AGENDA- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington,

July 28th, 2026

3:00p.m.

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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT:

CONSENT AGENDA

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

Action Items:

- Community Hygiene Access program policy
- Sign in sheet with waiver literature

Agenda Items:

- Swim instructor retention bonus discussion

ITEMS FOR DISCUSSION

2A Executive Director Report
2B Financial Report
2C 2027 budget discussion
2D Staff Report

PUBLIC COMMENT:

NEXT MEETING DATE

The next WSMPD meeting will be held on September 22, 2026 at 3pm

ADJOURNMENT

MINUTES- *REGULAR MEETING*

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

June 23, 2026
3:00 p.m.

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

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL
Commissioner LaTrisha Suggs called the meeting to order. Present were Commissioner Randy Johnson, Commissioner LaTrisha Suggs, Commissioner Greg Shield, Commissioner Mark Hodgson, Treasurer Mark Gregg, Interim Director Ryan Amiot, Member Service Manager Justin McNeal, and Aquatics Manager Brie Hale.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMFm to approve agenda, CCMs, mc

PUBLIC COMMENT-
Public comment was extensive, with supporters arguing the program provides essential hygiene access for vulnerable community members while opponents raised safety concerns about drug paraphernalia and incidents occurring both inside and outside the facility.

CONSENT AGENDA

- Minutes for May 2026
- Ratifications for Payroll and Expenses April 2026 - $173,186.41
- Ratifications for Payroll and Expenses May 2026 - $225,578.90

ACTION TAKEN: CGSm to approve, CMFs, mc

Action Items:

- Treasurer's wage for Mark Gregg.

  The board unanimously approved Treasurer's wage for Mark Gregg at $65.00/hour.

- Wellness Pool chlorination decision

  The board approved option #4 (pg 49)

Agenda Items:

- Shower Voucher Program policy review.

Ryan requested to wait to finalize the policy until we hear back from our insurance company to find out more details about the liabilities involved with the program. Randy mentioned that he had reached out to attorneys (MRSC) to find out about our legal abilities within the park district as related to the program. There was a discussion that circled back to finding a way to identify all voucher users. The board agreed to wait to hear back from the attorneys and from the insurance company before moving forward with the policy as it is written. Will be brought back before the board at the next meeting.

Items for Discussion:

2A Executive Directors Report – Ryan reports that a patron had their bike stolen from the back of the truck in the parking lot and a few incidents in the front landing involving the power outlets and would note that footage suggests neither one of these situations involved voucher users. After some discussion the board suggested disabling or moving the power outlet, Maintenance staff confirms these as easily performed options. The board also inquired about our surveillance system and its effectiveness. After Ryan suggests that a new system would be beneficial, he is asked to come up with a proposal for the next meeting.

2B Financial Report- Mark notes some inconsistencies in coding and classifications in the financial report that he would like to review and possibly reclassify, with the board's approval. Mark also points out some differences between the YTD from 2025 and 2026 mentioning I.T., health coverage, and other technical services as reasons. Mark also requested to attend BARS update training for the 2027 filing year, which will take place October 13th, 2026, and he requested to be reimbursed for the cost of the class only, at around $250.00. He noted that he would be responsible for his own travel and transportation costs.

2C Staff Report- Brie tells of a busy transition into summer, coordinating with guards, instructors and filling classes. Aquatics has recently on-boarded 6 new guards and a new class is set for July. Brie is trying to come up with a way to retain swim instructors including raises and bonuses. Discussed new summer operation hours, along with options for closing off the wellness pool for adults only for certain times. Justin discusses settling into the new position well. Notes staying on budget and filling up the birthday party schedule.

Public comment:
Public comments continued for and against the Shower voucher program. Comments included the moving/relocating the program, training staff, and allowing Police and Fire Fighters to swim free as well.

ADJOURNMENT
Commissioner LaTrisha Suggs ended the meeting at 4:55pm
PASSED AND ADOPTED June 23, 2026

William Shore Memorial Pool District Commissioners

President, Mike French

ATTEST;

Justin McNeal, Clerk

SHORE METRO PARKS DISTRICT

EXPENSE RATIFICATION APPROVAL

We the undersigned, do herby 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:

June, 2026

From Operations Account:

Operations Total:	**$346,160.75**
Payroll Total:	**$108,657.86**
Capital Total:	**$00.00**
Expense Grand Total:	**$454,818.61**

Date: 7/28/2026

Clerk Of The Board

Director, Ryan Amiot

Board of Commissioners President

Mike French

William Shore Memorial Pool District
Payroll Summary
June 2026

	Hours	Rate	Jun 26
Employee Wages, Taxes and Adjustments			
Gross Pay			
Manager	127.5		5,942.30
Accountant	19.25	32.26	621.01
Activity Instructor	70	25.75	1,802.50
After School Coordinator	153.92	25.75	3,963.44
After School Leader 1	197.83	18.66	3,691.52
After School Leader 2	63.75	19.22	1,225.28
After School Leader 3	206	19.80	4,078.80
Aquatics Coord/Mgr	126	25.75	3,244.51
Asst Aft School Cd. 1	125.75	20.48	2,575.36
Clerk	4.25	27.51	116.92
Facility Supervisor pt	167.5	22.00	3,677.74
Food Service Coordinator	10.75	21.07	226.50
Head Guard 2	31	20.01	620.32
Head Guard 3	24.75	20.61	510.10
Head Guard 5	13	33.88	432.31
Head Guards	246	19.43	4,779.80
Holiday 1.5	191	27.74	5,702.31
Holiday Pay	128	25.75	2,794.40
Janitor	120	21.04	2,524.80
Janitor FT	111	21.04	2,335.44
Janitor PT	21	20.43	429.03
Janitor PT 3	19.25	20.43	393.28
Lesson Insructor 1	118.25	18.66	2,206.59
Lesson Instructor 5	79.75	21.44	1,692.23
Lifeguard Lesson Instructor	430.5	18.25	7,859.12
Lifeguard Lesson Instructor 5	4.5	25.75	115.88
Lifeguard Lesson Instructor 2	212.75	18.80	4,001.60
Lifeguard Lesson Instructor 3	196.25	19.36	3,799.40
Lifeguard Lesson Instructor 4	25.75	20.38	526.38
Maintenance Technician	190.7	33.88	6,460.92
Member Services Coordinator	137.25	25.75	3,534.19
Party Crew	38	18.16	690.08
Private Swim Instr. 1	16.5	19.60	323.40
Private Swim Instr. 2	21	21.44	450.24
Sick pay	61.19	19.36	1,210.04
Spark Van Driver	7.67	20.89	160.23
Treasurer	14	65.00	910.00
Vacation Pay	52.56	25.75	1,248.36
Water Fitness	30	21.26	637.81
Water Fitness 4	33.75	21.26	717.54
Welcome Desk	121.25	18.49	2,241.92
Welcome Desk #3	53.75	19.61	1,054.04
Welcome Desk #4	120	20.20	2,424.00
Wellcome Desk #2	108.5	19.05	2,066.93
Total Gross Pay	4,251.37		96,018.57
Adjusted Gross Pay	4,251.37		96,018.57
Taxes Withheld			
Federal Withholding			-5,376.68
Medicare Employee			-1,392.26
Social Security Employee			-5,953.20
L & I - Employee			-950.62
Medicare Employee Addl Tax			0.00
WA - Cares Fund			-548.65
WA - Paid Fam Med Leave Emp.			-773.46
Total Taxes Withheld			-14,994.87

William Shore Memorial Pool District
Payroll Summary
June 2026

	Hours	Rate	Jun 26
Deductions from Net Pay			
Wage Garnishment			-472.56
Total Deductions from Net Pay			-472.56
Additions to Net Pay			
Cell Phone			100.00
Total Additions to Net Pay			100.00
Net Pay	**4,251.37**		**80,651.14**
Employer Taxes and Contributions			
Federal Unemployment			241.90
Medicare Company			1,392.26
Social Security Company			5,953.20
WA - Unemployment			355.23
Qualified OT Tracking			1,899.17
L & I - Employer			2,458.73
WA - Employment Admin. Fund			28.79
WA - Paid Fam Med Leave Co.			310.01
Total Employer Taxes and Contributions			**12,639.29**

William Shore Memorial Pool District
Transactions for Ratification
June 2026

Type	Date	Num	Name	Memo	Account	Debit
Check	06/01/2026	loan6/26	US Bank	June 2026 intere...	2018A Bond (Public)	170,943.75
						170,943.75
Check	06/01/2026	loan6/26	Kitsap Bank	June 2026 loan/...	2020A Revenue Bond (Kitsap)	106,063.00
						106,063.00
Check	06/09/2026	5346	City of PA	4/02 through 5/0...	4.70 Utilities	15,906.56
						15,906.56
Check	06/09/2026	5351	Health Care Authority	Staff Medical ins...	Health Insurance	10,678.61
						10,678.61
Check	06/11/2026	5357	Trotter & Morton	#24339 replace f...	4.84 Equipment-Repair/Maint	4,738.24
						4,738.24
Check	06/09/2026	5350	W.M. Smith & Associates	#32426 (4/13/26...	4.84 Equipment-Repair/Maint	3,527.10
						3,527.10
Check	06/26/2026	5367	Orca Pacific	#0618817 PM se...	4.84 Equipment-Repair/Maint	3,177.24
			Orca Pacific	#0618133 Strain...	4.84 Equipment-Repair/Maint	3,157.83
						6,335.07
Check	06/25/2026	B&O5/26	Department of Revenue	May 2026 B&O ...	4.95 State Sales/B & O Tax	2,846.29
						2,846.29
Check	06/09/2026	5347	W.M. Smith & Associates	#32647 pool che...	3.71 Pool Chemicals	2,782.66
						2,782.66
Check	06/02/2026	06merc...	Merchant Settlement	June merchant s...	4.17 CC Merchant Fees	2,646.07
						2,646.07
Check	06/09/2026	5348	4 Imprint	SPARK shirts for...	3.52.1 Uniforms	1,966.22
						1,966.22
Check	06/22/2026	usda 6/22	Sysco Corporation	USDA summer l...	3.52.6 USDA Food Program	1,843.97
						1,843.97
Check	06/26/2026	5368	Fredrickson, Alexander F	Reimburse letter...	3.73 Maintenance Supplies	1,496.82
						1,496.82
Credit Card Charge	06/30/2026	justin	Swim Outlet	resale goggles	3.21 Inventory/Resale	1,345.14
						1,345.14
Check	06/25/2026	5363	Bizy Boys LLC	contract lawn car...	4.81 Landscape Maintenance	1,142.71
						1,142.71
Check	06/09/2026	5353	Kitsap Networking Servi...	#34312 Monthly ...	4.13 IT Service	920.21
						920.21
Check	06/11/2026	5355	Waterman	#506606 Rashg...	3.16 Uniforms and Clothing	659.88
						659.88
Credit Card Charge	06/11/2026	ryan	Best Buy	Laptop for treasu...	3.12 Computer Supplies	598.94
						598.94
Credit Card Charge	06/22/2026	ryan	Costco	summer food pr...	3.52.6 USDA Food Program	538.52
						538.52
Credit Card Charge	06/15/2026	justin	Amazon	party supplies/ g...	3.42 Party Good & Supplies	530.51
						530.51
Check	06/19/2026	5360	IAM SGE Starguard Elite	Inv/2026/02063 ...	3.32 Lifeguard Supplies	510.00
						510.00

