

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

February 25th, 2020

3:00 p.m.

COMMISSIONERS

ANNA MANILDI, BILL PEACH, RANDY JOHNSON, LATRISHA SUGGS, CHARLIE MCCAUGHAN

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

APPOINTMENT OF OFFICERS

APPOINTMENT OF BOARD MEMBERS LATRISHA SUGGS & CHARLIE MCCAUGHAN

CONSENT AGENDA

- Minutes of December 17th, 2019
- Ratification of the October 1-31st bill payments in the amount of \$856,604.54
- Ratification of the November 1-30th bill payments in the amount of \$1,521,247.04
- Ratification of the December 1-31st bill payments in the amount of \$291,303.37
- Ratification of the January 1-31st bill payments in the amount of \$2,606,766.14

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1a IFC for Change Order Ratification for GC/CM Contract (Neeley)
- 1b IFC for Change Order Ratification for Horizon Center Relocation Contracts
- 1c IFC for Project Status for Expansion and Renovation Project
- 1d IFC for Shore Aquatic Center Facility Rates and Hours

PUBLIC HEARING

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 March 24th, 2020 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

Item for Consideration by the Board of Commissioners

Agenda Item: ____1a____

Date: 2-25-2020

From: Steven Burke, Executive Director

Subject: Change Order Ratification for GC/CM Contract (Neeley)

- Summary:** With significant projects, change orders are anticipated and budgeted for. During our estimating process we removed some features to reduce the budget with the anticipation of the possibility of adding some features back in with the use of contingency funds. We budgeted \$1,061,000.00 in contingency funds for the project (Risk Contingency and Construction Contingency combined).
- RCW/Policy Requirements:** The change orders are being ratified rather than approved since the contingency funds were approved as part of the project budget.
- Background/Analysis:** Currently we are at 60% completion of the project and are past the bulk of renovation and dirt work, which has the greatest extent of needing contingency funds. Below is the chart of change orders which have arisen to date.

| Contingency/Change Order Tracking | | | | | | | |
|-----------------------------------|-------|-------------------------------------------------|--------------------------|---------------|--------------------------|---------------------------------|----------------------|
| CHANGE ORDER TRACKING | | | | | | | |
| PCO# | PCCO# | | | | Risk Contingency Funds** | Construction Contingency Funds* | Total Contingency |
| | | Opening Balance | | | \$341,000.00 | \$720,000.00 | \$1,061,000.00 |
| | | ITEMS | Reason | STATUS | | | PCCO Subtotal |
| 13 | 3 | Generator Transfer Switch Add | VE Add Back | Approved | | \$13,954.50 | |
| 15 | 3 | Upgrade Pool Panel | Code Requirement | Approved | | \$1,391.62 | \$15,346.12 |
| 12 | 4 | Excavate and Back Fill Surge and Pump Pit | Bidding Error | Approved | \$43,000.00 | | |
| 14 | 4 | Revised Electrical Service from Transformer | Code Requirement | Approved | | \$2,869.36 | \$45,869.36 |
| 6 | 5 | Revised Roofing Substrate | Work not Required | Approved | | (\$4,930.00) | |
| 21 | 5 | Trash Chutes | Design Add | Approved | | \$313.29 | |
| 23 | 5 | Outlet Chenges | Design Add | Approved | | \$1,892.42 | |
| 26 | 5 | Demo of AHU-1 Slab | Not Called out in Plans | Approved | | \$2,127.16 | |
| 29 | 5 | Waterline changes | Unforeseen Condition | Approved | | \$8,978.74 | |
| 31 | 5 | Smart Lam Washer Add | Unforeseen Condition | Approved | | \$1,882.04 | |
| 33 | 5 | Grab Rail | Code Requirement | Approved | | \$2,205.09 | |
| 34 | 5 | Bike Racks | Design Add | Approved | | \$1,802.23 | |
| 36 | 5 | colored Concrete Removal | Design Removal | Approved | | (\$10,000.00) | \$4,270.97 |
| 18 | 6 | AHU-2 Upgrade | VE Add Back | Approved | | \$116,674.44 | |
| 20 | 6 | Womens Locker Room Makeup counter | Design Add | Approved | | \$2,661.35 | |
| 44 | 6 | Irrigation Sleeves | Part of Landscape Budget | Approved | | \$3,422.57 | \$122,758.36 |
| 27 | 7 | Storm Changes | Unforeseen Condition | Approved | | (\$6,210.39) | |
| 28 | 7 | Sewer Changes | Unforeseen Condition | Approved | | \$15,522.23 | |
| 50 | 7 | Equipment Move Delay | Unforeseen Condition | Approved | | \$1,269.69 | |
| 61 | 7 | Beam Retrofit | Design Removal | Approved | | (\$197,418.00) | |
| 62 | 7 | Pool Plaster (Alt04/05) | VE Add Back | Approved | | \$120,722.72 | |
| 63 | 7 | Bleacher Seating | VE Add Back | Approved | | \$84,782.45 | |
| 64 | 7 | Unidentified Utilities at Water Line | Unforeseen Condition | Approved | | \$358.52 | |
| 65 | 7 | Existing Roof Drains and Stormwater | Missing in Plans | Approved | | \$1,181.30 | |
| 67 | 7 | Additional Erosion Control | Unforeseen Condition | Approved | | \$5,293.94 | |
| 68 | 7 | Regrade Curb and plug storm | Owner Survey Error | Approved | | \$631.72 | |
| 69 | 7 | Remove and Reset Manhole due to Survey Bust | Owner Survey Error | Approved | | \$2,581.62 | |
| 70 | 7 | Sewer Drop Connetion Demo and Rebuild | Unforeseen Condition | Approved | | \$12,223.61 | |
| 73 | 7 | Upgrade Gravel Barrow to Crushed Rock Back Fill | Unforeseen Condition | Approved | | \$1,487.83 | |
| 76 | 7 | Roof Drainage Connection at East Foundation | Missing in Plans | Approved | | \$3,534.99 | \$45,962.23 |
| | | Subtotal | | | \$43,000.00 | \$191,207.04 | \$234,207.04 |
| | | Sales Tax (8.7%) | | | \$0.00 | \$16,635.01 | |
| | | TOTAL | | | \$43,000.00 | \$207,842.05 | |
| | | | | | | Grand Total | \$250,842.05 |
| | | | | | | Contingency Balance | \$810,157.95 |

Over 50% of the changes were VE items added back in or Design Adds at our request. The other 50% is mostly changes required for utilities that were not anticipated.

4. **Financial Impact:** These change orders will use \$250,842.05 of our \$1,061,000.00 contingency funds allocated and budgeted for the project. I anticipate approximately \$250,000 more in future change orders mostly related to VE items to be added back in. If that holds accurate, we are on target to only use about 60% of our contingency budget.
5. **Environmental Impact:** None
6. **Recommended Action:** Motion to ratify the Change Orders listed.

Item for Consideration by the Board of Commissioners

Agenda Item: ____1b____

Date: 2-25-2020

From: Steven Burke, Executive Director

Subject: Change Order Ratification for Horizon Center Relocation Contracts

7. **Summary:** The project to relocate the Horizon Center House was contracted with two contractors: Aldergrove Construction and DB Davis House Movers. The Horizon Center relocation is part of the overall project budget but contracted separately and costs are itemized to track expenses and change orders. Change orders on the Horizon Center project totaled \$44,115.81.
8. **RCW/Policy Requirements:** The change orders are being ratified rather than approved since the contingency funds were approved as part of the project budget.
9. **Background/Analysis:** Currently we are at 100% completion of the Horizon Center project. The detailed list of change orders on each of the two contacts for the project are as follows:
 - a. **DB Davis House Moving Contract:** An additional **\$6,400** in rental fees occurred since the house was moved to the new location and then had to wait two months to clear permitting and fire easement approval. The rental is for the iron girder beams that had to be left under the house until the footings and stem walls were poured.
 - b. **Aldergrove Construction:** An additional **\$37,715.81** in change orders occurred due to unforeseen conditions of the building, to include:
 - i. Rotting wood siding below grade,
 - ii. Plumbing rusted and plugged,
 - iii. Sewer lines had to be redone,
 - iv. Electrical had to be updated to meet new code,
 - v. Extra parking space had to be added,
 - vi. Dryer venting had to be replaced,
 - vii. Drywall repairs to interior walls as a result of move.

Total Project Change Orders: \$44,115.81

10. **Financial Impact:** These change orders will use **\$44,115.81** of our **\$1,061,000.00** contingency funds allocated and budgeted for the project. Balance of contingency funds after these change orders is **\$762,204.00**. Since the project is completed there are no more anticipated costs relating to the project.
11. **Environmental Impact:** None
12. **Recommended Action:** Motion to ratify the Change Orders listed.

Item for Discussion by the Board of Commissioners

Agenda Item: __1c__

Date: 2-25-19

From: Steven Burke, Executive Director

Subject: Expansion and Renovation Project Status Report: February 2020

13. Summary: The District's Expansion and Renovation Project has completed 25 weeks of construction that is scheduled to conclude approximately June/July 2020.

14. RCW/Policy Requirements: None

15. Background/Analysis: The following are the milestones since our last board meeting:

- a. The Horizon Center relocation has been completed and Peninsula Behavioral Health is occupying the facility. In accordance with the agreement, PBH will provide us with an acceptance letter and then the property will transfer to PBH by fee simple escrow.
- b. West parking lot is paved
- c. All steel and CLT is installed
- d. Pools have been plumbed and poured. Pool tile is starting
- e. All exterior and interior wall framing is completed on both East and West sides
- f. All mechanical wall and ceiling rough-in is almost completed on West side
- g. East side mechanical rough-in is started.
- h. Fire sprinklers are being installed on West side.

16. Financial Impact: Construction costs through Jan 2020 are **\$8,742,491**. Attached are the following reports:

- a. Cash Flow report for Feb 2020 thru Aug 2020
- b. Project Budget
- c. Change Order Tracking Report: See Change Order IFC's

17. Environmental Impact: No Environmental issues have occurred to date

18. Recommended Action: No action required, update only

| ACCOUNTING CATEGORIES | BUDGET | | |
|-----------------------------------------------------------|---------------------|-------------------|---------------------|
| | Budget | Change | Adjusted Budget |
| Project Funding | | | |
| Cash Reserves | \$0 | \$0 | \$0 |
| 2018 LTGO Bonds Public Issue | \$9,998,941 | \$0 | \$9,998,941 |
| 2020 LTGO Revenue | \$6,800,000 | \$0 | \$6,800,000 |
| 2018 Legislative Appropriation | \$1,455,000 | \$0 | \$1,455,000 |
| 2019 Legislative Appropriation | \$823,200 | \$0 | \$823,200 |
| 2020 Legislative Appropriation (\$800,000 Promised) | \$0 | \$0 | \$450,000 |
| LTGO Bond Available Debt Capacity | \$0 | \$0 | \$0 |
| Land and Water Conservation Fund (LWCF) (RCO) (\$500,000) | \$500,000 | \$0 | \$500,000 |
| Community Development Block Grants (CDBG) (\$750,000) | \$750,000 | \$0 | \$750,000 |
| Opportunity Fund | \$50,000 | \$0 | \$50,000 |
| Bond Interest | \$135,000 | \$92,328 | \$227,328 |
| 4 Seasons Ranch Sale | \$50,000 | \$0 | \$50,000 |
| Total Funding Available | \$20,562,141 | \$92,328 | \$21,104,469 |
| Construction Costs | | | |
| Building and Sitework | \$13,839,683 | \$0 | \$13,839,683 |
| Change Orders | \$0 | \$191,207 | \$191,207 |
| Risk Change Orders | \$0 | \$45,215 | \$45,215 |
| Total Construction Cost | \$13,839,683 | \$236,422 | \$14,076,105 |
| Risk and NSS Costs | | | |
| Construction Risk Contingency (2.5%) | \$341,212 | -\$45,215 | \$295,997 |
| Negotiated Support Services | \$460,363 | -\$65,000 | \$395,363 |
| Total Risk and NSS Costs | \$801,575 | -\$110,215 | \$691,360 |
| GC/CM MACC | \$14,641,258 | \$126,207 | \$14,767,465 |
| GC/CM Cost | | | |
| GC/CM Fixed Fee Amount (5.15%) | \$744,178 | -\$2,215 | \$741,963.50 |
| Specified General Conditions | \$242,163 | \$0 | \$242,163 |
| Design Contingency | | | \$114,439 |
| GC/CM Costs | \$986,341 | -\$2,215 | \$984,127 |
| Total GC/CM Contract Amount | \$15,627,599 | \$123,993 | \$15,751,592 |
| Sales Tax | | | |
| Washington State Sales Tax (WSST) | \$1,359,601 | \$1 | \$1,359,602 |
| Preconstruction Services Contract | \$200,000 | \$0 | \$200,000 |
| TOTAL CONSTRUCTION COST | \$16,987,200 | \$123,994 | \$17,111,194 |
| Design and Engineering Costs | | | |
| Architectural Design (10.37% of MACC) | \$1,048,949 | \$0 | \$1,048,949 |
| Civil Design | \$9,350 | \$0 | \$9,350 |
| Aquatics Design | \$130,680 | \$0 | \$130,680 |
| Cost Estimating | \$11,935 | \$0 | \$11,935 |
| A&E Additional Services Fees | \$19,070 | \$0 | \$19,070 |
| A&E Estimated Expenses | \$6,899 | \$0 | \$6,899 |
| Total Design and Engineering | \$1,226,883 | \$0 | \$1,226,883 |
| Project Management Costs | | | |
| Project Management | \$81,530 | \$0 | \$81,530 |
| GC/CM Consultation | \$87,255 | \$0 | \$87,255 |
| Attorney Costs | \$3,850 | \$0 | \$3,850 |
| Total Project Management | \$172,635 | \$0 | \$172,635 |
| Contingencies | | | |
| Construction Contingency (5%) | \$720,000 | -\$191,207 | \$528,793 |
| Soft Costs | | | |
| Connection Fees | \$0 | \$0 | \$0 |
| Commissioning | \$37,723 | \$0 | \$37,723 |
| Testing | \$10,000 | \$10,000 | \$20,000 |
| Permits | \$152,626 | \$0 | \$152,626 |
| Site Surveying | \$32,800 | \$0 | \$32,800 |
| Environmental Assessment / Geotech | \$12,400 | \$0 | \$12,400 |
| Misc. Costs | \$2,600 | \$0 | \$2,600 |
| Transformer Relocation | \$27,004 | \$0 | \$27,004 |
| Asbestos Removal | \$3,128 | \$0 | \$3,128 |
| Furniture | \$20,000 | \$0 | \$20,000 |
| Benches | \$2,500 | \$0 | \$2,500 |
| Landscaping | \$80,000 | \$0 | \$80,000 |
| Archeology Monitoring | \$18,267 | \$0 | \$18,267 |
| Total Soft Costs | \$399,048 | \$10,000 | \$409,048 |
| Horizon Center Move Costs (outside GC/CM project) | | | |
| Land Purchases | \$85,508 | \$0 | \$85,508 |
| Environmental Assessment | \$2,500 | \$0 | \$2,500 |
| Site Survey | \$2,000 | \$0 | \$2,000 |
| Design and Engineering | \$14,000 | \$0 | \$14,000 |
| Permitting | \$1,707 | \$704 | \$2,411 |
| Easement | \$16,921 | \$0 | \$16,921 |
| Construction Contracts | \$270,012 | \$37,716 | \$307,728 |
| House Move | \$67,000 | \$6,400 | \$73,400 |
| Attorney Costs | \$8,423 | \$0 | \$8,423 |
| Misc. Costs | \$1,000 | \$0 | \$1,000 |
| Sales Tax | \$29,320 | \$3,838 | \$33,158 |
| Total Horizon Center Move Costs | \$498,391 | \$48,658 | \$547,049 |
| Project Financing Costs | | | |
| Bond Council Fees | \$37,962 | \$0 | \$37,962 |
| Bond Underwriting Fees | \$67,171 | \$0 | \$67,171 |
| Bond Rating Fee | \$15,500 | \$0 | \$15,500 |
| Total Project Financing Costs | \$120,633 | \$0 | \$120,633 |
| Project Total | \$20,124,790 | -\$100,883 | \$20,116,235 |
| Net(short) | \$437,351 | | \$988,234 |

| Project Cash Flow | | | | | | | | | | |
|--------------------------------------------------------------|-----------------------|------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| OPENING BALANCE | \$0 | \$9,417,196 | \$11,632,896 | \$10,408,530 | \$10,009,072 | \$8,683,705 | \$7,358,338 | \$6,032,971 | \$4,707,604 | \$3,414,073 |
| Description | 2018 (Actual) | 2019 (Actual) | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 |
| Project Funding | | | | | | | | | | |
| 2018 LTGO Bond | \$9,998,941 | | | | | | | | | |
| Sale of Property | | | | | | | | | | |
| Opportunity Fund Grant | \$50,000 | | | | | | | | | |
| 2020 Park Revenue Bond | | \$6,800,000 | | | | | | | | |
| 2018 Legislative Appropriation (Reimbursement) (\$1,455,000) | | \$1,455,000 | | | | | | | | |
| 2019 Legislative Appropriation (Reimbursement) (\$823,200) | | | | \$823,200 | | | | | | |
| 2020 Legislative Appropriation (Reimbursement) (800,000) | | | | | | | | | | |
| LWCF Grant (RCO)(3.70%% Reimbursement) (\$500,000) | | | | \$71,428 | \$71,428 | \$71,428 | \$71,428 | \$71,428 | \$71,428 | \$71,428 |
| CDBG Brant (5.56% Reimbursement) (750,000) | | | | \$195,179 | \$92,470 | \$92,470 | \$92,470 | \$92,470 | \$92,470 | \$92,470 |
| Bond Interest | \$82,793 | \$144,565.00 | | | | | | | | |
| Total New Cash | \$10,131,734 | \$8,399,565 | \$0 | \$1,089,807 | \$163,898 | \$163,898 | \$163,898 | \$163,898 | \$163,898 | \$163,898 |
| Total Cash | \$10,131,734 | \$17,816,761 | \$11,632,896 | \$11,498,337 | \$10,172,970 | \$8,847,603 | \$7,522,236 | \$6,196,869 | \$4,871,502 | \$3,577,971 |
| Project Expenditures | | | | | | | | | | |
| Construction | | \$4,778,643 | \$1,182,373 | \$1,447,272 | \$1,447,272 | \$1,447,272 | \$1,447,272 | \$1,447,272 | \$1,447,273 | \$1,447,274 |
| Architects/Engineers | \$386,147 | \$644,046 | \$28,700 | \$28,700 | \$28,700 | \$28,700 | \$28,700 | \$28,700 | \$28,700 | |
| Project Management | \$83,815 | \$30,360 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$5,862 | \$5,863 |
| Consultants (Testing and comissioning) | | \$23,681 | \$4,293 | \$4,293 | \$4,293 | \$4,293 | \$4,293 | \$4,293 | \$4,294 | \$4,295 |
| Permits | | \$179,391 | | | | | | | | |
| Land | \$85,508 | | | | | | | | | |
| Pre Construction/Horizon Center | \$34,924 | \$527,744 | | | | | | | | |
| Project Financing Costs | \$124,144 | | | | | | | | | |
| Total Expenditures | \$714,538 | \$6,183,865 | \$1,224,366 | \$1,489,265 | \$1,489,265 | \$1,489,265 | \$1,489,265 | \$1,489,265 | \$1,457,429 | \$1,457,432 |
| ENDING BALANCE | \$9,417,196.00 | \$11,632,896.00 | \$10,408,530 | \$10,009,072 | \$8,683,705 | \$7,358,338 | \$6,032,971 | \$4,707,604 | \$3,414,073 | \$2,120,539 |

Item for Consideration by the Board of Commissioners

Agenda Item: ____1d____

Date: 2-25-2020

From: Jessica Compton, Aquatics Manager

Subject: Pricing Change for New Facility

19. Summary: The District has not raised pricing since 2013. With new and improved programs and activities, a pricing adjustment is needed in order to be competitive with similar aquatic centers.

20. RCW/Policy Requirements: By policy, the Board of Commissioners is required to approve all permanent pricing for use of facility.

21. Background/Analysis: Attached is the rate survey we did with similar aquatic centers in similar size towns. Also attached is the recommended rate schedule developed by the staff and the Advisory Committee based upon the rate survey results. Overall, the price increase is approximately 8% over our 2013 rates. It is also recommended to start an annual increase to match at least the CPI increase or decrease for our area.

22. Financial Impact: If adopted, the pricing will increase revenue by 8% over the 2020 budget estimate, which would be approximately \$72,000 in additional revenue.

23. Environmental Impact: None

24. Recommended Action: Motion to approve the recommended pricing schedule and adjust the pricing each January based upon the published CPI for the Port Angeles area.

| Membership Options | | | | Similar Facilities/Demographics | | | | | | | | | | | |
|--------------------|----------|---------|----------|---------------------------------|---------|----------|---------|-----------|---------|--------------|---------|-----------|----------|------------------|--------|
| SR/D/S/Vet | 12 Visit | An Mth | Annual | Astoria, OR | | Sequim | | Anacortes | | City of Fife | | Snohomish | | Lincoln City, OR | |
| | | | | Month | Month | Annual | Annual | Month | Annual | 3-Month | Annual | 10 visit | Annual | 15 visit | Annual |
| 2019 | \$37.50 | \$18.50 | \$200.00 | | | | | | | | | | | | |
| 8% | \$40.50 | \$20.00 | \$216.00 | \$50.00 | \$52.00 | \$624.00 | \$53.00 | \$583.00 | \$80.00 | \$250.00 | \$40.50 | \$288.00 | \$45.50 | \$255.25 | |
| Youth | | | | | | | | | | | | | | | |
| | 12 Visit | An Mth | Annual | | | | | | | | | | | | |
| 2019 | \$35.00 | \$18.25 | \$190.00 | | | | | | | | | | | | |
| 8% | \$38.00 | \$19.75 | \$205.00 | \$50.00 | N/A | \$72.00 | \$55.00 | \$605.00 | \$80.00 | \$250.00 | \$45.00 | \$360.00 | \$36.25 | \$219.75 | |
| Adult | | | | | | | | | | | | | | | |
| | 12 Visit | An Mth | Annual | | | | | | | | | | | | |
| 2019 | \$55.00 | \$31.50 | \$325.00 | | | | | | | | | | | | |
| 8% | \$59.50 | \$34.00 | \$351.00 | \$60.00 | \$52.00 | \$624.00 | \$55.00 | \$605.00 | \$80.00 | \$300.00 | \$54.00 | \$432.00 | \$144.25 | \$319.50 | |
| Family | | | | | | | | | | | | | | | |
| | 12 Visit | An Mth | Annual | | | | | | | | | | | | |
| 2019 | \$110.00 | \$42.50 | \$450.00 | | | | | | | | | | | | |
| 8% | \$119.00 | \$46.00 | \$486.00 | \$80.00 | \$75.00 | \$900.00 | \$85.00 | \$935.00 | \$80.00 | \$500.00 | N/A | \$640.00 | \$203.75 | \$693.50 | |

| General Admission | | Youth | Vet/Ds/Sen | Adult | Exercise | Family |
|-------------------|------------|---------------|---------------|---------------|---------------|----------------|
| 2019 | | \$3.25 | \$2.75 | \$5.25 | \$6.50 | \$10.50 |
| *New | SAC | \$3.75 | \$3.25 | \$6.00 | \$6.00 | \$12.00 |
| Anacortes | | \$7.00 | \$7.00 | \$7.00 | N/A | \$15.00 |
| VMCA | | \$2.00 | \$10.00 | \$10.00 | N/A | N/A |
| Snohomish | | \$5.00 | \$4.50 | \$6.00 | N/A | \$20.00 |
| Astoria | | \$5.50 | \$5.50 | \$6.00 | N/A | \$18.00 |
| City of Fife | | \$4.00 | \$4.00 | \$4.50 | N/A | \$12.50 |
| Lincoln City | | \$3.00 | \$4.00 | \$5.00 | N/A | N/A |

There will no longer be a shower/sauna rate
There will no longer be a 'Out of District' rate
Membership Classes can be taken by anyone regardless if they buy a punch pass, day pass, monthly or annual pass

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of October 31, 2019



Certified Public Accountants

Karen L. Crouse • karenc@olypen.com

Charles S. McClain (*Retired*) • csm0350@yahoo.com

Board of Directors

William Shore Memorial Pool District

Management is responsible for the accompanying financial statements of William Shore Memorial Pool District (a nonprofit organization), which comprise the statements of financial position as of October 31, 2019 and 2018, and the related statements of activities for the ten months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The budget comparison is presented for supplementary analysis purposes only. The financial statements showing New Construction transactions are presented for supplementary analysis only.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to William Shore Memorial Pool District.

