instr. 1                        | 59.5     | 19.60 | 1,166.20   |
| Private Swim Instr. 2                        | 3        | 21.44 | 64.32      |
| Sick pay                                     | 50.15    | 21.04 | 970.17     |
| Treasurer                                    | 38       | 65.00 | 2,470.00   |
| Vacation Pay                                 | 161.56   | 33.88 | 1,477.41   |
| Water Fitness                                | 32.5     | 21.26 | 690.96     |
| Water Fitness 4                              | 33.75    | 21.26 | 717.53     |
| Welcome Desk                                 | 174.5    | 18.49 | 3,226.51   |
| Welcome Desk #3                              | 66.5     | 19.61 | 1,304.07   |
| Welcome Desk #4                              | 95.75    | 20.20 | 1,934.15   |
| Wellcome Desk #2                             | 103.25   | 19.05 | 1,966.92   |
| Total Gross Pay                              | 4,671.87 |       | 102,903.39 |
| Adjusted Gross Pay                           | 4,671.87 |       | 102,903.39 |
| <b>Taxes Withheld</b>                        |          |       |            |
| Federal Withholding                          |          |       | -5,715.68  |
| Medicare Employee                            |          |       | -1,492.15  |
| Social Security Employee                     |          |       | -6,380.06  |
| L & I - Employee                             |          |       | -1,024.76  |
| Medicare Employee Addl Tax                   |          |       | 0.00       |
| WA - Cares Fund                              |          |       | -593.18    |
| WA - Paid Fam Med Leave Emp.                 |          |       | -830.31    |
| Total Taxes Withheld                         |          |       | -16,036.14 |
| <b>Deductions from Net Pay</b>               |          |       |            |
| Wage Garnishment                             |          |       | -472.56    |
| Total Deductions from Net Pay                |          |       | -472.56    |

**William Shore Memorial Pool District**  
**Payroll Summary**  
**August 2026**

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|                                               | <u>Hours</u>           | <u>Rate</u> | <u>Aug 26</u>           |
|-----------------------------------------------|------------------------|-------------|-------------------------|
| <b>Additions to Net Pay</b>                   |                        |             |                         |
| Cell Phone                                    |                        |             | 50.00                   |
| <b>Total Additions to Net Pay</b>             |                        |             | 50.00                   |
| <b>Net Pay</b>                                | <u><b>4,671.87</b></u> |             | <u><b>86,444.69</b></u> |
| <b>Employer Taxes and Contributions</b>       |                        |             |                         |
| Federal Unemployment                          |                        |             | 180.71                  |
| Medicare Company                              |                        |             | 1,492.15                |
| Social Security Company                       |                        |             | 6,380.06                |
| WA - Unemployment                             |                        |             | 380.69                  |
| Qualified OT Tracking                         |                        |             | 32.20                   |
| L & I - Employer                              |                        |             | 2,650.46                |
| WA - Employment Admin. Fund                   |                        |             | 30.91                   |
| WA - Paid Fam Med Leave Co.                   |                        |             | 332.21                  |
| <b>Total Employer Taxes and Contributions</b> |                        |             | <u><b>11,479.39</b></u> |

**SHORE METRO PARKS 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 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:**

August, 2026

From Operations Account:

|                             |                     |
|-----------------------------|---------------------|
| <b>Operations Total:</b>    | <b>\$61,852.54</b>  |
| <b>Payroll Total:</b>       | <b>\$114,382.78</b> |
| <b>Capital Total:</b>       | <b>\$00.00</b>      |
| <b>Expense Grand Total:</b> | <b>\$176,235.32</b> |

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

\_\_\_\_\_  
Clerk Of The Board

\_\_\_\_\_  
Director, Ryan Amiot

\_\_\_\_\_  
Board of Commissioners President

Mike French

**William Shore Memorial Pool District  
Transactions for Ratification  
July 2026**

| Type               | Date       | Num        | Name                                                                                | Memo                                                         | Account                                                           | Debit                |
|--------------------|------------|------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------|----------------------|
| Check              | 07/02/2026 | 5370       | City of PA                                                                          | 5/07-6/05 Electri...                                         | 4.70 Utilities                                                    | 12,300.02            |
|                    |            |            |                                                                                     |                                                              |                                                                   | 12,300.02            |
| Check              | 07/07/2026 | 5372       | Health Care Authority                                                               | July Medical ins...                                          | Health Insurance                                                  | 11,788.95            |
|                    |            |            |                                                                                     |                                                              |                                                                   | 11,788.95            |
| Check              | 07/24/2026 | 5382       | Trotter & Morton                                                                    | #24192 5/1 to 7/...                                          | 4.84 Equipment-Repair/Maint                                       | 6,569.39             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 6,569.39             |
| Check              | 07/27/2026 | 6/26B&O    | Department of Revenue                                                               | June 2026 B&O ...                                            | 4.95 State Sales/B & O Tax                                        | 5,890.83             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 5,890.83             |
| Check              | 07/02/2026 | 07merch    | Merchant Settlement                                                                 | July merch fees                                              | 4.17 CC Merchant Fees                                             | 3,624.21             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 3,624.21             |
| Check              | 07/06/2026 | sysco7/6   | Sysco Corporation                                                                   | USDA Summer f...                                             | 3.52.6 USDA Food Program                                          | 3,147.40             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 3,147.40             |
| Check              | 07/28/2026 | sysco7/... | Sysco Corporation                                                                   | 7/28 payment for...                                          | 3.52.6 USDA Food Program                                          | 2,175.10             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 2,175.10             |
| Check              | 07/02/2026 | 5371       | W.M. Smith & Associates<br>W.M. Smith & Associates                                  | 60 lb pail accu-ta...<br>Accu-tab pumb ...                   | 3.71 Pool Chemicals<br>4.84 Equipment-Repair/Maint                | 2,106.00<br>4,451.48 |
|                    |            |            |                                                                                     |                                                              |                                                                   | 6,557.48             |
| Check              | 07/15/2026 | 0715sy...  | Sysco Corporation                                                                   | USDA summer f...                                             | 3.52.6 USDA Food Program                                          | 1,928.78             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 1,928.78             |
| Check              | 07/07/2026 | 5377       | Cascade Columbia Distr...<br>Cascade Columbia Distr...<br>Cascade Columbia Distr... | #954884 Calciu...<br>#956900 Muriati...<br>#514538 Drum r... | 3.71 Pool Chemicals<br>3.71 Pool Chemicals<br>3.71 Pool Chemicals | 1,214.78<br>1,352.50 |
|                    |            |            |                                                                                     |                                                              |                                                                   | 2,567.28             |
| Credit Card Charge | 07/29/2026 | cody       | Johnstone Supply                                                                    | hvac filter replac...                                        | 3.73 Maintenance Supplies                                         | 1,180.41             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 1,180.41             |
| Check              | 07/07/2026 | 5373       | Bizy Boys LLC                                                                       | #15325 June lan...                                           | 4.81 Landscape Maintenance                                        | 1,142.71             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 1,142.71             |
| Check              | 07/07/2026 | 5374       | Kitsap Networking Servi...                                                          | #35260 Monthly ...                                           | 4.13 IT Service                                                   | 1,121.67             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 1,121.67             |
| Credit Card Charge | 07/27/2026 | justin     | Swim Outlet                                                                         | Resale goggles/...                                           | 3.21 Inventory/Resale                                             | 1,094.42             |
|                    |            |            |                                                                                     |                                                              |                                                                   | 1,094.42             |
| Check              | 07/10/2026 | 5380       | Uline                                                                               | Soaps, wipes, wi...                                          | 3.72 Janitorial Supplies                                          | 762.98               |
|                    |            |            |                                                                                     |                                                              |                                                                   | 762.98               |
| Check              | 07/30/2026 | 5385       | IAM SGE Starguard Elite                                                             | Inv 2026/02440 ...                                           | 3.32 Lifeguard Supplies                                           | 480.00               |
|                    |            |            |                                                                                     |                                                              |                                                                   | 480.00               |
| Credit Card Charge | 07/31/2026 | justin     | Amazon                                                                              | party supplies                                               | 3.42 Party Good & Supplies                                        | 461.01               |
|                    |            |            |                                                                                     |                                                              |                                                                   | 461.01               |
| Check              | 07/02/2026 | 07EPX...   | Merchant Settlement                                                                 | July Amex merc...                                            | 4.17 CC Merchant Fees                                             | 336.95               |
|                    |            |            |                                                                                     |                                                              |                                                                   | 336.95               |
| Check              | 07/30/2026 | 5384       | Elizabeth Aurnou                                                                    | Relocation, refun...                                         | 347.34 * Pass Sales                                               | 298.75               |
|                    |            |            |                                                                                     |                                                              |                                                                   | 298.75               |
| Check              | 07/30/2026 | 5386       | Canon Financial Service...                                                          | #43557193 July ...                                           | 4.51 Office Copier                                                | 286.03               |
|                    |            |            |                                                                                     |                                                              |                                                                   | 286.03               |

**William Shore Memorial Pool District**  
**Transactions for Ratification**  
**July 2026**

| Type               | Date       | Num     | Name                     | Memo                  | Account                        | Debit  |
|--------------------|------------|---------|--------------------------|-----------------------|--------------------------------|--------|
| Credit Card Charge | 07/20/2026 | ryan    | Costco                   | food program su...    | 3.52.6 USDA Food Program       | 250.66 |
|                    |            |         | Costco                   | SPARK office su...    | 3.11 Office Supplies           | 79.56  |
|                    |            |         | Costco                   | SPARK food            | 3.52.3 Food Supplies           | 129.37 |
|                    |            |         | Costco                   | Coffee supplies       | 3.23 Coffee Supplies           | 77.98  |
|                    |            |         |                          |                       |                                | 537.57 |
| Check              | 07/07/2026 | 5376    | Pacific Office Equipment | #1181296 Contr...     | 3.15 Print and Copying         | 243.20 |
|                    |            |         |                          |                       |                                | 243.20 |
| Credit Card Charge | 07/24/2026 | ryan    | AT&T                     | work phones           | 4.21 Telephone/Cellphone       | 230.41 |
|                    |            |         |                          |                       |                                | 230.41 |
| Credit Card Charge | 07/07/2026 | ryan    | Costco                   | SPARK supplies        | 3.52.3 Food Supplies           | 204.17 |
|                    |            |         | Costco                   | Food program          | 3.52.6 USDA Food Program       | 199.79 |
|                    |            |         |                          |                       |                                | 403.96 |
| Check              | 07/23/2026 | wave726 | Wave                     | July Internet acc...  | 4.23 Website/Internet          | 204.00 |
|                    |            |         |                          |                       |                                | 204.00 |
| Credit Card Charge | 07/24/2026 | cody    | Amazon                   | copper fitting rep... | 3.73 Maintenance Supplies      | 191.30 |
|                    |            |         |                          |                       |                                | 191.30 |
| Credit Card Charge | 07/29/2026 | morgan  | Costco                   | food program su...    | 3.52.6 USDA Food Program       | 181.93 |
|                    |            |         |                          |                       |                                | 181.93 |
| Check              | 07/27/2026 | 5383    | Amiot, Ryan              | QB payroll mont...    | 4.12 Payroll Fees/Bank Charge  | 176.96 |
|                    |            |         |                          |                       |                                | 176.96 |
| Check              | 07/30/2026 | 5387    | Angeles Communication... | #35844 July VOI...    | 4.21 Telephone/Cellphone       | 161.17 |
|                    |            |         |                          |                       |                                | 161.17 |
| Credit Card Charge | 07/28/2026 | ryan    | Costco                   | Chair for front de... | 3.11 Office Supplies           | 152.45 |
|                    |            |         |                          |                       |                                | 152.45 |
| Credit Card Charge | 07/03/2026 | cody    | Home Depot               | silicone wear - re... | 3.73 Maintenance Supplies      | 144.61 |
|                    |            |         |                          |                       |                                | 144.61 |
| Check              | 07/07/2026 | 5375    | Sunrise Pest             | #455290 service...    | 4.83 Building Repair/Maint     | 139.56 |
|                    |            |         |                          |                       |                                | 139.56 |
| Credit Card Charge | 07/01/2026 | justin  | Amazon                   | 4th of July booth...  | 3.43 Special Events            | 120.81 |
|                    |            |         |                          |                       |                                | 120.81 |
| Credit Card Charge | 07/13/2026 | cody    | Home Depot               | hot water leak co...  | 3.73 Maintenance Supplies      | 92.79  |
|                    |            |         |                          |                       |                                | 92.79  |
| Credit Card Charge | 07/07/2026 | ryan    | NCSI                     | Background che...     | 4.16 Legal/Background Check    | 92.50  |
|                    |            |         |                          |                       |                                | 92.50  |
| Credit Card Charge | 07/25/2026 | cody    | Amazon                   | water filter repla... | 3.73 Maintenance Supplies      | 88.20  |
|                    |            |         |                          |                       |                                | 88.20  |
| Credit Card Charge | 07/02/2026 | cody    | Home Depot               | hot water leak su...  | 3.73 Maintenance Supplies      | 86.97  |
|                    |            |         |                          |                       |                                | 86.97  |
| Credit Card Charge | 07/16/2026 | morgan  | Amazon                   | craft supplies        | 3.52.2 Program/Office Supplies | 86.87  |
|                    |            |         |                          |                       |                                | 86.87  |
| Credit Card Charge | 07/03/2026 | cody    | Home Depot               | rust repair suppli... | 3.73 Maintenance Supplies      | 86.04  |
|                    |            |         |                          |                       |                                | 86.04  |
| Credit Card Charge | 07/09/2026 | justin  | USPS                     | Postage stamps        | 4.22 Postage, Mailing Service  | 72.54  |
|                    |            |         |                          |                       |                                | 72.54  |

**William Shore Memorial Pool District**  
**Transactions for Ratification**  
**July 2026**

| Type               | Date       | Num       | Name            | Memo                 | Account                        | Debit |
|--------------------|------------|-----------|-----------------|----------------------|--------------------------------|-------|
| Check              | 07/10/2026 | 5379      | Edwina Bell     | Refund early me...   | 347.34 - Pass Sales            | 68.37 |
|                    |            |           |                 |                      |                                | 68.37 |
| Credit Card Charge | 07/02/2026 | morgan    | Costco          | SPARK program...     | 3.52.2 Program/Office Supplies | 66.86 |
|                    |            |           |                 |                      |                                | 66.86 |
| Credit Card Charge | 07/09/2026 | justin    | Amazon          | Party supplies/d...  | 3.42 Party Good & Supplies     | 64.99 |
|                    |            |           |                 |                      |                                | 64.99 |
| Credit Card Charge | 07/01/2026 | justin    | Walmart         | 4th of July booth... | 3.43 Special Events            | 61.64 |
|                    |            |           |                 |                      |                                | 61.64 |
| Credit Card Charge | 07/09/2026 | cody      | Amazon          | pool vac bags        | 3.72 Janitorial Supplies       | 60.97 |
|                    |            |           |                 |                      |                                | 60.97 |
| Credit Card Charge | 07/22/2026 | justin    | Amazon          | no loitering/smo...  | 3.73 Maintenance Supplies      | 58.06 |
|                    |            |           |                 |                      |                                | 58.06 |
| Credit Card Charge | 07/07/2026 | ryan      | eBay            | Plexiglass for pu... | 3.73 Maintenance Supplies      | 54.03 |
|                    |            |           |                 |                      |                                | 54.03 |
| Credit Card Charge | 07/07/2026 | ryan      | eBay            | Plexiglass for pu... | 3.73 Maintenance Supplies      | 54.03 |
|                    |            |           |                 |                      |                                | 54.03 |
| Credit Card Charge | 07/11/2026 | morgan    | Domino's        | Date night pizza     | 3.43 Special Events            | 51.67 |
|                    |            |           |                 |                      |                                | 51.67 |
| Credit Card Charge | 07/10/2026 | ryan      | Walmart         | Food program         | 3.52.6 USDA Food Program       | 48.66 |
|                    |            |           |                 |                      |                                | 48.66 |
| Credit Card Charge | 07/09/2026 | cody      | Amazon          | taylor test r-0870   | 3.71 Pool Chemicals            | 47.91 |
|                    |            |           |                 |                      |                                | 47.91 |
| Credit Card Charge | 07/27/2026 | ryan      | Safeway         | food program su...   | 3.52.6 USDA Food Program       | 44.03 |
|                    |            |           |                 |                      |                                | 44.03 |
| Credit Card Charge | 07/13/2026 | cody      | Home Depot      | copper tubing        | 3.73 Maintenance Supplies      | 39.70 |
|                    |            |           |                 |                      |                                | 39.70 |
| Credit Card Charge | 07/20/2026 | morgan    | Walmart         | Ink                  | 3.52.2 Program/Office Supplies | 38.45 |
|                    |            |           |                 |                      |                                | 38.45 |
| Credit Card Charge | 07/30/2026 | justin    | Amazon          | party supplies       | 3.42 Party Good & Supplies     | 35.93 |
|                    |            |           |                 |                      |                                | 35.93 |
| Credit Card Charge | 07/01/2026 | justin    | Amazon          | resale/lock w/key    | 3.21 Inventory/Resale          | 32.64 |
|                    |            |           |                 |                      |                                | 32.64 |
| Credit Card Charge | 07/02/2026 | morgan    | Walmart         | Ice packs for SF ... | 3.52.6 USDA Food Program       | 30.25 |
|                    |            |           |                 |                      |                                | 30.25 |
| Check              | 07/02/2026 | 07gateway | Gateway Billing | July Gateway fees    | 4.17 CC Merchant Fees          | 30.00 |
|                    |            |           |                 |                      |                                | 30.00 |
| Credit Card Charge | 07/30/2026 | morgan    | Safeway         | food program su...   | 3.52.6 USDA Food Program       | 29.38 |
|                    |            |           |                 |                      |                                | 29.38 |
| Credit Card Charge | 07/07/2026 | brie      | Amazon          | disposable ice p...  | 3.32 Lifeguard Supplies        | 26.79 |
|                    |            |           |                 |                      |                                | 26.79 |
| Credit Card Charge | 07/21/2026 | morgan    | Safeway         | sunscreen for fie... | 3.52.2 Program/Office Supplies | 26.11 |
|                    |            |           |                 |                      |                                | 26.11 |

**William Shore Memorial Pool District**  
**Transactions for Ratification**  
**July 2026**

| Type               | Date       | Num        | Name                | Memo                   | Account                       | Debit |
|--------------------|------------|------------|---------------------|------------------------|-------------------------------|-------|
| Check              | 07/22/2026 | 7/22chg... | Merchant Settlement | charge back fro...     | 347.34 - Pass Sales           | 25.75 |
|                    |            |            |                     |                        |                               | 25.75 |
| Credit Card Charge | 07/22/2026 | morgan     | Walmart             | food program su...     | 3.52.6 USDA Food Program      | 23.20 |
|                    |            |            |                     |                        |                               | 23.20 |
| Credit Card Charge | 07/23/2026 | cody       | Harbor Freight      | hose kart wheel ...    | 3.73 Maintenance Supplies     | 21.76 |
|                    |            |            |                     |                        |                               | 21.76 |
| Credit Card Charge | 07/07/2026 | ryan       | Walmart             | Brown bags for f...    | 3.52.6 USDA Food Program      | 21.61 |
|                    |            |            |                     |                        |                               | 21.61 |
| Credit Card Charge | 07/19/2026 | ryan       | Amazon              | swim test bands        | 3.32 Lifeguard Supplies       | 21.00 |
|                    |            |            | Amazon              | special shower v...    | 3.15 Print and Copying        | 74.92 |
|                    |            |            |                     |                        |                               | 95.92 |
| Credit Card Charge | 07/23/2026 | ryan       | Walmart             | food program su...     | 3.52.6 USDA Food Program      | 19.81 |
|                    |            |            |                     |                        |                               | 19.81 |
| Credit Card Charge | 07/29/2026 | morgan     | Walmart             | food program su...     | 3.52.6 USDA Food Program      | 18.90 |
|                    |            |            |                     |                        |                               | 18.90 |
| Credit Card Charge | 07/21/2026 | justin     | Zoom                | monthly subscrip...    | 3.13 Subscriptions            | 18.50 |
|                    |            |            |                     |                        |                               | 18.50 |
| Credit Card Charge | 07/03/2026 | justin     | Safeway             | office supplies / ...  | 3.11 Office Supplies          | 15.24 |
|                    |            |            |                     |                        |                               | 15.24 |
| Credit Card Charge | 07/09/2026 | brie       | Walmart             | hula hoops for s...    | 3.41 Instructor Supplies      | 15.19 |
|                    |            |            |                     |                        |                               | 15.19 |
| Credit Card Charge | 07/04/2026 | justin     | Southern Nibble     | staff food for 4th ... | 4.92 Misc. Expense            | 15.07 |
|                    |            |            |                     |                        |                               | 15.07 |
| Credit Card Charge | 07/09/2026 | cody       | Amazon              | taylor test r-0871     | 3.71 Pool Chemicals           | 14.69 |
|                    |            |            |                     |                        |                               | 14.69 |
| Credit Card Charge | 07/14/2026 | ryan       | Safeway             | food program su...     | 3.52.6 USDA Food Program      | 14.36 |
|                    |            |            |                     |                        |                               | 14.36 |
| Credit Card Charge | 07/02/2026 | morgan     | Spotify             | Music for SPARK        | 3.13 Subscriptions            | 14.15 |
|                    |            |            |                     |                        |                               | 14.15 |
| Credit Card Charge | 07/02/2026 | morgan     | Disney Plus         | Movies for SPARK       | 3.13 Subscriptions            | 14.15 |
|                    |            |            |                     |                        |                               | 14.15 |
| Credit Card Charge | 07/03/2026 | cody       | Home Depot          | insulation tape        | 3.73 Maintenance Supplies     | 14.14 |
|                    |            |            |                     |                        |                               | 14.14 |
| Check              | 07/27/2026 | wire fee   | Wire Fees           | 7/27/26 transfer f...  | 4.12 Payroll Fees/Bank Charge | 14.00 |
|                    |            |            |                     |                        |                               | 14.00 |
| Credit Card Charge | 07/20/2026 | ryan       | Walmart             | food program su...     | 3.52.6 USDA Food Program      | 13.91 |
|                    |            |            |                     |                        |                               | 13.91 |
| Credit Card Charge | 07/10/2026 | cody       | Home Depot          | temp water repai...    | 3.73 Maintenance Supplies     | 12.98 |
|                    |            |            |                     |                        |                               | 12.98 |
| Credit Card Charge | 07/21/2026 | morgan     | WA Food Workers     | food handler's p...    | 4.31 Training/Conferences     | 10.00 |
|                    |            |            |                     |                        |                               | 10.00 |
| Credit Card Charge | 07/28/2026 | morgan     | WA Food Workers     | food program su...     | 4.31 Training/Conferences     | 10.00 |
|                    |            |            |                     |                        |                               | 10.00 |

**William Shore Memorial Pool District**  
**Transactions for Ratification**  
**July 2026**

| Type               | Date       | Num    | Name                | Memo                   | Account                 | Debit            |
|--------------------|------------|--------|---------------------|------------------------|-------------------------|------------------|
| Credit Card Charge | 07/04/2026 | justin | Frugals             | staff food for 4th ... | 4.92 Misc. Expense      | 9.88             |
|                    |            |        |                     |                        |                         | 9.88             |
| Credit Card Charge | 07/25/2026 | cody   | Walmart             | inservice training...  | 3.32 Lifeguard Supplies | 4.34             |
|                    |            |        |                     |                        |                         | 4.34             |
| Check              | 07/01/2026 | 07EPX  | Merchant Settlement | July amex fee          | 4.17 CC Merchant Fees   | 2.97             |
|                    |            |        |                     |                        |                         | 2.97             |
| <b>TOTAL</b>       |            |        |                     |                        |                         | <b>68,619.20</b> |

**William Shore Memorial Pool District**  
**Payroll Summary**  
July 2026

|                                              | Hours           | Rate  | Jul 26            |
|----------------------------------------------|-----------------|-------|-------------------|
| <b>Employee Wages, Taxes and Adjustments</b> |                 |       |                   |
| Gross Pay                                    |                 |       |                   |
| Manager                                      | 147.5           |       | 5,942.30          |
| Accountant                                   | 19.75           | 32.26 | 637.14            |
| Activity Instructor                          | 70              | 25.75 | 1,802.50          |
| After School Coordinator                     | 141.75          | 25.75 | 3,650.06          |
| After School Leader 1                        | 305.83          | 18.66 | 5,767.11          |
| After School Leader 2                        | 37.5            | 19.22 | 720.76            |
| After School Leader 3                        | 292.67          | 19.80 | 5,794.87          |
| Aquatics Coord/Mgr                           | 131             | 25.75 | 3,373.25          |
| Asst Aft School Cd. 1                        | 139.25          | 20.48 | 2,851.84          |
| Clerk                                        | 6.25            | 27.51 | 171.94            |
| Facility Supervisor pt                       | 216.25          | 21.34 | 4,740.67          |
| Food Service Coordinator                     | 62.25           | 21.07 | 1,311.61          |
| Head Guard 2                                 | 32              | 20.01 | 640.33            |
| Head Guard 3                                 | 24              | 20.61 | 494.64            |
| Head Guard 4                                 | 6.5             | 20.01 | 130.07            |
| Head Guards                                  | 342.75          | 19.43 | 6,659.66          |
| Holiday 1.5                                  | 14.5            | 48.39 | 661.67            |
| Holiday Pay                                  | 64              | 22.00 | 1,397.20          |
| Janitor                                      | 81.5            | 21.04 | 1,714.76          |
| Janitor FT                                   | 118.5           | 21.04 | 2,493.24          |
| Janitor PT                                   | 24              | 20.43 | 490.32            |
| Janitor PT 3                                 | 22.5            | 20.43 | 459.68            |
| Lesson Instructor 1                          | 126             | 18.66 | 2,351.18          |
| Lesson Instructor 5                          | 45.25           | 21.44 | 995.03            |
| Lifeguard Lesson Instructor                  | 549.25          | 18.25 | 10,024.57         |
| Lifeguard Lesson Instructor 2                | 258.25          | 18.85 | 4,857.68          |
| Lifeguard Lesson Instructor 3                | 211             | 19.36 | 4,084.96          |
| Lifeguard Lesson Instructor 4                | 18.5            | 20.38 | 370.91            |
| Maintenance Technician                       | 198             | 33.88 | 6,708.24          |
| Member Services Coordinator                  | 139.75          | 25.75 | 3,598.57          |
| Overtime (x1.5) hourly                       | 2.5             | 38.63 | 117.91            |
| Party Crew                                   | 17.75           | 18.16 | 322.34            |
| Private Swim Instr. 1                        | 25.75           | 19.60 | 504.70            |
| Private Swim Instr. 2                        | 9               | 21.44 | 192.96            |
| Sick pay                                     | 14              | 18.85 | 277.09            |
| Treasurer                                    | 25              | 65.00 | 1,625.00          |
| Vacation Pay                                 | 43              | 21.04 | 1,069.57          |
| Water Fitness                                | 28.75           | 21.26 | 611.24            |
| Water Fitness 4                              | 35              | 21.26 | 744.11            |
| Welcome Desk                                 | 180             | 18.49 | 3,328.21          |
| Welcome Desk #3                              | 53.25           | 19.61 | 1,044.23          |
| Welcome Desk #4                              | 126.75          | 20.20 | 2,560.35          |
| Wellcome Desk #2                             | 73.67           | 19.05 | 1,403.42          |
| <b>Total Gross Pay</b>                       | <b>4,480.67</b> |       | <b>98,697.89</b>  |
| <b>Adjusted Gross Pay</b>                    | <b>4,480.67</b> |       | <b>98,697.89</b>  |
| <b>Taxes Withheld</b>                        |                 |       |                   |
| Federal Withholding                          |                 |       | -5,404.68         |
| Medicare Employee                            |                 |       | -1,431.02         |
| Social Security Employee                     |                 |       | -6,119.26         |
| L & I - Employee                             |                 |       | -1,016.36         |
| Medicare Employee Addl Tax                   |                 |       | 0.00              |
| WA - Cares Fund                              |                 |       | -562.29           |
| WA - Paid Fam Med Leave Emp.                 |                 |       | -795.95           |
| <b>Total Taxes Withheld</b>                  |                 |       | <b>-15,329.56</b> |
| <b>Deductions from Net Pay</b>               |                 |       |                   |
| Wage Garnishment                             |                 |       | -472.56           |
| <b>Total Deductions from Net Pay</b>         |                 |       | <b>-472.56</b>    |

**William Shore Memorial Pool District**  
**Payroll Summary**  
July 2026

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|                                               | <u>Hours</u>           | <u>Rate</u> | <u>Jul 26</u>           |
|-----------------------------------------------|------------------------|-------------|-------------------------|
| <b>Additions to Net Pay</b>                   |                        |             |                         |
| Cell Phone                                    |                        |             | 100.00                  |
| <b>Total Additions to Net Pay</b>             |                        |             | <u>100.00</u>           |
| <b>Net Pay</b>                                | <u><b>4,480.67</b></u> |             | <u><b>82,995.77</b></u> |
| <b>Employer Taxes and Contributions</b>       |                        |             |                         |
| Federal Unemployment                          |                        |             | 206.50                  |
| Medicare Company                              |                        |             | 1,431.02                |
| Social Security Company                       |                        |             | 6,119.26                |
| WA - Unemployment                             |                        |             | 365.25                  |
| Qualified OT Tracking                         |                        |             | 259.88                  |
| L & I - Employer                              |                        |             | 2,628.81                |
| WA - Employment Admin. Fund                   |                        |             | 29.60                   |
| WA - Paid Fam Med Leave Co.                   |                        |             | <u>318.62</u>           |
| <b>Total Employer Taxes and Contributions</b> |                        |             | <u><b>11,358.94</b></u> |

The District Board of Commissioners will approve any fee structure for admissions, events, and activities that last in excess of 30 days. The Director may bundle and/or create new pricing structures for admissions and activities in excess of 30 days without Commissioner approval if the overall price does not significantly change the end cost.

### 5.5 Review of Pricing:

The District Board of Commissioners will review and adjust the fee structures once per year as part of the annual budget process. Any increases will be documented in the annual budget. Contracted use agreements will be reviewed and prices will be set at the time of renewal or during the contract negotiation process.

### 6.0 Interagency Use:

Services provided to other governmental agencies should recover 100% of their full costs.

## 512 Capital Improvement Program Plan

### 1.0 Purpose

A number of important policy considerations need to be considered by the Shore Metropolitan Park District while developing the basis for the Capital Improvement Program (CIP) Plan. These policies provide guidelines for all financial and planning aspects of the CIP, and ultimately affect the project selection process.

### 2.0 Areas of Consideration

#### 2.1 Long-Range Plans and the CIP

The CIP will be updated annually as part of the District's budget process. The District Board of Commissioners (Board) may amend the CIP Plan at any time as required. The CIP is the document that outlines the long-range plans that have been developed by the Board and District Advisory Council (AC) and staff. This ensures that the District's CIP reflects the input and recommendations of the Board, AC and staff and is responsive to the stated direction of the Board and AC.

## 2.2 CIP Committee

A Board appointed CIP Committee, to include:

- Two Board members
- Two AC members
- District Executive Director
- Director
- District Finance Officer

This Committee is established each year to review, plan and develop recommendations to the District Executive Director in developing and updating the CIP. The Committee will review proposed capital projects in regards to priority, costing (design, capital, and operating), congruence with District needs and objectives, and prioritize projects by a set of deterministic criteria.

## 2.3 Establishing CIP Priorities

The District uses the following basic CIP project prioritization and selection process:

1. Each CIP focus area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed by staff and the AC in conjunction with Board priorities and input from citizens. The District has divided its CIP projects into the following Focus areas: Expansion Project, Exterior Improvement Projects, Accessibility Improvement Projects, Safety Improvement Projects and Interior Improvement Projects.
2. The project expenditure plans must include all capital costs and any applicable maintenance and operation expenditures along with a recommended funding source.
3. The CIP Committee evaluates the various CIP projects and selects those with the highest priority based on input from citizens, project stakeholders, the AC, and Board goals.
4. The District Executive Director develops a preliminary CIP Plan and is recommended to the to the full Board.
5. The Board reviews the preliminary CIP Plan, holds public hearings, if needed, on the plan, makes their desired alterations, and then officially adopts the CIP and establishes related appropriations as a part of the District's budget.
6. Within the available funding, the highest priority projects are then selected and funded in the CIP.

### 3.0 Scoping and Costing Based on Pre-design Study

For some projects it is difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, or to construct the projects. Future project costs are refined through the pre-design study process.

#### 3.1 CIP Maintenance and Operating Costs

CIP projects, as approved by the District Board, shall have a funding plan for maintenance and operating costs identified in the project description. These costs will be included in the City's financial planning and budgeting.

#### 3.2 Public Input at All Phases of Projects

The District makes a serious commitment to public, stakeholders and patron involvement. The District's CIP plans will be developed through extensive citizen involvement.

#### 3.3 Use of Debt in the CIP

The CIP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the CIP will include a determination as to the type of financing the projects will utilize. The use of long-term debt will need to be justified in the CIP and to the District Board. The District Accountant monitors CIP cash flow regularly and utilizes fund balances to minimize the amount of borrowing required. Projected financing costs are included within a project in the administrative program area.

#### 3.4 Authority to Fund Projects

The authority to expend or borrow rest solely with the District Board. An approved CIP plan does not infer the authority to incur expenditures or debt. All CIP projects will also need to be part of the annual budget, which is the primary document for revenue and expenditures authorization.

### 3.5 CIP Plan Update and Amendment

The CIP Plan will be updated at least annually during the budget process. The Board may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. All project additions or deletions must be approved by the Board. The CIP is required to be updated at a minimum annually to:

- Make any adjustments in future program years when changes occur in funding or cost.
- Add a year of programming to replace the current year funded.

### 4.0 CIP Budget Criteria

The CIP and budgeting involves the development of a long term plan for capital expenditures for the District. Capital expenditures include expenditures for buildings, land, major equipment, and other commodities which are of significant value (greater than \$10,000) and have a useful life of at least five years.

The CIP lists each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. Based on these details, summaries of capital activity in each year can be prepared as well as summaries of financial requirements such as amounts of general obligation bonds to be issued, amounts of general operation funds required and any anticipated intergovernmental support, etc.

The capital improvement budget is enacted annually as part of the District Budget, based on the CIP Plan. It encompasses enacting appropriations for the projects in the first year of the capital improvement plan.

Flexibility is built into the capital improvement plan to allow for delay of projects when financing constraints make it impossible to allow for funding of the entire array of projects and to move future projects forward when financial availability makes it possible.

### 5.0 Steps in the Capital Improvement Process

The capital improvement process is built around the following eight steps:

1. Establishment of the administrative and policy framework for capital planning and

budgeting. The first step in implementing an effective CIP and budget process is to establish the underlying organizational and policy framework within which the process operates. This is the purpose of this policy.