William Shore Memorial Pool District
Transactions for Ratification
June 2026

Type	Date	Num	Name	Memo	Account	Debit
Check	06/11/2026	5356	Chemical Products Co.	#4303 Quarterly ...	4.84 Equipment-Repair/Maint	381.15
						381.15
Check	06/25/2026	5364	Canon Financial Service...	contract copier s...	4.51 Office Copier	286.03
						286.03
Credit Card Charge	06/22/2026	ryan	Walmart	summer food pr...	3.52.6 USDA Food Program	263.32
						263.32
Credit Card Charge	06/03/2026	ryan	Costco	Splash/Spark sn...	3.51.3 Food Supplies	241.95
						241.95
Check	06/09/2026	5349	Pacific Office Equipment	#1179734 May c...	3.15 Print and Copying	234.81
						234.81
Credit Card Charge	06/24/2026	ryan	AT&T	work phones	4.21 Telephone/Cellphone	230.32
						230.32
Check	06/23/2026	astound	Wave	June internet ch...	4.23 Website/Internet	204.00
						204.00
Credit Card Charge	06/30/2026	justin	Amazon	resale towels	3.21 Inventory/Resale	200.69
						200.69
Check	06/29/2026	5369	Washington State Healt...	Permit for Existi...	4.11 Licenses and Permits	198.00
						198.00
Check	06/19/2026	5359	Amiot, Ryan	Reimburse QB ...	4.12 Payroll Fees/Bank Charge	168.80
			Amiot, Ryan	Reimburse QB r...	4.15 Accounting Services	3,507.67
						3,676.47
Check	06/19/2026	5362	Angeles Communication...	#35819 Monthly ...	4.21 Telephone/Cellphone	161.17
						161.17
Check	06/11/2026	5354	David Morris	refund Annual m...	347.34 · Pass Sales	143.79
						143.79
Credit Card Charge	06/12/2026	justin	Amazon	B2Bprime subsc...	3.13 Subscriptions	140.48
						140.48
Check	06/03/2026	06EPX...	Merchant Settlement	June EPX merch...	4.17 CC Merchant Fees	137.95
						137.95
Credit Card Charge	06/16/2026	morgan	Walmart	reading corner s...	3.51.2 Program/Office Supplies	114.28
						114.28
Credit Card Charge	06/22/2026	ryan	Costco Gas	Gas for SPARK ...	3.51.5 Transportation	112.73
						112.73
Credit Card Charge	06/15/2026	ryan	Walmart	summer food pr...	3.52.6 USDA Food Program	110.20
						110.20
Credit Card Charge	06/12/2026	ryan	Microsoft	Windows 11 upg...	3.12 Computer Supplies	107.82
						107.82
Credit Card Charge	06/17/2026	justin	Amazon	4th of July booth...	3.43 Special Events	91.08
						91.08
Credit Card Charge	06/05/2026	ryab	NCSI	background che...	4.16 Legal/Background Check	74.00
						74.00
Credit Card Charge	06/27/2026	cody	Home Depot	dom. hot water c...	3.73 Maintenance Supplies	70.08
						70.08

Transactions for Ratification

June 2026

Type	Date	Num	Name	Memo	Account	Debit
Check	06/09/2026	5352	Fredrickson, Alexander F	Materials for rep...	3.73 Maintenance Supplies	66.58
						66.58
Credit Card Charge	06/30/2026	morgan	Amazon	office supplies	3.52.2 Program/Office Supplies	64.49
						64.49
Credit Card Charge	06/26/2026	cody	Amazon	uv 24v supply, pr...	3.72 Janitorial Supplies	63.14
						63.14
Credit Card Charge	06/16/2026	morgan	Walmart	reading corner s...	3.51.2 Program/Office Supplies	59.58
						59.58
Credit Card Charge	06/16/2026	justin	Safeway	SF program san...	3.52.6 USDA Food Program	47.45
						47.45
Credit Card Charge	06/10/2026	morgan	NW Fudge	end of year party...	3.51.2 Program/Office Supplies	44.00
						44.00
Credit Card Charge	06/23/2026	morgan	Safeway	Summer camp s...	3.52.2 Program/Office Supplies	43.52
						43.52
Credit Card Charge	06/17/2026	morgan	Walmart	maintance suppli...	3.52.2 Program/Office Supplies	40.64
						40.64
Credit Card Charge	06/23/2026	ryan	Microsoft	MS office subscr...	3.13 Subscriptions	38.03
						38.03
Credit Card Charge	06/25/2026	ryan	Safeway	summer food pr...	3.52.6 USDA Food Program	35.24
						35.24
Credit Card Charge	06/16/2026	cody	Walmart	SPARK paint su...	3.52.2 Program/Office Supplies	34.99
						34.99
Credit Card Charge	06/10/2026	morgan	Walmart	end of year party...	3.51.2 Program/Office Supplies	34.12
						34.12
Credit Card Charge	06/20/2026	brie	Domino's	Pizza for date ni...	3.43 Special Events	30.40
						30.40
Check	06/02/2026	06gate...	Gateway Billing	Monthly gateway...	4.17 CC Merchant Fees	30.00
						30.00
Credit Card Charge	06/10/2026	morgan	Dollar Tree	end of year party...	3.51.2 Program/Office Supplies	29.57
						29.57
Credit Card Charge	06/03/2026	justin	Amazon	party supplies/ca...	3.42 Party Good & Supplies	26.99
						26.99
Credit Card Charge	06/30/2026	ryan	Safeway	summer food pr...	3.52.6 USDA Food Program	24.80
						24.80
Check	06/26/2026	5366	Chase, Cody W	Pizza for Birthda...	3.42 Party Good & Supplies	23.34
						23.34
Credit Card Charge	06/17/2026	justin	Amazon	resale/lock w/key	3.21 Inventory/Resale	21.76
						21.76
Credit Card Charge	06/22/2026	ryan	Safeway	summer food pr...	3.52.6 USDA Food Program	20.73
						20.73
Check	06/19/2026	5361	Thurmans	6/1 stmt Plumpin...	3.73 Maintenance Supplies	19.77
						19.77

William Shore Memorial Pool District
Transactions for Ratification
June 2026

Type	Date	Num	Name	Memo	Account	Debit
Credit Card Charge	06/02/2026	Ryan	NCSI	background che...	4.16 Legal/Background Check	18.50
						18.50
Credit Card Charge	06/21/2026	justin	Zoom	zoom subscription	3.13 Subscriptions	18.50
						18.50
Credit Card Charge	06/02/2026	morgan	Disney Plus	Movies for childr...	3.13 Subscriptions	14.15
						14.15
Credit Card Charge	06/02/2026	morgan	Spotify	Music for childre...	3.13 Subscriptions	14.15
						14.15
Check	06/01/2026	wire6/1	Wire Fees	Fees fo transfer t...	4.12 Payroll Fees/Bank Charge	14.00
						14.00
Check	06/11/2026	Wire 6/11	Wire Fees	Wire to cover A...	4.12 Payroll Fees/Bank Charge	14.00
						14.00
Credit Card Charge	06/24/2026	cody	Home Depot	front outlet remo...	3.73 Maintenance Supplies	13.25
						13.25
Credit Card Charge	06/25/2026	brie	Washington State Healt...	food worker card...	4.31 Training/Conferences	10.00
						10.00
Credit Card Charge	06/16/2026	morgan	WA Food Workers	Summer food pr...	3.52.6 USDA Food Program	10.00
						10.00
Credit Card Charge	06/17/2026	morgan	Safeway	Ice for SF progra...	3.52.6 USDA Food Program	8.97
						8.97
Credit Card Charge	06/01/2026	cody	WA DOT	bridge toll - acid ...	4.31 Training/Conferences	8.25
						8.25
Check	06/30/2026	billpayfee	Kitsap Bank	Bill pay fee for July	4.12 Payroll Fees/Bank Charge	5.95
						5.95
Check	06/01/2026			Service Charge	4.12 Payroll Fees/Bank Charge	5.95
						5.95
Check	06/02/2026	EPXsetl	Merchant Settlement	EPX fee	4.17 CC Merchant Fees	2.97
						2.97
Check	06/11/2026	citi SB	Citi Cards	Interest on SB ci...	4.17 CC Merchant Fees	2.38
						2.38
TOTAL						**346,160.75**

Shore Aquatic Center
Community Hygiene access Program Policy

Purpose
The purpose of this policy is to establish guidelines for a limited shower access program that supports community health and hygiene needs while ensuring alignment with the Shore Aquatic Center's mission, operational capacity, and all applicable laws and regulations.

1. Program Overview

The Shore Aquatic Center may offer a Community Hygiene access Program that allows pre-approved partner organizations to distribute vouchers for limited use of locker room shower facilities during designated hours. (5:30am-9:00am Mon-Fri).

This program is intended to:

- Promote public health and hygiene
- Support community-based outreach efforts
- Utilize existing facility capacity during low-demand periods

2. Authorization and Governance

- This program must be formally approved by the Shore Aquatic Center Governing Board.
- Any material changes to the program (including hours & scope) must be reviewed and approved by the Board.
- The program shall be reviewed periodically, at intervals determined by the Board, for effectiveness, compliance, and community impact.

3. Partner Organization Approval

- Vouchers may only be distributed through partner organizations approved by the Executive Director
- Partner organizations must:
    - Be registered non-profit or government-affiliated service providers

    - Demonstrate experience working with vulnerable or underserved populations
    - Agree to program guidelines and reporting requirements
    - Abide by the partner organization handout provided with the vouchers.
- The WSMPD board reserves the right to approve, deny, or revoke participation of any partner organization. The Executive director reserves the right to suspend participation, pending board review.

4. Hours of Access

- Shower voucher use shall be limited to the following hours:
  5:30 a.m. – 9:00 a.m.
- Access outside of these hours is not permitted under this program.
- The Shore Aquatic Center reserves the right to suspend access during maintenance, emergencies, or operational conflicts.

5. Facility Use

- Voucher users are granted access to shower and restroom facilities only.
- Access to pools, fitness areas, or other amenities is not included.
- All participants must comply with facility rules, staff direction, and safety requirements.
- The Shore Aquatic Center reserves the right to deny access to any individual for violation of facility policies or unsafe behavior.
- Users must provide a valid name on the sign in sheet.

6. Health, Safety, and Legal Compliance
This program shall operate in full compliance with all applicable laws and regulations, including but not limited to:

- Washington Open Public Meetings Act (governance and transparency requirements)
- Washington State Department of Health regulations for public aquatic facilities

- Local health department codes governing sanitation and facility use
- Americans with Disabilities Act (ADA) accessibility requirements
- All relevant risk management, liability, and insurance requirements

Participants must adhere to all posted health and hygiene rules. The facility will maintain standard cleaning and sanitation protocols consistent with public pool regulations.

7. Cost and Funding

- The program is intended to operate with minimal tono direct cost to the Shore Aquatic Center.
- Any administrative or operational costs shall be monitored and reported to the Governing Board upon request for the next scheduled board meeting.
- The Board may establish fees, limits, or external funding requirements if necessary.

8. Program Limits and Controls

- The Shore Aquatic Center may establish:
    - Daily or monthly voucher limits
    - Capacity controls based on staffing and facility use
- Vouchers may not be sold, transferred, or reused.
- Check-in procedure includes a sign in sheet upon redemption.

9. Monitoring and Reporting

- Staff shall track program usage, including:
    - Number of vouchers redeemed
    - Participating organizations
    - Operational impacts or incidents
- Periodic reports shall be provided to the Governing Board to support program evaluation and decision-making as necessitated.