McClain, Crouse and Co. P.S.

November 18, 2019

William Shore Memorial Pool District
Statements of Financial Position
As of October 31, 2019 and 2018

| | Oct 31, 19 | Oct 31, 18 |
|----------------------------------------------|--------------|--------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 • County Fund Balance | 422,805.28 | 265,917.29 |
| 10100 • Cash in Till | 100.00 | 100.00 |
| 10150 • Kitsap Bank | | |
| 10200 • Credit Card Processing Account | 22,165.71 | 2,107.71 |
| 10400 • Cash in Operating Account | 72,826.15 | 39,624.19 |
| 10500 • Money Market Account | 120,105.75 | 95,086.62 |
| 10900 • Receivable from Construct Acct | 18,628.65 | 0.00 |
| Total 10150 • Kitsap Bank | 233,726.26 | 136,818.52 |
| 10550 • Construction Funds | | |
| 10070 • DADCO - Money Market | 2,355,369.08 | 0.00 |
| 10050 • DADCO - Capital Improve Acct | | |
| 10060 • DADCO Accrued Income | 0.00 | 27,072.52 |
| 10050 • DADCO - Capital Improve Acct - Other | 4,027,704.59 | 8,508,030.07 |
| Total 10050 • DADCO - Capital Improve Acct | 4,027,704.59 | 8,535,102.59 |
| 10600 • Kitsap Construction Account | 0.00 | 892,370.36 |
| 10950 • Payable to Operating Acct | -18,628.65 | 0.00 |
| Total 10550 • Construction Funds | 6,364,445.02 | 9,427,472.95 |
| Total Checking/Savings | 7,021,076.56 | 9,830,308.76 |
| Accounts Receivable | | |
| 11300 • Accounts Receivable | 45.69 | 7,985.68 |
| Total Accounts Receivable | 45.69 | 7,985.68 |
| Other Current Assets | | |
| 12001 • Undeposited Funds | 829.00 | 4,997.75 |
| 12500 • PASD Advance | 301.59 | 301.59 |
| 12501 • Tukwila Advance | 659.10 | 659.10 |
| Total Other Current Assets | 1,789.69 | 5,958.44 |
| Total Current Assets | 7,022,911.94 | 9,844,252.88 |
| Fixed Assets | | |
| 14000 • Land - Investment | 0.00 | 53,801.84 |
| 15000 • Building and Improvements | 1,998,731.72 | 1,998,731.72 |
| 16000 • Equipment | 88,291.71 | 65,653.21 |

William Shore Memorial Pool District
Statements of Financial Position
As of October 31, 2019 and 2018

| | Oct 31, 19 | Oct 31, 18 |
|-----------------------------------------|----------------------|----------------------|
| 16300 - New Construction | | |
| 16305 - Land | 86,232.31 | 86,232.31 |
| 16310 - Project Management Services | 109,382.28 | 82,515.86 |
| 16320 - Architecture and Engineering | 1,057,378.13 | 330,016.84 |
| 16330 - Pre-Construction Services | 376,021.85 | 3,781.50 |
| 16340 - Permitting | 179,220.13 | 402.84 |
| 16350 - Construction | 1,970,509.31 | 32,059.22 |
| 16370 - Commissioning | 7,090.00 | 0.00 |
| Total 16300 - New Construction | 3,785,834.01 | 534,988.57 |
| Total Fixed Assets | 5,872,857.44 | 2,653,175.34 |
| Other Assets | | |
| 18600 - Bond Expense | 122,003.01 | 124,923.51 |
| Total Other Assets | 122,003.01 | 124,923.51 |
| TOTAL ASSETS | 13,017,772.39 | 12,622,351.73 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 20000 - Accounts Payable | 3,561.99 | 17,033.11 |
| Total Accounts Payable | 3,561.99 | 17,033.11 |
| Credit Cards | | |
| 21000 - Visa | 108.69 | 6,003.87 |
| 21005 - Citi Cards | 4,177.79 | 0.00 |
| Total Credit Cards | 4,286.48 | 6,003.87 |
| Other Current Liabilities | | |
| 2110 - Direct Deposit Liabilities | 135.71 | 0.00 |
| 22000 - Wages Payable | 9,156.42 | 20,516.11 |
| 22500 - Accrued Cafeteria Plan Liab | 11,245.94 | 7,661.79 |
| 23000 - Deferred Compensation Liability | 1,160.50 | 1,566.00 |
| 24000 - Payroll Liabilities | 3,771.38 | 12,156.78 |
| 24500 - Accrued Sales Tax Liability | 0.00 | 742.63 |
| 26500 - Uncashed old paychecks | 4,131.10 | 4,131.10 |
| 27000 - Kitsap Bank - Line of Credit | 0.00 | 50,000.00 |
| Total Other Current Liabilities | 29,601.05 | 96,774.41 |
| Total Current Liabilities | 37,449.52 | 119,811.39 |

William Shore Memorial Pool District
Statements of Financial Position
As of October 31, 2019 and 2018

| | Oct 31, 19 | Oct 31, 18 |
|-----------------------------------------|----------------------|----------------------|
| Long Term Liabilities | | |
| 27100 - Pre-existing Debt | | |
| 27200 - Kitsap Bank-Auto Loan | 5,317.64 | 10,657.04 |
| 27300 - Washington LOCAL I | 45,823.39 | 59,632.50 |
| 27310 - Washington LOCAL II | 208,126.47 | 251,377.04 |
| 27400 - Kitsap Bank Term Loan | 285,997.29 | 351,917.26 |
| Total 27100 - Pre-existing Debt | 545,264.79 | 673,583.84 |
| 28000 - New Construction Loans | | |
| 28100 - Limited General Obligation Bond | | |
| Total 28000 - New Construction Loans | 9,665,000.00 | 9,665,000.00 |
| 25700 - Deferred Premium on Issuance | 333,941.85 | 333,941.85 |
| Total Long Term Liabilities | 10,544,206.64 | 10,672,525.69 |
| Total Liabilities | 10,581,656.16 | 10,792,337.08 |
| Equity | | |
| 32000 - Unrestricted Net Assets | 1,832,145.31 | 1,473,905.87 |
| Net Income | 603,970.92 | 356,108.78 |
| Total Equity | 2,436,116.23 | 1,830,014.65 |
| TOTAL LIABILITIES & EQUITY | 13,017,772.39 | 12,622,351.73 |

William Shore Memorial Pool District
Budget Analysis
For the month ending October 31, 2019

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|---------------------------------------|------------|------------|--------------|--------------|---------------|
| Income | | | | | |
| 3300000 - Operating Income | | | | | |
| 311000 - Real and Property Taxes | | | 1,175,552.21 | 1,162,500.00 | 1,250,000.00 |
| 3172000 - Leasehold Excise Tax | 422,660.41 | 350,000.00 | 8,634.80 | 6,250.00 | 6,250.00 |
| 3174000 - Timber Excise Tax | 75.76 | 3,125.00 | 3,636.57 | 3,550.00 | 3,550.00 |
| 3417000 - Merchandise Sales | 0.00 | 1,775.00 | | | |
| 3417010 - Vending Revenue | 0.00 | 0.00 | 162.77 | 75.00 | 75.00 |
| 3417100 - Merchandise Sales | 0.00 | 0.00 | 2,247.60 | 1,875.00 | 1,875.00 |
| Total 3417000 - Merchandise Sales | 0.00 | 0.00 | 2,410.37 | 1,950.00 | 1,950.00 |
| 3470000 - Admissions | | | | | |
| 3473010 - General Admissions | | | | | |
| 3473011 - Pass Sales | 0.00 | 0.00 | 22,574.09 | 19,000.00 | 19,000.00 |
| 3473010 - General Admissions - Other | 0.00 | 0.00 | 14,499.68 | 13,500.00 | 13,500.00 |
| Total 3473010 - General Admissions | 0.00 | 0.00 | 37,073.77 | 32,500.00 | 32,500.00 |
| 3476035 - Swim Instruction | 180.00 | 0.00 | 40,527.69 | 20,400.00 | 20,400.00 |
| 3476040 - Camps and Special Events | 0.00 | 0.00 | 5,031.03 | 3,375.00 | 3,375.00 |
| 3476045 - Exercise Classes | 0.00 | 0.00 | 17,548.00 | 20,500.00 | 20,500.00 |
| Total 3470000 - Admissions | 180.00 | 0.00 | 100,180.49 | 76,775.00 | 76,775.00 |
| 3500000 - Daycare Income | | | | | |
| 3500010 - After School Care | 13,331.40 | 10,834.00 | 120,492.12 | 108,334.00 | 130,000.00 |
| Total 3500000 - Daycare Income | 13,331.40 | 10,834.00 | 120,492.12 | 108,334.00 | 130,000.00 |
| 3620000 - Rental Income | | | | | |
| 45030 - Facility Rental | | | | | |
| 3624010 - One time use Rental | 0.00 | | 5,104.51 | | |
| 3625062 - Contracted Rental | 0.00 | 0.00 | 19,244.05 | 8,000.00 | 8,000.00 |
| Total 45030 - Facility Rental | 0.00 | 0.00 | 24,348.56 | 8,000.00 | 8,000.00 |
| 45040 - Miscellaneous Rental | | | | | |
| 3624020 - Equipment Rental | 0.00 | 0.00 | 1,365.56 | 1,300.00 | 1,300.00 |
| 3624030 - Locker Rental | 0.00 | | 118.75 | | |
| Total 45040 - Miscellaneous Rental | 0.00 | 0.00 | 1,484.31 | 1,300.00 | 1,300.00 |
| 3620000 - Rental Income - Other | | | | | |
| Total 3620000 - Rental Income | 0.00 | 0.00 | 0.00 | 2,750.00 | 2,750.00 |
| 3625000 - DNR - Other than Timber | 88.71 | | 25,832.87 | 12,050.00 | 12,050.00 |
| 3699000 - Other Miscellaneous Revenue | 221.26 | 0.00 | 277.23 | 500.00 | 500.00 |
| 3951030 - Sale of County Timber | 0.00 | 15,000.00 | 64,750.84 | 30,000.00 | 30,000.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|--------------------------------------------|------------|------------|--------------|--------------|---------------|
| 48000 - Investment Income | | | | | |
| 48100 - Interest Income from Operating | 2.95 | | 76.95 | | |
| Total 48000 - Investment Income | 2.95 | | 76.95 | | |
| Total 33000000 - Operating Income | 436,540.49 | 380,734.00 | 1,505,910.74 | 1,401,909.00 | 1,511,075.00 |
| 48200 - Income from Capital Projects | | | | | |
| 48210 - Interest Income | 9,869.52 | | 89,876.44 | | |
| 48220 - Dividend Income | 5,363.50 | | 14,816.91 | | |
| 48230 - Realized Gains and Losses | -13.70 | | -13.70 | | |
| 48240 - Unrealized Gains and Losses | 3,710.00 | | 34,046.24 | | |
| 48250 - Investment Expense | -3,416.11 | | -19,348.04 | | |
| Total 48200 - Income from Capital Projects | 15,513.21 | | 119,377.85 | | |
| Total Income | 452,053.70 | 380,734.00 | 1,625,288.59 | 1,401,909.00 | 1,511,075.00 |
| Gross Profit | 452,053.70 | 380,734.00 | 1,625,288.59 | 1,401,909.00 | 1,511,075.00 |
| Expense | | | | | |
| 57620 - Operating Costs | | | | | |
| 100001 - Salaries and Wages | | | | | |
| 100000 - Regular Time | | | | | |
| 100010 - Clerk Services | 196.35 | 146.00 | 1,385.75 | 1,458.00 | 1,750.00 |
| 100020 - Lifeguards | 33.13 | 0.00 | 74,458.32 | 37,500.00 | 37,500.00 |
| 100021 - Spark Squad Personnel Costs | | | | | |
| 100024 - Spark Squad Coordinator | 3,931.14 | 3,250.00 | 59,833.78 | 32,500.00 | 39,000.00 |
| 100025 - Spark Squad Leaders | 5,296.47 | 5,166.00 | 51,490.89 | 51,666.00 | 62,000.00 |
| 100026 - Food Service Workers | 291.38 | | 6,466.81 | | |
| Total 100021 - Spark Squad Personnel Costs | 9,518.99 | 8,416.00 | 117,791.48 | 84,166.00 | 101,000.00 |
| 100030 - Instructors | 519.68 | 0.00 | 23,308.81 | 16,000.00 | 16,000.00 |
| 100040 - Head Guards | 1,986.43 | 0.00 | 41,100.92 | 19,000.00 | 19,000.00 |
| 100050 - Supervisors | 4,053.80 | 8,750.00 | 44,588.45 | 87,500.00 | 105,000.00 |
| 100060 - Maintenance | 0.00 | 375.00 | 7,685.83 | 3,750.00 | 4,500.00 |
| 100070 - Executive Director | 5,551.50 | 4,334.00 | 55,515.00 | 43,334.00 | 52,000.00 |
| Total 100000 - Regular Time | 21,859.88 | 22,021.00 | 365,834.56 | 292,708.00 | 336,750.00 |
| 100090 - Sick/Vacation Pay | 586.68 | | 12,771.46 | | |
| 100001 - Salaries and Wages - Other | 0.00 | | 0.00 | | |
| Total 100001 - Salaries and Wages | 22,446.56 | 22,021.00 | 378,606.02 | 292,708.00 | 336,750.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|-------------------------------------------------------|-----------------|-----------------|------------------|------------------|------------------|
| 200000 - Personnel Benefits | | | | | |
| 200020 - Federal Payroll Taxes | 1,717.15 | 1,685.00 | 28,052.98 | 21,170.00 | 24,540.00 |
| 200030 - Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200032 - Cafeteria Plan | 555.15 | 500.00 | 5,551.50 | 5,000.00 | 6,000.00 |
| 200035 - Health Insurance - Sal Employee | 1,999.52 | 2,750.00 | 21,540.90 | 27,500.00 | 33,000.00 |
| 200040 - Unemployment Compensation | 284.47 | 187.50 | 3,165.75 | 750.00 | 750.00 |
| 200045 - Department of Labor & Industry | 3,142.12 | 1,000.00 | 9,196.50 | 4,000.00 | 4,000.00 |
| Total 200000 - Personnel Benefits | 7,698.41 | 6,122.50 | 67,507.63 | 58,420.00 | 68,290.00 |
| 300000 - Supplies | | | | | |
| 310000 - Office Supplies | | | | | |
| 310010 - Office Supplies | 154.73 | 500.00 | 4,158.53 | 5,000.00 | 6,000.00 |
| 310028 - Computer Supplies | 0.00 | 41.00 | 2,224.91 | 416.00 | 500.00 |
| Total 310000 - Office Supplies | 154.73 | 541.00 | 6,383.44 | 5,416.00 | 6,500.00 |
| 310050 - Program Supplies and Equipment | | | | | |
| 310300 - Exercise Classes | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 |
| 310310 - Swim Instruction | 0.00 | 0.00 | 339.40 | 300.00 | 300.00 |
| 310320 - Camps and Specials Events | 0.00 | 0.00 | 643.41 | 200.00 | 200.00 |
| 310330 - After School Program | | | | | |
| 310380 - Rent Expense | 1,550.00 | | 6,100.00 | | |
| 310340 - Program/Office Supplies | 0.00 | 1,834.00 | 3,441.19 | 18,334.00 | 22,000.00 |
| 310350 - Food Service Supplies | 741.70 | | 9,107.49 | | |
| 310360 - Field Trips | 0.00 | | 782.10 | | |
| 310370 - Transportation | 0.00 | | 2,193.00 | | |
| Total 310330 - After School Program | 2,291.70 | 1,834.00 | 21,623.78 | 18,334.00 | 22,000.00 |
| 310400 - Summer Camp Program | | | | | |
| 310440 - Program/Office Supplies | 0.00 | | 942.26 | | |
| 310450 - Food Service Supplies | 0.00 | | 6,475.58 | | |
| 310460 - Field Trips | 0.00 | | 6,042.50 | | |
| 310470 - Transportation | 0.00 | | 212.51 | | |
| Total 310400 - Summer Camp Program | 0.00 | | 13,672.85 | | |
| Total 310050 - Program Supplies and Equipment | 2,291.70 | 1,834.00 | 36,279.44 | 19,134.00 | 22,800.00 |
| 310100 - Maintenance Supplies and Repair | | | | | |
| 310026 - Uniforms and Clothing | 0.00 | 0.00 | 2,186.14 | 2,000.00 | 2,000.00 |
| 310030 - Pool Chemicals | 0.00 | 0.00 | 3,107.33 | 3,000.00 | 3,000.00 |
| 310035 - Cleaning & Janitorial Supplies | 0.00 | 150.00 | 1,546.17 | 1,500.00 | 1,800.00 |
| 310056 - Lifeguard supplies & equipment | 7.12 | 0.00 | 775.26 | 900.00 | 900.00 |
| 310135 - Maintenance Supplies | 514.70 | 0.00 | 3,788.62 | 900.00 | 900.00 |
| Total 310100 - Maintenance Supplies and Repair | 521.82 | 150.00 | 11,406.52 | 8,300.00 | 8,600.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|----------------------------------------------------|-----------------|-----------------|------------------|------------------|------------------|
| 340035 · Items for Resale | 0.00 | 0.00 | 1,782.44 | 1,250.00 | 1,250.00 |
| 350010 · Small Tools and Minor Equipment | 17.12 | 0.00 | 820.36 | 750.00 | 750.00 |
| Total 300000 · Supplies | 2,985.37 | 2,525.00 | 56,672.20 | 34,850.00 | 39,900.00 |
| 4000000 · Charges for Services | | | | | |
| 410020 · Professional Services | | | | | |
| 410010 · Bank charges | 10.95 | | 152.55 | | |
| 410013 · Network/Computer Service | 105.00 | 125.00 | 1,528.68 | 1,250.00 | 1,500.00 |
| 410030 · Transaction Services (Rec-1) | 50.00 | 0.00 | 1,352.03 | 750.00 | 750.00 |
| 410041 · Accounting Services | 1,950.74 | 1,450.00 | 14,800.74 | 14,500.00 | 17,400.00 |
| 410071 · Legal Services | 0.00 | 75.00 | 2,515.00 | 750.00 | 900.00 |
| Total 410020 · Professional Services | 2,116.69 | 1,650.00 | 20,349.00 | 17,250.00 | 20,550.00 |
| 420000 · Communications | | | | | |
| 420010 · Telephone | 298.48 | 291.00 | 4,332.75 | 2,916.00 | 3,500.00 |
| 420020 · Postage, Mailing Service | 0.00 | 21.00 | 79.06 | 208.00 | 250.00 |
| 420023 · Website and Internet | 0.00 | 125.00 | 1,076.94 | 1,250.00 | 1,500.00 |
| Total 420000 · Communications | 298.48 | 437.00 | 5,488.75 | 4,374.00 | 5,250.00 |
| 430000 · Travel | | | | | |
| 430010 · Conference, Convention, Meeting | 0.00 | 104.00 | 109.20 | 1,042.00 | 1,250.00 |
| 430015 · Travel Allowance | 434.35 | 200.00 | 3,233.90 | 2,000.00 | 2,400.00 |
| 430020 · Training | 0.00 | | 3,299.99 | | |
| Total 430000 · Travel | 434.35 | 304.00 | 6,643.09 | 3,042.00 | 3,650.00 |
| 440010 · Advertising | 0.00 | 41.00 | 1,246.79 | 416.00 | 500.00 |
| 450000 · Operating Rentals and Leases | | | | | |
| 450030 · Office Equipment Leases/Rents | 168.07 | 166.00 | 1,680.70 | 1,666.00 | 2,000.00 |
| Total 450000 · Operating Rentals and Leases | 168.07 | 166.00 | 1,680.70 | 1,666.00 | 2,000.00 |
| 460030 · Insurance-Property & Liability | | | | | |
| 470090 · Utilities | 30.00 | 0.00 | 23,075.00 | 22,500.00 | 22,500.00 |
| 480000 · Repair and Maint-Contracted | 34.35 | 0.00 | 57,297.65 | 27,500.00 | 27,500.00 |
| 480010 · Building-Repair and Maintenance | 0.00 | 0.00 | 2,579.28 | 1,250.00 | 1,250.00 |
| 480040 · Equipment-Repair & Maintenance | 217.74 | 416.00 | 1,010.67 | 4,166.00 | 5,000.00 |
| Total 480000 · Repair and Maint-Contracted | 217.74 | 416.00 | 3,589.95 | 5,416.00 | 6,250.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|--------------------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| 49000 • Miscellaneous Expense | | | | | |
| 490031 • Print and Copying Service | 192.05 | 41.60 | 1,488.93 | 416.60 | 500.00 |
| 490040 • Memberships and Dues | 0.00 | 250.00 | 2,399.18 | 2,500.00 | 3,000.00 |
| 490041 • Subscriptions | 62.34 | | 488.32 | | |
| 490090 • Credit Card Charges | 730.81 | 0.00 | 11,288.11 | 2,250.00 | 2,250.00 |
| 66900 • Reconciliation Discrepancies | 0.00 | | 303.85 | | |
| Total 49000 • Miscellaneous Expense | 985.20 | 291.60 | 15,968.39 | 5,166.60 | 5,750.00 |
| 500000 • Intergovernmental Services | | | | | |
| 530040 • State Sales and B & O Tax | 0.00 | 0.00 | 3,727.18 | 3,125.00 | 3,125.00 |
| 530070 • Clallam County Treas - Prop Tax | 0.00 | 225.00 | 1,065.27 | 450.00 | 450.00 |
| Total 500000 • Intergovernmental Services | 0.00 | 225.00 | 4,792.45 | 3,575.00 | 3,575.00 |
| Total 4000000 • Charges for Services | 4,284.88 | 3,530.60 | 140,131.77 | 90,905.60 | 97,525.00 |
| Total 57620 • Operating Costs | 37,415.22 | 34,199.10 | 642,917.62 | 476,883.60 | 542,465.00 |
| 5850000 • Nonoperational Expenses | | | | | |
| 66000 • Amortization Expense | 0.00 | | 2,140.50 | | |
| 830020 • Interest Expense | 75.76 | | 376,259.55 | | |
| Total 5850000 • Nonoperational Expenses | 75.76 | | 378,400.05 | | |
| Total Expense | 37,490.98 | 34,199.10 | 1,021,317.67 | 476,883.60 | 542,465.00 |
| Net Income | 414,562.72 | 346,534.90 | 603,970.92 | 925,025.40 | 968,610.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|---------------------------------------|------------|------------|--------------|--------------|---------------|
| Income | | | | | |
| 3300000 · Operating Income | | | | | |
| 3110000 · Real and Property Taxes | 422,660.41 | 350,000.00 | 1,175,552.21 | 1,162,500.00 | 1,250,000.00 |
| 3172000 · Leasehold Excise Tax | 75.76 | 3,125.00 | 8,634.80 | 6,250.00 | 6,250.00 |
| 3174000 · Timber Excise Tax | 0.00 | 1,775.00 | 3,636.57 | 3,550.00 | 3,550.00 |
| 3417000 · Merchandise Sales | | | | | |
| 3417010 · Vending Revenue | 0.00 | 0.00 | 162.77 | 75.00 | 75.00 |
| 3417100 · Merchandise Sales | 0.00 | 0.00 | 2,247.60 | 1,875.00 | 1,875.00 |
| Total 3417000 · Merchandise Sales | 0.00 | 0.00 | 2,410.37 | 1,950.00 | 1,950.00 |
| 3470000 · Admissions | | | | | |
| 3473010 · General Admissions | 0.00 | 0.00 | 22,574.09 | 19,000.00 | 19,000.00 |
| 3473011 · Pass Sales | 0.00 | 0.00 | 14,499.68 | 13,500.00 | 13,500.00 |
| 3473010 · General Admissions - Other | | | | | |
| Total 3473010 · General Admissions | 0.00 | 0.00 | 37,073.77 | 32,500.00 | 32,500.00 |
| 3476035 · Swim Instruction | 180.00 | 0.00 | 40,527.69 | 20,400.00 | 20,400.00 |
| 3476040 · Camps and Special Events | 0.00 | 0.00 | 5,031.03 | 3,375.00 | 3,375.00 |
| 3476045 · Exercise Classes | 0.00 | 0.00 | 17,548.00 | 20,500.00 | 20,500.00 |
| Total 3476000 · Admissions | 180.00 | 0.00 | 100,180.49 | 76,775.00 | 76,775.00 |
| 3500000 · Daycare Income | | | | | |
| 3500010 · After School Care | 13,331.40 | 10,834.00 | 120,492.12 | 108,334.00 | 130,000.00 |
| Total 3500000 · Daycare Income | 13,331.40 | 10,834.00 | 120,492.12 | 108,334.00 | 130,000.00 |
| 3620000 · Rental Income | | | | | |
| 45030 · Facility Rental | 0.00 | 0.00 | 5,104.51 | | |
| 3624010 · One time use Rental | 0.00 | 0.00 | 19,244.05 | 8,000.00 | 8,000.00 |
| 3625062 · Contracted Rental | | | | | |
| Total 45030 · Facility Rental | 0.00 | 0.00 | 24,348.56 | 8,000.00 | 8,000.00 |
| 45040 · Miscellaneous Rental | | | | | |
| 3624020 · Equipment Rental | 0.00 | 0.00 | 1,365.56 | 1,300.00 | 1,300.00 |
| 3624030 · Locker Rental | 0.00 | | 118.75 | | |
| Total 45040 · Miscellaneous Rental | 0.00 | 0.00 | 1,484.31 | 1,300.00 | 1,300.00 |
| 3620000 · Rental Income - Other | 0.00 | 0.00 | 0.00 | 2,750.00 | 2,750.00 |
| Total 3620000 · Rental Income | 0.00 | 0.00 | 25,832.87 | 12,050.00 | 12,050.00 |
| 3625000 · DNR - Other than Timber | 68.71 | | 277.23 | | |
| 3699000 · Other Miscellaneous Revenue | 221.26 | 0.00 | 4,066.29 | 500.00 | 500.00 |
| 3951030 · Sale of County Timber | 0.00 | 15,000.00 | 64,750.84 | 30,000.00 | 30,000.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|--------------------------------------------|------------|------------|--------------|--------------|---------------|
| 48000 • Investment Income | | | | | |
| 48100 • Interest Income from Operating | 2.95 | | 76.95 | | |
| Total 48000 • Investment Income | 2.95 | | 76.95 | | |
| Total 3300000 • Operating Income | 436,540.49 | 380,734.00 | 1,505,910.74 | 1,401,909.00 | 1,511,075.00 |
| 48200 • Income from Capital Projects | | | | | |
| 48210 • Interest Income | 9,869.52 | | 89,876.44 | | |
| 48220 • Dividend Income | 5,363.50 | | 14,816.91 | | |
| 48230 • Realized Gains and Losses | -13.70 | | -13.70 | | |
| 48240 • Unrealized Gains and Losses | 3,710.00 | | 34,046.24 | | |
| 48250 • Investment Expense | -3,416.11 | | -19,348.04 | | |
| Total 48200 • Income from Capital Projects | 15,513.21 | | 119,377.85 | | |
| Total Income | 452,053.70 | 380,734.00 | 1,625,288.59 | 1,401,909.00 | 1,511,075.00 |
| Gross Profit | 452,053.70 | 380,734.00 | 1,625,288.59 | 1,401,909.00 | 1,511,075.00 |
| Expense | | | | | |
| 57620 • Operating Costs | | | | | |
| 100001 • Salaries and Wages | | | | | |
| 100000 • Regular Time | | | | | |
| 100010 • Clerk Services | 196.35 | 146.00 | 1,385.75 | 1,458.00 | 1,750.00 |
| 100020 • Lifeguards | 33.13 | 0.00 | 74,458.32 | 37,500.00 | 37,500.00 |
| 100021 • Spark Squad Personnel Costs | | | | | |
| 100024 • Spark Squad Coordinator | 3,931.14 | 3,250.00 | 59,833.78 | 32,500.00 | 39,000.00 |
| 100025 • Spark Squad Leaders | 5,296.47 | 5,166.00 | 51,490.89 | 51,666.00 | 62,000.00 |
| 100026 • Food Service Workers | 291.38 | | 6,466.81 | | |
| Total 100021 • Spark Squad Personnel Costs | 9,518.99 | 8,416.00 | 117,791.48 | 84,166.00 | 101,000.00 |
| 100030 • Instructors | | | | | |
| 100040 • Head Guards | 519.68 | 0.00 | 23,308.81 | 16,000.00 | 16,000.00 |
| 100050 • Supervisors | 1,986.43 | 0.00 | 41,100.92 | 19,000.00 | 19,000.00 |
| 100060 • Maintenance | 4,053.80 | 8,750.00 | 44,588.45 | 87,500.00 | 105,000.00 |
| 100070 • Executive Director | 0.00 | 375.00 | 7,685.83 | 3,750.00 | 4,500.00 |
| | 5,551.50 | 4,334.00 | 55,515.00 | 43,334.00 | 52,000.00 |
| Total 100000 • Regular Time | 21,859.88 | 22,021.00 | 365,834.56 | 292,708.00 | 336,750.00 |
| 100090 • Sick/Vacation Pay | | | | | |
| 100001 • Salaries and Wages - Other | 586.68 | | 12,771.46 | | |
| | 0.00 | | 0.00 | | |
| Total 100001 • Salaries and Wages | 22,446.56 | 22,021.00 | 378,606.02 | 292,708.00 | 336,750.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|-------------------------------------------------------|-----------------|-----------------|------------------|------------------|------------------|
| 200000 - Personnel Benefits | | | | | |
| 200020 - Federal Payroll Taxes | 1,717.15 | 1,685.00 | 28,052.98 | 21,170.00 | 24,540.00 |
| 200030 - Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200032 - Cafeteria Plan | 555.15 | 500.00 | 5,551.50 | 5,000.00 | 6,000.00 |
| 200035 - Health Insurance - Sal Employee | 1,999.52 | 2,750.00 | 21,540.90 | 27,500.00 | 33,000.00 |
| 200040 - Unemployment Compensation | 284.47 | 187.50 | 3,165.75 | 750.00 | 750.00 |
| 200045 - Department of Labor & Industry | 3,142.12 | 1,000.00 | 9,196.50 | 4,000.00 | 4,000.00 |
| Total 200000 - Personnel Benefits | 7,698.41 | 6,122.50 | 67,507.63 | 58,420.00 | 68,290.00 |
| 300000 - Supplies | | | | | |
| 310000 - Office Supplies | | | | | |
| 310010 - Office Supplies | 154.73 | 500.00 | 4,158.53 | 5,000.00 | 6,000.00 |
| 310028 - Computer Supplies | 0.00 | 41.00 | 2,224.91 | 416.00 | 500.00 |
| Total 310000 - Office Supplies | 154.73 | 541.00 | 6,383.44 | 5,416.00 | 6,500.00 |
| 310050 - Program Supplies and Equipment | | | | | |
| 310300 - Exercise Classes | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 |
| 310310 - Swim Instruction | 0.00 | 0.00 | 339.40 | 300.00 | 300.00 |
| 310320 - Camps and Specials Events | 0.00 | 0.00 | 643.41 | 200.00 | 200.00 |
| 310330 - After School Program | | | | | |
| 310380 - Rent Expense | 1,550.00 | | 6,100.00 | | |
| 310340 - Program/Office Supplies | 0.00 | 1,834.00 | 3,441.19 | 18,334.00 | 22,000.00 |
| 310350 - Food Service Supplies | 741.70 | | 9,107.49 | | |
| 310360 - Field Trips | 0.00 | | 782.10 | | |
| 310370 - Transportation | 0.00 | | 2,193.00 | | |
| Total 310330 - After School Program | 2,291.70 | 1,834.00 | 21,623.78 | 18,334.00 | 22,000.00 |
| 310400 - Summer Camp Program | | | | | |
| 310440 - Program/Office Supplies | 0.00 | | 942.26 | | |
| 310450 - Food Service Supplies | 0.00 | | 6,475.58 | | |
| 310460 - Field Trips | 0.00 | | 6,042.50 | | |
| 310470 - Transportation | 0.00 | | 212.51 | | |
| Total 310400 - Summer Camp Program | 0.00 | | 13,672.85 | | |
| Total 310050 - Program Supplies and Equipment | 2,291.70 | 1,834.00 | 36,279.44 | 19,134.00 | 22,800.00 |
| 310100 - Maintenance Supplies and Repair | | | | | |
| 310026 - Uniforms and Clothing | 0.00 | 0.00 | 2,186.14 | 2,000.00 | 2,000.00 |
| 310030 - Pool Chemicals | 0.00 | 0.00 | 3,107.33 | 3,000.00 | 3,000.00 |
| 310036 - Cleaning & Janitorial Supplies | 0.00 | 150.00 | 1,549.17 | 1,500.00 | 1,800.00 |
| 310056 - Lifeguard supplies & equipment | 7.12 | 0.00 | 775.26 | 900.00 | 900.00 |
| 310135 - Maintenance Supplies | 514.70 | 0.00 | 3,788.62 | 900.00 | 900.00 |
| Total 310100 - Maintenance Supplies and Repair | 521.82 | 150.00 | 11,406.52 | 8,300.00 | 8,600.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|----------------------------------------------------|-----------------|-----------------|------------------|------------------|------------------|
| 340035 - Items for Resale | 0.00 | 0.00 | 1,782.44 | 1,250.00 | 1,250.00 |
| 350010 - Small Tools and Minor Equipment | 17.12 | 0.00 | 820.36 | 750.00 | 750.00 |
| Total 300000 - Supplies | 2,985.37 | 2,525.00 | 56,672.20 | 34,850.00 | 39,900.00 |
| 400000 - Charges for Services | | | | | |
| 410020 - Professional Services | | | | | |
| 410010 - Bank charges | 10.95 | 125.00 | 152.55 | 1,250.00 | 1,500.00 |
| 410013 - Network/Computer Service | 105.00 | 0.00 | 1,528.68 | 750.00 | 750.00 |
| 410030 - Transaction Services (Rec1) | 50.00 | 0.00 | 1,352.03 | 14,500.00 | 17,400.00 |
| 410041 - Accounting Services | 1,950.74 | 1,450.00 | 14,800.74 | 750.00 | 900.00 |
| 410071 - Legal Services | 0.00 | 75.00 | 2,515.00 | | |
| Total 410020 - Professional Services | 2,116.69 | 1,650.00 | 20,349.00 | 17,250.00 | 20,550.00 |
| 420000 - Communications | | | | | |
| 420010 - Telephone | 298.48 | 291.00 | 4,332.75 | 2,916.00 | 3,500.00 |
| 420020 - Postage, Mailing Service | 0.00 | 21.00 | 79.06 | 208.00 | 250.00 |
| 420023 - Website and Internet | 0.00 | 125.00 | 1,076.94 | 1,250.00 | 1,500.00 |
| Total 420000 - Communications | 298.48 | 437.00 | 5,488.75 | 4,374.00 | 5,250.00 |
| 430000 - Travel | | | | | |
| 430010 - Conference, Convention, Meeting | 0.00 | 104.00 | 109.20 | 1,042.00 | 1,250.00 |
| 430015 - Travel Allowance | 434.35 | 200.00 | 3,233.90 | 2,000.00 | 2,400.00 |
| 430020 - Training | 0.00 | | 3,299.99 | | |
| Total 430000 - Travel | 434.35 | 304.00 | 6,643.09 | 3,042.00 | 3,650.00 |
| 440010 - Advertising | 0.00 | 41.00 | 1,246.79 | 416.00 | 500.00 |
| 450000 - Operating Rentals and Leases | | | | | |
| 450030 - Office Equipment Leases/Rents | 168.07 | 166.00 | 1,680.70 | 1,666.00 | 2,000.00 |
| Total 450000 - Operating Rentals and Leases | 168.07 | 166.00 | 1,680.70 | 1,666.00 | 2,000.00 |
| 460030 - Insurance-Property & Liability | | | | | |
| 470090 - Utilities | 30.00 | 0.00 | 23,075.00 | 22,500.00 | 22,500.00 |
| 480000 - Repair and Maint-Contracted | 34.35 | 0.00 | 57,297.65 | 27,500.00 | 27,500.00 |
| 480010 - Building-Repair and Maintenance | 0.00 | 0.00 | 2,579.28 | 1,250.00 | 1,250.00 |
| 480040 - Equipment-Repair & Maintenance | 217.74 | 416.00 | 1,010.67 | 4,166.00 | 5,000.00 |
| Total 480000 - Repair and Maint-Contracted | 217.74 | 416.00 | 3,589.95 | 5,416.00 | 6,250.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2019

