

# **AGENDA- REGULAR MEETING**

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

**Port Angeles, Washington**

**May 25<sup>th</sup>, 2021**

**3:00 p.m.**

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

### **COMMISSIONERS**

**RANDY JOHNSON, BILL PEACH, LATRISHA SUGGS, CHARLIE MCCAUGHAN, GREG SHIELD**

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

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

### **PUBLIC COMMENT**

### **CONSENT AGENDA**

- Minutes for April 27<sup>th</sup>, 2021

### **AGENDA ITEMS**

- 1a State Auditor Report- Exit Conference Packet

### **ITEMS FOR DISCUSSION**

- 2a Executive Director Report
- 2b Financial Report
- 2c Staff Report
- 2d Advisory Committee Report

### **PUBLIC COMMENT**

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on June 22<sup>nd</sup>, 2021 at 3:00 p.m.

### **ADJOURNMENT**

# **MINUTES- REGULAR MEETING**

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

**Port Angeles, Washington**

**April 27<sup>th</sup>, 2021**

**3:00 p.m.**

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

### **COMMISSIONERS**

**RANDY JOHNSON, BILL PEACH, LATRISHA SUGGS, CHARLIE MCCAUGHAN, GREG SHIELD**

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

Commissioner McCaughan called the meeting to order at 3:02pm. Also present were Commissioners Johnson, Peach, Shield, and Suggs via Zoom.

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

**ACTION TAKEN: CBPm, CRJs, mc**

### **PUBLIC COMMENT- none**

### **CONSENT AGENDA**

- Minutes for March 23<sup>rd</sup>, 2021
- Ratification of the March 1-31<sup>st</sup> bill payments in the amount of \$154,643.23.

**ACTION TAKEN: CRJm to approve consent agenda items, CBPs, mc**

### **ITEMS FOR DISCUSSION**

#### **2a Executive Director Report-**

Steve Burke begins with good news about a large capital budget grant and flows into discussion of where to put that money, arising conversation about the levy, construction reimbursements, and childcare needs. He then addressed the budget items and highlighted mostly labor and utility costs. Steve also reported the state audit findings to the Board, his reply, and notified members of the audit report being pushed back to our next meeting in May. Board members unanimously approved Steve's reply to the state auditors.

#### **2b Financial Report-**

Chris Jackson discusses budget categories more in depth, also highlighting labor and utility costs and the change from cash basis to accrual reporting.

#### **2c Staff Report-**

Jessica Compton explains the increase in labor cost the Board sees in the budget, along with the childcare, pass sales, and entrance fee numbers that may be skewed due to monthly reporting. We have about 400 swimmers coming through the doors each day, aerobics classes and swim lessons full, and pass sales still coming in. Lap swim reservations have been taken away and patrons including Greg Shield, or Commissioner, have only heard good feedback about the system changes. Lastly, she shares the news of the "graduation" of a long-time employee of 10 years.

#### **2d Advisory Committee Report-**

Jessica reports for Advisory in place of Steve Zenovic, addressing only the request for a certain donation category that we don't currently offer but could benefit the district. We currently use the Rotary as a pass through and Bill Peach offered up other options.

**PUBLIC COMMENT- none**

**NEXT MEETING DATE**

The next WSMPD meeting will be held on May 25<sup>th</sup>, 2021 at 3:00 p.m.

**ADJOURNMENT**

Commissioner McCaughan adjourned the meeting at 4:00pm.

PASSED AND ADOPTED this twenty-fifth of May, 2021.

William Shore Memorial Pool District Commissioners

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Charlie McCaughan, President

ATTEST;

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Virginia Smith, Clerk



## Office of the Washington State Auditor

Pat McCarthy

### **Exit Conference: Shore Metro Park District**

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

#### **Audit Reports**

We will publish the following reports:

- Accountability audit for January 1, 2017 through December 31, 2019 – see draft report.
- Financial statement audit for January 1, 2019 through December 31, 2019 – see draft report.

#### **Audit Highlights**

This audit was very different from previous audits as it was conducted remotely and included the first audit of the financial statements. We would like to thank Steven Burke for his availability, responsiveness, and patience.

#### **Recommendations not included in the Audit Reports**

##### **Exit Items**

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

#### **Communications required by audit standards**

In relation to our financial statement audit report, we would like to bring to your attention:

- There were no uncorrected misstatements in the audited financial statements.

#### **Finalizing Your Audit**

##### **Report Publication**

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal/>

## **Management Representation Letter**

We have included a copy of representations requested of management.

## **Audit Cost**

At the entrance conference, we estimated the cost of the audit to be \$17,000. Actual costs will approximate \$18,200 as more time was needed on the financial statements than estimated.

## **Your Next Scheduled Audit**

Your next audit is scheduled to be conducted in 2022 and will cover the following general areas for the period January 1, 2020 through December 31, 2021:

- Accountability for Public Resources
- Financial Statement

The estimated cost for the next audit based on current rates is \$17,700 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal single audit requirements. Federal awards can include grants, loans, and non-cash assistance such as equipment and supplies.

## **Working Together to Improve Government**

### **Audit Survey**

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

### **Local Government Support Team**

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

### **The Center for Government Innovation**

The Center for Government Innovation of the Office of the Washington State Auditor is designed to offer services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean, peer-to-peer networking and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### **Questions?**

Please contact us with any questions about information in this document or related audit reports.

**April Taylor, CPA, Audit Lead, (360) 895-6133, [April.Taylor@sao.wa.gov](mailto:April.Taylor@sao.wa.gov)**

**Melinda Seibert, Assistant Audit Manager, (360) 895-6133, [Melinda.Seibert@sao.wa.gov](mailto:Melinda.Seibert@sao.wa.gov)**

**Carol Ehlinger, MEd, Program Manager, (360) 790-6848, [Carol.Ehlinger@sao.wa.gov](mailto:Carol.Ehlinger@sao.wa.gov)**

**Tina Watkins, CPA, Assistant Director of Local Audit, (360) 260-6411 [Tina.Watkins@sao.wa.gov](mailto:Tina.Watkins@sao.wa.gov)**

**Kelly Collins, CPA, Director of Local Audit, (564) 999-0807, [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)**



Office of the Washington State Auditor  
Pat McCarthy

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

## **Financial Statements Audit Report**

# **William Shore Memorial Pool District**

**(Shore Metro Park District)**

**For the period January 1, 2019 through December 31, 2019**

*Published (Inserted by OS)*

Report No. (Inserted by OS)



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## **Office of the Washington State Auditor Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Commissioners  
Shore Metro Park District  
Port Angeles, Washington

### **Report on Financial Statements**

Please find attached our report on Shore Metro Park District's financial statements.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy

State Auditor

Olympia, WA

### ***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*



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# SCHEDULE OF AUDIT FINDINGS AND RESPONSES

**2019-001    The District’s internal controls over financial statement preparation were not adequate to ensure accurate financial reporting.**

*Background*

District management is responsible for designing, implementing and maintaining internal controls to ensure financial statements are fairly presented and provide reasonable assurance regarding the reliability of financial reporting. The District prepares its financial statements in accordance with the cash basis *Budgeting, Accounting and Reporting System* (BARS) manual.

This was the first year the District was required to have a financial statement audit.

Our audit identified a material weakness in the District’s internal controls over financial reporting related to outstanding liabilities, which resulted in errors in the financial statements.

*Government Auditing Standards* requires the auditor to communicate a material weakness, as defined below in the Applicable Laws and Regulations section, as a finding.

*Description of Condition*

Our audit identified the following deficiencies in internal controls for preparation of the financial statements, that when taken together represent a material weakness. Staff responsible for financial reporting did not have adequate experience or training to ensure compliance with the cash basis BARS manual and applicable accounting standards. The District did not perform an adequate review of the financial statements and notes to ensure all required financial statement elements were prepared and the financial information was accurately reported and fairly presented in accordance with BARS manual requirements.

*Cause of Condition*

The District uses a Certified Public Accounting (CPA) firm to record financial transactions and to provide financial reports. These reports are prepared on an accrual basis of accounting; however, the District reports on a cash basis of accounting for statutory requirements and for

audit. The staff responsible for converting the cash basis financial statements had limited experience preparing financial statements. Although staff attended trainings and reached out to the State Auditor's Office for guidance, the staff lacked sufficient knowledge of accounting principles to convert the accounting records from an accrual basis to a cash basis for reporting.