2. Prepare inventory of existing facilities and systems. This will help to indicate the eventual need for renewal, replacement, expansion or retirement of some of the physical plant. This inventory is part of the Maintenance and Operation documents which are updated on a regular basis. The CIP should use this document for the inventory portion required.
3. Determine by CIP Committee review the status of previously approved projects. The CIP should report on the status of previously approved projects. The estimated costs of these projects should be reviewed to ensure accuracy and the funding sources which would be needed to finance the completion of the project. This status review also allows Board the opportunity to stay informed of projects approved in previous years.
4. The CIP and Finance Committee should perform financial analysis of each project. Financial analysis involves the determination of the District's financial capability for major expenditures by examining past, present and future revenue, expenditures and municipal debt. The selection and scheduling of funding sources of these major expenditures is known as financial planning. This financial planning may need to be reviewed in tandem with the Finance Committee prior to submission to the Board. Some of the important objectives of financial planning include:
  - Stabilizing the levy rate
  - Maintaining a preferred balance of debt service and current expenditures
  - Determination of debt capacity and appropriate debt service levels
  - Maximizing intergovernmental aid relative to local expenditures

The intent is to come up with a level of capital expenditures by fund, which the District can safely afford over the next several years while maintaining a minimal impact of the levy tax rate and other District revenues.

5. The CIP Committee should compile and evaluate project requests. Once the Finance planning has completed as shown above, the CIP Committee will review and prioritize each project based on the criteria agreed upon by the Board and AC. A draft CIP is then developed and submitted to the CIP and AC Committees for review. The Board then reviews, modifies and adopts the CIP.
6. Adoption of the CIP and budget. The Board, which has been involved in the CIP process from the beginning by its presence on the CIP Committee and establishing policy guidelines under which the CIP was developed, has the final responsibility to adopt the CIP.
7. Monitoring the CIP. The Executive Director is responsible to monitor the actual development and completion of the projects which has been assigned expenditure

approval in the approved District Budget.

8. **Modifications.** Significant changes in project scope, time or costs, requires a CIP amendment by the Board.

## 6.0 Capital Project Criteria

- **Legal:** State or Federal mandate may require that a particular project be implemented. Court orders and judgments concerning legal requirements that may affect how projects are prioritized.
- **Safety:** The benefit to the environment, safety or public health of the community should be evaluated.
- **Project Funds:** The extent to which outside funding is available for the project or purchase should be evaluated.
- **Facility Needs:** The project should alleviate identified problems or deficiencies.
- **Related Projects:** Often projects in one category are essential to the success of those in others.
- **Efficiency:** Projects that substantially improve the quality of service at the same operating cost, or eliminate obsolete and inefficient facilities should be identified using this category.
- **Economic Impact:** A project may affect the local economy. Increases or decreases in property valuations may occur.
- **Public:** Projects are generally more easily implemented if there is public demand and support for them. Such public support should be gauged in terms of its strength and the depth of understanding it represents.

# 513 Investment Policy

## 1.0 Purpose

The intent of the Investment Policy of the Shore Metropolitan Park District (District) is to define the parameters within which funds are to be managed. In methods, procedures and practices, the policy formalizes the framework for the District's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of the District's funds. The guidelines are intended to be broad enough to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

## 2.0 Governing Authority

The investment program shall be operated in conformance with federal, state, and other legal requirements, including RCW 39.58 and RCW 39.59.

## 3.0 Scope

This policy applies to activities of District with regard to investing the financial assets of all funds. In addition, funds held by trustees or fiscal agents are excluded from these rules; however, all funds are subject to regulations established by the state of Washington. Except for funds in certain restricted and special funds, the District commingles its funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

## 4.0 General Objectives

The primary objectives, in priority order, of investment activities shall be:

### 4.1 Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal will be to mitigate credit risk and interest rate risk.

### 4.2 Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

### 4.3 Return

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints of safety and liquidity needs.

## 4.4 Public Trust

All participants shall act as custodians of the public trust. Investment officials shall recognize that the portfolio is subject to review & devaluation. The programs shall be designed & managed with a degree of professionalism that is worthy of the public trust. In a diversified portfolio, it must be recognized that occasional measured losses are inevitable & must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

## 4.5 Special Considerations

The District seeks to promote local economic development through various programs and activities. Included is a program of rewarding local financial institutions that increase their commitments to private economic growth and local housing investment.

## 5.0 Standards of Care

### 5.1 Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

### 5.2 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing

body. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the District.

### 5.3 Delegation of Authority and Responsibilities

#### 5.3.1 Governing Body

The governing body will retain ultimate fiduciary responsibility for the portfolios. The governing body will receive monthly reports, designate investment officers and [annually] review the investment policy making any changes necessary by adoption.

#### 5.3.2 Investment Officers

Authority to manage the investment program is granted to the District Treasurer hereinafter referred to as investment officer. Responsibility for the operation of the investment program is hereby delegated to the Investment Officer who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy. Officers will prepare monthly investment reports and other special reports as may be deemed necessary. All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

#### 5.3.3 Investment Committee

The District may seek to establish an investment committee to provide guidance to investment officers.

#### 5.3.4 Adviser

The District may engage the services of one or more external investment managers to assist in the management of the entity's investment portfolio in a manner consistent with the entity's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

## 6.0 Authorized Financial Institutions, Depositories, and Broker/Dealers

### 6.1 Public Deposit Protection Commission (PDPC)

The PDPC maintains of financial institutions and depositories authorized to provide investment services in the State of Washington for public funds. The District will only utilize Financial Institutions that are approved and listed by the PDPC.

### 6.2 Broker/dealers

A list will be maintained of approved security broker/dealers selected by conducting a process of due diligence. These may include ‘primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

Broker Dealers who desire to become qualified for investment transactions must supply the following (as appropriate):

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of FINRA certification
- Proof of state registration
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the District’s investment policy.
- Evidence of adequate insurance coverage.

A periodic review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer.

### 6.3 Minority, Emerging and Community Financial Institutions

From time to time, the investment officer may choose to invest in instruments offered by minority, emerging and community financial institutions. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law.

## 6.4 Competitive Transactions

### 6.4.1

The investment officer shall obtain competitive bid information on all purchases of investment instruments purchased on the secondary market. A competitive bid can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.

### 6.4.2

If the Entity is offered a security for which there is no readily available competitive offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price.

### 6.4.3

If the Entity hires an investment adviser to provide investment management services, the adviser must provide documentation of competitive pricing execution on each transaction. The investment adviser will retain documentation and provide upon request.

## 7.0 Safekeeping and Custody

### 7.1 Delivery vs. Payment

All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the District's safekeeping institution prior to the release of funds.

### 7.2 Third-Party Safekeeping

Securities will be held by an independent third-party safekeeping institution selected by the District. All securities will be evidenced by safekeeping receipts in the District's name. The safekeeping institution shall annually provide a copy of its most recent report on internal controls - Service Organization Control Reports (formerly 70, or SAS 70) prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (effective June 15, 2011)

## 7.23 Internal Controls

Management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft or misuse. Specifics for the internal controls shall be developed and maintained and updated periodically by the Investment Officers.

## 8.0 Suitable and Authorized Investments

### 8.1 Investment Types and Credit Guidelines

Consistent with the GFOA Policy Statement on State and Local Laws Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state and local law where applicable. If additional types of securities are approved for investment by public funds by state statute, they will not be eligible for investment by the District until this Policy has been amended and the amended version adopted by the governing body. Typical types of securities include:

- U.S. Treasury and other government obligations that carry the full faith and credit guarantee of the United States for the payment of principal and interest.
- Federal Agency or U.S. government sponsored enterprises (GSE) obligations, participations or other instruments
- Bankers' acceptances;
- Federally insured time deposits (Non-negotiable certificates of deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that the amount per institution is limited to the maximum covered under federal insurance;
- Time deposits (Non-negotiable certificates of deposit) in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with state law
- Negotiable certificates of deposit (NCDs)
- Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized statistical rating organization;
- Investment-grade obligations of state, provincial and local governments and public authorities;
- Fully collateralized Repurchase agreements collateralized in compliance with this Policy, governed by a SIFMA Master Repurchase Agreement and with a maximum maturity. Capital project funds may be invested in a single flex repurchase

agreement with a maximum stated maturity that shall be matched to the expenditure plan;

- SEC registered money market mutual funds; and
- Local government investment pools.

If the credit rating of a security is subsequently downgraded below the minimum rating level for a new investment of that security, the Investment Officer shall evaluate the downgrade on a case-by-case basis in order to determine if the security should be held or sold. The Investment Officer will apply the general objectives of safety, liquidity, yield and legality to make the decision.

## 8.2 Collateralization

Where allowed or required by state law and in accordance with full collateralization will be required on all demand deposit accounts, including checking accounts and negotiable (as authorized by respective state statutes) and non-negotiable certificates of deposit.

## 8.3 Authorized Collateral

Acceptable collateral for bank deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and GSEs, including mortgage backed securities obligations of any state, city, county or authority rated at least AA by two nationally recognized statistical rating organizations.

## 9.0 Investment Parameters

### 9.1 Mitigating credit risk in the portfolio

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The District shall mitigate credit risk by adopting the following:

#### 9.1.1 Diversification

The investments shall be diversified by:

- limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and

- continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

## 9.2 Mitigating market risk in the portfolio

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The District recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The District shall mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. The District further recognizes that certain types of securities, including variable rate securities, securities with principal pay-downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The District, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The District shall maintain a minimum of three months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements;
- The maximum percent of callable securities in the portfolio shall be 15%;
- The maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in this policy; and,
- Liquidity funds will be held in the State Pool or in money market instruments maturing one year and shorter.
- Longer term/Core funds will be defined as the funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between 1 day and 5 years and will be only invested in higher quality and liquid securities.
- The duration of the portfolio shall at all times be approximately equal to the duration (plus or minus 10%) of a Market Benchmark Index selected by the District based on the District's investment objectives, constraints and risk tolerances.

## 10.0 Performance Standards/ Evaluation

The District's cash management portfolio shall be designed with the objective of regularly meeting or exceeding a selected performance benchmark, which could be the average return on three-month U.S. Treasury bills, the state investment pool, a money market mutual fund or the average rate of Federal funds. These indices are considered benchmarks for lower risk investment transactions and therefore comprise a minimum standard for the portfolio's rate of return.

## 11.0 Reporting/Disclosure

### 11.1 Methods

The investment officer shall prepare an investment report at least quarterly [or monthly], including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter [or month]. This management summary will be prepared in a manner, which will allow the District to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the entity's chief administrative officer, the legislative body, the investment committee and any pool participants. The report will include, at a minimum, the following:

- An asset listing showing par value, cost and accurate and complete market value of each security, type of investment, issuer, and interest rate;
- Average maturity of the portfolio and modified duration of the portfolio;
- Maturity distribution of the portfolio;
- Average portfolio credit quality; and,
- Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months, year to date, and since inception compared to the Benchmark Index returns for the same periods; Average weighted yield to maturity of portfolio on investments as compared to applicable Benchmarks
- Distribution by type of investment.

### 11.2 Annual reports

#### 11.2.1

The investment policy shall be reviewed at least annually within 120 days of the end of the fiscal year to ensure its consistency with the overall objectives of preservation of

principal, liquidity and return, and its relevance to current law and financial and economic trends.

#### 11.2.2

A comprehensive annual report shall be presented in conjunction with the investment policy review.

This report shall include comparisons of District's return to the Benchmark Index return, shall suggest policies and improvements that might enhance the investment program, and shall include an investment plan for the coming year.

### 11.3 Annual Audit

The Board of Commissioners may establish an annual process of independent review to assure compliance with internal controls if deemed necessary. Such audit will include tests deemed appropriate by the auditor.

## 12.0 Policy Considerations

### 12.1 Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

### 12.2 Amendments

This policy shall be reviewed on an annual basis. Any changes must be approved by the investment officer and the District Board of Commissioners, as well as the individuals charged with maintaining internal controls.

## 13.0 Approval of Investment Policy

The investment policy and any modifications to that policy shall be formally approved and adopted by the District Board of Commissioners.

## 14.0 Glossary

*US Treasury Obligation:* Direct obligations of the United States Treasury whose payment is guaranteed by the United States. (State Statue Note)

**GSE – Agency Obligations:** US Government Agencies, Government Sponsored Enterprises (GSEs), Corporations or Instrumentalities of the US Government – Federal Instrumentality Securities include, but are not limited to Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), Federal Home Loan Banks (FHLB), and the Federal Farm Credit Bureau (FFCB). (State Statute)

**TLGP Debt Obligations:** Senior unsecured debt obligations guaranteed by the Federal Deposit Insurance Corporation under the Temporary Liquidity Guarantee Program (TLGP) or other federal government guaranteed programs; Eligible debt obligations must carry the full faith and credit of the United States Government.

**Commercial Paper:** Commercial Paper\* that is rated A1/P1 and has long term bonds which have a minimum rating of AA- by Standard and Poor's and Aa3 by Moody's

**Bankers' acceptances:** if the bankers' acceptances are: (i) Guaranteed by, and carried on the books of, a qualified financial institution; (ii) Eligible for discount by the Federal Reserve System; and (iii) Issued by a qualified financial institution whose short-term letter of credit rating is rated in the highest category by one or more nationally recognized statistical rating organizations.

**Repurchase Agreements:** An agreement with an approved broker/dealer that provides for sell and simultaneous purchase of an allowable collateral security. The difference in the sales and purchase price is the earning rate on the agreement. A master repurchase agreement must be in place with the approved broker dealer.

**Corporate Indebtedness:** Corporate Indebtedness that has a minimum long term debt rating of AA rated by Standard and Poor's and a Aa3 rating by Moody's and must be rated on the settlement date P-1 or Aa or better by Moody's Investors Service or A-1 or AA or better by Standard & Poor's Corporation or equivalent rating by any nationally recognized statistical rating organization.

**Local Government Investment Pool:** State treasurer's local short-term investment fund up to the statutory limit per Washington State statute

**Certificates of Deposit/Bank Deposit/ Savings Accounts:** Time deposit open accounts, certificates of deposit and savings accounts in insured institutions as defined in RCW 39.58, in credit unions as defined in RCW 39.58 or in federal credit

unions, if the institution or credit union maintains a head office or a branch in this state.

*Municipal Obligations:* Lawfully issued debt obligations of the agencies and instrumentalities of the State of Washington and its political subdivisions that have a long-term rating of A or an equivalent rating or better or are rated on the settlement date in the highest category for short-term municipal debt by a nationally recognized statistical rating organization.

## 515 Accountability and Reconciling of Financial Accounts

### 1.0 Purpose

The purpose of reconciliation and verification of Shore Metropolitan Pool District's financial accounts is to provide for an effective internal control environment to ensure that:

#### 1.1

The information transmitted to, contained in, and reported from the District's financial systems is accurate, complete and recorded in a timely manner;

#### 1.2

The information can be relied upon for making accurate financial and administrative decisions; and

#### 1.3

Fraud, theft, compliance violations and other irregularities are quickly detected and reported to the appropriate authorities.

#### 1.4

To fulfill the requirements of RCW 42.24.180 for issuance of warrants or checks before approval by legislative body.

District personnel must comply with the requirements of this policy to ensure that an effective internal control environment is maintained.

## 2.0 Policy

This policy governs reconciling and verifying financial accounts used by District for the receipt and payment of District funds. Review of financial accounts should be performed on a regular and timely basis and should include the verification, reconciliation and review of:

- Monthly activity statements for all District accounts with the County or in public banking or investment institutions;
- Petty Cash/Imprest Funds
- Payroll accounts; and
- Merchant Accounts (credit card receipts)

Accountability and procedures must be assigned and in place in each department to ensure that inaccuracies or incomplete financial information identified during the reconciliation or verification process are investigated and corrected in a timely manner.

### 2.1 List of Financial Accounts

The Executive Director, or his designee, will maintain a master list of District financial accounts. This list will show:

- Purpose of financial account
- When the account was established and/or closed
- Responsible person for maintaining the account
- Person responsible for the reconciliation of the account
- Person responsible for verifying and reviewing the reconciliation of the account
- Interval which the verification and review will occur

### 2.2 Reconciliation

Reconciliation is the process of comparing information that exists in two systems or locations, analyzing differences and making corrections so that the information is accurate, complete and consistent in both locations. Financial accounts must be reconciled on a periodic and timely basis to verify that all items were correctly posted to the account. All funds within the financial account must be included in the reconciliation unless previous arrangements have been made. Without performing reconciliations, inaccurate recording of transactions may occur that would result in incorrect reporting and could impact resources.

### *2.2.1 Reconciliation Schedule*

On a scheduled basis all financial/bank accounts will be reconciled by the District Accountant and reviewed by the Executive Director, or his designee. A Monthly reconciliation will be completed with an needed backup documentation attached. The following is the approved schedule:

- a) Bank Accounts: Monthly
- b) Petty Cash/Imprest Accounts: When adding funds or Semi-Annually
- c) County Treasury Accounts: Monthly
- d) Credit Card Merchant Accounts: Monthly

### *2.2.2 Reconciliation Procedures*

The District Accountant shall establish and perform the appropriate reconciliation reports and have them available to the Executive Director and the Board.

## **3.0 Segregation of Duties**

Segregation of duties is one of the most important features for financial accountability. The fundamental premise of segregated duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same action. These are called incompatible duties when performed by the same individual.

Minimum segregation of duties are the following:

1. The signer(s) on any District Accounts at private banking institutions will not be the same person who maintains to custody of the checks for those accounts.
2. The District Accountant will be responsible to reconcile all District accounts.
3. One Board member, the District Accountant and either the Executive Director or his designee will approve all expenditures from District accounts with private banks or County Treasury accounts. The Board will certify the expenditures at the following Board meeting.
4. Payroll will be approved and submitted by the Director to the District Account and Executive Director for submission to the District's payroll service.

# 518 POST-ISSUANCE PROCEDURES FOR TAX-EXEMPT BONDS

## 1.0 Purpose

The purpose of these procedures for tax-exempt bonds and other tax-exempt obligations ("Bonds") issued by Shore Metropolitan Park District (District) is to facilitate compliance by the District with applicable requirements of the Internal Revenue Code of 1986, as amended (the "Code") that must be satisfied after the issue date of the Bonds to maintain tax-exempt status.

## 2.0 Responsibility for Monitoring Post-Issuance Tax Compliance

The District Board of Commissioners (Board) has the overall, final responsibility for monitoring whether the District is in compliance with post-issuance federal tax requirements for the Bonds. The Board has delegated the primary operating responsibility to monitor the District's compliance with post-issuance federal tax requirements for the Bonds to the Executive Director of the District or his/her designee.

## 3.0 Arbitrage Yield Restriction and Rebate Requirements

The Executive Director shall maintain or cause to be maintained records of:

- a) Purchases and sales of investments made with Bond proceeds (including amounts treated as "gross proceeds" of Bonds under Section 148 of the Code) and receipts of earnings on those investments;
- b) Expenditures made with Bond proceeds (including investment earnings on Bond proceeds) in a timely and diligent manner for the governmental purposes of the Bonds, such as for the costs of purchasing, constructing and/or renovating property and facilities;
- c) Information showing, where applicable for a particular calendar year, that the District was eligible to be treated as a "small issuer" in respect of Bonds issued in that calendar year because the District did not reasonably expect to issue more than \$5,000,000 of Bonds in that calendar year;
- d) Calculations that will be sufficient to demonstrate to the Internal Revenue Service ("IRS") upon an audit of a Bond issue that, where applicable, the District has

- complied with an available spending exception to the arbitrage rebate requirement in respect of that Bond issue;
- e) Calculations that will be sufficient to demonstrate to the IRS upon an audit of a Bond issue for which no exception to the arbitrage rebate requirement was applicable, that the rebate amount, if any, that was payable to the United States of America in respect of investments made with gross proceeds of that Bond issue was calculated and timely paid with Form 8038-T timely filed with the IRS; and
- f) Information and records showing that investments held in yield-restricted advance refunding or defeasance escrows for Bonds, and investments made with unspent Bond proceeds after the expiration of the applicable temporary period, were not invested in higher-yielding investments.

#### 4.0 Restrictions on Private Business Use and Private Loans

The Executive Director shall adopt procedures that are calculated to educate and inform the principal operating officials of those departments and affiliates of the District ("Users") for which land, buildings, facilities and equipment ("Property") are financed with proceeds of Bonds about the restrictions on private business use that apply to the Property after the Bonds have been issued, and of the restriction on the use of Bond proceeds to make or finance any loan to any person other than a state or local government unit. In particular, following the issuance of Bonds to finance Property, the Executive Director shall provide to the Users of the Property a copy of these Compliance Procedures and other appropriate written guidance advising that:

- A. "Private business use" means use by any person other than a state or local government unit, including business corporations, partnerships, limited liability companies, associations, nonprofit corporations, natural persons engaged in trade or business activity, and the United States of America and any federal agency, as a result of ownership of the Property or use of the Property under a lease, management or service contract (except for certain "qualified" management or service contracts), output contract for the purchase of electricity or water, privately sponsored research contract (except for certain "qualified" research contracts), "naming rights" contract, "public-private partnership" arrangement or any similar use arrangement that provides special legal entitlements for the use of the Property;
- B. Under Section 141 of the Code, no more than 10% of the proceeds of any Bond issue (including the Property) may be used for private business use, of which no more than 5% of the proceeds of the Bond issue (including the Property) may be used for any "unrelated" private business use—that is, generally, a private business

use that is not functionally related to the governmental purposes of the Bonds; and no more than the lesser of \$5,000,000 or 5% of the proceeds of a Bond issue may be used to make or finance a loan to any person other than a state or local government unit;

- C. Before entering into any special use arrangement with a nongovernmental person that involves the use of Property, the User must consult with the Executive Director, provide the Executive Director with a description of the proposed nongovernmental use arrangement, and determine whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the Property;
- D. In connection with the evaluation of any proposed nongovernmental use arrangement, the Executive Director should consult with nationally recognized bond counsel to the District as may be necessary to obtain federal tax advice on whether that use arrangement, if put into effect, will be consistent with the restrictions on private business use of the Property, and, if not, whether any "remedial action" permitted under Section 141 of the Code may be taken by the District as a means of enabling that use arrangement to be put into effect without adversely affecting the tax-exempt status of the Bonds that financed the Property; and
- E. the Executive Director and the User shall maintain records of such nongovernmental uses, if any, of the Property, including copies of the pertinent leases, contracts or other documentation, and the related determination that those nongovernmental uses are not inconsistent with the tax-exempt status of the Bonds that financed the Property.

## 5.0 Records to be Maintained for Bonds

It is the policy of the District that, unless otherwise permitted by future IRS regulations or other guidance, written records (which may be in electronic form) will be maintained with respect to each Bond issue for as long as those Bonds remain outstanding, plus three years. For this purpose, the Bonds include refunding Bonds that refund the original Bonds and thereby refinance the Property that was financed by the original Bonds. The records to be maintained are to include:

- a) The official Transcript of Proceedings for the original issuance of the Bonds
- b) Records showing how the Bond proceeds were invested, as described in paragraph 3(A) above;
- c) Records showing how the Bond proceeds were spent, as described in paragraphs 3(B) and 4(C) above, including purchase contracts, construction contracts, progress payment requests, invoices, cancelled checks, payment of Bond issuance costs

and records of "allocations" of Bond proceeds to make reimbursement for project expenditures made before the Bonds were actually issued;

- d) Information, records and calculations showing that, with respect to each Bond issue, the District was eligible for the "small issuer" exception or one of the spending exceptions to the arbitrage rebate requirement or, if not, that the rebate amount, if any, that was payable to the United States of America in respect of investments made with gross proceeds of that Bond issue was calculated and timely paid with Form 8038-T timely filed with the IRS, as described in paragraphs 3(C), (D) and (E) above; and
- e) Records showing that special use arrangements, if any, affecting Property made by the District with nongovernmental persons, if any, are consistent with applicable restrictions on private business use of Property financed with Bond proceeds and restrictions on the use of Bond proceeds to make or finance loans to any person other than a state or local government unit, as described in paragraph 4 above. The basic purpose of the foregoing record retention policy for the Bonds is to enable the District to readily demonstrate to the IRS upon an audit of any Bond issue that the District has fully complied with all federal tax requirements that must be satisfied after the issue date of the Bonds so that those Bonds continue to be tax -exempt under the Code.

## 6.0 Identification and Remediation of Potential Violations of Federal Tax Requirements for Bonds

1. So long as any of the District's Bond issues remain outstanding, the Executive Director will consult with the Users of Property at least once a year to review and determine whether current use arrangements involving that Property continue to comply with applicable federal tax requirements as described in these Compliance Procedures. This may be accomplished, for example, by meeting with Users, providing questionnaires to Users about current use arrangements, or adopting other protocols reasonably calculated to ensure compliance with applicable federal tax requirements on a continuing basis. This periodic review may be scheduled, for example, at or before the times that the District is required to file with the Municipal Securities Rulemaking Board the annual financial information and operating data pursuant to the District's undertaking to provide continuing disclosure with respect to outstanding Bond issues, or when the District is undergoing the annual audit of its financial statements.
2. If at any time during the life of a Bond issue, the District discovers that a violation of federal tax requirements applicable to that issue may have occurred, the Executive Director will consult with bond counsel to determine whether any such violation

actually has occurred and, if so, take prompt action to accomplish an available remedial action under applicable IRS regulations or to enter into a closing agreement with the IRS under the Voluntary Closing Agreement Program described under Notice 2008-31 or other future published guidance.

## 7.0 Education Procedures with Respect to Federal Tax Requirements for Bonds

The Executive Director and his or her staff, as well as the principal operating officials of those departments and affiliates of the District for which Property is financed with Bond proceeds, should be provided with education and training on federal tax requirements applicable to Bonds. The District recognizes that such education and training is vital as a means of helping to ensure that the District remains in compliance with those federal tax requirements in respect of Bonds. The District will enable and encourage those personnel to attend and participate in educational and training programs offered by, among others, the Washington Finance Officers Association with regard to the federal tax requirements applicable to Bonds.

# 520 Purchasing Policy

## 1.0 Purpose

The Shore Metropolitan Park District (District) Board of Commissioners (Board) is responsible for establishing policy direction for the District under Washington State law (RCW35.61.135). Prudent business practice and good government provides that the Board establish policies regarding the fiscal activities of the District including but not limited to purchasing in accordance with applicable local, state and federal law and regulations. Transferring authority and responsibility to the Executive Director or his or her designee for purchasing requires formal action by the Board. This Purchasing Policy establishes the authority granted to the Executive Director or his or her designee and procedure considerations related to the purchase of goods and/or services for use by District in service and for the benefit to the community.

## 2.0 Purchasing Approval and Payment Procedures

It shall be the administrative function of the Executive Director or his or her designee to review all District purchases prior to submission for payment. The Executive Director or his/her designee will stamp date and mark "received" and list a chart of account number listed on each invoice or payment request. All stamped purchases or invoices will be considered approved unless noted otherwise. Approval authority documentation will be maintained with each invoice or payment request

### 2.1 Approval Authority for all Purchases

The following is the level of purchase authority for the District:

#### *2.1.1 Up to \$2,500*

The Director/designee has the authority to make purchases up to \$2,500 for budgeted items or reoccurring supplies and inventory and chemicals.

#### *2.1.2 More than \$2,500 and less than \$10,000*

The Executive Director or designee for the above purchase levels shall be authorized to sign quotes and review and approve purchases.

#### *2.1.3 More than \$10,000 and less than \$30,000*

The Finance Committee of the Board shall authorize and approve of any purchases more than \$10,000 and less than \$30,000. Any required documentation shall be attached to the bid, quote or purchase request. Upon receipt of vendor invoice for items purchased or services rendered, the Executive Director or his/her designee shall approve and submit for payment in accordance with section 2.2.

#### *2.1.4. More than \$30,000*

The Board shall authorize and approve of any purchases more than \$30,000. Any required documentation shall be attached to the bid, quote or purchase request. Upon receipt of vendor invoice for items purchased or services rendered, the Executive Director or his/her designee shall approve and submit for payment in accordance with section 2.2.

#### *2.1.5 Exceptions*

Reoccurring expenses, such as utilities or chemical purchases do not need prior approval for purchase or have been specifically identified in the annual budget.

### *2.1.6 Splitting Purchase Orders, Invoices and Contracts*

Splitting of a purchase order, contract or an invoice to avoid seeking and receiving the approvals required by this policy and its administrative procedures is prohibited.

## **2.2 Batch/Voucher Payment Approvals**

The Executive Director or his designee shall determine a schedule for approving and submitting batch/voucher payments.

### *2.2.1 Batch/Voucher Submission Approval*

All batch submissions request for payment will be approved for payment by the Aquatics Manager or Executive Director and the District Accountant. The batch request will be done at a frequency to ensure timely payment to all vendors.

### *2.2.2 Board Review*

All batch/voucher payments will be presented to the Board at the following scheduled regular or special meeting for ratification of the voucher payments.

## **3.0 Purchased Services**

Purchased services are those provided by vendors for routine, necessary, and continuing functions of a local government agency, mostly relating to physical activities. These services are usually repetitive, routine, or mechanical in nature, support the agency's day-to-day operations, involve the completion of specific tasks or projects, and involve minimal decision-making. Examples of purchased services include mechanical maintenance, janitorial and landscape services, or repairs services.

Prior to the use of a vendor for a purchased service, like mechanical maintenance, the Executive Director or his or her designee will determine the best vendor for this service by looking at price, expertise and availability, this can be done informal or more formal depending on the cost of services requested. There is no maximum dollar amount threshold for purchased services.

## **4.0 Personal Services**

Personal services are those provided by vendors to provide technical expertise to accomplish a specific study, project, task, or other work statement, not including professional architecture, engineering, landscape architecture, or surveying services.

Examples of purchased services include, strategic planning, accounting and legal services.

Prior to the use of a vendor for a personal service, like accounting, the Executive Director or his or her designee will determine the best vendor for this service by looking at price, expertise and availability, this can be done informal or more formal depending on the cost of services requested. There is no maximum dollar amount threshold for purchased services.

## 5.0 Non-Public Works Open Market Purchases

### 5.1 General Conditions (purchases \$40,000 or less)

In accordance with RCW 35.61.135(3), purchases of supplies, materials and equipment and professional services, costing less than \$40,000 may be made on the open market, such as but not limited to sources such as retail stores, catalogs and other locations listing vendors available to provide the above-mentioned items. Purchases greater than \$40,000 must be done by bid and contract as outlined in RCW 35.61.135(1).

### 5.2 Purchases less than \$40,000

All open market purchases less than \$40,000 shall be made by securing telephone or written quotations, or both, from three different vendors. Whenever possible, the vendors shall be listed on the City of Port Angeles Vendor List to assure that a competitive price is established, in accordance with RCW 39.04.190. The District uses the City of Port Angeles Vendor List as the District Vendor List as authorized by RCW 39.04.190(4). A purchase awarded pursuant to this section need not be advertised.

### 5.3 Telephone Quotations

The District shall use the following process to obtain telephone quotations from vendors for the purchase of materials, supplies, or equipment:

- Vendors shall be given a description of the specific materials, supplies, or equipment to be purchased, including the number, quantity, quality, and type desired, the proposed delivery date, and any other significant terms of purchase; A District representative shall make a good faith effort to contact at least three (3) of the vendors on the roster to obtain telephone solicitation quotations from the vendors for the required materials, supplies, or equipment;

- The District representative shall not share telephone quotation from one vendor with other vendors solicited for the bid on the materials, supplies, or equipment;

## 5.4 Intergovernmental Cooperative Purchasing Agreements

As an alternative to requirements under Section 2.2 of this policy, the District may contract and/or purchase materials, supplies, or equipment with the suppliers designated on any current state agency, county, city, or town purchasing rosters for the materials, supplies, or equipment, when the roster has been established in accordance with the competitive bidding law for purchases applicable to the state agency, county, city, or town.

RCW 35.61.135(4) allows the District to join with other governmental agencies for the purchase of supplies, equipment, or services by entering into a written Intergovernmental Cooperative Purchasing Agreement (also known as an interlocal agreement). Prior to making a purchase under such an agreement, the District must ensure that the procedure used by the agency that originally awarded the bid, proposal, or contract is allowable within the District's purchasing policy. The originating agency must also have fulfilled one of two additional public notice requirements:

- Posted the bid or solicitation notice on a web site established and maintained by a public agency, purchasing cooperative, or similar service provider, for purposes of posting public notice of bid or proposal solicitations.
- Provided an access link on the state's web portal to the notice.

The District may also make a bid call with another government entity as a joint purchase that complies with the procurement requirements of both jurisdictions. When practical, the District should include language in its solicitations that allows other public agencies to purchase from the Districts contracts or purchase orders, provided that other agencies provide similar rights and reciprocal privileges to the District. The District Board shall approve all Intergovernmental Cooperative Purchasing Agreements. The District's attorney shall approve all such agreements as to form.

## 5.5 Waiving the Competitive Bid Requirements for Purchases

Competitive bidding requirements may be waived by the governing body of the municipality as noted in RCW 39.04.280 for:

- a) Purchases that are clearly and legitimately limited to a single source of supply;
- b) Purchases involving special facilities or market conditions;
- c) Purchases in the event of an emergency;

- d) Purchases of insurance or bonds; and
- e) Public works in the event of an emergency.

If the competitive bid process is waived by reasons listed above, a written documentation of the factual basis for the exception must be filed and be open to public inspection.

If an emergency exists, the Executive Director may declare an emergency situation exists, waive competitive bidding requirements, and award all necessary contracts on behalf of the District to address the emergency situation. If a purchase or contract is awarded without competitive bidding due to an emergency, a written finding of the existence of an emergency must be made by the Executive Director and duly entered of record no later than two weeks following the award of the contract. When such a purchase is clearly and legitimately limited to a single source or supply, or the materials, supplies, equipment or services are subject to special market conditions, then such purchase may be made without competitive, sealed bid and by negotiation; provided that prior to making of such a purchase, the Executive Director obtains the approval in accordance with section 9.0 of this policy.

## 5.6 Determining the Lowest Responsible Bid.

In determining the lowest responsible bid, the district shall use RCW 43.19.1911(9) as guidance.

## 5.7 Award

If the service or purchase was required to use the bidding process, a written record of each vendor's quotations shall be made open to public inspection or telephone inquiry after the award of the contract. Any contract awarded under this subsection need not be advertised.

## 6.0 Purchase/Services Needing Contracts

A written contract may be initiated by the District or by the other party to the agreement. It must be signed by at least one authorized representative from each party. The authorized signature is determined for the district by the dollar amount of the contract.

### 6.1 Written Contract Always Required for Certain Purchases

A written contract is always required for the following types of purchases.

1. All lease or rental agreements for equipment or real property

2. All intergovernmental agreements
3. All services with the exception of minor services such as repairs.
4. Cooperative purchasing agreements
5. Maintenance and licensing agreements (except licenses and/or maintenance agreements for standardized, non-customized, software or hardware)
6. Other contracts/agreements deemed necessary by the Board.

## 6.2 Written Contract Required for Purchase of Goods and Services Over \$50,000

A written contract/bid is required for purchase of goods and services when the purchase of a single item from a single vendor exceeds \$50,000 per year. Non open market purchases, like utilities, are not required to follow this policy

## 6.3 Contracts for Professional Services

Contracts for professional architectural, landscape architecture, surveying and engineering services require quality-based selection (QBS) and an advertising and negotiation process in accordance with RCW 39.80.

Contracts for other professional services as defined as activities such as consulting that have a primarily intellectual final product) do not require an advertising and negotiation process. Although the Executive Director shall attempt to secure contracts at the most reasonable rate possible.