| | Oct 19 | Budget | Jan - Oct 19 | YTD Budget | Annual Budget |
|-------------------------------------------|------------|------------|--------------|------------|---------------|
| 49000 - Miscellaneous Expense | | | | | |
| 490031 - Print and Copying Service | 192.05 | 41.60 | 1,488.93 | 416.60 | 500.00 |
| 490040 - Memberships and Dues | 0.00 | 250.00 | 2,399.18 | 2,500.00 | 3,000.00 |
| 490041 - Subscriptions | 62.34 | | 488.32 | | |
| 490090 - Credit Card Charges | 730.81 | 0.00 | 11,288.11 | 2,250.00 | 2,250.00 |
| 66900 - Reconciliation Discrepancies | 0.00 | | 303.85 | | |
| Total 49000 - Miscellaneous Expense | 985.20 | 291.60 | 15,968.39 | 5,166.60 | 5,750.00 |
| 500000 - Intergovernmental Services | | | | | |
| 530040 - State Sales and B & O Tax | 0.00 | 0.00 | 3,727.18 | 3,125.00 | 3,125.00 |
| 530070 - Clallam County Treas - Prop Tax | 0.00 | 225.00 | 1,065.27 | 450.00 | 450.00 |
| Total 500000 - Intergovernmental Services | 0.00 | 225.00 | 4,792.45 | 3,575.00 | 3,575.00 |
| Total 4000000 - Charges for Services | 4,284.88 | 3,530.60 | 140,131.77 | 90,905.60 | 97,525.00 |
| Total 57620 - Operating Costs | 37,415.22 | 34,199.10 | 642,917.62 | 476,883.60 | 542,465.00 |
| 5850000 - Nonoperational Expenses | | | | | |
| 66000 - Amortization Expense | 0.00 | | 2,140.50 | | |
| 830020 - Interest Expense | 75.76 | | 376,259.55 | | |
| Total 5850000 - Nonoperational Expenses | 75.76 | | 378,400.05 | | |
| Total Expense | 37,490.98 | 34,199.10 | 1,021,317.67 | 476,883.60 | 542,465.00 |
| Net Income | 414,562.72 | 346,534.90 | 603,970.92 | 925,025.40 | 968,610.00 |

William Shore Memorial Pool District
New Construction
Statement of Cash Flows

For the ten months ended October 31, 2019

William Shore Memorial Pool District
Payment Ratification and Approval
For the month ending October 31, 2019

**WILLIAM SHORE POOL DISTRICT
PAYMENT RATIFICATION AND APPROVAL**

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed. I am authorized to approve/ratify/certify payments of the William Shore Pool District on the attached listed claims and the annual budget shall be adjusted if needed reflect these payments.

DATES: October 1, 2019 to October 31, 2019

GENERAL FUND

| General Payments | Begin Check # | End Check # | |
|----------------------------------|----------------------|--------------------|---------------|
| Accts Payable Checks (computer): | 9003 | 9011 | \$4,335.98 AB |
| Accts Payable Checks (computer): | 9020 | 9021 | \$1,140.50 AB |
| Payroll Checks 10-05 | 8991 | 9001 | \$4,485.78 AB |
| Payroll Checks 10-20 | 9012 | 9019 | \$4,182.04 AB |
| Direct Deposit Payroll | DD | DD | \$7,937.38 GH |
| Manual Check | | | \$0.00 |
| Wire Transfer/ACH's | | | \$7,430.30 |
| Payroll Tax ACH Transfers | | | \$7,673.98 |

CAPITAL FUND

| Capital/Debt Service Payments | Begin Check # | End Check # | |
|--------------------------------------|----------------------|--------------------|----------------|
| Payable Checks (computer): | 1022 | 1028 | \$823,604.56 F |
| Manual Checks: | | | |
| Wire Transfer/ACH's | | | |

Total Disbursements **\$856,454.54**

Date of Approval: November 26, 2019

District Treasurer

Executive Director

Commissioner Peach*

Commissioner Minaldi

Commissioner Johnson*

Commissioner Kidd**

Commissioner Meredith**

*Recused from Clallam County Payments

**Recused from City of Port Angeles Payments

11/20/2019 12:48 William Shore Memorial Pool District
 Register: 10150 · Kitsap Bank:10400 · Cash in

Operating Account

From 10/01/2019 through 10/31/2019

| Date | Number | Payee | Account | Memo | Payment | Deposit | Balance |
|---------------|--------|-------------------|---------|-------------|----------|---------|-----------|
| 10/01... | | Bill Pay | 57620 · | perating... | 5.95 | | 81,759.46 |
| 10/01... eft | | Total Benefits So | 20000 · | ccounts ... | 1,999.52 | | 79,759.94 |
| 10/03... 9004 | | McClain, Crouse & | 20000 · | ccounts ... | 1,450.00 | | 78,309.94 |
| 10/03... | | QuickBooks Payrol | -split- | Created by | 3,853.29 | | 74,456.65 |
| 10/04... 8991 | | Burke, Steven D. | -split- | | 1,545.81 | | 72,910.84 |
| 10/04... 8992 | | Clark, Benjamin R | -split- | | 36.11 | | 72,874.73 |
| 10/04... 8993 | | Coville, Trinadey | -split- | | 174.50 | | 72,700.23 |
| 10/04... 8994 | | Davis, Tristan | -split- | | 323.90 | | 72,376.33 |
| 10/04... 8995 | | Jones, Shekinah | -split- | | 329.92 | | 72,046.41 |
| 10/04... 8996 | | Joseph, Lindsey | -split- | | 407.94 | | 71,638.47 |
| 10/04... 8997 | | Lacy, Drake A | -split- | | 60.16 | | 71,578.31 |
| 10/04... 8998 | | Oliver, Barb * | -split- | | 205.24 | | 71,373.07 |
| 10/04... 8999 | | Saiz, Madison A | -split- | | 78.22 | | 71,294.85 |
| 10/04... 9000 | | Smith, Virginia | -split- | | 1,113.48 | | 70,181.37 |
| 10/04... 9001 | | Taylor, Jera M | -split- | | 210.50 | | 69,970.87 |
| 10/04... 9003 | | Deferred Compensa | 23000 · | eferred ... | 1,110.50 | | 68,860.37 |

11/20/2019 12:47 William Shore Memorial Po ol District
 · Construction Funds:10

From 10/01/2019 through 10/31/2019

| Date | Number | Payee | Account | Payment | Balance |
|----------|--------|---------------------|----------------|------------|--------------|
| 10/22... | 1022 | ARC Architects Inc | 20000 Accounts | 50,582.10 | 2,622,903.26 |
| 10/22... | 1023 | Cardno, Inc. | 20000 Accounts | 457.50 | 2,622,445.76 |
| 10/22... | 1024 | CIS | 20000 Accounts | 3,453.75 | 2,618,992.01 |
| 10/22... | 1025 | Neeley Construction | 20000 Accounts | | 2,618,992.01 |
| 10/22... | 1026 | ZTC LLC | 20000 Accounts | 1,700.00 | 2,617,292.01 |
| 10/24... | 1027 | Neeley Construction | 20000 Accounts | 763,774.96 | 1,853,517.05 |
| 10/25... | 1028 | CIS | 20000 Accounts | 3,636.25 | 1,849,880.80 |
| 10/31... | ap | | 48200 Income f | 5,488.28 | 1,855,369.08 |
| 10/31... | ap | | Transfer | 500,000.00 | 2,355,369.08 |

QuickBooks Payroll Services

Sent: 10/01/2019

Subject: Details of Funds to be Withdrawn

| | |
|-------------------------------|-----------|
| Actual funds to be withdrawn: | |
| Payroll service fee | \$7.61 |
| Direct Deposit | \$3845.68 |
| | ----- |
| Total payment | \$3853.29 |

to be withdrawn from Kitsap Bank.

Payroll Run Summary for 10/04/2019:

| Paychecks | Direct Deposit |
|---------------------------|-------------------|
| Total | 3,845.68 |
| DD2844 Barnes, Molly | 1,480.63 |
| DD2845 Compton, Jessica R | 1,793.24 |
| DD2846 Sires, Rachelle | 52.76 |
| DD2847 Tiemersma, Sarah | 519.05 |

Modified 5 paychecks.

QuickBooks Payroll Services

Sent: 10/16/2019

Subject: Details of Funds to be Withdrawn

| | |
|-------------------------------|-----------|
| Actual funds to be withdrawn: | |
| Payroll service fee | \$9.51 |
| Direct Deposit | \$4074.58 |
| | ----- |
| Total payment | \$4084.09 |

to be withdrawn from Kitsap Bank.

Payroll Run Summary for 10/18/2019:

| Paychecks | Direct Deposit |
|---------------------------|-------------------|
| Total | 4,074.58 |
| DD2848 Barnes, Molly | 1,480.62 |
| DD2849 Compton, Jessica R | 1,790.38 |
| DD2850 Sires, Rachelle | 52.76 |
| DD2851 Taylor, Jera M | 253.38 |
| DD2852 Tiemersma, Sarah | 497.44 |

Modified 4 paychecks.

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of November 30, 2019



McClain, Crouse & Co, PS

227 W. Eighth Street Port Angeles, WA 98362 (360) 457-3303 FAX (360) 457-7415

Certified Public Accountants

Karen L. Crouse • karenc@olypen.com

Charles S. McClain (Retired) • csm0350@yahoo.com

Board of Directors

William Shore Memorial Pool District

Management is responsible for the accompanying financial statements of William Shore Memorial Pool District (a nonprofit organization), which comprise the statements of financial position as of November 30, 2019 and 2018, and the related statements of activities for the eleven months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The budget comparison is presented for supplementary analysis purposes only. The financial statements showing New Construction transactions are presented for supplementary analysis only.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to William Shore Memorial Pool District.