### *Effect of Condition*

Due to the above deficiencies, the District did not properly eliminate all accruals, including one invoice reported in 2019 that was paid on January 8, 2020, for \$1,549,600. We identified the following misstatements on the original financial statements submitted for audit:

- Beginning cash and investments were under-reported by \$95,364
- Revenues and other increases were over-reported by \$2,496
- Expenditures and other decreases were over-reported by \$1,455,485
- Ending cash and investments were under-reported by \$1,548,353

In addition, the Notes to the Financial Statements initially submitted for audit were not prepared as prescribed by the cash basis BARS manual.

The District subsequently corrected these errors.

### *Recommendations*

We recommend the District:

- Provide adequate training to staff responsible for financial reporting to ensure compliance with the cash basis BARS manual and applicable accounting standards.
- Establish and follow an effective process for review of the financial statements by a person who understands the cash basis BARS manual financial reporting requirements to ensure the financial statements are fairly presented, accurate and complete.

### *District's Response*

*The District feels that the State Auditor's Office missed relevant and important facts pertaining to the circumstances of the Finding. As stated in the draft audit Finding under the "Description of Condition and Cause of Condition", which stated: "The District's staff responsible for financial reporting did not have adequate experience or training to ensure compliance with BARS Cash Basis reporting requirements."*

*The District employs a Certified Public Accountant (CPA) that produces all of the District's financial reports monthly and annually in both accrual and cash basis. Due to the COVID-19 pandemic, our CPA had been closed and was not available to perform the conversion from accrual to cash basis as it normally does each year. The cash basis financial report that was due to the SAO was during the time our CPA was unavailable due to COVID-19. District staff attempted to perform the conversion and did the best they could under very unusual circumstances caused by the pandemic and only missed one large end of year transaction that was put into 2020 instead of 2019.*

*The District is not disputing the error, but our normal procedures for conversion of accrual to cash basis was not available to us at the time the SAO reports were due. So the District disagrees that the District does not have experienced and trained staff, as the staff referred to by the SAO is not normally responsible to provide the conversion from accrual to cash basis. The District does have a very trained and experienced CPA firm providing this service for us each month and annually.*

*I think it is important to clarify that the annual financial report sent to the SAO in cash basis is NOT the financial report that the District Board of Commissioners, bond holders or the public relies upon to determine the ongoing financial health of the District. The Board of Commissioners and bond holders use the accrual basis monthly and annual financial report submitted by the Executive Director and the Treasurer. The same financial report is also included in the agenda packet each month for the public to review. The District uses this monthly accrual basis for financial reporting because the accrual basis shows outstanding current liabilities when cash basis does not, and better reflects changes in assets and liabilities without having to read narrative notes. The monthly accrual basis reporting has been correct and accurate and has shown all revenue and expenditures done by the District.*

*The Board of Commissioners nor the public has ever been given inaccurate or misstated financial reports, since we use the accrual basis financial reports for Commission and public use. The only issue is the conversion of accrual basis to cash basis for the annual report to the SAO.*

### ***Auditor's Remarks***

The District is required to prepare financial reporting under either the cash basis or Generally Accepted Accounting Principles. The financial statements using the cash basis of accounting were provided for audit and did not correctly have all the accrual entries eliminated. We appreciate the efforts the District took to provide timely financial reporting. We reaffirm the results of our work noted in the

finding and will review the status of the District's corrective action during our next audit.

### *Applicable Laws and Regulations*

*Government Auditing Standards*, December 2011 Revision, paragraph 4.23 establishes reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud or abuse, and noncompliance with provisions of laws, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its Codification of Statements on Auditing Standards, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

RCW 43.09.200, Local government accounting, Uniform system of accounting, requires the state auditor to prescribe the system of accounting and reporting for all local governments.

*The Budgeting, Accounting, and Reporting System (BARS)* manual, 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objectives.

### *Applicable Laws and Regulations*

*Government Auditing Standards*, December 2011 Revision, paragraph 4.23 establishes reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud or abuse, and noncompliance with provisions of laws, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its Codification of Statements on Auditing Standards, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

RCW 43.09.200, Local government accounting, Uniform system of accounting, requires the state auditor to prescribe the system of accounting and reporting for all local governments.

*The Budgeting, Accounting, and Reporting System (BARS)* manual, 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objectives.

## INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

### I-1

#### Shore Metro Park District

January 1, 2019 through December 31, 2019

Board of Commissioners  
Shore Metro Park District  
Port Angeles, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Shore Metro Park District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated May 25, 2021.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note 2 to the financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that

are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Audit Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Audit Findings and Responses as Finding 2019-001 to be a material weakness.

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## DISTRICT'S RESPONSE TO FINDINGS

The District's response to the findings identified in our audit is described in the accompanying Schedule of Audit Findings and Responses. The District's response was not subjected to the



auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Signature Here (Please do not remove this line)

Pat McCarthy

State Auditor

Olympia, WA

May 25, 2021

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

F-2

### Shore Metro Park District January 1, 2019 through December 31, 2019

Board of Commissioners  
Shore Metro Park District  
Port Angeles, Washington

## REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Shore Metro Park District, for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page {inserted by OS}.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether

due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)**

As described in Note 1, Shore Metro Park District has prepared these financial statements to meet the financial reporting requirements of state law using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of Shore Metro Park District, and its changes in cash and investments, for the year ended December 31, 2019, on the basis of accounting described in Note 1.

### **Basis for Adverse Opinion on U.S. GAAP**

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

### **Adverse Opinion on U.S. GAAP**

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Shore Metro Park District, as of December 31, 2019, or the changes in financial position or cash flows thereof for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

## **Matters of Emphasis**

As discussed in Note 2 to the financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Supplementary and Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements taken as a whole. The Schedule of Liabilities is presented for purposes of additional analysis, as required by the prescribed BARS manual. This schedule is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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Pat McCarthy

State Auditor

Olympia, WA

May 25, 2021

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

## **FINANCIAL SECTION**

### **Shore Metro Park District January 1, 2019 through December 31, 2019**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2019  
Cash Basis Financial Notes – 2019

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2019

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)

## SCHEDULE OF AUDIT FINDINGS AND RESPONSES

**2019-001 The District's internal controls over financial statement preparation were not adequate to ensure accurate financial reporting.**

### *Background*

District management is responsible for designing, implementing and maintaining internal controls to ensure financial statements are fairly presented and provide reasonable assurance regarding the reliability of financial reporting. The District prepares its financial statements in accordance with the cash basis *Budgeting, Accounting and Reporting System* (BARS) manual.

This was the first year the District was required to have a financial statement audit.

Our audit identified a material weakness in the District's internal controls over financial reporting related to outstanding liabilities, which resulted in errors in the financial statements.

*Government Auditing Standards* requires the auditor to communicate a material weakness, as defined below in the Applicable Laws and Regulations section, as a finding.

### *Description of Condition*

Our audit identified the following deficiencies in internal controls for preparation of the financial statements, that when taken together represent a material weakness. Staff responsible for financial reporting did not have adequate experience or training to ensure compliance with the cash basis BARS manual and applicable accounting standards. The District did not perform an adequate review of the financial statements and notes to ensure all required financial statement elements were prepared and the financial information was accurately reported and fairly presented in accordance with BARS manual requirements.

### *Cause of Condition*

The District uses a Certified Public Accounting (CPA) firm to record financial transactions and to provide financial reports. These reports are prepared on an accrual basis of accounting; however, the District reports on a cash basis of accounting for statutory requirements and for



audit. The staff responsible for converting the cash basis financial statements had limited experience preparing financial statements. Although staff attended trainings and reached out to the State Auditor's Office for guidance, the staff lacked sufficient knowledge of accounting principles to convert the accounting records from an accrual basis to a cash basis for reporting.

**Commented [WT(1)]:** Can someone fix the spacing for this section. Looks odd. Thx!

### ***Effect of Condition***

Due to the above deficiencies, the District did not properly eliminate all accruals, including one invoice reported in 2019 that was paid on January 8, 2020, for \$1,549,600. We identified the following misstatements on the original financial statements submitted for audit:

- Beginning cash and investments were under-reported by \$95,364
- Revenues and other increases were over-reported by \$2,496
- Expenditures and other decreases were over-reported by \$1,455,485
- Ending cash and investments were under-reported by \$1,548,353

In addition, the Notes to the Financial Statements initially submitted for audit were not prepared as prescribed by the cash basis BARS manual.

The District subsequently corrected these errors.