## 6.4 Contract Change Order Authority

The Executive Director shall have authority to approve and sign construction change orders less than \$15,000 on construction contracts if the change order does not substantially change the scope of the project and if the total contract amount as adjusted by the change order is within the amount budgeted for the project. For construction change orders which exceed \$15,000 or substantially change the scope of the project or budget approval from the Finance Committee is required.

## 7.0 Small Public Works Purchases/Projects

### 7.1 Public Works Purchases Greater than \$20,000

All Purchases of public works, where the cost exceeds \$20,000 shall be authorized by the Board and made by an advertised call for bids.

### 7.2 Using a Small Public Works Roster

For all Public Work projects, the District may use a roster system as authorized by RCW 36.61.135 for all competitive bidding in excess of \$20,000 and not to exceed \$300,000 or the current maximum amount authorized by RCW Statute.

### 7.3 Using a Limited Publics Works Roster

If a work, construction, alteration, repair or improvement project is estimated to cost less than

\$35,000 which includes the costs of labor, material, equipment and sales, and/or use taxes as applicable, District may award such a contract using the limited public works process provided under RCW 39.04.155, subsection (3). This small works roster process does not apply to contracts for professional architectural and engineering services, which are regulated by RCW 39.80.

### 7.4 Consultant Roster

The District will use the Consultant Roster to select engineering, architectural, or other consultants for negotiations and contracts, and will do so in accord with all applicable laws and regulations.

The District shall be independently responsible for its own and the selected consultants' compliance with laws and regulations governing services, including all selection laws, and any other requirements as appropriate. The District also shall be independently responsible to conduct a consultant selection process consistent with applicable statutes, ordinances, and the requirements of the District and to enter into a contract directly with the consultant thus selected.

## 7.5 Using MRSC as the District's Official Small Public Works Rosters

MRSC maintains the MRSC Rosters as allowed to the District and other Public Agency members by RCW 39.04.155 and Chapter 39.80 RCW, respectively. MRSC maintains the Roster in accordance to all applicable RCW statutes. MRSC maintains a Small Works Roster and a Consultant Roster (including architects, engineers, and other consultants). The District will use both the MRSC Rosters Small Works and Consultant Rosters as their official roster system for the above stated purchases.

### *7.5.1 MRSC Small Public Works Roster and Roster*

The District will use the Small Public Works Roster to select contractors for public work projects up to \$300,000 in value or as otherwise limited by statutes, ordinances, and laws applicable to the District. The District shall be responsible for its own and the selected contractors' compliance with all laws and regulations governing purchases, including all selection laws, retainage and bonds, prevailing wages, and any other appropriate requirements. The District also shall be independently responsible to conduct a quotation or bid process consistent with applicable statutes, ordinances, and the requirements of the Public Agency and to enter into a contract directly with the contractor thus selected

### *7.5.2 Using the MRSC Limited Publics Works Roster*

If a work, construction, alteration, repair or improvement project is estimated to cost less than \$35,000 which includes the costs of labor, material, equipment and sales, and/or use taxes as applicable, District may award such a contract using the limited public works process provided under RCW 39.04.155, subsection (3). This small works roster process does not apply to contracts for professional architectural and engineering services which are regulated by RCW 39.80

## 7.6 Waiving the Competitive Bid Requirements for Public Works Purchases

Competitive bidding requirements may be waived by the governing body of the municipality as noted in RCW 39.04.280 for:

- (a) Purchases that are clearly and legitimately limited to a single source of supply;
- (b) Purchases involving special facilities or market conditions;
- (c) Purchases in the event of an emergency;
- (d) Purchases of insurance or bonds; and
- (e) Public works in the event of an emergency.

If the competitive bid process is waived by reasons listed above, a written documentation of the factual basis for the exception must be filed and be open to public inspection.

If an emergency exists, the Executive Director may declare an emergency situation exists, waive competitive bidding requirements, and award all necessary contracts on behalf of the District to address the emergency situation. If a purchase or contract is awarded without competitive bidding due to an emergency, a written finding of the existence of an emergency must be made by the Executive Director and duly entered of record no later than two weeks following the award of the contract.

When such a purchase is clearly and legitimately limited to a single source or supply, or the materials, supplies, equipment or services are subject to special market conditions, then such purchase may be made without competitive, sealed bid and by negotiation; provided that prior to making of such a purchase, the Executive Director obtains the approval of the Finance Committee or Board depending on the approval authority authorized to approve the amount of purchase.

## 8.0 Competitive Bidding and Procedures

### 8.1 Public Notice

While state law does not contain any detailed requirements for public notice, good business practice calls for using a notification process that will reach the most contractors and allow enough time for responsive bids to be prepared. Advertisements for bids should include the following items:

- Title of the project
- Nature and scope of the work
- Where contract documents (plans, specifications) may be obtained
- Cost to obtain a set of contract documents
- Place, date, and time that bids are due
- Statement that a bid bond must accompany the bid
- Statements that the District retains the right to reject any or all bids, and to waive minor irregularities in the bidding process

### 8.2 Bid Specifications

Bid specifications should incorporate a clear and accurate description of the technical requirements for the material, product, or service to be purchased. Such descriptions

should not contain features that unduly restrict competition. When it is impractical or uneconomical to make clear and accurate description requirements, a —brand name or equal|| description may be used. The responsibility of demonstrating to the District’s satisfaction that a product is —equal|| to that specified shall be on the vendor proposing the substitution. Requests for approval of substitutions must be made with sufficient time to allow the District to adequately review the proposal, including time for vendors to respond to questions and requests for additional information or clarification. The District has no obligation to accept proposed substitutions. Acceptance of a substitute product proposed as an

—equal|| to that specified will be made in writing. If this acceptance occurs prior to the bid, other bidders will be notified to the extent practical.

### 8.3 Award

The contract will be awarded to the lowest responsive and responsible bidder whose bid meets the requirements and criteria included in the invitation for bids. RCW 39.04.350 outlines criteria that a bidder must meet in order to be considered responsible.

#### *8.3.1 Lowest Responsive Bid Determination*

The determination of the lowest responsive bid requires meeting conditions set forth in the invitation for bid and submitting the lowest price.

#### *8.3.2 Lowest Responsible Bidder Determination*

In determining the lowest responsible bidder for the purchase of goods and/or services for use by the District, consideration may be given to:

- a) Ability/Capacity/Skill: The ability, capacity and skill of the vendor to perform the project or provide the goods and services;
- b) Prompt Delivery: The ability of the vendor to perform the project or provide the goods or services promptly or within the time specified, without delay or interference;
- c) Experience: The reputation, experience and efficiency of the vendor;
- d) Previous Performance/References: The quality of performance on previous contracts or purchases;
- e) Compliance with Laws and Regulations: The previous and existing compliance by the vendor with laws and regulations relating to contracts and services;

- f) **Service Capability:** The sufficiency of the financial resources and the ability of the vendor to perform the work or provide the goods or services being purchased; also the ability of the vendor to provide future maintenance and service for the goods or services purchased;
- g) **Quantity and Scope of Conditions:** The number and scope of conditions attached to the quotation; and
- h) **Terms/Billing Procedures, Other Charges, and Reliability:** The payment terms/billing procedures, quality, delivery times, freight charges, shipping points and the reliability of the vendor.

When a trade-in option exists and is in the District's best interest, the price offered on the trade will be considered when determining the lowest responsive and responsible bid.  
RCW

39.30.040 allows any local sales tax revenue generated by the purchase to be considered in determining the lowest responsive and responsible bid. Other preferences favoring local businesses are not permitted.

## 8.4 Cancellation

An invitation for bids may be cancelled. Additionally, the District (at its sole discretion) may choose to reject any or all bids, in whole or in part. An invitation for bids may be canceled at the discretion of the Executive Director or his or her designee. The reasons shall be documented and made part of the purchase contract file. Each invitation for bids issued by the District shall state that the invitation may be canceled. Notice of cancellation shall be sent to all parties who have been provided with a copy of the invitation. The notice shall identify the invitation for bid and state briefly the reasons for its cancellation.

## 8.5 Submittal of Bids

Bids will be submitted as specified in the invitation for bid by the appointed date and time listed in the invitation. Each bid will be date and time stamped as it is received. Late bids will not be accepted. If the bid is a sealed bid, all qualified bids will be opened and read aloud publicly at the appointed time. No District representative shall inform a contractor of the terms or amount of any other contractor's bid for the same project prior to the bid opening date and time. The contract must be awarded to the lowest responsive and responsible bidder, or else all bids must be rejected. A written record shall be made of each contractor's bid on a project and of any conditions imposed on the bid. Immediately after an award is made, the bid quotations shall be recorded, open to public inspection,

and available by telephone inquiry. Original specifications and the original bid responses will be retained for review and audit as required.

## 8.6 Bid Security

Bid security shall be required for all competitive bidding for public works contracts and shall be included in the bid package. Security shall be in the form of a bond with a value of at least 5% of the amount of the bid, provided by a surety company that is authorized to do business in Washington State, or the equivalent in cash or certified check. Bid security shall be required on bids for materials, supplies, and equipment only if it is determined to be necessary. When the invitation for bids requires submittal of bid security, noncompliance will result in rejection of the bid. If a bidder is permitted to withdraw a bid before award, its bid security shall be returned.

## 8.7 Insurance

Contracts for public works and professional services shall contain requirements for contractor- provided insurance, as deemed necessary by the District's Attorney.

## 8.8 Records Management

The Executive Director or his designee shall maintain records of all contracts awarded and all contractor/consultants contacted in the process.

## 9.0 Unauthorized Purchases

### 9.1 Definition

No District employee shall purchase or contract for any supplies, material, equipment or contractual service or make any contract within the purview of this policy other than through the Executive Director or his or her designee. Any purchase or contract made contrary to the provisions of this policy shall not be approved by any District officer and the District shall not be bound except as may be required or provided by law.

### 9.2 Responsibility for Unauthorized Purchases

District employees other than those identified in this policy are not authorized to make purchase agreements binding and obligating the District to a financial commitment. Should a District employee violate this trust and the District experiences a financial loss,

then the District shall be entitled to recover the full amount of such loss from the employee.

## 10.0 Purchasing Cards

### 10.1 Issuance, Use and Control of Purchasing Cards

The District hereby adopts the following system for the issuance, use and control of purchasing cards by District officials, and employees accordingly. The Executive Director shall implement the following system for managing the distribution, use, control, credit limits and payment of bills related to the use of credit cards by District officials and employees. The Executive Director is authorized to adopt any additional procedures or policies necessary to implement the provisions of this section.

### 10.2 Distribution

The Executive Director may obtain and authorize supervisors to carry credit cards for use when the purchasing card use would benefit the District.

### 10.3 Authorization and Control

The Executive Director or his or her designee shall manage the accounting controls to ensure the proper usage of purchasing cards and purchasing card funds.

### 10.4 Credit Limit

The credit limit for the card issued to the Executive Director shall not exceed \$10,000 per month. The purchase card, which is maintain in the safe for use of Aquatics Manager shall not exceed

\$10,000 per month. With the approval of the District Accountant approved larger purchases can be made within the budget restraints. Any single purchase is to be made in accordance to Section 10 of this policy.

### 10.5 Preferred Uses of Purchasing Card

The use of a purchasing card will benefit the District when used instead of petty cash and when the purchasing card is used for purchasing of operating supplies, also business related to travel in lieu of using the purchase order process and in accordance with the policies contained within this section.

## 10.6 Payment of Purchasing Card Bills

The Executive Director or his or her designee shall establish and implement a written procedure for the payment of all purchasing card bills. Payment and authorization of purchases on the card will be made according to Section 2 of the purchasing policy. Receipts for Reoccurring online purchases (monthly) made using purchase cards can be maintained in the online account of the business where the purchase was made and do not need to be attached to the request for payment.

## 10.7 Unauthorized Charges and Use

No employee of the District shall use the District issued purchasing card for non-District business. Any employee who violates this policy shall be subject to disciplinary action up to and including termination and shall be billed for all charges on the purchasing card. The Executive Director or his or her designee is authorized and directed to make payroll deductions to recover any unauthorized charges.

## 10.8 Lost or Stolen Purchasing Cards

The Cardholder will first immediately contact the Card Issuer, then notify the Executive Director or his or her designee.

## 10.9 Cash Advances

Cash advances on purchasing cards are prohibited except in the case of an emergency.

## 10.10 Return of Purchasing Card at Employment Termination

The Cardholder must return purchasing card to his or her supervisor upon termination.

# 521 Code of Ethics for Contracting

## 1.0 Purpose

The purpose of this policy is to provide guidelines for the selection and administration of contracts.

## 2.0 Policy

### 2.1 Ethics in Public Contracting

Ethical standards apply not only to District employees and Contracting Officers but to others with a vested interest in District contracts such as members of the Board of Commissioners, other officials and agents of the authority, and contractors with whom the District does business.

### 2.2 Principles

Members of the Board of Commissioners, District employees, and any others serving in an official position or acting as an agent of the District (hereafter referred to as employees, officers, or agents) must discharge their duties impartially to ensure fair competitive access to procurement opportunities by responsible contractors. Moreover, employees, officers, and agents should conduct themselves in such a manner as to foster the public's confidence in the integrity of the District procurement organization and process. Any attempt to realize personal gain through District employment or to serve as an officer or agent of the District through actions inconsistent with the proper discharge of duties is a breach of public trust.

### 2.3 Conflicts of Interest

Districts must observe the following conflict of interest prohibitions. 1. No District employee, officer, or agent shall participate in the selection, award or administration of a contract supported by State or Federal funds if a conflict of interest, financial or otherwise, real or apparent, would be involved. Such a conflict would arise when the employee, officer or agent, any member of his or her immediate family; his or her partner; or an organization which employs or is about to employ any of the above, has a financial or other interest in the firm selected for the award.

2. In addition to any other applicable conflict of interest requirements, neither the District nor any of its contractors or their subcontractors may enter into any contract, subcontract, or arrangement in connection with a project in which any of the following classes of people have an interest, direct or indirect, during his or her tenure or for one year thereafter:

- a) Any present or former member or officer of the governing body of the District, or any member of the officer's immediate family. There shall be excepted from this prohibition any present or former tenant commissioner who does not serve on the

- governing body of a resident corporation, and who otherwise does not occupy a policymaking position with the resident corporation, the District or a business entity.
- b) Any employee of the District who formulates policy or who influences decisions with respect to the project(s), or any member of the employee's immediate family, or the employee's partner.
  - c) Any public official, member of the local governing body, or State or local legislator, or any member of such individuals' immediate family, who exercises functions or responsibilities with respect to the project(s) of the District.)

3. No present or former District employee, officer, or agent shall engage in selling or attempting to sell supplies, services, or construction to the District for one year following the date such employment ceased. The term "sell" means signing a bid or proposal, negotiating a contract, contacting any District employee, officer, or agent for the purpose of obtaining, negotiating, or discussing changes in specifications, price, cost allowances, or other terms of a contract; settling contract disputes; or any other liaison activity with a view toward the ultimate consummation of a sale, although the actual contract is negotiated by another person.

## 2.4 Gratuities, Kickbacks, and Use of Confidential Information

District solicitations and contracts above the Federal small purchase threshold shall include clauses advising prospective contractors of the prohibitions against gratuities and kickbacks. These rules are designed to protect the integrity of the procurement system and to ensure that contracts are awarded fairly, based on merit, without improper influence.

### 2.4.1 *Gratuities.*

District officers, current employees, former employees within one year of employment, or agents shall neither solicit, accept, or agree to accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to subagreements. Districts may set minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value. These rules shall be incorporated in the District's Procurement Policy.

### 2.4.2 *Kickbacks and Anticompetitive Practices.*

It is a breach of ethical conduct and prohibited for any payment, gratuity, or offer of employment to be made by, or on behalf of, a contractor or subcontractor under contract to the prime contractor, higher tier subcontractor, or any person associated therewith as an inducement for the award of a subcontractor order. The Contracting Officer shall report

to the Executive Director, the HUD Field Office, and the appropriate State and local officials any suspected anticompetitive practices by contractors.

#### *2.4.3 Use of Confidential Information.*

Disclosure of confidential information to any person not authorized by the Contracting Officer to receive such information shall be a breach of the ethical standards. Confidential information includes but is not necessarily limited to: the contents of a bid (prior to bid opening) or proposal (prior to contract award using competitive proposals), names of individuals or firms that submitted bids (prior to bid opening) or proposals (prior to contract award); District-generated information related to a procurement (including District cost estimates, contractor selection and evaluation plans, specifications [before solicitation is issued]); and any other information the disclosure of which would have a direct bearing upon the contract award or the competitive process. It is a breach of ethical conduct for any current or former employee, officer, or agent to knowingly use confidential information for actual or anticipated personal gain or for actual or anticipated personal gain of any other person.

### 2.5 Prohibition Against Contingent Fees

It is a breach of ethical conduct for a person to be retained to solicit or secure a District contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except for the retention of bona fide employees or a bona fide agency established for the purpose of securing business. This prohibition includes the employment of former District officials and employees on a contingency basis to obtain contracts with the District by a business seeking District contracts. Many States also have specific laws against contingent fees.

### 2.6 Sanctions

The Executive Director and the Board of Commissioners are responsible for establishing sanctions for violation of the ethical standards. As stated previously, many States have passed laws governing the conduct of officials involved in procurement. All such laws shall be enforced by the Executive Director and, in cases where the State or local government has no such rules, appropriate sanctions for violation of the standards of conduct in this Policy shall be published and imposed.

Civil and administrative remedies should be established for use whenever employees, officials, or agents breach ethical standards. References to State ethics laws, which

should be consulted by the District in developing and administering sanctions for misconduct, should be included in the Procurement Policy. In addition, the District may impose any one or more of the following:

- Oral or written warnings or reprimands;
- Suspension with or without pay for specified period of time; Termination of employment;
- or
- Dismissal from the official or agency position.

The value of anything received by an employee or a non-employee in breach of the ethical standards shall be recoverable by the District either by confiscating the items or by charging the violator for any and all gratuities received. All procedures in this Chapter shall be in accordance with due process requirements and existing law. In addition, notice and an opportunity for a hearing shall be provided before imposing any suspension or termination of employment. Remedies against contractors may include suspension and/or debarment.

## 525 Accounts Receivable Policy

### 1.0 Purpose

These procedures specify the steps that must be taken to ensure accounts receivable are invoiced, posted and collected in a timely, fair and cost-effective manner.

### 2.0 Policy

The Shore Metropolitan Park District Monitors A/R to ensure timely and accurate payment by Shore Aquatic Center customers and, as necessary, resolving outstanding invoices.

### 3.0 Definitions

*Accounts Receivable (A/R)* - Includes money owed to Shore Metropolitan Park District for goods or services provided to students and/or other parties.

*Customer* – Any person or organization that utilizes the services or purchases goods from the Shore Metropolitan Park District.

*A/R Management System* – The District program which tracks and manages all A/R customers.

## 4.0 Designation of A/R Manager

The Executive Director shall designate a District employee the responsibility of managing the District A/R's and invoicing in accordance with this policy and procedures.

## 5.0 A/R Procedures

### 5.1 Granting of Credit

Payment at the time of transaction (when goods are sold, or services are rendered) should be collected whenever possible by cash, check, or debit/credit card. District credit may be granted when the collection of payment at the time of transaction is not practical or when deemed to be in the best interest of the District. In these cases, prudence with respect to the credit risk incurred must be observed at the time of transaction.

### 5.2 Collecting Customer Data

At a minimum, customer name, address, and telephone number must be obtained prior to granting credit. For businesses, the name of a contact person must be collected. Obtaining a Taxpayer Identification Number (e.g. FEIN, SSN) is not mandatory; however, it is a useful collection tool and should be considered to minimize risk, depending upon your familiarity with the customer, the amount of the credit extended, and the nature of your business with them.

### 5.3 Payment Terms

Implicit in the granting of credit by the District is the intention that payment will be made in full within 30 days of invoicing. The Executive Director must approve any formal arrangements authorizing credit for more than 30 days unless other District policies or regulations exist to the contrary.

### 5.4 Timeliness of Invoicing

Prompt invoicing is essential for effective management of receivables. The responsible A/R Manager should enter and complete invoices in the accounts receivable A/R Management System as expeditiously as possible, but no later than ten business days after the debt to the District is incurred, unless other guidelines/requirements indicate otherwise, i.e. sponsored program invoices.

## 5.5 Follow up Statements

The District, on a monthly basis, will issue a current statement of outstanding invoices to any customers with outstanding A/R balances.

## 5.6 Receipt of Payments/Credits

The A/R manager will post any payments/credits that are received to the A/R Management System and then include the payment with the District's daily deposits to the County Treasure. 5.7 Collection Procedures

Collection of receivables is the responsibility of the A/R Manager. Care will be taken to protect the District's business relationship with the customer and is encouraged to utilize their business relationship to help obtain timely payment of invoices. Account statements, letters, and phone calls will be utilized to collect past due accounts. Accounts that remain past due for an extended period of time will be referred to an outside collection agency. The A/R Manager may agree to payment arrangements at the direction of the Executive Director, in lieu of referral to outside collection. The Executive Director, when appropriate, may authorize litigation to collect any outstanding receivables.

## 5.8 Write Off as Bad Debt

Bad debt is defined as "payment for actual costs incurred on any given customer that is deemed uncollectible. The District recognizes bad debts arising from A/R after all appropriate internal and external collection efforts have proven unsuccessful. The District Account and the Executive Director will make the determination as to when an outstanding customer A/R balance will be converted to a write-off as bad debt and present a report to the Board for approval for removing the debt off the District books.

# 526 Accounts Payable Policy

## 1.0 Purpose

The purpose of Accounts Payable is to ensure that all Shore Metropolitan Park District funds are disbursed and recorded in accordance with generally accepted accounting principles and Washington State regulations and laws. Accounts Payable is responsible for

verifying and processing all invoices for payment. Purchasing rules and regulations are covered in policy (520-Purchasing).

## 2.0 Policy

To ensure the responsible stewardship of District funds it is the District's policy to conduct business according to the principles of accountability, completeness, timeliness and accuracy. Guided by these principles, the District shall make timely payment of appropriate invoices in the most efficient manner possible. Further, the District expects all employees of the District and all vendors conducting business with the District to follow this policy. Adherence to a uniform policy assures fair, consistent, equitable, and judicious use of District funds. Expenditures paid by the District shall occur in the furtherance of the District's mission. Therefore, it is incumbent upon each person responsible for making decisions on expenditures to ensure that funds are expended consistent with this policy. This policy pertains to payments to vendors, travel and employee reimbursements.

## 3.0 Procedures

### 3.1 Submission's for payment

All supporting documentation including but not limited to invoices, statements, vouchers, contractual agreements, and receiving reports shall be attached to the Check Request Form and reviewed and approved by the Executive Director, or his/her designee. At the following District Board meeting the Commissioners will ratify all Check/Payments.

### 3.2 Supporting Documentation and Purchasing Approvals

Supporting documentation must accompany each Check/Payment Request Form. It is the duty of the purchaser or person making request for purchase to ensure that all steps in the District's purchasing rules and regulations (520 Purchasing) are followed in a prompt manner with proper authorization for transactions and all supporting documentation for payment prior to any submission to the Executive Director, or his /her designee. If proper documentation is not included with the request for payment, the Executive Director or the District accountant will not process payment and the documentation will be returned and will be notified to provide proper paperwork. Any documentation without the appropriate signature(s) will be forwarded back to the originating person for compliance.

### 3.3 Advance Payments to Vendors

Advance payments shall be avoided whenever possible. It is always a prudent business practice to not pay for goods or services until they have been received and rendered satisfactory. Exceptions to the policy may include but are not limited to:

- Books, periodicals and newspapers, including trade and professional publications
- Maintenance service contracts
- Vendors who offer and demonstrate substantial payment discounts
- Membership dues
- Seminar/Conference registrations

### 3.4 Invoice

Vendors to whom an advanced payment is to be issued must provide an invoice or written confirmation of total costs, including taxes, freight and/or handling for the full amount of the advance payment prior to the issuance of the advance payment. Advance payments issued to individuals must be supported by documentation indicating the need for advance payment.

Authorized signature(s) by the requesting department must be on all advanced payment requests.

### 3.5 Documentation for Payment Request

Payment will not be made from anything but an original invoice in order to prevent duplicate payments. Packing slips and statements should not be submitted for payment. It is the responsibility of the purchaser to provide an original invoice. If for any reason a copy must be submitted, the top of the invoice should be marked "Original Lost". Make sure that the original has not already been submitted for payment before sending a copy of an invoice to the Executive Director for processing.

All authorizations, account coding and purchase order numbers for purchases should be written on the face of the invoice. Approval signatures and account coding should not be made on the remittance portion of the invoice.

### 3.6 Vendors

All vendors are required to provide their taxpayer identification number (TIN) to Accounts Payable using IRS Form W-9. Payments to vendors failing to meet proper filing

requirements may be withheld. New vendors must have all billing information submitted along with the first request for payment.

Independent Contractors must have the following forwarded to Accounts Payable prior to issuing of payment:

- Copy of Contract, if contract has been entered into
- Completed W-9 Form
- Certificate of Insurance, if applicable
- Completed Sole Proprietor Form

### 3.7 Routing of Request for Payments

The request for payment, regardless of type, involves these steps:

1. **Submit Check/Payment Request:** The request for payment is documented and submitted to the Executive Director or his/her designee in accordance with this policy and the Purchasing Policy for review and approval.
2. **Verification and Initial Approval:** The Executive Director, or his/her designee, ensure proper documentation and budget coding then submits to District Accountant for payment.
3. Payments made by the Treasurer
  - a. **Submit Bulk/Voucher Payment Requests:** The District Accountant or his/her designee logs the payment requests for payments that will be paid by the Treasurer. Both the Executive Director or the Aquatics Manager and the District Accountant certifies the completed District Payment Request.
  - b. **Submit Bulk/Voucher Payment Request to Treasurer:** The District Accountant or his/her designee submits the District Payment Request to the Treasurer for payment processing.
4. **Signature Approval:** In accordance with our Financial Accountability Policy (515).
5. **Distribution of Payments:** Once printed and signed, the District Accountant or his/her designee or the Treasurer will distribute the checks.
6. **The Board Ratification:** The District Board of Commissioners will ratify all Payment requests at the next scheduled board meeting. The Board of Commissioners has the authority to remove any payment Request from the Bulk Payment Request.

### 3.8 Payment of District Credit Card Procedures

The District policy regarding using District credit cards for purchases is located in Purchasing Policy (520) These procedures for documenting credit card purchases and submitting the statement to Accounts Payable for payment is the responsibility of the

person assigned to the credit card. The following is the procedures for submitting the monthly credit card statement for payment:

*3.8.1 Monthly Card Statement Verified:*

District credit card transactions listed on the monthly statement should be checked against the Purchasing Log by the credit cardholder and attached documentation for accuracy and completeness. Any errors should be noted on the monthly Credit Card Reconciliation Report.

*3.8.2 Paying invoices with Credit Card:*

In order to keep track of all invoices, receipts and eliminate double payment to vendors, invoices and receipts paid by credit card will be marked with "PAID WITH PURCHASE CARD" and the date the payment was made. A copy of the invoice should be filed in the vendor file and the original kept with the credit card reconciliation report.

*3.8.3 Reason for Purchase:*

Either the credit card log or the monthly Credit Card Reconciliation Report should include an explanation on the reason for the purchase and the BARS expenditure code.

*3.8.4 Credit Card Reconciliation Report:*

A Credit Card Reconciliation Report covering the Monthly Credit Card Statement along with the original purchase/sales documentation should be attached to the original Credit Card Statement. To assist the Account Payable, BARS expenditure codes can be written directly on the statement. This does not eliminate the need for documentation.

*3.8.5 Recurring Purchases:*

For recurring purchase/sale transactions a District Vendor file should be established and a copy of the purchase/sale should be placed in the vendor file for future reference.

*3.8.6 Submission and Approval:*

The monthly credit card statement and the attached Credit Card Reconciliation Report should be signed and submitted one week prior to the due date to the Executive Director for approval and processing for payment. If your credit card statement and report is not received in a timely manner your card usage will be suspended.

### *3.8.7 Approval Procedures:*

The Executive Director or his/her designee will check the Cardholder's monthly statement and Credit Card Reconciliation Report for the following items:

- Receipts and shipping documents exist for each purchase
- The goods were received or the services performed
- Detailed explanations for purchases are included on the Purchasing Log
- The proper BARS coding is included for each purchase

The approving signature on a Cardholder's monthly Credit Card Reconciliation Report indicates that the Cardholder's purchases are authorized, and that those purchases were made in accordance with applicable procedures.

### *3.8.8 Loss of Documentation:*

If the Cardholder does not have documentation for a transaction listed on the monthly statement, an explanation should be attached that includes a description of the item(s) purchased, date of purchase, vendor's name and reason for the lack of supporting documentation. This should be submitted for the Executive Director's review and approval.

### *3.8.9 Returns/Disputes:*

If an item is not satisfactory, the wrong item is received, damaged and/or defective, order is duplicated etc.; the Cardholder should make contact with the vendor to explain the problem and inquire about return policies. If items purchased by the use of Purchasing Cards are found to be unacceptable, the Cardholder is responsible for obtaining replacement or correction of the item as soon as possible. If the Vendor has not replaced or corrected the item by the date the Cardholder receives his/her monthly statement, then the purchase of that item will be considered in dispute. The Cardholder

should fill out the "Customer Statement of Disputed Item" found on back of the credit card statement. Once the form has been filled out completely, please mail to the credit card company and a copy should be filed in the credit card vendor file. Any fraudulent charges should be reported immediately.

When disputing a charge, note on the monthly Credit Card Reconciliation Report that the item is in dispute prior to submitting to Accounts Payable. Please code the item in dispute that will then be credited the following cycle. If an item has been returned and a credit

voucher received, verify that this credit is reflected on the monthly statement when it is forwarded to Accounts Payable. Again, credit must be coded properly.

#### *3.8.21 Uncleared Transactions:*

If purchased items or credits are not listed on the monthly statement, documentation for these items or credits should be retained by the Cardholder until the next monthly statement. If the purchase or credit does not appear on the statement within 30 days after the date of purchase, the Cardholder or Approving Supervisor shall notify the **vendor**.

### 3.9 Travel Reimbursements/Expense Reports

The District will reimburse its employees for authorized expenses incurred while fulfilling their responsibilities as employees after proper District procedures are followed. Please see the Travel reimbursement Policy (570 Reimbursement Policy) for greater details. Expense reimbursements should be requested using the Official Travel Expense Report or the Reimbursement Form and completed by following the instructions noted on the bottom of the form. Attach appropriate expenditure receipts to the Expense Report. Expenditures will not be reimbursed without appropriate receipts. Expense Reports are to be submitted no later than 10 days after each trip ends.

### 3.10 Record Retention

**All records shall be kept in compliance with the State of Washington's written retention schedule. 530 Cash and Deposit Management**

#### 1.0 Purpose

Cash, checks and money orders (funds) are received at the Shore Metropolitan Park District (District) facility office at irregular and regular intervals. To make sure the funds are secured and transmitted in a reasonable period of time the following actions shall be followed District Staff who have the responsibility of processing funds received by District.

## 2.0 Policy Procedures

### 2.1 Receipting

Cash or check is received from the customer and the amount is verified. A receipt must be written for all monies received. If a manual receipt book is used the receipt needs to be pre-numbered and used in sequence. The receipt must include the name of the payer, the amount received, the mode of payment (e.g. cash, check or money order), the purpose of the payment (what the payment is for) and the name of the employee preparing the receipt). If the District Point of Sale program is used then the receipt generated is sufficient for these requirements.

If a manual receipt book is used, a two-part receipt should be used. The top copy is given to the payer. The second copy is the supporting documentation for the daily deposit. The daily deposit slip should agree with the daily receipts.

### 2.2 Recording Cash Receipts

Payments are rung into the District Point of Sale (POS) register as either cash or check or credit card. Funds shall be secured in the cash register until the end of the day. Cash or checks that are held for a later deposit, will be removed from the register at closing and log onto the "Cash Out" form. The person preparing the form and a witness will sign the Cash Out Form. The cash, checks and credit card receipts should be put into the deposit bag with the Cash Out Form and placed into the drop safe along with a printout report from the Point of Sale register. The Point of Sale report should balance with the Cash Out Form.

### 2.3 Depositing Procedures

All cash and checks are deposited to the District's Bank accounts. The District Deposit form will show all cash/checks receipts along with the appropriate account number described in the BARS Manual. The District Deposit should be done at least twice per week or interval as determined by the Treasurer. The total will match on the Cash Out Form total, the POS total and the District Deposit Report Form. The receipt of the Bank Deposit will be attached to the Cash Out Form and the POS Report. The person preparing the both the cash out form and the District Deposit Form will sign and a witness that it has been verified by another staff member or the Executive Director

The following forms should be attached together for filing:

1. Cash Out Form

2. POS Daily Transaction Report
3. District Deposit Form
4. Bank Deposit Receipt

## 535 Petty Cash and Imprest Fund Accounts Policy

### 1.0 DEFINITION

This Policy applies to any Self-checking account where a fixed balance is maintained by regular replenishments and used for paying small, routine operating expenses. For purposes of this policy, imprest funds include petty cash funds (whether maintained as cash or revolving checking accounts).

### 2.0 PURPOSE

Imprest accounts will be established at the discretion of the Shore Metropolitan Park District (District) Executive Director or the District Accountant. The purpose of this policy is to:

- Establish a procedure for authorization of imprest accounts
- Establish organization wide management policies for imprest accounts
- Establish procedures for reporting, investigation, and correction of shortages or overages

### 3.0 ESTABLISHMENT

A request to the Executive Director or the District Accountant to establish an imprest account or to increase an existing account should include the following information with the request:

1. Name and budget number of the requesting the account
2. Name of custodian who will be responsible for safeguarding and managing the account
3. Proposed amount in the account
4. The justification for the account Security procedures to safeguard cash
5. Specific location of fund (building and room number)
6. District Board Approval re-authorizing all existing imprest accounts in the department and establishing the one being requested

All imprest accounts will be established or modified by Executive Director or District Accountant approval that includes the reauthorization of all existing imprest accounts. The District Accountant or the Executive Director can elect to close any Petty Cash accounts not needed.

## 4.0 PETTY CASH

Petty cash accounts will be maintained as revolving imprest accounts to be used only for small purchases that require an immediate cash payment or to reduce the overhead cost associated with the issuance of multiple small warrants. Petty cash accounts shall not be used as a means to circumvent proper purchasing procedures.

### 4.1 Use and Documentation of Petty Cash

All expenditures from petty cash funds must comply with the District purchasing ordinance and policy. All expenditures to be reimbursed from petty cash must be approved by the Aquatics Manager (Custodian). Any reimbursement made to the custodian of the petty cash account must be approved by the Aquatics Manager. A receipt is required to support each purchase that is presented to the account for reimbursement.