McClain, Crouse and Co. P.S.
January 15, 2020

William Shore Memorial Pool District
Statements of Financial Position
As of November 30, 2019 and 2018

| | Nov 30, 19 | Nov 30, 18 |
|--------------------------------------------|----------------------|----------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 · County Fund Balance | 61,440.22 | 51,341.59 |
| 10100 · Cash in Till | 100.00 | 100.00 |
| 10150 · Kitsap Bank | | |
| 10200 · Credit Card Processing Account | 12,160.91 | 28,092.35 |
| 10400 · Cash in Operating Account | 480,696.77 | 57,770.16 |
| 10500 · Money Market Account | 120,103.21 | 220,086.62 |
| 10900 · Receivable from Construct Acct | 18,628.65 | 0.00 |
| Total 10150 · Kitsap Bank | 631,589.54 | 305,949.13 |
| 10550 · Construction Funds | | |
| 10020 · D A Davidson & Co | | |
| 10070 · DADCO - Money Market | 1,370,844.57 | 0.00 |
| 10050 · DADCO - Capital Improve Acct | 3,527,356.93 | 8,011,717.28 |
| 10060 · DADCO Accrued Income | 0.00 | 27,198.56 |
| Total 10020 · D A Davidson & Co | 4,898,201.50 | 8,038,915.84 |
| 10600 · Kitsap Construction Account | 0.00 | 1,403,012.82 |
| 10950 · Payable to Operating Acct | -18,628.65 | 0.00 |
| Total 10550 · Construction Funds | 4,879,572.85 | 9,441,928.66 |
| Total Checking/Savings | 5,572,702.61 | 9,799,319.38 |
| Accounts Receivable | | |
| 11300 · Accounts Receivable | 45.69 | 7,597.33 |
| Total Accounts Receivable | 45.69 | 7,597.33 |
| Other Current Assets | | |
| 12000 · Deposit in Transit | 69.73 | 0.00 |
| 12001 · Undeposited Funds | 0.00 | 4,002.86 |
| 12500 · PASD Advance | 301.59 | 301.59 |
| 12501 · Tukwila Advance | 659.10 | 659.10 |
| Total Other Current Assets | 1,030.42 | 4,963.55 |
| Total Current Assets | 5,573,778.72 | 9,811,880.26 |
| Fixed Assets | | |
| 14000 · Land - Investment | 0.00 | 53,826.84 |
| 15000 · Building and Improvements | 1,998,731.72 | 1,998,731.72 |
| 16000 · Equipment | 88,291.71 | 65,653.21 |
| 16300 · New Construction | | |
| 16305 · Land | 86,232.31 | 86,232.31 |
| 16310 · Project Management Services | 113,732.28 | 83,815.86 |
| 16320 · Architecture and Engineering | 1,112,939.66 | 426,867.78 |
| 16330 · Pre-Construction Services | 532,181.20 | 3,761.50 |
| 16340 · Permitting | 179,295.13 | 402.84 |
| 16350 · Construction | 4,808,918.09 | 33,037.52 |
| 16370 · Commissioning | 17,681.88 | 0.00 |
| Total 16300 · New Construction | 6,850,980.55 | 634,117.81 |
| Total Fixed Assets | 8,938,003.98 | 2,752,329.58 |
| Other Assets | | |
| 18600 · Bond Expense | 122,003.01 | 124,923.51 |
| Total Other Assets | 122,003.01 | 124,923.51 |
| TOTAL ASSETS | 14,633,785.71 | 12,689,133.35 |

William Shore Memorial Pool District
Statements of Financial Position
As of November 30, 2019 and 2018

| | Nov 30, 19 | Nov 30, 18 |
|---------------------------------------------|----------------------|----------------------|
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 20000 · Accounts Payable | 1,578,646.28 | 111,360.88 |
| Total Accounts Payable | 1,578,646.28 | 111,360.88 |
| Credit Cards | | |
| 21000 · Visa | 108.69 | 0.00 |
| 21005 · Citi Cards | 5,829.45 | 0.00 |
| Total Credit Cards | 5,938.14 | 0.00 |
| Other Current Liabilities | | |
| 2110 · Direct Deposit Liabilities | 135.71 | 0.00 |
| 22000 · Wages Payable | 8,569.32 | 18,907.35 |
| 22500 · Accrued Cafeteria Plan Liab | 11,245.94 | 8,216.94 |
| 23000 · Deferred Compensation Liability | 1,160.50 | 1,566.00 |
| 24000 · Payroll Liabilities | 4,178.38 | 6,955.19 |
| 24500 · Accrued Sales Tax Liability | 0.00 | 945.62 |
| 26500 · Uncashed old paychecks | 4,131.10 | 4,131.10 |
| 27000 · Kitsap Bank - Line of Credit | 0.00 | 50,000.00 |
| Total Other Current Liabilities | 29,420.95 | 90,722.20 |
| Total Current Liabilities | 1,614,005.37 | 202,083.08 |
| Long Term Liabilities | | |
| 27100 · Pre-existing Debt | | |
| 27200 · Kitsap Bank-Auto Loan | 5,317.64 | 8,013.77 |
| 27300 · Washington LOCAL I | 45,823.39 | 59,632.50 |
| 27310 · Washington LOCAL II | 208,126.47 | 251,377.04 |
| 27400 · Kitsap Bank Term Loan | 285,997.29 | 319,222.92 |
| Total 27100 · Pre-existing Debt | 545,264.79 | 638,246.23 |
| 28000 · New Construction Loans | | |
| 28100 · Limited General Obligation Bond | 9,665,000.00 | 9,665,000.00 |
| Total 28000 · New Construction Loans | 9,665,000.00 | 9,665,000.00 |
| 25700 · Deferred Premium on Issuance | 333,941.85 | 333,941.85 |
| Total Long Term Liabilities | 10,544,206.64 | 10,637,188.08 |
| Total Liabilities | 12,158,212.01 | 10,839,271.16 |
| Equity | | |
| 32000 · Unrestricted Net Assets | 1,832,145.31 | 1,473,905.87 |
| Net Income | 643,428.39 | 375,956.32 |
| Total Equity | 2,475,573.70 | 1,849,862.19 |
| TOTAL LIABILITIES & EQUITY | 14,633,785.71 | 12,689,133.35 |

William Shore Memorial Pool District
Statements of Activities
for the eleven months ended November 30, 2019 and 2018

| | Jan - Nov 19 | Jan - Nov 18 |
|-------------------------------------------|--------------|--------------|
| Income | | |
| 3300000 · Operating Income | | |
| 3111000 · Real and Property Taxes | 1,236,985.36 | 743,705.04 |
| 3172000 · Leasehold Excise Tax | 8,634.80 | 5,345.57 |
| 3174000 · Timber Excise Tax | 3,636.57 | 1,418.91 |
| 3370759 · Housing Authority PILT | 0.00 | 60.99 |
| 3417000 · Merchandise Sales | | |
| 3417010 · Vending Revenue | 162.77 | 511.28 |
| 3417100 · Merchandise Sales | 2,247.60 | 6,994.90 |
| Total 3417000 · Merchandise Sales | 2,410.37 | 7,506.18 |
| 3470000 · Admissions | | |
| 3473010 · General Admissions | | |
| 3473011 · Pass Sales | 22,574.09 | 65,232.58 |
| 3473010 · General Admissions - Other | 14,499.68 | 44,701.73 |
| Total 3473010 · General Admissions | 37,073.77 | 109,934.31 |
| 3476035 · Swim Instruction | 40,567.69 | 92,702.68 |
| 3476040 · Camps and Special Events | 5,031.03 | 21,199.69 |
| 3476045 · Exercise Classes | 17,548.00 | 55,609.96 |
| Total 3470000 · Admissions | 100,220.49 | 279,446.64 |
| 3500000 · Daycare Income | | |
| 3500010 · After School Care | 132,922.81 | 119,322.82 |
| Total 3500000 · Daycare Income | 132,922.81 | 119,322.82 |
| 3620000 · Rental Income | | |
| 45030 · Facility Rental | | |
| 3624010 · One time use Rental | 5,104.51 | 10,470.00 |
| 3625062 · Contracted Rental | 19,244.05 | 38,879.78 |
| Total 45030 · Facility Rental | 24,348.56 | 49,349.78 |
| 45040 · Miscellaneous Rental | | |
| 3624020 · Equipment Rental | 1,365.56 | 4,101.23 |
| 3624030 · Locker Rental | 118.75 | 0.00 |
| Total 45040 · Miscellaneous Rental | 1,484.31 | 4,101.23 |
| Total 3620000 · Rental Income | 25,832.87 | 53,451.01 |
| 3625000 · DNR - Other than Timber | 284.22 | 433.50 |
| 3670000 · Direct Public Support | | |
| 3671100 · Individ, Business Contributions | 0.00 | 1,000.00 |
| Total 3670000 · Direct Public Support | 0.00 | 1,000.00 |
| 3699000 · Other Miscellaneous Revenue | 4,066.29 | 4,501.95 |
| 3951030 · Sale of County Timber | 64,750.84 | 21,710.14 |
| 48000 · Investment Income | | |
| 48100 · Interest Income from Operating | 79.49 | 36.42 |
| Total 48000 · Investment Income | 79.49 | 36.42 |
| Total 3300000 · Operating Income | 1,579,824.11 | 1,237,939.17 |
| 48200 · Income from Capital Projects | | |
| 44800 · Indirect Public Support | | |
| 44850 · Grant | 0.00 | 50,000.00 |
| Total 44800 · Indirect Public Support | 0.00 | 50,000.00 |

William Shore Memorial Pool District
Statements of Activities
for the eleven months ended November 30, 2019 and 2018

| | Jan - Nov 19 | Jan - Nov 18 |
|---------------------------------------------------|---------------------|---------------------|
| 48210 · Interest Income | 90,851.71 | 53,065.40 |
| 48220 · Dividend Income | 18,777.84 | 1,247.09 |
| 48230 · Realized Gains and Losses | -13.70 | 0.00 |
| 48240 · Unrealized Gains and Losses | 33,531.24 | 12,921.79 |
| 48250 · Investment Expense | -19,348.04 | -12,602.66 |
| 48200 · Income from Capital Projects - Other | 0.00 | 27.46 |
| Total 48200 · Income from Capital Projects | 123,799.05 | 104,659.08 |
| Total Income | 1,703,623.16 | 1,342,598.25 |
| Gross Profit | 1,703,623.16 | 1,342,598.25 |
| Expense | | |
| 57620 · Operating Costs | | |
| 100001 · Salaries and Wages | | |
| 100000 · Regular Time | | |
| 100010 · Clerk Services | 1,489.70 | 1,139.25 |
| 100020 · Lifeguards | 74,485.82 | 177,563.00 |
| 100021 · Spark Squad Personnel Costs | | |
| 100024 · Spark Squad Coordinator | 64,683.41 | 33,979.64 |
| 100025 · Spark Squad Leaders | 54,799.26 | 48,763.31 |
| 100026 · Food Service Workers | 6,466.81 | 5,130.34 |
| Total 100021 · Spark Squad Personnel Costs | 125,949.48 | 87,873.29 |
| 100030 · Instructors | 23,646.81 | 51,999.60 |
| 100040 · Head Guards | 43,610.92 | 81,585.08 |
| 100050 · Supervisors | 47,848.85 | 97,338.58 |
| 100060 · Maintenance | 7,685.83 | 13,980.78 |
| 100070 · Executive Director | 61,066.50 | 48,099.00 |
| Total 100000 · Regular Time | 385,783.91 | 559,578.58 |
| 100090 · Sick/Vacation Pay | 17,033.97 | 4,928.97 |
| 100001 · Salaries and Wages - Other | 0.00 | 0.00 |
| Total 100001 · Salaries and Wages | 402,817.88 | 564,507.55 |
| 200000 · Personnel Benefits | | |
| 200020 · Federal Payroll Taxes | 29,905.22 | 41,342.64 |
| 200032 · Cafeteria Plan | 5,551.50 | 5,365.05 |
| 200035 · Health Insurance - Sal Employee | 23,540.42 | 21,584.93 |
| 200040 · Unemployment Compensation | 3,234.29 | 4,263.23 |
| 200045 · Department of Labor & Industry | 9,538.04 | 12,761.80 |
| Total 200000 · Personnel Benefits | 71,769.47 | 85,317.65 |
| 300000 · Supplies | | |
| 310000 · Office Supplies | | |
| 310010 · Office Supplies | 4,930.23 | 10,507.29 |
| 310028 · Computer Supplies | 2,224.91 | 392.69 |
| Total 310000 · Office Supplies | 7,155.14 | 10,899.98 |
| 310050 · Program Supplies and Equipment | | |
| 310300 · Exercise Classes | 0.00 | 351.69 |
| 310310 · Swim Instruction | 339.40 | 2,026.86 |
| 310320 · Camps and Specials Events | 643.41 | 1,716.90 |
| 310330 · After School Program | | |
| 310380 · Rent Expense | 7,020.00 | 0.00 |
| 310340 · Program/Office Supplies | 4,166.49 | 7,247.19 |
| 310350 · Food Service Supplies | 10,223.40 | 12,852.57 |
| 310360 · Field Trips | 782.10 | 115.50 |
| 310370 · Transportation | 2,349.07 | 284.26 |
| Total 310330 · After School Program | 24,541.06 | 20,499.52 |

William Shore Memorial Pool District
Statements of Activities
for the eleven months ended November 30, 2019 and 2018

| | Jan - Nov 19 | Jan - Nov 18 |
|-------------------------------------------------------|------------------|------------------|
| 310400 · Summer Camp Program | | |
| 310440 · Program/Office Supplies | 942.26 | 59.91 |
| 310450 · Food Service Supplies | 6,495.56 | 0.00 |
| 310460 · Field Trips | 6,042.50 | 0.00 |
| 310470 · Transportation | 212.51 | 4,214.05 |
| Total 310400 · Summer Camp Program | 13,692.83 | 4,273.96 |
| Total 310050 · Program Supplies and Equipment | 39,216.70 | 28,868.93 |
| 310100 · Maintenance Supplies and Repair | | |
| 310026 · Uniforms and Clothing | 2,265.47 | 893.80 |
| 310030 · Pool Chemicals | 3,107.33 | 10,806.38 |
| 310035 · Cleaning & Janitorial Supplies | 1,549.17 | 7,596.45 |
| 310056 · Lifeguard supplies & equipment | 904.13 | 4,867.03 |
| 310135 · Maintenance Supplies | 4,144.94 | 5,459.86 |
| Total 310100 · Maintenance Supplies and Repair | 11,971.04 | 29,623.52 |
| 340035 · Items for Resale | 1,782.44 | 3,581.40 |
| 350010 · Small Tools and Minor Equipment | 846.99 | 1,315.60 |
| Total 300000 · Supplies | 60,972.31 | 74,289.43 |
| 4000000 · Charges for Services | | |
| 410020 · Professional Services | | |
| 410010 · Bank charges | 163.50 | 770.05 |
| 410013 · Network/Computer Service | 1,877.68 | 1,689.14 |
| 410030 · Transaction Services (Rec1) | 1,485.08 | 2,719.12 |
| 410041 · Accounting Services | 16,250.74 | 14,100.00 |
| 410071 · Legal Services | 2,908.00 | 10,784.50 |
| Total 410020 · Professional Services | 22,685.00 | 30,062.81 |
| 420000 · Communications | | |
| 420010 · Telephone | 5,023.74 | 6,306.21 |
| 420020 · Postage, Mailing Service | 79.06 | 191.40 |
| 420023 · Website and Internet | 1,554.42 | 1,040.05 |
| Total 420000 · Communications | 6,657.22 | 7,537.66 |
| 430000 · Travel | | |
| 430010 · Conference, Convention, Meeting | 338.68 | 3,656.93 |
| 430015 · Travel Allowance | 3,606.52 | 2,805.76 |
| 430020 · Training | 3,299.99 | 2,118.61 |
| Total 430000 · Travel | 7,245.19 | 8,581.30 |
| 440010 · Advertising | 1,831.79 | 897.48 |
| 450000 · Operating Rentals and Leases | | |
| 450030 · Office Equipment Leases/Rents | 1,848.77 | 1,847.70 |
| Total 450000 · Operating Rentals and Leases | 1,848.77 | 1,847.70 |
| 460030 · Insurance-Property & Liability | 23,075.00 | 21,788.00 |
| 470090 · Utilities | 57,721.37 | 103,198.20 |
| 480000 · Repair and Maint-Contracted | | |
| 480010 · Building-Repair and Maintenance | 2,579.28 | 6,542.22 |
| 480040 · Equipment-Repair & Maintenance | 1,010.67 | 2,908.90 |
| Total 480000 · Repair and Maint-Contracted | 3,589.95 | 9,451.12 |

William Shore Memorial Pool District
Statements of Activities
for the eleven months ended November 30, 2019 and 2018

| | Jan - Nov 19 | Jan - Nov 18 |
|--------------------------------------------------|---------------------|-------------------|
| 490000 · Miscellaneous Expense | | |
| 490031 · Print and Copying Service | 1,750.27 | 1,985.76 |
| 490040 · Memberships and Dues | 2,419.18 | 5,174.68 |
| 490041 · Subscriptions | 964.65 | 4.34 |
| 490090 · Credit Card Charges | 11,350.37 | 10,826.67 |
| 66900 · Reconciliation Discrepancies | 303.85 | -5.00 |
| Total 490000 · Miscellaneous Expense | 16,788.32 | 17,986.45 |
| 500000 · Intergovernmental Services | | |
| 530040 · State Sales and B & O Tax | 3,727.18 | 10,325.95 |
| 530050 · External Taxes/Operating Assess | 0.00 | 432.50 |
| 530070 · Clallam County Treas - Prop Tax | 1,065.27 | 454.75 |
| Total 500000 · Intergovernmental Services | 4,792.45 | 11,213.20 |
| Total 4000000 · Charges for Services | 146,235.06 | 212,563.92 |
| Total 57620 · Operating Costs | 681,794.72 | 936,678.55 |
| 5850000 · Nonoperational Expenses | | |
| 66000 · Amortization Expense | 2,140.50 | 0.00 |
| 830020 · Interest Expense | 376,259.55 | 29,963.38 |
| Total 5850000 · Nonoperational Expenses | 378,400.05 | 29,963.38 |
| Total Expense | 1,060,194.77 | 966,641.93 |
| Net Income | 643,428.39 | 375,956.32 |

William Shore Memorial Pool District
New Construction
Statement of Cash Flows

For the eleven months ended November 30, 2019

William Shore Memorial Pool District
Statement of Cash Flows
January through November 2019

| | <u>Jan - Nov 19</u> |
|---------------------------------------------------------------|----------------------|
| OPERATING ACTIVITIES | |
| Net Income | -2,560.00 |
| Net cash provided by Operating Activities | -2,560.00 |
| INVESTING ACTIVITIES | |
| 16300 · New Construction:16310 · Project Management Services | -28,925.17 |
| 16300 · New Construction:16320 · Architecture and Engineering | -614,406.09 |
| 16300 · New Construction:16330 · Pre-Construction Services | -526,919.70 |
| 16300 · New Construction:16340 · Permitting | -178,549.59 |
| 16300 · New Construction:16350 · Construction | -4,758,225.54 |
| Net cash provided by Investing Activities | -6,107,026.09 |
| Net cash increase for period | -6,109,586.09 |
| Cash at beginning of period | 40.00 |
| Cash at end of period | <u>-6,109,546.09</u> |

William Shore Memorial Pool District
Budget Analysis
For the month ending November 30, 2019

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending November 30, 2019

| | Nov 19 | Budget | Jan - Nov 19 | YTD Budget | Annual Budget |
|--------------------------------------------|-----------|-----------|--------------|--------------|---------------|
| Income | | | | | |
| 3300000 - Operating Income | | | | | |
| 3111000 - Real and Property Taxes | 61,433.15 | 43,750.00 | 1,236,985.36 | 1,206,250.00 | 1,250,000.00 |
| 3172000 - Leasehold Excise Tax | 0.00 | 0.00 | 8,634.80 | 6,250.00 | 6,250.00 |
| 3174000 - Timber Excise Tax | 0.00 | 0.00 | 3,636.57 | 3,550.00 | 3,550.00 |
| 3417000 - Merchandise Sales | 0.00 | 0.00 | 162.77 | 75.00 | 75.00 |
| 3417010 - Vending Revenue | 0.00 | 0.00 | 2,247.60 | 1,875.00 | 1,875.00 |
| 3417100 - Merchandise Sales | 0.00 | 0.00 | | | |
| Total 3417000 - Merchandise Sales | 0.00 | 0.00 | 2,410.37 | 1,950.00 | 1,950.00 |
| 3470000 - Admissions | | | | | |
| 3473010 - General Admissions | | | | | |
| 3473011 - Pass Sales | 0.00 | 0.00 | 22,574.09 | 19,000.00 | 19,000.00 |
| 3473010 - General Admissions - Other | 0.00 | 0.00 | 14,499.68 | 13,500.00 | 13,500.00 |
| Total 3473010 - General Admissions | 0.00 | 0.00 | 37,073.77 | 32,500.00 | 32,500.00 |
| 3476035 - Swim Instruction | 40.00 | 0.00 | 40,567.69 | 20,400.00 | 20,400.00 |
| 3476040 - Camps and Special Events | 0.00 | 0.00 | 5,031.03 | 3,375.00 | 3,375.00 |
| 3476045 - Exercise Classes | 0.00 | 0.00 | 17,548.00 | 20,500.00 | 20,500.00 |
| Total 3470000 - Admissions | 40.00 | 0.00 | 100,220.49 | 76,775.00 | 76,775.00 |
| 3500000 - Daycare Income | | | | | |
| 3500010 - After School Care | 12,430.69 | 10,833.00 | 132,922.81 | 119,167.00 | 130,000.00 |
| Total 3500000 - Daycare Income | 12,430.69 | 10,833.00 | 132,922.81 | 119,167.00 | 130,000.00 |
| 3620000 - Rental Income | | | | | |
| 45030 - Facility Rental | | | | | |
| 3624010 - One time use Rental | 0.00 | | 5,104.51 | | |
| 3625062 - Contracted Rental | 0.00 | 0.00 | 19,244.05 | 8,000.00 | 8,000.00 |
| Total 45030 - Facility Rental | 0.00 | 0.00 | 24,348.56 | 8,000.00 | 8,000.00 |
| 45040 - Miscellaneous Rental | | | | | |
| 3624020 - Equipment Rental | 0.00 | 0.00 | 1,365.56 | 1,300.00 | 1,300.00 |
| 3624030 - Locker Rental | 0.00 | | 118.75 | | |
| Total 45040 - Miscellaneous Rental | 0.00 | 0.00 | 1,484.31 | 1,300.00 | 1,300.00 |
| 3620000 - Rental Income - Other | 0.00 | 0.00 | 0.00 | 2,750.00 | 2,750.00 |
| Total 3620000 - Rental Income | 0.00 | 0.00 | 25,832.87 | 12,050.00 | 12,050.00 |
| 3625000 - DNR - Other than Timber | 6.99 | | 284.22 | | |
| 3699000 - Other Miscellaneous Revenue | 0.00 | 0.00 | 4,066.29 | 500.00 | 500.00 |
| 3951030 - Sale of County Timber | 0.00 | 0.00 | 64,750.84 | 30,000.00 | 30,000.00 |
| 48000 - Investment Income | | | | | |
| 48100 - Interest Income from Operating | 2.54 | | 79.49 | | |
| Total 48000 - Investment Income | 2.54 | | 79.49 | | |
| Total 3300000 - Operating Income | 73,913.37 | 54,583.00 | 1,579,824.11 | 1,456,492.00 | 1,511,075.00 |
| 48200 - Income from Capital Projects | | | | | |
| 48210 - Interest Income | 975.27 | | 90,851.71 | | |
| 48220 - Dividend Income | 3,960.93 | | 18,777.84 | | |
| 48230 - Realized Gains and Losses | 0.00 | | -13.70 | | |
| 48240 - Unrealized Gains and Losses | -515.00 | | 33,531.24 | | |
| 48250 - Investment Expense | 0.00 | | -19,348.04 | | |
| Total 48200 - Income from Capital Projects | 4,421.20 | | 123,799.05 | | |
| Total Income | 78,334.57 | 54,583.00 | 1,703,623.16 | 1,456,492.00 | 1,511,075.00 |
| Gross Profit | 78,334.57 | 54,583.00 | 1,703,623.16 | 1,456,492.00 | 1,511,075.00 |
| Expense | | | | | |
| 57620 - Operating Costs | | | | | |
| 100001 - Salaries and Wages | | | | | |
| 100000 - Regular Time | | | | | |
| 100010 - Clerk Services | 103.95 | 146.00 | 1,489.70 | 1,604.00 | 1,750.00 |
| 100020 - Lifeguards | 27.50 | 0.00 | 74,485.82 | 37,500.00 | 37,500.00 |
| 100021 - Spark Squad Personnel Costs | | | | | |
| 100024 - Spark Squad Coordinator | 4,849.63 | 3,250.00 | 64,683.41 | 35,750.00 | 39,000.00 |
| 100025 - Spark Squad Leaders | 3,308.37 | 5,167.00 | 54,799.26 | 56,833.00 | 62,000.00 |
| 100028 - Food Service Workers | 0.00 | | 6,466.81 | | |
| Total 100021 - Spark Squad Personnel Costs | 8,158.00 | 8,417.00 | 125,949.48 | 92,583.00 | 101,000.00 |
| 100030 - Instructors | 338.00 | 0.00 | 23,646.81 | 16,000.00 | 16,000.00 |
| 100040 - Head Guards | 2,510.00 | 0.00 | 43,610.92 | 19,000.00 | 19,000.00 |
| 100050 - Supervisors | 3,260.40 | 8,750.00 | 47,848.85 | 96,250.00 | 105,000.00 |
| 100060 - Maintenance | 0.00 | 375.00 | 7,685.83 | 4,125.00 | 4,500.00 |
| 100070 - Executive Director | 5,551.50 | 4,333.00 | 51,086.50 | 47,667.00 | 52,000.00 |
| Total 100000 - Regular Time | 19,949.35 | 22,021.00 | 385,783.91 | 314,729.00 | 336,750.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending November 30, 2019