10. Suspension or Termination

- The Governing Board may suspend or terminate the program at any time based on:
  - Operational concerns
  - Legal or regulatory issues
  - Alignment with organizational priorities
  - Any other reason deemed appropriate by the Board.
- 11. Hygiene Kits may be provided to individuals redeeming a shower voucher upon entry. These kits will be required to be assembled and donated by partner organizations. The kits must then be brought to Shore Aquatic Center for distribution. This will be done on an as available basis.
- Acceptable donated products for distribution include: Tooth Brushes, Tooth Paste, & Soap. Razors are not permissible as shaving is not permitted in the facility restrooms.
- Towels may be provided upon request. These towels must be washed with sanitizer in a separate load from other laundry. Towels are expected to be returned upon leaving the facility.

Participant Assumption of Risk, Waiver, and Release of Legal Right

I am eighteen years of age or older, fully competent and I desire to participate in the Shore Metropolitan Park District (District) sponsored swimming related activities. I am fully aware of the fact that there are special dangers and risks inherent in this activity, including, but not limited to, the risk of serious physical injury, communicable diseases, slip and fall on wet surfaces, near drowning and drowning, death or other harmful consequences that may arise or result directly or indirectly to me from my participation in this activity. Being fully informed as to these risks and in consideration of my being allowed to participate in District sponsored activities and/or use of District facilities, I hereby assume all risk of injury, damage and harm to myself arising from such activities or use. I also hereby individually and on behalf of my heirs, executors and assigns, release and hold harmless the Shore Metropolitan Park District its officials, employees, volunteers and agents and waive any right of recovery that I might have to bring a claim or a lawsuit against them occurring to me arising out of my voluntary participation in this activity.

Parental/Guardian Assumption of Risk, Waiver, and Release of Legal Right

I (we) am/are the parent(s) or legal guardian of the child being registered and I(we) desire my(our) to be a participant in the Shore Metropolitan Park District(District) sponsored aquatic recreational activity. It is important to me (us) that this child be allowed to participate in this activity. I (we) understand there are special dangers and risks inherent in this activity, including but not limited to, the risk of serious physical injury, communicable diseases, slip and fall on wet surfaces, near drowning and drowning, death or other harmful consequences which may arise directly or indirectly from the child's participation in this activity. Being fully informed as to these risks and in consideration of the District allowing my child to participate in this sponsored activity and/or use of District facilities I (we), on behalf of myself (ourselves) and on behalf of the above-named participant child, assume all risk of injury, damage and harm to the child which may arise from the child's participation in the activities or use of District facilities. I (we) further agree, individually and on behalf of the above-named child, to release and hold harmless the Shore Metropolitan Park District its officials, employees, volunteers and agents and agree to waive any right of recovery that I(we) may have to bring a claim or lawsuit for damages against them occurring to the above-named child or me arising out of the Child's voluntary participation in this activity. I (we) grant my (our) full and voluntary consent for my(our) child to participate in the activity described above.

Emergency Medical Treatment

I (we) authorize any necessary emergency medical treatment that might be required for me and or my (our) child in the event of physical injury and/or accident to me and/or my (our) child while participating in this activity.

I CERTIFY THAT I AM NOT AN INDVIDUAL PROHIBITED FROM USING THIS FACILITY, I HAVE READ THE WAIVERS, RELEASES, AGREEMENTS AND POLICIES OUTLINED ABOVE BY SHORE AQUATIC & COMMUNITY CENTER, UNDERTSAND THAT I AM GIVING UP SUBSTANTIAL RIGHTS BY SIGNING AND SIGN VOLUNTARILY WITHOUT INDUCEMENTS.

Name Printed	Signature	Date

SHORE
AQUATIC CENTER

SHORE Aquatic & Community Center

225 E 5th St. Port Angeles, WA 98362
(360) 775 – 2119   www.sacpa.org

Swim Instructor Teaching Bonus Policy

Program Overview

The Swim Instructor Teaching Bonus is intended to encourage instructor retention, recognize consistent teaching commitment, and promote high-quality swim instruction within the aquatics program.

Eligible swim instructors who earn six (6) consecutive Session Credits and meet all eligibility requirements will receive a $300 bonus. Following bonus payment, the instructor's Session Credit count will be reset to zero. Instructors may earn multiple bonuses throughout the year by completing additional qualifying Session Credits.

Session Credit Definitions

Session Credits are awarded as follows:

- **Group Swim Lessons**: One (1.0) Session Credit is awarded for each completed session of group swim lessons consisting of approximately eight (8) scheduled lessons.
- **Homeschool & Adaptive Lessons**: One (1.0) Session Credit is awarded for each completed homeschool lesson session consisting of approximately eight (8) scheduled lessons, regardless of whether the lessons occur over one or two calendar months.
- **Private Lessons**: One-half (0.5) Session Credit is awarded for each completed private lesson series. A series consists of approximately four (4) scheduled lessons.
- **Substitute Teaching:** Instructors who teach eight (8) or more lessons as a substitute instructor within a calendar month may receive one (1.0) Session Credit.

Fulfillment Requirements

CONSECUTIVE SERVICE

To qualify for the bonus, instructors must accumulate six (6) Session Credits through consecutive teaching assignments. A break in service occurs when an instructor voluntarily declines all available swim lesson teaching opportunities for one or more calendar months, resigns from employment, is terminated from employment, or otherwise ceases participation in the swim lesson program. A break in service resets the instructor's Session Credit count to zero unless otherwise approved by the Aquatics Manager.

ATTENDANCE

To receive Session Credit for a lesson session, instructors must teach the majority of scheduled lessons within that session. An instructor who is absent for fifty percent (50%) or more of the scheduled lessons within a lesson session due to call-outs, unapproved absences, or other avoidable attendance issues may be denied Session Credit for that session. Approved absences may be reviewed on a case-by-case basis by the Aquatics Manager.

INSTRUCTIONAL PERFORMANCE

To be eligible for the bonus, an instructor must pass at least one swim instructor observation during the period in which the six consecutive Session Credits are earned. The observation must demonstrate satisfactory instructional performance, adherence to facility procedures, professionalism, safety standards, and effective teaching practices as determined by the Aquatics Manager or designated supervisor.

GOOD STANDING

Instructors must be actively employed and in good standing at the time the bonus is awarded. An instructor may be deemed ineligible for a bonus if they are subject to active disciplinary action, performance improvement plans, conduct investigations, or other employment concerns as determined by management.

Scheduling Availability

If an instructor is willing and available to teach but no swim lesson assignments are available, the instructor may request a pause of their consecutive Session Credit count. Approval of such pauses shall be at the discretion of the Aquatics Manager.

Facility Closures & Program Adjustments

Lesson sessions affected by facility closures, weather events, holidays, low enrollment, operational decisions, or other circumstances beyond the instructor's control will be reviewed on a case-by-case basis. The Aquatics Manager may determine whether Session Credit will be awarded, whether a consecutive teaching streak will be preserved without awarding credit, or whether other adjustments are appropriate based on the circumstances and extent of lesson cancellations.

Administration

The $300 bonus will be paid on the first practical payroll following verification that all eligibility requirements have been met. The Aquatics Manager is responsible for tracking Session Credits, determining eligibility, conducting or assigning observations, approving pauses, and interpreting this policy. Management reserves the right to make reasonable exceptions and determinations in circumstances not specifically addressed by this policy. This policy may be amended, suspended, or discontinued at any time.

William Shore Memorial Pool District
Statements of Activities
June 2026

07/13/26

	Jun 26	Jun 25
Income		
311.00 · Property Tax		
311.01 · Property Taxes	134,290.70	152,142.63
Total 311.00 · Property Tax	134,290.70	152,142.63
337.00 · County Shared Revenue/Grants		
337.02 · Leasehold Excise Tax	3,671.51	3,753.40
Total 337.00 · County Shared Revenue/Grants	3,671.51	3,753.40
341.00 · Merchandise Sales		
341.70 · Merchandise Sales	3,234.00	3,070.00
Total 341.00 · Merchandise Sales	3,234.00	3,070.00
347.30 · Activity Fees		
347.31 · Special Events/Gift Certif.	1,712.17	1,615.75
347.32 · Group Entrance Fees	2,402.75	1,759.00
347.33 · General Admissions	16,230.75	15,771.75
347.34 · Pass Sales	39,241.43	27,812.00
347.35 · Party Room Rentals	1,117.00	6,813.00
Total 347.30 · Activity Fees	60,704.10	53,771.50
347.60 · Program Fees		
347.61 · Summer Camp	21,013.00	25,350.92
347.62 · Swim Instruction	8,632.52	8,482.00
347.63 · After School Care	8,946.35	4,929.81
Total 347.60 · Program Fees	38,591.87	38,762.73
361.00 · Interest and Other Earnings		
361.10 · Interest/Dividend Income	4,065.02	10,582.16
361.00 · Interest and Other Earnings - Other	8,109.30	0.00
Total 361.00 · Interest and Other Earnings	12,174.32	10,582.16
369.00 · Miscellaneous Revenue		
369.90 · Misc.Revenue	0.00	-398.00
Total 369.00 · Miscellaneous Revenue	0.00	-398.00
Total Income	252,666.50	261,684.42
Gross Profit	252,666.50	261,684.42
Expense		
57620.1 · Salaries and Wages		
1.1 · Management		
Bookkeeping/Accountant	621.01	491.97
Clerk Services	116.92	75.65
Director	5,942.30	5,769.24
Executive Director	0.00	5,703.54
Treasurer	910.00	0.00
Total 1.1 · Management	7,590.23	12,040.40
1.2 · Aquatics		
Aquatics Manager	3,244.51	2,930.51
Lifeguards	16,302.38	19,813.84
On Site Supervisor/Head Guard	10,020.27	12,727.10
Swim Instructor	4,672.46	4,636.94
Water Fitness Instructor	1,355.35	1,700.81
Total 1.2 · Aquatics	35,594.97	41,809.20

William Shore Memorial Pool District
Statements of Activities
June 2026

	Jun 26	Jun 25
1.3 · Dry Land		
Dry Land Fitness Instructors	1,802.50	2,008.50
Janitors	5,682.55	6,407.96
Maintenance Tech	6,460.92	5,558.84
Member Srvcs Manager	3,534.19	3,418.75
Party Crew	690.08	500.59
Welcome Desk	7,786.89	8,523.55
Total 1.3 · Dry Land	25,957.13	26,418.19
1.4 · Child Care Programs		
Activity Leaders	8,995.60	9,897.60
Child Care Programs Manager	6,538.80	6,163.25
Food Service Workers	226.50	695.32
Van Driver	160.23	501.36
Total 1.4 · Child Care Programs	15,921.13	17,257.53
1.5 · Misc. Wages		
Holiday Pay	8,496.71	2,253.44
Paid Time Off	2,458.40	4,250.67
Total 1.5 · Misc. Wages	10,955.11	6,504.11
Total 57620.1 · Salaries and Wages	96,018.57	104,029.43
57620.2 · Benefits		
Cafeteria Plan	0.00	555.15
Department of Labor & Industry	2,458.73	2,104.95
Federal Payroll Taxes	7,587.36	7,870.55
Health Insurance	10,678.61	5,148.16
Paid Family Medical Leave	310.01	275.32
Unemployment Compensation	384.02	564.10
Total 57620.2 · Benefits	21,418.73	16,518.23
57620.3 · Supplies		
3.10 Office Supplies		
3.11 Office Supplies	0.00	90.09
3.12 Computer Supplies	706.76	0.00
3.13 Subscriptions	225.31	165.53
3.15 Print and Copying	234.81	0.00
3.16 Uniforms and Clothing	659.88	0.00
Total 3.10 Office Supplies	1,826.76	255.62
3.20 Front of House		
3.21 Inventory/Resale	1,567.59	1,070.14
3.23 Coffee Supplies	0.00	66.49
Total 3.20 Front of House	1,567.59	1,136.63
3.30 Lifeguard Supplies		
3.32 Lifeguard Supplies	510.00	890.26
Total 3.30 Lifeguard Supplies	510.00	890.26
3.40 Program Supplies		
3.41 Instructor Supplies	0.00	336.64
3.42 Party Good & Supplies	580.84	1,653.66
3.43 Special Events	121.48	441.09
Total 3.40 Program Supplies	702.32	2,431.39