It is the responsibility of the fund custodian to determine if the purchase meets the requirements as set forth in this petty cash policy. At the time reimbursement is made from petty cash, a Petty Cash Disbursement Slip must be prepared showing: the date petty cash was paid; the person to whom payment was made; the amount of the payment; the BARS expenditure coding for the disbursement; and an explanation of the purpose for the purchase. The original receipt documenting the item purchased must be attached to the disbursement slip and must contain the following information:

1. Date of purchase
2. Name of vendor
3. Positive evidence that a payment was made (e.g., a cash register receipt or handwritten receipt on which the word "paid" appears)
4. The amount paid
5. A description of the goods purchased (entered by the vendor if a handwritten receipt is obtained or by the purchaser if a cash register tape is issued)
6. A signature indicating receipt of goods

Receipts should be signed by the custodian, dated with the date paid, and stamped "Paid" to prevent reuse and duplicate payment. At any given time, cash on hand plus receipt documents must equal the authorized amount of the account. It is the responsibility of the fund custodian to maintain a current record of the account's financial status. The custodian for each fund is responsible for ensuring that the petty cash account is counted and reconciled at least annually by someone other than the custodian. Reconciliation shall occur no later than the last day of February of each year.

The cashier till is to be considered a petty cash account. The cashier till is to be reconciled each day.

## 4.2 Prohibited Uses

An item that would be prohibited for payment through normal disbursement channels is also prohibited from being purchased with petty cash funds. The fund custodian must carefully monitor purchases with petty cash funds since these purchases bypass the Auditor's normal approval channels prior to payment.

Following is a non-exclusive list of items that may not be reimbursed/paid from petty cash:

1. Single purchases in excess of the lesser of \$250 or 1/2 of the imprest amount of the account
2. Payment for services (petty cash is for payment for goods only)
3. Expenditures for non-business-related item
4. Cashing personal checks
5. Items purchased more than 30 days prior to request for reimbursement

The Executive Director or the District Accountant may institute additional restrictions as they deem appropriate for their own petty cash accounts. The Auditor's office is not allowed to reimburse prohibited expenditures. Petty cash is not to be used for the receipt of any money other than the original balance or increases authorized by the District Accountant or Executive Director, periodic reimbursements for expenditures, and change received back on a purchase.

## 4.3 Petty Cash Replenishment

A petty cash account may be reimbursed as frequently as required but must be reimbursed at the end of the year if cash has been disbursed, so that expenditures will be charged to the proper year. The petty cash custodian must prepare a voucher with the supporting petty cash disbursement slips, paid receipts, and the Account Reconciliation Form.

## 5.0 DISCREPANCIES

### 5.1 Investigation Required

If an account cannot be balanced by the responsible employee, the Director will attempt to balance the account. If the account cannot be balanced by the Director, the following steps will be performed:

- a) Discrepancies \$100 or less - Note the discrepancy on the reconciliation sheet. Investigate the overage or underage to determine the cause and circumstances.
- b) Discrepancies of more than \$101 or - (in addition to the above) If there is a shortage, report the incident to the Port Angeles Police Department and request an investigation. All employees will cooperate with the investigation. A copy of the completed investigation will be forwarded to the District Accountant and the District Board.

The Director and supervisors are required to monitor shortages. Repeated shortages from a particular cash drawer is an indicator of employee misconduct, employee inattention, improper procedures, or lack of training and must be dealt with accordingly.

### 5.2 Responsibility for Cash Shortage

The imprest or petty cash account custodian is responsible for maintaining proper account of the amounts in the imprest account. Unexplained or unaccounted shortages to the account are the personal responsibility of the custodian.

## 6.0 SECURITY

Imprest account funds and supporting documentation must be kept in a safe location and must not be commingled with any other funds. The Executive Director or District Board Chairman must be notified immediately if the account is missing and/or theft is suspected. All suspected thefts are to be treated confidentially as an investigation may be ongoing. Imprest accounts may be audited (unannounced) at random times throughout the year by the Executive Director, District Accountant, County or State Auditor. Persons declaring themselves as authorized to conduct an audit must be identified before funds or records are relinquished. The custodian should remain with the auditors at all times to observe the counting of funds and examination of records. As part of the annual financial report each custodian will confirm the amount of the account in his/her custody as of December 31.

## 7.0 CHANGE OF CUSTODIAN

The Director will notify the Executive Director when a new individual becomes custodian of an existing imprest account on a temporary or permanent basis. The outgoing account custodian must ensure that the account is replenished before it is turned over to a new custodian. The final voucher that replenishes an account at the time of transfer of custodial duties must be signed by both the outgoing and incoming custodians to indicate turnover of the full imprest balance of the account. Undocumented transfer of custody between employees is not permitted.

## 8.0 CLOSEOUT

When the account is no longer needed as determined by the Director or Executive Director the following steps must be taken:

- a) Notification of the Executive Director
- b) Submission of final voucher for all remaining receipts
- c) Deposit of the entire imprest amount to the District bank accounts

# 540 Refunds and Reimbursements

## 1.0 Purpose

The purpose of this policy is to ensure that money received as refunds or reimbursements is available for use and credited to the right expense category and to provide for uniform and consistent procedures for the processing of refunds and reimbursements.

## 2.0 Refunds and Reimbursements to the District

Refunds and reimbursements of any amount, occurring in the same fiscal year as the purchase, will be processed through the budgetary expense account by decreasing the expenditure in the budget line from which they were paid. Refunds and Reimbursements occurring the following fiscal year from when the purchase was expensed will be processed as Misc. Income.

## 2.1 Refund and Reimbursement Procedures

All refunds in check or cash form will be sent to the Executive Director or his designee who will ensure the correct BARS coding so the correct expense account will be credited. The BARS code will be the account, which the original expense was taken from. The refund or reimbursement will then be processed with the deposit to the District bank accounts. The BARS code and amount will be entered onto a misc. line on the deposit sheet so the District Accountant can process the refund to the right expense category. Any questions or special circumstances should be addressed to the District Accountant.

# 550 Budget Changes and Modifications

## 1.0 Purpose

To establish the criteria necessary for budget changes that are proposed to be considered by the Shore Metropolitan Park District Board of Commissioners (Board) outside the normal, annual budget process, and; to establish a consistent practice for submission and processing of mid-year documents proposing budget changes or modifications.

## 2.0 Policy on Budget Changes and Modifications

The Executive Director of the Shore Metropolitan Park District and the District Accountant are responsible to adequately plan budgetary needs during the annual budget process in order to minimize the need for mid-year budget changes. Budget emergencies will be considered only when the proposed expenditure is determined to be necessary to relieve a serious health or public safety issue related to operating the District facilities, or when the additional expenditure of funds is determined to be of great benefit to the citizens of the District and delay of the expenditure would cause significant harm.

## 3.0 Budget Change Procedures

The Executive Director and the District Accountant will establish a schedule for submission and consideration of budget changes. Normally, budget changes will be considered by the Board during the meeting in July and the meeting in December. Budget changes outside the published schedule will be reviewed on a case by case basis by the District Accountant or Executive Director.

### 3.1 Submission and Processing of Budget Changes and Modifications

The following process will be used for submission of budget changes as defined in this policy.

1. The Executive Director will forward all budgetary request to the District Accountant
2. The District Accountant will review the requests and determine the need and the requests will be forwarded to the Finance Committee for review and approval.
3. The Finance Committee will determine the need for any budgetary changes and forward their recommendation to the District Board.
4. The District Board is required to approve any Budgetary changes made.
5. The Clerk of the Board will complete the necessary notice of public hearing, budget meeting notice, or other documents necessary for publication and will prepare adoption resolutions for budget changes being considered.
6. If adopted by the Board, the Clerk of the Board will distribute a copy of the resolution with the approved Budget Change Form to the Clallam County Budget Director, the Clallam County Treasurer, and District Accountant. The Clallam County Budget Director will modify the County's financial system to reflect the changes made.

## 560 Budgeting and Financial Forecasting

### 1.0 Purpose

The Shore Metropolitan Park District (District) is faced with challenges similar to other urban local governments throughout the Northwest. The task is to continue to provide a high level of services with limited resources. While effort is made to contain costs and increase efficient use of resources the District is faced with tax revenue limitations, rising labor costs, general supply increases and increased market competition for its user fees.

The District financial planning process assesses long-term financial implications of current and proposed policies, programs, and assumptions. The District then develops strategies to achieve the goals. A key component in determining future options, potential problems, and opportunities is the forecast of revenues and expenditures. Revenue and expenditure forecasting can provide the following benefits:

- Provides an understanding of potential funding available;
- Evaluates financial risk;

- Assesses the likelihood that services can be sustained;
- Assesses the level at which capital investments can be made;
- Identifies future commitments and resource demands; and
- Identifies the key variables that cause change in the level of revenue.

The District uses a Five-Year Financial Forecast for its financial forecasting and represents a continuing effort to analyze the District's long-term fiscal condition based upon a reasonable set of economic and operational assumptions. It is an important management tool used in identifying fiscal trends and issues that must be addressed early in order to assure continued financial success. These forecasts are not static documents; in order to be effective the forecast must be monitored to allow for corrections to assumptions as they occur.

To improve future forecasting, the variances between previous forecasts and actual amounts should be analyzed. Variance analysis should identify the factors that influence revenue collections, expenditure levels, and forecast assumptions. The forecasts are not a prediction of what will occur. It is a snapshot in time and an approximate view of what could occur in the future if all of the assumptions are realized.

## 2.0 Predicting Long Term Needs

The five year financial forecasting plan is a rolling plan that is continually updated as often as new information and assumptions change. It is used to help formulate a yearly budget with an eye to the future needs of the District. Forecasting is the combined use of:

- Past Financial Performances
- Expert Knowledge and Experience
- Economic Trends both local, state and national

The five-year financial projections do not constitute a multi-year fiscal plan, but they are the first and major building block in preparing long-term budget plans. Several different techniques are used to generate the projections. The first step in this process involved an attempt to forecast a "constant services" level of expenditures using the current year operating budget as the base year. The projections assume that revenues and expenditures are partially influenced by inflation, legislation, along with supply and demand. After developing the projections based on "how much will it cost us to continue doing what we are doing now?" estimates of planned capital development and their impact on the operating budget were added into the projections.

## 2.1 Revenue Projections

Revenue estimates are generated by determining what was needed in any given year to provide the quality of services and programs projected. Property tax revenues are a significant percentage of the District's operating revenue. The amounts projected reflect the activities of the Park District limit in tax revenues and the limitation of levy increase ability.

## 2.2 Expenditure Projections

The District is committed to providing all district services and operations in a responsive, efficient, and cost-effective manner while retaining the high level of services it provides. Capital expenditures are prioritized and evaluated based upon their affect upon operational costs. Expenditure guidelines include increases based on CPI projections and the tax levy limits. The District continues to work with the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are:

- Planned reduction in fund balance reserves.
- Portion of the fund balance reserves may be used for capital repair and replacement.
- Cover unanticipated drops in revenue or increases in costs.

## 2.3 Fund Balance Projections

The District continues to work toward the goal of providing a minimum fund balance reserve in the General Fund of approximately three months of operating expenditures. Funds will continue to be accumulated for other capital improvements to enhance future revenue production.

Fund balance is the cumulative difference of all revenues and expenditures from the fund's creation. It is the difference between fund assets and fund liabilities. Fund balance does not refer to cash balance, nor is it the difference between revenues and expenditures. The undesignated portion represents expendable available financial resources that are used to meet contingencies and working capital requirements. An undesignated fund balance is important for the maintenance of a stable tax rate and revenue structure, and for the orderly provision of services to residents.

### 3.0 Summary

Of critical importance in attempting to maintain fiscal stability is having the growth in revenues match or exceed the growth in expenditures. The impact of inflation in local government costs is often hard to anticipate. It is necessary to accept the fact that uncertainty exists and hedge against it through the development and use of adequate levels of fund balance.

This information helps ensure continuity and improves our ability to develop budget strategies, plan a more predictable tax structure, as well as provide stable services and infrastructure. Avoiding poorly timed projects represents another financial advantage. The validity of the projections for the later years of the forecast must be considered, as the uncertainty of the forecast increases significantly with the length of the period predicted. The environment that affects the Park District's financial situation changes continually and several factors might influence the situation.

## 570 Travel and Reimbursement Policy

### 1.0 Purpose

This policy ensures that Shore Metropolitan Park District (District) officials, Board members and employee travel is consistent with the official objectives of the District. It also ensures fair and equitable treatment of employees by defining procedures for authorized business travel and guidelines for expense reimbursement.

Employees are expected to exercise prudent judgment when incurring travel expenses on official District business. The failure of employees to follow this policy, or incur excessive expenses, may be cause for disciplinary action. Nonbusiness related expenses and/or expenses not made in accordance with this policy would not be approved or reimbursed.

Employees are expected to utilize local training opportunities, where travel is not necessary, as much as possible. The use of local training and other alternatives to travel such as teleconferencing, on-line training, satellite training, and/or train the trainer models is encouraged. The number of employees attending a particular meeting should be the minimum necessary, consistent with the benefit to be derived therefrom.

## 2.0 Policy

Employees and officials may be reimbursed for normal and reasonable travel and other expenses incurred for a Shore Metropolitan Park District business related purpose. Travel costs are defined as expenses for transportation, lodging, meals and related items incurred by employees who are traveling for District business purpose only.

The District does not reimburse business expenses on a per diem basis. Travel expense and business expense reimbursement is based on actual expenses incurred. Expenses are reimbursed based on a Travel Report Form filed within 15 days after completion of the trip. Travelers should obtain all receipts or confirmations which support expenses over \$25.00.

### 2.1 Documentation

No claim for reimbursement shall be paid unless it is accompanied with a District Travel Report Form (Attachment A) with attached vendor's receipt for any expense over \$25.00. Should a receipt be lost or not be obtainable, an employee certification signed by the Executive Director will serve as a substitute for a receipt. Such receipt or certification should show the date, a description of the purchase, vendor identification, amount paid, and an explanation for the lack of a receipt should that be the case.

### 2.2 Meals

Meals may be reimbursed by the District when associated with official business. Payment for table service at a restaurant commonly referred to as a tip, not to exceed 15% (or \$1.00 whichever is greater) of the meal price (including sales tax), is reimbursable as a reasonable and necessary cost for such service.

All employees and officials claiming reimbursement for meals consumed while on District business but not on overnight travel must have required receipts and use the District Reimbursement Form not the Travel Report Form.

### 2.3 Reimbursable Travel Expenses

The District may reimburse the following business expenses:

- **Personal Vehicle:** Expenses shall be reimbursed for travel at the current maximum rate allowed by the United States Internal Revenue Service (IRS).
- **Air travel:** The District will reimburse the cost of standard airfare (coach) only. The lowest available discount airfare or customary standard airfare (coach or

equivalent) must be purchased. Reservations should be made in advance to guarantee the ticket is purchased at the lowest available discount fare. Accommodation savings of the traveler may offset additional cost incurred by purchasing the ticket at a higher price.

- **Automobile Rental Expenses:** Automobile rental expenses will be reimbursed to the extent they are reasonable and appropriate. A receipt must support such expenses. Automobile insurance will not be reimbursed for domestic automobile rental and should be declined. Additional automobile insurance should be purchased when renting an automobile for foreign travel.
- **Alcoholic Beverages:** Alcoholic beverages are not allowed as a reimbursable travel expense.
- **Incidental Expenses:** Reasonable, incidental charges such as gratuities are reimbursable and need not be supported by a receipt.
- **Laundry:** Laundry services and valet services which cannot be deferred until completion of the trip may be claimed as a reimbursable expense.
- **Lodging/Meals:** Itemized receipts for all lodging expense must accompany the Travel Report Form.

**Note:** *Employees are encouraged to seek out reasonably priced accommodations to minimize the cost to the District. Costs associated with upgrades in accommodations will not be reimbursed unless standard accommodations are not available.*

## 2.4 Travel Report Form (Attachment A)

The Travel Report Form should be filled out within 15 days from the end of the travel for all overnight travel. All non-overnight travel should be reimbursed by using the District Reimbursement Form. Reimbursement for meals is based on actual expenses. If expenses include the cost of meals for other persons, the Travel Report Form must list names of individuals, the purpose, time, place and amount.

The cost of Conferences, seminars, Training Courses, and Classes related to employee training and training materials should not be listed on the Travel Report Form.

## 2.5 Cash Advance

The employee or official may request a cash travel advance for the estimated expenses to be incurred that are not to be paid directly by the District or by District credit card. To receive a cash advance, the traveler must make the request for the advance a reasonable time in advance of the date of travel. If a Travel Report Form is not filed within fifteen (15) days of the date the travel is completed, the travel advance will be deducted from the next payroll check.

## 2.6 Non-Travel Reimbursement of Expenses: Reimbursable employee non-travel expenses:

- Same day travel and meals consumed by the District employees during meetings and other functions, which conduct official District business or serve to benefit the District are reimbursable to the employee.
- Meetings or functions wherein a District function, public purpose, training or District program is served or furthered and wherein the Executive Director has expressly approved the meeting as such, the District may incur such costs directly or as a reimbursement to employees who have incurred such costs on behalf of the District.
- All non-travel reimbursements should be made on the District Reimbursement Form. The Travel Report Form should only be used for overnight travel.

## 2.7 Quasi-Employee Refreshments:

"Quasi-employees" are defined as non-compensated volunteers, advisory committee members, board and commission members and others who are participating in District business but are not on the District's payroll.

- Coffee, utensils and other light refreshments at meetings involving volunteers and other 'quasi- employees" are authorized District expenditures.
- Incidental consumption of refreshments by District employees at meetings involving quasi- employees is allowed.

## 2.8 Ceremonies and celebrations:

- Reasonable expenses, including food and beverage, associated with commemorating a dedication or an unveiling that is recognized as serving a public purpose are legitimate District expenditures.
- Private celebrations rather than public celebrations are not generally considered as serving a public purpose. Refreshment, food and beverage related costs would therefore not be recognized as legitimate District expenditures.

Support of a local "event" or celebration may not take the form of a gratuitous contribution of public funds to a private person, committee or organization. Expenditure of public funds on a publicly sponsored event requires (1) the existence of a recognizable public or municipal purpose that relates to the purpose of the District's existence, (2) proper authorization from the legislative authority (Board of Commissioners) for such public

sponsorship, and (3) a reasonable relationship between the amount of the District's expenditure and the "public" nature of the event.

## Attachment A

### Official Travel Report/Reimbursement

|                 |                   |
|-----------------|-------------------|
| Name:           | Dates of Travel:  |
| Telephone:      | Approved by:      |
| Travel Purpose: | Trip Destination: |

### Transportation

| Date | Mode of Transportation | Private Car Mileage | Cost of Transportation | Misc. Transportation Costs | District Credit Card Used Total | Reimbursement Total |
|------|------------------------|---------------------|------------------------|----------------------------|---------------------------------|---------------------|
|      |                        |                     |                        |                            |                                 |                     |
|      |                        |                     |                        |                            |                                 |                     |
|      |                        |                     |                        |                            |                                 |                     |
|      |                        |                     |                        |                            |                                 |                     |
|      |                        |                     |                        |                            |                                 |                     |
|      |                        |                     |                        |                            |                                 |                     |
|      |                        |                     |                        | <b>Total</b>               |                                 |                     |

### Lodging/Meals

| Date | Lodging/Meals | Cost of Lodging / Meals | Misc. Lodging/Meals Expense | District Credit Card Used Total | Reimbursement Total |
|------|---------------|-------------------------|-----------------------------|---------------------------------|---------------------|
|      |               |                         |                             |                                 |                     |
|      |               |                         |                             |                                 |                     |
|      |               |                         |                             |                                 |                     |
|      |               |                         |                             |                                 |                     |
|      |               |                         |                             |                                 |                     |
|      |               |                         |                             |                                 |                     |
|      |               |                         | <b>Total</b>                |                                 |                     |

|                                                 |  |                                       |  |
|-------------------------------------------------|--|---------------------------------------|--|
| <b>Grand Total of District<br/>Credit Card:</b> |  | <b>Grand Total<br/>Reimbursement:</b> |  |
|-------------------------------------------------|--|---------------------------------------|--|

I certify the above is a true statement, that the expenses claimed were incurred by me on official District business on the dates shown, and that I have attached the original receipts of any expense of \$25.00 or more in accordance with District travel policies.

Travelers Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Authorizing Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*Please attach receipts for all listed expenses, sign the form and send to the Executive Director for approval.*

## 590 Capital Asset Policy

### 1.0 Purpose

This policy is established to provide guidelines to ensure adequate stewardship over Shore Metropolitan Park District (District) resources through control and accountability of capital assets, and to collect and maintain complete and accurate capital assets information required for preparation of financial statements in accordance with generally accepted accounting principles.

### 2.0 Definitions

#### 2.1 Fixed Assets

Fixed assets are tangible, non-consumable items including, but not limited to: land, buildings, machinery, equipment, and vehicles owned by the District valued at \$5,000 or more with a life expectancy of over one year. The value of the fixed asset includes the purchase price plus sales tax, as well as costs to acquire (shipping and handling), install (excluding site preparation costs), secure, and prepare an item for its intended use. The original purchase of a software program is considered a fixed asset if it meets the

\$5,000 threshold established above. Improvements to an existing asset that extends the life of the asset are capitalized and depreciated over the remaining useful life of the related asset.

## 2.2 Small & Attractive Assets

Assets valued at less than \$5,000 that are defined as high risk for theft. These assets are not normally consumed within one year. These assets may include items in one or more of the following categories:

- a) Portable and marketable, either alone or as a component unit.
- b) Assets that can be utilized for personal gain.
- c) Assets repeatedly reported as lost and/or stolen within the industry and society.

## 3.0 Capitalization Threshold

All assets with a cost of \$5,000 or more shall be capitalized. Although Small & Attractive Assets (assets costing less than \$5,000) do not meet the District's capitalization threshold, they are considered assets for purposes of marking and identification, recordkeeping, and tracking.

## 4.0 Improvement/Repair/Maintenance Expenses

Routine repair and maintenance costs will be expensed as they are incurred and will not be capitalized. Major repairs will be capitalized if they result in betterments/ improvements to the District's capital assets. To the extent that a project replaces the "old" part of a capital asset, outlays will not be capitalized; and to the extent that the project is betterment/improvement, outlays will be capitalized.

## 5.0 Expected Useful Life of Assets

The District shall use the IRS Publication *946 Table of Class Lives and Recovery Periods* or as such publication is updated, modified, or amended, to determine the life of acquired assets.

## 6.0 Revision of Expected Useful Life

The State of Washington Office of State Auditor Accounting Guidance manual, states "As the District uses its capital assets, it may need to revise the expected useful life of some of

them. Any such changes should be applied prospectively; that is, the rate should be recalculated based on the remaining useful life at the time of the revision, and the new rate should be applied in the present and future accounting periods. No changes should be made to financial records of previous years for revised estimates.”

## 7.0 Tagging New Assets

All assets fitting descriptions of a fixed asset, small and attractive asset, and/or high-risk asset (other than infrastructure, vehicles, small tools, and computer components) shall be recorded on the District Fixed Asset Log maintained by the Executive Director and District Accountant. All assets that are surpluses or traded-in shall be removed from the fixed asset inventory and the tag listing.

## 8.0 Disposal of Surplus Items

Before an asset is sold or otherwise disposed of, it must first be determined if the asset had originally been purchased with grant monies. If this is the case, the District must refer to the grant agreement and follow prescribed procedures for disposition. The Board must first declare an asset surplus before it can be sold, or otherwise disposed of. If the asset is to be sold, it will then be sold in accordance with applicable state law. If the asset is no longer in working order and cannot reasonably be repaired for re-sale, the department manager, along with one other member of the management team will properly dispose of the asset. The department manager and witness will sign an Affidavit of Destruction/Disposition (Attachment A). The Executive Director or his/her designee, who shall remove the asset from any listings and cease depreciation if applicable, will retain the Affidavit of Destruction/Disposition.

## 9.0 Lost, Stolen, or Missing Property

When suspected or known losses of capital assets or small and attractive items occur, staff should conduct a search for the missing property. If the missing property is not found:

- Notify the Executive Director
- Have the individual deemed to be primarily responsible for the asset, as well as that individual's supervisor, complete and sign a statement to include a description of events surrounding the disappearance of the property, who was notified of the loss, and steps taken to locate the property.

- The Executive Director shall report known or suspected losses of capital assets to the State Auditor's office in accordance with RCW 43.09.185, and a copy of the report shall be provided to the Board of Commissioners.

## ATTACHMENT A

### AFFIDAVIT OF ASSET DESTRUCTION/DISPOSITION STATE OF WASHINGTON

Clallam County

#### Shore Metropolitan Park District

I, \_\_\_\_\_, being first duly sworn upon oath, state that I have destroyed/disposed of, asset no. \_\_\_\_\_, in the proper manner detailed below, and that said destruction/disposition was witnessed by \_\_\_\_\_.

Destruction/Disposition Method:

☐ Sale\*      ☐ Recycled      ☐ Thrown Away

☐ Date of Destruction/Disposition: \_\_\_\_\_

Name of Recycle Service, if applicable:

\_\_\_\_\_

Any additional pertinent information: If sold through a District sale process or action, provide the following detail:

Auction Business Name: \_\_\_\_\_

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

Scheduled Sale Date: \_\_\_\_\_

Name of Contact: \_\_\_\_\_

Signed: \_\_\_\_\_

Subscribed and sworn on this day of \_\_\_\_\_, \_\_\_\_\_.

Affiant Signature: \_\_\_\_\_

Witness Signature: \_\_\_\_\_

|                                                                         |                                          | 2023 Actual        | 2024 Actual        | 2025 Actual        | 2026 Budget        | 2026 EST.          | 2027 Budget        |
|-------------------------------------------------------------------------|------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Income</b>                                                           |                                          |                    |                    |                    |                    |                    |                    |
| <b>311.00</b>                                                           | <b>Property Tax</b>                      |                    |                    |                    |                    |                    |                    |
| 311.01                                                                  | Property Taxes                           | \$1,846,178        | \$1,877,483        | \$1,966,579        | \$2,006,800        | \$2,006,800        | \$2,265,677        |
| <b>Total 311.00</b>                                                     | <b>Property Tax</b>                      | <b>\$1,846,178</b> | <b>\$1,877,483</b> | <b>\$1,966,579</b> | <b>\$2,006,800</b> | <b>\$2,006,800</b> | <b>\$2,265,677</b> |
|                                                                         | Property Tax Compared to year prior      | 107.13%            | 101.70%            | 104.75%            | 102.05%            | 100.00%            | 112.90%            |
| <b>334.00</b>                                                           | <b>State Grants</b>                      |                    |                    |                    |                    |                    |                    |
| 334.01                                                                  | Child Care Grants                        | \$0                | \$69,000           | \$53,000           | \$0                | \$0                | \$0                |
| 334.02                                                                  | USDA Food Grants                         | \$0                | \$4,709            | \$13,875           | \$14,000           | \$13,930           | \$14,000           |
| <b>Total 334.00</b>                                                     | <b>State Grants</b>                      | <b>\$0</b>         | <b>\$73,709</b>    | <b>\$66,875</b>    | <b>\$14,000</b>    | <b>\$13,930</b>    | <b>\$14,000</b>    |
| <b>337.10</b>                                                           | <b>County Shared Revenue/Grants</b>      |                    |                    |                    |                    |                    |                    |
| 337.01                                                                  | Timber Excise Tax                        | \$26,396           | \$6,520            | \$6,290            | \$8,000            | \$12,174           | \$8,000            |
| 337.02                                                                  | Leasehold Excise Tax                     | \$6,735            | \$18,636           | \$16,098           | \$16,000           | \$15,503           | \$16,000           |
| 337.03                                                                  | County Timber Trust                      | \$166,363          | \$51,729           | \$24,658           | \$50,000           | \$9,516            | \$25,000           |
| <b>Total 337.10</b>                                                     | <b>County Shared Revenue/Grants</b>      | <b>\$199,493</b>   | <b>\$76,884</b>    | <b>\$47,046</b>    | <b>\$74,000</b>    | <b>\$37,193</b>    | <b>\$49,000</b>    |
| <b>341.70</b>                                                           | <b>Merchandise Sales</b>                 |                    |                    |                    |                    |                    |                    |
| 341.70                                                                  | Merchandise Sales                        | \$33,039           | \$31,399           | \$30,174           | \$32,000           | \$30,711           | \$31,000           |
| <b>Total 341.70</b>                                                     | <b>Merchandise Sales</b>                 | <b>\$33,039</b>    | <b>\$31,399</b>    | <b>\$30,174</b>    | <b>\$32,000</b>    | <b>\$30,711</b>    | <b>\$31,000</b>    |
|                                                                         | Merchandise Sales compared to year prior | 101.22%            | 95.03%             | 96.10%             | 106.05%            | 95.97%             | 100.94%            |
| <b>347.30</b>                                                           | <b>Activity Fees</b>                     |                    |                    |                    |                    |                    |                    |
| 347.31                                                                  | Special Events/Gift Certificates         | \$17,408           | \$16,253           | \$20,983           | \$21,500           | \$15,971           | \$17,000           |
| 347.32                                                                  | Group Entrance Fees                      | \$42,340           | \$24,713           | \$35,514           | \$45,000           | \$42,203           | \$43,469           |
| 347.33                                                                  | General Admissions                       | \$179,708          | \$168,968          | \$173,313          | \$177,000          | \$157,820          | \$162,555          |
| 347.34                                                                  | Pass Sales                               | \$376,786          | \$391,741          | \$382,449          | \$375,000          | \$376,834          | \$388,139          |
| 347.35                                                                  | Party Room & Rentals                     | \$40,228           | \$51,503           | \$51,282           | \$40,000           | \$43,241           | \$44,538           |
| <b>Total 347.30</b>                                                     | <b>Activity Fees</b>                     | <b>\$656,471</b>   | <b>\$653,178</b>   | <b>\$663,541</b>   | <b>\$658,500</b>   | <b>\$636,069</b>   | <b>\$655,701</b>   |
|                                                                         | Activity Fees compared to year prior     | 110.14%            | 99.50%             | 101.59%            | 99.24%             | 96.59%             | 103.09%            |
| <b>347.60</b>                                                           | <b>Program Fees</b>                      |                    |                    |                    |                    |                    |                    |
| 347.61                                                                  | Summer Camp                              | \$79,171           | \$76,785           | \$104,056          | \$88,000           | \$117,028          | \$118,783          |
| 347.62                                                                  | Swim Instruction                         | \$96,635           | \$80,969           | \$80,883           | \$83,000           | \$102,455          | \$82,000           |
| 347.63                                                                  | After School Care                        | \$211,454          | \$206,839          | \$215,656          | \$232,000          | \$210,125          | \$213,277          |
| <b>Total 347.60</b>                                                     | <b>Program Fees</b>                      | <b>\$387,260</b>   | <b>\$364,592</b>   | <b>\$400,596</b>   | <b>\$403,000</b>   | <b>\$429,608</b>   | <b>\$414,060</b>   |
|                                                                         | Program Fees compared to year prior      | 112.60%            | 94.15%             | 109.87%            | 100.60%            | 106.60%            | 96.38%             |
| <b>361.00</b>                                                           | <b>Interest and Other Earnings</b>       |                    |                    |                    |                    |                    |                    |
| 361.10                                                                  | Interest/Dividend Income                 | \$81,310           | \$95,060           | \$80,456           | \$88,000           | \$59,728           | \$70,000           |
| 361.00                                                                  | Interest and other earnings-other        | \$0                | \$0                | \$14               | \$0                | \$8,186            | \$0                |
| <b>Total 361.00</b>                                                     | <b>Interest and Other Earnings</b>       | <b>\$81,310</b>    | <b>\$95,060</b>    | <b>\$80,470</b>    | <b>\$88,000</b>    | <b>\$67,914</b>    | <b>\$70,000</b>    |
| <b>367.00</b>                                                           | <b>Direct Public Support</b>             |                    |                    |                    |                    |                    |                    |
| 367.10                                                                  | Indvid, Business Contributions           | \$9                | \$0                | \$271              | \$0                | \$0                | \$0                |
| <b>Total 367.00</b>                                                     | <b>Direct Public Support</b>             | <b>\$9</b>         | <b>\$0</b>         | <b>\$271</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>369.00</b>                                                           | <b>Miscellaneous Revenue</b>             |                    |                    |                    |                    |                    |                    |
| 369.90                                                                  | Misc. Revenue                            | \$0                | -\$200             | -\$398             | \$0                | \$0                | \$0                |
| 369.00                                                                  | Miscellaneous Revenue-Other              | -\$85              | \$0                | \$398              | \$0                | \$0                | \$0                |
| <b>Total 369.00</b>                                                     | <b>Miscellaneous Revenue</b>             | <b>-\$85</b>       | <b>-\$200</b>      | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>Total Income</b>                                                     |                                          | <b>\$3,203,675</b> | <b>\$3,172,105</b> | <b>\$3,255,552</b> | <b>\$3,276,300</b> | <b>\$3,222,225</b> | <b>\$3,499,439</b> |
| <b>Gross Profit</b>                                                     |                                          | <b>\$3,203,675</b> | <b>\$3,172,105</b> | <b>\$3,255,552</b> | <b>\$3,276,300</b> | <b>\$3,222,225</b> | <b>\$3,499,439</b> |
|                                                                         | Gross Profit Compared to year prior      | 110.06%            | 99.01%             | 102.63%            | 100.64%            | 98.98%             | 108.60%            |
| <b>Operational Expense</b>                                              |                                          |                    |                    |                    |                    |                    |                    |
| <b>576.20.1</b>                                                         | <b>Salaries and Wages</b>                |                    |                    |                    |                    |                    |                    |
| 2027 Exempt employee threshold in WA= \$91468, 3%+ Clerk, 2%+accountant |                                          |                    |                    |                    |                    |                    |                    |
| <b>1.1</b>                                                              | <b>Management</b>                        |                    |                    |                    |                    |                    |                    |
|                                                                         | Book keeping/Accountant                  | \$6,893            | \$9,152            | \$9,081            | \$9,500            | \$9,170            | \$9,353            |
|                                                                         | Clerk Services                           | \$2,564            | \$1,803            | \$3,369            | \$0                | \$5,315            | \$5,474            |
|                                                                         | Director                                 | \$71,498           | \$68,798           | \$75,000           | \$75,200           | \$77,250           | \$0                |
|                                                                         | Executive Director                       | \$73,999           | \$75,572           | \$74,146           | \$75,400           | \$28,518           | \$83,430           |
|                                                                         | Treasurer                                | \$2,750            | \$1,600            | \$1,150            | \$2,000            | \$13,260           | \$24,000           |
| <b>Total 1.1</b>                                                        | <b>Management</b>                        | <b>\$157,703</b>   | <b>\$156,925</b>   | <b>\$162,746</b>   | <b>\$162,100</b>   | <b>\$133,513</b>   | <b>\$122,258</b>   |
| <b>1.2</b>                                                              | <b>Aquatics</b>                          |                    |                    |                    |                    |                    |                    |
|                                                                         | Aquatics Manager                         | \$59,021           | \$44,946           | \$44,341           | \$44,300           | \$48,988           | \$55,167           |
|                                                                         | Lifeguards                               | \$223,641          | \$216,926          | \$238,485          | \$235,000          | \$226,709          | \$231,243          |
|                                                                         | On Site Supervisor/Head Guard            | \$114,634          | \$164,890          | \$154,419          | \$165,000          | \$149,283          | \$152,269          |
|                                                                         | Swim Instructor                          | \$54,687           | \$55,301           | \$47,942           | \$58,000           | \$51,772           | \$52,807           |
|                                                                         | Water Fitness Instructor                 | \$18,520           | \$21,763           | \$22,684           | \$16,200           | \$19,416           | \$19,804           |
| <b>Total 1.2</b>                                                        | <b>Aquatics</b>                          | <b>\$470,502</b>   | <b>\$503,827</b>   | <b>\$507,872</b>   | <b>\$518,500</b>   | <b>\$496,167</b>   | <b>\$511,290</b>   |
| <b>1.3</b>                                                              | <b>Dry Land</b>                          |                    |                    |                    |                    |                    |                    |
|                                                                         | Dry Land Fitness Instructor              | \$12,950           | \$28,000           | \$24,263           | \$27,300           | \$23,136           | \$23,368           |
|                                                                         | Janitors                                 | \$51,129           | \$70,788           | \$80,297           | \$79,000           | \$74,033           | \$75,513           |
|                                                                         | Maintenance Tech                         | \$33,517           | \$43,432           | \$64,900           | \$60,000           | \$83,994           | \$85,674           |
|                                                                         | Member Services Manager                  | \$38,665           | \$39,832           | \$37,131           | \$40,600           | \$42,587           | \$55,167           |
|                                                                         | Party Crew                               | \$11,862           | \$4,410            | \$6,612            | \$4,500            | \$6,411            | \$6,540            |
|                                                                         | Welcome Desk                             | \$109,098          | \$130,444          | \$107,769          | \$115,500          | \$103,928          | \$106,006          |