### ***Recommendations***

We recommend the District:

- Provide adequate training to staff responsible for financial reporting to ensure compliance with the cash basis BARS manual and applicable accounting standards.
- Establish and follow an effective process for review of the financial statements by a person who understands the cash basis BARS manual financial reporting requirements to ensure the financial statements are fairly presented, accurate and complete.

### ***District's Response***

*The District feels that the State Auditor's Office missed relevant and important facts pertaining to the circumstances of the Finding. As stated in the draft audit Finding under the "Description of Condition and Cause of Condition", which stated: "The District's staff responsible for financial reporting did not have adequate experience or training to ensure compliance with BARS Cash Basis reporting requirements."*

*The District employs a Certified Public Accountant (CPA) that produces all of the District's financial reports monthly and annually in both accrual and cash basis. Due to the COVID-19 pandemic, our CPA had been closed and was not available to perform the conversion from accrual to cash basis as it normally does each year. The cash basis financial report that was due to the SAO was during the time our CPA was unavailable due to COVID-19. District staff attempted to perform the conversion and did the best they could under very unusual circumstances caused by the pandemic and only missed one large end of year transaction that was put into 2020 instead of 2019.*

*The District is not disputing the error, but our normal procedures for conversion of accrual to cash basis was not available to us at the time the SAO reports were due. So the District disagrees that the District does not have experienced and trained staff, as the staff referred to by the SAO is not normally responsible to provide the conversion from accrual to cash basis. The District does have a very trained and experienced CPA firm providing this service for us each month and annually.*

*I think it is important to clarify that the annual financial report sent to the SAO in cash basis is NOT the financial report that the District Board of Commissioners, bond holders or the public relies upon to determine the ongoing financial health of the District. The Board of Commissioners and bond holders use the accrual basis monthly and annual financial report submitted by the Executive Director and the Treasurer. The same financial report is also included in the agenda packet each month for the public to review. The District uses this monthly accrual basis for financial reporting because the accrual basis shows outstanding current liabilities when cash basis does not, and better reflects changes in assets and liabilities without having to read narrative notes. The monthly accrual basis reporting has been correct and accurate and has shown all revenue and expenditures done by the District.*

*The Board of Commissioners nor the public has ever been given inaccurate or misstated financial reports, since we use the accrual basis financial reports for Commission and public use. The only issue is the conversion of accrual basis to cash basis for the annual report to the SAO.*

### ***Auditor's Remarks***

The District is required to prepare financial reporting under either the cash basis or Generally Accepted Accounting Principles. The financial statements using the cash basis of accounting were provided for audit and did not correctly have all the accrual entries eliminated. We appreciate the efforts the District took to provide timely financial reporting. We reaffirm the results of our work noted in the

finding and will review the status of the District's corrective action during our next audit.

### ***Applicable Laws and Regulations***

*Government Auditing Standards*, December 2011 Revision, paragraph 4.23 establishes reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud or abuse, and noncompliance with provisions of laws, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its Codification of Statements on Auditing Standards, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

RCW 43.09.200, Local government accounting, Uniform system of accounting, requires the state auditor to prescribe the system of accounting and reporting for all local governments.

*The Budgeting, Accounting, and Reporting System (BARS)* manual, 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objectives.



Office of the Washington State Auditor  
Pat McCarthy

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

## **Accountability Audit Report**

# **William Shore Memorial Pool District**

**(Shore Metro Park District)**

**For the period January 1, 2017 through December 31, 2019**

*Published (Inserted by OS)*

Report No. 1028107



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## **Office of the Washington State Auditor Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Commissioners  
Shore Metro Park District  
Port Angeles, Washington

### **Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy  
State Auditor  
Olympia, WA

### ***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of Shore Metro Park District from January 1, 2017 through December 31, 2019.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2019, 2018 and 2017, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Procurement – public works
- Compliance with public works project – change orders and prevailing wages
- Treasury activities – approval of District treasurer, qualified public depositories and authorized investments
- Accounts payable – general disbursements, credit cards, employee reimbursements and electronic funds transfers
- Annual report filing – timeliness and completeness
- Financial condition

## RELATED REPORTS

### Financial

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

That report includes a finding for a material weakness in internal controls over financial reporting regarding preparation of the financial statements.



## INFORMATION ABOUT THE DISTRICT

The Shore Metro Park District, formed in 2009, provides all patrons from the Port Angeles community with a variety of aquatic activities that are safe and enjoyable in a clean and wholesome environment.

A five-member Board of Commissioners governs the District. Board Members include two members from the Port Angeles City Council, two Clallam County Commissioners and one member from the community.

Contact information related to this report	
Address:	Shore Metro Park District 225 E. 5th Street Port Angeles, WA 98362
Contact:	Steven Burke, Executive Director
Telephone:	360-417-9767
Website:	<a href="http://www.sacpa.org">www.sacpa.org</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Shore Metro Park District at <http://portal.sao.wa.gov/ReportSearch>.

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

### Stay connected at [sao.wa.gov](http://sao.wa.gov)

- [Find your audit team](#)
- [Request public records](#)
- Search BARS manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

### Other ways to stay in touch

- Main telephone:  
(564) 999-0950
- Toll-free Citizen Hotline:  
(866) 902-3900
- Email:  
[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)



Exit Recommendations  
William Shore Memorial Pool District  
Audit Period Ending: 12/31/2019

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We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

**Accountability:**

**Annual Filing Requirements**

State law (RCW 43.09.230) requires the District to submit annual financial reports to our Office within 150 days of year end. The law does not provide any extensions of this deadline. A one time exception was made by the legislature during the pandemic allowing the December 31, 2019 reports to be filed by July 1, 2020. Despite the extension, the annual report was not filed until July 30, 2020. The 2017 report was also submitted late, five days after the May 30, 2018 deadline. We recommend the District provide sufficient resources to ensure the annual report is filed on time.

**Accountability:**

**Authorized Investments**

Local governments are allowed to invest only in investments authorized by RCW 39.59. The District had \$7,840,296 invested in Vanguard Federal Money Market Investor CL as of December 31, 2019. Money markets are not authorized investments under state law. We recommend that the District and their Treasurer review the Budgeting, Accounting and Reporting Manual 3.2.1 - Deposits and Investments ([https://sao.wa.gov/bars\\_cash/accounting/assets/deposits-and-investments/](https://sao.wa.gov/bars_cash/accounting/assets/deposits-and-investments/)), RCW 39.58 - Public Funds - Deposits and Investments - Public Depositories (<https://app.leg.wa.gov/RCW/default.aspx?cite=39.58>), and RCW 39.59 - Authorized investments (<https://app.leg.wa.gov/RCW/default.aspx?cite=39.59>) and ensure the District is in compliance with deposit and investment requirements.



**Office of the Washington State Auditor  
Pat McCarthy**

April 12, 2021

Steven Burke, Executive Director  
Shore Metro Park District  
225 E 5<sup>th</sup> St  
Port Angeles, WA 98362

Dear Commissioners:

We have completed our accountability audit of the Shore Metro Park District for 2017-2019 and our financial statement audit for 2019 and wanted to share our preliminary results with you. We are inviting you to attend an exit conference with your staff that we have scheduled for 3:00 on April 27, 2021 by remote meeting.

We believe participation at the exit conference by you and others charged with the management and governance of the District is an essential part of our audit process. It gives you an opportunity to hear our conclusions and discuss with us the resolution of any audit issues.

Please note that if a quorum of Commissioners attend the exit conference, the District is responsible for ensuring requirements of the Open Public Meetings Act are met.

If you have any questions or matters that you would like to discuss with us before the exit conference, feel free to contact me by email at [taylorap@sao.wa.gov](mailto:taylorap@sao.wa.gov).

Sincerely,

April Taylor, CPA  
Auditor in Charge



**Shore Metro Park District**  
*225 E 5<sup>th</sup> St. Port Angeles, WA 98362 – Tel. 360-417-9767*  
*[www.williamshorepool.org](http://www.williamshorepool.org)*

May 25, 2021

State Auditor's Office  
451 SW Sedgwick Rd, Suite 200  
Port Orchard, WA 98367

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Shore Metro Park District for accountability audit for the period from January 1, 2017 through December 31, 2019 and the financial statement audit for the period from January 1, 2019 through December 31, 2019. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

**General Representations:**

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
  - a. Financial records and related data.
  - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
  - d. Communications from regulatory agencies, government representatives or others concerning possible material noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
  - e. Related party relationships and transactions.
  - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.