| | Nov 19 | Budget | Jan - Nov 19 | YTD Budget | Annual Budget |
|-------------------------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| 100090 - Sick/Vacation Pay | 4,262.51 | | 17,033.97 | | |
| 100001 - Salaries and Wages - Other | 0.00 | | 0.00 | | |
| Total 100001 - Salaries and Wages | 24,211.86 | 22,021.00 | 402,817.88 | 314,729.00 | 336,750.00 |
| 200000 - Personnel Benefits | | | | | |
| 200020 - Federal Payroll Taxes | 1,852.24 | 1,685.00 | 29,905.22 | 22,855.00 | 24,540.00 |
| 200030 - Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200032 - Cafeteria Plan | 0.00 | 500.00 | 5,551.50 | 5,500.00 | 6,000.00 |
| 200035 - Health Insurance - Sal Employee | 1,999.52 | 2,750.00 | 23,540.42 | 30,250.00 | 33,000.00 |
| 200040 - Unemployment Compensation | 68.54 | 0.00 | 3,234.29 | 750.00 | 750.00 |
| 200045 - Department of Labor & Industry | 341.54 | 0.00 | 9,538.04 | 4,000.00 | 4,000.00 |
| Total 200000 - Personnel Benefits | 4,261.84 | 4,935.00 | 71,769.47 | 63,355.00 | 68,290.00 |
| 300000 - Supplies | | | | | |
| 310000 - Office Supplies | | | | | |
| 310010 - Office Supplies | 495.63 | 500.00 | 4,930.23 | 5,500.00 | 6,000.00 |
| 310028 - Computer Supplies | 0.00 | 42.00 | 2,224.91 | 458.00 | 500.00 |
| Total 310000 - Office Supplies | 495.63 | 542.00 | 7,155.14 | 5,958.00 | 6,500.00 |
| 310050 - Program Supplies and Equipment | | | | | |
| 310300 - Exercise Classes | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 |
| 310310 - Swim Instruction | 0.00 | 0.00 | 339.40 | 300.00 | 300.00 |
| 310320 - Camps and Specials Events | 0.00 | 0.00 | 643.41 | 200.00 | 200.00 |
| 310330 - After School Program | | | | | |
| 310380 - Rent Expense | 920.00 | | 7,020.00 | | |
| 310340 - Program/Office Supplies | 448.87 | 1,833.00 | 4,166.49 | 20,167.00 | 22,000.00 |
| 310350 - Food Service Supplies | 556.96 | | 10,223.40 | | |
| 310360 - Field Trips | 0.00 | | 782.10 | | |
| 310370 - Transportation | 156.07 | | 2,349.07 | | |
| Total 310330 - After School Program | 2,079.90 | 1,833.00 | 24,541.06 | 20,167.00 | 22,000.00 |
| 310400 - Summer Camp Program | | | | | |
| 310440 - Program/Office Supplies | 0.00 | | 942.26 | | |
| 310450 - Food Service Supplies | 0.00 | | 6,495.56 | | |
| 310460 - Field Trips | 0.00 | | 6,042.50 | | |
| 310470 - Transportation | 0.00 | | 212.51 | | |
| Total 310400 - Summer Camp Program | 0.00 | | 13,692.83 | | |
| Total 310050 - Program Supplies and Equipment | 2,079.90 | 1,833.00 | 39,216.70 | 20,967.00 | 22,800.00 |
| 310100 - Maintenance Supplies and Repair | | | | | |
| 310026 - Uniforms and Clothing | 79.33 | 0.00 | 2,265.47 | 2,000.00 | 2,000.00 |
| 310030 - Pool Chemicals | 0.00 | 0.00 | 3,107.33 | 3,000.00 | 3,000.00 |
| 310035 - Cleaning & Janitorial Supplies | 0.00 | 150.00 | 1,549.17 | 1,650.00 | 1,800.00 |
| 310056 - Lifeguard supplies & equipment | 128.87 | 0.00 | 904.13 | 900.00 | 900.00 |
| 310135 - Maintenance Supplies | 17.32 | 0.00 | 4,144.94 | 900.00 | 900.00 |
| Total 310100 - Maintenance Supplies and Repair | 225.52 | 150.00 | 11,971.04 | 8,450.00 | 8,600.00 |
| 340035 - Items for Resale | 0.00 | 0.00 | 1,782.44 | 1,250.00 | 1,250.00 |
| 350010 - Small Tools and Minor Equipment | 26.63 | 0.00 | 846.99 | 750.00 | 750.00 |
| Total 300000 - Supplies | 2,827.68 | 2,525.00 | 60,972.31 | 37,375.00 | 39,900.00 |
| 400000 - Charges for Services | | | | | |
| 410020 - Professional Services | | | | | |
| 410010 - Bank charges | 10.95 | | 163.50 | | |
| 410013 - Network/Computer Service | 327.00 | 125.00 | 1,877.68 | 1,375.00 | 1,500.00 |
| 410030 - Transaction Services (Rec1) | 133.05 | 0.00 | 1,485.08 | 750.00 | 750.00 |
| 410041 - Accounting Services | 1,450.00 | 1,450.00 | 16,250.74 | 15,950.00 | 17,400.00 |
| 410071 - Legal Services | 393.00 | 75.00 | 2,908.00 | 825.00 | 900.00 |
| Total 410020 - Professional Services | 2,314.00 | 1,650.00 | 22,685.00 | 18,900.00 | 20,550.00 |
| 420000 - Communications | | | | | |
| 420010 - Telephone | 485.43 | 292.00 | 5,023.74 | 3,208.00 | 3,500.00 |
| 420020 - Postage, Mailing Service | 0.00 | 21.00 | 79.06 | 229.00 | 250.00 |
| 420023 - Website and Internet | 477.48 | 125.00 | 1,554.42 | 1,375.00 | 1,500.00 |
| Total 420000 - Communications | 962.91 | 438.00 | 6,657.22 | 4,812.00 | 5,250.00 |
| 430000 - Travel | | | | | |
| 430010 - Conference, Convention, Meeting | 83.76 | 104.00 | 338.68 | 1,146.00 | 1,250.00 |
| 430015 - Travel Allowance | 225.73 | 200.00 | 3,606.52 | 2,200.00 | 2,400.00 |
| 430020 - Training | 0.00 | | 3,299.99 | | |
| Total 430000 - Travel | 309.49 | 304.00 | 7,245.19 | 3,346.00 | 3,650.00 |
| 440010 - Advertising | 585.00 | 42.00 | 1,831.79 | 458.00 | 500.00 |
| 450000 - Operating Rentals and Leases | | | | | |
| 450030 - Office Equipment Leases/Rents | 168.07 | 167.00 | 1,848.77 | 1,833.00 | 2,000.00 |
| Total 450000 - Operating Rentals and Leases | 168.07 | 167.00 | 1,848.77 | 1,833.00 | 2,000.00 |
| 460030 - Insurance-Property & Liability | 0.00 | 0.00 | 23,075.00 | 22,500.00 | 22,500.00 |
| 470090 - Utilities | 321.66 | 0.00 | 57,721.37 | 27,500.00 | 27,500.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending November 30, 2019

| | Nov 19 | Budget | Jan - Nov 19 | YTD Budget | Annual Budget |
|--------------------------------------------|-----------|-----------|--------------|------------|---------------|
| 480000 - Repair and Maint-Contracted | | | | | |
| 480010 - Building-Repair and Maintenance | 0.00 | 0.00 | 2,579.28 | 1,250.00 | 1,250.00 |
| 480040 - Equipment-Repair & Maintenance | 0.00 | 417.00 | 1,010.67 | 4,583.00 | 5,000.00 |
| Total 480000 - Repair and Maint-Contracted | 0.00 | 417.00 | 3,589.95 | 5,833.00 | 6,250.00 |
| 49000 - Miscellaneous Expense | | | | | |
| 490031 - Print and Copying Service | 261.34 | 41.70 | 1,750.27 | 458.30 | 500.00 |
| 490040 - Memberships and Dues | 20.00 | 250.00 | 2,419.18 | 2,750.00 | 3,000.00 |
| 490041 - Subscriptions | 476.33 | | 964.65 | | |
| 490090 - Credit Card Charges | 62.26 | 0.00 | 11,350.37 | 2,250.00 | 2,250.00 |
| 66900 - Reconciliation Discrepancies | 0.00 | | 303.85 | | |
| Total 49000 - Miscellaneous Expense | 819.93 | 291.70 | 16,788.32 | 5,458.30 | 5,750.00 |
| 500000 - Intergovernmental Services | | | | | |
| 530040 - State Sales and B & O Tax | 0.00 | 0.00 | 3,727.18 | 3,125.00 | 3,125.00 |
| 530070 - Clallam County Treas - Prop Tax | 0.00 | 0.00 | 1,065.27 | 450.00 | 450.00 |
| Total 500000 - Intergovernmental Services | 0.00 | 0.00 | 4,792.45 | 3,575.00 | 3,575.00 |
| Total 4000000 - Charges for Services | 5,481.06 | 3,309.70 | 146,235.06 | 94,215.30 | 97,525.00 |
| Total 57620 - Operating Costs | 36,782.44 | 32,790.70 | 681,794.72 | 509,674.30 | 542,465.00 |
| 5850000 - Nonoperational Expenses | | | | | |
| 66000 - Amortization Expense | 0.00 | | 2,140.50 | | |
| 830020 - Interest Expense | 0.00 | | 376,259.55 | | |
| Total 5850000 - Nonoperational Expenses | 0.00 | | 378,400.05 | | |
| Total Expense | 36,782.44 | 32,790.70 | 1,060,194.77 | 509,674.30 | 542,465.00 |
| Net Income | 41,562.13 | 21,792.30 | 643,428.39 | 946,817.70 | 966,610.00 |

William Shore Memorial Pool District
Payment Ratification and Approval
For the month ending November 30, 2019

**WILLIAM SHORE POOL DISTRICT
PAYMENT RATIFICATION AND APPROVAL**

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed. I am authorized to approve/ratify/certify payments of the William Shore Pool District on the attached listed claims and the annual budget shall be adjusted if needed reflect these payments.

DATES: November 1, 2019 to November 30, 2019

GENERAL FUND

| General Payments | Begin Check # | End Check # | |
|----------------------------------|----------------------|--------------------|---------------|
| Accts Payable Checks (computer): | 9032 | 9046 | \$6,153.49 AB |
| Accts Payable Checks (computer): | 9058 | 9058 | \$1,110.50 AB |
| Payroll Checks 10-05 | 9022 | 9031 | \$4,980.88 AB |
| Payroll Checks 10-20 | 9048 | 9057 | \$4,883.00 AB |
| Direct Deposit Payroll | DD | DD | \$9,594.55 GH |
| Manual Check | | | |
| Wire Transfer/ACH's | | | \$6,183.26 |
| Payroll Tax ACH Transfers | | | \$5,201.48 |

CAPITAL FUND

| Capital/Debt Service Payments | Begin Check # | End Check # | |
|--------------------------------------|----------------------|--------------------|------------------|
| Payable Checks (computer): | 1029 | 1036 | \$1,489,293.37 F |
| Manual Checks: | | | |
| Wire Transfer/ACH's | | | |

Total Disbursements **\$1,521,247.04**

Date of Approval: January 28, 2020

District Treasurer

Executive Director

Commissioner Peach*

Commissioner Minaldi

Commissioner Johnson*

Commissioner Kidd**

Commissioner Meredith**

*Recused from Clallam County Payments

**Recused from City of Port Angeles Payments

**William Shore Memorial Pool District
Transaction Detail by Account**

November 2019

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|------------------------------------------|------------|---------|-----|-------------------------|-----------------|-------|-----|-------------------|-------------------|------------------|-------------------|
| 10150 - Kitsap Bank | | | | | | | | | | | |
| 10400 - Cash in Operating Account | | | | | | | | | | | |
| Check | 11/01/2019 | 9032 | | Barnes, Molly | | | X | 430010 - Conf... | | 83.76 | -83.76 |
| Bill Pmt -Check | 11/01/2019 | eft | | Total Benefits Solut... | | | X | 20000 - Accou... | | | -2,083.28 |
| Check | 11/01/2019 | eft | | Bill Pay | | | X | 410010 - Ban... | | 1,999.52 | -2,083.28 |
| Liability Check | 11/04/2019 | | | QuickBooks Payroll... | Created by P... | | X | -SPLIT- | | 5.95 | -2,089.23 |
| Transfer | 11/04/2019 | | | | Funds Transfer | | X | -SPLIT- | | 4,190.76 | -6,279.99 |
| Paycheck | 11/05/2019 | DD28... | | Barnes, Molly | Direct Deposit | | X | -SPLIT- | 300.00 | | -5,979.99 |
| Paycheck | 11/05/2019 | 9022 | | Burke, Steven D. | | | X | -SPLIT- | 0.00 | 1,548.56 | -7,528.55 |
| Paycheck | 11/05/2019 | DD28... | | Catterson, Bridget N. | Direct Deposit | | X | -SPLIT- | 0.00 | | -7,528.55 |
| Paycheck | 11/05/2019 | 9023 | | Clark, Benjamin R | | | X | -SPLIT- | | 176.29 | -7,704.84 |
| Paycheck | 11/05/2019 | DD28... | | Compton, Jessica R | Direct Deposit | | X | -SPLIT- | 0.00 | | -7,852.28 |
| Paycheck | 11/05/2019 | 9024 | | Coville, Trinadey R | | | X | -SPLIT- | | 147.44 | -8,154.12 |
| Paycheck | 11/05/2019 | 9025 | | Davis, Tristan | | | X | -SPLIT- | | 301.84 | -8,456.02 |
| Paycheck | 11/05/2019 | 9026 | | Jacobson, Brianna R | | | X | -SPLIT- | | 5.90 | -8,461.92 |
| Paycheck | 11/05/2019 | 9027 | | Jones, Shekinah | | | X | -SPLIT- | | 563.36 | -8,725.28 |
| Paycheck | 11/05/2019 | 9028 | | Joseph, Lindsey | | | X | -SPLIT- | | 554.80 | -9,279.18 |
| Paycheck | 11/05/2019 | 9029 | | Lacy, Drake A | | | X | -SPLIT- | | 150.40 | -9,429.58 |
| Paycheck | 11/05/2019 | DD28... | | Nevanil, Olivia | Direct Deposit | | X | -SPLIT- | 0.00 | | -9,429.58 |
| Paycheck | 11/05/2019 | 9030 | | Oliver, Barb * | | | X | -SPLIT- | | | -9,677.99 |
| Paycheck | 11/05/2019 | 9031 | | Smith, Virginia | | | X | -SPLIT- | | 249.41 | -9,927.40 |
| Paycheck | 11/05/2019 | DD28... | | Taylor, Jera M | Direct Deposit | | X | -SPLIT- | 0.00 | 1,282.88 | -10,960.87 |
| Paycheck | 11/05/2019 | DD28... | | Tiemersma, Briann... | Direct Deposit | | X | -SPLIT- | 0.00 | | -10,960.87 |
| Paycheck | 11/05/2019 | DD28... | | Tiemersma, Sarah | Direct Deposit | | X | -SPLIT- | 0.00 | | -10,960.87 |
| Paycheck | 11/05/2019 | DD28... | | Sires, Rachelle | Direct Deposit | | X | -SPLIT- | 0.00 | | -10,960.87 |
| Bill Pmt -Check | 11/05/2019 | 9033 | | McClain, Crouse & ... | | | X | 20000 - Accou... | | 1,450.00 | -12,410.87 |
| Bill Pmt -Check | 11/06/2019 | 9034 | | Craig L. Miller & As... | | | X | 20000 - Accou... | | 337.50 | -12,748.37 |
| Check | 11/07/2019 | 9035 | | Deferred Compens... | | | X | 23000 - Defer... | | 1,110.50 | -13,858.87 |
| Liability Check | 11/08/2019 | eftps | | Kitsap Bank | 27-0992813 | | X | -SPLIT- | | 2,356.08 | -16,214.95 |
| Deposit | 11/08/2019 | eft | | Kitsap Bank | transfer | | X | 10200 - Credit... | 20,000.00 | | 3,785.05 |
| Transfer | 11/11/2019 | | | | Funds Transfer | | X | 10000 - Count... | 422,805.28 | | 426,590.33 |
| Bill Pmt -Check | 11/12/2019 | 9036 | | Albright Managed ... | | | X | 20000 - Accou... | | 105.00 | 426,485.33 |
| Bill Pmt -Check | 11/12/2019 | 9037 | | Bill's Plumbing & S... | | | X | 20000 - Accou... | | 95.00 | 426,390.33 |
| Bill Pmt -Check | 11/12/2019 | 9038 | | Canon Financial S... | | | X | 20000 - Accou... | | 168.07 | 426,222.26 |
| Bill Pmt -Check | 11/12/2019 | 9039 | | City of PA | | | X | 20000 - Accou... | | 34.35 | 426,187.91 |
| Bill Pmt -Check | 11/12/2019 | 9040 | | Pacific Office Equip... | | | X | 20000 - Accou... | | 192.05 | 425,995.86 |
| Bill Pmt -Check | 11/12/2019 | 9041 | | Port Angeles Scho... | | | X | 20000 - Accou... | | 750.00 | 425,245.86 |
| Bill Pmt -Check | 11/12/2019 | 9042 | | Radio Pacific Inc | | | X | 20000 - Accou... | | 585.00 | 424,660.86 |
| Bill Pmt -Check | 11/12/2019 | 9043 | | Strategic Technolo... | | | X | 20000 - Accou... | | 98.48 | 424,562.38 |
| Bill Pmt -Check | 11/12/2019 | 9044 | | Swains General St... | | | X | 20000 - Accou... | | 23.78 | 424,538.60 |
| Bill Pmt -Check | 11/12/2019 | 9045 | | Washington Cities I... | William Shor... | | X | 20000 - Accou... | | 200.00 | 424,338.60 |
| Check | 11/13/2019 | eft | | Citi Cards | | | X | 21005 - Citi C... | | 4,177.79 | 420,160.81 |
| Check | 11/14/2019 | 9046 | | Lighthouse Christa... | October, 2019 | | X | 310380 - Rent... | | 920.00 | 419,240.81 |
| Transfer | 11/18/2019 | | | | Funds Transfer | | X | 12000 - Depo... | 300.00 | | 419,540.81 |
| Liability Check | 11/19/2019 | | | QuickBooks Payroll... | Created by P... | | X | -SPLIT- | | 5,403.79 | 414,137.02 |
| Paycheck | 11/20/2019 | DD28... | | Barnes, Molly | Direct Deposit | | X | -SPLIT- | 0.00 | | 414,137.02 |
| Paycheck | 11/20/2019 | 9047 | | Burke, Steven D. | VOID: | | X | -SPLIT- | 0.00 | | 414,137.02 |
| Paycheck | 11/20/2019 | DD28... | | Catterson, Bridget N. | Direct Deposit | | X | -SPLIT- | 0.00 | | 414,137.02 |
| Paycheck | 11/20/2019 | 9048 | | Clark, Benjamin R | | | X | -SPLIT- | | 75.20 | 414,061.82 |
| Paycheck | 11/20/2019 | DD28... | | Compton, Jessica R | Direct Deposit | | X | -SPLIT- | 0.00 | | 414,061.82 |
| Paycheck | 11/20/2019 | 9049 | | Coville, Trinadey R | | | X | -SPLIT- | | 177.52 | 413,884.30 |
| Paycheck | 11/20/2019 | 9050 | | Davis, Tristan | | | X | -SPLIT- | | 155.41 | 413,728.89 |
| Paycheck | 11/20/2019 | 9051 | | Jacobson, Brianna R | | | X | -SPLIT- | | 94.41 | 413,634.48 |
| Paycheck | 11/20/2019 | 9052 | | Jones, Shekinah | | | X | -SPLIT- | | 188.63 | 413,445.85 |
| Paycheck | 11/20/2019 | 9053 | | Joseph, Lindsey | | | X | -SPLIT- | | 311.03 | 413,134.82 |
| Paycheck | 11/20/2019 | 9054 | | Lacy, Drake A | | | X | -SPLIT- | | 75.20 | 413,059.62 |
| Paycheck | 11/20/2019 | 9055 | | Nevanil, Olivia | | | X | -SPLIT- | | 103.25 | 412,956.37 |
| Paycheck | 11/20/2019 | 9056 | | Oliver, Barb * | | | X | -SPLIT- | | 153.36 | 412,803.01 |
| Paycheck | 11/20/2019 | 9057 | | Smith, Virginia | | | X | -SPLIT- | | 1,174.56 | 411,628.45 |
| Paycheck | 11/20/2019 | DD28... | | Taylor, Jera M | Direct Deposit | | X | -SPLIT- | 0.00 | | 411,628.45 |
| Paycheck | 11/20/2019 | DD28... | | Tiemersma, Briann... | Direct Deposit | | X | -SPLIT- | 0.00 | | 411,628.45 |
| Paycheck | 11/20/2019 | DD28... | | Tiemersma, Sarah | Direct Deposit | | X | -SPLIT- | 0.00 | | 411,628.45 |
| Liability Check | 11/20/2019 | 9058 | | Deferred Compens... | | | X | 23000 - Defer... | | 1,110.50 | 410,517.95 |
| Paycheck | 11/20/2019 | 9047 | | Burke, Steven D. | | | X | -SPLIT- | | 2,374.43 | 408,143.52 |
| Liability Check | 11/27/2019 | eftps | | Kitsap Bank | 27-0992813 | | X | -SPLIT- | | 2,845.40 | 405,298.12 |
| General Journal | 11/30/2019 | 950 | | | | | | 12000 - Depo... | 2,572.50 | | 407,870.62 |
| Total 10400 - Cash in Operating Account | | | | | | | | | | 38,107.16 | 407,870.62 |
| Total 10150 - Kitsap Bank | | | | | | | | | 445,977.78 | | 407,870.62 |
| TOTAL | | | | | | | | | 445,977.78 | 38,107.16 | 407,870.62 |

**William Shore Memorial Pool District
Transaction Detail by Account**

November 2019

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|--------------------------------------|------------|------|-----|------------------------|----------------|-------|-----|-------------------|-------------------|---------------------|--------------------|
| 10550 - Construction Funds | | | | | | | | | | | |
| 10020 - D A Davidson & Co | | | | | | | | | | | |
| 10070 - DADCO - Money Market | | | | | | | | | | | |
| Deposit | 11/01/2019 | | | | Deposit | | X | 48220 - Divid... | 3,960.93 | | 3,960.93 |
| Transfer | 11/14/2019 | | | | Funds Transfer | | X | 10050 - DAD... | 500,000.00 | | 503,960.93 |
| Deposit | 11/15/2019 | | | | Deposit | | X | 48210 - Intere... | 748.17 | | 504,709.10 |
| Deposit | 11/18/2019 | | | | Deposit | | X | 48210 - Intere... | 59.76 | | 504,768.86 |
| Bill Pmt -Check | 11/27/2019 | 1029 | | Aldergrove Constr... | | | X | 20000 - Accou... | | 156,064.35 | 348,704.51 |
| Bill Pmt -Check | 11/27/2019 | 1030 | | ARC Architects Inc | | | X | 20000 - Accou... | | 36,494.85 | 312,209.66 |
| Bill Pmt -Check | 11/27/2019 | 1031 | | Cardno, Inc. | | | X | 20000 - Accou... | | 1,128.35 | 311,081.31 |
| Bill Pmt -Check | 11/27/2019 | 1032 | | CIS | | | X | 20000 - Accou... | | 3,625.00 | 307,456.31 |
| Bill Pmt -Check | 11/27/2019 | 1033 | | Material Testing & ... | | | X | 20000 - Accou... | | 1,725.00 | 305,731.31 |
| Bill Pmt -Check | 11/27/2019 | 1034 | | Neeley Constructio... | | | X | 20000 - Accou... | | 1,276,595.82 | -970,864.51 |
| Bill Pmt -Check | 11/27/2019 | 1035 | | Northwestern Territ... | | | X | 20000 - Accou... | | 11,085.00 | -981,949.51 |
| Bill Pmt -Check | 11/27/2019 | 1036 | | ZTC LLC | | | X | 20000 - Accou... | | 2,575.00 | -984,524.51 |
| Total 10070 - DADCO - Money Market | | | | | | | | | 504,768.86 | 1,489,293.37 | -984,524.51 |
| Total 10020 - D A Davidson & Co | | | | | | | | | 504,768.86 | 1,489,293.37 | -984,524.51 |
| Total 10550 - Construction Funds | | | | | | | | | 504,768.86 | 1,489,293.37 | -984,524.51 |
| TOTAL | | | | | | | | | 504,768.86 | 1,489,293.37 | -984,524.51 |

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of December 31, 2019



McClain, Crouse & Co, PS

227 W. Eighth Street Port Angeles, WA 98362 (360) 457-3303 FAX (360) 457-7415

Certified Public Accountants

Karen L. Crouse • karen@olypen.com

Charles S. McClain (Retired) • csm0350@yahoo.com

Board of Directors

William Shore Memorial Pool District

Management is responsible for the accompanying financial statements of William Shore Memorial Pool District (a nonprofit organization), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities for the years then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The budget comparison is presented for supplementary analysis purposes only. The financial statements showing New Construction transactions are presented for supplementary analysis only.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to William Shore Memorial Pool District.