|                                                                |        |                                |             |             |             |             |             |             |
|----------------------------------------------------------------|--------|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total 1.3                                                      |        | Dry Land                       | \$257,220   | \$318,906   | \$320,973   | \$326,900   | \$334,089   | \$352,268   |
| 1.4                                                            |        | Childcare Programs             |             |             |             |             |             |             |
|                                                                |        | Activity Leaders               | \$121,519   | \$135,841   | \$132,843   | \$143,000   | \$129,480   | \$132,070   |
|                                                                |        | Childcare Program Manager      | \$73,537    | \$79,306    | \$73,385    | \$74,000    | \$81,392    | \$83,834    |
|                                                                |        | Food Service Workers           | \$0         | \$18,486    | \$7,064     | \$9,500     | \$4,142     | \$4,225     |
|                                                                |        | Van Driver                     | \$9,302     | \$7,149     | \$6,126     | \$5,700     | \$6,135     | \$6,257     |
| Total 1.4                                                      |        | Childcare Programs             | \$204,358   | \$238,781   | \$219,419   | \$232,200   | \$221,149   | \$226,386   |
| 1.5                                                            |        | Misc Wages                     |             |             |             |             |             | 2% +        |
| Standardized Salaries & Wages 2025 by rev/trackin              |        | Holiday Pay                    | \$3,548     | \$9,885     | \$14,231    | \$13,500    | \$28,468    | \$29,037    |
|                                                                |        | Overtime                       | \$2,708     | \$3,129     | \$249       | \$1,000     | \$9         | \$9         |
|                                                                |        | Paid Time Off                  | \$39,136    | \$32,056    | \$39,767    | \$36,900    | \$39,338    | \$40,125    |
|                                                                |        | Daily ops                      | \$45,392    | \$45,070    | \$54,247    | \$51,400    | \$67,815    | \$69,172    |
| Total 1.5                                                      |        | Misc Wages                     | \$45,392    | \$45,070    | \$54,247    | \$51,400    | \$67,815    | \$69,172    |
| Total 576.20.1                                                 |        | Salaries and Wages             | \$1,135,174 | \$1,261,509 | \$1,285,257 | \$1,291,100 | \$1,252,733 | \$1,281,373 |
| Salaries & Wages Total Compared to year prior                  |        |                                | 113.21%     | 111.13%     | 100.30%     | 102.04%     | 99.01%      | 102.29%     |
| 576.20.2                                                       |        | Benefits                       |             |             |             |             |             |             |
| Fewer FTE 2024 & 20: due to transitions                        |        | Department of Labor & Industry | \$29,287    | \$27,907    | \$25,697    | \$28,000    | \$29,575    | \$28,117    |
|                                                                |        | Federal Payroll Taxes          | \$86,508    | \$95,270    | \$70,834    | \$95,000    | \$97,160    | \$87,443    |
|                                                                |        | Health Insurance               | \$75,962    | \$56,320    | \$71,196    | \$65,200    | \$128,657   | \$130,000   |
|                                                                |        | Deferred Comp Employer Match   | \$0.00      | \$0.00      | \$0.00      | \$0.00      | \$2,186     | \$5,809.90  |
|                                                                |        | Paid Family Medical Leave      | \$4,279     | \$2,660     | \$3,344     | \$3,000     | \$3,857     | \$3,535     |
|                                                                |        | Unemployment Compensation      | \$14,757    | \$11,663    | \$6,819     | \$9,000     | \$5,672     | \$9,728     |
|                                                                |        | Total 576.20.2                 | \$210,792   | \$193,820   | \$177,890   | \$200,200   | \$267,108   | \$264,632   |
| Benefits Total Compared to year prior                          |        |                                | 106.89%     | 91.95%      | 91.78%      | 112.54%     | 150.15%     | 99.07%      |
| 576.20.3                                                       |        | Supplies                       |             |             |             |             |             |             |
| 3.10                                                           |        | Office Supplies                |             |             |             |             |             |             |
|                                                                | 3.11   | Office Supplies                | \$8,136     | \$6,347     | \$3,088     | \$5,000     | \$4,942     | \$5,000     |
|                                                                | 3.12   | Computer Supplies              | \$1,530     | \$4,117     | \$5,419     | \$2,000     | \$2,765     | \$3,000     |
|                                                                | 3.13   | Subscriptions                  | \$9,360     | \$4,164     | \$13,301    | \$4,500     | \$13,529    | \$4,500     |
|                                                                | 3.14   | Memberships and Dues           | \$2,534     | \$1,115     | \$1,138     | \$1,200     | \$563       | \$1,000     |
|                                                                | 3.15   | Print and Copying              | \$1,937     | \$3,260     | \$0         | \$1,500     | \$2,631     | \$2,200     |
|                                                                | 3.16   | Uniforms and Clothing          | \$8,669     | \$2,815     | \$5,820     | \$6,000     | \$2,887     | \$6,000     |
|                                                                | 3.10   | Office Supplies-Other          | \$0         | \$0         | \$0         | \$0         | \$189       | \$0         |
| Total 3.10                                                     |        | Office Supplies                | \$32,166    | \$21,819    | \$28,766    | \$20,200    | \$27,507    | \$21,700    |
| 3.20                                                           |        | Front Of House                 |             |             |             |             |             |             |
|                                                                | 3.21   | Inventory/resale               | \$18,031    | \$24,161    | \$12,618    | \$20,000    | \$16,420    | \$20,000    |
|                                                                | 3.22   | Promotional                    | \$2,245     | \$3,509     | \$668       | \$1,000     | \$689       | \$2,500     |
|                                                                | 3.23   | Coffee Supplies                | \$851       | \$269       | \$154       | \$100       | \$490       | \$500       |
|                                                                | 3.24   | Friends of Pool Contribution   | \$0         | \$0         | \$183       | \$0         | \$183       | \$0         |
| Total 3.20                                                     |        | Front of House                 | \$21,127    | \$27,939    | \$13,624    | \$21,100    | \$17,782    | \$23,000    |
| 3.30                                                           |        | Lifeguard Supplies             |             |             |             |             |             |             |
|                                                                | 3.32   | Lifeguard Supplies             | \$6,097     | \$5,862     | \$8,815     | \$6,500     | \$6,756     | \$5,000     |
| Total 3.30                                                     |        | Lifeguard Supplies             | \$6,097     | \$5,862     | \$8,815     | \$6,500     | \$6,756     | \$5,000     |
| Started including BLS and LG cert costs in LG supplies in 2025 |        |                                |             |             |             |             |             |             |
| 3.40                                                           |        | Program Supplies               |             |             |             |             |             |             |
|                                                                | 3.41   | Instructor Supplies            | \$2,941     | \$1,214     | \$3,302     | \$3,000     | \$107       | \$3,000     |
|                                                                | 3.42   | Party Goods & Supplies         | \$13,025    | \$9,703     | \$6,864     | \$7,500     | \$5,154     | \$7,500     |
|                                                                | 3.43   | Special Events                 | \$4,585     | \$7,483     | \$6,977     | \$7,500     | \$5,988     | \$7,500     |
| Total 3.40                                                     |        | Program Supplies               | \$20,551    | \$18,400    | \$17,143    | \$18,000    | \$11,249    | \$18,000    |
| 3.50                                                           |        | Child Care Programs            |             |             |             |             |             |             |
| 3.51                                                           |        | After School Childcare         |             |             |             |             |             |             |
|                                                                | 3.51.2 | Program/Office Supplies        | \$4,633     | \$4,291     | \$3,217     | \$4,000     | \$2,811     | \$4,000     |
|                                                                | 3.51.3 | Food Supplies                  | \$13,072    | \$6,538     | \$10,972    | \$10,000    | \$7,841     | \$10,000    |
|                                                                | 3.51.4 | Field Trips                    | \$89        | \$34        | \$0         | \$0         | \$197       | \$0         |
|                                                                | 3.51.5 | Transportation                 | \$1,140     | \$643       | \$412       | \$1,600     | \$2,386     | \$2,000     |
| Total 3.51                                                     |        | After school Child Care        | \$18,935    | \$11,506    | \$14,602    | \$15,600    | \$13,235    | \$16,000    |
| 3.52                                                           |        | Summer Camp Program            |             |             |             |             |             |             |
|                                                                | 3.52.1 | Uniforms                       | \$2,265     | \$3,310     | \$1,910     | \$2,000     | \$1,966     | \$2,000     |
|                                                                | 3.52.2 | Program/Office Supplies        | \$789       | \$3,176     | \$1,717     | \$1,800     | \$640       | \$2,000     |
|                                                                | 3.52.3 | Food Supplies                  | \$497       | \$3,304     | \$8,926     | \$0         | \$334       | \$3,000     |
|                                                                | 3.52.4 | Field Trips                    | \$0         | \$110       | \$0         | \$0         | \$62        | \$0         |
|                                                                | 3.52.5 | Transportation                 | \$205       | \$433       | \$1,545     | \$0         | \$0         | \$0         |
|                                                                | 3.52.6 | USDA Food Program              | \$0         | \$5,293     | \$0         | \$9,000     | \$14,297    | \$8,500     |
| Total 3.52                                                     |        | Summer Camp Program            | \$3,756     | \$15,628    | \$14,098    | \$12,800    | \$17,299    | \$15,500    |
| No SFSP in 2023                                                |        |                                |             |             |             |             |             |             |
| Total 3.50                                                     |        | Child Care Programs            | \$22,691    | \$27,132    | \$28,700    | \$28,400    | \$30,534    | \$31,500    |
| 3.70                                                           |        | Maintenance Supplies           |             |             |             |             |             |             |
|                                                                | 3.71   | Pool Chemicals                 | \$40,107    | \$20,925    | \$9,771     | \$15,000    | \$21,196    | \$18,000    |
|                                                                | 3.72   | Janitorial Supplies            | \$28,305    | \$31,850    | \$19,794    | \$15,000    | \$20,802    | \$20,000    |
|                                                                | 3.73   | Maintenance Supplies           | \$6,310     | \$10,671    | \$15,344    | \$10,000    | \$19,324    | \$15,000    |
|                                                                | 3.74   | Tools & Equipment              | \$8,661     | \$2,877     | \$4,728     | \$2,200     | \$4,241     | \$3,500     |

|                                                                                                                                                           |                                |                    |                    |                    |                    |                    |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 3.75                                                                                                                                                      | Fuel allowance                 | \$5,724            | \$4,396            | \$2,961            | \$0                | \$0                | \$0                |
| 3.70                                                                                                                                                      | Maintenance Supplies- Other    | \$0                | \$0                | \$25               | \$0                | \$25               | \$0                |
| <b>Total 3.70</b>                                                                                                                                         | <b>Maintenance Supplies</b>    | <b>\$89,107</b>    | <b>\$70,720</b>    | <b>\$52,623</b>    | <b>\$42,200</b>    | <b>\$65,587</b>    | <b>\$56,500</b>    |
| Deploying tactics such as monitoring and spending limits in combo with purchasing slightly higher quality or bulk (downward total Supplies expense trend) |                                |                    |                    |                    |                    |                    |                    |
| <b>Total 576.20.3</b>                                                                                                                                     | <b>Supplies</b>                | <b>\$191,740</b>   | <b>\$171,872</b>   | <b>\$149,670</b>   | <b>\$136,400</b>   | <b>\$159,415</b>   | <b>\$155,700</b>   |
| Total Supplies compared to year prior                                                                                                                     |                                | 100.93%            | 89.64%             | 87.08%             | 91.13%             | 106.51%            | 97.67%             |
| <b>576.20.4</b>                                                                                                                                           | <b>Services</b>                |                    |                    |                    |                    |                    |                    |
| <b>4.10</b>                                                                                                                                               | <b>Professional Services</b>   |                    |                    |                    |                    |                    |                    |
| 4.11                                                                                                                                                      | Licenses and Permits           | \$1,056            | \$927              | \$905              | \$1,000            | \$1,120            | \$1,000            |
| 4.12                                                                                                                                                      | Payroll Fees/Bank Charge       | \$-106             | \$740              | \$834              | \$1,200            | \$1,716            | \$3,000            |
| 4.13                                                                                                                                                      | IT Services                    | \$11,013           | \$3,105            | \$7,155            | \$6,000            | \$13,150           | \$10,000           |
| 4.14                                                                                                                                                      | POS Services (Civic Rec)       | \$7,110            | \$0                | \$7,472            | \$7,600            | \$7,600            | \$10,000           |
| 4.15                                                                                                                                                      | Accounting Services            | \$17,000           | \$0                | \$4,498            | \$4,500            | \$3,508            | \$4,500            |
| 4.16                                                                                                                                                      | Legal/Background Check         | \$1,147            | \$1,922            | \$15,329           | \$3,000            | \$3,011            | \$3,500            |
| 4.17                                                                                                                                                      | CC Merchant Fees               | \$50,525           | \$50,056           | \$41,029           | \$45,000           | \$42,980           | \$45,000           |
| <b>Total 4.10</b>                                                                                                                                         | <b>Professional Services</b>   | <b>\$87,746</b>    | <b>\$56,751</b>    | <b>\$77,223</b>    | <b>\$68,300</b>    | <b>\$73,084</b>    | <b>\$77,000</b>    |
| <b>4.20</b>                                                                                                                                               | <b>Communications</b>          |                    |                    |                    |                    |                    |                    |
| 4.21                                                                                                                                                      | Telephone/Cellphone            | \$10,857           | \$8,270            | \$8,619            | \$8,500            | \$7,173            | \$9,000            |
| 4.22                                                                                                                                                      | Postage, Mailing Service       | \$263              | \$309              | \$151              | \$300              | \$361              | \$300              |
| 4.23                                                                                                                                                      | Website/Internet               | \$4,001            | \$3,578            | \$2,448            | \$3,200            | \$2,448            | \$3,200            |
| <b>Total 4.20</b>                                                                                                                                         | <b>Communications</b>          | <b>\$15,121</b>    | <b>\$12,157</b>    | <b>\$11,218</b>    | <b>\$12,000</b>    | <b>\$9,982</b>     | <b>\$12,500</b>    |
| <b>4.30</b>                                                                                                                                               | <b>Training/Conferences</b>    |                    |                    |                    |                    |                    |                    |
| 4.31                                                                                                                                                      | Training/Conferences           | \$13,075           | \$10,976           | \$5,590            | \$8,000            | \$3,823            | \$5,000            |
| 4.32                                                                                                                                                      | Travel/Fuel                    | \$90               | \$103              | \$0                | \$0                | \$43               | \$3,000            |
| <b>Total 4.30</b>                                                                                                                                         | <b>Training/Conferences</b>    | <b>\$13,165</b>    | <b>\$11,080</b>    | <b>\$5,590</b>     | <b>\$8,000</b>     | <b>\$3,865</b>     | <b>\$8,000</b>     |
| <b>4.40</b>                                                                                                                                               | <b>Mareting/Advertising</b>    |                    |                    |                    |                    |                    |                    |
| 4.40                                                                                                                                                      | Mareting/Advertising           | \$3,496            | \$3,323            | \$4,556            | \$3,000            | \$4,200            | \$4,000            |
| <b>Total 4.40</b>                                                                                                                                         | <b>Mareting/Advertising</b>    | <b>\$3,496</b>     | <b>\$3,323</b>     | <b>\$4,556</b>     | <b>\$3,000</b>     | <b>\$4,200</b>     | <b>\$4,000</b>     |
| <b>4.50</b>                                                                                                                                               | <b>Equipment Leases</b>        |                    |                    |                    |                    |                    |                    |
| 4.51                                                                                                                                                      | Office Copier                  | \$2,074            | \$2,820            | \$5,179            | \$4,900            | \$4,006            | \$3,500            |
| <b>Total 4.50</b>                                                                                                                                         | <b>Equipment Leases</b>        | <b>\$2,074</b>     | <b>\$2,820</b>     | <b>\$5,179</b>     | <b>\$4,900</b>     | <b>\$4,006</b>     | <b>\$3,500</b>     |
| <b>4.60</b>                                                                                                                                               | <b>Insurance</b>               |                    |                    |                    |                    |                    |                    |
| 4.60                                                                                                                                                      | Insurance                      | \$93,291           | \$127,226          | \$136,554          | \$145,000          | \$155,949          | \$176,000          |
| <b>Total 4.60</b>                                                                                                                                         | <b>Insurance</b>               | <b>\$93,291</b>    | <b>\$127,226</b>   | <b>\$136,554</b>   | <b>\$145,000</b>   | <b>\$155,949</b>   | <b>\$176,000</b>   |
| Insurance compared to year prior                                                                                                                          |                                | 178.52%            | 136.38%            | 107.33%            | 106.19%            | 107.55%            | 112.86%            |
| <b>4.70</b>                                                                                                                                               | <b>Utilities</b>               |                    |                    |                    |                    |                    |                    |
| 4.70                                                                                                                                                      | Utilities                      | \$145,424          | \$144,253          | \$149,163          | \$150,000          | \$169,293          | \$155,000          |
| <b>Total 4.70</b>                                                                                                                                         | <b>Utilities</b>               | <b>\$145,424</b>   | <b>\$144,253</b>   | <b>\$149,163</b>   | <b>\$150,000</b>   | <b>\$169,293</b>   | <b>\$155,000</b>   |
| Utilities compared to year prior                                                                                                                          |                                | 109.48%            | 99.19%             | 103.40%            | 100.56%            | 112.86%            | 91.56%             |
| <b>4.80</b>                                                                                                                                               | <b>Repair/Maintenance</b>      |                    |                    |                    |                    |                    |                    |
| 4.81                                                                                                                                                      | Landscape Maintenance          | \$12,075           | \$18,903           | \$11,972           | \$15,000           | \$13,321           | \$15,000           |
| 4.83                                                                                                                                                      | Building repair/Maint          | \$13,073           | \$18,138           | \$36,386           | \$9,000            | \$10,000           | \$20,000           |
| 4.84                                                                                                                                                      | Equipment-Repair/Maint         | \$100,533          | \$35,050           | \$70,654           | \$50,000           | \$62,000           | \$65,600           |
| 4.86                                                                                                                                                      | Child Care Grant Expense       | \$0                | \$30,803           | \$33,758           | \$0                | \$13,000           | \$0                |
| <b>Total 4.80</b>                                                                                                                                         | <b>Repair/Maintenance</b>      | <b>\$126,681</b>   | <b>\$102,894</b>   | <b>\$152,770</b>   | <b>\$74,000</b>    | <b>\$98,321</b>    | <b>\$100,600</b>   |
| Repair/Maintenance compared to year prior                                                                                                                 |                                | 127.91%            | 81.87%             | 148.47%            | 48.44%             | 132.87%            | 102.32%            |
| <b>4.90</b>                                                                                                                                               | <b>Miscellaneous Expense</b>   |                    |                    |                    |                    |                    |                    |
| 4.91                                                                                                                                                      | Recon Discrepancies            | \$174              | \$225              | \$0                | \$0                | \$0                | \$100              |
| 4.92                                                                                                                                                      | Misc. Expense                  | \$1,607            | \$1,600            | \$884              | \$500              | \$98               | \$1,300            |
| 4.95                                                                                                                                                      | State Sales/B&O Tax            | \$60,014           | \$60,621           | \$51,152           | \$60,000           | \$52,881           | \$55,000           |
| 4.97                                                                                                                                                      | County Tax                     | \$3,966            | \$4,348            | \$4,348            | \$4,500            | \$4,348            | \$5,400            |
| 4.98                                                                                                                                                      | State Auditor                  | \$18,576           | \$15,277           | \$91,626           | \$0                | \$20,000           | \$20,000           |
| 4.99                                                                                                                                                      | Elections Costs                | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total 4.90</b>                                                                                                                                         | <b>Miscellaneous Expense</b>   | <b>\$84,337</b>    | <b>\$82,071</b>    | <b>\$148,009</b>   | <b>\$65,000</b>    | <b>\$77,327</b>    | <b>\$81,800</b>    |
| State Auditor primary driver for deviation in Misc. Expenses in 2025                                                                                      |                                |                    |                    |                    |                    |                    |                    |
| <b>Total 576.20.4</b>                                                                                                                                     | <b>Sevices</b>                 | <b>\$570,335</b>   | <b>\$542,574</b>   | <b>\$690,263</b>   | <b>\$530,200</b>   | <b>\$596,027</b>   | <b>\$618,400</b>   |
| Total services compared to year prior                                                                                                                     |                                | 130.00%            | 95.13%             | 127.22%            | 76.81%             | 86.35%             | 103.75%            |
| <b>Total Operational Expense</b>                                                                                                                          |                                | <b>\$2,108,040</b> | <b>\$2,169,775</b> | <b>\$2,283,079</b> | <b>\$2,157,900</b> | <b>\$2,275,283</b> | <b>\$2,320,105</b> |
| <b>Total Income -Total Operational Expense</b>                                                                                                            |                                | <b>\$1,095,635</b> | <b>\$1,002,330</b> | <b>\$972,472</b>   | <b>\$1,118,400</b> | <b>\$946,941</b>   | <b>\$1,179,334</b> |
| Total Operational expense compared to year prior                                                                                                          |                                | 115.28%            | 102.93%            | 105.22%            | 94.52%             |                    |                    |
| <b>Non-Operational Expense</b>                                                                                                                            |                                |                    |                    |                    |                    |                    |                    |
| <b>592.75.10</b>                                                                                                                                          | <b>Cost of Debt Issuance</b>   |                    |                    |                    |                    |                    |                    |
|                                                                                                                                                           | Bond Issue Costs               | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
|                                                                                                                                                           | Investment Costs               | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| <b>Total 592.75.10</b>                                                                                                                                    | <b>Cost of Debt Issuance</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>592.75.70</b>                                                                                                                                          | <b>Debt Interest</b>           |                    |                    |                    |                    |                    |                    |
|                                                                                                                                                           | 2013B Local Loan II            | \$1,483            | \$0                | \$0                | \$0                | \$0                | \$0                |
|                                                                                                                                                           | 2013A LTGO Bond Kitsap         | \$614              | \$0                | \$0                | \$0                | \$0                | \$0                |
|                                                                                                                                                           | 2018A UTGO Bond (Public Issue) | \$140,000          | \$0                | \$0                | \$0                | \$0                | \$0                |
|                                                                                                                                                           | 2018A LTGO Bond (Public Issue) | \$230,438          | \$362,638          | \$352,388          | \$340,988          | \$340,988          | \$330,888          |
|                                                                                                                                                           | 2020A Park Revenue Bond        | \$228,487          | \$224,642          | \$218,522          | \$212,126          | \$212,126          | \$205,369          |
| <b>Total 592.75.70</b>                                                                                                                                    | <b>Debt Interest</b>           | <b>\$601,022</b>   | <b>\$587,280</b>   | <b>\$570,910</b>   | <b>\$553,114</b>   | <b>\$553,114</b>   | <b>\$536,256</b>   |

|                                                                           |                                |             |             |             |             |             |             |
|---------------------------------------------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Expense compared to year prior                                      |                                | 110.75%     | 101.77%     | 103.52%     | 94.99%      |             |             |
| Total Non-Operational Expense                                             |                                | \$601,022   | \$587,280   | \$570,910   | \$553,114   | \$553,114   | \$596,256   |
| Total Expense                                                             |                                | \$2,709,062 | \$2,757,054 | \$2,853,989 | \$2,711,014 | \$2,826,397 | \$2,856,361 |
| Net Income                                                                |                                | \$494,613   | \$415,051   | \$401,563   | \$585,286   | \$393,827   | \$643,078   |
| Net Income Compared to year prior                                         |                                | 106.36%     | 83.91%      | 96.75%      | 140.77%     |             |             |
| Adjustments to Reconcile Net Income<br>To Net Cash provided by operations |                                |             |             |             |             |             |             |
| 594.75 Capital Expen                                                      | 75.61 Equipment                | \$0         | -\$79,937   | -\$5,611    | -\$71,500   | -\$101,564  | -\$100,000  |
|                                                                           | Accounts Receivable            | \$7,017     | \$0         | \$0         | \$0         | \$0         | \$0         |
| 21005                                                                     | Citi Cards                     | \$13,576    | -\$8,257    | \$6,049     | \$0         | -\$6,523    | \$1,211     |
| urrent Payroll Liabiliti                                                  | Accrued Cafeteria Plan Liab    | \$3,643     | \$4,487     | -\$7,923    | \$0         | \$0         | \$52        |
| urrent Payroll Liabiliti                                                  | Payroll Liabilities            | \$5,158     | \$1,213     | -\$3,128    | \$0         | \$85        | \$832       |
| urrent Payroll Liabiliti                                                  | Employment Security            | \$3,035     | \$70        | -\$1,163    | \$0         | -\$309      | \$408       |
| urrent Payroll Liabiliti                                                  | Federal Unemployment           | -\$119      | -\$40       | -\$13       | \$0         | -\$52       | -\$56       |
| urrent Payroll Liabiliti                                                  | Labor & Industries             | \$4,100     | \$1,341     | -\$886      | \$0         | \$1,261     | \$1,454     |
| urrent Payroll Liabiliti                                                  | Medicare                       | \$0         | \$0         | -\$1,416    | \$0         | \$0         | -\$354      |
| urrent Payroll Liabiliti                                                  | PFML                           | \$1,281     | \$123       | \$469       | \$0         | \$250       | \$531       |
| urrent Payroll Liabiliti                                                  | Social Security                | \$0         | \$0         | -\$5,701    | \$0         | \$0         | -\$1,425    |
| 591.75 Debt                                                               | Local Loan I                   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 591.75 Debt                                                               | Local Loan II                  | -\$59,349   | \$0         | \$0         | \$0         | \$0         | \$0         |
| 591.75 Debt                                                               | 2013A LTGO-Kitsap              | -\$37,799   | \$0         | \$0         | \$0         | \$0         | \$0         |
| Net Cash Provided by Operating activities                                 |                                | \$435,156   | \$334,052   | \$382,239   | \$493,786   | \$286,973   | \$545,730   |
| Net Cash Compared to year prior                                           |                                | 142.93%     | 76.77%      | 114.43%     | 129.18%     | 75.08%      | 190.17%     |
| Capital Commitments                                                       |                                |             |             |             |             |             |             |
| 591.75.70                                                                 | Debt Service Principle         |             |             |             |             |             |             |
|                                                                           | 2013B Local Loan II            | \$59,349    | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                                           | 2013A Kitsap Bond              | \$37,799    | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                                           | 2018A UTGO Bond (Public Issue) | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                                           | 2018A LTGO Bond Public Issue   | \$195,000   | \$205,000   | \$210,000   | \$220,000   | \$220,000   | \$235,000   |
|                                                                           | 2020A Park Revenue Bond        | \$165,000   | \$255,000   | \$260,000   | \$265,000   | \$265,000   | \$270,000   |
| Total 591.75.70                                                           | Debt Service Principle         | \$457,147   | \$460,000   | \$470,000   | \$485,000   | \$485,000   | \$505,000   |
| Debt Service Principal compared to year prior                             |                                | 94.60%      | 100.62%     | 102.17%     | 103.19%     | 100.00%     | 104.12%     |
| 594.75.60                                                                 | Capital Projects               |             |             |             |             |             |             |
|                                                                           | Expansion Project              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                                           | Building & Structures          | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                                           | Machinery & Equipment          |             | \$79,937    | \$5,611     | \$71,500    | \$101,564   | \$100,000   |
|                                                                           | Expansion                      | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                                           | Land                           | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| Total 594.75.60                                                           | Capital Projects               | \$0         | \$79,937    | \$5,611     | \$71,500    | \$101,564   | \$100,000   |
| Grand Total Expense Compared to Year Prior                                |                                | 122.51%     | 104.13%     | 100.99%     | 98.14%      | 104.51%     | 101.36%     |
| Total Capital Commitments                                                 |                                | \$457,147   | \$539,937   | \$475,611   | \$556,500   | \$586,564   | \$605,000   |
| Grand Total Expense                                                       |                                | \$3,166,210 | \$3,296,991 | \$3,329,600 | \$3,267,514 | \$3,414,961 | \$3,461,361 |
| Increase (Loss) in Net Cash                                               |                                | \$75,156    | -\$125,848  | -\$87,761   | \$6,786     | -\$198,027  | \$40,730    |

**William Shore Memorial Pool District**  
**Statements of Activities**  
**July 2026**

|                                                    | Jul 26     | Jul 25     |
|----------------------------------------------------|------------|------------|
| <b>Income</b>                                      |            |            |
| 311.00 · Property Tax                              |            |            |
| 311.01 · Property Taxes                            | 17,893.44  | 26,807.09  |
| <b>Total 311.00 · Property Tax</b>                 | 17,893.44  | 26,807.09  |
| 334.00 · State Grants                              |            |            |
| 334.01 · Child Care Grants                         | 0.00       | 32,500.00  |
| 334.02 · USDA Food Grant                           | 2,764.45   | 2,709.19   |
| <b>Total 334.00 · State Grants</b>                 | 2,764.45   | 35,209.19  |
| 337.00 · County Shared Revenue/Grants              |            |            |
| 337.01 · Timber Excise Tax                         | 1,876.26   | 4,700.17   |
| 337.02 · Leasehold Excise Tax                      | -16.18     | 394.23     |
| 337.03 · County Timber Trust (335.02)              | 0.00       | 12,238.98  |
| <b>Total 337.00 · County Shared Revenue/Grants</b> | 1,860.08   | 17,333.38  |
| 341.00 · Merchandise Sales                         |            |            |
| 341.70 · Merchandise Sales                         | 3,208.00   | 2,315.00   |
| <b>Total 341.00 · Merchandise Sales</b>            | 3,208.00   | 2,315.00   |
| 347.30 · Activity Fees                             |            |            |
| 347.31 · Special Events/Gift Certif.               | 1,008.00   | 1,252.50   |
| 347.32 · Group Entrance Fees                       | 3,964.50   | 3,415.06   |
| 347.33 · General Admissions                        | 18,098.25  | 17,227.25  |
| 347.34 · Pass Sales                                | 29,147.95  | 27,994.79  |
| 347.35 · Party Room Rentals                        | 1,234.00   | 1,009.40   |
| <b>Total 347.30 · Activity Fees</b>                | 53,452.70  | 50,899.00  |
| 347.60 · Program Fees                              |            |            |
| 347.61 · Summer Camp                               | 39,541.30  | 32,783.86  |
| 347.62 · Swim Instruction                          | 9,753.99   | 4,729.50   |
| 347.63 · After School Care                         | 3,969.50   | 2,357.00   |
| <b>Total 347.60 · Program Fees</b>                 | 53,264.79  | 39,870.36  |
| 361.00 · Interest and Other Earnings               |            |            |
| 361.10 · Interest/Dividend Income                  | 4,199.09   | 6,048.85   |
| <b>Total 361.00 · Interest and Other Earnings</b>  | 4,199.09   | 6,048.85   |
| <b>Total Income</b>                                | 136,642.55 | 178,482.87 |
| <b>Gross Profit</b>                                | 136,642.55 | 178,482.87 |
| <b>Expense</b>                                     |            |            |
| 57620.1 · Salaries and Wages                       |            |            |
| 1.1 · Management                                   |            |            |
| Bookkeeping/Accountant                             | 637.14     | 733.92     |
| Clerk Services                                     | 171.94     | 137.55     |
| Director                                           | 5,942.30   | 5,769.24   |
| Executive Director                                 | 0.00       | 5,703.54   |
| Treasurer                                          | 1,625.00   | 250.00     |
| <b>Total 1.1 · Management</b>                      | 8,376.38   | 12,594.25  |
| 1.2 · Aquatics                                     |            |            |
| Aquatics Manager                                   | 3,373.25   | 3,449.84   |
| Lifeguards                                         | 19,338.12  | 20,426.54  |
| On Site Supervisor/Head Guard                      | 12,665.37  | 11,617.89  |
| Swim Instructor                                    | 4,043.87   | 3,241.82   |
| Water Fitness Instructor                           | 1,355.35   | 1,647.67   |
| <b>Total 1.2 · Aquatics</b>                        | 40,775.96  | 40,383.76  |

**William Shore Memorial Pool District**  
**Statements of Activities**  
**July 2026**

|                                           | Jul 26    | Jul 25     |
|-------------------------------------------|-----------|------------|
| <b>1.3 · Dry Land</b>                     |           |            |
| Dry Land Fitness Instructors              | 1,802.50  | 1,931.25   |
| Janitors                                  | 5,158.00  | 5,768.14   |
| Maintenance Tech                          | 6,708.24  | 4,733.09   |
| Member Svcs Manager                       | 3,598.57  | 2,237.50   |
| Party Crew                                | 322.34    | 425.28     |
| Welcome Desk                              | 8,336.21  | 8,730.05   |
| <b>Total 1.3 · Dry Land</b>               | 25,925.86 | 23,825.31  |
| <b>1.4 · Child Care Programs</b>          |           |            |
| Activity Leaders                          | 12,282.74 | 12,593.04  |
| Child Care Programs Manager               | 6,501.90  | 6,270.00   |
| Food Service Workers                      | 1,311.61  | 2,496.80   |
| <b>Total 1.4 · Child Care Programs</b>    | 20,096.25 | 21,359.84  |
| <b>1.5 · Misc. Wages</b>                  |           |            |
| Holiday Pay                               | 2,058.87  | 1,126.72   |
| Overtime                                  | 0.00      | 109.31     |
| Paid Time Off                             | 1,346.66  | 4,090.23   |
| <b>Total 1.5 · Misc. Wages</b>            | 3,405.53  | 5,326.26   |
| <b>Total 57620.1 · Salaries and Wages</b> | 98,579.98 | 103,489.42 |
| <b>57620.2 · Benefits</b>                 |           |            |
| Cafeteria Plan                            | 0.00      | 555.15     |
| Department of Labor & Industry            | 2,628.65  | 2,108.89   |
| Federal Payroll Taxes                     | 7,756.78  | 7,788.43   |
| Health Insurance                          | 11,788.95 | 5,122.41   |
| Paid Family Medical Leave                 | 318.62    | 271.99     |
| Unemployment Compensation                 | 394.92    | 558.77     |
| <b>Total 57620.2 · Benefits</b>           | 22,887.92 | 16,405.64  |
| <b>57620.3 · Supplies</b>                 |           |            |
| <b>3.10 Office Supplies</b>               |           |            |
| 3.11 Office Supplies                      | 247.25    | 18.00      |
| 3.12 Computer Supplies                    | 0.00      | 32.66      |
| 3.13 Subscriptions                        | 46.80     | 107.82     |
| 3.15 Print and Copying                    | 318.12    | 0.00       |
| <b>Total 3.10 Office Supplies</b>         | 612.17    | 158.48     |
| <b>3.20 Front of House</b>                |           |            |
| 3.21 Inventory/Resale                     | 1,127.06  | 0.00       |
| 3.22 Promotional                          | 0.00      | 98.00      |
| 3.23 Coffee Supplies                      | 77.98     | 0.00       |
| <b>Total 3.20 Front of House</b>          | 1,205.04  | 98.00      |
| <b>3.30 Lifeguard Supplies</b>            |           |            |
| 3.32 Lifeguard Supplies                   | 532.13    | 835.02     |
| <b>Total 3.30 Lifeguard Supplies</b>      | 532.13    | 835.02     |
| <b>3.40 Program Supplies</b>              |           |            |
| 3.41 Instructor Supplies                  | 15.19     | 550.86     |
| 3.42 Party Good & Supplies                | 561.93    | 134.59     |
| 3.43 Special Events                       | 234.12    | 236.78     |
| <b>Total 3.40 Program Supplies</b>        | 811.24    | 922.23     |