07/13/26

William Shore Memorial Pool District
Statements of Activities
June 2026

	Jun 26	Jun 25
3.50 Child Care Programs		
3.51 After School Child Care		
3.51.2 Program/Office Supplies	281.55	37.00
3.51.3 Food Supplies	241.95	619.27
3.51.5 Transportation	112.73	0.00
Total 3.51 After School Child Care	636.23	656.27
3.52 Summer Camp Program		
3.52.1 Uniforms	1,966.22	1,909.80
3.52.2 Program/Office Supplies	183.64	99.32
3.52.3 Food Supplies	0.00	3,169.35
3.52.5 Transportation	0.00	72.01
3.52.6 USDA Food Program	2,903.20	0.00
Total 3.52 Summer Camp Program	5,053.06	5,250.48
Total 3.50 Child Care Programs	5,689.29	5,906.75
3.70 Maintenance Supplies		
3.71 Pool Chemicals	2,782.66	1,595.86
3.72 Janitorial Supplies	63.14	831.23
3.73 Maintenance Supplies	1,666.50	449.62
3.74 Tools and Equipment	0.00	771.92
3.75 Fuel Allowance	0.00	369.87
Total 3.70 Maintenance Supplies	4,512.30	4,018.50
Total 57620.3 · Supplies	14,808.26	14,639.15
57620.4 · Services		
4.10 Professional Services		
4.11 Licenses and Permits	198.00	10.00
4.12 Payroll Fees/Bank Charge	208.70	83.95
4.13 IT Service	920.21	615.00
4.15 Accounting Services	3,507.67	3,344.30
4.16 Legal/Background Check	92.50	1,570.00
4.17 CC Merchant Fees	2,819.37	2,967.37
Total 4.10 Professional Services	7,746.45	8,590.62
4.20 Communications		
4.21 Telephone/Cellphone	491.49	655.14
4.23 Website/Internet	204.00	204.00
Total 4.20 Communications	695.49	859.14
4.30 Training/Conferences,		
4.31 Training/Conferences	18.25	263.93
Total 4.30 Training/Conferences,	18.25	263.93
4.50 Equipment Leases		
4.51 Office Copier	286.03	779.23
Total 4.50 Equipment Leases	286.03	779.23
4.70 Utilities	15,906.56	13,139.38
4.80 Repair/Maintenance		
4.81 Landscape Maintenance	1,142.71	1,088.28
4.83 Building Repair/Maint	0.00	999.69
4.84 Equipment-Repair/Maint	14,981.56	257.88
Total 4.80 Repair/Maintenance	16,124.27	2,345.85

William Shore Memorial Pool District
Statements of Activities
June 2026

	Jun 26	Jun 25
4.90 Miscellaneous Expense		
4.91 Recon Discrepancies	0.00	-0.05
4.92 Misc. Expense	0.00	12.40
4.95 State Sales/B & O Tax	2,846.29	2,985.29
4.98 State Auditor	0.00	3,129.75
Total 4.90 Miscellaneous Expense	2,846.29	6,127.39
Total 57620.4 · Services	43,623.34	32,105.54
592.75 · Debt Interest		
2018A Bond (Public)	170,943.75	176,193.75
2020A Revenue Bond (Kitsap)	106,063.00	109,261.00
Total 592.75 · Debt Interest	277,006.75	285,454.75
Total Expense	452,875.65	452,747.10
Net Income	**-200,209.15**	**-191,062.68**

07/13/26

William Shore Memorial Pool District
Statement of Financial Position
As of June 30, 2026

	Jun 30, 26	Jun 30, 25
ASSETS		
Current Assets		
Checking/Savings		
111 · Cash in Till	1,100.00	1,100.00
112 · Kitsap Bank		
112.1 · Cash in Operating Account	155,407.00	106,388.18
Total 112 · Kitsap Bank	155,407.00	106,388.18
115 · Kitsap Bond Reserve Fund		
Kitsap CD	480,000.00	480,000.00
Total 115 · Kitsap Bond Reserve Fund	480,000.00	480,000.00
116 · Local Gov't Investment Pool	1,329,944.43	1,622,291.71
Total Checking/Savings	1,966,451.43	2,209,779.89
Other Current Assets		
Undeposited Funds	4,128.80	2,808.75
Total Other Current Assets	4,128.80	2,808.75
Total Current Assets	1,970,580.23	2,212,588.64
Fixed Assets		
594.75 · Capital Expense		
75.61 · Equipment	262,903.74	161,339.25
75.62 · Building and Improvements	1,998,731.72	1,998,731.72
75.63 · Shore Aquatic Center Expansion		
Architecture and Engineering	1,350,193.00	1,350,193.00
Construction - Aquatic Center	17,935,288.42	17,935,288.42
County Property Exchange	356,929.59	356,929.59
Equipment and Furnishings	28,726.60	28,726.60
Land	88,403.13	88,403.13
Permitting	180,142.92	180,142.92
Pre-Construction Services	233,833.55	233,833.55
Project Management Services	130,788.53	130,788.53
Survey, Testing & Commissioning	89,974.29	89,974.29
Testing and Inspection	2,242.50	2,242.50
Total 75.63 · Shore Aquatic Center Expansion	20,396,522.53	20,396,522.53
Total 594.75 · Capital Expense	22,658,157.99	22,556,593.50
Total Fixed Assets	22,658,157.99	22,556,593.50
TOTAL ASSETS	**24,628,738.22**	**24,769,182.14**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21005 · Citi Cards	5,490.23	13,767.96
Total Credit Cards	5,490.23	13,767.96

See Accountant's Report

William Shore Memorial Pool District
Statement of Financial Position
As of June 30, 2026

	Jun 30, 26		Jun 30, 25	
Other Current Liabilities				
Current Payroll Liabilities				
Accrued Cafeteria Plan Liab	4,023.28		4,004.10	
Deferred Compensation Liability	50.00		1,070.50	
Employment Security	4,199.33		4,669.30	
Federal Unemployment	941.01		948.10	
Labor & Industries	14,873.50		12,753.03	
Medicare Company	5.28		169.18	
Payroll Liabilities	6,316.93		6,943.17	
PFML	3,974.06		3,450.27	
Social Security	375.98		722.74	
Uncashed old paychecks	209.35		209.35	
Total Current Payroll Liabilities		34,968.72		34,939.74
Total Other Current Liabilities		34,968.72		34,939.74
Total Current Liabilitles		40,458.95		48,707.70
Long Term Liabilities				
591.75 · Debt				
2018A Bond (Public)	8,500,000.00		8,710,000.00	
2020A Revenue Bond (Kitsap)	6,660,000.00		6,920,000.00	
Total 591.75 · Debt		15,160,000.00		15,630,000.00
Total Long Term Liabilities		15,160,000.00		15,630,000.00
Total Liabilities		15,200,458.95		15,678,707.70
Equity				
32000 · Unrestricted Net Assets		9,210,150.26		8,808,587.51
Net Income		218,129.01		281,886.93
Total Equity		9,428,279.27		9,090,474.44
TOTAL LIABILITIES & EQUITY		**24,628,738.22**		**24,769,182.14**

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

07/13/26

	Jan - Jun 26	Budget	% of Budget
Income			
311.00 · Property Tax			
311.01 · Property Taxes	1,165,706.97	1,146,729.00	101.7%
Total 311.00 · Property Tax	1,165,706.97	1,146,729.00	101.7%
334.00 · State Grants			
334.01 · Child Care Grants	0.00	0.00	0.0%
334.02 · USDA Food Grant	0.00	0.00	0.0%
Total 334.00 · State Grants	0.00	0.00	0.0%
337.00 · County Shared Revenue/Grants			
337.01 · Timber Excise Tax	10,297.96	3,000.00	343.3%
337.02 · Leasehold Excise Tax	7,817.46	7,919.62	98.7%
337.03 · County Timber Trust (335.02)	8,105.89	18,211.04	44.5%
Total 337.00 · County Shared Revenue/Grants	26,221.31	29,130.66	90.0%
341.00 · Merchandise Sales			
341.70 · Merchandise Sales	15,944.46	16,590.50	96.1%
Total 341.00 · Merchandise Sales	15,944.46	16,590.50	96.1%
347.30 · Activity Fees			
347.31 · Special Events/Gift Certif.	6,269.67	10,872.75	57.7%
347.32 · Group Entrance Fees	21,804.57	20,588.06	105.9%
347.33 · General Admissions	74,029.50	91,509.74	80.9%
347.34 · Pass Sales	159,994.37	164,487.19	97.3%
347.35 · Party Room Rentals	26,605.93	22,957.60	115.9%
Total 347.30 · Activity Fees	288,704.04	310,415.34	93.0%
347.60 · Program Fees			
347.61 · Summer Camp	39,766.50	24,674.62	161.2%
347.62 · Swim Instruction	52,626.13	43,626.07	120.6%
347.63 · After School Care	103,272.41	124,253.88	83.1%
Total 347.60 · Program Fees	195,665.04	192,554.57	101.6%
361.00 · Interest and Other Earnings			
361.10 · Interest/Dividend Income	21,587.10	42,412.20	50.9%
361.00 · Interest and Other Earnings - Other	8,185.60	0.00	100.0%
Total 361.00 · Interest and Other Earnings	29,772.70	42,412.20	70.2%
367.00 · Direct Public Support			
367.10 · Individ, Business Contributions	0.00	0.00	0.0%
Total 367.00 · Direct Public Support	0.00	0.00	0.0%
369.00 · Miscellaneous Revenue			
369.90 · Misc.Revenue	0.00	0.00	0.0%
369.00 · Miscellaneous Revenue - Other	0.00	0.00	0.0%
Total 369.00 · Miscellaneous Revenue	0.00	0.00	0.0%
Total Income	1,722,014.52	1,737,832.27	99.1%
Gross Profit	1,722,014.52	1,737,832.27	99.1%