**Shore Metro Park District**  
225 E 5<sup>th</sup> St. Port Angeles, WA 98362 – Tel. 360-417-9767  
[www.williamshorepool.org](http://www.williamshorepool.org)

4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
7. Except as discussed with you, we have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.
10. We are responsible for taking corrective action on audit findings, if needed and have developed a corrective action plan, if needed.

**Additional representations related to the financial statements:**

1. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
3. The financial statements properly classify all funds and activities.
4. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
5. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
6. Ending cash and investments are properly classified as reserved and unreserved.
7. Significant assumptions we used in making accounting estimates are reasonable.
8. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
  - Interfund, internal, and intra-entity activity and balances.
  - Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - Joint ventures and other related organizations.
  - Guarantees under which the government is contingently liable.



**Shore Metro Park District**  
225 E 5<sup>th</sup> St. Port Angeles, WA 98362 – Tel. 360-417-9767  
[www.williamshorepool.org](http://www.williamshorepool.org)

- All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
  - Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
9. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
10. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
- Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
  - Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
  - Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
11. We acknowledge our responsibility for reporting supplementary information such as: the Schedule of Liabilities in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
12. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
13. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
14. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Sincerely

Steven D. Burke  
Executive Director  
William Shore Pool District



Shore Metro Park District  
*225 E 5<sup>th</sup> St. Port Angeles, WA 98362 – Tel. 360-417-9767*  
*[www.williamshorepool.org](http://www.williamshorepool.org)*



# William Shore Memorial Pool District Statements of Financial Position

As of April 30, 2021 and 2020

	Apr 30, 21	Apr 30, 20
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	623,958.14	574,893.47
10100 · Cash in Till	1,100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	115,041.60	34,194.21
10400 · Cash in Operating Account	332,043.36	251,016.13
10500 · Money Market Account	120,060.73	120,090.72
10900 · Receivable from Construct Acct	0.00	18,628.65
Total 10150 · Kitsap Bank	567,145.69	423,929.71
10550 · Construction Funds		
10020 · D A Davidson & Co		
10070 · DADCO - Money Market	818,786.01	5,663,353.22
10050 · DADCO - Capital Improve Acct	0.00	2,554,619.54
Total 10020 · D A Davidson & Co	818,786.01	8,217,972.76
10600 · Kitsap Construction Account		
10080 · Bond Fund-Capitalized Interest	221,317.05	221,317.05
10090 · Bond Reserve Fund	480,682.95	480,682.95
10600 · Kitsap Construction Account - Other	36,496.03	36,496.03
Total 10600 · Kitsap Construction Account	738,496.03	738,496.03
10950 · Payable to Operating Acct	0.00	-18,628.65
10550 · Construction Funds - Other	-36,496.03	-36,496.03
Total 10550 · Construction Funds	1,520,786.01	8,901,344.11
Total Checking/Savings	2,712,989.84	9,900,267.29
Other Current Assets		
12000 · Deposit in Transit	15,066.50	17.49
12500 · PASD Advance	0.00	301.59
12501 · Tukwila Advance	0.00	659.10
Total Other Current Assets	15,066.50	978.18
Total Current Assets	2,728,056.34	9,901,245.47
Fixed Assets		
15000 · Building and Improvements	1,998,731.72	1,998,731.72
16000 · Equipment	75,791.71	88,291.71
16300 · New Construction		
16305 · Land	88,403.13	88,403.13
16310 · Project Management Services	130,788.53	123,963.53
16320 · Architecture and Engineering	1,350,193.00	1,254,424.37
16330 · Pre-Construction Services	233,833.55	234,418.55
16340 · Permitting	180,142.92	179,983.92
16350 · Construction - Aquatic Center	17,954,347.65	11,082,467.03
16355 · Construction - Horizon Center	356,929.59	356,929.59
16360 · Testing and Inspection	2,242.50	2,242.50
16370 · Survey, Testing & Commissioning	89,974.29	58,251.29
16380 · Equipment and Furnishings	28,726.60	0.00
Total 16300 · New Construction	20,415,581.76	13,381,083.91
Total Fixed Assets	22,490,105.19	15,468,107.34
Other Assets		
18600 · Bond Expense	179,754.00	182,862.51
Total Other Assets	179,754.00	182,862.51
<b>TOTAL ASSETS</b>	<b>25,397,915.53</b>	<b>25,552,215.32</b>

# William Shore Memorial Pool District Statements of Financial Position

As of April 30, 2021 and 2020

	Apr 30, 21	Apr 30, 20
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 · Accounts Payable	21,635.80	1,417,601.18
<b>Total Accounts Payable</b>	21,635.80	1,417,601.18
<b>Credit Cards</b>		
21005 · Citi Cards	8,170.55	13,841.29
<b>Total Credit Cards</b>	8,170.55	13,841.29
<b>Other Current Liabilities</b>		
2110 · Direct Deposit Liabilities	0.00	135.71
22000 · Wages Payable	29,999.60	10,190.42
22500 · Accrued Cafeteria Plan Liab	15,213.80	11,903.90
23000 · Deferred Compensation Liability	1,160.50	3,381.50
24000 · Payroll Liabilities		
24000PF · PFML	503.79	0.00
24000-E · Employment Security	2,642.19	0.00
24000-L · Labor & Industries	7,041.11	0.00
24000 · Payroll Liabilities - Other	1,235.22	3,909.54
<b>Total 24000 · Payroll Liabilities</b>	11,422.31	3,909.54
24500 · Accrued Sales Tax Liability	4,089.63	0.00
26500 · Uncashed old paychecks	1,755.16	5,427.55
<b>Total Other Current Liabilities</b>	63,641.00	34,948.62
<b>Total Current Liabilities</b>	93,447.35	1,466,391.09
<b>Long Term Liabilities</b>		
27100 · Pre-existing Debt		
27200 · 2017A Bond Kitsap (Van)	0.00	2,461.23
27300 · LOCAL Loan I	31,306.13	45,823.39
27310 · LOCAL Loan II	154,772.75	208,126.47
27400 · 2013A LTGO - Kitsap	183,045.68	252,231.75
<b>Total 27100 · Pre-existing Debt</b>	369,124.56	508,642.84
28000 · New Construction Loans		
28200 · 2020A Revenue Bond (Kitsap)	7,565,000.00	7,565,000.00
28100 · 2018A Bond (Public)	9,475,000.00	9,650,000.00
<b>Total 28000 · New Construction Loans</b>	17,040,000.00	17,215,000.00
25700 · Deferred Premium on Issuance	317,980.76	328,376.35
<b>Total Long Term Liabilities</b>	17,727,105.32	18,052,019.19
<b>Total Liabilities</b>	17,820,552.67	19,518,410.28
<b>Equity</b>		
32000 · Unrestricted Net Assets	7,064,574.94	3,726,334.91
Net Income	512,787.92	2,307,470.13
<b>Total Equity</b>	7,577,362.86	6,033,805.04
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>25,397,915.53</b>	<b>25,552,215.32</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the four months ending April 30, 2021 and 2020

	Apr 21	Apr 20
<b>Income</b>		
3300000 · Operating Income		
3111000 · Real and Property Taxes	623,958.14	570,318.42
3172000 · Leasehold Excise Tax	0.00	90.30
3417000 · Merchandise Sales		
3417100 · Merchandise Sales	1,918.00	0.00
Total 3417000 · Merchandise Sales	1,918.00	0.00
3470000 · Activities/User Fees		
3473013 · Special Events/Gift Certif.	6,321.00	0.00
3625062 · Group Entrance Fees	6,915.50	0.00
3473010 · General Admissions	12,416.25	0.00
3473011 · Pass Sales	17,702.51	0.00
Total 3470000 · Activities/User Fees	43,355.26	0.00
3500000 · Programming		
3476565 · Summer Camp	1,900.00	0.00
3476045 · Exercise Classes	483.01	0.00
3476035 · Swim Instruction	12,174.50	0.00
3500010 · After School Care	6,594.50	6,814.30
Total 3500000 · Programming	21,152.01	6,814.30
3951030 · Sale of County Timber	0.00	4,481.83
48000 · Investment Income		
48100 · Interest Income from Operating	0.00	5.39
48000 · Investment Income - Other	2.46	0.00
Total 48000 · Investment Income	2.46	5.39
Total 3300000 · Operating Income	690,385.87	581,710.24
48200 · Grants for Capital Projects		
44850 · State Grants	0.00	205,753.51
48210 · Interest Income	0.25	5,956.44
48220 · Dividend Income	6.71	5,917.33
48230 · Realized Gains and Losses	0.00	-11.42
48240 · Unrealized Gains and Losses	0.00	-3,394.02
Total 48200 · Grants for Capital Projects	6.96	214,221.84
<b>Total Income</b>	690,392.83	795,932.08
<b>Gross Profit</b>	690,392.83	795,932.08
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	120.00	119.00
100020 · Lifeguards/Swim Instructor	25,822.23	0.00
100021 · Spark Squad Personnel Costs		
100027 · Cleaning Services	372.00	0.00
100024 · Spark Squad Coordinator	3,910.50	4,015.50
100025 · Spark Squad Leaders	3,007.92	5,248.26
Total 100021 · Spark Squad Personnel Costs	7,290.42	9,263.76
100030 · Fitness Instructor	1,432.33	0.00
100040 · Head Guards	6,298.01	1,477.18
100050 · Manager	5,370.00	5,210.00
100055 · Coordinators		
100057 · Member Svcs Coordinator	3,826.50	3,075.00
100056 · Aquatics Coordinator	3,363.94	65.63
Total 100055 · Coordinators	7,190.44	3,140.63
100060 · Maintenance	1,364.00	0.00
100065 · Front Desk	10,339.78	0.00
100070 · Executive Director	5,551.50	5,551.50
Total 100000 · Regular Time	70,778.71	24,762.07
100090 · Sick/Vacation Pay	1,271.45	2,259.36
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	72,050.16	27,021.43