**William Shore Memorial Pool District**  
**Statements of Activities**  
**July 2026**

|                                           | Jul 26    | Jul 25    |
|-------------------------------------------|-----------|-----------|
| <b>3.50 Child Care Programs</b>           |           |           |
| <b>3.51 After School Child Care</b>       |           |           |
| 3.51.2 Program/Office Supplies            | 0.00      | 123.05    |
| 3.51.3 Food Supplies                      | 0.00      | 1,991.61  |
| <b>Total 3.51 After School Child Care</b> | 0.00      | 2,114.66  |
| <b>3.52 Summer Camp Program</b>           |           |           |
| 3.52.2 Program/Office Supplies            | 218.29    | 820.47    |
| 3.52.3 Food Supplies                      | 333.54    | 2,100.63  |
| 3.52.6 USDA Food Program                  | 8,000.80  | 0.00      |
| <b>Total 3.52 Summer Camp Program</b>     | 8,552.63  | 2,921.10  |
| <b>Total 3.50 Child Care Programs</b>     | 8,552.63  | 5,035.76  |
| <b>3.70 Maintenance Supplies</b>          |           |           |
| 3.71 Pool Chemicals                       | 2,985.88  | 185.32    |
| 3.72 Janitorial Supplies                  | 823.95    | 2,619.78  |
| 3.73 Maintenance Supplies                 | 2,070.99  | 369.41    |
| 3.74 Tools and Equipment                  | 117.91    | 0.00      |
| 3.75 Fuel Allowance                       | 0.00      | 530.07    |
| <b>Total 3.70 Maintenance Supplies</b>    | 5,998.73  | 3,704.58  |
| <b>Total 57620.3 - Supplies</b>           | 17,711.94 | 10,754.07 |
| <b>57620.4 - Services</b>                 |           |           |
| <b>4.10 Professional Services</b>         |           |           |
| 4.12 Payroll Fees/Bank Charge             | 207.41    | 19.95     |
| 4.13 IT Service                           | 1,121.67  | 265.00    |
| 4.16 Legal/Background Check               | 92.50     | 55.50     |
| 4.17 CC Merchant Fees                     | 3,994.13  | 3,823.42  |
| <b>Total 4.10 Professional Services</b>   | 5,415.71  | 4,163.87  |
| <b>4.20 Communications</b>                |           |           |
| 4.21 Telephone/Cellphone                  | 491.58    | 852.39    |
| 4.22 Postage, Mailing Service             | 72.54     | 0.00      |
| 4.23 Website/Internet                     | 204.00    | 204.00    |
| <b>Total 4.20 Communications</b>          | 768.12    | 1,056.39  |
| <b>4.30 Training/Conferences,</b>         |           |           |
| 4.31 Training/Conferences                 | 20.00     | 781.44    |
| <b>Total 4.30 Training/Conferences,</b>   | 20.00     | 781.44    |
| <b>4.50 Equipment Leases</b>              |           |           |
| 4.51 Office Copier                        | 286.03    | 450.70    |
| <b>Total 4.50 Equipment Leases</b>        | 286.03    | 450.70    |
| <b>4.70 Utilities</b>                     | 12,300.02 | 11,066.41 |
| <b>4.80 Repair/Maintenance</b>            |           |           |
| 4.81 Landscape Maintenance                | 1,142.71  | 1,088.28  |
| 4.83 Building Repair/Maint                | 139.56    | 4,315.98  |
| 4.84 Equipment-Repair/Maint               | 11,020.87 | 3,334.55  |
| 4.86 Child Care Grant Expense             | 0.00      | 12,500.00 |
| <b>Total 4.80 Repair/Maintenance</b>      | 12,303.14 | 21,238.81 |

09/11/26

# **William Shore Memorial Pool District** **Statements of Activities** **July 2026**

|                                         | Jul 26            | Jul 25          |
|-----------------------------------------|-------------------|-----------------|
| <b>4.90 Miscellaneous Expense</b>       |                   |                 |
| <b>4.92 Misc. Expense</b>               | 24.95             | 12.40           |
| <b>4.95 State Sales/B &amp; O Tax</b>   | 5,890.83          | 4,966.86        |
| <b>4.98 State Auditor</b>               | 0.00              | 1,738.75        |
| <b>Total 4.90 Miscellaneous Expense</b> | 5,915.78          | 6,718.01        |
| <b>Total 57620.4 · Services</b>         | 37,008.80         | 45,475.63       |
| <b>Total Expense</b>                    | 176,188.64        | 176,124.76      |
| <b>Net Income</b>                       | <b>-39,546.09</b> | <b>2,358.11</b> |

**William Shore Memorial Pool District**  
**Statement of Financial Position**  
As of July 31, 2026

|                                                     | Jul 31, 26           | Jul 31, 25           |
|-----------------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                                       |                      |                      |
| <b>Current Assets</b>                               |                      |                      |
| <b>Checking/Savings</b>                             |                      |                      |
| 111 · Cash in Till                                  | 1,100.00             | 1,100.00             |
| 112 · Kitsap Bank                                   |                      |                      |
| 112.1 · Cash in Operating Account                   | 125,172.45           | 140,453.20           |
| <b>Total 112 · Kitsap Bank</b>                      | 125,172.45           | 140,453.20           |
| 115 · Kitsap Bond Reserve Fund                      |                      |                      |
| Kitsap CD                                           | 480,000.00           | 480,000.00           |
| <b>Total 115 · Kitsap Bond Reserve Fund</b>         | 480,000.00           | 480,000.00           |
| 116 · Local Gov't Investment Pool                   | 1,288,897.04         | 1,562,481.03         |
| <b>Total Checking/Savings</b>                       | 1,895,169.49         | 2,184,034.23         |
| <b>Other Current Assets</b>                         |                      |                      |
| Undeposited Funds                                   | 11,868.30            | 4,244.50             |
| <b>Total Other Current Assets</b>                   | 11,868.30            | 4,244.50             |
| <b>Total Current Assets</b>                         | 1,907,037.79         | 2,188,278.73         |
| <b>Fixed Assets</b>                                 |                      |                      |
| 594.75 · Capital Expense                            |                      |                      |
| 75.61 · Equipment                                   | 262,903.74           | 161,339.25           |
| 75.62 · Building and Improvements                   | 1,998,731.72         | 1,998,731.72         |
| 75.63 · Shore Aquatic Center Expansion              |                      |                      |
| Architecture and Engineering                        | 1,350,193.00         | 1,350,193.00         |
| Construction - Aquatic Center                       | 17,935,288.42        | 17,935,288.42        |
| County Property Exchange                            | 356,929.59           | 356,929.59           |
| Equipment and Furnishings                           | 28,726.60            | 28,726.60            |
| Land                                                | 88,403.13            | 88,403.13            |
| Permitting                                          | 180,142.92           | 180,142.92           |
| Pre-Construction Services                           | 233,833.55           | 233,833.55           |
| Project Management Services                         | 130,788.53           | 130,788.53           |
| Survey, Testing & Commissioning                     | 89,974.29            | 89,974.29            |
| Testing and Inspection                              | 2,242.50             | 2,242.50             |
| <b>Total 75.63 · Shore Aquatic Center Expansion</b> | 20,396,522.53        | 20,396,522.53        |
| <b>Total 594.75 · Capital Expense</b>               | 22,658,157.99        | 22,556,593.50        |
| <b>Total Fixed Assets</b>                           | 22,658,157.99        | 22,556,593.50        |
| <b>TOTAL ASSETS</b>                                 | <b>24,565,195.78</b> | <b>24,744,872.23</b> |
| <b>LIABILITIES &amp; EQUITY</b>                     |                      |                      |
| <b>Liabilities</b>                                  |                      |                      |
| <b>Current Liabilities</b>                          |                      |                      |
| <b>Credit Cards</b>                                 |                      |                      |
| 21005 · Citi Cards                                  | 6,180.16             | 9,850.21             |
| <b>Total Credit Cards</b>                           | 6,180.16             | 9,850.21             |

**William Shore Memorial Pool District**  
**Statement of Financial Position**  
As of July 31, 2026

|                                          | Jul 31, 26           | Jul 31, 25           |
|------------------------------------------|----------------------|----------------------|
| <b>Other Current Liabilities</b>         |                      |                      |
| <b>Current Payroll Liabilities</b>       |                      |                      |
| Accrued Cafeteria Plan Liab              | 4,023.28             | 4,559.25             |
| Deferred Compensation Liability          | 50.00                | 1,070.50             |
| Employment Security                      | 3,190.10             | 3,354.05             |
| Federal Unemployment                     | 206.46               | 1,173.27             |
| Labor & Industries                       | 6,433.61             | 5,769.22             |
| Medicare Company                         | -1,416.06            | -1,416.06            |
| Payroll Liabilities                      | 1,333.97             | 1,315.81             |
| PFML                                     | 1,952.99             | 1,855.34             |
| Social Security                          | -5,701.26            | -5,701.26            |
| Uncashed old paychecks                   | 209.35               | 209.35               |
| <b>Total Current Payroll Liabilities</b> | <b>10,282.44</b>     | <b>12,189.47</b>     |
| <b>Total Other Current Liabilities</b>   | <b>10,282.44</b>     | <b>12,189.47</b>     |
| <b>Total Current Liabilities</b>         | <b>16,462.60</b>     | <b>22,039.68</b>     |
| <b>Long Term Liabilities</b>             |                      |                      |
| 591.75 · Debt                            |                      |                      |
| 2018A Bond (Public)                      | 8,500,000.00         | 8,710,000.00         |
| 2020A Revenue Bond (Kitsap)              | 6,660,000.00         | 6,920,000.00         |
| <b>Total 591.75 · Debt</b>               | <b>15,160,000.00</b> | <b>15,630,000.00</b> |
| <b>Total Long Term Liabilities</b>       | <b>15,160,000.00</b> | <b>15,630,000.00</b> |
| <b>Total Liabilities</b>                 | <b>15,176,462.60</b> | <b>15,652,039.68</b> |
| <b>Equity</b>                            |                      |                      |
| 32000 · Unrestricted Net Assets          | 9,210,150.26         | 8,808,587.51         |
| Net Income                               | 178,582.92           | 284,245.04           |
| <b>Total Equity</b>                      | <b>9,388,733.18</b>  | <b>9,092,832.55</b>  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>24,565,195.78</b> | <b>24,744,872.23</b> |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
January through July 2026

|                                                    | Jan - Jul 26        | Budget              | % of Budget   |
|----------------------------------------------------|---------------------|---------------------|---------------|
| <b>Income</b>                                      |                     |                     |               |
| 311.00 · Property Tax                              |                     |                     |               |
| 311.01 · Property Taxes                            | 1,183,600.41        | 1,176,887.82        | 100.6%        |
| <b>Total 311.00 · Property Tax</b>                 | <b>1,183,600.41</b> | <b>1,176,887.82</b> | <b>100.6%</b> |
| 334.00 · State Grants                              |                     |                     |               |
| 334.01 · Child Care Grants                         | 0.00                | 0.00                | 0.0%          |
| 334.02 · USDA Food Grant                           | 2,764.45            | 3,000.00            | 92.1%         |
| <b>Total 334.00 · State Grants</b>                 | <b>2,764.45</b>     | <b>3,000.00</b>     | <b>92.1%</b>  |
| 337.00 · County Shared Revenue/Grants              |                     |                     |               |
| 337.01 · Timber Excise Tax                         | 12,174.22           | 8,000.00            | 152.2%        |
| 337.02 · Leasehold Excise Tax                      | 7,801.28            | 8,219.74            | 94.9%         |
| 337.03 · County Timber Trust (335.02)              | 8,105.89            | 42,689.00           | 19.0%         |
| <b>Total 337.00 · County Shared Revenue/Grants</b> | <b>28,081.39</b>    | <b>58,908.74</b>    | <b>47.7%</b>  |
| 341.00 · Merchandise Sales                         |                     |                     |               |
| 341.70 · Merchandise Sales                         | 19,152.46           | 19,057.65           | 100.5%        |
| <b>Total 341.00 · Merchandise Sales</b>            | <b>19,152.46</b>    | <b>19,057.65</b>    | <b>100.5%</b> |
| 347.30 · Activity Fees                             |                     |                     |               |
| 347.31 · Special Events/Gift Certif.               | 7,277.67            | 12,125.25           | 60.0%         |
| 347.32 · Group Entrance Fees                       | 25,769.07           | 24,793.60           | 103.9%        |
| 347.33 · General Admissions                        | 92,127.75           | 109,044.28          | 84.5%         |
| 347.34 · Pass Sales                                | 189,142.32          | 191,861.22          | 98.6%         |
| 347.35 · Party Room Rentals                        | 27,839.93           | 23,967.00           | 116.2%        |
| <b>Total 347.30 · Activity Fees</b>                | <b>342,156.74</b>   | <b>361,791.35</b>   | <b>94.6%</b>  |
| 347.60 · Program Fees                              |                     |                     |               |
| 347.61 · Summer Camp                               | 79,307.80           | 56,168.90           | 141.2%        |
| 347.62 · Swim Instruction                          | 62,380.12           | 48,531.95           | 128.5%        |
| 347.63 · After School Care                         | 107,241.91          | 127,972.88          | 83.8%         |
| <b>Total 347.60 · Program Fees</b>                 | <b>248,929.83</b>   | <b>232,673.73</b>   | <b>107.0%</b> |
| 361.00 · Interest and Other Earnings               |                     |                     |               |
| 361.10 · Interest/Dividend Income                  | 25,786.19           | 49,089.69           | 52.5%         |
| 361.00 · Interest and Other Earnings - Other       | 8,185.60            | 0.00                | 100.0%        |
| <b>Total 361.00 · Interest and Other Earnings</b>  | <b>33,971.79</b>    | <b>49,089.69</b>    | <b>69.2%</b>  |
| 367.00 · Direct Public Support                     |                     |                     |               |
| 367.10 · Individ, Business Contributions           | 0.00                | 0.00                | 0.0%          |
| <b>Total 367.00 · Direct Public Support</b>        | <b>0.00</b>         | <b>0.00</b>         | <b>0.0%</b>   |
| 369.00 · Miscellaneous Revenue                     |                     |                     |               |
| 369.90 · Misc.Revenue                              | 0.00                | 0.00                | 0.0%          |
| 369.00 · Miscellaneous Revenue - Other             | 0.00                | 0.00                | 0.0%          |
| <b>Total 369.00 · Miscellaneous Revenue</b>        | <b>0.00</b>         | <b>0.00</b>         | <b>0.0%</b>   |
| <b>Total Income</b>                                | <b>1,858,657.07</b> | <b>1,901,408.98</b> | <b>97.8%</b>  |
| <b>Gross Profit</b>                                | <b>1,858,657.07</b> | <b>1,901,408.98</b> | <b>97.8%</b>  |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
 January through July 2026

|                                           | Jan - Jul 26      | Budget            | % of Budget   |
|-------------------------------------------|-------------------|-------------------|---------------|
| <b>Expense</b>                            |                   |                   |               |
| <b>57620.1 · Salaries and Wages</b>       |                   |                   |               |
| <b>1.1 · Management</b>                   |                   |                   |               |
| Bookkeeping/Accountant                    | 5,540.68          | 5,607.51          | 98.8%         |
| Clerk Services                            | 3,314.97          |                   |               |
| Director                                  | 45,137.65         | 43,384.62         | 104.0%        |
| Executive Director                        | 28,517.70         | 43,500.00         | 65.6%         |
| Treasurer                                 | 2,535.00          | 1,400.00          | 181.1%        |
| <b>Total 1.1 · Management</b>             | <b>85,046.00</b>  | <b>93,892.13</b>  | <b>90.6%</b>  |
| <b>1.2 · Aquatics</b>                     |                   |                   |               |
| Aquatics Manager                          | 28,247.79         | 25,557.70         | 110.5%        |
| Lifeguards                                | 125,665.87        | 135,576.94        | 92.7%         |
| On Site Supervisor/Head Guard             | 87,145.77         | 95,192.31         | 91.5%         |
| Swim Instructor                           | 32,043.96         | 33,461.54         | 95.8%         |
| Water Fitness Instructor                  | 10,189.05         | 9,346.17          | 109.0%        |
| <b>Total 1.2 · Aquatics</b>               | <b>283,292.44</b> | <b>299,134.66</b> | <b>94.7%</b>  |
| <b>1.3 · Dry Land</b>                     |                   |                   |               |
| Dry Land Fitness Instructors              | 12,875.00         | 15,750.00         | 81.7%         |
| Janitors                                  | 40,420.78         | 45,576.94         | 88.7%         |
| Maintenance Tech                          | 53,799.75         | 34,615.40         | 155.4%        |
| Member Svcs Manager                       | 26,210.34         | 23,231.25         | 112.8%        |
| Party Crew                                | 3,650.16          | 2,596.17          | 140.6%        |
| Welcome Desk                              | 57,619.52         | 66,634.60         | 86.5%         |
| <b>Total 1.3 · Dry Land</b>               | <b>194,575.55</b> | <b>188,404.36</b> | <b>103.3%</b> |
| <b>1.4 · Child Care Programs</b>          |                   |                   |               |
| Activity Leaders                          | 73,772.25         | 82,500.00         | 89.4%         |
| Child Care Programs Manager               | 47,411.91         | 42,692.31         | 111.1%        |
| Food Service Workers                      | 1,538.11          | 4,750.00          | 32.4%         |
| Van Driver                                | 3,544.41          | 3,368.19          | 105.2%        |
| <b>Total 1.4 · Child Care Programs</b>    | <b>126,266.68</b> | <b>133,310.50</b> | <b>94.7%</b>  |
| <b>1.5 · Misc. Wages</b>                  |                   |                   |               |
| Holiday Pay                               | 23,257.73         | 8,564.19          | 271.6%        |
| Overtime                                  | 0.00              | 1,000.00          | 0.0%          |
| Paid Time Off                             | 23,102.47         | 23,252.29         | 99.4%         |
| <b>Total 1.5 · Misc. Wages</b>            | <b>46,360.20</b>  | <b>32,816.48</b>  | <b>141.3%</b> |
| <b>Total 57620.1 · Salaries and Wages</b> | <b>735,540.87</b> | <b>747,558.13</b> | <b>98.4%</b>  |
| <b>57620.2 · Benefits</b>                 |                   |                   |               |
| Cafeteria Plan                            | 0.00              | 0.00              | 0.0%          |
| Department of Labor & Industry            | 18,298.18         | 16,333.34         | 112.0%        |
| Federal Payroll Taxes                     | 57,020.86         | 54,807.70         | 104.0%        |
| Health Insurance                          | 76,245.50         | 36,679.53         | 207.9%        |
| Paid Family Medical Leave                 | 2,376.54          | 1,730.77          | 137.3%        |
| Unemployment Compensation                 | 2,944.15          | 5,192.30          | 56.7%         |
| <b>Total 57620.2 · Benefits</b>           | <b>156,885.23</b> | <b>114,743.64</b> | <b>136.7%</b> |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
January through July 2026

|                                           | Jan - Jul 26     | Budget           | % of Budget   |
|-------------------------------------------|------------------|------------------|---------------|
| <b>57620.3 · Supplies</b>                 |                  |                  |               |
| <b>3.10 Office Supplies</b>               |                  |                  |               |
| 3.11 Office Supplies                      | 2,932.17         | 2,916.69         | 100.5%        |
| 3.12 Computer Supplies                    | 1,142.48         | 1,166.69         | 97.9%         |
| 3.13 Subscriptions                        | 934.89           | 2,625.00         | 35.6%         |
| 3.14 Memberships and Dues                 | 0.00             | 700.00           | 0.0%          |
| 3.15 Print and Copying                    | 2,316.53         | 900.00           | 257.4%        |
| 3.16 Uniforms and Clothing                | 2,601.02         | 3,500.00         | 74.3%         |
| 3.10 Office Supplies - Other              | 189.48           |                  |               |
| <b>Total 3.10 Office Supplies</b>         | <b>10,116.57</b> | <b>11,808.38</b> | <b>85.7%</b>  |
| <b>3.20 Front of House</b>                |                  |                  |               |
| 3.21 Inventory/Resale                     | 10,440.58        | 11,666.69        | 89.5%         |
| 3.22 Promotional                          | 391.11           | 600.00           | 65.2%         |
| 3.23 Coffee Supplies                      | 402.50           | 100.00           | 402.5%        |
| 3.24 Friends of Pool Contrib              | 0.00             | 0.00             | 0.0%          |
| <b>Total 3.20 Front of House</b>          | <b>11,234.19</b> | <b>12,366.69</b> | <b>90.8%</b>  |
| <b>3.30 Lifeguard Supplies</b>            |                  |                  |               |
| 3.32 Lifeguard Supplies                   | 3,668.41         | 3,791.65         | 96.7%         |
| <b>Total 3.30 Lifeguard Supplies</b>      | <b>3,668.41</b>  | <b>3,791.65</b>  | <b>96.7%</b>  |
| <b>3.40 Program Supplies</b>              |                  |                  |               |
| 3.41 Instructor Supplies                  | 107.10           | 1,750.00         | 6.1%          |
| 3.42 Party Good & Supplies                | 3,487.99         | 4,375.00         | 79.7%         |
| 3.43 Special Events                       | 2,874.25         | 4,375.00         | 65.7%         |
| <b>Total 3.40 Program Supplies</b>        | <b>6,469.34</b>  | <b>10,500.00</b> | <b>61.6%</b>  |
| <b>3.50 Child Care Programs</b>           |                  |                  |               |
| <b>3.51 After School Child Care</b>       |                  |                  |               |
| 3.51.2 Program/Office Supplies            | 1,199.41         | 2,333.35         | 51.4%         |
| 3.51.3 Food Supplies                      | 2,840.56         | 5,833.35         | 48.7%         |
| 3.51.4 Field Trips                        | 140.00           |                  |               |
| 3.51.5 Transportation                     | 1,090.69         | 933.35           | 116.9%        |
| <b>Total 3.51 After School Child Care</b> | <b>5,270.66</b>  | <b>9,100.05</b>  | <b>57.9%</b>  |
| <b>3.52 Summer Camp Program</b>           |                  |                  |               |
| 3.52.1 Uniforms                           | 1,966.22         | 2,000.00         | 98.3%         |
| 3.52.2 Program/Office Supplies            | 401.93           | 1,500.00         | 26.8%         |
| 3.52.3 Food Supplies                      | 333.54           | 0.00             | 100.0%        |
| 3.52.4 Field Trips                        | 0.00             | 0.00             | 0.0%          |
| 3.52.5 Transportation                     | 0.00             | 0.00             | 0.0%          |
| 3.52.6 USDA Food Program                  | 10,904.00        | 6,000.00         | 181.7%        |
| <b>Total 3.52 Summer Camp Program</b>     | <b>13,605.69</b> | <b>9,500.00</b>  | <b>143.2%</b> |
| <b>Total 3.50 Child Care Programs</b>     | <b>18,876.35</b> | <b>18,600.05</b> | <b>101.5%</b> |
| <b>3.70 Maintenance Supplies</b>          |                  |                  |               |
| 3.71 Pool Chemicals                       | 12,624.40        | 9,500.00         | 132.9%        |
| 3.72 Janitorial Supplies                  | 10,355.71        | 8,400.00         | 123.3%        |
| 3.73 Maintenance Supplies                 | 11,460.81        | 7,000.00         | 163.7%        |
| 3.74 Tools and Equipment                  | 627.16           | 1,400.00         | 44.8%         |
| 3.75 Fuel Allowance                       | 0.00             | 0.00             | 0.0%          |
| 3.70 Maintenance Supplies - Other         | 0.00             | 0.00             | 0.0%          |
| <b>Total 3.70 Maintenance Supplies</b>    | <b>35,068.08</b> | <b>26,300.00</b> | <b>133.3%</b> |
| <b>Total 57620.3 · Supplies</b>           | <b>85,432.94</b> | <b>83,366.77</b> | <b>102.5%</b> |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
**January through July 2026**

|                                         | Jan - Jul 26        | Budget              | % of Budget   |
|-----------------------------------------|---------------------|---------------------|---------------|
| <b>57620.4 · Services</b>               |                     |                     |               |
| <b>4.10 Professional Services</b>       |                     |                     |               |
| 4.11 Licenses and Permits               | 204.00              | 1,000.00            | 20.4%         |
| 4.12 Payroll Fees/Bank Charge           | 899.29              | 1,070.00            | 84.0%         |
| 4.13 IT Service                         | 10,178.56           | 3,500.00            | 290.8%        |
| 4.14 POS Services (CivicRec)            | 0.00                | 7,600.00            | 0.0%          |
| 4.15 Accounting Services                | 3,507.67            | 4,500.00            | 77.9%         |
| 4.16 Legal/Background Check             | 448.00              | 1,750.00            | 25.6%         |
| 4.17 CC Merchant Fees                   | 23,282.49           | 24,100.00           | 96.6%         |
| <b>Total 4.10 Professional Services</b> | <b>38,520.01</b>    | <b>43,520.00</b>    | <b>88.5%</b>  |
| <b>4.20 Communications</b>              |                     |                     |               |
| 4.21 Telephone/Cellphone                | 3,926.52            | 4,958.35            | 79.2%         |
| 4.22 Postage, Mailing Service           | 311.84              | 200.00              | 155.9%        |
| 4.23 Website/Internet                   | 1,428.00            | 1,850.00            | 77.2%         |
| <b>Total 4.20 Communications</b>        | <b>5,666.36</b>     | <b>7,008.35</b>     | <b>80.9%</b>  |
| <b>4.30 Training/Conferences,</b>       |                     |                     |               |
| 4.31 Training/Conferences               | 1,520.83            | 4,666.69            | 32.6%         |
| 4.32 · Travel/Fuel                      | 42.69               |                     |               |
| <b>Total 4.30 Training/Conferences,</b> | <b>1,563.52</b>     | <b>4,666.69</b>     | <b>33.5%</b>  |
| <b>4.40 Marketing/Advertising</b>       | <b>3,200.00</b>     | <b>2,700.00</b>     | <b>118.5%</b> |
| <b>4.50 Equipment Leases</b>            |                     |                     |               |
| 4.51 Office Copier                      | 2,288.24            | 2,858.35            | 80.1%         |
| <b>Total 4.50 Equipment Leases</b>      | <b>2,288.24</b>     | <b>2,858.35</b>     | <b>80.1%</b>  |
| <b>4.60 Insurance</b>                   | <b>155,949.00</b>   | <b>145,000.00</b>   | <b>107.6%</b> |
| <b>4.70 Utilities</b>                   | <b>103,188.61</b>   | <b>87,500.00</b>    | <b>117.9%</b> |
| <b>4.80 Repair/Maintenance</b>          |                     |                     |               |
| 4.81 Landscape Maintenance              | 7,846.55            | 8,750.00            | 89.7%         |
| 4.83 Building Repair/Maint              | 8,953.55            | 9,000.00            | 99.5%         |
| 4.84 Equipment-Repair/Maint             | 56,013.43           | 29,166.65           | 192.0%        |
| 4.86 Child Care Grant Expense           | 13,000.00           | 0.00                | 100.0%        |
| <b>Total 4.80 Repair/Maintenance</b>    | <b>85,813.53</b>    | <b>46,916.65</b>    | <b>182.9%</b> |
| <b>4.90 Miscellaneous Expense</b>       |                     |                     |               |
| 4.91 Recon Discrepancies                | 0.00                | 0.00                | 0.0%          |
| 4.92 Misc. Expense                      | 24.95               | 500.00              | 5.0%          |
| 4.95 State Sales/B & O Tax              | 24,646.12           | 35,000.00           | 70.4%         |
| 4.97 County Tax                         | 4,348.02            | 4,500.00            | 96.6%         |
| 4.98 State Auditor                      | 0.00                | 0.00                | 0.0%          |
| 4.99 Elections Costs                    | 0.00                | 0.00                | 0.0%          |
| <b>Total 4.90 Miscellaneous Expense</b> | <b>29,019.09</b>    | <b>40,000.00</b>    | <b>72.5%</b>  |
| <b>Total 57620.4 · Services</b>         | <b>425,208.36</b>   | <b>380,170.04</b>   | <b>111.8%</b> |
| <b>592.75 · Debt Interest</b>           |                     |                     |               |
| 2018A Bond (Public)                     | 170,943.75          | 170,494.00          | 100.3%        |
| 2020A Revenue Bond (Kitsap)             | 106,063.00          | 106,063.00          | 100.0%        |
| <b>Total 592.75 · Debt Interest</b>     | <b>277,006.75</b>   | <b>276,557.00</b>   | <b>100.2%</b> |
| <b>Total Expense</b>                    | <b>1,680,074.15</b> | <b>1,602,395.58</b> | <b>104.8%</b> |
| <b>Net Income</b>                       | <b>178,582.92</b>   | <b>299,013.40</b>   | <b>59.7%</b>  |

# William Shore Memorial Pool District Statements of Activities

January through July 2026

|                                                    | 401 Child Care Fund | 001 General Fund | Unclassified | TOTAL        |
|----------------------------------------------------|---------------------|------------------|--------------|--------------|
| <b>Income</b>                                      |                     |                  |              |              |
| 311.00 · Property Tax                              |                     |                  |              |              |
| 311.01 · Property Taxes                            | 0.00                | 1,183,600.41     | 0.00         | 1,183,600.41 |
| <b>Total 311.00 · Property Tax</b>                 | 0.00                | 1,183,600.41     | 0.00         | 1,183,600.41 |
| 334.00 · State Grants                              |                     |                  |              |              |
| 334.02 · USDA Food Grant                           | 2,764.45            | 0.00             | 0.00         | 2,764.45     |
| <b>Total 334.00 · State Grants</b>                 | 2,764.45            | 0.00             | 0.00         | 2,764.45     |
| 337.00 · County Shared Revenue/Grants              |                     |                  |              |              |
| 337.01 · Timber Excise Tax                         | 0.00                | 12,174.22        | 0.00         | 12,174.22    |
| 337.02 · Leasehold Excise Tax                      | 0.00                | 7,801.28         | 0.00         | 7,801.28     |
| 337.03 · County Timber Trust (335.02)              | 0.00                | 8,105.89         | 0.00         | 8,105.89     |
| <b>Total 337.00 · County Shared Revenue/Grants</b> | 0.00                | 28,081.39        | 0.00         | 28,081.39    |
| 341.00 · Merchandise Sales                         |                     |                  |              |              |
| 341.70 · Merchandise Sales                         | 0.00                | 19,152.46        | 0.00         | 19,152.46    |
| <b>Total 341.00 · Merchandise Sales</b>            | 0.00                | 19,152.46        | 0.00         | 19,152.46    |
| 347.30 · Activity Fees                             |                     |                  |              |              |
| 347.31 · Special Events/Gift Certif.               | 0.00                | 7,277.67         | 0.00         | 7,277.67     |
| 347.32 · Group Entrance Fees                       | 0.00                | 25,769.07        | 0.00         | 25,769.07    |
| 347.33 · General Admissions                        | 0.00                | 92,127.75        | 0.00         | 92,127.75    |
| 347.34 · Pass Sales                                | 0.00                | 189,142.32       | 0.00         | 189,142.32   |
| 347.35 · Party Room Rentals                        | 0.00                | 27,839.93        | 0.00         | 27,839.93    |
| <b>Total 347.30 · Activity Fees</b>                | 0.00                | 342,156.74       | 0.00         | 342,156.74   |
| 347.60 · Program Fees                              |                     |                  |              |              |
| 347.61 · Summer Camp                               | 78,800.40           | 507.40           | 0.00         | 79,307.80    |
| 347.62 · Swim Instruction                          | 0.00                | 62,332.12        | 48.00        | 62,380.12    |
| 347.63 · After School Care                         | 107,132.21          | 109.70           | 0.00         | 107,241.91   |
| <b>Total 347.60 · Program Fees</b>                 | 185,932.61          | 62,949.22        | 48.00        | 248,929.83   |
| 361.00 · Interest and Other Earnings               |                     |                  |              |              |
| 361.10 · Interest/Dividend Income                  | 0.00                | 25,786.19        | 0.00         | 25,786.19    |
| 361.00 · Interest and Other Earnings - Other       | 0.00                | 8,185.60         | 0.00         | 8,185.60     |
| <b>Total 361.00 · Interest and Other Earnings</b>  | 0.00                | 33,971.79        | 0.00         | 33,971.79    |
| <b>Total Income</b>                                | 188,697.06          | 1,669,912.01     | 48.00        | 1,858,657.07 |
| <b>Gross Profit</b>                                | 188,697.06          | 1,669,912.01     | 48.00        | 1,858,657.07 |
| <b>Expense</b>                                     |                     |                  |              |              |
| 57620.1 · Salaries and Wages                       |                     |                  |              |              |
| 1.1 · Management                                   |                     |                  |              |              |
| Bookkeeping/Accountant                             | 0.00                | 5,540.68         | 0.00         | 5,540.68     |
| Clerk Services                                     | 0.00                | 3,314.97         | 0.00         | 3,314.97     |
| Director                                           | 0.00                | 45,137.65        | 0.00         | 45,137.65    |
| Executive Director                                 | 0.00                | 28,517.70        | 0.00         | 28,517.70    |
| Treasurer                                          | 0.00                | 2,535.00         | 0.00         | 2,535.00     |
| <b>Total 1.1 · Management</b>                      | 0.00                | 85,046.00        | 0.00         | 85,046.00    |
| 1.2 · Aquatics                                     |                     |                  |              |              |
| Aquatics Manager                                   | 0.00                | 28,247.79        | 0.00         | 28,247.79    |
| Lifeguards                                         | 775.80              | 124,890.07       | 0.00         | 125,665.87   |
| On Site Supervisor/Head Guard                      | 0.00                | 87,145.77        | 0.00         | 87,145.77    |
| Swim Instructor                                    | 0.00                | 32,043.96        | 0.00         | 32,043.96    |
| Water Fitness Instructor                           | 0.00                | 10,189.05        | 0.00         | 10,189.05    |
| <b>Total 1.2 · Aquatics</b>                        | 775.80              | 282,516.64       | 0.00         | 283,292.44   |
| 1.3 · Dry Land                                     |                     |                  |              |              |
| Dry Land Fitness Instructors                       | 0.00                | 12,875.00        | 0.00         | 12,875.00    |
| Janitors                                           | 0.00                | 40,420.78        | 0.00         | 40,420.78    |
| Maintenance Tech                                   | 0.00                | 53,799.75        | 0.00         | 53,799.75    |
| Member Svcs Manager                                | 0.00                | 26,210.34        | 0.00         | 26,210.34    |
| Party Crew                                         | 0.00                | 3,650.16         | 0.00         | 3,650.16     |
| Welcome Desk                                       | 0.00                | 57,619.52        | 0.00         | 57,619.52    |
| <b>Total 1.3 · Dry Land</b>                        | 0.00                | 194,575.55       | 0.00         | 194,575.55   |
| 1.4 · Child Care Programs                          |                     |                  |              |              |
| Activity Leaders                                   | 63,811.24           | 9,961.01         | 0.00         | 73,772.25    |
| Child Care Programs Manager                        | 43,402.95           | 4,008.96         | 0.00         | 47,411.91    |
| Food Service Workers                               | 1,538.11            | 0.00             | 0.00         | 1,538.11     |
| Van Driver                                         | 3,544.41            | 0.00             | 0.00         | 3,544.41     |
| <b>Total 1.4 · Child Care Programs</b>             | 112,296.71          | 13,969.97        | 0.00         | 126,266.68   |