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

07/13/26

	Jan - Jun 26	Budget	% of Budget
Expense			
57620.1 · Salaries and Wages			
1.1 · Management			
Bookkeeping/Accountant	4,903.54	4,838.69	101.3%
Clerk Services	3,143.03		
Director	39,195.35	37,600.00	104.2%
Executive Director	28,517.70	37,700.00	75.6%
Treasurer	910.00	900.00	101.1%
Total 1.1 · Management	76,669.62	81,038.69	94.6%
1.2 · Aquatics			
Aquatics Manager	24,874.54	22,150.01	112.3%
Lifeguards	106,327.75	117,500.02	90.5%
On Site Supervisor/Head Guard	74,480.40	82,500.01	90.3%
Swim Instructor	28,000.09	29,000.00	96.6%
Water Fitness Instructor	8,833.70	8,100.02	109.1%
Total 1.2 · Aquatics	242,516.48	259,250.06	93.5%
1.3 · Dry Land			
Dry Land Fitness Instructors	11,072.50	13,650.00	81.1%
Janitors	35,262.78	39,500.02	89.3%
Maintenance Tech	47,091.51	30,000.02	157.0%
Member Srvcs Manager	22,611.77	19,993.75	113.1%
Party Crew	3,327.82	2,250.02	147.9%
Welcome Desk	49,283.31	57,749.98	85.3%
Total 1.3 · Dry Land	168,649.69	163,143.79	103.4%
1.4 · Child Care Programs			
Activity Leaders	61,489.51	71,500.00	86.0%
Child Care Programs Manager	40,910.01	37,000.00	110.6%
Food Service Workers	226.50	2,375.00	9.5%
Van Driver	3,544.41	3,368.19	105.2%
Total 1.4 · Child Care Programs	106,170.43	114,243.19	92.9%
1.5 · Misc. Wages			
Holiday Pay	21,198.86	7,528.80	281.6%
Overtime	0.00	1,000.00	0.0%
Paid Time Off	21,755.81	19,400.99	112.1%
Total 1.5 · Misc. Wages	42,954.67	27,929.79	153.8%
Total 57620.1 · Salaries and Wages	636,960.89	645,605.52	98.7%
57620.2 · Benefits			
Cafeteria Plan	0.00	0.00	0.0%
Department of Labor & Industry	15,669.53	14,000.01	111.9%
Federal Payroll Taxes	49,264.08	47,500.01	103.7%
Health Insurance	64,456.55	31,257.12	206.2%
Paid Family Medical Leave	2,057.92	1,500.00	137.2%
Unemployment Compensation	2,549.23	4,499.99	56.6%
Total 57620.2 · Benefits	133,997.31	98,757.13	135.7%

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

	Jan - Jun 26	Budget	% of Budget
57620.3 · Supplies			
3.10 Office Supplies			
3.11 Office Supplies	2,684.92	2,500.02	107.4%
3.12 Computer Supplies	1,142.48	1,000.02	114.2%
3.13 Subscriptions	888.09	2,250.00	39.5%
3.14 Memberships and Dues	0.00	600.00	0.0%
3.15 Print and Copying	1,998.41	780.00	256.2%
3.16 Uniforms and Clothing	2,601.02	3,000.00	86.7%
3.10 Office Supplies - Other	189.48		
Total 3.10 Office Supplies	9,504.40	10,130.04	93.8%
3.20 Front of House			
3.21 Inventory/Resale	9,313.52	10,000.02	93.1%
3.22 Promotional	391.11	520.00	75.2%
3.23 Coffee Supplies	324.52	100.00	324.5%
3.24 Friends of Pool Contrib	0.00	0.00	0.0%
Total 3.20 Front of House	10,029.15	10,620.02	94.4%
3.30 Lifeguard Supplies			
3.32 Lifeguard Supplies	3,136.28	3,249.98	96.5%
Total 3.30 Lifeguard Supplies	3,136.28	3,249.98	96.5%
3.40 Program Supplies			
3.41 Instructor Supplies	91.91	1,500.00	6.1%
3.42 Party Good & Supplies	2,926.06	3,750.00	78.0%
3.43 Special Events	2,640.13	3,750.00	70.4%
Total 3.40 Program Supplies	5,658.10	9,000.00	62.9%
3.50 Child Care Programs			
3.51 After School Child Care			
3.51.2 Program/Office Supplies	1,199.41	2,000.02	60.0%
3.51.3 Food Supplies	2,840.56	5,000.02	56.8%
3.51.4 Field Trips	140.00		
3.51.5 Transportation	1,090.69	800.02	136.3%
Total 3.51 After School Child Care	5,270.66	7,800.06	67.6%
3.52 Summer Camp Program			
3.52.1 Uniforms	1,966.22	2,000.00	98.3%
3.52.2 Program/Office Supplies	183.64	900.00	20.4%
3.52.3 Food Supplies	0.00	0.00	0.0%
3.52.4 Field Trips	0.00	0.00	0.0%
3.52.5 Transportation	0.00	0.00	0.0%
3.52.6 USDA Food Program	2,903.20	3,000.00	96.8%
Total 3.52 Summer Camp Program	5,053.06	5,900.00	85.6%
Total 3.50 Child Care Programs	10,323.72	13,700.06	75.4%
3.70 Maintenance Supplies			
3.71 Pool Chemicals	9,638.52	8,400.00	114.7%
3.72 Janitorial Supplies	9,531.76	7,200.00	132.4%
3.73 Maintenance Supplies	9,389.82	6,500.00	144.5%
3.74 Tools and Equipment	509.25	1,200.00	42.4%
3.75 Fuel Allowance	0.00	0.00	0.0%
3.70 Maintenance Supplies - Other	0.00	0.00	0.0%
Total 3.70 Maintenance Supplies	29,069.35	23,300.00	124.8%
Total 57620.3 · Supplies	67,721.00	70,000.10	96.7%

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

07/13/26

	Jan - Jun 26	Budget	% of Budget
57620.4 · Services			
4.10 Professional Services			
4.11 Licenses and Permits	204.00	1,000.00	20.4%
4.12 Payroll Fees/Bank Charge	691.88	1,050.00	65.9%
4.13 IT Service	9,056.89	3,000.00	301.9%
4.14 POS Services (CivicRec)	0.00	7,600.00	0.0%
4.15 Accounting Services	3,507.67	4,500.00	77.9%
4.16 Legal/Background Check	355.50	1,500.00	23.7%
4.17 CC Merchant Fees	19,288.36	19,950.00	96.7%
Total 4.10 Professional Services	33,104.30	38,600.00	85.8%
4.20 Communications			
4.21 Telephone/Cellphone	3,434.94	4,250.02	80.8%
4.22 Postage, Mailing Service	239.30	200.00	119.7%
4.23 Website/Internet	1,224.00	1,580.00	77.5%
Total 4.20 Communications	4,898.24	6,030.02	81.2%
4.30 Training/Conferences,			
4.31 Training/Conferences	1,500.83	4,000.02	37.5%
4.32 · Travel/Fuel	42.69		
Total 4.30 Training/Conferences,	1,543.52	4,000.02	38.6%
4.40 Marketing/Advertising	3,200.00	2,600.00	123.1%
4.50 Equipment Leases			
4.51 Office Copier	2,002.21	2,450.02	81.7%
Total 4.50 Equipment Leases	2,002.21	2,450.02	81.7%
4.60 Insurance	155,949.00	145,000.00	107.6%
4.70 Utilities	90,888.59	75,000.00	121.2%
4.80 Repair/Maintenance			
4.81 Landscape Maintenance	6,703.84	7,500.00	89.4%
4.83 Building Repair/Maint	8,813.99	9,000.00	97.9%
4.84 Equipment-Repair/Maint	44,992.56	24,999.98	180.0%
4.86 Child Care Grant Expense	13,000.00	0.00	100.0%
Total 4.80 Repair/Maintenance	73,510.39	41,499.98	177.1%
4.90 Miscellaneous Expense			
4.91 Recon Discrepancies	0.00	0.00	0.0%
4.92 Misc. Expense	0.00	500.00	0.0%
4.95 State Sales/B & O Tax	18,755.29	30,000.00	62.5%
4.97 County Tax	4,348.02	4,500.00	96.6%
4.98 State Auditor	0.00	0.00	0.0%
4.99 Elections Costs	0.00	0.00	0.0%
Total 4.90 Miscellaneous Expense	23,103.31	35,000.00	66.0%
Total 57620.4 · Services	388,199.56	350,180.04	110.9%
592.75 · Debt Interest			
2018A Bond (Public)	170,943.75	170,494.00	100.3%
2020A Revenue Bond (Kitsap)	106,063.00	106,063.00	100.0%
Total 592.75 · Debt Interest	277,006.75	276,557.00	100.2%
Total Expense	1,503,885.51	1,441,099.79	104.4%
Net Income	**218,129.01**	**296,732.48**	**73.5%**

07/13/26

William Shore Memorial Pool District
Statements of Activities
January through June 2026

	401 Child Care Fund	001 General Fund	TOTAL
Income			
311.00 · Property Tax			
311.01 · Property Taxes	0.00	1,165,706.97	1,165,706.97
Total 311.00 · Property Tax	0.00	1,165,706.97	1,165,706.97
337.00 · County Shared Revenue/Grants			
337.01 · Timber Excise Tax	0.00	10,297.96	10,297.96
337.02 · Leasehold Excise Tax	0.00	7,817.46	7,817.46
337.03 · County Timber Trust (335.02)	0.00	8,105.89	8,105.89
Total 337.00 · County Shared Revenue/Grants	0.00	26,221.31	26,221.31
341.00 · Merchandise Sales			
341.70 · Merchandise Sales	0.00	15,944.46	15,944.46
Total 341.00 · Merchandise Sales	0.00	15,944.46	15,944.46
347.30 · Activity Fees			
347.31 · Special Events/Gift Certif.	0.00	6,269.67	6,269.67
347.32 · Group Entrance Fees	0.00	21,804.57	21,804.57
347.33 · General Admissions	0.00	74,029.50	74,029.50
347.34 · Pass Sales	0.00	159,994.37	159,994.37
347.35 · Party Room Rentals	0.00	26,605.93	26,605.93
Total 347.30 · Activity Fees	0.00	288,704.04	288,704.04
347.60 · Program Fees	39,259.10	507.40	39,766.50
347.61 · Summer Camp	0.00	52,626.13	52,626.13
347.62 · Swim Instruction	103,162.71	109.70	103,272.41
347.63 · After School Care			
Total 347.60 · Program Fees	142,421.81	53,243.23	195,665.04
361.00 · Interest and Other Earnings			
361.10 · Interest/Dividend Income	0.00	21,587.10	21,587.10
361.00 · Interest and Other Earnings - Other	0.00	8,185.60	8,185.60
Total 361.00 · Interest and Other Earnings	0.00	29,772.70	29,772.70
Total Income	142,421.81	1,579,592.71	1,722,014.52
Gross Profit	142,421.81	1,579,592.71	1,722,014.52
Expense			
57620.1 · Salaries and Wages			
1.1 · Management			
Bookkeeping/Accountant	0.00	4,903.54	4,903.54
Clerk Services	0.00	3,143.03	3,143.03
Director	0.00	39,195.35	39,195.35
Executive Director	0.00	28,517.70	28,517.70
Treasurer	0.00	910.00	910.00
Total 1.1 · Management	0.00	76,669.62	76,669.62
1.2 · Aquatics			
Aquatics Manager	0.00	24,874.54	24,874.54
Lifeguards	711.92	105,615.83	106,327.75
On Site Supervisor/Head Guard	0.00	74,480.40	74,480.40
Swim Instructor	0.00	28,000.09	28,000.09
Water Fitness Instructor	0.00	8,833.70	8,833.70
Total 1.2 · Aquatics	711.92	241,804.56	242,516.48
1.3 · Dry Land			
Dry Land Fitness Instructors	0.00	11,072.50	11,072.50
Janitors	0.00	35,262.78	35,262.78
Maintenance Tech	0.00	47,091.51	47,091.51
Member Srvcs Manager	0.00	22,611.77	22,611.77
Party Crew	0.00	3,327.82	3,327.82
Welcome Desk	0.00	49,283.31	49,283.31
Total 1.3 · Dry Land	0.00	168,649.69	168,649.69

William Shore Memorial Pool District
Statements of Activities
January through June 2026