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the four months ending April 30, 2021 and 2020

	Apr 21	Apr 20
200000 · Personnel Benefits		
200020 · Federal Payroll Taxes	5,734.11	2,103.21
200032 · Cafeteria Plan	555.15	555.15
200035 · Health Insurance - Sal Employee	2,672.21	1,499.64
200040 · Unemployment Compensation	1,191.78	158.94
200045 · Department of Labor & Industry	1,479.27	494.48
Total 200000 · Personnel Benefits	11,632.52	4,811.42
300000 · Supplies		
310020 · Lifeguard Supplies		
310027 · Lifeguard supplies & equipment	860.75	170.10
310020 · Lifeguard Supplies - Other	459.47	0.00
Total 310020 · Lifeguard Supplies	1,320.22	170.10
310013 · Front of House		
310018 · Items for Resale	3,069.18	0.00
Total 310013 · Front of House	3,069.18	0.00
310000 · Office Supplies		
310010 · Office Supplies	401.02	84.87
310028 · Computer Supplies	33.24	0.00
310040 · Subscriptions	82.14	102.29
310042 · Memberships and Dues	135.00	-310.00
310019 · Print and Copying Service	116.13	227.17
Total 310000 · Office Supplies	767.53	104.33
310050 · Program Supplies and Equipment		
310325 · Special Events	15.00	0.00
310330 · After School Program		
310380 · Rent Expense	0.00	1,225.00
310340 · Program/Office Supplies	16.60	314.99
310350 · Food Service Supplies	204.98	1,417.02
310370 · Transportation	13.00	123.66
Total 310330 · After School Program	234.58	3,080.67
310400 · Summer Camp Program		
310440 · Program/Office Supplies	0.00	34.77
Total 310400 · Summer Camp Program	0.00	34.77
Total 310050 · Program Supplies and Equipment	249.58	3,115.44
310100 · Maintenance Supplies and Repair		
310030 · Pool Chemicals	618.59	0.00
310035 · Cleaning & Janitorial Supplies	139.26	0.00
310135 · Maintenance Supplies	710.61	86.81
310100 · Maintenance Supplies and Repair - Other	340.40	0.00
Total 310100 · Maintenance Supplies and Repair	1,808.86	86.81
350010 · Small Tools and Minor Equipment	5.34	3.80
300000 · Supplies - Other	21.73	0.00
Total 300000 · Supplies	7,242.44	3,480.48
4000000 · Charges for Services		
410020 · Professional Services		
410010 · Bank charges	142.33	10.95
410013 · Network/Computer Service	440.00	132.02
410041 · Accounting Services	1,580.00	1,450.00
410071 · Legal Services	242.50	18.50
41080 · Credit Card Charges	106.43	349.87
Total 410020 · Professional Services	2,511.26	1,961.34
420000 · Communications		
420010 · Telephone	311.02	643.07
420023 · Website and Internet	0.00	428.20
Total 420000 · Communications	311.02	1,071.27

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the four months ending April 30, 2021 and 2020

	Apr 21	Apr 20
430000 · Travel		
430010 · Conference, Convention, Meeting	0.00	32.32
430015 · Travel Allowance	6.00	0.00
430020 · Training	0.00	58.50
430000 · Travel - Other	92.38	0.00
Total 430000 · Travel	98.38	90.82
440010 · Advertising	580.48	0.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	188.59	168.23
Total 450000 · Operating Rentals and Leases	188.59	168.23
470090 · Utilities	13,800.98	595.76
480000 · Repair and Maint-Contracted		
480130 · Landscape Maintenance	1,305.60	0.00
480120 · Janitorial Services	5,141.76	0.00
480010 · Building-Repair and Maintenance	0.00	135.00
480040 · Equipment-Repair & Maintenance	2,114.51	737.34
Total 480000 · Repair and Maint-Contracted	8,561.87	872.34
500000 · Intergovernmental Services		
530040 · State Sales and B & O Tax	3,900.27	0.00
Total 500000 · Intergovernmental Services	3,900.27	0.00
Total 4000000 · Charges for Services	29,952.85	4,759.76
Total 57620 · Operating Costs	120,877.97	40,073.09
5850000 · Nonoperational Expenses		
510005 · State Auditor	4,841.02	0.00
Total 5850000 · Nonoperational Expenses	4,841.02	0.00
Total Expense	125,718.99	40,073.09
Net Income	564,673.84	755,858.99