# William Shore Memorial Pool District Statements of Activities

January through July 2026

|                                           | 401 Child Care Fund | 001 General Fund  | Unclassified | TOTAL             |
|-------------------------------------------|---------------------|-------------------|--------------|-------------------|
| <b>1.5 · Misc. Wages</b>                  |                     |                   |              |                   |
| Holiday Pay                               | 2,303.36            | 20,954.37         | 0.00         | 23,257.73         |
| Paid Time Off                             | 2,769.00            | 20,333.47         | 0.00         | 23,102.47         |
| <b>Total 1.5 · Misc. Wages</b>            | <b>5,072.36</b>     | <b>41,287.84</b>  | <b>0.00</b>  | <b>46,360.20</b>  |
| <b>Total 57620.1 · Salaries and Wages</b> | <b>118,144.87</b>   | <b>617,396.00</b> | <b>0.00</b>  | <b>735,540.87</b> |
| <b>57620.2 · Benefits</b>                 |                     |                   |              |                   |
| Department of Labor & Industry            | 3,283.42            | 15,014.76         | 0.00         | 18,298.18         |
| Federal Payroll Taxes                     | 9,470.23            | 47,550.63         | 0.00         | 57,020.86         |
| Health Insurance                          | 2,337.64            | 73,907.86         | 0.00         | 76,245.50         |
| Paid Family Medical Leave                 | 381.51              | 1,995.03          | 0.00         | 2,376.54          |
| Unemployment Compensation                 | 472.71              | 2,471.44          | 0.00         | 2,944.15          |
| <b>Total 57620.2 · Benefits</b>           | <b>15,945.51</b>    | <b>140,939.72</b> | <b>0.00</b>  | <b>156,885.23</b> |
| <b>57620.3 · Supplies</b>                 |                     |                   |              |                   |
| <b>3.10 Office Supplies</b>               |                     |                   |              |                   |
| 3.11 Office Supplies                      | 79.56               | 2,852.61          | 0.00         | 2,932.17          |
| 3.12 Computer Supplies                    | 0.00                | 1,142.48          | 0.00         | 1,142.48          |
| 3.13 Subscriptions                        | 141.50              | 793.39            | 0.00         | 934.89            |
| 3.15 Print and Copying                    | 0.00                | 2,316.53          | 0.00         | 2,316.53          |
| 3.16 Uniforms and Clothing                | 0.00                | 2,601.02          | 0.00         | 2,601.02          |
| 3.10 Office Supplies - Other              | 0.00                | 189.48            | 0.00         | 189.48            |
| <b>Total 3.10 Office Supplies</b>         | <b>221.06</b>       | <b>9,895.51</b>   | <b>0.00</b>  | <b>10,116.57</b>  |
| <b>3.20 Front of House</b>                |                     |                   |              |                   |
| 3.21 Inventory/Resale                     | 0.00                | 10,440.58         | 0.00         | 10,440.58         |
| 3.22 Promotional                          | 0.00                | 391.11            | 0.00         | 391.11            |
| 3.23 Coffee Supplies                      | 0.00                | 402.50            | 0.00         | 402.50            |
| <b>Total 3.20 Front of House</b>          | <b>0.00</b>         | <b>11,234.19</b>  | <b>0.00</b>  | <b>11,234.19</b>  |
| <b>3.30 Lifeguard Supplies</b>            |                     |                   |              |                   |
| 3.32 Lifeguard Supplies                   | 0.00                | 3,668.41          | 0.00         | 3,668.41          |
| <b>Total 3.30 Lifeguard Supplies</b>      | <b>0.00</b>         | <b>3,668.41</b>   | <b>0.00</b>  | <b>3,668.41</b>   |
| <b>3.40 Program Supplies</b>              |                     |                   |              |                   |
| 3.41 Instructor Supplies                  | 0.00                | 107.10            | 0.00         | 107.10            |
| 3.42 Party Good & Supplies                | 0.00                | 3,487.99          | 0.00         | 3,487.99          |
| 3.43 Special Events                       | 84.96               | 2,789.29          | 0.00         | 2,874.25          |
| <b>Total 3.40 Program Supplies</b>        | <b>84.96</b>        | <b>6,384.38</b>   | <b>0.00</b>  | <b>6,469.34</b>   |
| <b>3.50 Child Care Programs</b>           |                     |                   |              |                   |
| <b>3.51 After School Child Care</b>       |                     |                   |              |                   |
| 3.51.2 Program/Office Supplies            | 1,199.41            | 0.00              | 0.00         | 1,199.41          |
| 3.51.3 Food Supplies                      | 2,840.56            | 0.00              | 0.00         | 2,840.56          |
| 3.51.4 Field Trips                        | 140.00              | 0.00              | 0.00         | 140.00            |
| 3.51.5 Transportation                     | 1,090.69            | 0.00              | 0.00         | 1,090.69          |
| <b>Total 3.51 After School Child Care</b> | <b>5,270.66</b>     | <b>0.00</b>       | <b>0.00</b>  | <b>5,270.66</b>   |
| <b>3.52 Summer Camp Program</b>           |                     |                   |              |                   |
| 3.52.1 Uniforms                           | 1,966.22            | 0.00              | 0.00         | 1,966.22          |
| 3.52.2 Program/Office Supplies            | 401.93              | 0.00              | 0.00         | 401.93            |
| 3.52.3 Food Supplies                      | 333.54              | 0.00              | 0.00         | 333.54            |
| 3.52.6 USDA Food Program                  | 10,904.00           | 0.00              | 0.00         | 10,904.00         |
| <b>Total 3.52 Summer Camp Program</b>     | <b>13,605.69</b>    | <b>0.00</b>       | <b>0.00</b>  | <b>13,605.69</b>  |
| <b>Total 3.50 Child Care Programs</b>     | <b>18,876.35</b>    | <b>0.00</b>       | <b>0.00</b>  | <b>18,876.35</b>  |
| <b>3.70 Maintenance Supplies</b>          |                     |                   |              |                   |
| 3.71 Pool Chemicals                       | 0.00                | 12,624.40         | 0.00         | 12,624.40         |
| 3.72 Janitorial Supplies                  | 0.00                | 10,355.71         | 0.00         | 10,355.71         |
| 3.73 Maintenance Supplies                 | 0.00                | 11,460.81         | 0.00         | 11,460.81         |
| 3.74 Tools and Equipment                  | 28.97               | 598.19            | 0.00         | 627.16            |
| <b>Total 3.70 Maintenance Supplies</b>    | <b>28.97</b>        | <b>35,039.11</b>  | <b>0.00</b>  | <b>35,068.08</b>  |
| <b>Total 57620.3 · Supplies</b>           | <b>19,211.34</b>    | <b>66,221.60</b>  | <b>0.00</b>  | <b>85,432.94</b>  |
| <b>57620.4 · Services</b>                 |                     |                   |              |                   |
| <b>4.10 Professional Services</b>         |                     |                   |              |                   |
| 4.11 Licenses and Permits                 | 0.00                | 204.00            | 0.00         | 204.00            |
| 4.12 Payroll Fees/Bank Charge             | 0.00                | 885.29            | 14.00        | 899.29            |
| 4.13 IT Service                           | 0.00                | 10,178.56         | 0.00         | 10,178.56         |
| 4.15 Accounting Services                  | 0.00                | 3,507.67          | 0.00         | 3,507.67          |
| 4.16 Legal/Background Check               | 4.00                | 444.00            | 0.00         | 448.00            |
| 4.17 CC Merchant Fees                     | 0.00                | 23,282.49         | 0.00         | 23,282.49         |
| <b>Total 4.10 Professional Services</b>   | <b>4.00</b>         | <b>38,502.01</b>  | <b>14.00</b> | <b>38,520.01</b>  |

# William Shore Memorial Pool District Statements of Activities

January through July 2026

|                                         | 401 Child Care Fund | 001 General Fund    | Unclassified   | TOTAL               |
|-----------------------------------------|---------------------|---------------------|----------------|---------------------|
| <b>4.20 Communications</b>              |                     |                     |                |                     |
| 4.21 Telephone/Cellphone                | 0.00                | 3,926.52            | 0.00           | 3,926.52            |
| 4.22 Postage, Mailing Service           | 0.00                | 311.84              | 0.00           | 311.84              |
| 4.23 Website/Internet                   | 0.00                | 1,428.00            | 0.00           | 1,428.00            |
| <b>Total 4.20 Communications</b>        | <b>0.00</b>         | <b>5,666.36</b>     | <b>0.00</b>    | <b>5,666.36</b>     |
| <b>4.30 Training/Conferences,</b>       |                     |                     |                |                     |
| 4.31 Training/Conferences               | 460.84              | 1,059.99            | 0.00           | 1,520.83            |
| 4.32 Travel/Fuel                        | 0.00                | 42.69               | 0.00           | 42.69               |
| <b>Total 4.30 Training/Conferences,</b> | <b>460.84</b>       | <b>1,102.68</b>     | <b>0.00</b>    | <b>1,563.52</b>     |
| <b>4.40 Marketing/Advertising</b>       | <b>0.00</b>         | <b>3,200.00</b>     | <b>0.00</b>    | <b>3,200.00</b>     |
| <b>4.50 Equipment Leases</b>            |                     |                     |                |                     |
| 4.51 Office Copier                      | 0.00                | 2,288.24            | 0.00           | 2,288.24            |
| <b>Total 4.50 Equipment Leases</b>      | <b>0.00</b>         | <b>2,288.24</b>     | <b>0.00</b>    | <b>2,288.24</b>     |
| <b>4.60 Insurance</b>                   | <b>0.00</b>         | <b>155,949.00</b>   | <b>0.00</b>    | <b>155,949.00</b>   |
| <b>4.70 Utilities</b>                   | <b>0.00</b>         | <b>103,188.61</b>   | <b>0.00</b>    | <b>103,188.61</b>   |
| <b>4.80 Repair/Maintenance</b>          |                     |                     |                |                     |
| 4.81 Landscape Maintenance              | 0.00                | 7,846.55            | 0.00           | 7,846.55            |
| 4.83 Building Repair/Maint              | 0.00                | 8,813.99            | 139.56         | 8,953.55            |
| 4.84 Equipment-Repair/Maint             | 0.00                | 56,013.43           | 0.00           | 56,013.43           |
| 4.86 Child Care Grant Expense           | 13,000.00           | 0.00                | 0.00           | 13,000.00           |
| <b>Total 4.80 Repair/Maintenance</b>    | <b>13,000.00</b>    | <b>72,673.97</b>    | <b>139.56</b>  | <b>85,813.53</b>    |
| <b>4.90 Miscellaneous Expense</b>       |                     |                     |                |                     |
| 4.92 Misc. Expense                      | 0.00                | 24.95               | 0.00           | 24.95               |
| 4.95 State Sales/B & O Tax              | 0.00                | 24,646.12           | 0.00           | 24,646.12           |
| 4.97 County Tax                         | 0.00                | 4,348.02            | 0.00           | 4,348.02            |
| <b>Total 4.90 Miscellaneous Expense</b> | <b>0.00</b>         | <b>29,019.09</b>    | <b>0.00</b>    | <b>29,019.09</b>    |
| <b>Total 57620.4 - Services</b>         | <b>13,464.84</b>    | <b>411,589.96</b>   | <b>153.56</b>  | <b>425,208.36</b>   |
| <b>592.75 - Debt Interest</b>           |                     |                     |                |                     |
| 2018A Bond (Public)                     | 0.00                | 170,943.75          | 0.00           | 170,943.75          |
| 2020A Revenue Bond (Kitsap)             | 0.00                | 106,063.00          | 0.00           | 106,063.00          |
| <b>Total 592.75 - Debt Interest</b>     | <b>0.00</b>         | <b>277,006.75</b>   | <b>0.00</b>    | <b>277,006.75</b>   |
| <b>Total Expense</b>                    | <b>166,766.56</b>   | <b>1,513,154.03</b> | <b>153.56</b>  | <b>1,680,074.15</b> |
| <b>Net Income</b>                       | <b>21,930.50</b>    | <b>156,757.98</b>   | <b>-105.56</b> | <b>178,582.92</b>   |

**William Shore Memorial Pool District**  
**Statement of Cash Flows**  
January through July 2026

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|                                                                            | <u>Jan - Jul 26</u>        |
|----------------------------------------------------------------------------|----------------------------|
| <b>OPERATING ACTIVITIES</b>                                                |                            |
| Net Income                                                                 | 178,582.92                 |
| Adjustments to reconcile Net Income<br>to net cash provided by operations: |                            |
| 594.75 · Capital Expense:75.61 · Equipment                                 | -101,564.49                |
| 21005 · Citi Cards                                                         | -9,453.50                  |
| Current Payroll Liabilities:Payroll Liabilities                            | -1,909.53                  |
| Current Payroll Liabilities:Employment Security                            | -1,385.03                  |
| Current Payroll Liabilities:Federal Unemployment                           | -228.03                    |
| Current Payroll Liabilities:Labor & Industries                             | -5,634.69                  |
| Current Payroll Liabilities:PFML                                           | -1,399.72                  |
| Net cash provided by Operating Activities                                  | <u>57,007.93</u>           |
| Net cash increase for period                                               | 57,007.93                  |
| Cash at beginning of period                                                | <u>1,850,029.86</u>        |
| Cash at end of period                                                      | <u><u>1,907,037.79</u></u> |

**William Shore Memorial Pool District**  
**Statements of Activities**  
**August 2026**

|                                                    | Aug 26     | Aug 25     |
|----------------------------------------------------|------------|------------|
| <b>Income</b>                                      |            |            |
| 311.00 · Property Tax                              |            |            |
| 311.01 · Property Taxes                            | 0.00       | 9,575.62   |
| <b>Total 311.00 · Property Tax</b>                 | 0.00       | 9,575.62   |
| 337.00 · County Shared Revenue/Grants              |            |            |
| 337.02 · Leasehold Excise Tax                      | 0.00       | 78.44      |
| 337.03 · County Timber Trust (335.02)              | 0.00       | 2,245.75   |
| <b>Total 337.00 · County Shared Revenue/Grants</b> | 0.00       | 2,324.19   |
| 341.00 · Merchandise Sales                         |            |            |
| 341.70 · Merchandise Sales                         | 2,558.00   | 3,181.00   |
| <b>Total 341.00 · Merchandise Sales</b>            | 2,558.00   | 3,181.00   |
| 347.30 · Activity Fees                             |            |            |
| 347.31 · Special Events/Gift Certif.               | 697.00     | 878.50     |
| 347.32 · Group Entrance Fees                       | 3,270.00   | 3,090.00   |
| 347.33 · General Admissions                        | 18,384.00  | 19,111.00  |
| 347.34 · Pass Sales                                | 27,342.97  | 25,893.75  |
| 347.35 · Party Room Rentals                        | 2,884.00   | 3,516.00   |
| <b>Total 347.30 · Activity Fees</b>                | 52,577.97  | 52,489.25  |
| 347.60 · Program Fees                              |            |            |
| 347.61 · Summer Camp                               | 20,983.95  | 28,572.17  |
| 347.62 · Swim Instruction                          | 14,190.49  | 7,702.25   |
| 347.63 · After School Care                         | 20,794.60  | 15,128.30  |
| <b>Total 347.60 · Program Fees</b>                 | 55,969.04  | 51,402.72  |
| 361.00 · Interest and Other Earnings               |            |            |
| 361.10 · Interest/Dividend Income                  | 4,023.91   | 5,849.22   |
| 361.00 · Interest and Other Earnings - Other       | 0.00       | 13.77      |
| <b>Total 361.00 · Interest and Other Earnings</b>  | 4,023.91   | 5,862.99   |
| <b>Total Income</b>                                | 115,128.92 | 124,835.77 |
| <b>Gross Profit</b>                                | 115,128.92 | 124,835.77 |
| <b>Expense</b>                                     |            |            |
| 57620.1 · Salaries and Wages                       |            |            |
| 1.1 · Management                                   |            |            |
| Bookkeeping/Accountant                             | 532.29     | 621.01     |
| Clerk Services                                     | 426.40     | 82.53      |
| Director                                           | 2,971.15   | 5,769.24   |
| Executive Director                                 | 2,971.15   | 5,703.54   |
| Treasurer                                          | 2,470.00   | 0.00       |
| <b>Total 1.1 · Management</b>                      | 9,370.99   | 12,176.32  |
| 1.2 · Aquatics                                     |            |            |
| Aquatics Manager                                   | 4,461.19   | 2,967.61   |
| Lifeguards                                         | 19,366.70  | 20,065.32  |
| On Site Supervisor/Head Guard                      | 11,443.21  | 12,863.07  |
| Swim Instructor                                    | 5,361.51   | 3,413.73   |
| Water Fitness Instructor                           | 1,408.49   | 1,727.42   |
| <b>Total 1.2 · Aquatics</b>                        | 42,041.10  | 41,037.15  |

**William Shore Memorial Pool District**  
**Statements of Activities**  
**August 2026**

|                                           | Aug 26     | Aug 25     |
|-------------------------------------------|------------|------------|
| <b>1.3 · Dry Land</b>                     |            |            |
| Dry Land Fitness Instructors              | 1,854.00   | 1,982.75   |
| Janitors                                  | 5,884.79   | 6,217.08   |
| Maintenance Tech                          | 6,970.81   | 4,888.14   |
| Member Svcs Manager                       | 3,489.13   | 3,481.25   |
| Party Crew                                | 317.80     | 354.40     |
| Welcome Desk                              | 8,431.65   | 8,287.30   |
| <b>Total 1.3 · Dry Land</b>               | 26,948.18  | 25,210.92  |
| <b>1.4 · Child Care Programs</b>          |            |            |
| Activity Leaders                          | 13,341.64  | 13,723.63  |
| Child Care Programs Manager               | 7,217.60   | 7,184.80   |
| Food Service Workers                      | 1,439.72   | 2,707.50   |
| <b>Total 1.4 · Child Care Programs</b>    | 21,998.96  | 23,615.93  |
| <b>1.5 · Misc. Wages</b>                  |            |            |
| Paid Time Off                             | 2,447.58   | 1,053.95   |
| <b>Total 1.5 · Misc. Wages</b>            | 2,447.58   | 1,053.95   |
| <b>Total 57620.1 · Salaries and Wages</b> | 102,806.81 | 103,094.27 |
| <b>57620.2 · Benefits</b>                 |            |            |
| Cafeteria Plan                            | 0.00       | 555.15     |
| Department of Labor & Industry            | 2,650.46   | 2,178.21   |
| Federal Payroll Taxes                     | 8,052.92   | -6,590.76  |
| Health Insurance                          | 11,788.95  | 5,042.84   |
| Paid Family Medical Leave                 | 332.21     | 270.34     |
| Unemployment Compensation                 | 411.60     | 556.78     |
| <b>Total 57620.2 · Benefits</b>           | 23,236.14  | 2,012.56   |
| <b>57620.3 · Supplies</b>                 |            |            |
| <b>3.10 Office Supplies</b>               |            |            |
| 3.11 Office Supplies                      | 319.38     | 257.00     |
| 3.13 Subscriptions                        | 79.42      | 43.52      |
| 3.14 Memberships and Dues                 | 0.00       | 274.64     |
| 3.15 Print and Copying                    | 314.94     | 0.00       |
| <b>Total 3.10 Office Supplies</b>         | 713.74     | 575.16     |
| <b>3.20 Front of House</b>                |            |            |
| 3.21 Inventory/Resale                     | 1,500.13   | 3,493.85   |
| 3.22 Promotional                          | 0.00       | 100.00     |
| <b>Total 3.20 Front of House</b>          | 1,500.13   | 3,593.85   |
| <b>3.30 Lifeguard Supplies</b>            |            |            |
| 3.32 Lifeguard Supplies                   | 227.49     | 515.84     |
| <b>Total 3.30 Lifeguard Supplies</b>      | 227.49     | 515.84     |
| <b>3.40 Program Supplies</b>              |            |            |
| 3.43 Special Events                       | 133.18     | 897.78     |
| <b>Total 3.40 Program Supplies</b>        | 133.18     | 897.78     |
| <b>3.50 Child Care Programs</b>           |            |            |
| 3.51 After School Child Care              |            |            |
| 3.51.2 Program/Office Supplies            | 78.83      | 0.00       |
| 3.51.3 Food Supplies                      | 542.50     | 415.86     |
| 3.51.4 Field Trips                        | 57.30      | 0.00       |
| 3.51.5 Transportation                     | 882.50     | 0.00       |
| <b>Total 3.51 After School Child Care</b> | 1,561.13   | 415.86     |

**William Shore Memorial Pool District**  
**Statements of Activities**  
**August 2026**

|                                         | Aug 26          | Aug 25           |
|-----------------------------------------|-----------------|------------------|
| <b>3.52 Summer Camp Program</b>         |                 |                  |
| 3.52.2 Program/Office Supplies          | 203.30          | 450.13           |
| 3.52.3 Food Supplies                    | 0.00            | 3,580.80         |
| 3.52.4 Field Trips                      | 62.15           | 0.00             |
| 3.52.5 Transportation                   | 0.00            | 56.97            |
| 3.52.6 USDA Food Program                | 3,393.22        | 0.00             |
| <b>Total 3.52 Summer Camp Program</b>   | <u>3,658.67</u> | <u>4,087.90</u>  |
| <b>Total 3.50 Child Care Programs</b>   | 5,219.80        | 4,503.76         |
| <b>3.70 Maintenance Supplies</b>        |                 |                  |
| 3.71 Pool Chemicals                     | 4,090.18        | 0.00             |
| 3.72 Janitorial Supplies                | 4,529.91        | 757.24           |
| 3.73 Maintenance Supplies               | 1,120.16        | 1,108.63         |
| 3.74 Tools and Equipment                | 96.58           | 193.84           |
| 3.75 Fuel Allowance                     | 0.00            | 522.55           |
| <b>Total 3.70 Maintenance Supplies</b>  | <u>9,836.83</u> | <u>2,582.26</u>  |
| <b>Total 57620.3 · Supplies</b>         | 17,631.17       | 12,668.65        |
| <b>57620.4 · Services</b>               |                 |                  |
| <b>4.10 Professional Services</b>       |                 |                  |
| 4.11 Licenses and Permits               | 916.00          | 890.00           |
| 4.12 Payroll Fees/Bank Charge           | 177.31          | 7.86             |
| 4.13 IT Service                         | 381.15          | 890.00           |
| 4.16 Legal/Background Check             | 0.00            | 74.00            |
| 4.17 CC Merchant Fees                   | 3,977.93        | 3,792.69         |
| <b>Total 4.10 Professional Services</b> | <u>5,452.39</u> | <u>5,654.55</u>  |
| <b>4.20 Communications</b>              |                 |                  |
| 4.21 Telephone/Cellphone                | 284.41          | 655.08           |
| 4.22 Postage, Mailing Service           | 0.00            | 28.29            |
| 4.23 Website/Internet                   | 204.00          | 204.00           |
| <b>Total 4.20 Communications</b>        | <u>488.41</u>   | <u>887.37</u>    |
| <b>4.30 Training/Conferences,</b>       |                 |                  |
| 4.31 Training/Conferences               | 47.26           | 0.00             |
| <b>Total 4.30 Training/Conferences,</b> | <u>47.26</u>    | <u>0.00</u>      |
| <b>4.50 Equipment Leases</b>            |                 |                  |
| 4.51 Office Copier                      | 286.03          | 394.46           |
| <b>Total 4.50 Equipment Leases</b>      | <u>286.03</u>   | <u>394.46</u>    |
| <b>4.70 Utilities</b>                   | 17,270.01       | 10,523.91        |
| <b>4.80 Repair/Maintenance</b>          |                 |                  |
| 4.81 Landscape Maintenance              | 1,120.93        | 1,088.28         |
| 4.83 Building Repair/Maint              | 390.00          | 0.00             |
| 4.84 Equipment-Repair/Maint             | 0.00            | 6,012.17         |
| 4.86 Child Care Grant Expense           | 0.00            | 6,056.00         |
| <b>Total 4.80 Repair/Maintenance</b>    | <u>1,510.93</u> | <u>13,156.45</u> |

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# **William Shore Memorial Pool District** **Statements of Activities** **August 2026**

|                                         | <u>Aug 26</u>            | <u>Aug 25</u>            |
|-----------------------------------------|--------------------------|--------------------------|
| <b>4.90 Miscellaneous Expense</b>       |                          |                          |
| <b>4.92 Misc. Expense</b>               | 0.00                     | 374.80                   |
| <b>4.95 State Sales/B &amp; O Tax</b>   | 7,495.14                 | 6,028.23                 |
| <b>4.98 State Auditor</b>               | 0.00                     | 556.40                   |
|                                         | <u>7,495.14</u>          | <u>6,959.43</u>          |
| <b>Total 4.90 Miscellaneous Expense</b> |                          |                          |
| <b>Total 57620.4 - Services</b>         | <u>32,550.17</u>         | <u>37,576.17</u>         |
| <b>Total Expense</b>                    | <u>176,224.29</u>        | <u>155,351.65</u>        |
| <b>Net Income</b>                       | <u><u>-61,095.37</u></u> | <u><u>-30,515.88</u></u> |

**William Shore Memorial Pool District**  
**Statement of Financial Position**  
**As of August 31, 2026**

|                                                     | Aug 31, 26           | Aug 31, 25           |
|-----------------------------------------------------|----------------------|----------------------|
| <b>ASSETS</b>                                       |                      |                      |
| <b>Current Assets</b>                               |                      |                      |
| <b>Checking/Savings</b>                             |                      |                      |
| 111 · Cash in Till                                  | 1,100.00             | 1,100.00             |
| 112 · Kitsap Bank                                   |                      |                      |
| 112.1 · Cash in Operating Account                   | 128,223.47           | 4,735.58             |
| 112.2 · Credit Card Processing Account              | 0.00                 | 85,080.28            |
| <b>Total 112 · Kitsap Bank</b>                      | 128,223.47           | 89,815.86            |
| 115 · Kitsap Bond Reserve Fund                      |                      |                      |
| Kitsap CD                                           | 480,000.00           | 480,000.00           |
| <b>Total 115 · Kitsap Bond Reserve Fund</b>         | 480,000.00           | 480,000.00           |
| 116 · Local Gov't Investment Pool                   | 1,237,920.95         | 1,580,243.83         |
| <b>Total Checking/Savings</b>                       | 1,847,244.42         | 2,151,159.69         |
| <b>Other Current Assets</b>                         |                      |                      |
| Undeposited Funds                                   | 3,391.50             | 10,453.75            |
| <b>Total Other Current Assets</b>                   | 3,391.50             | 10,453.75            |
| <b>Total Current Assets</b>                         | 1,850,635.92         | 2,161,613.44         |
| <b>Fixed Assets</b>                                 |                      |                      |
| 594.75 · Capital Expense                            |                      |                      |
| 75.61 · Equipment                                   | 262,903.74           | 161,339.25           |
| 75.62 · Building and Improvements                   | 1,998,731.72         | 1,998,731.72         |
| 75.63 · Shore Aquatic Center Expansion              |                      |                      |
| Architecture and Engineering                        | 1,350,193.00         | 1,350,193.00         |
| Construction - Aquatic Center                       | 17,935,288.42        | 17,935,288.42        |
| County Property Exchange                            | 356,929.59           | 356,929.59           |
| Equipment and Furnishings                           | 28,726.60            | 28,726.60            |
| Land                                                | 88,403.13            | 88,403.13            |
| Permitting                                          | 180,142.92           | 180,142.92           |
| Pre-Construction Services                           | 233,833.55           | 233,833.55           |
| Project Management Services                         | 130,788.53           | 130,788.53           |
| Survey, Testing & Commissioning                     | 89,974.29            | 89,974.29            |
| Testing and Inspection                              | 2,242.50             | 2,242.50             |
| <b>Total 75.63 · Shore Aquatic Center Expansion</b> | 20,396,522.53        | 20,396,522.53        |
| <b>Total 594.75 · Capital Expense</b>               | 22,658,157.99        | 22,556,593.50        |
| <b>Total Fixed Assets</b>                           | 22,658,157.99        | 22,556,593.50        |
| <b>TOTAL ASSETS</b>                                 | <b>24,508,793.91</b> | <b>24,718,206.94</b> |
| <b>LIABILITIES &amp; EQUITY</b>                     |                      |                      |
| <b>Liabilities</b>                                  |                      |                      |
| <b>Current Liabilities</b>                          |                      |                      |
| <b>Credit Cards</b>                                 |                      |                      |
| 21005 · Citi Cards                                  | 4,850.43             | 11,373.72            |
| <b>Total Credit Cards</b>                           | 4,850.43             | 11,373.72            |

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**William Shore Memorial Pool District**  
**Statement of Financial Position**  
**As of August 31, 2026**

|                                          | Aug 31, 26           | Aug 31, 25           |
|------------------------------------------|----------------------|----------------------|
| <b>Other Current Liabilities</b>         |                      |                      |
| <b>Current Payroll Liabilities</b>       |                      |                      |
| Accrued Cafeteria Plan Liab              | 4,023.28             | 3,468.13             |
| Deferred Compensation Liability          | 50.00                | 50.00                |
| Employment Security                      | 3,601.70             | 3,910.83             |
| Federal Unemployment                     | 387.17               | 439.60               |
| Labor & Industries                       | 10,108.83            | 8,848.03             |
| Medicare Company                         | -1,416.06            | -1,416.06            |
| Payroll Liabilities                      | 2,259.36             | 2,174.44             |
| PFML                                     | 2,783.30             | 2,533.49             |
| Social Security                          | -5,701.26            | -5,701.26            |
| Uncashed old paychecks                   | 209.35               | 209.35               |
| <b>Total Current Payroll Liabilities</b> | 16,305.67            | 14,516.55            |
| <b>Total Other Current Liabilities</b>   | 16,305.67            | 14,516.55            |
| <b>Total Current Liabilities</b>         | 21,156.10            | 25,890.27            |
| <b>Long Term Liabilities</b>             |                      |                      |
| <b>591.75 · Debt</b>                     |                      |                      |
| 2018A Bond (Public)                      | 8,500,000.00         | 8,710,000.00         |
| 2020A Revenue Bond (Kitsap)              | 6,660,000.00         | 6,920,000.00         |
| <b>Total 591.75 · Debt</b>               | 15,160,000.00        | 15,630,000.00        |
| <b>Total Long Term Liabilities</b>       | 15,160,000.00        | 15,630,000.00        |
| <b>Total Liabilities</b>                 | 15,181,156.10        | 15,655,890.27        |
| <b>Equity</b>                            |                      |                      |
| <b>32000 · Unrestricted Net Assets</b>   | 9,210,150.26         | 8,808,587.51         |
| <b>Net Income</b>                        | 117,487.55           | 253,729.16           |
| <b>Total Equity</b>                      | 9,327,637.81         | 9,062,316.67         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>    | <b>24,508,793.91</b> | <b>24,718,206.94</b> |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
 January through August 2026

|                                                    | Jan - Aug 26        | Budget              | % of Budget   |
|----------------------------------------------------|---------------------|---------------------|---------------|
| <b>Income</b>                                      |                     |                     |               |
| 311.00 · Property Tax                              |                     |                     |               |
| 311.01 · Property Taxes                            | 1,183,600.41        | 1,189,815.17        | 99.5%         |
| <b>Total 311.00 · Property Tax</b>                 | <b>1,183,600.41</b> | <b>1,189,815.17</b> | <b>99.5%</b>  |
| 334.00 · State Grants                              |                     |                     |               |
| 334.01 · Child Care Grants                         | 0.00                | 0.00                | 0.0%          |
| 334.02 · USDA Food Grant                           | 2,764.45            | 3,000.00            | 92.1%         |
| <b>Total 334.00 · State Grants</b>                 | <b>2,764.45</b>     | <b>3,000.00</b>     | <b>92.1%</b>  |
| 337.00 · County Shared Revenue/Grants              |                     |                     |               |
| 337.01 · Timber Excise Tax                         | 12,174.22           | 8,000.00            | 152.2%        |
| 337.02 · Leasehold Excise Tax                      | 7,801.28            | 8,298.18            | 94.0%         |
| 337.03 · County Timber Trust (335.02)              | 8,105.89            | 47,180.50           | 17.2%         |
| <b>Total 337.00 · County Shared Revenue/Grants</b> | <b>28,081.39</b>    | <b>63,478.68</b>    | <b>44.2%</b>  |
| 341.00 · Merchandise Sales                         |                     |                     |               |
| 341.70 · Merchandise Sales                         | 21,710.46           | 22,390.80           | 97.0%         |
| <b>Total 341.00 · Merchandise Sales</b>            | <b>21,710.46</b>    | <b>22,390.80</b>    | <b>97.0%</b>  |
| 347.30 · Activity Fees                             |                     |                     |               |
| 347.31 · Special Events/Gift Certif.               | 7,974.67            | 13,003.75           | 61.3%         |
| 347.32 · Group Entrance Fees                       | 29,039.07           | 28,674.08           | 101.3%        |
| 347.33 · General Admissions                        | 110,511.75          | 128,462.57          | 86.0%         |
| 347.34 · Pass Sales                                | 216,485.29          | 217,134.27          | 99.7%         |
| 347.35 · Party Room Rentals                        | 30,723.93           | 27,483.00           | 111.8%        |
| <b>Total 347.30 · Activity Fees</b>                | <b>394,734.71</b>   | <b>414,757.67</b>   | <b>95.2%</b>  |
| 347.60 · Program Fees                              |                     |                     |               |
| 347.61 · Summer Camp                               | 100,291.75          | 83,451.49           | 120.2%        |
| 347.62 · Swim Instruction                          | 76,570.61           | 56,410.58           | 135.7%        |
| 347.63 · After School Care                         | 128,036.51          | 144,463.18          | 88.6%         |
| <b>Total 347.60 · Program Fees</b>                 | <b>304,898.87</b>   | <b>284,325.25</b>   | <b>107.2%</b> |
| 361.00 · Interest and Other Earnings               |                     |                     |               |
| 361.10 · Interest/Dividend Income                  | 29,810.10           | 55,567.55           | 53.6%         |
| 361.00 · Interest and Other Earnings - Other       | 8,185.60            | 0.00                | 100.0%        |
| <b>Total 361.00 · Interest and Other Earnings</b>  | <b>37,995.70</b>    | <b>55,567.55</b>    | <b>68.4%</b>  |
| 367.00 · Direct Public Support                     |                     |                     |               |
| 367.10 · Individ, Business Contributions           | 0.00                | 0.00                | 0.0%          |
| <b>Total 367.00 · Direct Public Support</b>        | <b>0.00</b>         | <b>0.00</b>         | <b>0.0%</b>   |
| 369.00 · Miscellaneous Revenue                     |                     |                     |               |
| 369.90 · Misc.Revenue                              | 0.00                | 0.00                | 0.0%          |
| 369.00 · Miscellaneous Revenue - Other             | 0.00                | 0.00                | 0.0%          |
| <b>Total 369.00 · Miscellaneous Revenue</b>        | <b>0.00</b>         | <b>0.00</b>         | <b>0.0%</b>   |
| <b>Total Income</b>                                | <b>1,973,785.99</b> | <b>2,033,335.12</b> | <b>97.1%</b>  |
| <b>Gross Profit</b>                                | <b>1,973,785.99</b> | <b>2,033,335.12</b> | <b>97.1%</b>  |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
**January through August 2026**