	401 Child Care Fund	001 General Fund	TOTAL
1.4 · Child Care Programs			
Activity Leaders	52,017.95	9,471.56	61,489.51
Child Care Programs Manager	36,901.05	4,008.96	40,910.01
Food Service Workers	226.50	0.00	226.50
Van Driver	3,544.41	0.00	3,544.41
Total 1.4 · Child Care Programs	92,689.91	13,480.52	106,170.43
1.5 · Misc. Wages			
Holiday Pay	1,933.52	19,265.34	21,198.86
Paid Time Off	2,395.40	19,360.41	21,755.81
Total 1.5 · Misc. Wages	4,328.92	38,625.75	42,954.67
Total 57620.1 · Salaries and Wages	97,730.75	539,230.14	636,960.89
57620.2 · Benefits			
Department of Labor & Industry	2,703.13	12,966.40	15,669.53
Federal Payroll Taxes	7,870.37	41,393.71	49,264.08
Health Insurance	2,337.64	62,118.91	64,456.55
Paid Family Medical Leave	315.51	1,742.41	2,057.92
Unemployment Compensation	390.91	2,158.32	2,549.23
Total 57620.2 · Benefits	13,617.56	120,379.75	133,997.31
57620.3 · Supplies			
3.10 Office Supplies			
3.11 Office Supplies	0.00	2,684.92	2,684.92
3.12 Computer Supplies	0.00	1,142.48	1,142.48
3.13 Subscriptions	141.50	746.59	888.09
3.15 Print and Copying	0.00	1,998.41	1,998.41
3.16 Uniforms and Clothing	0.00	2,601.02	2,601.02
3.10 Office Supplies - Other	0.00	189.48	189.48
Total 3.10 Office Supplies	141.50	9,362.90	9,504.40
3.20 Front of House			
3.21 Inventory/Resale	0.00	9,313.52	9,313.52
3.22 Promotional	0.00	391.11	391.11
3.23 Coffee Supplies	0.00	324.52	324.52
Total 3.20 Front of House	0.00	10,029.15	10,029.15
3.30 Lifeguard Supplies			
3.32 Lifeguard Supplies	0.00	3,136.28	3,136.28
Total 3.30 Lifeguard Supplies	0.00	3,136.28	3,136.28
3.40 Program Supplies			
3.41 Instructor Supplies	0.00	91.91	91.91
3.42 Party Good & Supplies	0.00	2,926.06	2,926.06
3.43 Special Events	33.29	2,606.84	2,640.13
Total 3.40 Program Supplies	33.29	5,624.81	5,658.10
3.50 Child Care Programs			
3.51 After School Child Care			
3.51.2 Program/Office Supplies	1,199.41	0.00	1,199.41
3.51.3 Food Supplies	2,840.56	0.00	2,840.56
3.51.4 Field Trips	140.00	0.00	140.00
3.51.5 Transportation	1,090.69	0.00	1,090.69
Total 3.51 After School Child Care	5,270.66	0.00	5,270.66
3.52 Summer Camp Program			
3.52.1 Uniforms	1,966.22	0.00	1,966.22
3.52.2 Program/Office Supplies	183.64	0.00	183.64
3.52.6 USDA Food Program	2,903.20	0.00	2,903.20
Total 3.52 Summer Camp Program	5,053.06	0.00	5,053.06
Total 3.50 Child Care Programs	10,323.72	0.00	10,323.72

William Shore Memorial Pool District
Statements of Activities
January through June 2026

	401 Child Care Fund	001 General Fund	TOTAL
3.70 Maintenance Supplies			
3.71 Pool Chemicals	0.00	9,638.52	9,638.52
3.72 Janitorial Supplies	0.00	9,531.76	9,531.76
3.73 Maintenance Supplies	0.00	9,389.82	9,389.82
3.74 Tools and Equipment	0.00	509.25	509.25
Total 3.70 Maintenance Supplies	0.00	29,069.35	29,069.35
Total 57620.3 · Supplies	10,498.51	57,222.49	67,721.00
57620.4 · Services			
4.10 Professional Services			
4.11 Licenses and Permits	0.00	204.00	204.00
4.12 Payroll Fees/Bank Charge	0.00	691.88	691.88
4.13 IT Service	0.00	9,056.89	9,056.89
4.15 Accounting Services	0.00	3,507.67	3,507.67
4.16 Legal/Background Check	4.00	351.50	355.50
4.17 CC Merchant Fees	0.00	19,288.36	19,288.36
Total 4.10 Professional Services	4.00	33,100.30	33,104.30
4.20 Communications			
4.21 Telephone/Cellphone	0.00	3,434.94	3,434.94
4.22 Postage, Mailing Service	0.00	239.30	239.30
4.23 Website/Internet	0.00	1,224.00	1,224.00
Total 4.20 Communications	0.00	4,898.24	4,898.24
4.30 Training/Conferences,			
4.31 Training/Conferences	440.84	1,059.99	1,500.83
4.32 · Travel/Fuel	0.00	42.69	42.69
Total 4.30 Training/Conferences,	440.84	1,102.68	1,543.52
4.40 Marketing/Advertising	0.00	3,200.00	3,200.00
4.50 Equipment Leases			
4.51 Office Copier	0.00	2,002.21	2,002.21
Total 4.50 Equipment Leases	0.00	2,002.21	2,002.21
4.60 Insurance	0.00	155,949.00	155,949.00
4.70 Utilities	0.00	90,888.59	90,888.59
4.80 Repair/Maintenance			
4.81 Landscape Maintenance	0.00	6,703.84	6,703.84
4.83 Building Repair/Maint	0.00	8,813.99	8,813.99
4.84 Equipment-Repair/Maint	0.00	44,992.56	44,992.56
4.86 Child Care Grant Expense	13,000.00	0.00	13,000.00
Total 4.80 Repair/Maintenance	13,000.00	60,510.39	73,510.39
4.90 Miscellaneous Expense			
4.95 State Sales/B & O Tax	0.00	18,755.29	18,755.29
4.97 County Tax	0.00	4,348.02	4,348.02
Total 4.90 Miscellaneous Expense	0.00	23,103.31	23,103.31
Total 57620.4 · Services	13,444.84	374,754.72	388,199.56
592.75 · Debt Interest			
2018A Bond (Public)	0.00	170,943.75	170,943.75
2020A Revenue Bond (Kitsap)	0.00	106,063.00	106,063.00
Total 592.75 · Debt Interest	0.00	277,006.75	277,006.75
Total Expense	135,291.66	1,368,593.85	1,503,885.51
Net Income	**7,130.15**	**210,998.86**	**218,129.01**

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

	Jan - Jun 26
OPERATING ACTIVITIES	
Net Income	218,129.01
Adjustments to reconcile Net Income to net cash provided by operations:	
594.75 · Capital Expense:75.61 · Equipment	-101,564.49
21005 · Citi Cards	-10,143.43
Current Payroll Liabilities:Payroll Liabilities	3,073.43
Current Payroll Liabilities:Employment Security	-375.80
Current Payroll Liabilities:Federal Unemployment	506.52
Current Payroll Liabilities:Labor & Industries	2,805.20
Current Payroll Liabilities:Medicare Company	1,421.34
Current Payroll Liabilities:PFML	621.35
Current Payroll Liabilities:Social Security	6,077.24
Net cash provided by Operating Activities	120,550.37
Net cash increase for period	120,550.37
Cash at beginning of period	1,850,029.86
Cash at end of period	**1,970,580.23**

2027 Budget Assumptions

2026 Observations

1. 2027 operational revenue will likely be comparable to 2026 as we have reached relative equilibrium.
2. I estimate we will see a drop in swim lesson participation in 2027 as we did post spike in swim lesson revenue in 2023.
3. Maintenance expenses were high, having reached 6 years post-renovation, it is anticipated to see additional equipment maintenance requirements.
4. Health insurance spiked in 2026; this is due to the board approved plan adjustment. On the old plan, we would have expected to exceed budget by roughly $40,000 regardless as there was a significant cost increase for fiscal year 2026 for health insurance; and initial 2026 budget constraints of $65,200 for health insurance were under the spending seen in 2025 ($71,196).
5. We are likely to hit just under budget for salaries and wages assuming we can continue operating at current staffing demands.
6. We had roughly $100,000 (Tandem compressors & systems controllers) in capital expenses in comparison to the initially budgeted $75,000. All these expenses were related to the HVAC system.
7. Utilities, & Liability insurance were slightly under budgeted for 2026.
8. We had an unexpected child care grant expense of $13,000 that carried over into 2026.
9. As a general observation, our gross profit has remained relatively stagnant since 2023; while total expenses have risen year over year. With a steady debt service equal to roughly 33% of our budget. Management is concerned about the sustainability of this.

2027 Operational Revenue Assumptions

1. I suggest a 3% pricing increase, Historically, the revenue trend for entry related purchasing is receptive to this type of increase. I do not expect the same to be true for Activity revenue. Historically, activity revenue has not displayed the same correlation between increased revenue and pricing.
2. I anticipate swim lesson sales to dip slightly in 2027. We are anticipating a revenue year comparable to 2023, and we experienced a lull in revenue post 23 for a couple years.
3. I expect we have met equilibrium for participation across the board; while we may see slight increases due to pricing bumps, I do not expect significant growth.

2027 Non-Operational Revenue Assumptions

1. The District assumed Property Assessed values will rise by 0%. An increase of 12.9% is indicated in the Budget that equals $258,877. This would change the Levy per $1,000 of AV to $0.35, which is currently at $0.31
2. Timber revenue has become increasingly unreliable. Tree Well and Parched litigation have been a driving factor for 2026 thus far. It is my recommendation that as we look at resurfacing pools, we do not apply significance in value to this revenue stream.
3. With Operational revenue stabilizing, and historic trends of net-negative cash flow years post remodel; excluding 2023 which I attribute to timber revenue of $166,363.

   2021: -$61,495
   2022: -$40,547
   2023: $75,156
   2024: -$125,948
   2025: -$87,761
   It is my suggestion over the next few years, we consider raising our tax levy to work towards stabilization.

2027 Operational Expense Assumptions

1. Despite an across-the-board raise being factored into 2027, I anticipate that based on current projections for 2026 staffing expenses; we will be able to maintain a staffing budget in 2027 comparable to that approved for 2026.
2. While we are due for a restock on promotional goods; I believe we will be able to maintain comparable supply expenses.
3. Liability insurance premiums have historically increased by nearly $20,000/ year for the last three years.

2027 Non-Operational Expense Assumptions

1. I have added $100,000 for capital expenditure. I have a proposal drafted to submit request for capital funding. I plan to ask for $300,000 of funding with a $100,000 district funded match for resurfacing the lap pool.