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending April 30, 2021

	Apr 21	Budget	Jan - Apr 21	YTD Budget	Annual Budget
<b>Income</b>					
3300000 · Operating Income					
311000 · Real and Property Taxes	623,958.14	137,500.00	813,159.26	550,000.00	1,650,000.00
311300 · Sale of Tax Title Property	0.00	0.00	0.00	0.00	0.00
317200 · Leasehold Excise Tax	0.00	1,250.00	3,524.63	5,000.00	15,000.00
317400 · Timber Excise Tax	0.00	333.33	0.00	1,333.32	3,999.96
3370759 · Housing Authority PILT	0.00	0.00	0.00	0.00	0.00
3417000 · Merchandise Sales					
3417010 · Vending Revenue	0.00	0.00	0.00	0.00	0.00
3417100 · Merchandise Sales	1,918.00	833.33	5,220.55	3,333.32	9,999.96
Total 3417000 · Merchandise Sales	1,918.00	833.33	5,220.55	3,333.32	9,999.96
3470000 · Activities/User Fees					
3473013 · Special Events/Gift Certif.	6,321.00	1,250.00	7,308.50	5,000.00	15,000.00
3625062 · Group Entrance Fees	6,915.50	5,000.00	10,237.50	20,000.00	60,000.00
3473010 · General Admissions	12,416.25	6,250.00	45,475.73	25,000.00	75,000.00
3473011 · Pass Sales	17,702.51	8,333.33	71,661.40	33,333.32	99,999.96
3473012 · Room Rentals	0.00	2,500.00	0.00	10,000.00	30,000.00
Total 3470000 · Activities/User Fees	43,355.26	23,333.33	134,683.13	93,333.32	279,999.96
3500000 · Programming					
3476565 · Summer Camp	1,900.00		1,900.00		
3476045 · Exercise Classes	483.01	0.00	555.01	0.00	0.00
3476035 · Swim Instruction	12,174.50	10,000.00	32,333.24	40,000.00	120,000.00
3500010 · After School Care	6,594.50	8,333.33	12,501.26	33,333.32	99,999.96
3500020 · Full Day Camp	0.00	4,166.67	0.00	16,666.68	50,000.04
Total 3500000 · Programming	21,152.01	22,500.00	47,289.51	90,000.00	270,000.00
3620000 · Non Operational Rentals					
3625000 · Lease of Cnty Land (DNR) Other	0.00	16.67	0.00	66.68	200.04
Total 3620000 · Non Operational Rentals	0.00	16.67	0.00	66.68	200.04
3670000 · Direct Public Support					
3698100 · Cash Overages and Shortages	0.00		44.00		
Total 3670000 · Direct Public Support	0.00		44.00		
3699000 · Other Miscellaneous Revenue	0.00		535.82		
3951030 · Sale of County Timber	0.00	4,166.67	0.00	16,666.68	50,000.04
48000 · Investment Income					
48100 · Interest Income from Operating	0.00		8.65		
48000 · Investment Income - Other	2.46		2.46		
Total 48000 · Investment Income	2.46		11.11		
Total 3300000 · Operating Income	690,385.87	189,933.33	1,004,468.01	759,733.32	2,279,199.96
48200 · Grants for Capital Projects					
44850 · State Grants	0.00	14,250.00	50,000.00	57,000.00	171,000.00
48210 · Interest Income	0.25		1.74		
48220 · Dividend Income	6.71		39.08		
48230 · Realized Gains and Losses	0.00		-6.85		
48200 · Grants for Capital Projects - Other	0.00		0.44		
Total 48200 · Grants for Capital Projects	6.96	14,250.00	50,034.41	57,000.00	171,000.00
Total Income	690,392.83	204,183.33	1,054,502.42	816,733.32	2,450,199.96
Gross Profit	690,392.83	204,183.33	1,054,502.42	816,733.32	2,450,199.96
<b>Expense</b>					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100010 · Clerk Services	120.00	125.00	478.50	500.00	1,500.00
100020 · Lifeguards/Swim Instructor	25,822.23	17,500.00	100,804.43	70,000.00	210,000.00
100021 · Spark Squad Personnel Costs					
100027 · Cleaning Services	372.00		1,271.00		
100024 · Spark Squad Coordinator	3,910.50	5,166.67	13,923.00	20,666.68	62,000.04
100025 · Spark Squad Leaders	3,007.92	5,000.00	11,338.34	20,000.00	60,000.00
100026 · Food Service Workers	0.00	833.33	0.00	3,333.32	9,999.96
Total 100021 · Spark Squad Personnel Costs	7,290.42	11,000.00	26,532.34	44,000.00	132,000.00
100030 · Fitness Instructor	1,432.33	2,500.00	4,463.49	10,000.00	30,000.00
100040 · Head Guards	6,298.01	7,083.33	26,693.09	28,333.32	84,999.96
100425 · Party Supervisor	0.00	1,000.00	0.00	4,000.00	12,000.00
100450 · Party Staff	0.00	833.33	0.00	3,333.32	9,999.96
100050 · Manager	5,370.00	5,316.67	18,435.77	21,266.68	63,800.04
100055 · Coordinators					
100057 · Member Svcs Coordinator	3,826.50	3,500.00	13,605.76	14,000.00	42,000.00
100056 · Aquatics Coordinator	3,363.94	3,250.00	13,219.94	13,000.00	39,000.00
Total 100055 · Coordinators	7,190.44	6,750.00	26,825.70	27,000.00	81,000.00
100060 · Maintenance	1,364.00	1,750.00	5,149.00	7,000.00	21,000.00
100065 · Front Desk	10,339.78	4,083.33	39,966.94	16,333.32	48,999.96
100070 · Executive Director	5,551.50	5,416.67	24,981.75	21,666.68	65,000.04
Total 100000 · Regular Time	70,778.71	63,358.33	274,333.01	253,433.32	760,299.96
100090 · Sick/Vacation Pay	1,271.45	1,666.67	3,417.44	6,666.68	20,000.04
Total 100001 · Salaries and Wages	72,050.16	65,025.00	277,750.45	260,100.00	780,300.00
200000 · Personnel Benefits					
200020 · Federal Payroll Taxes	5,734.11	4,583.33	21,356.42	18,333.32	54,999.96
200032 · Cafeteria Plan	555.15	550.00	3,474.49	2,200.00	6,600.00
200035 · Health Insurance - Sal Employee	2,672.21	3,333.33	12,201.11	13,333.32	39,999.96
200040 · Unemployment Compensation	1,191.78	416.67	4,411.83	1,666.68	5,000.04
200045 · Department of Labor & Industry	1,479.27	1,500.00	5,320.76	6,000.00	18,000.00
Total 200000 · Personnel Benefits	11,632.52	10,383.33	46,764.61	41,533.32	124,599.96

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending April 30, 2021

	Apr 21	Budget	Jan - Apr 21	YTD Budget	Annual Budget
<b>300000 - Supplies</b>					
310020 - Lifeguard Supplies					
310026 - Uniforms and Clothing	0.00	83.33	0.00	333.32	999.96
310027 - Lifeguard supplies & equipment	860.75	250.00	2,330.30	1,000.00	3,000.00
310020 - Lifeguard Supplies - Other	459.47		1,063.49		
<b>Total 310020 - Lifeguard Supplies</b>	<b>1,320.22</b>	<b>333.33</b>	<b>3,393.79</b>	<b>1,333.32</b>	<b>3,999.96</b>
310013 - Front of House					
310018 - Items for Resale	3,069.18	833.33	7,788.59	3,333.32	9,999.96
310017 - Promotional	0.00	166.67	0.00	666.68	2,000.04
310016 - Coffee	0.00	83.33	183.62	333.32	999.96
310015 - Uniforms	0.00	41.67	1,670.90	166.68	500.04
<b>Total 310013 - Front of House</b>	<b>3,069.18</b>	<b>1,125.00</b>	<b>9,643.11</b>	<b>4,500.00</b>	<b>13,500.00</b>
310000 - Office Supplies					
310010 - Office Supplies	401.02	1,000.00	2,100.08	4,000.00	12,000.00
310028 - Computer Supplies	33.24	208.33	1,992.68	833.32	2,499.96
310040 - Subscriptions	82.14	33.33	393.38	133.32	399.96
310042 - Memberships and Dues	135.00	41.67	167.59	166.68	500.04
310019 - Print and Copying Service	116.13	208.33	625.23	833.32	2,499.96
310000 - Office Supplies - Other	0.00		114.25		
<b>Total 310000 - Office Supplies</b>	<b>767.53</b>	<b>1,491.66</b>	<b>5,393.21</b>	<b>5,966.64</b>	<b>17,899.92</b>
310050 - Program Supplies and Equipment					
310300 - Instructor Supplies	0.00	66.67	824.45	266.68	800.04
310320 - Party Good & Supplies	0.00	500.00	0.00	2,000.00	6,000.00
310325 - Special Events	15.00	250.00	32.77	1,000.00	3,000.00
310330 - After School Program					
310340 - Program/Office Supplies	16.60	250.00	174.32	1,000.00	3,000.00
310350 - Food Service Supplies	204.98	166.67	697.73	666.68	2,000.04
310360 - Field Trips	0.00	41.67	0.00	166.68	500.04
310370 - Transportation	13.00	41.67	154.38	166.68	500.04
310375 - Uniforms	0.00	41.67	128.31	166.68	500.04
<b>Total 310330 - After School Program</b>	<b>234.58</b>	<b>541.68</b>	<b>1,154.74</b>	<b>2,166.72</b>	<b>6,500.16</b>
310400 - Summer Camp Program					
310440 - Program/Office Supplies	0.00	250.00	0.00	1,000.00	3,000.00
310445 - Uniforms	0.00	66.67	0.00	266.68	800.04
310450 - Food Service Supplies	0.00	1,250.00	0.00	5,000.00	15,000.00
310460 - Field Trips	0.00	333.33	0.00	1,333.32	3,999.96
310470 - Transportation	0.00	83.33	16.30	333.32	999.96
<b>Total 310400 - Summer Camp Program</b>	<b>0.00</b>	<b>1,983.33</b>	<b>16.30</b>	<b>7,933.32</b>	<b>23,799.96</b>
310050 - Program Supplies and Equipment - Other	0.00		807.23		
<b>Total 310050 - Program Supplies and Equipment</b>	<b>249.58</b>	<b>3,341.68</b>	<b>2,835.49</b>	<b>13,366.72</b>	<b>40,100.16</b>
310100 - Maintenance Supplies and Repair					
310030 - Pool Chemicals	618.59	1,666.67	5,769.03	6,666.68	20,000.04
310035 - Cleaning & Janitorial Supplies	139.26	833.33	4,946.21	3,333.32	9,999.96
310135 - Maintenance Supplies	710.61	416.67	2,064.48	1,666.68	5,000.04
310100 - Maintenance Supplies and Repair - Other	340.40		378.06		
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>1,808.86</b>	<b>2,916.67</b>	<b>13,157.78</b>	<b>11,666.68</b>	<b>35,000.04</b>
350010 - Small Tools and Minor Equipment	5.34	41.67	6,511.73	166.68	500.04
300000 - Supplies - Other	21.73		21.73		
<b>Total 300000 - Supplies</b>	<b>7,242.44</b>	<b>9,250.01</b>	<b>40,956.84</b>	<b>37,000.04</b>	<b>111,000.12</b>
<b>4000000 - Charges for Services</b>					
410020 - Professional Services					
410010 - Bank charges	142.33	12.50	730.88	50.00	150.00
410013 - Network/Computer Service	440.00	416.67	1,320.00	1,666.68	5,000.04
410030 - Transaction Services (Rec1)	0.00	416.67	0.00	1,666.68	5,000.04
410041 - Accounting Services	1,580.00	1,583.33	7,394.80	6,333.32	18,999.96
410071 - Legal Services	242.50	41.67	483.00	166.68	500.04
410080 - Credit Card Charges	106.43	1,250.00	573.27	5,000.00	15,000.00
410020 - Professional Services - Other	0.00		200.00		
<b>Total 410020 - Professional Services</b>	<b>2,511.26</b>	<b>3,720.84</b>	<b>10,701.95</b>	<b>14,883.36</b>	<b>44,650.08</b>
420000 - Communications					
420010 - Telephone	311.02	666.67	2,208.43	2,666.68	8,000.04
420020 - Postage, Mailing Service	0.00	25.00	16.50	100.00	300.00
420023 - Website and Internet	0.00	166.67	881.11	666.68	2,000.04
<b>Total 420000 - Communications</b>	<b>311.02</b>	<b>858.34</b>	<b>3,106.04</b>	<b>3,433.36</b>	<b>10,300.08</b>
430000 - Travel					
430015 - Travel Allowance	6.00	250.00	467.11	1,000.00	3,000.00
430020 - Training	0.00	416.67	1,541.59	1,666.68	5,000.04
430000 - Travel - Other	92.38		274.67		
<b>Total 430000 - Travel</b>	<b>98.38</b>	<b>666.67</b>	<b>2,283.37</b>	<b>2,666.68</b>	<b>8,000.04</b>
440010 - Advertising	580.48	208.33	580.48	833.32	2,499.96
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	188.59	175.00	754.36	700.00	2,100.00
<b>Total 450000 - Operating Rentals and Leases</b>	<b>188.59</b>	<b>175.00</b>	<b>754.36</b>	<b>700.00</b>	<b>2,100.00</b>
460030 - Insurance-Property & Liability	0.00	1,416.67	46,845.00	5,666.68	17,000.04
470090 - Utilities	13,800.98	16,666.67	51,947.95	66,666.68	200,000.04
480000 - Repair and Maint-Contracted					
480130 - Landscape Maintenance	1,305.60	1,000.00	3,599.05	4,000.00	12,000.00
480120 - Janitorial Services	5,141.76	4,333.33	10,283.52	17,333.32	51,999.96
480010 - Building-Repair and Maintenance	0.00	208.33	11,232.84	833.32	2,499.96
480040 - Equipment-Repair & Maintenance	2,114.51	333.33	3,258.91	1,333.32	3,999.96
<b>Total 480000 - Repair and Maint-Contracted</b>	<b>8,561.87</b>	<b>5,874.99</b>	<b>28,374.32</b>	<b>23,499.96</b>	<b>70,499.88</b>
49000 - Miscellaneous Expense					
66900 - Reconciliation Discrepancies	0.00		960.69		
49000 - Miscellaneous Expense - Other	0.00		0.00		
<b>Total 49000 - Miscellaneous Expense</b>	<b>0.00</b>		<b>960.69</b>		