McClain, Crouse and Co. P.S.
January 16, 2020

William Shore Memorial Pool District
Statements of Financial Position
As of December 31, 2019 and 2018

| | Dec 31, 19 | Dec 31, 18 |
|--------------------------------------------------|---------------|--------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 · County Fund Balance | 12,423.54 | 7,859.88 |
| 10100 · Cash in Till | 100.00 | 100.00 |
| 10150 · Kitsap Bank | | |
| 10200 · Credit Card Processing Account | 22,743.14 | 25,046.68 |
| 10400 · Cash in Operating Account | 251,458.17 | 25,088.44 |
| 10500 · Money Market Account | 120,100.76 | 220,091.39 |
| 10900 · Receivable from Construct Acct | 18,628.65 | 0.00 |
| Total 10150 · Kitsap Bank | 412,930.72 | 270,226.51 |
| 10550 · Construction Funds | | |
| 10020 · D A Davidson & Co | | |
| 10070 · DADCO - Money Market | 9,627,822.21 | 0.00 |
| 10050 · DADCO - Capital Improve Acct | 3,540,580.10 | 8,039,822.99 |
| 10060 · DADCO Accrued Income | 0.00 | 27,198.56 |
| Total 10020 · D A Davidson & Co | 13,168,402.31 | 8,067,021.55 |
| 10600 · Kitsap Construction Account | | |
| 10080 · Bond Fund-Capitalized Interest | 221,317.05 | 0.00 |
| 10090 · Bond Reserve Fund | 480,682.95 | 0.00 |
| 10600 · Kitsap Construction Account - Other | 0.00 | 1,303,656.27 |
| Total 10600 · Kitsap Construction Account | 702,000.00 | 1,303,656.27 |
| 10950 · Payable to Operating Acct | -18,628.65 | 0.00 |
| Total 10550 · Construction Funds | 13,851,773.66 | 9,370,677.82 |
| Total Checking/Savings | 14,277,227.92 | 9,648,864.21 |
| Accounts Receivable | | |
| 11300 · Accounts Receivable | 45.69 | 3,114.36 |
| Total Accounts Receivable | 45.69 | 3,114.36 |
| Other Current Assets | | |
| 12000 · Deposit in Transit | 383.40 | 3,222.52 |
| 12500 · PASD Advance | 301.59 | 301.59 |
| 12501 · Tukwila Advance | 659.10 | 659.10 |
| Total Other Current Assets | 1,344.09 | 4,183.21 |
| Total Current Assets | 14,278,617.70 | 9,656,161.78 |
| Fixed Assets | | |
| 14000 · Land - Investment | 0.00 | |
| 15000 · Building and Improvements | | 54,161.84 |
| 16000 · Equipment | 1,998,731.72 | 1,998,731.72 |
| 16300 · New Construction | 88,291.71 | 65,653.21 |
| 16305 · Land | | |
| 16310 · Project Management Services | 86,232.31 | 86,232.31 |
| 16320 · Architecture and Engineering | 115,157.28 | 84,797.11 |
| 16330 · Pre-Construction Services | 1,142,579.70 | 498,533.57 |
| 16340 · Permitting | 532,181.20 | 4,436.50 |
| 16350 · Construction | 179,868.92 | 477.84 |
| 16370 · Commissioning | 4,812,430.59 | 33,787.55 |
| Total 16300 · New Construction | 23,681.88 | 0.00 |
| Total 16300 · New Construction | 6,892,131.88 | 708,264.88 |
| Total Fixed Assets | 8,979,155.31 | 2,826,811.65 |

William Shore Memorial Pool District
Statements of Financial Position
As of December 31, 2019 and 2018

| | Dec 31, 19 | Dec 31, 18 |
|---------------------------------------------|----------------------|----------------------|
| Other Assets | | |
| 18600 · Bond Expense | 182,862.51 | 124,143.51 |
| Total Other Assets | 182,862.51 | 124,143.51 |
| TOTAL ASSETS | 23,440,635.52 | 12,607,116.94 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 20000 · Accounts Payable | 1,623,221.37 | 91,346.46 |
| Total Accounts Payable | 1,623,221.37 | 91,346.46 |
| Credit Cards | | |
| 21000 · Visa | 108.69 | 3,980.45 |
| 21005 · Citi Cards | 10,085.76 | 0.00 |
| Total Credit Cards | 10,194.45 | 3,980.45 |
| Other Current Liabilities | | |
| 2110 · Direct Deposit Liabilities | 135.71 | 0.00 |
| 22000 · Wages Payable | 8,268.27 | 16,954.28 |
| 22500 · Accrued Cafeteria Plan Liab | 11,423.13 | 8,772.09 |
| 23000 · Deferred Compensation Liability | 1,160.50 | 1,566.00 |
| 24000 · Payroll Liabilities | 4,793.72 | 10,355.37 |
| 24500 · Accrued Sales Tax Liability | 0.00 | 677.80 |
| 26500 · Uncashed old paychecks | 5,427.55 | 4,131.10 |
| Total Other Current Liabilities | 31,208.88 | 42,456.64 |
| Total Current Liabilities | 1,664,624.70 | 137,783.55 |
| Long Term Liabilities | | |
| 27100 · Pre-existing Debt | | |
| 27200 · Kitsap Bank-Auto Loan | 2,461.23 | 8,013.77 |
| 27300 · Washington LOCAL I | 45,823.39 | 59,632.50 |
| 27310 · Washington LOCAL II | 208,126.47 | 251,377.04 |
| 27400 · Kitsap Bank Term Loan | 252,231.75 | 319,222.92 |
| Total 27100 · Pre-existing Debt | 508,642.84 | 638,246.23 |
| 28000 · New Construction Loans | | |
| 28200 · Kitsap Bank Term Loan II | 7,565,000.00 | 0.00 |
| 28100 · Limited General Obligation Bond | 9,650,000.00 | 9,665,000.00 |
| Total 28000 · New Construction Loans | 17,215,000.00 | 9,665,000.00 |
| 25700 · Deferred Premium on Issuance | 328,376.35 | 333,941.85 |
| Total Long Term Liabilities | 18,052,019.19 | 10,637,188.08 |
| Total Liabilities | 19,716,643.89 | 10,774,971.63 |
| Equity | | |
| 32000 · Unrestricted Net Assets | 1,832,145.31 | 1,473,905.87 |
| Net Income | 1,891,846.32 | 358,239.44 |
| Total Equity | 3,723,991.63 | 1,832,145.31 |
| TOTAL LIABILITIES & EQUITY | 23,440,635.52 | 12,607,116.94 |

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2019 and 2018

| | Jan - Dec 19 | Jan - Dec 18 |
|-------------------------------------------|--------------|--------------|
| Income | | |
| 3300000 · Operating Income | | |
| 3111000 · Real and Property Taxes | 1,242,873.70 | 747,165.05 |
| 3172000 · Leasehold Excise Tax | 11,350.65 | 7,117.83 |
| 3174000 · Timber Excise Tax | 3,636.57 | 4,021.05 |
| 3370759 · Housing Authority PILT | 0.00 | 60.99 |
| 3417000 · Merchandise Sales | | |
| 3417010 · Vending Revenue | 162.77 | 559.89 |
| 3417100 · Merchandise Sales | 2,247.60 | 7,423.40 |
| Total 3417000 · Merchandise Sales | 2,410.37 | 7,983.29 |
| 3470000 · Admissions | | |
| 3473010 · General Admissions | | |
| 3473011 · Pass Sales | 22,684.09 | 70,075.83 |
| 3473010 · General Admissions - Other | 14,499.68 | 46,748.73 |
| Total 3473010 · General Admissions | 37,183.77 | 116,824.56 |
| 3476035 · Swim Instruction | 40,567.69 | 97,587.18 |
| 3476040 · Camps and Special Events | 5,031.03 | 21,692.69 |
| 3476045 · Exercise Classes | 17,548.00 | 59,957.70 |
| Total 3470000 · Admissions | 100,330.49 | 296,062.13 |
| 3500000 · Daycare Income | | |
| 3500010 · After School Care | 144,356.38 | 131,256.62 |
| Total 3500000 · Daycare Income | 144,356.38 | 131,256.62 |
| 3620000 · Rental Income | | |
| 45030 · Facility Rental | | |
| 3624010 · One time use Rental | 5,104.51 | 11,510.25 |
| 3625062 · Contracted Rental | 19,244.05 | 41,453.86 |
| Total 45030 · Facility Rental | 24,348.56 | 52,964.11 |
| 45040 · Miscellaneous Rental | | |
| 3624020 · Equipment Rental | 1,365.56 | 4,317.74 |
| 3624030 · Locker Rental | 118.75 | 0.00 |
| Total 45040 · Miscellaneous Rental | 1,484.31 | 4,317.74 |
| Total 3620000 · Rental Income | 25,832.87 | 57,281.85 |
| 3625000 · DNR - Other than Timber | 4,103.53 | 433.50 |
| 3670000 · Direct Public Support | | |
| 3671100 · Individ, Business Contributions | 0.00 | 1,000.00 |
| Total 3670000 · Direct Public Support | 0.00 | 1,000.00 |
| 3699000 · Other Miscellaneous Revenue | 4,155.84 | 4,501.95 |
| 3951030 · Sale of County Timber | 64,750.84 | 21,710.14 |
| 48000 · Investment Income | | |
| 48100 · Interest Income from Operating | 82.08 | 66.66 |
| Total 48000 · Investment Income | 82.08 | 66.66 |
| Total 3300000 · Operating Income | 1,603,883.32 | 1,278,661.06 |
| 48200 · Income from Capital Projects | | |
| 44800 · Indirect Public Support | | |
| 44850 · Grant | 1,455,000.00 | 50,000.00 |
| Total 44800 · Indirect Public Support | 1,455,000.00 | 50,000.00 |

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2019 and 2018

| | Jan - Dec 19 | Jan - Dec 18 |
|---------------------------------------------------|---------------------|---------------------|
| 48210 · Interest Income | 104,368.69 | 64,735.08 |
| 48220 · Dividend Income | 20,200.37 | 1,247.09 |
| 48230 · Realized Gains and Losses | -13.70 | 0.00 |
| 48240 · Unrealized Gains and Losses | 39,358.04 | 29,386.79 |
| 48250 · Investment Expense | -19,348.04 | -12,602.66 |
| 48200 · Income from Capital Projects - Other | 0.00 | 27.46 |
| Total 48200 · Income from Capital Projects | 1,599,565.36 | 132,793.76 |
| Total Income | 3,203,448.68 | 1,411,454.82 |
| Gross Profit | 3,203,448.68 | 1,411,454.82 |
| Expense | | |
| 57620 · Operating Costs | | |
| 100001 · Salaries and Wages | | |
| 100000 · Regular Time | | |
| 100010 · Clerk Services | 1,606.95 | 1,247.75 |
| 100020 · Lifeguards | 74,485.82 | 191,059.74 |
| 100021 · Spark Squad Personnel Costs | | |
| 100024 · Spark Squad Coordinator | 69,170.58 | 37,572.39 |
| 100025 · Spark Squad Leaders | 57,731.91 | 51,242.38 |
| 100026 · Food Service Workers | 6,466.81 | 5,130.34 |
| Total 100021 · Spark Squad Personnel Costs | 133,369.30 | 93,945.11 |
| 100030 · Instructors | 23,943.19 | 54,623.72 |
| 100040 · Head Guards | 46,966.88 | 88,050.11 |
| 100050 · Supervisors | 50,710.76 | 105,684.06 |
| 100060 · Maintenance | 7,685.83 | 15,287.25 |
| 100070 · Executive Director | 67,728.40 | 53,649.30 |
| Total 100000 · Regular Time | 406,497.13 | 603,547.04 |
| 100090 · Sick/Vacation Pay | 18,369.07 | 6,159.71 |
| 100001 · Salaries and Wages - Other | 0.00 | 0.00 |
| Total 100001 · Salaries and Wages | 424,866.20 | 609,706.75 |
| 200000 · Personnel Benefits | | |
| 200020 · Federal Payroll Taxes | 31,591.91 | 44,725.17 |
| 200032 · Cafeteria Plan | 6,661.80 | 6,154.92 |
| 200035 · Health Insurance - Sal Employee | 27,711.81 | 24,256.68 |
| 200040 · Unemployment Compensation | 3,289.71 | 4,494.24 |
| 200045 · Department of Labor & Industry | 9,849.43 | 15,985.60 |
| Total 200000 · Personnel Benefits | 79,104.66 | 95,616.61 |
| 300000 · Supplies | | |
| 310000 · Office Supplies | | |
| 310010 · Office Supplies | 4,930.23 | 11,215.84 |
| 310028 · Computer Supplies | 2,224.91 | 1,535.55 |
| Total 310000 · Office Supplies | 7,155.14 | 12,751.39 |
| 310050 · Program Supplies and Equipment | | |
| 310300 · Exercise Classes | 0.00 | 351.69 |
| 310310 · Swim Instruction | 339.40 | 2,026.86 |
| 310320 · Camps and Specials Events | 643.41 | 1,716.90 |
| 310330 · After School Program | | |
| 310380 · Rent Expense | 8,750.00 | 1,150.00 |
| 310340 · Program/Office Supplies | 4,543.40 | 7,800.25 |
| 310350 · Food Service Supplies | 10,540.88 | 12,921.03 |
| 310360 · Field Trips | 782.10 | 115.50 |
| 310370 · Transportation | 2,462.74 | 339.86 |
| Total 310330 · After School Program | 27,079.12 | 22,326.64 |

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2019 and 2018

| | Jan - Dec 19 | Jan - Dec 18 |
|-------------------------------------------------------|------------------|------------------|
| 310400 · Summer Camp Program | | |
| 310440 · Program/Office Supplies | 1,047.18 | 59.91 |
| 310450 · Food Service Supplies | 6,495.56 | 0.00 |
| 310460 · Field Trips | 6,042.50 | 0.00 |
| 310470 · Transportation | 212.51 | 4,214.05 |
| Total 310400 · Summer Camp Program | 13,797.75 | 4,273.96 |
| Total 310050 · Program Supplies and Equipment | 41,859.68 | 30,696.05 |
| 310100 · Maintenance Supplies and Repair | | |
| 310026 · Uniforms and Clothing | 2,265.47 | 893.80 |
| 310030 · Pool Chemicals | 3,107.33 | 11,741.72 |
| 310035 · Cleaning & Janitorial Supplies | 1,549.17 | 8,103.74 |
| 310056 · Lifeguard supplies & equipment | 938.81 | 5,088.68 |
| 310135 · Maintenance Supplies | 4,145.20 | 5,596.90 |
| Total 310100 · Maintenance Supplies and Repair | 12,005.98 | 31,424.84 |
| 340035 · Items for Resale | 1,782.44 | 3,581.40 |
| 350010 · Small Tools and Minor Equipment | 867.91 | 1,389.78 |
| Total 300000 · Supplies | 63,671.15 | 79,843.46 |
| 4000000 · Charges for Services | | |
| 410020 · Professional Services | | |
| 410010 · Bank charges | 174.45 | 781.20 |
| 410013 · Network/Computer Service | 1,877.68 | 2,157.89 |
| 410030 · Transaction Services (Rec1) | 7,928.24 | 2,719.12 |
| 410041 · Accounting Services | 17,700.74 | 17,000.00 |
| 410071 · Legal Services | 2,908.00 | 11,492.00 |
| Total 410020 · Professional Services | 30,589.11 | 34,150.21 |
| 420000 · Communications | | |
| 420010 · Telephone | 5,398.82 | 6,802.76 |
| 420020 · Postage, Mailing Service | 79.06 | 241.40 |
| 420023 · Website and Internet | 1,768.52 | 1,075.05 |
| Total 420000 · Communications | 7,246.40 | 8,119.21 |
| 430000 · Travel | | |
| 430010 · Conference, Convention, Meeting | 338.68 | 3,656.93 |
| 430015 · Travel Allowance | 3,665.16 | 2,805.76 |
| 430020 · Training | 3,299.99 | 2,118.61 |
| Total 430000 · Travel | 7,303.83 | 8,581.30 |
| 440010 · Advertising | 1,831.79 | 1,472.48 |
| 450000 · Operating Rentals and Leases | | |
| 450030 · Office Equipment Leases/Rents | 2,016.84 | 2,015.77 |
| Total 450000 · Operating Rentals and Leases | 2,016.84 | 2,015.77 |
| 460030 · Insurance-Property & Liability | 23,075.00 | 21,788.00 |
| 470090 · Utilities | 58,442.40 | 115,922.06 |
| 480000 · Repair and Maint-Contracted | | |
| 480010 · Building-Repair and Maintenance | 2,579.28 | 10,651.25 |
| 480040 · Equipment-Repair & Maintenance | 1,010.67 | 2,908.90 |
| Total 480000 · Repair and Maint-Contracted | 3,589.95 | 13,560.15 |

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2019 and 2018

| | Jan - Dec 19 | Jan - Dec 18 |
|-------------------------------------------|--------------|--------------|
| 49000 · Miscellaneous Expense | | |
| 490031 · Print and Copying Service | 1,830.02 | 2,074.78 |
| 490040 · Memberships and Dues | 2,714.18 | 5,174.68 |
| 490041 · Subscriptions | 980.99 | 8.68 |
| 490090 · Credit Card Charges | 11,463.04 | 12,023.87 |
| 66900 · Reconciliation Discrepancies | 303.85 | -543.68 |
| Total 49000 · Miscellaneous Expense | 17,292.08 | 18,738.33 |
| 500000 · Intergovernmental Services | | |
| 530040 · State Sales and B & O Tax | 3,727.18 | 11,003.75 |
| 530050 · External Taxes/Operating Assess | 0.00 | 432.50 |
| 530070 · Clallam County Treas - Prop Tax | 1,065.27 | 454.75 |
| Total 500000 · Intergovernmental Services | 4,792.45 | 11,891.00 |
| Total 4000000 · Charges for Services | 156,179.85 | 236,238.51 |
| Total 57620 · Operating Costs | 723,821.86 | 1,021,405.33 |
| 5850000 · Nonoperational Expenses | | |
| 66000 · Amortization Expense | 4,281.00 | 780.00 |
| 830020 · Interest Expense | 583,499.50 | 31,030.05 |
| Total 5850000 · Nonoperational Expenses | 587,780.50 | 31,810.05 |
| Total Expense | 1,311,602.36 | 1,053,215.38 |
| Net Income | 1,891,846.32 | 358,239.44 |

William Shore Memorial Pool District
Budget Analysis
For the month ending December 31, 2019

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending December 31, 2019

| | Dec 19 | Budget | Jan - Dec 19 | YTD Budget | Annual Budget |
|--------------------------------------------|--------------|-----------|--------------|--------------|---------------|
| Income | | | | | |
| 3300000 · Operating Income | | | | | |
| 3111000 · Real and Property Taxes | 5,888.34 | 43,750.00 | 1,242,873.70 | 1,250,000.00 | 1,250,000.00 |
| 3172000 · Leasehold Excise Tax | 2,715.85 | 0.00 | 11,350.65 | 6,250.00 | 6,250.00 |
| 3174000 · Timber Excise Tax | 0.00 | 0.00 | 3,636.57 | 3,550.00 | 3,550.00 |
| 3417000 · Merchandise Sales | | | | | |
| 3417010 · Vending Revenue | 0.00 | 0.00 | 162.77 | 75.00 | 75.00 |
| 3417100 · Merchandise Sales | 0.00 | 0.00 | 2,247.60 | 1,875.00 | 1,875.00 |
| Total 3417000 · Merchandise Sales | 0.00 | 0.00 | 2,410.37 | 1,950.00 | 1,950.00 |
| 3470000 · Admissions | | | | | |
| 3473010 · General Admissions | | | | | |
| 3473011 · Pass Sales | 110.00 | 0.00 | 22,684.09 | 19,000.00 | 19,000.00 |
| 3473010 · General Admissions - Other | 0.00 | 0.00 | 14,499.68 | 13,500.00 | 13,500.00 |
| Total 3473010 · General Admissions | 110.00 | 0.00 | 37,183.77 | 32,500.00 | 32,500.00 |
| 3476035 · Swim Instruction | 0.00 | 0.00 | 40,567.69 | 20,400.00 | 20,400.00 |
| 3476040 · Camps and Special Events | 0.00 | 0.00 | 5,031.03 | 3,375.00 | 3,375.00 |
| 3476045 · Exercise Classes | 0.00 | 0.00 | 17,548.00 | 20,500.00 | 20,500.00 |
| Total 3470000 · Admissions | 110.00 | 0.00 | 100,330.49 | 76,775.00 | 76,775.00 |
| 3500000 · Daycare Income | | | | | |
| 3500010 · After School Care | 11,433.57 | 10,833.00 | 144,356.38 | 130,000.00 | 130,000.00 |
| Total 3500000 · Daycare Income | 11,433.57 | 10,833.00 | 144,356.38 | 130,000.00 | 130,000.00 |
| 3620000 · Rental Income | | | | | |
| 45030 · Facility Rental | | | | | |
| 3624010 · One time use Rental | 0.00 | | 5,104.51 | | |
| 3625062 · Contracted Rental | 0.00 | 0.00 | 19,244.05 | 8,000.00 | 8,000.00 |
| Total 45030 · Facility Rental | 0.00 | 0.00 | 24,348.56 | 8,000.00 | 8,000.00 |
| 45040 · Miscellaneous Rental | | | | | |
| 3624020 · Equipment Rental | 0.00 | 0.00 | 1,365.56 | 1,300.00 | 1,300.00 |
| 3624030 · Locker Rental | 0.00 | | 118.75 | | |
| Total 45040 · Miscellaneous Rental | 0.00 | 0.00 | 1,484.31 | 1,300.00 | 1,300.00 |
| 3620000 · Rental Income - Other | 0.00 | 0.00 | 0.00 | 2,750.00 | 2,750.00 |
| Total 3620000 · Rental Income | 0.00 | 0.00 | 25,832.87 | 12,050.00 | 12,050.00 |
| 3625000 · DNR - Other than Timber | 3,819.31 | | 4,103.53 | | |
| 3699000 · Other Miscellaneous Revenue | 89.55 | 0.00 | 4,155.84 | 500.00 | 500.00 |
| 3951030 · Sale of County Timber | 0.00 | 0.00 | 64,750.84 | 30,000.00 | 30,000.00 |
| 48000 · Investment Income | | | | | |
| 48100 · Interest Income from Operating | 2.59 | | 82.08 | | |
| Total 48000 · Investment Income | 2.59 | | 82.08 | | |
| Total 3300000 · Operating Income | 24,059.21 | 54,583.00 | 1,603,883.32 | 1,511,075.00 | 1,511,075.00 |
| 48200 · Income from Capital Projects | | | | | |
| 44800 · Indirect Public Support | | | | | |
| 44850 · Grant | 1,455,000.00 | | 1,455,000.00 | | |
| Total 44800 · Indirect Public Support | 1,455,000.00 | | 1,455,000.00 | | |
| 48210 · Interest Income | 13,516.98 | | 104,368.69 | | |
| 48220 · Dividend Income | 1,422.53 | | 20,200.37 | | |
| 48230 · Realized Gains and Losses | 0.00 | | -13.70 | | |
| 48240 · Unrealized Gains and Losses | 5,826.80 | | 39,358.04 | | |
| 48250 · Investment Expense | 0.00 | | -19,348.04 | | |
| Total 48200 · Income from Capital Projects | 1,475,766.31 | | 1,599,565.36 | | |
| Total Income | 1,499,825.52 | 54,583.00 | 3,203,448.68 | 1,511,075.00 | 1,511,075.00 |
| Gross Profit | 1,499,825.52 | 54,583.00 | 3,203,448.68 | 1,511,075.00 | 1,511,075.00 |
| Expense | | | | | |
| 57820 · Operating Costs | | | | | |
| 100001 · Salaries and Wages | | | | | |
| 100000 · Regular Time | | | | | |
| 100010 · Clerk Services | 117.25 | 146.00 | 1,606.95 | 1,750.00 | 1,750.00 |
| 100020 · Lifeguards | 0.00 | 0.00 | 74,485.82 | 37,500.00 | 37,500.00 |
| 100021 · Spark Squad Personnel Costs | | | | | |
| 100024 · Spark Squad Coordinator | 4,487.17 | 3,250.00 | 69,170.58 | 39,000.00 | 39,000.00 |
| 100025 · Spark Squad Leaders | 2,932.65 | 5,167.00 | 57,731.91 | 62,000.00 | 62,000.00 |
| 100026 · Food Service Workers | 0.00 | | 6,466.81 | | |
| Total 100021 · Spark Squad Personnel Costs | 7,419.82 | 8,417.00 | 133,369.30 | 101,000.00 | 101,000.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending December 31, 2019