|                                           | Jan - Aug 26      | Budget            | % of Budget   |
|-------------------------------------------|-------------------|-------------------|---------------|
| <b>Expense</b>                            |                   |                   |               |
| <b>57620.1 · Salaries and Wages</b>       |                   |                   |               |
| 1.1 · Management                          |                   |                   |               |
| Bookkeeping/Accountant                    | 6,072.97          | 6,263.42          | 97.0%         |
| Clerk Services                            | 3,741.37          |                   |               |
| Director                                  | 48,108.80         | 49,169.24         | 97.8%         |
| Executive Director                        | 31,488.85         | 49,300.00         | 63.9%         |
| Treasurer                                 | 5,005.00          | 1,400.00          | 357.5%        |
| <b>Total 1.1 · Management</b>             | <b>94,416.99</b>  | <b>106,132.66</b> | <b>89.0%</b>  |
| 1.2 · Aquatics                            |                   |                   |               |
| Aquatics Manager                          | 32,708.98         | 28,965.39         | 112.9%        |
| Lifeguards                                | 145,032.57        | 153,653.86        | 94.4%         |
| On Site Supervisor/Head Guard             | 98,588.98         | 107,884.61        | 91.4%         |
| Swim Instructor                           | 37,405.47         | 37,923.08         | 98.6%         |
| Water Fitness Instructor                  | 11,597.54         | 10,592.32         | 109.5%        |
| <b>Total 1.2 · Aquatics</b>               | <b>325,333.54</b> | <b>339,019.26</b> | <b>96.0%</b>  |
| 1.3 · Dry Land                            |                   |                   |               |
| Dry Land Fitness Instructors              | 14,729.00         | 17,850.00         | 82.5%         |
| Janitors                                  | 46,305.57         | 51,653.86         | 89.6%         |
| Maintenance Tech                          | 60,770.56         | 39,230.78         | 154.9%        |
| Member Srvcs Manager                      | 29,699.47         | 26,712.50         | 111.2%        |
| Party Crew                                | 3,967.96          | 2,942.32          | 134.9%        |
| Welcome Desk                              | 66,051.17         | 75,519.22         | 87.5%         |
| <b>Total 1.3 · Dry Land</b>               | <b>221,523.73</b> | <b>213,908.68</b> | <b>103.6%</b> |
| 1.4 · Child Care Programs                 |                   |                   |               |
| Activity Leaders                          | 87,113.89         | 93,500.00         | 93.2%         |
| Child Care Programs Manager               | 54,629.51         | 48,384.62         | 112.9%        |
| Food Service Workers                      | 2,977.83          | 7,125.00          | 41.8%         |
| Van Driver                                | 3,544.41          | 3,368.19          | 105.2%        |
| <b>Total 1.4 · Child Care Programs</b>    | <b>148,265.64</b> | <b>152,377.81</b> | <b>97.3%</b>  |
| 1.5 · Misc. Wages                         |                   |                   |               |
| Holiday Pay                               | 23,257.73         | 8,564.19          | 271.6%        |
| Overtime                                  | 0.00              | 1,000.00          | 0.0%          |
| Paid Time Off                             | 25,550.05         | 24,067.31         | 106.2%        |
| <b>Total 1.5 · Misc. Wages</b>            | <b>48,807.78</b>  | <b>33,631.50</b>  | <b>145.1%</b> |
| <b>Total 57620.1 · Salaries and Wages</b> | <b>838,347.68</b> | <b>845,069.91</b> | <b>99.2%</b>  |
| <b>57620.2 · Benefits</b>                 |                   |                   |               |
| Cafeteria Plan                            | 0.00              | 0.00              | 0.0%          |
| Department of Labor & Industry            | 20,948.64         | 18,666.67         | 112.2%        |
| Federal Payroll Taxes                     | 65,073.78         | 62,115.39         | 104.8%        |
| Health Insurance                          | 88,034.45         | 41,922.37         | 210.0%        |
| Paid Family Medical Leave                 | 2,708.75          | 1,961.54          | 138.1%        |
| Unemployment Compensation                 | 3,355.75          | 5,884.61          | 57.0%         |
| <b>Total 57620.2 · Benefits</b>           | <b>180,121.37</b> | <b>130,550.58</b> | <b>138.0%</b> |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
 January through August 2026

|                                           | Jan - Aug 26      | Budget           | % of Budget   |
|-------------------------------------------|-------------------|------------------|---------------|
| <b>57620.3 · Supplies</b>                 |                   |                  |               |
| <b>3.10 Office Supplies</b>               |                   |                  |               |
| 3.11 Office Supplies                      | 3,251.55          | 3,333.36         | 97.5%         |
| 3.12 Computer Supplies                    | 1,142.48          | 1,333.36         | 85.7%         |
| 3.13 Subscriptions                        | 1,014.31          | 3,000.00         | 33.8%         |
| 3.14 Memberships and Dues                 | 0.00              | 800.00           | 0.0%          |
| 3.15 Print and Copying                    | 2,631.47          | 1,020.00         | 258.0%        |
| 3.16 Uniforms and Clothing                | 2,601.02          | 4,000.00         | 65.0%         |
| 3.10 Office Supplies - Other              | 189.48            |                  |               |
| <b>Total 3.10 Office Supplies</b>         | <b>10,830.31</b>  | <b>13,486.72</b> | <b>80.3%</b>  |
| <b>3.20 Front of House</b>                |                   |                  |               |
| 3.21 Inventory/Resale                     | 11,940.71         | 13,333.36        | 89.6%         |
| 3.22 Promotional                          | 391.11            | 680.00           | 57.5%         |
| 3.23 Coffee Supplies                      | 402.50            | 100.00           | 402.5%        |
| 3.24 Friends of Pool Contrib              | 0.00              | 0.00             | 0.0%          |
| <b>Total 3.20 Front of House</b>          | <b>12,734.32</b>  | <b>14,113.36</b> | <b>90.2%</b>  |
| <b>3.30 Lifeguard Supplies</b>            |                   |                  |               |
| 3.32 Lifeguard Supplies                   | 3,895.90          | 4,333.32         | 89.9%         |
| <b>Total 3.30 Lifeguard Supplies</b>      | <b>3,895.90</b>   | <b>4,333.32</b>  | <b>89.9%</b>  |
| <b>3.40 Program Supplies</b>              |                   |                  |               |
| 3.41 Instructor Supplies                  | 107.10            | 2,000.00         | 5.4%          |
| 3.42 Party Good & Supplies                | 3,487.99          | 5,000.00         | 69.8%         |
| 3.43 Special Events                       | 3,007.43          | 5,000.00         | 60.1%         |
| <b>Total 3.40 Program Supplies</b>        | <b>6,602.52</b>   | <b>12,000.00</b> | <b>55.0%</b>  |
| <b>3.50 Child Care Programs</b>           |                   |                  |               |
| <b>3.51 After School Child Care</b>       |                   |                  |               |
| 3.51.2 Program/Office Supplies            | 1,278.24          | 2,666.68         | 47.9%         |
| 3.51.3 Food Supplies                      | 3,383.06          | 6,666.68         | 50.7%         |
| 3.51.4 Field Trips                        | 197.30            |                  |               |
| 3.51.5 Transportation                     | 1,973.19          | 1,066.68         | 185.0%        |
| <b>Total 3.51 After School Child Care</b> | <b>6,831.79</b>   | <b>10,400.04</b> | <b>65.7%</b>  |
| <b>3.52 Summer Camp Program</b>           |                   |                  |               |
| 3.52.1 Uniforms                           | 1,966.22          | 2,000.00         | 98.3%         |
| 3.52.2 Program/Office Supplies            | 605.23            | 1,800.00         | 33.6%         |
| 3.52.3 Food Supplies                      | 333.54            | 0.00             | 100.0%        |
| 3.52.4 Field Trips                        | 62.15             | 0.00             | 100.0%        |
| 3.52.5 Transportation                     | 0.00              | 0.00             | 0.0%          |
| 3.52.6 USDA Food Program                  | 14,297.22         | 9,000.00         | 158.9%        |
| <b>Total 3.52 Summer Camp Program</b>     | <b>17,264.36</b>  | <b>12,800.00</b> | <b>134.9%</b> |
| <b>Total 3.50 Child Care Programs</b>     | <b>24,096.15</b>  | <b>23,200.04</b> | <b>103.9%</b> |
| <b>3.70 Maintenance Supplies</b>          |                   |                  |               |
| 3.71 Pool Chemicals                       | 16,714.58         | 10,600.00        | 157.7%        |
| 3.72 Janitorial Supplies                  | 14,885.62         | 9,600.00         | 155.1%        |
| 3.73 Maintenance Supplies                 | 12,580.97         | 8,000.00         | 157.3%        |
| 3.74 Tools and Equipment                  | 723.74            | 1,600.00         | 45.2%         |
| 3.75 Fuel Allowance                       | 0.00              | 0.00             | 0.0%          |
| 3.70 Maintenance Supplies - Other         | 0.00              | 0.00             | 0.0%          |
| <b>Total 3.70 Maintenance Supplies</b>    | <b>44,904.91</b>  | <b>29,800.00</b> | <b>150.7%</b> |
| <b>Total 57620.3 · Supplies</b>           | <b>103,064.11</b> | <b>96,933.44</b> | <b>106.3%</b> |

**William Shore Memorial Pool District**  
**Statements of Activities - Actual and Budgeted**  
**January through August 2026**

|                                         | Jan - Aug 26        | Budget              | % of Budget   |
|-----------------------------------------|---------------------|---------------------|---------------|
| <b>57620.4 · Services</b>               |                     |                     |               |
| <b>4.10 Professional Services</b>       |                     |                     |               |
| 4.11 Licenses and Permits               | 1,120.00            | 1,000.00            | 112.0%        |
| 4.12 Payroll Fees/Bank Charge           | 1,076.60            | 1,090.00            | 98.8%         |
| 4.13 IT Service                         | 10,559.71           | 4,000.00            | 264.0%        |
| 4.14 POS Services (CivicRec)            | 0.00                | 7,600.00            | 0.0%          |
| 4.15 Accounting Services                | 3,507.67            | 4,500.00            | 77.9%         |
| 4.16 Legal/Background Check             | 448.00              | 2,000.00            | 22.4%         |
| 4.17 CC Merchant Fees                   | 27,260.42           | 28,000.00           | 97.4%         |
| <b>Total 4.10 Professional Services</b> | <b>43,972.40</b>    | <b>48,190.00</b>    | <b>91.2%</b>  |
| <b>4.20 Communications</b>              |                     |                     |               |
| 4.21 Telephone/Cellphone                | 4,210.93            | 5,666.68            | 74.3%         |
| 4.22 Postage, Mailing Service           | 311.84              | 250.00              | 124.7%        |
| 4.23 Website/Internet                   | 1,632.00            | 2,120.00            | 77.0%         |
| <b>Total 4.20 Communications</b>        | <b>6,154.77</b>     | <b>8,036.68</b>     | <b>76.6%</b>  |
| <b>4.30 Training/Conferences,</b>       |                     |                     |               |
| 4.31 Training/Conferences               | 1,568.09            | 5,333.35            | 29.4%         |
| 4.32 · Travel/Fuel                      | 42.69               |                     |               |
| <b>Total 4.30 Training/Conferences,</b> | <b>1,610.78</b>     | <b>5,333.35</b>     | <b>30.2%</b>  |
| <b>4.40 Marketing/Advertising</b>       | <b>3,200.00</b>     | <b>2,800.00</b>     | <b>114.3%</b> |
| <b>4.50 Equipment Leases</b>            |                     |                     |               |
| 4.51 Office Copier                      | 2,574.27            | 3,266.68            | 78.8%         |
| <b>Total 4.50 Equipment Leases</b>      | <b>2,574.27</b>     | <b>3,266.68</b>     | <b>78.8%</b>  |
| <b>4.60 Insurance</b>                   | <b>155,949.00</b>   | <b>145,000.00</b>   | <b>107.6%</b> |
| <b>4.70 Utilities</b>                   | <b>120,458.62</b>   | <b>100,000.00</b>   | <b>120.5%</b> |
| <b>4.80 Repair/Maintenance</b>          |                     |                     |               |
| 4.81 Landscape Maintenance              | 8,967.48            | 10,000.00           | 89.7%         |
| 4.83 Building Repair/Maint              | 9,343.55            | 9,000.00            | 103.8%        |
| 4.84 Equipment-Repair/Maint             | 56,013.43           | 33,333.32           | 168.0%        |
| 4.86 Child Care Grant Expense           | 13,000.00           | 0.00                | 100.0%        |
| <b>Total 4.80 Repair/Maintenance</b>    | <b>87,324.46</b>    | <b>52,333.32</b>    | <b>166.9%</b> |
| <b>4.90 Miscellaneous Expense</b>       |                     |                     |               |
| 4.91 Recon Discrepancies                | 0.00                | 0.00                | 0.0%          |
| 4.92 Misc. Expense                      | 24.95               | 500.00              | 5.0%          |
| 4.95 State Sales/B & O Tax              | 32,141.26           | 40,000.00           | 80.4%         |
| 4.97 County Tax                         | 4,348.02            | 4,500.00            | 96.6%         |
| 4.98 State Auditor                      | 0.00                | 0.00                | 0.0%          |
| 4.99 Elections Costs                    | 0.00                | 0.00                | 0.0%          |
| <b>Total 4.90 Miscellaneous Expense</b> | <b>36,514.23</b>    | <b>45,000.00</b>    | <b>81.1%</b>  |
| <b>Total 57620.4 · Services</b>         | <b>457,758.53</b>   | <b>409,960.03</b>   | <b>111.7%</b> |
| <b>592.75 · Debt Interest</b>           |                     |                     |               |
| 2018A Bond (Public)                     | 170,943.75          | 170,494.00          | 100.3%        |
| 2020A Revenue Bond (Kitsap)             | 106,063.00          | 106,063.00          | 100.0%        |
| <b>Total 592.75 · Debt Interest</b>     | <b>277,006.75</b>   | <b>276,557.00</b>   | <b>100.2%</b> |
| <b>Total Expense</b>                    | <b>1,856,298.44</b> | <b>1,759,070.96</b> | <b>105.5%</b> |
| <b>Net Income</b>                       | <b>117,487.55</b>   | <b>274,264.16</b>   | <b>42.8%</b>  |

# William Shore Memorial Pool District Statements of Activities

January through August 2026

|                                                    | 401 Child Care Fund | 001 General Fund | Unclassified | TOTAL        |
|----------------------------------------------------|---------------------|------------------|--------------|--------------|
| <b>Income</b>                                      |                     |                  |              |              |
| 311.00 · Property Tax                              |                     |                  |              |              |
| 311.01 · Property Taxes                            | 0.00                | 1,183,600.41     | 0.00         | 1,183,600.41 |
| <b>Total 311.00 · Property Tax</b>                 | 0.00                | 1,183,600.41     | 0.00         | 1,183,600.41 |
| 334.00 · State Grants                              |                     |                  |              |              |
| 334.02 · USDA Food Grant                           | 2,764.45            | 0.00             | 0.00         | 2,764.45     |
| <b>Total 334.00 · State Grants</b>                 | 2,764.45            | 0.00             | 0.00         | 2,764.45     |
| 337.00 · County Shared Revenue/Grants              |                     |                  |              |              |
| 337.01 · Timber Excise Tax                         | 0.00                | 12,174.22        | 0.00         | 12,174.22    |
| 337.02 · Leasehold Excise Tax                      | 0.00                | 7,801.28         | 0.00         | 7,801.28     |
| 337.03 · County Timber Trust (335.02)              | 0.00                | 8,105.89         | 0.00         | 8,105.89     |
| <b>Total 337.00 · County Shared Revenue/Grants</b> | 0.00                | 28,081.39        | 0.00         | 28,081.39    |
| 341.00 · Merchandise Sales                         |                     |                  |              |              |
| 341.70 · Merchandise Sales                         | 0.00                | 21,710.46        | 0.00         | 21,710.46    |
| <b>Total 341.00 · Merchandise Sales</b>            | 0.00                | 21,710.46        | 0.00         | 21,710.46    |
| 347.30 · Activity Fees                             |                     |                  |              |              |
| 347.31 · Special Events/Gift Certif.               | 0.00                | 7,974.67         | 0.00         | 7,974.67     |
| 347.32 · Group Entrance Fees                       | 0.00                | 29,039.07        | 0.00         | 29,039.07    |
| 347.33 · General Admissions                        | 0.00                | 110,511.75       | 0.00         | 110,511.75   |
| 347.34 · Pass Sales                                | 0.00                | 216,485.29       | 0.00         | 216,485.29   |
| 347.35 · Party Room Rentals                        | 0.00                | 30,723.93        | 0.00         | 30,723.93    |
| <b>Total 347.30 · Activity Fees</b>                | 0.00                | 394,734.71       | 0.00         | 394,734.71   |
| 347.60 · Program Fees                              |                     |                  |              |              |
| 347.61 · Summer Camp                               | 99,784.35           | 507.40           | 0.00         | 100,291.75   |
| 347.62 · Swim Instruction                          | 0.00                | 76,522.61        | 48.00        | 76,570.61    |
| 347.63 · After School Care                         | 127,926.81          | 109.70           | 0.00         | 128,036.51   |
| <b>Total 347.60 · Program Fees</b>                 | 227,711.16          | 77,139.71        | 48.00        | 304,898.87   |
| 361.00 · Interest and Other Earnings               |                     |                  |              |              |
| 361.10 · Interest/Dividend Income                  | 0.00                | 29,810.10        | 0.00         | 29,810.10    |
| 361.00 · Interest and Other Earnings - Other       | 0.00                | 8,185.60         | 0.00         | 8,185.60     |
| <b>Total 361.00 · Interest and Other Earnings</b>  | 0.00                | 37,995.70        | 0.00         | 37,995.70    |
| <b>Total Income</b>                                | 230,475.61          | 1,743,262.38     | 48.00        | 1,973,785.99 |
| <b>Gross Profit</b>                                | 230,475.61          | 1,743,262.38     | 48.00        | 1,973,785.99 |
| <b>Expense</b>                                     |                     |                  |              |              |
| 57620.1 · Salaries and Wages                       |                     |                  |              |              |
| 1.1 · Management                                   |                     |                  |              |              |
| Bookkeeping/Accountant                             | 0.00                | 6,072.97         | 0.00         | 6,072.97     |
| Clerk Services                                     | 0.00                | 3,741.37         | 0.00         | 3,741.37     |
| Director                                           | 0.00                | 48,108.80        | 0.00         | 48,108.80    |
| Executive Director                                 | 0.00                | 31,488.85        | 0.00         | 31,488.85    |
| Treasurer                                          | 0.00                | 5,005.00         | 0.00         | 5,005.00     |
| <b>Total 1.1 · Management</b>                      | 0.00                | 94,416.99        | 0.00         | 94,416.99    |
| 1.2 · Aquatics                                     |                     |                  |              |              |
| Aquatics Manager                                   | 0.00                | 32,708.98        | 0.00         | 32,708.98    |
| Lifeguards                                         | 775.80              | 143,259.42       | 997.35       | 145,032.57   |
| On Site Supervisor/Head Guard                      | 0.00                | 98,588.98        | 0.00         | 98,588.98    |
| Swim Instructor                                    | 0.00                | 37,405.47        | 0.00         | 37,405.47    |
| Water Fitness Instructor                           | 0.00                | 11,597.54        | 0.00         | 11,597.54    |
| <b>Total 1.2 · Aquatics</b>                        | 775.80              | 323,560.39       | 997.35       | 325,333.54   |
| 1.3 · Dry Land                                     |                     |                  |              |              |
| Dry Land Fitness Instructors                       | 0.00                | 14,729.00        | 0.00         | 14,729.00    |
| Janitors                                           | 0.00                | 46,305.57        | 0.00         | 46,305.57    |
| Maintenance Tech                                   | 0.00                | 60,770.56        | 0.00         | 60,770.56    |
| Member Svcs Manager                                | 0.00                | 29,699.47        | 0.00         | 29,699.47    |
| Party Crew                                         | 0.00                | 3,967.96         | 0.00         | 3,967.96     |
| Welcome Desk                                       | 0.00                | 66,051.17        | 0.00         | 66,051.17    |
| <b>Total 1.3 · Dry Land</b>                        | 0.00                | 221,523.73       | 0.00         | 221,523.73   |
| 1.4 · Child Care Programs                          |                     |                  |              |              |
| Activity Leaders                                   | 76,493.25           | 10,620.64        | 0.00         | 87,113.89    |
| Child Care Programs Manager                        | 50,620.55           | 4,008.96         | 0.00         | 54,629.51    |
| Food Service Workers                               | 1,601.32            | 1,376.51         | 0.00         | 2,977.83     |
| Van Driver                                         | 3,544.41            | 0.00             | 0.00         | 3,544.41     |
| <b>Total 1.4 · Child Care Programs</b>             | 132,259.53          | 16,006.11        | 0.00         | 148,265.64   |

# William Shore Memorial Pool District Statements of Activities

January through August 2026

|                                           | 401 Child Care Fund | 001 General Fund  | Unclassified  | TOTAL             |
|-------------------------------------------|---------------------|-------------------|---------------|-------------------|
| <b>1.5 - Misc. Wages</b>                  |                     |                   |               |                   |
| Holiday Pay                               | 2,303.36            | 20,954.37         | 0.00          | 23,257.73         |
| Paid Time Off                             | 3,025.27            | 22,524.78         | 0.00          | 25,550.05         |
| <b>Total 1.5 - Misc. Wages</b>            | <b>5,328.63</b>     | <b>43,479.15</b>  | <b>0.00</b>   | <b>48,807.78</b>  |
| <b>Total 57620.1 - Salaries and Wages</b> | <b>138,363.96</b>   | <b>698,986.37</b> | <b>997.35</b> | <b>838,347.68</b> |
| <b>57620.2 - Benefits</b>                 |                     |                   |               |                   |
| Department of Labor & Industry            | 3,864.14            | 17,052.11         | 32.39         | 20,948.64         |
| Federal Payroll Taxes                     | 11,052.70           | 53,938.79         | 82.29         | 65,073.78         |
| Health Insurance                          | 2,337.64            | 85,696.81         | 0.00          | 88,034.45         |
| Paid Family Medical Leave                 | 446.89              | 2,258.65          | 3.21          | 2,708.75          |
| Unemployment Compensation                 | 553.70              | 2,798.06          | 3.99          | 3,355.75          |
| <b>Total 57620.2 - Benefits</b>           | <b>18,255.07</b>    | <b>161,744.42</b> | <b>121.88</b> | <b>180,121.37</b> |
| <b>57620.3 - Supplies</b>                 |                     |                   |               |                   |
| <b>3.10 Office Supplies</b>               |                     |                   |               |                   |
| 3.11 Office Supplies                      | 79.56               | 3,171.99          | 0.00          | 3,251.55          |
| 3.12 Computer Supplies                    | 0.00                | 1,142.48          | 0.00          | 1,142.48          |
| 3.13 Subscriptions                        | 169.80              | 844.51            | 0.00          | 1,014.31          |
| 3.15 Print and Copying                    | 0.00                | 2,631.47          | 0.00          | 2,631.47          |
| 3.16 Uniforms and Clothing                | 0.00                | 2,601.02          | 0.00          | 2,601.02          |
| 3.10 Office Supplies - Other              | 0.00                | 189.48            | 0.00          | 189.48            |
| <b>Total 3.10 Office Supplies</b>         | <b>249.36</b>       | <b>10,580.95</b>  | <b>0.00</b>   | <b>10,830.31</b>  |
| <b>3.20 Front of House</b>                |                     |                   |               |                   |
| 3.21 Inventory/Resale                     | 0.00                | 11,940.71         | 0.00          | 11,940.71         |
| 3.22 Promotional                          | 0.00                | 391.11            | 0.00          | 391.11            |
| 3.23 Coffee Supplies                      | 0.00                | 402.50            | 0.00          | 402.50            |
| <b>Total 3.20 Front of House</b>          | <b>0.00</b>         | <b>12,734.32</b>  | <b>0.00</b>   | <b>12,734.32</b>  |
| <b>3.30 Lifeguard Supplies</b>            |                     |                   |               |                   |
| 3.32 Lifeguard Supplies                   | 0.00                | 3,895.90          | 0.00          | 3,895.90          |
| <b>Total 3.30 Lifeguard Supplies</b>      | <b>0.00</b>         | <b>3,895.90</b>   | <b>0.00</b>   | <b>3,895.90</b>   |
| <b>3.40 Program Supplies</b>              |                     |                   |               |                   |
| 3.41 Instructor Supplies                  | 0.00                | 107.10            | 0.00          | 107.10            |
| 3.42 Party Good & Supplies                | 0.00                | 3,487.99          | 0.00          | 3,487.99          |
| 3.43 Special Events                       | 84.96               | 2,922.47          | 0.00          | 3,007.43          |
| <b>Total 3.40 Program Supplies</b>        | <b>84.96</b>        | <b>6,517.56</b>   | <b>0.00</b>   | <b>6,602.52</b>   |
| <b>3.50 Child Care Programs</b>           |                     |                   |               |                   |
| <b>3.51 After School Child Care</b>       |                     |                   |               |                   |
| 3.51.2 Program/Office Supplies            | 1,278.24            | 0.00              | 0.00          | 1,278.24          |
| 3.51.3 Food Supplies                      | 3,383.06            | 0.00              | 0.00          | 3,383.06          |
| 3.51.4 Field Trips                        | 197.30              | 0.00              | 0.00          | 197.30            |
| 3.51.5 Transportation                     | 1,973.19            | 0.00              | 0.00          | 1,973.19          |
| <b>Total 3.51 After School Child Care</b> | <b>6,831.79</b>     | <b>0.00</b>       | <b>0.00</b>   | <b>6,831.79</b>   |
| <b>3.52 Summer Camp Program</b>           |                     |                   |               |                   |
| 3.52.1 Uniforms                           | 1,966.22            | 0.00              | 0.00          | 1,966.22          |
| 3.52.2 Program/Office Supplies            | 605.23              | 0.00              | 0.00          | 605.23            |
| 3.52.3 Food Supplies                      | 333.54              | 0.00              | 0.00          | 333.54            |
| 3.52.4 Field Trips                        | 62.15               | 0.00              | 0.00          | 62.15             |
| 3.52.6 USDA Food Program                  | 14,297.22           | 0.00              | 0.00          | 14,297.22         |
| <b>Total 3.52 Summer Camp Program</b>     | <b>17,264.36</b>    | <b>0.00</b>       | <b>0.00</b>   | <b>17,264.36</b>  |
| <b>Total 3.50 Child Care Programs</b>     | <b>24,096.15</b>    | <b>0.00</b>       | <b>0.00</b>   | <b>24,096.15</b>  |
| <b>3.70 Maintenance Supplies</b>          |                     |                   |               |                   |
| 3.71 Pool Chemicals                       | 0.00                | 16,714.58         | 0.00          | 16,714.58         |
| 3.72 Janitorial Supplies                  | 0.00                | 14,885.62         | 0.00          | 14,885.62         |
| 3.73 Maintenance Supplies                 | 0.00                | 12,580.97         | 0.00          | 12,580.97         |
| 3.74 Tools and Equipment                  | 57.94               | 665.80            | 0.00          | 723.74            |
| <b>Total 3.70 Maintenance Supplies</b>    | <b>57.94</b>        | <b>44,846.97</b>  | <b>0.00</b>   | <b>44,904.91</b>  |
| <b>Total 57620.3 - Supplies</b>           | <b>24,488.41</b>    | <b>78,575.70</b>  | <b>0.00</b>   | <b>103,064.11</b> |
| <b>57620.4 - Services</b>                 |                     |                   |               |                   |
| <b>4.10 Professional Services</b>         |                     |                   |               |                   |
| 4.11 Licenses and Permits                 | 0.00                | 1,120.00          | 0.00          | 1,120.00          |
| 4.12 Payroll Fees/Bank Charge             | 0.00                | 1,062.60          | 14.00         | 1,076.60          |
| 4.13 IT Service                           | 0.00                | 10,559.71         | 0.00          | 10,559.71         |
| 4.15 Accounting Services                  | 0.00                | 3,507.67          | 0.00          | 3,507.67          |
| 4.16 Legal/Background Check               | 4.00                | 444.00            | 0.00          | 448.00            |
| 4.17 CC Merchant Fees                     | 0.00                | 27,260.42         | 0.00          | 27,260.42         |
| <b>Total 4.10 Professional Services</b>   | <b>4.00</b>         | <b>43,954.40</b>  | <b>14.00</b>  | <b>43,972.40</b>  |

# William Shore Memorial Pool District Statements of Activities

January through August 2026

|                                         | 401 Child Care Fund | 001 General Fund    | Unclassified     | TOTAL               |
|-----------------------------------------|---------------------|---------------------|------------------|---------------------|
| 4.20 Communications                     |                     |                     |                  |                     |
| 4.21 Telephone/Cellphone                | 0.00                | 4,210.93            | 0.00             | 4,210.93            |
| 4.22 Postage, Mailing Service           | 0.00                | 311.84              | 0.00             | 311.84              |
| 4.23 Website/Internet                   | 0.00                | 1,428.00            | 204.00           | 1,632.00            |
| <b>Total 4.20 Communications</b>        | <b>0.00</b>         | <b>5,950.77</b>     | <b>204.00</b>    | <b>6,154.77</b>     |
| 4.30 Training/Conferences,              |                     |                     |                  |                     |
| 4.31 Training/Conferences               | 460.84              | 1,107.25            | 0.00             | 1,568.09            |
| 4.32 - Travel/Fuel                      | 0.00                | 42.69               | 0.00             | 42.69               |
| <b>Total 4.30 Training/Conferences,</b> | <b>460.84</b>       | <b>1,149.94</b>     | <b>0.00</b>      | <b>1,610.78</b>     |
| 4.40 Marketing/Advertising              | 0.00                | 3,200.00            | 0.00             | 3,200.00            |
| 4.50 Equipment Leases                   |                     |                     |                  |                     |
| 4.51 Office Copier                      | 0.00                | 2,574.27            | 0.00             | 2,574.27            |
| <b>Total 4.50 Equipment Leases</b>      | <b>0.00</b>         | <b>2,574.27</b>     | <b>0.00</b>      | <b>2,574.27</b>     |
| 4.60 Insurance                          | 0.00                | 155,949.00          | 0.00             | 155,949.00          |
| 4.70 Utilities                          | 0.00                | 120,458.62          | 0.00             | 120,458.62          |
| 4.80 Repair/Maintenance                 |                     |                     |                  |                     |
| 4.81 Landscape Maintenance              | 0.00                | 8,967.48            | 0.00             | 8,967.48            |
| 4.83 Building Repair/Maint              | 0.00                | 9,203.99            | 139.56           | 9,343.55            |
| 4.84 Equipment-Repair/Maint             | 0.00                | 56,013.43           | 0.00             | 56,013.43           |
| 4.86 Child Care Grant Expense           | 13,000.00           | 0.00                | 0.00             | 13,000.00           |
| <b>Total 4.80 Repair/Maintenance</b>    | <b>13,000.00</b>    | <b>74,184.90</b>    | <b>139.56</b>    | <b>87,324.46</b>    |
| 4.90 Miscellaneous Expense              |                     |                     |                  |                     |
| 4.92 Misc. Expense                      | 0.00                | 24.95               | 0.00             | 24.95               |
| 4.95 State Sales/B & O Tax              | 0.00                | 32,141.26           | 0.00             | 32,141.26           |
| 4.97 County Tax                         | 0.00                | 4,348.02            | 0.00             | 4,348.02            |
| <b>Total 4.90 Miscellaneous Expense</b> | <b>0.00</b>         | <b>36,514.23</b>    | <b>0.00</b>      | <b>36,514.23</b>    |
| <b>Total 57620.4 - Services</b>         | <b>13,464.84</b>    | <b>443,936.13</b>   | <b>357.56</b>    | <b>457,758.53</b>   |
| 592.75 - Debt Interest                  |                     |                     |                  |                     |
| 2018A Bond (Public)                     | 0.00                | 170,943.75          | 0.00             | 170,943.75          |
| 2020A Revenue Bond (Kitsap)             | 0.00                | 106,063.00          | 0.00             | 106,063.00          |
| <b>Total 592.75 - Debt Interest</b>     | <b>0.00</b>         | <b>277,006.75</b>   | <b>0.00</b>      | <b>277,006.75</b>   |
| <b>Total Expense</b>                    | <b>194,572.28</b>   | <b>1,660,249.37</b> | <b>1,476.79</b>  | <b>1,856,298.44</b> |
| <b>Net Income</b>                       | <b>35,903.33</b>    | <b>83,013.01</b>    | <b>-1,428.79</b> | <b>117,487.55</b>   |

**William Shore Memorial Pool District**  
**Statement of Cash Flows**  
January through August 2026

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|                                                                            | <u>Jan - Aug 26</u>        |
|----------------------------------------------------------------------------|----------------------------|
| <b>OPERATING ACTIVITIES</b>                                                |                            |
| Net Income                                                                 | 117,487.55                 |
| Adjustments to reconcile Net Income<br>to net cash provided by operations: |                            |
| 594.75 · Capital Expense:75.61 · Equipment                                 | -101,564.49                |
| 21005 · Citi Cards                                                         | -10,783.23                 |
| Current Payroll Liabilities:Payroll Liabilities                            | -984.14                    |
| Current Payroll Liabilities:Employment Security                            | -973.43                    |
| Current Payroll Liabilities:Federal Unemployment                           | -47.32                     |
| Current Payroll Liabilities:Labor & Industries                             | -1,959.47                  |
| Current Payroll Liabilities:PFML                                           | -569.41                    |
| Net cash provided by Operating Activities                                  | <u>606.06</u>              |
| Net cash increase for period                                               | 606.06                     |
| Cash at beginning of period                                                | <u>1,850,029.86</u>        |
| Cash at end of period                                                      | <u><u>1,850,635.92</u></u> |