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending April 30, 2021

	Apr 21	Budget	Jan - Apr 21	YTD Budget	Annual Budget
500000 - Intergovernmental Services					
530040 - State Sales and B & O Tax	3,900.27	1,250.00	7,887.74	5,000.00	15,000.00
530070 - Clallam County Treas - Prop Tax	0.00	291.67	3,014.51	1,166.68	3,500.04
Total 500000 - Intergovernmental Services	3,900.27	1,541.67	10,902.25	6,166.68	18,500.04
Total 4000000 - Charges for Services	29,952.85	31,129.18	156,456.41	124,516.72	373,550.16
Total 57620 - Operating Costs	120,877.97	115,787.52	521,928.31	463,150.08	1,389,450.24
5850000 - Nonoperational Expenses					
510005 - State Auditor	4,841.02	833.33	17,282.02	3,333.32	9,999.96
65550 - State Excise Tax	0.00		2,504.17		
830020 - Interest Expense					
5927676 - 2020A Revenue Bond (Kitsap)	0.00	19,470.75	0.00	77,883.00	233,649.00
5927675 - 2018A Bond (Public)	0.00	32,086.50	0.00	128,346.00	385,038.00
5927672 - 2013A LTGO Kitsap	0.00	447.76	0.00	1,791.04	5,373.12
5927671 - Local Loan II	0.00	546.93	0.00	2,187.72	6,563.16
5927670 - Local Loan I	0.00	98.65	0.00	394.60	1,183.80
Total 830020 - Interest Expense	0.00	52,650.59	0.00	210,602.36	631,807.08
Total 5850000 - Nonoperational Expenses	4,841.02	53,483.92	19,786.19	213,935.68	641,807.04
Total Expense	125,718.99	169,271.44	541,714.50	677,085.76	2,031,257.28
Net Income	564,673.84	34,911.89	512,787.92	139,647.56	418,942.68



# William Shore Memorial Pool District

## Payables

### Operating Account

As of April 30, 2021

Check	04/03/2021	9819	McClain, Crouse & Co, PS	\$ 1,580.00
Bill Pmt -Check	04/15/2021	9820	Angeles Communications, Inc.	\$ 161.02
Bill Pmt -Check	04/15/2021	9821	Canon Financial Services, Inc	\$ 188.59
Bill Pmt -Check	04/15/2021	9822	Cascade Columbia Distribution Company	\$ 729.36
Bill Pmt -Check	04/15/2021	9823	Chris Jackson	\$ 444.80
Bill Pmt -Check	04/15/2021	9824	City of PA	\$ 12,861.55
Bill Pmt -Check	04/15/2021	9825	Dan Blood's Creative Landscaping, Inc.	\$ 1,205.45
Bill Pmt -Check	04/15/2021	9826	IT Support Services	\$ 440.00
Bill Pmt -Check	04/15/2021	9827	Pacific Office Equipment	\$ 107.34
Bill Pmt -Check	04/15/2021	9828	State Auditor's Office	\$ 7,498.87
Bill Pmt -Check	04/15/2021	9829	The Hartford	\$ 215.00
Bill Pmt -Check	04/15/2021	9830	Thurmans	\$ 76.80
Check	04/30/2021	9659	Department of Licensing	\$ 13.00
				<u>\$ 25,521.78</u>

**William Shore Memorial Pool District**  
**Payroll**  
**April 5, 2021**

Paycheck	04/05/2021	9794	Amiot, Ryan	\$	974.82
Paycheck	04/05/2021	9795	Arand, Thomas S	\$	13.01
Paycheck	04/05/2021	9796	Branscum-Higuera, Jacob M.	\$	1,013.08
Paycheck	04/05/2021	9797	Burke, Steven D.	\$	1,455.21
Paycheck	04/05/2021	9798	Burwell, Wendy L.	\$	39.31
Paycheck	04/05/2021	9799	Clark, Benjamin R	\$	531.85
Paycheck	04/05/2021	9800	Dewater, Carlee N.	\$	219.45
Paycheck	04/05/2021	9801	Edwards, Anne C.	\$	103.96
Paycheck	04/05/2021	9802	Hjeltneseth, Julie	\$	117.49
Paycheck	04/05/2021	9803	Hunt, Karen C.	\$	10.73
Paycheck	04/05/2021	9804	Hunter, Sage E	\$	332.14
Paycheck	04/05/2021	9805	Jacobson, Brianna R	\$	975.53
Paycheck	04/05/2021	9806	Jones, Ramona L	\$	334.40
Paycheck	04/05/2021	9807	Latson-Lacy, Drake A.	\$	530.13
Paycheck	04/05/2021	9808	Murphy, James H.	\$	583.25
Paycheck	04/05/2021	9809	Nevaril, Olivia	\$	72.54
Paycheck	04/05/2021	9810	Pease, Josh Q.	\$	803.50
Paycheck	04/05/2021	9811	Reid, Emilee F.	\$	440.30
Paycheck	04/05/2021	9812	Robbins, Samantha M.	\$	598.74
Paycheck	04/05/2021	9813	Rockett, Lisabeth	\$	174.47
Paycheck	04/05/2021	9814	Singhose, Patrick G.	\$	1,208.01
Paycheck	04/05/2021	9815	Smith, Virginia	\$	1,708.87
Paycheck	04/05/2021	9816	Williams, Sallie	\$	183.45
Paycheck	04/05/2021	9817	Wray, Olivia DJ	\$	850.92
Paycheck	04/05/2021	9818	Kenton, Leia K.	\$	39.58
				\$	<u>13,314.74</u>