| | Dec 19 | Budget | Jan - Dec 19 | YTD Budget | Annual Budget |
|-------------------------------------------------------|------------------|------------------|-------------------|-------------------|-------------------|
| 100030 · Instructors | 296.38 | 0.00 | 23,943.19 | 16,000.00 | 16,000.00 |
| 100040 · Head Guards | 3,355.96 | 0.00 | 46,966.88 | 19,000.00 | 19,000.00 |
| 100050 · Supervisors | 2,861.91 | 8,750.00 | 50,710.76 | 105,000.00 | 105,000.00 |
| 100060 · Maintenance | 0.00 | 375.00 | 7,685.83 | 4,500.00 | 4,500.00 |
| 100070 · Executive Director | 6,661.90 | 4,333.00 | 67,728.40 | 52,000.00 | 52,000.00 |
| Total 100000 · Regular Time | 20,713.22 | 22,021.00 | 406,497.13 | 336,750.00 | 336,750.00 |
| 100090 · Sick/Vacation Pay | 1,335.10 | | 18,369.07 | | |
| 100001 · Salaries and Wages - Other | 0.00 | | 0.00 | | |
| Total 100001 · Salaries and Wages | 22,048.32 | 22,021.00 | 424,866.20 | 336,750.00 | 336,750.00 |
| 200000 · Personnel Benefits | | | | | |
| 200020 · Federal Payroll Taxes | 1,686.69 | 1,685.00 | 31,591.91 | 24,540.00 | 24,540.00 |
| 200030 · Retirement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200032 · Cafeteria Plan | 555.15 | 500.00 | 6,661.80 | 6,000.00 | 6,000.00 |
| 200035 · Health Insurance - Sal Employee | 4,171.39 | 2,750.00 | 27,711.81 | 33,000.00 | 33,000.00 |
| 200040 · Unemployment Compensation | 55.42 | 0.00 | 3,289.71 | 750.00 | 750.00 |
| 200045 · Department of Labor & Industry | 311.39 | 0.00 | 9,849.43 | 4,000.00 | 4,000.00 |
| Total 200000 · Personnel Benefits | 6,780.04 | 4,935.00 | 79,104.66 | 68,290.00 | 68,290.00 |
| 300000 · Supplies | | | | | |
| 310000 · Office Supplies | | | | | |
| 310010 · Office Supplies | 0.00 | 500.00 | 4,930.23 | 6,000.00 | 6,000.00 |
| 310028 · Computer Supplies | 0.00 | 42.00 | 2,224.91 | 500.00 | 500.00 |
| Total 310000 · Office Supplies | 0.00 | 542.00 | 7,155.14 | 6,500.00 | 6,500.00 |
| 310050 · Program Supplies and Equipment | | | | | |
| 310300 · Exercise Classes | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 |
| 310310 · Swim Instruction | 0.00 | 0.00 | 339.40 | 300.00 | 300.00 |
| 310320 · Camps and Specials Events | 0.00 | 0.00 | 643.41 | 200.00 | 200.00 |
| 310330 · After School Program | | | | | |
| 310380 · Rent Expense | 1,730.00 | | 8,750.00 | | |
| 310340 · Program/Office Supplies | 376.91 | 1,833.00 | 4,543.40 | 22,000.00 | 22,000.00 |
| 310350 · Food Service Supplies | 317.48 | | 10,540.88 | | |
| 310360 · Field Trips | 0.00 | | 782.10 | | |
| 310370 · Transportation | 113.67 | | 2,462.74 | | |
| Total 310330 · After School Program | 2,538.06 | 1,833.00 | 27,079.12 | 22,000.00 | 22,000.00 |
| 310400 · Summer Camp Program | | | | | |
| 310440 · Program/Office Supplies | 104.92 | | 1,047.18 | | |
| 310450 · Food Service Supplies | 0.00 | | 6,495.56 | | |
| 310460 · Field Trips | 0.00 | | 6,042.50 | | |
| 310470 · Transportation | 0.00 | | 212.51 | | |
| Total 310400 · Summer Camp Program | 104.92 | | 13,797.75 | | |
| Total 310050 · Program Supplies and Equipment | 2,642.98 | 1,833.00 | 41,859.68 | 22,800.00 | 22,800.00 |
| 310100 · Maintenance Supplies and Repair | | | | | |
| 310026 · Uniforms and Clothing | 0.00 | 0.00 | 2,265.47 | 2,000.00 | 2,000.00 |
| 310030 · Pool Chemicals | 0.00 | 0.00 | 3,107.33 | 3,000.00 | 3,000.00 |
| 310035 · Cleaning & Janitorial Supplies | 0.00 | 150.00 | 1,549.17 | 1,800.00 | 1,800.00 |
| 310058 · Lifeguard supplies & equipment | 34.68 | 0.00 | 938.81 | 900.00 | 900.00 |
| 310135 · Maintenance Supplies | 0.26 | 0.00 | 4,145.20 | 900.00 | 900.00 |
| Total 310100 · Maintenance Supplies and Repair | 34.94 | 150.00 | 12,005.98 | 8,600.00 | 8,600.00 |
| 340035 · Items for Resale | 0.00 | 0.00 | 1,782.44 | 1,250.00 | 1,250.00 |
| 350010 · Small Tools and Minor Equipment | 20.92 | 0.00 | 867.91 | 750.00 | 750.00 |
| Total 300000 · Supplies | 2,698.84 | 2,625.00 | 63,671.15 | 39,900.00 | 39,900.00 |
| 4000000 · Charges for Services | | | | | |
| 410020 · Professional Services | | | | | |
| 410010 · Bank charges | 10.95 | | 174.45 | | |
| 410013 · Network/Computer Service | 0.00 | 125.00 | 1,877.68 | 1,500.00 | 1,500.00 |
| 410030 · Transaction Services (Rec1) | 6,443.16 | 0.00 | 7,928.24 | 750.00 | 750.00 |
| 410041 · Accounting Services | 1,450.00 | 1,450.00 | 17,700.74 | 17,400.00 | 17,400.00 |
| 410071 · Legal Services | 0.00 | 75.00 | 2,908.00 | 900.00 | 900.00 |
| Total 410020 · Professional Services | 7,904.11 | 1,650.00 | 30,589.11 | 20,550.00 | 20,550.00 |
| 420000 · Communications | | | | | |
| 420010 · Telephone | 375.08 | 292.00 | 5,398.82 | 3,500.00 | 3,500.00 |
| 420020 · Postage, Mailing Service | 0.00 | 21.00 | 79.06 | 250.00 | 250.00 |
| 420023 · Website and Internet | 214.10 | 125.00 | 1,768.52 | 1,500.00 | 1,500.00 |
| Total 420000 · Communications | 589.18 | 438.00 | 7,246.40 | 5,250.00 | 5,250.00 |
| 430000 · Travel | | | | | |
| 430010 · Conference, Convention, Meeting | 0.00 | 104.00 | 338.68 | 1,250.00 | 1,250.00 |
| 430015 · Travel Allowance | 58.64 | 200.00 | 3,665.16 | 2,400.00 | 2,400.00 |
| 430020 · Training | 0.00 | | 3,299.99 | | |
| Total 430000 · Travel | 58.64 | 304.00 | 7,303.83 | 3,650.00 | 3,650.00 |
| 440010 · Advertising | 0.00 | 42.00 | 1,831.79 | 500.00 | 500.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending December 31, 2019

| | Dec 19 | Budget | Jan - Dec 19 | YTD Budget | Annual Budget |
|----------------------------------------------------|---------------------|------------------|---------------------|-------------------|-------------------|
| 450000 - Operating Rentals and Leases | | | | | |
| 450030 - Office Equipment Leases/Rents | 168.07 | 167.00 | 2,016.84 | 2,000.00 | 2,000.00 |
| Total 450000 - Operating Rentals and Leases | 168.07 | 167.00 | 2,016.84 | 2,000.00 | 2,000.00 |
| 460030 - Insurance-Property & Liability | 0.00 | 0.00 | 23,075.00 | 22,500.00 | 22,500.00 |
| 470090 - Utilities | 721.03 | 0.00 | 58,442.40 | 27,500.00 | 27,500.00 |
| 480000 - Repair and Maint-Contracted | | | | | |
| 480010 - Building-Repair and Maintenance | 0.00 | 0.00 | 2,579.28 | 1,250.00 | 1,250.00 |
| 480040 - Equipment-Repair & Maintenance | 0.00 | 417.00 | 1,010.67 | 5,000.00 | 5,000.00 |
| Total 480000 - Repair and Maint-Contracted | 0.00 | 417.00 | 3,589.95 | 6,250.00 | 6,250.00 |
| 49000 - Miscellaneous Expense | | | | | |
| 490031 - Print and Copying Service | 79.75 | 41.70 | 1,830.02 | 500.00 | 500.00 |
| 490040 - Memberships and Dues | 295.00 | 250.00 | 2,714.18 | 3,000.00 | 3,000.00 |
| 490041 - Subscriptions | 16.34 | | 980.99 | | |
| 490090 - Credit Card Charges | 112.67 | 0.00 | 11,463.04 | 2,250.00 | 2,250.00 |
| 66900 - Reconciliation Discrepancies | 0.00 | | 303.85 | | |
| Total 49000 - Miscellaneous Expense | 503.76 | 291.70 | 17,292.08 | 5,750.00 | 5,750.00 |
| 500000 - Intergovernmental Services | | | | | |
| 530040 - State Sales and B & O Tax | 0.00 | 0.00 | 3,727.18 | 3,125.00 | 3,125.00 |
| 530070 - Clallam County Treas - Prop Tax | 0.00 | 0.00 | 1,065.27 | 450.00 | 450.00 |
| Total 500000 - Intergovernmental Services | 0.00 | 0.00 | 4,792.45 | 3,575.00 | 3,575.00 |
| Total 4000000 - Charges for Services | 9,944.79 | 3,309.70 | 156,179.85 | 97,525.00 | 97,525.00 |
| Total 57820 - Operating Costs | 41,471.99 | 32,790.70 | 723,821.86 | 542,465.00 | 542,465.00 |
| 5850000 - Nonoperational Expenses | | | | | |
| 66000 - Amortization Expense | 2,140.50 | | 4,281.00 | | |
| 830020 - Interest Expense | 207,239.95 | | 583,499.50 | | |
| Total 5850000 - Nonoperational Expenses | 209,380.45 | | 587,780.50 | | |
| Total Expense | 250,852.44 | 32,790.70 | 1,311,602.36 | 542,465.00 | 542,465.00 |
| Net Income | 1,248,973.08 | 21,792.30 | 1,891,846.32 | 968,610.00 | 968,610.00 |

William Shore Memorial Pool District
New Construction
Statement of Cash Flows

For the year ended December 31, 2019

William Shore Memorial Pool District
Statement of Cash Flows
for the year ended December 31, 2019

| | <u>Jan - Dec 19</u> |
|---------------------------------------------------------------|----------------------|
| OPERATING ACTIVITIES | |
| Net income | -2,560.00 |
| Net cash provided by Operating Activities | -2,560.00 |
| INVESTING ACTIVITIES | |
| 16300 · New Construction:16310 · Project Management Services | -30,350.17 |
| 16300 · New Construction:16320 · Architecture and Engineering | -644,046.13 |
| 16300 · New Construction:16330 · Pre-Construction Services | -526,919.70 |
| 16300 · New Construction:16340 · Permitting | -178,549.59 |
| 16300 · New Construction:16350 · Construction | -4,758,808.04 |
| Net cash provided by Investing Activities | -6,138,673.63 |
| Net cash increase for period | -6,141,233.63 |
| Cash at beginning of period | 40.00 |
| Cash at end of period | <u>-6,141,193.63</u> |

William Shore Memorial Pool District
Payment Ratification and Approval
For the month ending December 31, 2019

**WILLIAM SHORE POOL DISTRICT
PAYMENT RATIFICATION AND APPROVAL**

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed. I am authorized to approve/ratify/certify payments of the William Shore Pool District on the attached listed claims and the annual budget shall be adjusted if needed reflect these payments.

DATES: December 1, 2019 to December 31, 2019

GENERAL FUND

| General Payments | Begin Check # | End Check # | |
|----------------------------------|----------------------|--------------------|---------------|
| Accts Payable Checks (computer): | 9071 | 9079 | \$4,965.40 AB |
| Accts Payable Checks (computer): | 9093 | 9093 | \$1,110.50 AB |
| Payroll Checks 12-05 | 9060 | 9070 | \$4,405.17 |
| Payroll Checks 12-20 | 9080 | 9091 | \$4,533.37 AB |
| Direct Deposit Payroll | DD | DD | \$7,200.12 GH |
| Manual Check | | | |
| Wire Transfer/ACH's | | | \$5,874.57 |
| Payroll Tax ACH Transfers | | | \$4,352.34 |

CAPITAL FUND

| Capital/Debt Service Payments | Begin Check # | End Check # | |
|--------------------------------------|----------------------|--------------------|---------------------|
| Payable Checks (computer): | | | \$0.00 F |
| Manual Checks: | | | |
| Wire Transfer/ACH's | | | <u>\$258,861.90</u> |
| Total Disbursements | | | \$291,303.37 |

Date of Approval: January 28, 2020

District Treasurer

Executive Director

Commissioner Peach*

Commissioner Minaldi

Commissioner Johnson*

Commissioner Kidd**

Commissioner Meredith**

*Recused from Clallam County Payments

**Recused from City of Port Angeles Payments

**William Shore Memorial Pool District
Transaction Detail by Account**

December 2019

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|------------------------------------------------|------------|---------|-----|-------------------------|-----------------|-------|-----|-------------------|------------------|-------------------|--------------------|
| 10150 - Kitsap Bank | | | | | | | | | | | |
| 10400 - Cash in Operating Account | | | | | | | | | | | |
| Check | 12/02/2019 | | eft | Bill Pay | | | X | 410010 - Ban... | | 5.95 | -5.95 |
| Check | 12/02/2019 | | | Kitsap Bank | | | X | 27200 - Kitsa... | | 2,856.41 | -2,862.36 |
| Check | 12/02/2019 | | | Kitsap Bank | | | X | -SPLIT- | | 38,413.00 | -41,275.36 |
| Check | 12/02/2019 | | | US Bank | LOCAL I | | X | -SPLIT- | | 217,592.49 | -258,867.85 |
| Liability Check | 12/04/2019 | | | QuickBooks Payroll... | Created by P... | | X | -SPLIT- | | 2,879.11 | -261,746.96 |
| Deposit | 12/04/2019 | | | | Deposit | | X | 12001 - Unde... | 89.55 | | -261,657.41 |
| Paycheck | 12/05/2019 | DD28... | | Barnes, Molly | Direct Deposit | | X | -SPLIT- | 0.00 | | -261,657.41 |
| Paycheck | 12/05/2019 | DD28... | | Catterson, Bridget N. | Direct Deposit | | X | -SPLIT- | 0.00 | | -261,657.41 |
| Paycheck | 12/05/2019 | 9061 | | Clark, Benjamin R | | | X | -SPLIT- | | 72.19 | -261,729.60 |
| Paycheck | 12/05/2019 | DD28... | | Compton, Jessica R | Direct Deposit | | X | -SPLIT- | 0.00 | | -261,729.60 |
| Paycheck | 12/05/2019 | 9062 | | Coville, Trinadey R | | | X | -SPLIT- | | 168.48 | -261,898.08 |
| Paycheck | 12/05/2019 | 9063 | | Davis, Tristan | | | X | -SPLIT- | | 280.78 | -262,178.86 |
| Paycheck | 12/05/2019 | 9064 | | Jacobson, Brianna R | | | X | -SPLIT- | | 173.02 | -262,351.88 |
| Paycheck | 12/05/2019 | 9065 | | Jones, Shekinah | | | X | -SPLIT- | | 155.16 | -262,507.04 |
| Paycheck | 12/05/2019 | 9066 | | Joseph, Lindsey | | | X | -SPLIT- | | 454.79 | -262,961.83 |
| Paycheck | 12/05/2019 | 9067 | | Lacy, Drake A | | | X | -SPLIT- | | 135.34 | -263,097.17 |
| Paycheck | 12/05/2019 | 9068 | | Nevaril, Olivia | | | X | -SPLIT- | | 115.06 | -263,212.23 |
| Paycheck | 12/05/2019 | 9070 | | Smith, Virginia | | | X | -SPLIT- | | 1,149.81 | -264,362.04 |
| Paycheck | 12/05/2019 | DD28... | | Taylor, Jera M | Direct Deposit | | X | -SPLIT- | 0.00 | | -264,362.04 |
| Paycheck | 12/05/2019 | DD28... | | Tiemersma, Briann... | Direct Deposit | | X | -SPLIT- | 0.00 | | -264,362.04 |
| Paycheck | 12/05/2019 | DD28... | | Tiemersma, Sarah | Direct Deposit | | X | -SPLIT- | 0.00 | | -264,362.04 |
| Paycheck | 12/05/2019 | 9060 | | Burke, Steven D. | | | X | -SPLIT- | | 1,547.18 | -265,909.22 |
| Paycheck | 12/05/2019 | 9069 | | Oliver, Barb * | | | X | -SPLIT- | | 153.36 | -266,062.58 |
| Liability Check | 12/05/2019 | 9071 | | Deferred Compens... | 562-55-8022 | | X | 23000 - Defer... | | 1,110.50 | -267,173.08 |
| Bill Pmt -Check | 12/05/2019 | 9072 | | Albright Managed ... | | | X | 20000 - Accou... | | 105.00 | -267,278.08 |
| Bill Pmt -Check | 12/05/2019 | 9073 | | Bill's Plumbing & S... | | | X | 20000 - Accou... | | 95.00 | -267,373.08 |
| Bill Pmt -Check | 12/05/2019 | 9074 | | Burke, Steve | | | X | 20000 - Accou... | | 933.11 | -268,306.19 |
| Bill Pmt -Check | 12/05/2019 | 9075 | | Canon Financial S... | | | X | 20000 - Accou... | | 168.07 | -268,474.26 |
| Bill Pmt -Check | 12/05/2019 | 9076 | | City of PA | | | X | 20000 - Accou... | | 102.06 | -268,576.32 |
| Bill Pmt -Check | 12/05/2019 | 9077 | | City of PA | | | X | 20000 - Accou... | | 321.66 | -268,897.98 |
| Bill Pmt -Check | 12/06/2019 | 9078 | | McClain, Crouse & ... | | | X | 20000 - Accou... | | 1,450.00 | -270,347.98 |
| Deposit | 12/09/2019 | | | | Deposit | | X | 12001 - Unde... | 255.00 | | -270,092.98 |
| Transfer | 12/10/2019 | | | | Funds Transfer | | X | 10000 - Count... | 61,440.22 | | -208,652.76 |
| Liability Check | 12/11/2019 | eftps | | Kitsap Bank | 27-0992813 | | X | -SPLIT- | | 2,131.08 | -210,783.84 |
| Check | 12/11/2019 | 9079 | | Lighthouse Christia... | November, 2... | | X | 310380 - Rent... | | 680.00 | -211,463.84 |
| Credit Card Credit | 12/13/2019 | eft | | Citi Cards | | | X | 21005 - Citi C... | | 4,368.98 | -215,832.82 |
| Deposit | 12/16/2019 | | | | Deposit | | X | 12001 - Unde... | 280.00 | | -215,552.82 |
| Liability Check | 12/19/2019 | | | QuickBooks Payroll... | Created by P... | | X | -SPLIT- | | 4,321.01 | -219,873.83 |
| Paycheck | 12/20/2019 | DD28... | | Barnes, Molly | Direct Deposit | | X | -SPLIT- | 0.00 | | -219,873.83 |
| Paycheck | 12/20/2019 | 9080 | | Burke, Steven D. | | | X | -SPLIT- | | 1,547.43 | -221,421.26 |
| Paycheck | 12/20/2019 | DD28... | | Catterson, Bridget N. | Direct Deposit | | X | -SPLIT- | 0.00 | | -221,421.26 |
| Paycheck | 12/20/2019 | 9081 | | Clark, Benjamin R | | | X | -SPLIT- | | 35.92 | -221,457.18 |
| Paycheck | 12/20/2019 | DD28... | | Compton, Jessica R | Direct Deposit | | X | -SPLIT- | 0.00 | | -221,457.18 |
| Paycheck | 12/20/2019 | 9082 | | Coville, Trinadey R | | | X | -SPLIT- | | 120.34 | -221,577.52 |
| Paycheck | 12/20/2019 | 9083 | | Davis, Tristan | | | X | -SPLIT- | | 189.14 | -221,766.66 |
| Paycheck | 12/20/2019 | 9084 | | Jacobson, Brianna R | | | X | -SPLIT- | | 204.42 | -221,971.08 |
| Paycheck | 12/20/2019 | 9085 | | Jones, Shekinah | | | X | -SPLIT- | | 321.28 | -222,292.36 |
| Paycheck | 12/20/2019 | 9086 | | Joseph, Lindsey | | | X | -SPLIT- | | 400.54 | -222,692.90 |
| Paycheck | 12/20/2019 | 9087 | | Lacy, Drake A | | | X | -SPLIT- | | 138.38 | -222,831.28 |
| Paycheck | 12/20/2019 | 9088 | | Nevaril, Olivia | | | X | -SPLIT- | | 141.62 | -222,972.90 |
| Paycheck | 12/20/2019 | 9089 | | Oliver, Barb * | | | X | -SPLIT- | | 187.30 | -223,160.20 |
| Paycheck | 12/20/2019 | 9090 | | Smith, Virginia | | | X | -SPLIT- | | 1,086.52 | -224,246.72 |
| Paycheck | 12/20/2019 | 9091 | | Springob, Sarah L. | | | X | -SPLIT- | | 160.48 | -224,407.20 |
| Paycheck | 12/20/2019 | DD28... | | Taylor, Jera M | Direct Deposit | | X | -SPLIT- | 0.00 | | -224,407.20 |
| Paycheck | 12/20/2019 | DD28... | | Tiemersma, Sarah | Direct Deposit | | X | -SPLIT- | 0.00 | | -224,407.20 |
| Liability Check | 12/20/2019 | 9093 | | Deferred Compens... | 562-55-8022 | | X | 23000 - Defer... | | 1,110.50 | -225,517.70 |
| Liability Check | 12/26/2019 | eftps | | Kitsap Bank | 27-0992813 | | X | -SPLIT- | | 2,221.26 | -227,738.96 |
| Check | 12/31/2019 | eft | | Total Benefits Solut... | | | X | 200035 - Heal... | | 1,499.64 | -229,238.60 |
| Total 10400 - Cash in Operating Account | | | | | | | | | 62,064.77 | 291,303.37 | -229,238.60 |
| Total 10150 - Kitsap Bank | | | | | | | | | 62,064.77 | 291,303.37 | -229,238.60 |
| TOTAL | | | | | | | | | 62,064.77 | 291,303.37 | -229,238.60 |

**William Shore Memorial Pool District
Transaction Detail by Account**

December 2019

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|--------------------------------------|------------|-----|-----|------|---------|-------|-----|-------------------|---------------------|--------------|---------------------|
| 10550 - Construction Funds | | | | | | | | | | | |
| 10020 - D A Davidson & Co | | | | | | | | | | | |
| 10070 - DADCO - Money Market | | | | | | | | | | | |
| Deposit | 12/09/2019 | | | | Deposit | | X | 44850 - Grant | 1,455,000.00 | | 1,455,000.00 |
| Deposit | 12/13/2019 | | | | Deposit | | X | 48210 - Intere... | 568.81 | | 1,455,568.81 |
| General Journal | 12/20/2019 | ap | - | | | | X | -SPLIT- | 6,800,000.00 | | 8,255,568.81 |
| Deposit | 12/31/2019 | | | | Deposit | | X | 48220 - Divid... | 1,422.53 | | 8,256,991.34 |
| Check | 12/31/2019 | | | | | | X | 48240 - Unrea... | | 13.70 | 8,256,977.64 |
| Total 10070 - DADCO - Money Market | | | | | | | | | 8,256,991.34 | 13.70 | 8,256,977.64 |
| Total 10020 - D A Davidson & Co | | | | | | | | | 8,256,991.34 | 13.70 | 8,256,977.64 |
| Total 10550 - Construction Funds | | | | | | | | | 8,256,991.34 | 13.70 | 8,256,977.64 |
| TOTAL | | | | | | | | | 8,256,991.34 | 13.70 | 8,256,977.64 |

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of January 31, 2020



Certified Public Accountants

Karen L. Crouse • karenc@olypen.com

Charles S. McClain (Retired) • csm0350@yahoo.com

Board of Directors

William Shore Memorial Pool District

Management is responsible for the accompanying financial statements of William Shore Memorial Pool District (a nonprofit organization), which comprise the statements of financial position as of January 31, 2020 and 2019, and the related statements of activities for the months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The budget comparison is presented for supplementary analysis purposes only. The financial statements showing New Construction transactions are presented for supplementary analysis only.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to William Shore Memorial Pool District.

