

AGENDA- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington,

January 27, 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 Lori Taber at lorit@sacpa.org

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT:

CONSENT AGENDA

- Minutes for December 2025
- Ratification for December 2025 - \$428,098.82

Action Items:

Agenda Items:

- Changes to Policy and Procedure Manual pgs. 148 – 172
- Treasurers Job Description

ITEMS FOR DISCUSSION

- 2A** Executive Director Report
- 2B** Financial Report
- 2C** Staff Report
- 2D** Scholarship Report

PUBLIC COMMENT:

NEXT MEETING DATE

The next WSMPD meeting will be held on February 24th, 2026 at 3pm

ADJOURNMENT

MINUTES- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

December 23, 2025

3:00 p.m.

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

COMMISSIONERS

Navarra Carr, Latrisha Suggs, Randy Johnson, Mike French, Greg Shield

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

President Navarra Carr called the meeting to order. Present were Commissioner Randy Johnson, Commissioner Mike French, Commissioner Greg Shield, Executive Director Ryan Amiot. Accountant Elizabeth Hogen

Executive Session: RCW 42.30.110 called: Executive session called by President Navarra Carr for 30 minutes.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA:

Commissioner Randy Johnson requested modification of the agenda to include 2D discussion of Treasurer position. Agenda modification approved.

ACTION TAKEN: CMFm to approve agenda, CCMs, mc

PUBLIC COMMENT- Michael Jakubcin, shared his experience with his contact at the Prosecuting attorney's office. The fact that the situation is being dealt with by The State Attorney Generals office. The concern over no information about the process or outcome is being shared with the public and when the information would be given out. Commissioner Randy Johnson responded with the fact that they have nothing to do with the criminal case before the Attorney General's office, so they have no knowledge of the proceedings. President Navarra Carr added that no attorney from either office has reached out to the board.

Paul Gottlieb introduced his concerns and questions about oversight of the budget, due to findings of fraud by the State Auditor's office, what the board's responsibility in this issue is. What is going to happen with the position of Executive Director. How long will Steve be on paid administrative leave and will he continue in his previous position? Regarding the board, the findings of the State Auditors' office. How is the board going to make all this right and avoid future issues.

Commissioner Mike French responds to Mr. Gottlieb concerning several of his questions and concerns. Specifically, the oversight of the budget falls to the board, he apologizes for the mistakes that the state auditor pointed out to them. They accepted the report and the deficiencies noted in the report and are committed to rectifying those areas of concern. Some of those corrections are being handled immediately, others will be handled in the long term as the board explores and develops policies and procedures that address the Auditors' concerns now and for the future. Concerning the executive director's position, Mike praised the job that Ryan Amiot is doing, and that there is no timeline on the issues of concerning Steve and his position with the Shore Aquatic Center. Mike expressed his appreciation for the issues that Mr. Gottlieb brought up.

CONSENT AGENDA

-Minutes for November 28th, 2025

Ratification for October \$55,407.32

Ratification for November 2025 - \$59,687.30

Motion to approve the consent agenda was passed with Commissioner LaTrisha Suggs abstaining.

ACTION TAKEN: CGSm to approve, CMFs, mc

Action Item: PEBB Health Insurance & Resolution

Ryan speaks toward clarifying that by adopting this insurance, PEBB would establish rules for all staff, there would be no special circumstances or exclusions. We would not have to develop policy and procedures around health insurance PEBB has all that in place on the State Level. Commissioner Mike French brings up the past medical insurance having not been equal for all and that if cost not too high would be for this. Ryan states that we would see a \$2,000 dollar bump a month. This brought up the discussion of the need to amend the budget in near future, they will address soon as they clarify issues with the projected cost of several areas of the budget. The board moved to approve the PEBB Health Insurance Resolution. PEBB Purchasing Resolution Approved.

Items for Discussion: None

2a Executive Directors Report: Ryan reports that we are moving forward with the HVAC install, will need to have a crane at the cost of around \$1,000.00. We did utilize back up pump, wondering if need to have extra at \$700.00. Cody is doing good, has gone through a list of repairs. Closure will be February 21 to March 8th. Ryan will reach out to the YMCA for options to use their pool for our members while we are closed.

2b Financial Report- Ryan and Mike talked last week concerning the process going forward. They reached out to the State Auditor's office. They responded with a book of options since they are unable to give direct guidance. They discussed amending the budget but would like to hold off till more information of the unknown is known. Commissioner Mike French didn't see much variance in the financials. Commissioner Randy Johnson asked for clarification on one item on page 23, higher than normal cash out. Accountant Elizabeth Hogan explains that is for our loan payment that is due in early December. Mike reports that Kitsap Bank is working on the signature access on account.

2c Staff Report- Ryan shares that we are light on lifeguards with some different situations including one guard walking off shift. Just had a lifeguard training course that will help bring us up to good status. Youth programs is slowly recovering from the loss of Jessica. Morgan has stepped up and is filling the position well, we found a new person to fill Morgans position. Lexy Peabody, she just finished her early childhood development education so brings that knowledge and skills to the program. Commissioner LaTrisha Suggs asked concerning the contract with OMC for the building expansion. Ryan states that they have decided to have their legal team reevaluate the contract. Still have not heard back with time to speak with them again. Ryan points out that our current program is down slightly from the past and that our waiting list clients have all been contacted and we are still not at capacity.

2D Appointment of Treasurer: Commissioner Randy Johnson handed out a copy of the government rules and responsibilities for a treasurer to the board. Not looking for answers but input from everyone concerning what they feel would be the scope of practice, amount of work hours needed anything that is felt important. Then Commissioner Johnson will put together a job description for the board's approval. Commissioner French explains to the public in attendance that we did for many years have an independent treasurer that was a CPA and reported to the board not the executive director. In looking at the job description the role of dept management and investment management was primary. He points out that in the long run would, it be advantageous for us to use the county auditor to be our treasurer which is an option. The issue, with that is per, Commissioner Johnson can they do that with the staff they have. Commissioner Carr

expresses her thoughts that the person needs to be a CPA, report only to the board and not be a fulltime position. Commissioner Suggs feels like that we hire someone rather than send to outside agency.

Public Comment: Michael Jakubcin, commented that he is hearten by the proceedings and what he is hearing, especially concerning Ryan the way he is taking control of things. He can remember when he was a lifeguard here. Given that the comment given concerning the \$22,000.000 budget that was done correctly, but he points out that in the past there was a 3million dollar overruns for the general contractor that was not allotted for and that we should temper our process by those realities.

Margret Jakubcin was unable to make comment due to inability to unmute herself.

Next meeting January 27th, 2026 3pm

ADJOURNMENT

Commissioner Navarra Carr ended the meeting at 4:28

PASSED AND ADOPTED December 23, 2025

William Shore Memorial Pool District Commissioners

Navarra Carr, President

ATTEST;

Lori Taber, 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:

December 2025

From Operations Account:

Operations Total: **\$428,098.82**

Capital Total: **\$00.00**

Expense Grand Total: **\$428,098.82**

Date: 1/27/26

Clerk Of The Board

Executive Director, Ryan Amiot

Board of Commissioners President

Navarra Carr

William Shore Memorial Pool District
Transactions for Ratification
December 2025

Type	Date	Num	Name	Memo	Account	Debit
Check	12/01/2025	bondpmt	US Bank	12/1/25 bond pa...	2018A Bond (Public)	176,193.75
						176,193.75
Check	12/01/2025	bond pmt	Kitsap Bank	Kitsap revenue b...	2020A Revenue Bond (Kitsap)	109,261.00
						109,261.00
Check	12/04/2025	5206	State Auditor's Office	L171747 10/25 ...	4.98 State Auditor	60,594.50
						60,594.50
Check	12/04/2025	5207	City of PA	9/30 -11/05 Utilit...	4.70 Utilities	13,571.11
						13,571.11
Check	12/08/2025	DD5212	Motors & Controls Corp.	Deposit for order...	4.83 Building Repair/Maint	11,316.55
						11,316.55
Check	12/26/2025	DOR-nov	Department of Revenue	November B&O ...	4.95 State Sales/B & O Tax	7,955.32
						7,955.32
Check	12/18/2025	5221	ats automation	#169308 Buildin...	4.83 Building Repair/Maint	7,570.73
						7,570.73
Check	12/08/2025	regenc1...	Regence Blue Shield	Staff medical ins...	Health Insurance	7,143.30
						7,143.30
Check	12/02/2025	1225fees	Merchant Settlement	November CC fe...	4.17 CC Merchant Fees	4,484.31
						4,484.31
Check	12/04/2025	5208	Trotter & Morton	#23213 Exhaust ...	4.84 Equipment-Repair/Maint	3,994.08
						3,994.08
Credit Card Charge	12/02/2025	lori	Uline	janitorial supplies	3.72 Janitorial Supplies	2,691.81
						2,691.81
Check	12/19/2025	5225	Cascade Columbia Distr...	pool chemicals i...	3.71 Pool Chemicals	2,362.07
						2,362.07
Credit Card Charge	12/12/2025	lori	Swim Outlet	resale goggles, etc	3.21 Inventory/Resale	2,102.61
						2,102.61
Credit Card Charge	12/04/2025	ryan	Kiefer Aquatics	lane line buoys	4.84 Equipment-Repair/Maint	1,988.52
						1,988.52
Credit Card Charge	12/01/2025	ryan	Home Depot	Washer & dryer	3.74 Tools and Equipment	1,631.26
						1,631.26
Check	12/04/2025	5211	Kitsap Networking Servi...	#30052 Backup, ...	4.13 IT Service	1,230.57
						1,230.57
Check	12/18/2025	5216	Bizy Boys LLC	#13782 Monthly l...	4.81 Landscape Maintenance	1,088.28
						1,088.28
Check	12/04/2025	5212	When to Work	#34454788-100-...	3.13 Subscriptions	1,058.51
						1,058.51
Credit Card Charge	12/02/2025	spark	Costco	food for winter c...	3.51.3 Food Supplies	1,050.00
						1,050.00
Credit Card Charge	12/05/2025	ryan	Home Depot	ADA shower ben...	4.83 Building Repair/Maint	860.31
						860.31
Check	12/30/2025	5228	Gustafson, Ana L	Replace 12/26 D...	Lifeguards	839.32
						839.32

William Shore Memorial Pool District
Transactions for Ratification
December 2025

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Charge	12/13/2025	cody	Laurel Lanes	Staff christmas	3.43 Special Events	700.00
						700.00
Credit Card Charge	12/01/2025	lori	Amazon	arty supplies	3.42 Party Good & Supplies	561.76
						561.76
Credit Card Charge	12/20/2025	lori	Amazon	Carpet shampoo...	4.83 Building Repair/Maint	530.34
						530.34
Check	12/18/2025	5214	On Time Sports	#137736 Clallam...	4.40 Marketing/Advertising	500.00
						500.00
Credit Card Charge	12/12/2025	ryan	On Time Sports	Clallam Bay HS ...	4.40 Marketing/Advertising	500.00
						500.00
Check	12/18/2025	5223	State Auditor's Office	November 2025 ...	4.98 State Auditor	486.85
						486.85
Check	12/04/2025	5205	Justina Folsom	Refund family an...	347.34 Pass Sales	464.40
						464.40
Credit Card Charge	12/07/2025	ryan	Optsigns	digital signage s...	3.13 Subscriptions	439.83
						439.83
Check	12/04/2025	5209	Chemical Products Co.	#4207 Quarterly ...	4.84 Equipment-Repair/Maint	380.10
						380.10
Credit Card Charge	12/01/2025	ryan	Home Depot	Washer & dryer ...	3.74 Tools and Equipment	326.70
						326.70
Check	12/03/2025	unum1...	Unum Life Ins	Staff life insuran...	Health Insurance	318.16
						318.16
Credit Card Charge	12/17/2025	ryan	Costco	Spark snack	3.51.3 Food Supplies	305.36
						305.36
Check	12/04/2025	5210	Clallam County EDC	#4721 Annual m...	3.14 Memberships and Dues	300.00
						300.00
Check	12/18/2025	5217	Pacific Office Equipment	#1169224 Cann...	4.51 Office Copier	215.47
			Pacific Office Equipment	#1170380 Cann...	4.51 Office Copier	131.89
						347.36
Credit Card Charge	12/15/2025	lori	SDC	door control parts	4.83 Building Repair/Maint	207.13
						207.13
Check	12/23/2025	Wave1...	Wave	Monthly internet ...	4.23 Website/Internet	204.00
						204.00
Check	12/19/2025	5226	TMI Salt Pure Corporation	pool chemicals l...	3.73 Maintenance Supplies	174.89
						174.89
Check	12/18/2025	5224	Angeles Communication...	#35605 VoIP mo...	4.21 Telephone/Cellphone	161.17
						161.17
Credit Card Charge	12/24/2025	ryan	AT&T	Spark/work phon...	4.21 Telephone/Cellphone	136.96
						136.96
Check	12/18/2025	5218	Patrick Irwin Law Firm	#14953 Novemb...	4.16 Legal/Background Check	132.00
						132.00
Credit Card Charge	12/17/2025	ryan	Vista Print	Business cards	3.11 Office Supplies	130.65
						130.65