**William Shore Memorial Pool District**  
**Payroll**  
**April 20, 2021**

Paycheck	04/20/2021	9831	Amiot, Ryan	\$	758.29
Paycheck	04/20/2021	9832	Arand, Thomas S	\$	170.20
Paycheck	04/20/2021	9833	Branscum-Higuera, Jacob M.	\$	810.56
Paycheck	04/20/2021	9834	Burke, Steven D.	\$	1,463.72
Paycheck	04/20/2021	3005	Clark, Benjamin R	\$	598.97
Paycheck	04/20/2021	9836	Davis, Tristan	\$	148.04
Paycheck	04/20/2021	9837	Dewater, Carlee N.	\$	74.73
Paycheck	04/20/2021	9838	Edwards, Anne C.	\$	42.24
Paycheck	04/20/2021	9839	Hjelmeseth, Julie	\$	161.87
Paycheck	04/20/2021	9840	Hunter, Sage E	\$	544.59
Paycheck	04/20/2021	9841	Jacobson, Brianna R	\$	950.82
Paycheck	04/20/2021	9842	Jones, Ramona L	\$	467.85
Paycheck	04/20/2021	9843	Kenton, Leia K.	\$	383.21
Paycheck	04/20/2021	9844	Latson-Lacy, Drake A.	\$	345.60
Paycheck	04/20/2021	9845	Murphy, James H.	\$	714.67
Paycheck	04/20/2021	9846	Nevaril, Olivia	\$	77.17
Paycheck	04/20/2021	9847	Pease, Josh Q.	\$	527.08
Paycheck	04/20/2021	9848	Reid, Emilee F.	\$	531.98
Paycheck	04/20/2021	9849	Robbins, Samantha M.	\$	635.86
Paycheck	04/20/2021	9850	Rockett, Lisabeth	\$	107.37
Paycheck	04/20/2021	3001	Singhose, Patrick G.	\$	1,065.33
Paycheck	04/20/2021	3002	Smith, Virginia	\$	1,832.67
Paycheck	04/20/2021	3003	Williams, Sallie	\$	155.23
Paycheck	04/20/2021	3004	Wray, Olivia DJ	\$	755.85
				\$	<u>13,323.90</u>

# QuickBooks Payroll Services

Sent: 04/01/2021

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Payroll service fee	\$64.74
Direct Deposit	\$18168.22
	-----
Total payment	\$18232.96

to be withdrawn from Kitsap Bank.

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Payroll Run Summary for 04/05/2021:

Paychecks	Direct Deposit
Total	18,168.22
DD3323 Amiot, Jessica L.	523.27
DD3324 Anderson, Michael P.	480.85
DD3325 Anderson, Susan I	58.49
DD3326 Bower, Victoria	212.26
DD3327 Catterson, Bridget N.	386.51
DD3328 Chilson-Hedin, Kira A.	401.13
DD3329 Colville, Caitlin A.	149.45
DD3330 Compton, Jessica R	2,088.14
DD3331 Cunningham, Fiona G.	218.80
DD3332 Gavin, Joshua M.	509.06
DD3333 Gordon, Sarah	475.99
DD3334 Grosz, Elyse	94.35
DD3335 Hogan, Elizabeth M	496.50
DD3336 Holshouser, Mathias C.	726.03
DD3337 Jeffries Johnson, Aubrey F.	995.60
DD3338 Koehler, Stuart P.	383.69
DD3339 Martin, Taylor B.	499.22
DD3340 Matthews, Harlon B.	658.73
DD3341 McClain, Adriana S	496.72
DD3342 Monger, Isabella L.	385.73
DD3343 Murphy, Clara R.	523.28
DD3344 Murphy, Emma O.	962.65
DD3345 Nelson, Jilliana R.	341.72
DD3346 Oakes, Trevin M.	394.46
DD3347 Roening, William DM	418.62
DD3348 Rudzinski, Jane	214.74
DD3349 Salas, Sophia M.	346.03
DD3350 Schafer-Murphy, Breanna L.	589.58
DD3351 Schmitt, Kiara A.	396.69
DD3352 Slater, Trisha M.	602.06
DD3353 Smith, Aspen E.	1,163.55
DD3354 Tiemersma, Sarah	1,539.28
DD3355 Washke, Hannah L.	210.10
DD3356 Wold, Jayde A	224.94

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# QuickBooks Payroll Services

Sent: 04/16/2021

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Payroll service fee	\$66.64
Direct Deposit	\$15443.12
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Total payment	\$15509.76

to be withdrawn from Kitsap Bank.

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## Payroll Run Summary for 04/20/2021:

### Paychecks

	Direct Deposit
Total	15,443.12
DD3357 Amiot, Jessica L.	252.69
DD3358 Anderson, Michael P.	517.05
DD3359 Bower, Victoria	232.40
DD3360 Burwell, Wendy L.	58.97
DD3361 Catterson, Bridget N.	128.61
DD3362 Chilson-Hedin, Kira A.	566.57
DD3363 Collins, Trevor	149.47
DD3364 Colville, Caitlin A.	94.22
DD3365 Compton, Jessica R	2,089.44
DD3366 Cooper, Rachel L.	38.99
DD3367 Gavin, Joshua M.	471.95
DD3368 Gordon, Sarah	603.54
DD3369 Grosz, Elyse	58.97
DD3370 Hogan, Elizabeth M	412.65
DD3371 Holshouser, Mathias C.	445.12
DD3372 Holshouser, Samara G.	110.47
DD3373 Jeffries Johnson, Aubrey F.	514.55
DD3374 Koehler, Stuart P.	499.56
DD3375 Martin, Taylor B.	548.31
DD3376 Matthews, Harlon B.	784.39
DD3377 McClain, Adriana S	272.33
DD3378 Monger, Isabella L.	123.13
DD3379 Murphy, Clara R.	426.09
DD3380 Murphy, Emma O.	876.87
DD3381 Nelson, Jilliana R.	273.55
DD3382 Oakes, Trevin M.	382.50
DD3383 Roening, William DM	418.63
DD3384 Rudzinski, Jane	107.35
DD3385 Salas, Sophia M.	171.96
DD3386 Schafer-Murphy, Breanna L.	305.90
DD3387 Schmitt, Kiara A.	601.98
DD3388 Slater, Trisha M.	397.01
DD3389 Smith, Aspen E.	1,035.92
DD3390 Tiemersma, Sarah	1,416.74
DD3391 Wold, Jayde A	55.24

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**William Shore Memorial Pool District**  
**Wire Transfers/ACH**  
**April 2021**

Type	Date	Num	Name	Credit
Apr 21				
Check	04/27/2021	eft	Department of the Treasury	189.36
Check	04/27/2021	eft	Department of Revenue	2,050.63
Check	04/22/2021	eft	Merchant Settlement	23.28
Liability Check	04/20/2021	eft	Deferred Compensation Program	1,110.50
Check	04/20/2021	eft	PFML	503.79
Check	04/20/2021	eft	Employment Security Department	1,471.63
Check	04/19/2021	eft	Department of Labor & Industries	6,347.75
Liability Check	04/15/2021	eft	Kitsap Bank	1,026.87
Check	04/12/2021	eft	Citi Cards	15,345.58
Liability Check	04/05/2021	eft	Deferred Compensation Program	1,110.50
Check	04/02/2021	eft	Gateway Billing	30.00
Check	04/02/2021	eft	Merchant Settlement	53.15
Check	04/01/2021	eft	Regence Blue Shield	2,520.45
Check	04/01/2021	eft	Bill Pay	5.95
Check	04/01/2021	eft	Unum Life Ins	151.76
Apr 21				<u>31,941.20</u>

**William Shore Memorial Pool District**  
**Payroll Tax - ACH**  
 April 30, 2021

Liability Check	04/23/2021	efps	Kitsap Bank	27-0992813	\$ 7,655.18
Liability Check	04/10/2021	efps	Kitsap Bank	27-0992813	\$ 8,447.38
					<u>\$ 16,102.56</u>