2027 Wage Propositions			
Position	Current Wage	% Increase	Proposed wage
Accountant	$32.26	2%	$32.91
Clerk	$27.51/hr	3%	$28.34
Treasurer	$65/hr	0%	$65/hr
Life Guards	$18.25/hr	2%	$18.62/hr
Head Guards	$19.43/hr	2%	$19.82/hr
On Site Supervisor	$21.34/hr	2%	$21.77/hr
Swim Instructor	$18.64/hr	2%	$19.01/hr
Private Swim Instructor	$19.60/hr	2%	$19.99/hr
H2O Aerobics Inst.	$21.26/hr	2%	$21.69/hr
Yoga Instructor	$25.75/hr	1%	$26.00/hr
Janitors	$21.04/hr	2%	$21.46/hr
Maintenance Tech	$33.88/hr	2%	$34.56/hr
Party Crew	$18.16/hr	2%	$18.52/hr
Welcome Desk	$18.49/hr	2%	$18.86/hr
Activity Leaders	$18.64/hr	2%	$19.01/hr
Food Service	$21.07/hr	2%	$21.49/hr
Van Driver	$20.89/hr	2%	$21.31/hr

Aquatics Manager	$25.75/hr	3%	$26.52/hr
Member Services Manager	$25.75/hr	3%	$26.52/hr
Youth Programs Coord.	$25.75/hr	3%	$26.52/hr
Asst. Coord.	$20.48/hr	3%	$21.09/hr
Executive director	$77,250/yr	8%	$83,430/yr

2027 Minimum wage est. $17.50/hr roughly 2%increase from current $17.13/hr
2027 exempt salary threshold = $91,468

		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 EST	2027 Budget
	Income						
311.00	**Property Tax**						
311.01	Property Taxes	$1,846,178	$1,877,483	$1,966,579	$2,006,800	$2,006,800	$2,265,677
Total 311.00	**Property Tax**	$1,846,178	$1,877,483	$1,966,579	$2,006,800	$2,006,800	$2,265,677
	Property Tax Compared to year prior	107.13%	101.70%	104.75%	102.05%	100.00%	112.90%
334.00	**State Grants**						
334.01	Child Care Grants	$0	$69,000	$53,000	$0	$0	$0
334.02	USDA Food Grants	$0	$4,709	$13,875	$14,000	$13,875	$14,000
Total 334.00	**State Grants**	$0	$73,709	$66,875	$14,000	$13,875	$14,000
337.10	**County Shared Revenue/Grants**						
337.01	Timber Excise Tax	$26,396	$6,520	$6,290	$8,000	$14,998	$8,000
337.02	Leasehold Excise Tax	$6,735	$18,636	$16,098	$16,000	$15,992	$16,000
337.03	County Timber Trust	$166,363	$51,729	$24,658	$50,000	$24,000	$25,000
Total 337.10	**County Shared Revenue/Grants**	$199,493	$76,884	$47,046	$74,000	$54,990	$49,000
341.70	**Merchandise Sales**						
341.70	Merchandise Sales	$33,039	$31,399	$30,174	$32,000	$30,441	$31,000
Total 341.70	**Merchandise Sales**	$33,039	$31,399	$30,174	$32,000	$30,441	$31,000
	Merchandise Sales compared to year prior	101.22%	95.03%	96.10%	106.05%	95.13%	101.84%
347.30	**Activity Fees**						
347.31	Special Events/Gift Certificates	$17,408	$16,253	$20,983	$21,500	$16,397	$17,000
347.32	Group Enterance Fees	$42,340	$24,713	$35,514	$45,000	$41,474	$42,718
347.33	General Admissions	$179,708	$168,968	$173,313	$177,000	$157,676	$162,406
347.34	Pass Sales	$376,786	$391,741	$382,449	$375,000	$374,232	$385,459
347.35	Party Room & Rentals	$40,228	$51,503	$51,282	$40,000	$43,646	$44,957
Total 347.30	**Activity Fees**	$656,471	$653,178	$663,541	$658,500	$633,426	$652,540
	Activity Fees compared to year prior	110.14%	99.50%	101.59%	99.24%	96.19%	103.02%
347.60	**Program Fees**						
347.61	Summer Camp	$79,171	$76,785	$104,056	$88,000	$117,859	$119,626
347.62	Swim Instruction	$96,635	$80,969	$80,883	$83,000	$90,942	$82,000
347.63	After School Care	$211,454	$206,839	$215,656	$232,000	$202,847	$205,889
Total 347.60	**Program Fees**	$387,260	$364,592	$400,596	$403,000	$411,647	$407,516
	Program Fees compared to year prior	112.60%	94.15%	109.87%	100.60%	102.15%	99.00%
361.00	**Interest and Other Earnings**						
361.10	Interest/Dividend Income	$81,310	$95,060	$80,456	$88,000	$63,403	$70,000
361.00	Interest and other earnings-other	$0	$0	$14	$0	$8,199	$0
Total 361.00	**Interest and Other Earnings**	$81,310	$95,060	$80,470	$88,000	$71,602	$70,000
367.00	**Direct Public Support**						
367.10	Indvid. Business Contributions	$9	$0	$271	$0	$0	$0
Total 367.00	**Direct Public Support**	$9	$0	$271	$0	$0	$0
369.00	**Miscellaneous Revenue**						
369.90	Misc. Revenue	$0	$200	-$398	$0	$0	$0
369.00	Miscellaneous Revenue-Other	-$85	$0	$398	$0	$0	$0
Total 369.00	**Miscellaneous Revenue**	-$85	$200	$0	$0	$0	$0
	Total Income	$3,203,675	$3,172,105	$3,255,552	$3,276,300	$3,222,782	$3,489,733
Gross Profit		$3,203,675	$3,172,105	$3,255,552	$3,276,300	$3,222,782	$3,489,733
	Gross Profit **Compared to year prior**	110.06%	99.01%	102.63%	100.64%	98.99%	108.28%
	Operational Expense						
576.20.1	**Salaries and Wages**						
	2027 Exempt employee threshold in WA= **$91468**, 3%+ Clerk, 2%+accountant						
1.1	**Management**						
	Book keeping/Accountant	$6,893	$9,152	$9,081	$9,500	$9,355	$9,543
	Clerk Services	$2,564	$1,803	$3,369	$0	$4,937	$5,085
	Director	$71,498	$68,798	$75,000	$75,200	$77,250	$0
	Executive Director	$73,999	$75,572	$74,146	$75,400	$28,518	$83,430
	Treasurer	$2,750	$1,600	$1,150	$2,000	$13,260	$24,000
Total 1.1	**Management**	$157,703	$156,925	$162,746	$162,100	$133,320	$122,057
1.2	**Aquatics**						
	Aquatics Manager	$59,021	$44,946	$44,341	$44,300	$47,571	$55,167
	Lifeguards	$223,641	$216,926	$238,485	$235,000	$228,496	$233,066
	On Site Supervisor/Head Guard	$114,634	$164,890	$154,419	$165,000	$149,856	$152,649
	Swim Instructor	$54,687	$55,301	$47,942	$58,000	$49,022	$50,002
	Water Fitness Instructor	$18,520	$21,763	$22,684	$16,200	$20,027	$20,428
Total 1.2	**Aquatics**	$470,502	$503,827	$507,872	$518,500	$494,771	$511,312
1.3	**Dry Land**						
	Dry Land Fitness Instructor	$12,950	$28,000	$24,263	$27,300	$23,394	$23,628
	Janitors	$51,129	$70,788	$80,297	$79,000	$74,975	$76,475
	Maintenance Tech	$33,517	$43,432	$64,900	$60,000	$94,178	$96,061
	Member Services Manager	$38,665	$39,832	$37,131	$40,600	$55,826	$55,167
	Party Crew	$11,862	$4,410	$6,612	$4,500	$6,551	$6,682
	Welcome Desk	$109,098	$130,444	$107,769	$115,500	$104,177	$106,261
Total 1.3	**Dry Land**	$257,220	$316,906	$320,973	$326,900	$359,101	$364,273
1.4	**Childcare Programs**						
	Activity Leaders	$121,519	$135,841	$132,843	$143,000	$130,173	$132,776
	Childcare Program Manager	$73,537	$79,306	$73,385	$74,000	$81,127	$83,561

	Food Service Workers	$0	$16,488	$7,064	$9,500	$6,695	$6,727
	Van Driver	$9,302	$7,149	$6,126	$5,700	$6,135	$6,257
Total 1.4	Childcare Programs	$204,358	$238,781	$219,419	$232,200	$224,030	$229,321
1.5	Misc Wages						2% +
balized Salaries & W:	Holiday Pay	$3,548	$9,885	$14,231	$13,500	$23,304	$23,770
n 2025 by rev/trackin	Overtime	$2,708	$3,129	$249	$1,000	$119	$121
Daily ops	Paid Time Off	$39,136	$32,056	$39,767	$36,900	$40,688	$41,502
Total 1.5	Misc Wages	$45,392	$45,070	$54,247	$51,400	$64,111	$65,394
Total 576.20.1	Salaries and Wages	$1,135,174	$1,261,509	$1,265,257	$1,291,100	$1,275,333	$1,292,357
	Salaries & Wages Total Compared to year prior	113.21%	111.13%	100.30%	102.04%	100.80%	101.33%
57620.2	Benefits						
Fewer FTE 2024 & 20 due to transitions	Department of Labor & Industry	$29,287	$27,907	$25,697	$28,000	$28,583	$27,869
	Federal Payroll Taxes	$86,506	$95,270	$70,834	$95,000	$82,548	$83,790
	Health Insurance	$75,962	$56,320	$71,196	$65,200	$128,657	$130,000
	Paid Family Medical Leave	$4,279	$2,660	$3,344	$3,000	$3,749	$3,508
	Unemployment Compensation	$14,757	$11,663	$6,819	$9,000	$5,981	$9,805
Total 576.20.2	Benefits	$210,792	$193,820	$177,890	$200,200	$249,518	$254,971
	Benefits Total Compared to year prior	106.89%	91.95%	91.78%	112.54%	140.27%	102.19%
576.20.3	Supplies						
3.10	Office Supplies						
3.11	Office Supplies	$8,136	$8,347	$3,068	$5,000	$4,651	$5,000
3.12	Computer Supplies	$1,530	$4,117	$5,419	$2,000	$2,797	$3,000
3.13	Subscriptions	$9,360	$4,164	$13,301	$4,500	$13,554	$4,500
3.14	Memberships and Dues	$2,534	$1,115	$1,138	$1,200	$838	$1,000
3.15	Print and Copying	$1,937	$3,260	$0	$1,500	$1,988	$2,200
3.16	Uniforms and Clothing	$8,669	$2,815	$5,820	$6,000	$2,887	$6,000
3.10	Office Supplies-Other	$0	$0	$0	$0	$189	$0
Total 3.10	Office Supplies	$32,166	$21,819	$28,766	$20,200	$26,904	$21,700
3.20	Front Of House						
3.21	Inventory/resale	$18,031	$24,161	$12,618	$20,000	$17,287	$20,000
3.22	Promotional	$2,245	$3,509	$668	$1,000	$887	$2,500
3.23	Coffee Supplies	$851	$269	$154	$100	$413	$500
3.24	Friends of Pool Contribution	$0	$0	$183	$0	$183	$0
Total 3.20	Front of House	$21,127	$27,939	$13,624	$21,100	$18,769	$23,000
3.30	Lifeguard Supplies						
3.32	Lifeguard Supplies	$6,097	$5,862	$8,815	$6,500	$7,347	$5,000
Total 3.30	Lifeguard Supplies	$6,097	$5,862	$8,815	$6,500	$7,347	$5,000
		Started including BLS and LG cert costs in LG supplies in 2025					
3.40	Program Supplies						
3.41	Instructor Supplies	$2,941	$1,214	$3,302	$3,000	$643	$3,000
3.42	Party Goods & Supplies	$13,025	$9,703	$6,864	$7,500	$4,726	$7,500
3.43	Special Events	$4,686	$7,483	$6,977	$7,500	$6,756	$7,500
Total 3.40	Program Supplies	$20,651	$18,400	$17,143	$18,000	$12,125	$18,000
3.50	Child Care Programs						
3.51	After School Childcare						
3.51 2	Program/Office Supplies	$4,633	$4,291	$3,217	$4,000	$2,856	$4,000
3.51.3	Food Supplies	$13,072	$6,538	$10,972	$10,000	$9,706	$10,000
3.51.4	Field Trips	$89	$34	$0	$0	$140	$0
3.51.5	Transportation	$1,140	$643	$412	$1,600	$1,503	$2,000
Total 3.51	After school Child Care	$18,935	$11,506	$14,602	$15,600	$14,204	$16,000
3.52	Summer Camp Program						
3.52.1	Uniforms	$2,265	$3,310	$1,910	$2,000	$1,966	$2,000
3.62 2	Program/Office Supplies	$789	$3,176	$1,717	$1,800	$1,489	$2,000
3.52.3	Food Supplies	$497	$3,304	$8,926	$0	$5,681	$3,000
3.52.4	Field Trips	$0	$110	$0	$0	$0	$0
3.52.5	Transportation	$205	$433	$1,545	$0	$57	$0
3.52.6	USDA Food Program	$0	$5,293	$0	$9,000	$9,000	$8,500
Total 3.52	Summer Camp Program	$3,756	$15,626	$14,098	$12,800	$18,193	$15,500
		No SFSP in 2023					
Total 3.50	Child Care Programs	$22,691	$27,132	$28,700	$28,400	$32,398	$31,500
3.70	Maintenance Supplies						
3.71	Pool Chemicals	$40,107	$20,925	$9,771	$15,000	$14,305	$18,000
3.72	Janitorial Supplies	$28,305	$31,850	$19,794	$15,000	$18,825	$20,000
3.73	Maintenance Supplies	$6,310	$10,671	$15,344	$10,000	$17,611	$15,000
3.74	Tools & Equipment	$8,661	$2,877	$4,728	$2,200	$4,221	$3,500
3.75	Fuel allowance	$5,724	$4,398	$2,961	$0	$0	$0
3.70	Maintenance Supplies- Other	$0	$0	$25	$0	$25	$0
Total 3.70	Maintenance Supplies	$89,107	$70,720	$52,623	$42,200	$54,987	$56,500
	Deploying tactics such as monitoring and spending limits in combo with purchasing slightly higher quality or bulk (downward total Supplies expense trend)						
Total 576.20.3	Supplies	$191,740	$171,872	$149,670	$136,400	$152,530	$155,700
	Total Supplies compared to year prior	100.93%	89.64%	87.08%	91.13%	101.91%	102.08%
576.20.4	Services						
4.10	Professional Services						
4.11	Licenses and Permits	$1,056	$927	$905	$1,000	$1,094	$1,000