William Shore Memorial Pool District
Transactions for Ratification
December 2025

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Charge	12/01/2025	ryan	StarGuard Elite, LLC	SGE LG & CPR ...	3.32 Lifeguard Supplies	120.00
						120.00
Check	12/02/2025	1225settl	Merchant Settlement	EXP fees	4.17 CC Merchant Fees	107.95
						107.95
Credit Card Charge	12/01/2025	ryan	Microsoft	Windows 11pro ...	3.12 Computer Supplies	107.82
						107.82
Credit Card Charge	12/03/2025	spark	Costco	food for spark	3.51.3 Food Supplies	100.92
						100.92
Credit Card Charge	12/05/2025	spark	Fiesta Jalisco	goodbye lunch	3.43 Special Events	81.21
						81.21
Check	12/23/2025	veri-dec	Verizon	Cell phone	4.21 Telephone/Cellphone	71.23
						71.23
Credit Card Charge	12/19/2025	ryan	Walmart	Spark gingerbre...	3.51.2 Program/Office Supplies	68.46
						68.46
Credit Card Charge	12/02/2025	spark	Walmart	food for winter c...	3.51.3 Food Supplies	61.27
						61.27
Credit Card Charge	12/02/2025	ryan	NCSI	background che...	4.16 Legal/Background Check	55.50
						55.50
Credit Card Charge	12/03/2025	spark	Safeway Fuel	gas for van	3.51.5 Transportation	54.38
						54.38
Credit Card Charge	12/17/2025	lori	Amazon	protection plan f...	4.83 Building Repair/Maint	52.26
						52.26
Credit Card Charge	12/02/2025	spark	Dollar Tree	winter camp decor	3.51.2 Program/Office Supplies	50.07
						50.07
Credit Card Charge	12/08/2025	lori	Lincoln Street Station	mailed part to re...	4.22 Postage, Mailing Service	49.42
						49.42
Credit Card Charge	12/09/2025	spark	Amazon	craft supplies	3.51.2 Program/Office Supplies	48.06
						48.06
Check	12/18/2025	5219	Nessa Goldman	refund from Party	347.35 Party Room Rentals	46.00
						46.00
Credit Card Charge	12/13/2025	cody	Amazon	replace damage...	4.92 Misc. Expense	41.81
						41.81
Credit Card Charge	12/18/2025	spark	Amazon	printer ink	3.51.2 Program/Office Supplies	37.03
						37.03
Credit Card Charge	12/04/2025	lori	Amazon	step stool	3.74 Tools and Equipment	37.02
						37.02
Credit Card Charge	12/17/2025	lori	Amazon	calendar	3.11 Office Supplies	35.24
						35.24
Credit Card Charge	12/06/2025	cody	Amazon	pressure washer...	3.73 Maintenance Supplies	34.83
						34.83
Credit Card Charge	12/08/2025	lori	Safeway	Party supplies c...	3.42 Party Good & Supplies	31.99
						31.99

William Shore Memorial Pool District
Transactions for Ratification
December 2025

Type	Date	Num	Name	Memo	Account	Debit
Check	12/02/2025	gate	Gateway Billing	Dec gateway billi...	4.17 CC Merchant Fees	30.00
						30.00
Credit Card Charge	12/20/2025	lori	Amazon	coffee supplies	3.23 Coffee Supplies	29.99
						29.99
Credit Card Charge	12/17/2025	lori	Amazon	carpet shampoo	4.83 Building Repair/Maint	27.70
						27.70
Credit Card Charge	12/23/2025	lori	Amazon	file folders	3.11 Office Supplies	27.21
						27.21
Credit Card Charge	12/05/2025	cody	keller supply	Sch 80 pvc adap...	3.73 Maintenance Supplies	26.88
						26.88
Credit Card Charge	12/17/2025	lori	Safeway	party supplies ca...	3.42 Party Good & Supplies	25.99
						25.99
Credit Card Charge	12/13/2025	cody	Swains General Store	PVC fitting	3.73 Maintenance Supplies	23.90
						23.90
Credit Card Charge	12/11/2025	lori	Amazon	calendar	3.11 Office Supplies	21.77
						21.77
Credit Card Charge	12/12/2025	lori	Amazon	calendar	3.11 Office Supplies	21.77
						21.77
Credit Card Charge	12/13/2025	lori	Amazon	calendar	3.11 Office Supplies	21.77
						21.77
Credit Card Charge	12/03/2025		Amazon	pop rivits for suit ...	3.73 Maintenance Supplies	21.71
						21.71
Credit Card Charge	12/16/2025	lori	Amazon	name tags	3.16 Uniforms and Clothing	20.00
						20.00
Credit Card Charge	12/18/2025	lori	Amazon	sugar packets	3.23 Coffee Supplies	17.99
						17.99
Credit Card Charge	12/06/2025	spark	Amazon	printer ink	3.51.2 Program/Office Supplies	17.38
						17.38
Check	12/18/2025	5215	Swains General Store	11/30/25 Stmt	3.73 Maintenance Supplies	16.42
						16.42
Credit Card Charge	12/12/2025	ryan	Lincoln Street Station	notary services r...	3.11 Office Supplies	15.00
						15.00
Credit Card Charge	12/11/2025	cody	Swains General Store	ADA seat hardw...	3.73 Maintenance Supplies	14.24
						14.24
Credit Card Charge	12/01/2025	spark	Disney Plus	spark movies	3.13 Subscriptions	14.15
						14.15
Check	12/22/2025	wire1222	Wire Fees	fee for 12/22 Wire	4.12 Payroll Fees/Bank Charge	14.00
						14.00
Credit Card Charge	12/17/2025	lori	Amazon	gift supplies	3.70 Maintenance Supplies	13.33
						13.33
Credit Card Charge	12/16/2025	spark	Spotify	spark music	3.13 Subscriptions	13.06
						13.06

William Shore Memorial Pool District
Transactions for Ratification
December 2025

Type	Date	Num	Name	Memo	Account	Debit
Check	12/30/2025	5229	Department of Licensing	Peabody, A	4.16 Legal/Background Check	13.00
			Department of Licensing	Lasher, M	4.16 Legal/Background Check	13.00
						26.00
Check	12/18/2025	5220	Lasher, Morgan L	Spark craft suppl...	3.51.2 Program/Office Supplies	10.40
						10.40
Credit Card Charge	12/17/2025	ryan	Safeway	Spark snack	3.51.3 Food Supplies	8.54
						8.54
Credit Card Charge	12/13/2025	lori	Amazon	business card ho...	3.11 Office Supplies	7.85
						7.85
Credit Card Charge	12/18/2025	cody	Amazon	bulk gaskets for ...	3.73 Maintenance Supplies	7.48
						7.48
Check	12/01/2025			Service Charge	4.12 Payroll Fees/Bank Charge	5.95
						5.95
Credit Card Charge	12/11/2025	cody	Swains General Store	hardware o ring ...	3.73 Maintenance Supplies	5.42
						5.42
Check	12/02/2025	1202mer	Merchant Settlement	CC fees	4.17 CC Merchant Fees	2.97
						2.97
Check	12/05/2025		QuickBooks Payroll Ser...	Fee for 1 direct d...	4.12 Payroll Fees/Bank Charge	1.75
			QuickBooks Payroll Ser...	Sales Tax	4.12 Payroll Fees/Bank Charge	0.16
						1.91
Check	12/18/2025	5222	Cascade Columbia Distr...	#941182 pool ch...	3.71 Pool Chemicals	0.00
						0.00
TOTAL						428,098.82

455 SEXUAL MISCONDUCT & ABUSE AGAINST MINORS

1.0 Purpose

The Shore Metropolitan Park District (District) is committed to providing the safest environment reasonably possible for all District sponsored programs and activities for children. It is the District's goal to provide programs free from abuse, including sexual abuse or misconduct.

2.0 Policy

To that end, the District will not tolerate abuse of children in any form and will take steps to ensure employees and volunteers are trained in recognizing the early warning signs of abuse of children and understand how to respond to suspected abuse or allegations of abuse.

This policy applies to children participating in any District sponsored program or activity and any children employed by the District or children who volunteer in any District sponsored program.

It is also the intent of this policy to prohibit and report abuse of children by employees and volunteers working on behalf of the District and who may come into contact with children in the scope of their employment.

For the purpose of this policy, abuse or misconduct means sexual abuse, sexual exploitation, or injury of a child under the age of 18 years by any person under circumstances which cause harm to the child's health, welfare or safety.

3.0 Reporting

Procedures

2.1 Mandatory

Reporting:

Any employee who learns of or reasonably suspects the abuse, or threat of a child that occurred while the child was

participating in a District sponsored activity, day care or recreational program shall report this in writing to the supervising official for the activity, day care or recreational program and that supervising official shall report it within 48 hours directly to the appropriate law enforcement agency as required by RCW 26.44.030 and send a copy of the report to the District's Executive Director.

2.2 Other Reporting:

In any other circumstance, if an employee or volunteer suspects that a child has been the victim of abuse, verbal and subsequent written notification will promptly be made to the Executive Director. The Director should then contact law enforcement or the Department of Social and Health Services' (DSHS) abuse hotline at 1-866-ENDHARM (363-4276) in order to be connected with the District's local DSHS office. The Director will make and keep a written contemporaneous record of all such reports made to law enforcement. If the report concerns an employee or volunteer of the District as being the suspected abuser, the Director shall immediately forward a copy of the report to the appropriate management official with authority to place the suspected employee or volunteer on leave.

If the suspected abuser is another child enrolled in a District day care or program the Director will immediately send a copy of the report to the supervising official of the program with instructions to suspend the suspected child's participation in the program until the completion of the law enforcement investigation. The District should cooperate with any investigation conducted by DSHS or law enforcement agency.

Due to the sensitive nature of the investigation, employees and/or volunteers who are aware of the investigation should treat the situation as confidential and refrain from discussing the details with anyone not involved. If an employee or volunteer witnesses a child being abused or is advised by a child that they have been abused, notification will immediately be made to the Director. This includes, but is not limited to, allegations or reasonable suspicions that an employee or volunteer of the District abused a child. The Director should then contact local law enforcement regarding the allegations so that an investigation can be started. The Director should ensure that DSHS is contacted either by the law enforcement agency or the District. In all cases written records of all notifications shall be made and preserved by the District employees making said notifications.

2.3 INVESTIGATION:

If any District employee is accused of abuse of a child, the employee will immediately be placed in a position at work where he/she has no contact with children and/or will be

placed on paid leave until law enforcement and/or DSHS have completed their investigation; or until the employee is terminated from employment. If any District volunteer is accused of abuse of a child, the volunteer will immediately be asked to leave and not be allowed to participate as a volunteer in any District programs until the investigation into the allegations has been completed. A sustained allegation shall act to bar the accused Volunteer from any further participation in District sponsored programs for children.

If any child in the District's care is alleged to have abused another child, the District will advise the parents of the accused child that the accused child will not be allowed to participate in the District program until the investigation has been completed. A sustained allegation shall act to bar the accused child from any further participation in District sponsored programs for children.

In addition to the actions cited above, if the allegation of abuse of a child involves a child allegedly abused while in the District's care, the supervising official of the child care program will follow the mandatory reporting requirements to notify the appropriate law enforcement agency of the allegations within 48 hours as required by RCW 26.44.030 .

Even if no specific allegation of abuse has been made, any District employee or volunteer who has good reason to suspect that a child has been the victim of abuse or neglect by any District employee, volunteer, other child enrolled in a District Program, or any other person, shall promptly report their reasonable suspicion to their supervising official and the Executive Director.

456 Authorized Unpaid Leave

1.0 Policy

Under Washington law all employees of the Shore Metropolitan Park District (District) are entitled to up to two unpaid holidays per calendar year for "a reason of faith or conscience or an organized activity conducted under the auspices of a religious denomination, church, or religious holiday.

Note that a partial day off will count as a full day toward your yearly allotment of two days.

Note also that the law provides for unpaid leave, and there is no provision for substituting paid time off. If you wish to be compensated for the time off, please follow the policies for using accrued vacation leave or compensatory time or other paid time off.

If you seek to take a day off or partial day off under this law, you must submit a written request to the Director, at least two weeks in advance. Untimely requests will only be considered if you can demonstrate that timely notice was not possible under the circumstances.

2.0 Submission of Request

The request should include the following information:

- Name
- The day(s) or partial day(s) requesting off
- A sufficient description of the reason for the leave so that the Aquatics Manager or Executive Director can determine if it is properly granted
- If the request is untimely, the reason why it was not possible to submit the request in a timely manner. You will normally receive a response within 5 days of receipt of your request.

The request may be denied if:

- It was not submitted in a timely fashion, or
- The reason for the requested leave is not appropriate under the law, or
- You have already exhausted your allotment of days off under the law, or
- You are in a public safety position, such as police, fire, or dispatch, and granting the leave would result in the shift falling below necessary staffing levels, or
- Granting the request would cause an undue hardship

2.1 What the written notice must contain

The written notice should include the name of the employee, the date that the employee seeks to take unpaid leave, the amount of unpaid leave (whole shift or partial shift), and a sufficient description of the reason for the leave to assess whether such leave is appropriately taken under the law.

2.2 The process for granting or denying the leave

The Executive Director and/or the Director will be responsible for granting or denying the leave request.

2.3 The basis for denying a leave request

The following are the grounds for denying a leave request:

- If the employee does not follow the policy for requesting leave, either because the request is untimely or the employee does not provide sufficient information to assess whether the request should be granted. If the denial is for insufficient information, the employer should not act until it has first requested additional information or clarification.
- If the employee has already exhausted his allotment of days off under the law.
- If the employee's leave request does not qualify for leave under the terms of the law.
- If granting the request would impose an "undue hardship." It is unclear how "undue hardship" will be defined in this context, though the term generally invokes a high standard. It is likely to be interpreted as requiring some form of significant damage to operations if the employee would be absent that day. This is not likely to be a legitimate basis for denying the request in most circumstances. It is prudent to develop policies requiring written advance notice so that any potential hardships caused by the employee's absence can be dealt with in a timely manner.

505 District Treasurer

1.0 Purpose

In accordance with Washington State Metropolitan Park District RCW 35.61.180, The county treasurer of the county within which all, or the major portion, of the district lies shall be the ex officio treasurer of a metropolitan park district, but shall receive no compensation other than his or her regular salary for receiving and disbursing the funds of a metropolitan park district.

A metropolitan park district may designate someone other than the county treasurer who has experience in financial or fiscal affairs to act as the district treasurer if the

board has received the approval of the county treasurer to designate this person. If the board designates someone other than the county treasurer to act as the district treasurer, the board shall purchase a bond from a surety company operating in the state that is sufficient to protect the district from loss.

The District Board of Commissioners (BOC) has two options for appointing the District Treasurer:

- Use the Clallam County Treasurer
- Appoint an independent Treasurer, with Clallam County Treasurer approval.

Regardless of which option the District BOC uses to select a Treasurer, this policy covers the role and responsibilities of the District Treasurer.

The District Treasurer is key in proper financial management and thus, also affects the public's perception, trust, and assurance in the Districts financial management. Therefore, the District should seek desirable qualifications in a Treasurer, such as:

- Financial literacy,
- Public trust and confidence
- Attention to detail
- Timeliness in completing tasks
- Accurate and organized record keeping

While financial management is the primary focus of the Treasurer, the entire District Board of Commissioners (BOC) shares accountability. The Treasurers role is to make sure that the information is accurate, timely and provided to the BOC.

2.0 Policy

The Treasurer shall have the care and custody of all funds of the district under the supervision of the District Board of Commissioners (BOC). The Treasurer shall keep or cause to be kept accurate books of account of all District transactions, which books shall be the property of the District and together with all other of its property in their possession shall be subject at all times to the inspection and control of the BOC. The Treasurer shall deposit or cause to be deposited all funds of the District in such solvent bank or banks as the BOC may from time to time designate.

If an independent District Treasurer is appointed, the BOC shall execute a surety bond in an amount which it is estimated by the BOC shall purchase a bond from a surety company

operating in the state that is sufficient to protect the district from loss (RCW 35.61.180) The amount of securities held as investment shall not be used to calculate possible loss exposure to the District.

3.0 Role of the Treasurer

A Treasurer has the primary role of overseeing the management and reporting of the District finances. The District Treasurer has many important duties specific to its role, including:

- Bank account maintenance – Selecting a bank, signing checks, and investing excess funds wisely
- Financial transaction oversight – Being knowledgeable about who has access to the organization's funds, and any outstanding bills or debts owed, as well as developing systems for keeping cash flow manageable
- Budgets – Assist the Executive Director in developing the annual budget as well as comparing the actual revenues and expenses incurred against the budget
- Financial Policies – Assist the Executive Director in overseeing the development and observation of the organization's financial policies
- Reports – Keeping the District's Board of Commissioners (BOC) informed of key financial events, trends, concerns, and assessment of fiscal health in addition to completing required financial reporting forms in a timely fashion and making these forms available to the BOC.
- Finance Committee– Serving on the BOC Finance Committee

4.0 Responsibilities of the Treasurer

4.1 Receive and document all incoming and outgoing Funds

The Treasurer assumes the role of “banker” for the District, the District Treasurer shall:

- Receipt and deposit revenues.
- Register and pay warrants/checks.
- Pay bond principal and interest payments.
- Coordinate with Clallam County Treasurer for District investments
- Coordinate with Clallam County Treasurer for levy and tax proceeds
- Report condition of the district's finances to the Board of Commissioners each month
- Balance Funds and Accounts
- Provide required information for the bi-annual District audits

4.2 Follow applicable State and Federal laws

The treasurer must adhere to the following for all monies received and expended:

- Washington RCW's
- Washington State Auditor's Office (SAO) principles and procedures
- Washington State SAO Budgeting, Accounting and Reporting System (BARS)
- District's Financial Management Policy (510)

4.3 Investment of Funds:

At any given time there may be substantial monies in the custody of the District Treasurer that are not immediately needed to meet obligations. Rather than allow these monies to remain idle, the District Treasurer's is responsible for all investment of District funds.

If the BOC has chosen to use the Treasurer of Clallam County for any and all investments, the Treasurer will follow the Clallam County rules and policies for investments, as outlined in the Financial Management Policy (510)

If the BOC chooses to have the District Treasurer be actively involved in the investment program of District funds, a separate District Policy will be approved by the District BOC prior to any start of the program. The investment policy shall address liquidity, diversification, safety of principal, yield, maturity, quality of the instrument, and capability of investment management.

4.4 Adhering to the Public Records Requirements

Under the provisions in the RCW for Public Records, The District Treasurer is to keep public records open for public inspection for proper purposes, at proper times and a proper manner during all business hours of the day. Public records include, but are not limited to, all documents, any book, paper, photograph, microfilm, computer tape, disk and record, sound recording, or other material regardless of physical form in the custody, control or possession by the District Treasurer.

The District Treasurer has a specific duty to keep and maintain complete records of receipt and expenditure of public funds as provided by law. Unless a longer period is required, a grantee shall retain all records for seven years after the completion of the activity for which it uses funds

4.5 Voided and Missing Warrants and Checks

The District Treasurer shall keep voided warrants/checks and shall be filed in the numerical order of their issuance by fund and by fiscal year in a separate file and shall be sufficiently mutilated to prevent their being cashed but not mutilated as to not be identifiable. The treasurer shall maintain this file.

The Treasurer may issue a second or duplicate check or warrant in lieu of any check or warrant that has been issued and subsequently lost or destroyed. No second or duplicate check or warrant shall be issued until the Treasurer has stopped payment on said item by the payor's bank or, in the alternative, until an affidavit setting forth the facts as to the loss or destruction of the original check or warrant has been received by the school district from the payee, which affidavit may be received by electronic transmission.

510 Financial Management Policy

1.0 Purpose

The Shore Metropolitan Park District (District) is accountable to its citizens for its use of public money. The establishment and maintenance of wise financial and fiscal policies enables officials of the District to protect the public interest and ensure public trust. This Financial Management Policy gives direction on how the District meets its immediate and long-term service goals and operate in a financially prudent manner. Policies contained herein serve as general guidelines for both financial planning and internal financial management of the District.

This policy ensures that the District is positioned to respond to changes and the economy or new service requirements without an undue amount of financial stress. This policy also enables the District to maintain a good credit rating in the financial community and assure taxpayers that the District is well managed financially and maintained in sound fiscal condition. The District will adhere to the highest accounting and management policies as set by the Government Finance Officers' Association, the Governmental Accounting Standards Board, and other professional standards for financial reporting and budgeting.

Depending on the BOC choice for District Treasurer (see policy 505 District Treasurer), the District Accountant and the District Treasurer can be a dual role by one individual or firm, In the event the BOC has chosen the Clallam County Treasurer as the District Treasurer, the District Accountant will be responsible for the financial management of District funds

as outlined in this policy and the District Treasurer policy (505) referenced above. For clarity, the terms District Accountant and District Treasurer can be interchanged if only one person is responsible for both roles.

2.0 Objectives

The objectives of the Financial Management Policy are:

- To guide the BOC, Executive Director and District Accountant for policy decisions having significant fiscal impact;
- To set forth operating principals to minimize the cost of government and limit financial risk;
- To employ balanced and fair revenue policies to provide sufficient funding for desired programs;
- To maintain appropriate financial capacity for bonded indebtedness for present and future needs;
- To promote sound financial management by providing accurate and timely information regarding the District's financial condition;
- To protect the District's credit rating and provide for adequate resources to meet the provisions of the District's debt obligations;
- To ensure the legal use of financial resources through an effective system of internal controls; and
- To promote cooperation and coordination with other governments, non-profits, and the private sector in the financing and delivery of services.

3.0 Financial Responsibilities

3.1 Financial Responsibilities of the District Board of Commissioners

Sound business practice and good government dictates that the BOC establishes policies regarding the fiscal activities of the District in accordance with applicable local, state, and federal laws and regulations.

The District Board of Commissioners (BOC) is responsible for approving:

1. The Annual Operating Budget;
2. Any amended Annual Budgets
3. The Capital Improvement Plan
4. The Strategic Plan, and;

5. Approval of the Financial Management Policy

The BOC financial responsibilities are presented to the BOC and adopted annually during the budget process and semi-annually if any budget amendments are required.

3.2 Financial Responsibilities of the Executive Director

The Executive Director, in collaboration with the District Accountant, is responsible for:

- Maintaining adherence to the approved Annual Budget
- Proposing any changes to the Annual Budget
- Developing programs within the constraints of the Annual Budget
- Develop and propose the Capital Improvement Plan
- Develop and propose the Strategic Plan

The Executive Director presents to the BOC the Annual Budget, Capital Improvement Plan and the Strategic Plan annually during the budget process. A Strategic Plan review is done annually during the beginning of the year.

3.3 Financial Responsibilities of the Treasurer and/or District Accountant

The Treasurer and/or District Accountant, herein referred to as District Treasurer, duties and responsibilities are outlined in District policy (505-Treasurer Policy). The Treasurer is responsible but not limited to the following:

- Monthly financial condition report to the BOC
- Maintaining adequate cash for approved expenditures
- Provide any information requested by the Executive Director, BOC or State Auditor
- Assist in the budget process as necessary

4.0 Financial Planning Process

The District engages in the financial planning process, which encompasses important policy considerations and provides guidelines for all aspects of the District's financial management strategy, is done during the annual budget process.

5.0 Fund Policies

In accordance with Washington State RCW's, the accounts of the District are organized on the basis of funds, each which is considered a separate accounting entity. Each fund is

accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose

The Board is required to approve any newly established Funds. To be consistent with text contained in the annual budget, the following is a list of District Financial Funds that can be used by the District:

5.1 Fund Accounting

5.1.1 General Fund

The General Fund is the general operating fund of the District. This fund is used to account for all financial resources and expenditures of the District, which are not accounted for in other funds. The General Fund provides general purpose governmental services to the citizens. This fund is used to account for all general financial resources except those that must be accounted for in a special revenue fund.

5.1.2 Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes.

5.1.3 Reserve Fund

Use of funds must be authorized by a Resolution of the District Commission.

5.1.4 Debt Service Fund

The Debt Service Fund is used only to account for the accumulation of resources for, and the payment of, long-term debt, principal and interest. This fund contains several types of debt including but not limited to:

- Long term loans greater than one year
- Any type of Bonds issued by the District

5.1.5 Permanent Funds

Permanent Funds are legally restricted so only earnings, not principal, may be used to support the specific government program. The Board will adopt separate policies governing the management of restricted funds such as endowments.

5.1.6 Capital Improvement Funds

Capital improvement funds account for the purchase, construction, replacement, addition, or major repair of public facilities and major equipment. These projects differ from routine maintenance in that their cost is generally greater than \$25,000 and they have a useful life of generally ten years or more. Examples may include, but are not limited to buildings, bridges, parks, major trails, and significant pieces of equipment.

5.2 District Funds

5.2.1 General Fund (001)

The General Fund is for the District's revenue and operating expenses including expenditures for salaries and wages, benefits, supplies, services, and charges which are necessary to support primary services. Capital Improvement Debt payments are paid through the Capital Improvement Fund (301)

5.2.2 General Fund Restricted Balance (Reserve)

The General Fund's targeted restricted General Fund balance for reserves will be a minimum of three months of average operational expense that includes current debt payments to a maximum of six months of current operational expense that includes current debt payments, excluding capital expenditures or extraordinary expenses.

An extraordinary expense is an accounting term used to describe expenses that are infrequent, unusual, and material in size.