4.12	Payroll Fees/Bank Charge	-$106	$740	$834	$1,200	$819	$3,000
4.13	IT Services	$11,013	$3,105	$7,155	$6,000	$12,802	$10,000
4.14	POS Services (Civic Rec)	$7,110	$0	$7,472	$7,600	$7,600	$10,000
4.15	Accounting Services	$17,000	$0	$4,498	$4,500	$3,508	$4,500
4.16	Legal/Background Check	$1,147	$1,922	$15,329	$3,000	$3,048	$3,500
4.17	CC Merchant Fees	$50,525	$50,056	$41,029	$45,000	$42,625	$45,000
Total 4.10	Professional Services	$87,746	$56,751	$77,223	$68,300	$71,496	$77,000
4.20	Communications						
4.21	Telephone/Cellphone	$10,857	$8,270	$8,619	$8,500	$7,904	$9,000
4.22	Postage, Mailing Service	$263	$309	$151	$300	$317	$300
4.23	Website/Internet	$4,001	$3,578	$2,448	$3,200	$2,448	$3,200
Total 4.20	Communications	$15,121	$12,157	$11,218	$12,000	$10,669	$12,500
4.30	Training/Conferences						
4.31	Training/Conferences	$13,075	$10,976	$5,590	$8,000	$4,537	$5,000
4.32	Travel/Fuel	$90	$103	$0	$0	$43	$3,000
Total 4.30	Training/Conferences	$13,165	$11,080	$5,590	$8,000	$4,579	$8,000
4.40	Mareting/Advertising						
4.40	Mareting/Advertising	$3,496	$3,323	$4,556	$3,000	$4,200	$4,000
Total 4.40	Mareting/Advertising	$3,496	$3,323	$4,556	$3,000	$4,200	$4,000
4.50	Equipment Leases						
4.51	Office Copier	$2,074	$2,820	$5,179	$4,900	$3,432	$3,500
Total 4.50	Equipment Leases	$2,074	$2,820	$5,179	$4,900	$3,432	$3,500
4.60	Insurance						
4.60	Insurance	$93,291	$127,226	$136,554	$145,000	$155,949	$176,000
Total 4.60	Insurance	$93,291	$127,226	$136,554	$145,000	$155,949	$176,000
	Insurance compared to year prior	178.52%	136.38%	107.33%	106.19%	107.55%	112.88%
4.70	Utilities						
4.70	Utilities	$145,424	$144,253	$149,163	$150,000	$161,313	$155,000
Total 4.70	Utilities	$145,424	$144,253	$149,163	$150,000	$161,313	$155,000
	Utilities compared to year prior	109.48%	99.19%	103.40%	100.56%	107.54%	96.09%
4.80	Repair/Maintenance						
4.81	Landscape Maintenance	$12,075	$18,903	$11,972	$15,000	$13,234	$15,000
4.83	Building repair/Maint	$13,073	$18,138	$36,386	$9,000	$42,342	$20,000
4.84	Equipment-Repair/Maint	$100,533	$35,050	$70,654	$50,000	$87,614	$65,600
4.86	Child Care Grant Expense	$0	$30,803	$33,758	$0	$13,000	$0
Total 4.80	Repair/Maintenance	$125,681	$102,894	$152,770	$74,000	$156,190	$100,600
	Repair/Maintenance compared to year prior	127.91%	81.87%	148.47%	48.44%	211.07%	64.41%
4.90	Miscellaneous Expense						
4.91	Recon Discrepancies	$174	$225	$0	$0	$0	$100
4.92	Misc Expense	$1,607	$1,600	$884	$500	$460	$1,300
4.95	State Sales/B&O Tax	$60,014	$60,621	$51,152	$60,000	$50,490	$55,000
4.97	County Tax	$3,966	$4,348	$4,348	$4,500	$4,348	$5,400
4.98	State Auditor	$18,576	$15,277	$91,626	$0	$20,000	$20,000
4.99	Elections Costs	$0	$0	$0	$0	$0	$0
Total 4.90	Miscellaneous Expense	$84,337	$82,071	$148,009	$65,000	$75,298	$81,800
		State Auditor primary driver for deviation in Misc. Expenses in 2025					
Total 576.20.4	Sevices	$570,335	$542,574	$690,263	$530,200	$643,126	$618,400
	Total services compared to year prior	130.00%	95.13%	127.22%	76.81%	93.17%	96.16%
	Total Operational Expense	$2,108,040	$2,169,775	$2,283,079	$2,157,900	$2,320,507	$2,321,428
Total Income -Total Operational Expense		$1,095,635	$1,002,330	$972,472	$1,118,400	$902,275	$1,168,305
	Total Operational expense compared to year prior	115.28%	102.93%	105.22%	94.52%		
	Non-Operational Expense						
592.75.10	Cost of Debt Issuance						
	Bond Issue Costs	$0	$0	$0	$0	$0	$0
	Investment Costs	$0	$0	$0	$0	$0	$0
Total 592.75.10	Cost of Debt Issuance	$0	$0	$0	$0	$0	$0
592.75.70	Debt Interest						
	2013B Local Loan II	$1,483	$0	$0	$0	$0	$0
	2013A LTGO Bond Kitsap	$614	$0	$0	$0	$0	$0
	2018A UTGO Bond (Public Issue)	$140,000	$0	$0	$0	$0	$0
	2018A LTGO Bond (Public Issue)	$230,438	$362,638	$352,388	$340,988	$340,988	$330,888
	2020A Park Revenue Bond	$228,487	$224,642	$218,522	$212,126	$212,126	$205,369
Total 592.75.70	Debt Interest	$601,022	$587,280	$570,910	$553,114	$553,114	$536,256
	Total Expense compared to year prior	110.75%	101.77%	103.52%	94.99%		
	Total Non-Operational Expense	$601,022	$587,280	$570,910	$553,114	$553,114	$536,256
Total Expense		$2,709,062	$2,757,054	$2,853,989	$2,711,014	$2,873,621	$2,857,684
	Net Income	$494,813	$415,051	$401,563	$565,286	$349,161	$632,048
	Net Income Compared to year prior	106.36%	83.91%	96.75%	140.77%		
	Adjustments to Reconcile Net Income To Net Cash provided by operations						
594.75 Capital Exper	75.61 Equipment	$0	-$79,937	-$5,611	-$71,500	-$101,564	-$100,000
	Accounts Recievable	$7,017	$0	$0	$0	$0	$0
21005	Citi Cards	$13,576	-$8,257	$6,049	$0	-$8,278	$772
urrent Payroll Liabiliti	Accrued Cafateria Plan Liab	$3,643	$4,487	-$7,923	$0	$0	$52
urrent Payroll Liabiliti	Payroll Liabilities	$5,158	$1,213	-$3,128	$0	-$626	$654
urrent Payroll Liabiliti	Employment Security	$3,035	$70	-$1,163	$0	-$470	$368
urrent Payroll Liabiliti	Federal Unemployment	-$119	-$40	-$13	$0	-$7	-$45

urrent Payroll Liabiliti	Labor & Industries	$4,100	$1,341	-$886	$0	$2,120	$1,669
urrent Payroll Liabiliti	Medicare	$0	$0	-$1,416	$0	-$164	-$395
urrent Payroll Liabiliti	PFML	$1,281	$123	$469	$0	$524	$599
urrent Payroll Liabiliti	Social Security	$0	$0	-$5,701	$0	-$347	-$1,512
591.75 Debt	Local Loan I	$0	$0	$0	$0	$0	$0
591.75 Debt	Local Loan II	-$59,349	$0	$0	$0	$0	$0
591.75 Debt	2013A LTGO-Kitsap	-$37,799	$0	$0	$0	$0	$0
Net Cash Provided by Operating activities		$435,156	$334,052	$382,239	$493,786	$240,349	$534,212
Net Cash Compared to year prior		142.93%	76.77%	114.43%	129.18%	62.88%	222.26%
Capital Commitments							
591.75.70	Debt Service Principle						
	2013B Local Loan II	$59,349	$0	$0	$0	$0	$0
	2013A Kitsap Bond	$37,799	$0	$0	$0	$0	$0
	2016A UTGO Bond (Public Issue)	$0	$0	$0	$0	$0	$0
	2016A LTGO Bond Public Issue	$195,000	$205,000	$210,000	$220,000	$220,000	$235,000
	2020A Park Revenue Bond	$165,000	$255,000	$260,000	$265,000	$265,000	$270,000
Total 591.75.70	Debt Service Principle	$457,147	$460,000	$470,000	$485,000	$485,000	$505,000
Debt Service Principal compared to year prior		94.60%	100.62%	102.17%	103.19%	100.00%	104.12%
594.75.60	Capital Projects						
	Expansion Project	$0	$0	$0	$0	$0	$0
	Building & Structures	$0	$0	$0	$0	$0	$0
	Machainery & Equipment		$79,937	$5,611	$71,500	$101,564	$100,000
	Expansion	$0	$0	$0	$0	$0	$0
	Land	$0	$0	$0	$0	$0	$0
Total 594.75.60	Capital Projects	$0	$79,937	$5,611	$71,500	$101,564	$100,000
Grand Total Expense Compared to Year Prior		122.51%	104.13%	100.99%	98.14%	105.80%	100.07%
Total Capital Commitments		$457,147	[illegible]	$475,611	[illegible]	$586,564	[illegible]
Grand Total Expense		$3,166,210	[illegible]	$3,329,600	$3,267,514	$3,400,185	[illegible]
Increase (Loss) in Net Cash		$75,156	[illegible]	-$87,761	$8,786	-$244,651	[illegible]