5.2.3 Use of General Fund Restricted Balance

The restricted General Fund balance is maintained to:

- Offset unanticipated downturns and necessary revisions in any general municipal purpose fund; and
- Provide a sufficient cash flow for daily financial needs at all times.

5.2.4 Capital Improvement Fund (301)

The Capital Improvement Fund is for the District's Capital Improvement expenses, funding the Capital Improvement Plan, Capital Improvement debt, and replacement of old equipment.

5.2.5 Capital Improvement Fund Restricted Balance (Reserve)

The General Fund's targeted restricted General Fund balance for reserves will be sufficient for the replacement of all major mechanical equipment and building components at the end of the effective service life. This is done by an annual payment to the restricted fund balance.

5.2.6 Use of General Fund Restricted Balance

The restricted General Fund balance is maintained to fund the replacement of equipment that has an effective service life. It can also be used also for extraordinary expenses. An extraordinary expense is an accounting term used to describe expenses that are infrequent, unusual, and material in size.

6.0 Annual Budget Policies

The Annual Budget will define the District's annual financial management plan as developed by the District BOC and the Finance Committee. In conjunction with the Capital Plan and the Strategic Plan it establishes the goals and objectives for the ensuing year.

6.1 Budget Priorities

The budget will give first consideration to ongoing mission led programs before the addition of any new programs are added. Budgets associated with any proposed new program should be submitted and reviewed prior to adoption and incorporation into the budget. Additional personnel should be recommended only after the need has been fully substantiated. The District BOC must approve personnel not authorized in the budget.

6.2 Maintenance and Replacement Schedule

A multi-year maintenance and replacement schedule will be maintained by the Executive Director and based upon the District's projections of its future replacement and maintenance needs and funds and be reserved in the Capital Improvement Fund (301) Restricted Fund Balance. The projections will be updated and the schedule revised on an annual basis. The budget will provide sufficient levels of maintenance and replacement funding to ensure that all capital facilities and equipment are properly maintained and that such future costs will be minimized.

6.3 Year-end Surplus Funds

Year-end surpluses in the General Fund may be used for nonrecurring capital expenditures or dedicated to the Capital Improvement Plan funding. The following criteria must be met to qualify any portion of the General Fund surplus for these purposes:

- There are surplus balances remaining after all reserves and fund allocations are made;
- An analysis has occurred assuring that the District has an adequate level of short and long-term resources to support the proposed use of surplus balances; and
- The funds expenditure is approved by the District BOC.

7.0 Budgetary Control Policies

7.1 Balanced Budget

The District will adopt a 12-month balanced calendar year budget. The balanced budget means budgeted expenditures will not exceed the available resources of the beginning fund balance plus new revenues. The adopted budget is for a 12-month fiscal period with annual financial reporting.

7.2 State of Washington Budgetary Statutes

The budget will be developed and administered in compliance with applicable State of Washington budgetary statutes.

7.3 Budget Monitoring and Reporting

The District will maintain a system for monitoring the District's budget performance. Accounting and reporting practices will be maintained to provide accurate and timely monitoring of the District's budget performance. Monthly budget reports will be issued by the District Accountant or his or her designee to report on the actual performance compared to budget estimates to the District BOC.

The system will include provisions for amending the budget during the year in order to address unanticipated needs or emergencies.

7.4 Amending the Budget

Appropriations requested after the original budget is adopted will be approved only after consideration of the current status of revenues. Such appropriations will be approved by the District BOC in accordance with public hearing statutes. The budget may be adjusted or amended during the year in order to address unanticipated needs, emergencies or changes in work plan.

Formal amendment of the budget through a BOC approved resolution amending the expenditure appropriation and the related funding source is required when the balanced budget requirement is not possible (i.e., revenue is not sufficient to cover the budgeted expenses). Adjustments or amendments will occur through a process coordinated by the Executive Director or his or her designee.

7.5 Fund Allocation

The budget is adopted at the fund level with allocations made for administrative control. Reallocation is approved for administrative control of existing appropriation that not change the adopted budget balanced budget “bottom line”. It may become necessary to shift allocations between line items, programs, to meet unanticipated needs, emergencies or changes in work plan. As long as the bottom line is not changed, the adjustment can be done administratively with the authorization of the District Accountant and approval of the Executive Director. The District Accountant and the Executive Director has the authorization for the transfer of funds between funds as part of the adopted budget.

8.0 Revenue Policies

The budget will reflect the projection of all anticipated revenue from all sources including tax revenue. One time or unanticipated revenue will not be included in the Annual Budget but can be accounted for in amended budgets once the revenue has been received. The annual budget revenue will establish the level of programs and services the District will provide to the community.

8.1 Revenue Sources

The District will try to maintain a stable revenue system to protect against short-term fluctuations in any one revenue source. The District depends on the property tax levy passed by the voters in May 2009. Although the District seeks to increase programing and

admission revenue to supplement the tax levy revenue, the revenue generated by programming and admissions is not sufficient to maintain the facility or its programs.

8.2 Revenue Estimates

Because revenues, especially those of the General Fund, are sensitive to local and regional economic conditions, revenue estimates will be conservative and will be made by an objective, analytical process.

8.3 Cost Recovery from Programs and Users

As much as reasonably possible, District programs should be supported by fees and charges in order to provide maximum flexibility in the use of general revenues to meet the cost of services of broader public benefit. Rate adjustments for services utilizing user fees and charges should be recalculated annually to consider inflation and other costs. The District should be sensitive to the balance between the need for programs and services and the District's ability to raise fees, charges, and taxes to support those services.

8.4 Acceptance of Donations

The District will occasionally receive requests from individuals or organizations to accept cash donations. These donations should be performed within Civic Rec, the district's point of sale operating system. They are to be rang up as a donation to the corresponding donation item located within the catalog. They will then be coded and deposited with the daily transactions. They will then be deposited as a daily transaction and revenue codes are reconciled with receipt of deposit.

9.0 Expense Policies

The budget will reflect the projection of all anticipated expenditures and reserve requirements necessary. The District will avoid budgetary and accounting practices that balance the current budget at the expense of future budgets. The District will maintain a level of expenditures, which will provide for the Mission, Vision and Values established by the District BOC.

10.0 Accounting and Reporting Policies

The District's accounting and financial reporting will follow the Washington State Auditor's Office prescription for the accounting reporting of local governments in the State of Washington

under RCW 43.09.200.

10.1 State Auditor's Reporting System

The State Auditor's Office provides a standard account classification system through its Budgeting Accounting and Reporting System (BARS). The District is classified as a Special Purpose Governmental District and will maintain its records on a basis consistent with the Category 2 BARS manual.

10.2 District Accountant

The District Accountant will maintain financial systems to monitor expenditures, revenue, and performance of all District programs on an on-going basis. The Board will receive regular monthly reports that will present a summary of financial activity for the period and the cumulative data for the budget year.

10.3 Cash and Accrual Basis Accounting

For State Auditor Reporting revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense.

Inventory is expensed when purchased. For monthly reporting purposes the District Accountant can use cash basis or accrual basis for reporting to the BOC.

10.4 Fixed Asset Management

The Executive Director or his or her designee shall maintain fixed asset records for all capital assets owned by the District. The threshold for capitalization of non-infrastructure assets is \$5,000.

10.5 State Audits and Reviews

The State Auditors' Office will perform a financial and compliance audit on a scheduled basis and issue an audit report. Results of the audit will be provided to the BOC and the public. The District will conduct an internal financial review on an annual basis as part of the budgeting process.

11.0 Debt Management Policies

The District will maintain reserve funds sufficient to meet requirements for the guarantee of debt service in compliance with debt agreements. The basic objectives of the District's debt management policy are:

- To achieve the lowest possible cost for borrowing;
- If needed, to ensure access to the bond market to adequately provide the capital needed to finance public improvement and other long-term development objectives. Debt can be used as a mechanism to equalize costs of needed improvements to both present and future citizens and as a way to reduce the costs of substantial public improvements;
- To maintain strong and sound credit demonstrated by its commitment to meet all obligations in a timely fashion;
- To maintain a level and structure of outstanding indebtedness that does not lead to excessive debt service requirements, thereby avoiding unnecessary strains on the operating budget; and
- To maintain the confidence of lending markets and the taxpayers.

The District Commissioners approval is required prior to the issuance of debt. The District Accountant or his or her designee has the authority to act as debt manager in the duties of debt issuance and related repayment activities.

11.1 Bond Procedures

The District will use the services of legally certified and credible bond counsel in the preparation of all presentations. An independent outside financial advisor may be used to provide the District with objective advice and analysis on debt issuance. The District will generally issue its debt through a competitive process but may use a negotiated process. A fiscal agent will be used to provide accurate and timely securities processing and timely payment to bondholders. As provided by RCW chapter 43.80 the District will use the fiscal agent appointed by the state. An underwriter will be used for all debt issued in a negotiated

or private placement sale method. The underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to the investors. The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life, or a maximum of 20 years. (see Policy 518-Post Issuance Bond Compliance Procedures)

11.2 Short Term Debt

It is the District's policy to avoid the use of short-term indebtedness to the extent possible. Short-term borrowing (one year or less) will only be used to meet the immediate financing needs of a project for which long-term financing has been secured but not yet received or to cover temporary cash flow shortages resulting from delay in receipting tax revenues or to finance capital construction.

Interfund loans may be used to meet short-term cash flow needs as an alternative to outside debt instruments. Interfund loans will be permitted only if an analysis of the lending fund indicates excess funds are available and that the use of these funds will not adversely affect current operations.

11.3 Long Term Debt

The District will not use long-term debt to support current operations. Prior to the issuance of debt, the District will prepare revenue projections to ensure there is adequate revenue to make principal and interest payments. The District will confine long-term borrowing to capital improvements that cannot be financed from current revenues.

Refunding bond issues designed to restructure current outstanding debt is an acceptable use of bond proceeds. A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant or restructure debt repayment due to cash flow needs, a debt refunding will attempt to achieve a present value savings of five percent of the principal amount of the refunding debt being issued. The District will maintain communications with bond rating agencies regarding its financial condition. The District will follow a policy of full disclosure on financial reports and bond prospectuses. The District will use bond proceeds pursuant to the bond resolutions, contracts, and Internal Revenue Codes applicable to government bonds. The District will maintain a system of recordkeeping and reporting to meet and satisfy calculations necessary for yield restriction requirements and arbitrage rebate requirements on the District's Tax-exempt bonds.

11.4 General Obligation Bonds, Limited General Obligation Bonds and Lease Purchase Policies

Projects proposed for financing through general obligation debt will be accompanied by an analysis of the future operating and maintenance costs associated with the project. The District shall pay all interest and repay all debt in accordance with the terms of the bond resolutions. Bonds will not be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset to be financed. The financing of lease purchases should be done in accordance with (RCW 39.36.020 (2) and RCW 35.42.200).

12.0. Capital Improvement and Capital Budget Policies

It is the District's policy to ensure that adequate resources are allocated to preserve existing infrastructure and other capital assets before targeting resources toward construction or acquisition of public facilities or major equipment. The District will maintain its physical assets at a level adequate to protect its capital investment and minimize future maintenance and replacement costs. The budget will provide for the orderly replacement of the capital assets from current resources where possible. Long term borrowing for capital facilities is considered an appropriate method of financing large facilities that benefit more than one generation of users (see Policy 512-Capital Improvement Plan Policy)

13.0 Cash and Purchasing Policies

The Executive Director and the District Accountant will develop, maintain, and constantly seek to improve cash management systems, which ensure the accurate and timely accounting, investment and security of all cash assets. Written cash handling procedures are updated periodically and made available to all staff. Purchase of goods and services will be accomplished by a separate purchasing policy (see policy 520- Purchasing) adopted by the District Board. Payroll costs are authorized by budget adoption. Expenditures will be within current resource projections at the fund level.

14.0 Grant Management

14.1Funding

The District recognizes that grant funding provides significant resources to enhance the District's ability to provide programs and do Capital Improvements. The District will seek

grant funding for activities that are determined to further the Strategic Objectives of the District or that provide for programs, which are in the best interests of our citizens. The District will examine the benefits of grant funding prior to application and decline funding determined not to meet the above criteria.

14.2 Grant Process for New Programs or Capital Improvements

Grant applications to fund new programs or capital improvements with state or federal funds will be reviewed by the Executive Director and the Finance Committee prior to application. Among other issues, consideration will be given to whether grant activities further the District's mission and strategic objectives and whether locally generated revenues will be required to support grant activities when grant funding is no longer available.

15.0 Investment Policy

Funds are managed by the Clallam County Treasurer (see Clallam County Investment Policies).

511 Revenue Policy

1.0 Purpose:

To set a fair and reasoned methodology in setting and developing the District revenue and pricing structure, and any future increases which may be needed.

2.0 Background:

2.1 Public Interest:

The public has an interest in the availability of a broad range of organized recreation opportunities that encourage good health, lifelong learning, respect for the environment, and a sense of community.

2.2 Balance of Benefits:

Benefits of participation in recreation, and specifically swimming, accrue to both the participant and to the public and, therefore, it is appropriate that recreation be funded by a balance of participant fees and public resources.

2.3 Targeted or Focused Groups:

The mission and goals for recreation activities and programs by the District apply to all citizens within the District boundaries and interests in particular activities are determined by individual participants. The public interest lies in encouraging participation and reducing barriers to access available recreation opportunities. Hence, cost of service analysis and fee structures need to be expressed in broad demographic groups for which there is particular public interest or for whom there exist significant barriers to participation. These groups are identified as follows:

- Youth: in order to invest in the future of our community.
- Adults: in order to increase the diversity of community participation in public recreation.
- Low income citizens: in order to ensure access and mitigate financial barriers to participation.
- Disabled citizens and seniors: in order to improve opportunities for inclusion and participation.
- Veterans: In order to increase awareness of, and improve access to, recreation programs.

3.0 TYPES OF REVENUES:

Revenues are divided into two groups, Earned Revenue and Non-Earned Revenue. The following is a breakdown of both revenue streams:

34.1 Earned Revenue:

- **Admission Fees:** Fees to enter a District building recreational purposes and special events
- **Rental Fees:** One-time payments made for the privilege of exclusive use of a portion or the entire District facility.
- **Contracted Rental Fees:** Recurring payments made by contracted agreement for the privilege of exclusive use of a portion or the entire District facility
- **Membership Fees:** Fees paid for the unlimited use of the facility and amenities for a set duration of time (i.e.: annual membership)
- **Instructional and Exercise Fees:** Fees for the use of a facility, participation in an activity such as a group program or instructional class.
- **Sales Revenues:** Revenue obtained from the operation of stores, concessions, and from the sale of merchandise and other property.

- Non-Earned Revenue
- **Compulsory Revenues:** Revenue from mandatory payments such as tax revenues or special assessments.
- **Alternative Revenues:** Revenue sources other than compulsory revenues. These revenues may include gifts, sponsorships, donations, grants, fees and charges.

4.0 OTHER DEFINITIONS USED WITHIN THE POLICY

- **Service:** Any program, class, event, activity, sales or rental opportunity provided by the department.
- **Direct Costs:** Those costs that can be directly and exclusively attributed or assigned to a specific service.
- **Indirect Costs:** Those costs that can be attributed to more than one (1) program or service. Examples would include departmental administrative staff salaries, insurance, acquisition/construction depreciation or the costs of operating an activity bus that maybe used for several different programs.
- **Cost of Service or Full Costs:** These are both the direct costs and a pro-rated percentage of the indirect costs that can be attributed to a specific service.
- **Bundled or Discounted Fees:** The use of combining fees or extended length of commitment to encourage use and to reduce the costs of fee collection and provide a higher level of convenience to repetitious users. An example is Annual Pass or Membership pass with exercise add on.
- **District Sponsored:** Services that are organized, promoted, and conducted exclusively by County staff and are the responsibility of the District.
- **District Co-Sponsored:** Services that are organized, promoted, and conducted in part by District staff and in-part by an outside agency, organization, or individual(s) and are the negotiated responsibility of both parties as defined by a performance contract. Any fees assessed to the outside group for facility use of staff time shall be established to recover the District's direct costs at minimum. An example would be Senior Games.
- **District Facilitated:** Services that are organized, promoted, and conducted by an outside agency, organization, or individual(s) with

limited assistance from District staff. These services are the responsibility of the outside group. District involvement often includes permission to use a District facility or promotional assistance. Normally, these levels of service are defined by the warranties/guarantees of a contract. Any fees assessed to the outside group for facility use or staff time shall be established to recover the County's direct and indirect costs. An example would be the use of the facility by the local swim club or the high school swim team.

- **Director:** The District Executive Director or designee.

5.0 POLICY

5.1 Pricing:

Prices shall be recommended by the District Executive Director to be approved by the District Board of Commissioners. In setting prices, the District fees and charges are evaluated in an identical manner, which includes the following process:

- Determine the direct and indirect costs of providing the service. The hourly rate for volunteer labor has been defined by the IRS or the Washington State Auditor's Office.
- Determine the focus of the activity (Section 2.3) and demographics of the targeted group.
- Identify the market rate or current fee being charged for a similar service.
- Consider inflationary factors for services (Western Washington Consumer Price Index)
- Availability and affordability within the constraints of Annual Budget
- The District priorities as expressed in the current Strategic Plan
- Local economic conditions
- Specific needs of the District community

5.2 Financial assistance:

In addition to pricing, which reflects the item referenced above, the District will seek to ensure affordability of activities through:

- Scholarships,
- Certain free youth activities
- Time-limited price promotions

- Cultivating volunteers and partnerships.

5.3 Rentals and Contract Use of Facilities:

Rentals are available for use by groups and private parties. Pricing should be set to recover 100% of direct costs for rentals during normally open hours. For events during normally closed hours, prices should be set to recover all incremental costs incurred by the District, including staff, maintenance, and utilities

5.4 Reducing, Increasing and Waiving of Fees and Charges:

On occasions, fees and charges may be increased, reduced or waived completely when such action is determined by the Director to be in the best interest of the District and the service applicant. Setting, Increasing, waiving or reducing fees and charges for activities and admissions can be made at the discretion of the District Director for:

- One-time events or activities
- Special promotions or events that last no more than 30 days.
- Instructional classes to ensure cost recovery

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.

Treasurer's Job Description

Treasurer (part time) – Reports to the Board of Directors and works directly with the finance staff and Executive Director.

Manages an organization's financial health by overseeing cash flow, budgets, investments, and financial planning, ensuring stability, compliance, and growth through activities like financial reporting, risk management, banking relations, and strategic financial forecasting, often serving as a key executive. Act as the financial watchdog, safeguarding funds, managing finances, and supporting long-term fiscal strategy.

Core Responsibilities:

- **Cash & Liquidity Management:** Reviews incoming/outgoing funds, managing bank accounts, reconciling statements, and ensuring sufficient capital for operations.
- **Budgeting & Forecasting:** Preparing annual budgets, monitoring actuals vs. budget, and creating financial forecasts to guide executive decisions.
- **Financial Reporting:** Producing financial statements, reports for executives/boards, and ensuring accurate record-keeping.
- **Risk Management:** Assessing financial risks related to investments, loans, and liquidity.
- **Financial Planning & Strategy:** Contributing to long-term financial goals, managing investments, and advising on capital needs.
- **Compliance & Policy:** Implementing financial policies, ensuring regulatory compliance, and managing tax filings.

Key Duties:

- Managing banking relationships and investment portfolios.
- Reviewing reconciliation of payments and expenditures.
- Implementing financial controls and best practices.
- Working with other executives to meet financial targets.
- Often requires an advanced degree in finance or accounting.
- Acts as a key financial advisor to leadership.

In essence, a Treasurer ensures an organization's financial well-being by balancing current needs with future growth, managing risks, and maintaining financial transparency.

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

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash in Till	1,100.00
112 · Kitsap Bank	
112.1 · Cash in Operating Account	113,834.86
Total 112 · Kitsap Bank	113,834.86
115 · Kitsap Bond Reserve Fund	
Kitsap CD	480,000.00
Total 115 · Kitsap Bond Reserve Fund	480,000.00
116 · Local Gov't Investment Pool	1,253,352.75
Total Checking/Savings	1,848,287.61
Other Current Assets	
Undeposited Funds	1,742.25
Total Other Current Assets	1,742.25
Total Current Assets	1,850,029.86
Fixed Assets	
594.75 · Capital Expense	
75.61 · Equipment	161,339.25
75.62 · Building and Improvements	1,998,731.72
75.63 · Shore Aquatic Center Expansion	
Architecture and Engineering	1,350,193.00
Construction - Aquatic Center	17,935,288.42
County Property Exchange	356,929.59
Equipment and Furnishings	28,726.60
Land	88,403.13
Permitting	180,142.92
Pre-Construction Services	233,833.55
Project Management Services	130,788.53
Survey, Testing & Commissioning	89,974.29
Testing and Inspection	2,242.50
Total 75.63 · Shore Aquatic Center Expansion	20,396,522.53
Total 594.75 · Capital Expense	22,556,593.50
Total Fixed Assets	22,556,593.50
TOTAL ASSETS	24,406,623.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
21005 · Citi Cards	15,633.66
Total Credit Cards	15,633.66

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

Dec 31, 25

Other Current Liabilities	
Current Payroll Liabilities	
Accrued Cafeteria Plan Liab	4,023.28
Deferred Compensation Liability	50.00
Employment Security	4,575.13
Federal Unemployment	434.49
Labor & Industries	12,068.30
Medicare Company	-1,416.06
Payroll Liabilities	3,243.50
PFML	3,352.71
Social Security	-5,701.26
Uncashed old paychecks	209.35
Total Current Payroll Liabilities	20,839.44
Total Other Current Liabilities	20,839.44
Total Current Liabilities	36,473.10
Long Term Liabilities	
591.75 · Debt	
2018A Bond (Public)	8,500,000.00
2020A Revenue Bond (Kitsap)	6,660,000.00
Total 591.75 · Debt	15,160,000.00
Total Long Term Liabilities	15,160,000.00
Total Liabilities	15,196,473.10
Equity	
32000 · Unrestricted Net Assets	8,808,587.51
Net Income	401,562.75
Total Equity	9,210,150.26
TOTAL LIABILITIES & EQUITY	24,406,623.36

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

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
111 · Cash in Till	1,100.00
112 · Kitsap Bank	
112.1 · Cash in Operating Account	113,646.22
Total 112 · Kitsap Bank	113,646.22
115 · Kitsap Bond Reserve Fund	
Kitsap CD	480,000.00
Total 115 · Kitsap Bond Reserve Fund	480,000.00
116 · Local Gov't Investment Pool	1,338,711.25
Total Checking/Savings	1,933,457.47
Other Current Assets	
Undeposited Funds	4,333.12
Total Other Current Assets	4,333.12
Total Current Assets	1,937,790.59
Fixed Assets	
594.75 · Capital Expense	
75.61 · Equipment	155,728.25
75.62 · Building and Improvements	1,998,731.72
75.63 · Shore Aquatic Center Expansion	
Architecture and Engineering	1,350,193.00
Construction - Aquatic Center	17,935,288.42
County Property Exchange	356,929.59
Equipment and Furnishings	28,726.60
Land	88,403.13
Permitting	180,142.92
Pre-Construction Services	233,833.55
Project Management Services	130,788.53
Survey, Testing & Commissioning	89,974.29
Testing and Inspection	2,242.50
Total 75.63 · Shore Aquatic Center Expansion	20,396,522.53
Total 594.75 · Capital Expense	22,550,982.50
Total Fixed Assets	22,550,982.50
TOTAL ASSETS	24,488,773.09
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
21005 · Citi Cards	9,584.95
Total Credit Cards	9,584.95

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

	Dec 31, 24
Other Current Liabilities	
Current Payroll Liabilities	
Accrued Cafeteria Plan Liab	11,946.03
Deferred Compensation Liability	50.00
Employment Security	5,738.39
Federal Unemployment	447.24
Labor & Industries	12,954.50
Medicare Company	0.00
Payroll Liabilities	6,371.60
PFML	2,883.52
Social Security	0.00
Uncashed old paychecks	209.35
Total Current Payroll Liabilities	40,600.63
Total Other Current Liabilities	40,600.63
Total Current Liabilities	50,185.58
Long Term Liabilities	
591.75 · Debt	
2018A Bond (Public)	8,710,000.00
2020A Revenue Bond (Kitsap)	6,920,000.00
Total 591.75 · Debt	15,630,000.00
Total Long Term Liabilities	15,630,000.00
Total Liabilities	15,680,185.58
Equity	
32000 · Unrestricted Net Assets	8,393,536.55
Net Income	415,050.96
Total Equity	8,808,587.51
TOTAL LIABILITIES & EQUITY	24,488,773.09

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

	Jan - Dec 25	Budget
Income		
311.00 · Property Tax		
311.01 · Property Taxes	1,966,579.21	1,986,998.00
311.02 · Sale of Tax Title Property	0.00	0.00
Total 311.00 · Property Tax	1,966,579.21	1,986,998.00
332.00 · Federal Grants		
332.92 · Cares Act Funds	0.00	0.00
Total 332.00 · Federal Grants	0.00	0.00
334.00 · State Grants		
334.01 · Child Care Grants	53,000.00	55,500.00
334.02 · USDA Food Grant	13,875.10	15,000.00
Total 334.00 · State Grants	66,875.10	70,500.00
337.00 · County Shared Revenue/Grants		
337.01 · Timber Excise Tax	6,289.79	10,999.92
337.02 · Leasehold Excise Tax	16,098.11	10,999.92
337.03 · County Timber Trust (335.02)	24,658.33	64,999.92
Total 337.00 · County Shared Revenue/Grants	47,046.23	86,999.76
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	30,174.20	33,499.92
Total 341.00 · Merchandise Sales	30,174.20	33,499.92
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	20,982.75	18,999.96
347.32 · Group Entrance Fees	35,514.23	43,999.92
347.33 · General Admissions	173,312.50	184,999.92
347.34 · Pass Sales	382,449.06	394,999.92
347.35 · Party Room Rentals	51,281.98	42,000.00
347.36 · Facility Rental	0.00	0.00
Total 347.30 · Activity Fees	663,540.52	684,999.72
347.60 · Program Fees		
347.61 · Summer Camp	104,056.23	79,998.00
347.62 · Swim Instruction	80,883.40	97,999.92
347.63 · After School Care	215,656.11	214,999.92
Total 347.60 · Program Fees	400,595.74	392,997.84
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	80,456.28	79,999.92
361.00 · Interest and Other Earnings - Other	13.77	
Total 361.00 · Interest and Other Earnings	80,470.05	79,999.92
367.00 · Direct Public Support		
367.10 · Individ, Business Contributions	270.68	
Total 367.00 · Direct Public Support	270.68	
369.00 · Miscellaneous Revenue		
369.90 · Misc.Revenue	-398.00	
369.00 · Miscellaneous Revenue - Other	398.00	
Total 369.00 · Miscellaneous Revenue	0.00	
Total Income	3,255,551.73	3,335,995.16
Gross Profit	3,255,551.73	3,335,995.16

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

	Jan - Dec 25	Budget
Expense		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	9,081.25	9,499.92
Clerk Services	3,368.52	
Director	75,000.12	70,599.96
Executive Director	74,146.02	76,800.00
Treasurer	1,150.00	2,100.00
Total 1.1 · Management	162,745.91	158,999.88
1.2 · Aquatics		
Aquatics Manager	44,340.94	54,699.96
Lifeguards	238,485.40	219,600.00
On Site Supervisor/Head Guard	154,419.43	154,800.00
Swim Instructor	47,942.47	57,000.00
Water Fitness Instructor	22,684.00	21,499.92
Total 1.2 · Aquatics	507,872.24	507,599.88
1.3 · Dry Land		
Dry Land Fitness Instructors	24,263.38	22,999.92
Janitors	80,297.29	63,699.96
Maintenance Tech	64,900.48	39,000.00
Member Svcs Manager	37,131.25	43,599.96
Party Crew	6,612.14	4,800.00
Party Crew Supervisor	0.00	0.00
Welcome Desk	107,768.74	126,999.96
Total 1.3 · Dry Land	320,973.28	301,099.80
1.4 · Child Care Programs		
Activity Leaders	132,843.40	129,999.96
Child Care Programs Manager	73,385.38	81,799.92
Food Service Workers	7,063.74	13,500.00
Van Driver	6,125.99	8,599.92
Total 1.4 · Child Care Programs	219,418.51	233,899.80
1.5 · Misc. Wages		
Holiday Pay	14,230.60	7,299.96
Overtime	249.09	4,800.00
Paid Time Off	39,767.14	31,899.96
Total 1.5 · Misc. Wages	54,246.83	43,999.92
Total 57620.1 · Salaries and Wages	1,265,256.77	1,245,599.28
57620.2 · Benefits		
Cafeteria Plan	-1,649.44	8,499.96
Department of Labor & Industry	25,696.92	28,399.92
Federal Payroll Taxes	70,834.20	94,599.96
Health Insurance	72,845.43	54,600.00
Paid Family Medical Leave	3,343.80	2,599.92
Unemployment Compensation	6,818.60	11,899.92
Total 57620.2 · Benefits	177,889.51	200,599.68

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

	Jan - Dec 25	Budget
57620.3 - Supplies		
3.10 Office Supplies		
3.11 Office Supplies	3,087.83	8,299.92
3.12 Computer Supplies	5,419.32	1,500.00
3.13 Subscriptions	13,300.90	3,999.96
3.14 Memberships and Dues	1,137.50	2,199.96
3.15 Print and Copying	0.00	2,199.96
3.16 Uniforms and Clothing	5,820.05	6,499.92
Total 3.10 Office Supplies	28,765.60	24,699.72
3.20 Front of House		
3.21 Inventory/Resale	12,618.25	22,999.92
3.22 Promotional	667.97	2,499.96
3.23 Coffee Supplies	154.47	399.96
3.24 Friends of Pool Contrib	183.33	0.00
Total 3.20 Front of House	13,624.02	25,899.84
3.30 Lifeguard Supplies		
3.32 Lifeguard Supplies	8,815.24	4,999.92
Total 3.30 Lifeguard Supplies	8,815.24	4,999.92
3.40 Program Supplies		
3.41 Instructor Supplies	3,301.51	2,799.96
3.42 Party Good & Supplies	6,864.03	9,300.00
3.43 Special Events	6,977.39	5,299.92
Total 3.40 Program Supplies	17,142.93	17,399.88
3.50 Child Care Programs		
3.51 After School Child Care		
3.51.1 Uniforms	0.00	0.00
3.51.2 Program/Office Supplies	3,216.75	2,100.00
3.51.3 Food Supplies	10,972.39	9,999.96
3.51.4 Field Trips	0.00	99.96
3.51.5 Transportation	412.37	999.96
3.51.6 Rent Expense	0.00	0.00
Total 3.51 After School Child Care	14,601.51	13,199.88
3.52 Summer Camp Program		
3.52.1 Uniforms	1,909.80	2,500.00
3.52.2 Program/Office Supplies	1,717.24	3,000.00
3.52.3 Food Supplies	8,926.22	0.00
3.52.4 Field Trips	0.00	100.00
3.52.5 Transportation	1,544.90	400.00
3.52.6 USDA Food Program	0.00	13,999.98
Total 3.52 Summer Camp Program	14,098.16	19,999.98
Total 3.50 Child Care Programs	28,699.67	33,199.86
3.70 Maintenance Supplies		
3.71 Pool Chemicals	9,771.21	30,000.00
3.72 Janitorial Supplies	19,794.43	15,000.00
3.73 Maintenance Supplies	15,344.19	9,999.96
3.74 Tools and Equipment	4,727.92	2,199.96
3.75 Fuel Allowance	2,960.61	5,100.00
3.70 Maintenance Supplies - Other	24.59	
Total 3.70 Maintenance Supplies	52,622.95	62,299.92
Total 57620.3 - Supplies	149,670.41	168,499.14

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

	Jan - Dec 25	Budget
57620.4 · Services		
4.10 Professional Services		
4.11 Licenses and Permits	905.16	1,299.96
4.12 Payroll Fees/Bank Charge	833.50	0.00
4.13 IT Service	7,155.28	6,000.00
4.14 POS Services (CivicRec)	7,472.49	7,400.00
4.15 Accounting Services	4,498.30	0.00
4.16 Legal/Background Check	15,328.75	21,000.00
4.17 CC Merchant Fees	41,029.08	60,000.00
Total 4.10 Professional Services	77,222.56	95,699.96
4.20 Communications		
4.21 Telephone/Cellphone	8,619.36	9,999.96
4.22 Postage, Mailing Service	150.71	199.92
4.23 Website/Internet	2,448.00	3,999.96
Total 4.20 Communications	11,218.07	14,199.84
4.30 Training/Travel		
4.31 Training/Conferences	5,589.77	9,999.96
Total 4.30 Training/Travel	5,589.77	9,999.96
4.40 Marketing/Advertising	4,556.44	3,000.00
4.50 Equipment Leases		
4.51 Office Copier	5,179.18	2,499.96
Total 4.50 Equipment Leases	5,179.18	2,499.96
4.60 Insurance	136,554.00	165,000.00
4.70 Utilities	149,163.38	144,999.96
4.80 Repair/Maintenance		
4.81 Landscape Maintenance	11,971.80	1,250.00
4.83 Building Repair/Maint	36,386.25	9,999.96
4.84 Equipment-Repair/Maint	70,653.90	72,000.00
4.86 Child Care Grant Expense	33,758.00	55,500.00
Total 4.80 Repair/Maintenance	152,769.95	138,749.96
4.90 Miscellaneous Expense		
4.91 Recon Discrepancies	0.00	
4.92 Misc. Expense	883.69	
4.95 State Sales/B & O Tax	51,151.73	52,999.92
4.96 Taxes/Assessments	0.00	100.00
4.97 County Tax	4,348.02	4,500.00
4.98 State Auditor	91,626.00	
Total 4.90 Miscellaneous Expense	148,009.44	57,599.92
Total 57620.4 · Services	690,262.79	631,749.56
592.75 · Debt Interest		
2018A Bond (Public)	352,387.50	352,387.50
2020A Revenue Bond (Kitsap)	218,522.00	218,522.00
Total 592.75 · Debt Interest	570,909.50	570,909.50
59476.6 · Capital Improvements		
Machinery and Equipment	0.00	49,999.92
Total 59476.6 · Capital Improvements	0.00	49,999.92
Total Expense	2,853,988.98	2,867,357.08
Net Income	401,562.75	468,638.08

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

	% of Budget
Income	
311.00 · Property Tax	
311.01 · Property Taxes	99.0%
311.02 · Sale of Tax Title Property	0.0%
Total 311.00 · Property Tax	99.0%
332.00 · Federal Grants	
332.92 · Cares Act Funds	0.0%
Total 332.00 · Federal Grants	0.0%
334.00 · State Grants	
334.01 · Child Care Grants	95.5%
334.02 · USDA Food Grant	92.5%
Total 334.00 · State Grants	94.9%
337.00 · County Shared Revenue/Grants	
337.01 · Timber Excise Tax	57.2%
337.02 · Leasehold Excise Tax	146.3%
337.03 · County Timber Trust (335.02)	37.9%
Total 337.00 · County Shared Revenue/Grants	54.1%
341.00 · Merchandise Sales	
341.70 · Merchandise Sales	90.1%
Total 341.00 · Merchandise Sales	90.1%
347.30 · Activity Fees	
347.31 · Special Events/Gift Certif.	110.4%
347.32 · Group Entrance Fees	80.7%
347.33 · General Admissions	93.7%
347.34 · Pass Sales	96.8%
347.35 · Party Room Rentals	122.1%
347.36 · Facility Rental	0.0%
Total 347.30 · Activity Fees	96.9%
347.60 · Program Fees	
347.61 · Summer Camp	130.1%
347.62 · Swim Instruction	82.5%
347.63 · After School Care	100.3%
Total 347.60 · Program Fees	101.9%
361.00 · Interest and Other Earnings	
361.10 · Interest/Dividend Income	100.6%
361.00 · Interest and Other Earnings - Other	
Total 361.00 · Interest and Other Earnings	100.6%
367.00 · Direct Public Support	
367.10 · Individ, Business Contributions	
Total 367.00 · Direct Public Support	
369.00 · Miscellaneous Revenue	
369.90 · Misc.Revenue	
369.00 · Miscellaneous Revenue - Other	
Total 369.00 · Miscellaneous Revenue	
Total Income	97.6%
Gross Profit	97.6%

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

	<u>% of Budget</u>
Expense	
57620.1 · Salaries and Wages	
1.1 · Management	
Bookkeeping/Accountant	95.6%
Clerk Services	
Director	106.2%
Executive Director	96.5%
Treasurer	54.8%
Total 1.1 · Management	102.4%
1.2 · Aquatics	
Aquatics Manager	81.1%
Lifeguards	108.6%
On Site Supervisor/Head Guard	99.8%
Swim Instructor	84.1%
Water Fitness Instructor	105.5%
Total 1.2 · Aquatics	100.1%
1.3 · Dry Land	
Dry Land Fitness Instructors	105.5%
Janitors	126.1%
Maintenance Tech	166.4%
Member Svcs Manager	85.2%
Party Crew	137.8%
Party Crew Supervisor	0.0%
Welcome Desk	84.9%
Total 1.3 · Dry Land	106.6%
1.4 · Child Care Programs	
Activity Leaders	102.2%
Child Care Programs Manager	89.7%
Food Service Workers	52.3%
Van Driver	71.2%
Total 1.4 · Child Care Programs	93.8%
1.5 · Misc. Wages	
Holiday Pay	194.9%
Overtime	5.2%
Paid Time Off	124.7%
Total 1.5 · Misc. Wages	123.3%
Total 57620.1 · Salaries and Wages	101.6%
57620.2 · Benefits	
Cafeteria Plan	-19.4%
Department of Labor & Industry	90.5%
Federal Payroll Taxes	74.9%
Health Insurance	133.4%
Paid Family Medical Leave	128.6%
Unemployment Compensation	57.3%
Total 57620.2 · Benefits	88.7%

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

	<u>% of Budget</u>
57620.3 · Supplies	
3.10 Office Supplies	
3.11 Office Supplies	37.2%
3.12 Computer Supplies	361.3%
3.13 Subscriptions	332.5%
3.14 Memberships and Dues	51.7%
3.15 Print and Copying	0.0%
3.16 Uniforms and Clothing	89.5%
Total 3.10 Office Supplies	116.5%
3.20 Front of House	
3.21 Inventory/Resale	54.9%
3.22 Promotional	26.7%
3.23 Coffee Supplies	38.6%
3.24 Friends of Pool Contrib	100.0%
Total 3.20 Front of House	52.6%
3.30 Lifeguard Supplies	
3.32 Lifeguard Supplies	176.3%
Total 3.30 Lifeguard Supplies	176.3%
3.40 Program Supplies	
3.41 Instructor Supplies	117.9%
3.42 Party Good & Supplies	73.8%
3.43 Special Events	131.7%
Total 3.40 Program Supplies	98.5%
3.50 Child Care Programs	
3.51 After School Child Care	
3.51.1 Uniforms	0.0%
3.51.2 Program/Office Supplies	153.2%
3.51.3 Food Supplies	109.7%
3.51.4 Field Trips	0.0%
3.51.5 Transportation	41.2%
3.51.6 Rent Expense	0.0%
Total 3.51 After School Child Care	110.6%
3.52 Summer Camp Program	
3.52.1 Uniforms	76.4%
3.52.2 Program/Office Supplies	57.2%
3.52.3 Food Supplies	100.0%
3.52.4 Field Trips	0.0%
3.52.5 Transportation	386.2%
3.52.6 USDA Food Program	0.0%
Total 3.52 Summer Camp Program	70.5%
Total 3.50 Child Care Programs	86.4%
3.70 Maintenance Supplies	
3.71 Pool Chemicals	32.6%
3.72 Janitorial Supplies	132.0%
3.73 Maintenance Supplies	153.4%
3.74 Tools and Equipment	214.9%
3.75 Fuel Allowance	58.1%
3.70 Maintenance Supplies - Other	
Total 3.70 Maintenance Supplies	84.5%
Total 57620.3 · Supplies	88.8%

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

	<u>% of Budget</u>
57620.4 · Services	
4.10 Professional Services	
4.11 Licenses and Permits	69.6%
4.12 Payroll Fees/Bank Charge	100.0%
4.13 IT Service	119.3%
4.14 POS Services (CivicRec)	101.0%
4.15 Accounting Services	100.0%
4.16 Legal/Background Check	73.0%
4.17 CC Merchant Fees	68.4%
Total 4.10 Professional Services	<u>80.7%</u>
4.20 Communications	
4.21 Telephone/Cellphone	86.2%
4.22 Postage, Mailing Service	75.4%
4.23 Website/Internet	61.2%
Total 4.20 Communications	<u>79.0%</u>
4.30 Training/Travel	
4.31 Training/Conferences	55.9%
Total 4.30 Training/Travel	<u>55.9%</u>
4.40 Marketing/Advertising	151.9%
4.50 Equipment Leases	
4.51 Office Copier	207.2%
Total 4.50 Equipment Leases	<u>207.2%</u>
4.60 Insurance	82.8%
4.70 Utilities	102.9%
4.80 Repair/Maintenance	
4.81 Landscape Maintenance	957.7%
4.83 Building Repair/Maint	363.9%
4.84 Equipment-Repair/Maint	98.1%
4.86 Child Care Grant Expense	60.8%
Total 4.80 Repair/Maintenance	<u>110.1%</u>
4.90 Miscellaneous Expense	
4.91 Recon Discrepancies	
4.92 Misc. Expense	
4.95 State Sales/B & O Tax	96.5%
4.96 Taxes/Assessments	0.0%
4.97 County Tax	96.6%
4.98 State Auditor	
Total 4.90 Miscellaneous Expense	<u>257.0%</u>
Total 57620.4 · Services	<u>109.3%</u>
592.75 · Debt Interest	
2018A Bond (Public)	100.0%
2020A Revenue Bond (Kitsap)	100.0%
Total 592.75 · Debt Interest	<u>100.0%</u>
59476.6 · Capital Improvements	
Machinery and Equipment	0.0%
Total 59476.6 · Capital Improvements	<u>0.0%</u>
Total Expense	<u>99.5%</u>
Net Income	<u><u>85.7%</u></u>

William Shore Memorial Pool District Statements of Activities

January through December 2025

	401 Child Care Fund	001 General Fund	Unclassified	TOTAL
Income				
311.00 · Property Tax				
311.01 · Property Taxes	0.00	1,966,579.21	0.00	1,966,579.21
Total 311.00 · Property Tax	0.00	1,966,579.21	0.00	1,966,579.21
334.00 · State Grants				
334.01 · Child Care Grants	53,000.00	0.00	0.00	53,000.00
334.02 · USDA Food Grant	13,875.10	0.00	0.00	13,875.10
Total 334.00 · State Grants	66,875.10	0.00	0.00	66,875.10
337.00 · County Shared Revenue/Grants				
337.01 · Timber Excise Tax	0.00	6,289.79	0.00	6,289.79
337.02 · Leasehold Excise Tax	0.00	16,098.11	0.00	16,098.11
337.03 · County Timber Trust (335.02)	0.00	24,658.33	0.00	24,658.33
Total 337.00 · County Shared Revenue/Grants	0.00	47,046.23	0.00	47,046.23
341.00 · Merchandise Sales				
341.70 · Merchandise Sales	0.00	30,174.20	0.00	30,174.20
Total 341.00 · Merchandise Sales	0.00	30,174.20	0.00	30,174.20
347.30 · Activity Fees				
347.31 · Special Events/Gift Certif.	0.00	20,982.75	0.00	20,982.75
347.32 · Group Entrance Fees	0.00	35,514.23	0.00	35,514.23
347.33 · General Admissions	0.00	173,312.50	0.00	173,312.50
347.34 · Pass Sales	0.00	382,449.06	0.00	382,449.06
347.35 · Party Room Rentals	0.00	51,281.98	0.00	51,281.98
Total 347.30 · Activity Fees	0.00	663,540.52	0.00	663,540.52
347.60 · Program Fees				
347.61 · Summer Camp	104,056.23	0.00	0.00	104,056.23
347.62 · Swim Instruction		80,883.40	0.00	80,883.40
347.63 · After School Care	215,606.11	50.00	0.00	215,656.11
Total 347.60 · Program Fees	319,662.34	80,933.40	0.00	400,595.74
361.00 · Interest and Other Earnings				
361.10 · Interest/Dividend Income	0.00	80,456.28	0.00	80,456.28
361.00 · Interest and Other Earnings - Other	0.00	13.77	0.00	13.77
Total 361.00 · Interest and Other Earnings	0.00	80,470.05	0.00	80,470.05
367.00 · Direct Public Support				
367.10 · Indivd, Business Contributions	0.00	270.68	0.00	270.68
Total 367.00 · Direct Public Support	0.00	270.68	0.00	270.68
369.00 · Miscellaneous Revenue				
369.90 · Misc.Revenue	0.00	-398.00	0.00	-398.00
369.00 · Miscellaneous Revenue - Other	0.00	398.00	0.00	398.00
Total 369.00 · Miscellaneous Revenue	0.00	0.00	0.00	0.00
Total Income	386,537.44	2,869,014.29	0.00	3,255,551.73
Gross Profit	386,537.44	2,869,014.29	0.00	3,255,551.73
Expense				
57620.1 · Salaries and Wages				
1.1 · Management				
Bookkeeping/Accountant	0.00	9,081.25	0.00	9,081.25
Clerk Services	0.00	3,368.52	0.00	3,368.52
Director	0.00	75,000.12	0.00	75,000.12
Executive Director	0.00	74,146.02	0.00	74,146.02
Treasurer	0.00	1,150.00	0.00	1,150.00
Total 1.1 · Management	0.00	162,745.91	0.00	162,745.91
1.2 · Aquatics				
Aquatics Manager	0.00	43,153.90	1,187.04	44,340.94
Lifeguards	4,109.33	233,031.01	1,345.06	238,485.40
On Site Supervisor/Head Guard	45.02	154,374.41	0.00	154,419.43
Swim Instructor	2,633.57	45,228.53	80.37	47,942.47
Water Fitness Instructor	0.00	22,684.00	0.00	22,684.00
Total 1.2 · Aquatics	6,787.92	498,471.85	2,612.47	507,872.24
1.3 · Dry Land				
Dry Land Fitness Instructors	0.00	24,263.38	0.00	24,263.38
Janitors	0.00	80,297.29	0.00	80,297.29
Maintenance Tech	0.00	64,900.48	0.00	64,900.48
Member Svcs Manager	0.00	37,131.25	0.00	37,131.25
Party Crew	0.00	6,534.25	77.89	6,612.14
Welcome Desk	64.72	107,704.02	0.00	107,768.74
Total 1.3 · Dry Land	64.72	320,830.67	77.89	320,973.28

William Shore Memorial Pool District Statements of Activities

January through December 2025

	401 Child Care Fund	001 General Fund	Unclassified	TOTAL
1.4 · Child Care Programs				
Activity Leaders	120,639.27	11,980.21	223.92	132,843.40
Child Care Programs Manager	71,819.83	1,565.55	0.00	73,385.38
Food Service Workers	7,063.74	0.00	0.00	7,063.74
Van Driver	5,749.97	376.02	0.00	6,125.99
Total 1.4 · Child Care Programs	205,272.81	13,921.78	223.92	219,418.51
1.5 · Misc. Wages				
Holiday Pay	2,812.40	11,164.72	253.48	14,230.60
Overtime	9.28	239.81	0.00	249.09
Paid Time Off	5,169.55	34,276.10	321.49	39,767.14
Total 1.5 · Misc. Wages	7,991.23	45,680.63	574.97	54,246.83
Total 57620.1 · Salaries and Wages	220,116.68	1,041,650.84	3,489.25	1,265,256.77
57620.2 · Benefits				
Cafeteria Plan	0.00	-1,649.44	0.00	-1,649.44
Department of Labor & Industry	3,638.47	21,988.40	70.05	25,696.92
Federal Payroll Taxes	13,093.61	57,469.99	270.60	70,834.20
Health Insurance	1,587.40	71,258.03	0.00	72,845.43
Paid Family Medical Leave	436.82	2,897.62	9.36	3,343.80
Unemployment Compensation	898.99	5,900.75	18.86	6,818.60
Total 57620.2 · Benefits	19,655.29	157,865.35	368.87	177,889.51
57620.3 · Supplies				
3.10 Office Supplies				
3.11 Office Supplies	0.00	3,087.83	0.00	3,087.83
3.12 Computer Supplies	0.00	5,419.32	0.00	5,419.32
3.13 Subscriptions	254.82	13,046.08	0.00	13,300.90
3.14 Memberships and Dues	0.00	1,137.50	0.00	1,137.50
3.16 Uniforms and Clothing	0.00	5,820.05	0.00	5,820.05
Total 3.10 Office Supplies	254.82	28,510.78	0.00	28,765.60
3.20 Front of House				
3.21 Inventory/Resale	0.00	12,618.25	0.00	12,618.25
3.22 Promotional	98.00	569.97	0.00	667.97
3.23 Coffee Supplies	0.00	154.47	0.00	154.47
3.24 Friends of Pool Contrib	0.00	183.33	0.00	183.33
Total 3.20 Front of House	98.00	13,526.02	0.00	13,624.02
3.30 Lifeguard Supplies				
3.32 Lifeguard Supplies	0.00	8,815.24	0.00	8,815.24
Total 3.30 Lifeguard Supplies	0.00	8,815.24	0.00	8,815.24
3.40 Program Supplies				
3.41 Instructor Supplies	0.00	3,301.51	0.00	3,301.51
3.42 Party Good & Supplies	0.00	6,864.03	0.00	6,864.03
3.43 Special Events	81.21	6,896.18	0.00	6,977.39
Total 3.40 Program Supplies	81.21	17,061.72	0.00	17,142.93
3.50 Child Care Programs				
3.51 After School Child Care				
3.51.2 Program/Office Supplies	3,191.70	25.05	0.00	3,216.75
3.51.3 Food Supplies	10,972.39	0.00	0.00	10,972.39
3.51.5 Transportation	412.37	0.00	0.00	412.37
Total 3.51 After School Child Care	14,576.46	25.05	0.00	14,601.51
3.52 Summer Camp Program				
3.52.1 Uniforms	1,909.80	0.00	0.00	1,909.80
3.52.2 Program/Office Supplies	1,686.81	30.43	0.00	1,717.24
3.52.3 Food Supplies	8,926.22	0.00	0.00	8,926.22
3.52.5 Transportation	1,544.90	0.00	0.00	1,544.90
Total 3.52 Summer Camp Program	14,067.73	30.43	0.00	14,098.16
Total 3.50 Child Care Programs	28,644.19	55.48	0.00	28,699.67
3.70 Maintenance Supplies				
3.71 Pool Chemicals	0.00	9,771.21	0.00	9,771.21
3.72 Janitorial Supplies	0.00	19,794.43	0.00	19,794.43
3.73 Maintenance Supplies	0.00	15,344.19	0.00	15,344.19
3.74 Tools and Equipment	0.00	4,727.92	0.00	4,727.92
3.75 Fuel Allowance	0.00	2,960.61	0.00	2,960.61
3.70 Maintenance Supplies - Other	0.00	24.59	0.00	24.59
Total 3.70 Maintenance Supplies	0.00	52,622.95	0.00	52,622.95
Total 57620.3 · Supplies	29,078.22	120,592.19	0.00	149,670.41

William Shore Memorial Pool District Statements of Activities

January through December 2025

	401 Child Care Fund	001 General Fund	Unclassified	TOTAL
57620.4 · Services				
4.10 Professional Services				
4.11 Licenses and Permits	0.00	905.16	0.00	905.16
4.12 Payroll Fees/Bank Charge	0.00	825.64	7.86	833.50
4.13 IT Service	0.00	7,155.28	0.00	7,155.28
4.14 POS Services (CivicRec)	0.00	7,472.49	0.00	7,472.49
4.15 Accounting Services	0.00	4,498.30	0.00	4,498.30
4.16 Legal/Background Check	26.00	15,302.75	0.00	15,328.75
4.17 CC Merchant Fees	1,521.13	39,507.95	0.00	41,029.08
Total 4.10 Professional Services	1,547.13	75,667.57	7.86	77,222.56
4.20 Communications				
4.21 Telephone/Cellphone	1,500.17	7,119.19	0.00	8,619.36
4.22 Postage, Mailing Service	0.00	150.71	0.00	150.71
4.23 Website/Internet	0.00	2,448.00	0.00	2,448.00
Total 4.20 Communications	1,500.17	9,717.90	0.00	11,218.07
4.30 Training/Travel				
4.31 Training/Conferences	0.00	5,589.77	0.00	5,589.77
Total 4.30 Training/Travel	0.00	5,589.77	0.00	5,589.77
4.40 Marketing/Advertising	0.00	4,556.44	0.00	4,556.44
4.50 Equipment Leases				
4.51 Office Copier	0.00	5,179.18	0.00	5,179.18
Total 4.50 Equipment Leases	0.00	5,179.18	0.00	5,179.18
4.60 Insurance	0.00	136,554.00	0.00	136,554.00
4.70 Utilities	0.00	149,163.38	0.00	149,163.38
4.80 Repair/Maintenance				
4.81 Landscape Maintenance	0.00	11,971.80	0.00	11,971.80
4.83 Building Repair/Maint	0.00	36,386.25	0.00	36,386.25
4.84 Equipment-Repair/Maint	204.73	70,449.17	0.00	70,653.90
4.86 Child Care Grant Expense	33,758.00	0.00	0.00	33,758.00
Total 4.80 Repair/Maintenance	33,962.73	118,807.22	0.00	152,769.95
4.90 Miscellaneous Expense				
4.91 Recon Discrepancies	0.00	0.00	0.00	0.00
4.92 Misc. Expense	0.00	883.69	0.00	883.69
4.95 State Sales/B & O Tax	0.00	51,151.73	0.00	51,151.73
4.97 County Tax	0.00	4,348.02	0.00	4,348.02
4.98 State Auditor	0.00	91,626.00	0.00	91,626.00
Total 4.90 Miscellaneous Expense	0.00	148,009.44	0.00	148,009.44
Total 57620.4 · Services	37,010.03	653,244.90	7.86	690,262.79
592.75 · Debt Interest				
2018A Bond (Public)	0.00	352,387.50	0.00	352,387.50
2020A Revenue Bond (Kitsap)	0.00	218,522.00	0.00	218,522.00
Total 592.75 · Debt Interest	0.00	570,909.50	0.00	570,909.50
Total Expense	305,860.22	2,544,262.78	3,865.98	2,853,988.98
Net Income	80,677.22	324,751.61	-3,865.98	401,562.75

William Shore Memorial Pool District
Statements of Activities
December 2025

	Dec 25	Dec 24
Income		
311.00 · Property Tax		
311.01 · Property Taxes	110,546.18	103,408.02
Total 311.00 · Property Tax	110,546.18	103,408.02
337.00 · County Shared Revenue/Grants		
337.02 · Leasehold Excise Tax	4,087.72	4,790.04
337.03 · County Timber Trust (335.02)	0.00	4,004.00
Total 337.00 · County Shared Revenue/Grants	4,087.72	8,794.04
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	2,102.00	2,310.00
Total 341.00 · Merchandise Sales	2,102.00	2,310.00
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	4,601.75	4,086.00
347.32 · Group Entrance Fees	4,257.50	1,051.50
347.33 · General Admissions	11,159.25	12,381.00
347.34 · Pass Sales	25,891.12	32,210.30
347.35 · Party Room Rentals	2,295.00	5,959.00
Total 347.30 · Activity Fees	48,204.62	55,687.80
347.60 · Program Fees		
347.61 · Summer Camp	4,040.00	0.00
347.62 · Swim Instruction	7,994.10	5,330.50
347.63 · After School Care	23,664.23	24,835.65
Total 347.60 · Program Fees	35,698.33	30,166.15
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	13,679.27	11,025.16
Total 361.00 · Interest and Other Earnings	13,679.27	11,025.16
367.00 · Direct Public Support		
367.10 · Individ, Business Contributions	60.68	0.00
Total 367.00 · Direct Public Support	60.68	0.00
Total Income	214,378.80	211,391.17
Gross Profit	214,378.80	211,391.17
Expense		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	733.92	673.38
Clerk Services	239.25	0.00
Director	5,769.24	5,384.62
Executive Director	5,703.54	5,703.54
Total 1.1 · Management	12,445.95	11,761.54
1.2 · Aquatics		
Aquatics Manager	3,400.38	3,253.35
Lifeguards	16,463.76	15,322.03
On Site Supervisor/Head Guard	9,987.01	12,471.64
Swim Instructor	3,257.05	4,731.82
Water Fitness Instructor	1,642.38	1,651.20
Total 1.2 · Aquatics	34,750.58	37,430.04

William Shore Memorial Pool District
Statements of Activities
December 2025

	Dec 25	Dec 24
1.3 · Dry Land		
Dry Land Fitness Instructors	1,802.50	2,481.25
Janitors	5,621.26	5,675.60
Maintenance Tech	7,402.78	4,319.12
Member Svcs Manager	2,406.25	2,505.88
Party Crew	600.63	553.32
Welcome Desk	7,812.07	9,002.96
Total 1.3 · Dry Land	25,645.49	24,538.13
1.4 · Child Care Programs		
Activity Leaders	8,973.77	9,390.02
Child Care Programs Manager	4,463.34	4,931.06
Van Driver	334.24	283.92
Total 1.4 · Child Care Programs	13,771.35	14,605.00
1.5 · Misc. Wages		
Holiday Pay	2,638.28	2,263.84
Overtime	9.28	0.00
Paid Time Off	4,925.64	1,471.29
Total 1.5 · Misc. Wages	7,573.20	3,735.13
Total 57620.1 · Salaries and Wages	94,186.57	92,069.84
57620.2 · Benefits		
Cafeteria Plan	0.00	555.15
Department of Labor & Industry	1,770.07	2,038.08
Federal Payroll Taxes	6,942.89	6,811.50
Health Insurance	7,461.46	5,030.90
Paid Family Medical Leave	251.67	194.57
Unemployment Compensation	489.48	803.27
Total 57620.2 · Benefits	16,915.57	15,433.47
57620.3 · Supplies		
3.10 Office Supplies		
3.11 Office Supplies	281.26	367.11
3.12 Computer Supplies	107.82	0.00
3.13 Subscriptions	1,525.55	495.78
3.14 Memberships and Dues	300.00	0.00
3.16 Uniforms and Clothing	20.00	0.00
Total 3.10 Office Supplies	2,234.63	862.89
3.20 Front of House		
3.21 Inventory/Resale	2,102.61	1,430.88
3.23 Coffee Supplies	47.98	0.00
Total 3.20 Front of House	2,150.59	1,430.88
3.30 Lifeguard Supplies		
3.32 Lifeguard Supplies	120.00	221.29
Total 3.30 Lifeguard Supplies	120.00	221.29
3.40 Program Supplies		
3.41 Instructor Supplies	0.00	220.00
3.42 Party Good & Supplies	619.74	150.88
3.43 Special Events	781.21	1,564.01
Total 3.40 Program Supplies	1,400.95	1,934.89

William Shore Memorial Pool District
Statements of Activities
December 2025

	Dec 25	Dec 24
3.50 Child Care Programs		
3.51 After School Child Care		
3.51.2 Program/Office Supplies	231.40	473.17
3.51.3 Food Supplies	1,526.09	570.54
3.51.5 Transportation	54.38	0.00
Total 3.51 After School Child Care	1,811.87	1,043.71
3.52 Summer Camp Program		
3.52.5 Transportation	0.00	103.52
Total 3.52 Summer Camp Program	0.00	103.52
Total 3.50 Child Care Programs	1,811.87	1,147.23
3.70 Maintenance Supplies		
3.71 Pool Chemicals	2,362.07	2,574.17
3.72 Janitorial Supplies	2,691.81	2,178.34
3.73 Maintenance Supplies	325.77	75.05
3.74 Tools and Equipment	1,994.98	624.51
3.75 Fuel Allowance	0.00	160.11
3.70 Maintenance Supplies - Other	13.33	0.00
Total 3.70 Maintenance Supplies	7,387.96	5,612.18
Total 57620.3 - Supplies	15,106.00	11,209.36
57620.4 - Services		
4.10 Professional Services		
4.12 Payroll Fees/Bank Charge	21.86	276.18
4.13 IT Service	1,230.57	665.00
4.16 Legal/Background Check	213.50	92.50
4.17 CC Merchant Fees	4,625.23	4,074.22
Total 4.10 Professional Services	6,091.16	5,107.90
4.20 Communications		
4.21 Telephone/Cellphone	544.36	743.33
4.22 Postage, Mailing Service	49.42	0.00
4.23 Website/Internet	204.00	204.00
Total 4.20 Communications	797.78	947.33
4.30 Training/Travel		
4.31 Training/Conferences	0.00	1,615.63
Total 4.30 Training/Travel	0.00	1,615.63
4.40 Marketing/Advertising	1,000.00	0.00
4.50 Equipment Leases		
4.51 Office Copier	347.36	389.31
Total 4.50 Equipment Leases	347.36	389.31
4.70 Utilities	13,571.11	14,091.07
4.80 Repair/Maintenance		
4.81 Landscape Maintenance	1,088.28	2,178.00
4.83 Building Repair/Maint	20,565.02	212.36
4.84 Equipment-Repair/Maint	6,362.70	8,245.57
4.85 Office Equipment Maint	0.00	114.30
Total 4.80 Repair/Maintenance	28,016.00	10,750.23

William Shore Memorial Pool District
Statements of Activities
December 2025

	Dec 25	Dec 24
4.90 Miscellaneous Expense		
4.92 Misc. Expense	41.81	-114.52
4.95 State Sales/B & O Tax	7,955.32	6,962.93
4.98 State Auditor	61,081.35	8,336.89
Total 4.90 Miscellaneous Expense	69,078.48	15,185.30
Total 57620.4 · Services	118,901.89	48,086.77
592.75 · Debt Interest		
2018A Bond (Public)	176,193.75	181,318.75
2020A Revenue Bond (Kitsap)	109,261.00	112,321.00
Total 592.75 · Debt Interest	285,454.75	293,639.75
Total Expense	530,564.78	460,439.19
Net Income	-316,185.98	-249,048.02

William Shore Memorial Pool District

Scholarship Financial Report

January 2025 – December 2025

Scholarships January 1, 2025, to December 31, 2025

- Received 80 Given 63 Denied 15 Not Taken 2
 - 12 more scholarships were given this year.

Scholarship Type and Rate:

- Senior/Disabled Annual Passes: 30 given:
 - 12 @ 100%, 7 @ 75%, 2 @ 50% 6 @ 40%, 2 @ 30%, 1 @ 20%
- Adult Annual Passes: 4 given:
 - 4 @ 100%, 2 @ 75% 1 @ 40% 1 @ 30%
- Family Annual Passes: 6 given:
 - 2 @ 100%, 1 @ 75%, 2 @ 50%,
- Swim Lesson Passes, 2 given
- Sparks Program: 12 given:
 - 1 @ 100%, 1 @ 80% 1 @ 75%, 3 @ 50%, 3 @ 40% 1 @ 30% 1 @ 20%
 - 4 scholarships not used, and 5 partially used.

Scholarships for Adults passes up from last year by 6

William Shore Memorial Pool District

Scholarship Financial Report

January 2025 – December 2025

- Splash Program none given (one given last year)

Estimated Cost of Scholarships through December 31st, 2025.

- Senior/Disabled Passes: \$5,252.85 (2024 cost \$6,100.60)
- Adult Passes: \$2,593.73 (2024 cost \$420.00)
- Family Passes: \$4,057.00 (2024 cost \$2,075.00)

Total cost of Passes: \$11903.58 (total cost for 2024 \$8595.60).

- Swim Lessons: \$190.00 (2024 cost \$368.00)
- Sparks Program: \$11,519.68 * (2024 cost \$28,746.47)
- Splash Program: \$0.00 (2024 cost \$350.00)

***Cost of Sparks covered by FOP \$10431.03 for 2025**