McClain, Crouse and Co. P.S.
February 21, 2020

William Shore Memorial Pool District
Statements of Financial Position
As of January 31, 2020 and 2019

| | Jan 31, 20 | Jan 31, 19 |
|---------------------------------------------|---------------|--------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 · County Fund Balance | 6,586.00 | 4,102.51 |
| 10100 · Cash in Till | 100.00 | 100.00 |
| 10150 · Kitsap Bank | | |
| 10200 · Credit Card Processing Account | 12,292.22 | 7,406.50 |
| 10400 · Cash in Operating Account | 214,619.41 | 22,306.28 |
| 10500 · Money Market Account | 120,098.31 | 170,095.59 |
| 10900 · Receivable from Construct Acct | 18,628.65 | 0.00 |
| Total 10150 · Kitsap Bank | 365,638.59 | 199,808.37 |
| 10550 · Construction Funds | | |
| 10020 · D A Davidson & Co | | 0.00 |
| 10070 · DADCO - Money Market | 8,098,780.56 | |
| 10050 · DADCO - Capital Improve Acct | 2,543,393.33 | 7,540,557.00 |
| Total 10020 · D A Davidson & Co | 10,642,173.89 | 7,540,557.00 |
| 10600 · Kitsap Construction Account | | |
| 10080 · Bond Fund-Capitalized Interest | 221,317.05 | 0.00 |
| 10090 · Bond Reserve Fund | 480,682.95 | 0.00 |
| 10600 · Kitsap Construction Account - Other | 0.00 | 1,740,658.29 |
| Total 10600 · Kitsap Construction Account | 702,000.00 | 1,740,658.29 |
| 10950 · Payable to Operating Acct | -18,628.65 | 0.00 |
| Total 10550 · Construction Funds | 11,325,545.24 | 9,281,215.29 |
| Total Checking/Savings | 11,697,869.83 | 9,485,226.17 |
| Accounts Receivable | | |
| 11300 · Accounts Receivable | 45.69 | 5,818.18 |
| Total Accounts Receivable | 45.69 | 5,818.18 |
| Other Current Assets | | |
| 12001 · Undeposited Funds | 0.00 | 3,412.82 |
| 12500 · PASD Advance | 301.59 | 301.59 |
| 12501 · Tukwila Advance | 659.10 | 659.10 |
| Total Other Current Assets | 960.69 | 4,373.51 |
| Total Current Assets | 11,698,876.21 | 9,495,417.86 |
| Fixed Assets | | |
| 14000 · Land - Investment | 0.00 | 54,161.84 |
| 15000 · Building and Improvements | 1,998,731.72 | 1,998,731.72 |
| 16000 · Equipment | 88,291.71 | 67,636.78 |
| 16300 · New Construction | | |
| 16305 · Land | 86,232.31 | 86,232.31 |
| 16310 · Project Management Services | 118,313.53 | 89,885.95 |
| 16320 · Architecture and Engineering | 1,179,651.24 | 498,533.57 |
| 16330 · Pre-Construction Services | 594,397.06 | 4,436.50 |
| 16340 · Permitting | 179,868.92 | 477.84 |
| 16350 · Construction | 6,963,423.17 | 33,787.55 |
| 16360 · Testing and Inspection | 2,242.50 | 0.00 |
| 16370 · Commissioning | 28,799.38 | 0.00 |
| Total 16300 · New Construction | 9,152,928.11 | 713,353.72 |
| Total Fixed Assets | 11,239,951.54 | 2,833,884.06 |

William Shore Memorial Pool District
Statements of Financial Position
As of January 31, 2020 and 2019

| | Jan 31, 20 | Jan 31, 19 |
|-----------------------------------------|----------------------|----------------------|
| Other Assets | | |
| 18600 · Bond Expense | 182,862.51 | 124,143.51 |
| Total Other Assets | 182,862.51 | 124,143.51 |
| TOTAL ASSETS | 23,121,690.26 | 12,453,445.43 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 20000 · Accounts Payable | 1,350,108.53 | 14,048.24 |
| Total Accounts Payable | 1,350,108.53 | 14,048.24 |
| Credit Cards | | |
| 21000 · Visa | 108.69 | 5,775.88 |
| 21005 · Citi Cards | 4,865.10 | 0.00 |
| Total Credit Cards | 4,973.79 | 5,775.88 |
| Other Current Liabilities | | |
| 2110 · Direct Deposit Liabilities | 135.71 | 0.00 |
| 22000 · Wages Payable | 10,420.08 | 21,390.78 |
| 22500 · Accrued Cafeteria Plan Liab | 10,916.38 | 9,092.52 |
| 23000 · Deferred Compensation Liability | 1,160.50 | 1,260.50 |
| 24000 · Payroll Liabilities | 6,506.27 | 7,429.71 |
| 24500 · Accrued Sales Tax Liability | 0.00 | 823.32 |
| 26500 · Uncashed old paychecks | 5,427.55 | 4,131.10 |
| Total Other Current Liabilities | 34,566.49 | 44,127.93 |
| Total Current Liabilities | 1,389,648.81 | 63,952.05 |
| Long Term Liabilities | | |
| 27100 · Pre-existing Debt | | |
| 27200 · Kitsap Bank-Auto Loan | 2,461.23 | 8,013.77 |
| 27300 · Washington LOCAL I | 45,823.39 | 59,632.50 |
| 27310 · Washington LOCAL II | 208,126.47 | 251,377.04 |
| 27400 · Kitsap Bank Term Loan | 252,231.75 | 319,222.92 |
| Total 27100 · Pre-existing Debt | 508,642.84 | 638,246.23 |
| 28000 · New Construction Loans | | |
| 28200 · Kitsap Bank Term Loan II | 7,565,000.00 | 0.00 |
| 28100 · Limited General Obligation Bond | 9,650,000.00 | 9,665,000.00 |
| Total 28000 · New Construction Loans | 17,215,000.00 | 9,665,000.00 |
| 25700 · Deferred Premium on Issuance | 328,376.35 | 333,941.85 |
| Total Long Term Liabilities | 18,052,019.19 | 10,637,188.08 |
| Total Liabilities | 19,441,668.00 | 10,701,140.13 |
| Equity | | |
| 32000 · Unrestricted Net Assets | 3,722,979.47 | 1,832,145.31 |
| Net Income | -42,957.21 | -79,840.01 |
| Total Equity | 3,680,022.26 | 1,752,305.30 |
| TOTAL LIABILITIES & EQUITY | 23,121,690.26 | 12,453,445.43 |

William Shore Memorial Pool District
Statements of Activities
for the month ended January 31, 2020 and 2019

| | Jan 20 | Jan 19 |
|--------------------------------------------|-----------|------------|
| Income | | |
| 3300000 · Operating Income | | |
| 3111000 · Real and Property Taxes | 1,918.92 | 2,700.97 |
| 3417000 · Merchandise Sales | | |
| 3417010 · Vending Revenue | 0.00 | 20.16 |
| 3417100 · Merchandise Sales | 0.00 | 503.00 |
| Total 3417000 · Merchandise Sales | 0.00 | 523.16 |
| 3470000 · Admissions | | |
| 3473010 · General Admissions | | |
| 3473011 · Pass Sales | 0.00 | 4,746.75 |
| 3473010 · General Admissions - Other | 0.00 | 2,866.25 |
| Total 3473010 · General Admissions | 0.00 | 7,613.00 |
| 3476035 · Swim Instruction | 0.00 | 10,704.00 |
| 3476040 · Camps and Special Events | 0.00 | 513.50 |
| 3476045 · Exercise Classes | 0.00 | 4,531.00 |
| Total 3470000 · Admissions | 0.00 | 23,361.50 |
| 3500000 · Daycare Income | | |
| 3500010 · After School Care | 9,721.25 | 8,462.99 |
| Total 3500000 · Daycare Income | 9,721.25 | 8,462.99 |
| 3620000 · Rental Income | | |
| 45030 · Facility Rental | | |
| 3624010 · One time use Rental | 0.00 | 2,033.26 |
| 3625062 · Contracted Rental | 0.00 | 4,172.78 |
| Total 45030 · Facility Rental | 0.00 | 6,206.04 |
| 45040 · Miscellaneous Rental | | |
| 3624020 · Equipment Rental | 0.00 | 268.24 |
| Total 45040 · Miscellaneous Rental | 0.00 | 268.24 |
| Total 3620000 · Rental Income | 0.00 | 6,474.28 |
| 3625000 · DNR - Other than Timber | 24.27 | 93.59 |
| 3951030 · Sale of County Timber | 4,642.81 | 1,307.95 |
| 48000 · Investment Income | | |
| 48100 · Interest Income from Operating | 2.55 | 4.20 |
| Total 48000 · Investment Income | 2.55 | 4.20 |
| Total 3300000 · Operating Income | 16,309.80 | 42,928.64 |
| 48200 · Income from Capital Projects | | |
| 48210 · Interest Income | 6,462.83 | 8,589.18 |
| 48220 · Dividend Income | 4,461.00 | 0.00 |
| 48240 · Unrealized Gains and Losses | 0.00 | -17,423.56 |
| 48250 · Investment Expense | -2,640.92 | -6,029.86 |
| Total 48200 · Income from Capital Projects | 8,282.91 | -14,864.24 |
| Total Income | 24,592.71 | 28,064.40 |
| Gross Profit | 24,592.71 | 28,064.40 |
| Expense | | |
| 57620 · Operating Costs | | |
| 100001 · Salaries and Wages | | |
| 100000 · Regular Time | | |
| 100010 · Clerk Services | 119.00 | 115.25 |
| 100020 · Lifeguards | 0.00 | 16,658.04 |

William Shore Memorial Pool District
Statements of Activities
for the month ended January 31, 2020 and 2019

| | Jan 20 | Jan 19 |
|------------------------------------------------|-----------|-----------|
| 100021 · Spark Squad Personnel Costs | | |
| 100024 · Spark Squad Coordinator | 4,168.26 | 5,434.63 |
| 100025 · Spark Squad Leaders | 2,791.20 | 2,313.82 |
| Total 100021 · Spark Squad Personnel Costs | 6,959.46 | 7,748.45 |
| 100030 · Instructors | 275.63 | 4,921.70 |
| 100040 · Head Guards | 930.39 | 8,039.69 |
| 100050 · Supervisors | 4,973.00 | 8,474.48 |
| 100055 · Coordinators | 3,750.18 | 0.00 |
| 100060 · Maintenance | 870.00 | 1,381.73 |
| 100070 · Executive Director | 5,551.50 | 5,551.50 |
| Total 100000 · Regular Time | 23,429.16 | 52,890.84 |
| 100090 · Sick/Vacation Pay | 849.02 | 759.16 |
| 100001 · Salaries and Wages - Other | 0.00 | 0.00 |
| Total 100001 · Salaries and Wages | 24,278.18 | 53,650.00 |
| 200000 · Personnel Benefits | | |
| 200020 · Federal Payroll Taxes | 1,857.30 | 3,871.06 |
| 200032 · Cafeteria Plan | 0.00 | 555.15 |
| 200035 · Health Insurance - Sal Employee | 4,171.39 | 5,343.50 |
| 200040 · Unemployment Compensation | 190.66 | 496.17 |
| 200045 · Department of Labor & Industry | 2,109.09 | 813.86 |
| Total 200000 · Personnel Benefits | 8,328.44 | 11,079.74 |
| 300000 · Supplies | | |
| 310000 · Office Supplies | | |
| 310010 · Office Supplies | 110.00 | 399.44 |
| 310000 · Office Supplies - Other | 295.74 | 0.00 |
| Total 310000 · Office Supplies | 405.74 | 399.44 |
| 310050 · Program Supplies and Equipment | | |
| 310330 · After School Program | | |
| 310380 · Rent Expense | 600.00 | 0.00 |
| 310340 · Program/Office Supplies | 171.49 | 331.91 |
| 310350 · Food Service Supplies | 548.25 | 918.96 |
| 310370 · Transportation | 61.82 | 67.06 |
| Total 310330 · After School Program | 1,381.56 | 1,317.93 |
| 310400 · Summer Camp Program | | |
| 310440 · Program/Office Supplies | 910.00 | 0.00 |
| Total 310400 · Summer Camp Program | 910.00 | 0.00 |
| Total 310050 · Program Supplies and Equipment | 2,291.56 | 1,317.93 |
| 310100 · Maintenance Supplies and Repair | | |
| 310026 · Uniforms and Clothing | 144.53 | 69.52 |
| 310030 · Pool Chemicals | 0.00 | 124.40 |
| 310035 · Cleaning & Janitorial Supplies | 0.00 | 242.40 |
| 310056 · Lifeguard supplies & equipment | 0.00 | 155.05 |
| 310135 · Maintenance Supplies | 0.00 | 934.43 |
| Total 310100 · Maintenance Supplies and Repair | 144.53 | 1,525.80 |
| 340035 · Items for Resale | 0.00 | 294.22 |
| 350010 · Small Tools and Minor Equipment | 15.22 | 76.08 |
| Total 300000 · Supplies | 2,857.05 | 3,613.47 |

William Shore Memorial Pool District
Statements of Activities
for the month ended January 31, 2020 and 2019

| | Jan 20 | Jan 19 |
|---------------------------------------------|------------|------------|
| 4000000 · Charges for Services | | |
| 410020 · Professional Services | | |
| 410010 · Bank charges | 10.95 | 5.95 |
| 410013 · Network/Computer Service | 854.69 | 0.00 |
| 410041 · Accounting Services | 0.00 | 1,450.00 |
| 410071 · Legal Services | 18.50 | 1,425.00 |
| Total 410020 · Professional Services | 884.14 | 2,880.95 |
| 420000 · Communications | | |
| 420010 · Telephone | 567.27 | 587.61 |
| 420023 · Website and Internet | 214.10 | 116.29 |
| Total 420000 · Communications | 781.37 | 703.90 |
| 430000 · Travel | | |
| 430015 · Travel Allowance | 478.70 | 380.01 |
| 430020 · Training | 300.00 | 0.00 |
| 430000 · Travel - Other | 345.20 | 0.00 |
| Total 430000 · Travel | 1,123.90 | 380.01 |
| 450000 · Operating Rentals and Leases | | |
| 450030 · Office Equipment Leases/Rents | 168.07 | 168.07 |
| Total 450000 · Operating Rentals and Leases | 168.07 | 168.07 |
| 460030 · Insurance-Property & Liability | 27,580.00 | 23,045.00 |
| 470090 · Utilities | 747.09 | 7,327.63 |
| 490000 · Miscellaneous Expense | | |
| 490031 · Print and Copying Service | 0.00 | 131.31 |
| 490040 · Memberships and Dues | 462.27 | 551.83 |
| 490041 · Subscriptions | 16.34 | 0.00 |
| 490090 · Credit Card Charges | 323.07 | 3,549.18 |
| Total 490000 · Miscellaneous Expense | 801.68 | 4,232.32 |
| 500000 · Intergovernmental Services | | |
| 530040 · State Sales and B & O Tax | 0.00 | 823.32 |
| Total 500000 · Intergovernmental Services | 0.00 | 823.32 |
| Total 4000000 · Charges for Services | 32,086.25 | 39,561.20 |
| Total 57620 · Operating Costs | 67,549.92 | 107,904.41 |
| Total Expense | 67,549.92 | 107,904.41 |
| Net Income | -42,957.21 | -79,840.01 |

William Shore Memorial Pool District
Budget Analysis
For the month ending January 31, 2020

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending January 31, 2020

| | Jan 20 | Budget | Jan 20 | YTD Budget | Annual Budget |
|--------------------------------------------|-----------|-----------|-----------|------------|---------------|
| Income | | | | | |
| 3300000 · Operating Income | | | | | |
| 3110000 · Real and Property Taxes | 1,918.92 | 40,000.00 | 1,918.92 | 40,000.00 | 1,500,000.00 |
| 3417000 · Merchandise Sales | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| 3417100 · Merchandise Sales | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| Total 3417000 · Merchandise Sales | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| 3470000 · Admissions | | | | | |
| 3473010 · General Admissions | 0.00 | 0.00 | 0.00 | 0.00 | 92,000.00 |
| 3476035 · Swim Instruction | 0.00 | 0.00 | 0.00 | 0.00 | 43,750.00 |
| 3476045 · Exercise Classes | 0.00 | 0.00 | 0.00 | 0.00 | 43,750.00 |
| 3470000 · Admissions - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 3470000 · Admissions | 0.00 | 0.00 | 0.00 | 0.00 | 179,500.00 |
| 3500000 · Daycare Income | | | | | |
| 3500010 · After School Care | 9,721.25 | | 9,721.25 | | |
| 3500000 · Daycare Income - Other | 0.00 | 12,500.00 | 0.00 | 12,500.00 | 150,000.00 |
| Total 3500000 · Daycare Income | 9,721.25 | 12,500.00 | 9,721.25 | 12,500.00 | 150,000.00 |
| 3620000 · Rental Income | 0.00 | 0.00 | 0.00 | 0.00 | 51,900.00 |
| 3625000 · DNR - Other than Timber | 24.27 | | 24.27 | | |
| 3699000 · Other Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 4,500.00 |
| 3951030 · Sale of County Timber | 4,642.81 | 7,916.00 | 4,642.81 | 7,916.00 | 95,000.00 |
| 48000 · Investment Income | 2.55 | | 2.55 | | |
| 48100 · Interest Income from Operating | 2.55 | | 2.55 | | |
| Total 48000 · Investment Income | 2.55 | | 2.55 | | |
| Total 3300000 · Operating Income | 16,309.80 | 60,416.00 | 16,309.80 | 60,416.00 | 1,986,900.00 |
| 48200 · Income from Capital Projects | | | | | |
| 44800 · Indirect Public Support | 0.00 | 0.00 | 0.00 | 0.00 | 2,423,000.00 |
| 44850 · Grant | 0.00 | 0.00 | 0.00 | 0.00 | 2,423,000.00 |
| Total 44800 · Indirect Public Support | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| 48210 · Interest Income | 6,462.83 | 5,000.00 | 6,462.83 | 5,000.00 | |
| 48220 · Dividend Income | 4,461.00 | | 4,461.00 | | |
| 48250 · Investment Expense | -2,640.92 | | -2,640.92 | | |
| Total 48200 · Income from Capital Projects | 8,282.91 | 5,000.00 | 8,282.91 | 5,000.00 | 2,453,000.00 |
| Total Income | 24,592.71 | 65,416.00 | 24,592.71 | 65,416.00 | 4,439,900.00 |
| Gross Profit | 24,592.71 | 65,416.00 | 24,592.71 | 65,416.00 | 4,439,900.00 |
| Expense | | | | | |
| 57620 · Operating Costs | | | | | |
| 100001 · Salaries and Wages | | | | | |
| 100000 · Regular Time | | | | | |
| 100010 · Clerk Services | 119.00 | | 119.00 | | |
| 100020 · Lifeguards | 0.00 | | 0.00 | | |
| 100021 · Spark Squad Personnel Costs | 4,168.26 | | 4,168.26 | | |
| 100024 · Spark Squad Coordinator | 2,791.20 | | 2,791.20 | | |
| 100025 · Spark Squad Leaders | 6,959.46 | | 6,959.46 | | |
| Total 100021 · Spark Squad Personnel Costs | 6,959.46 | | 6,959.46 | | |
| 100030 · Instructors | 275.63 | | 275.63 | | |
| 100040 · Head Guards | 930.39 | | 930.39 | | |
| 100050 · Supervisors | 4,973.00 | | 4,973.00 | | |
| 100055 · Coordinators | 3,750.18 | | 3,750.18 | | |
| 100060 · Maintenance | 870.00 | | 870.00 | | |
| 100070 · Executive Director | 5,551.50 | | 5,551.50 | | |
| Total 100000 · Regular Time | 23,429.16 | | 23,429.16 | | |
| 100090 · Sick/Vacation Pay | 849.02 | | 849.02 | | |
| 100001 · Salaries and Wages - Other | 0.00 | 22,500.00 | 0.00 | 22,500.00 | 563,542.00 |
| Total 100001 · Salaries and Wages | 24,278.18 | 22,500.00 | 24,278.18 | 22,500.00 | 563,542.00 |
| 200000 · Personnel Benefits | | | | | |
| 200020 · Federal Payroll Taxes | 1,857.30 | | 1,857.30 | | |
| 200035 · Health Insurance - Sal Employee | 4,171.39 | | 4,171.39 | | |
| 200040 · Unemployment Compensation | 190.66 | | 190.66 | | |
| 200045 · Department of Labor & Industry | 2,109.09 | | 2,109.09 | | |
| 200000 · Personnel Benefits - Other | 0.00 | 3,162.00 | 0.00 | 3,162.00 | 79,200.00 |
| Total 200000 · Personnel Benefits | 8,328.44 | 3,162.00 | 8,328.44 | 3,162.00 | 79,200.00 |
| 300000 · Supplies | | | | | |
| 310000 · Office Supplies | 110.00 | | 110.00 | | |
| 310010 · Office Supplies | 295.74 | | 295.74 | | |
| 310000 · Office Supplies - Other | 405.74 | | 405.74 | | |
| Total 310000 · Office Supplies | 405.74 | | 405.74 | | |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending January 31, 2020

| | Jan 20 | Budget | Jan 20 | YTD Budget | Annual Budget |
|------------------------------------------------|------------|-----------|------------|------------|---------------|
| 310050 · Program Supplies and Equipment | | | | | |
| 310330 · After School Program | | | | | |
| 310380 · Rent Expense | 600.00 | | 600.00 | | |
| 310340 · Program/Office Supplies | 171.49 | | 171.49 | | |
| 310350 · Food Service Supplies | 548.25 | | 548.25 | | |
| 310370 · Transportation | 61.82 | | 61.82 | | |
| Total 310330 · After School Program | 1,381.56 | | 1,381.56 | | |
| 310400 · Summer Camp Program | | | | | |
| 310440 · Program/Office Supplies | 910.00 | | 910.00 | | |
| Total 310400 · Summer Camp Program | 910.00 | | 910.00 | | |
| Total 310050 · Program Supplies and Equipment | 2,291.56 | | 2,291.56 | | |
| 310100 · Maintenance Supplies and Repair | | | | | |
| 310026 · Uniforms and Clothing | 144.53 | | 144.53 | | |
| Total 310100 · Maintenance Supplies and Repair | 144.53 | | 144.53 | | |
| 350010 · Small Tools and Minor Equipment | 15.22 | | 15.22 | | |
| 300000 · Supplies - Other | 0.00 | 2,700.00 | 0.00 | 2,700.00 | 93,650.00 |
| Total 300000 · Supplies | 2,857.05 | 2,700.00 | 2,857.05 | 2,700.00 | 93,650.00 |
| 4000000 · Charges for Services | | | | | |
| 410020 · Professional Services | | | | | |
| 410010 · Bank charges | 10.95 | | 10.95 | | |
| 410013 · Network/Computer Service | 854.69 | | 854.69 | | |
| 410071 · Legal Services | 18.50 | | 18.50 | | |
| Total 410020 · Professional Services | 884.14 | | 884.14 | | |
| 420000 · Communications | | | | | |
| 420010 · Telephone | 567.27 | | 567.27 | | |
| 420023 · Website and Internet | 214.10 | | 214.10 | | |
| Total 420000 · Communications | 781.37 | | 781.37 | | |
| 430000 · Travel | | | | | |
| 430015 · Travel Allowance | 478.70 | | 478.70 | | |
| 430020 · Training | 300.00 | | 300.00 | | |
| 430000 · Travel - Other | 345.20 | | 345.20 | | |
| Total 430000 · Travel | 1,123.90 | | 1,123.90 | | |
| 450000 · Operating Rentals and Leases | | | | | |
| 450030 · Office Equipment Leases/Rents | 168.07 | | 168.07 | | |
| Total 450000 · Operating Rentals and Leases | 168.07 | | 168.07 | | |
| 460030 · Insurance-Property & Liability | 27,580.00 | | 27,580.00 | | |
| 470090 · Utilities | 747.09 | | 747.09 | | |
| 490000 · Miscellaneous Expense | | | | | |
| 490040 · Memberships and Dues | 462.27 | | 462.27 | | |
| 490041 · Subscriptions | 16.34 | | 16.34 | | |
| 490090 · Credit Card Charges | 323.07 | | 323.07 | | |
| Total 490000 · Miscellaneous Expense | 801.68 | | 801.68 | | |
| 500000 · Intergovernmental Services | 0.00 | 0.00 | 0.00 | 0.00 | 8,000.00 |
| 4000000 · Charges for Services - Other | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 188,850.00 |
| Total 4000000 · Charges for Services | 32,086.25 | 3,500.00 | 32,086.25 | 3,500.00 | 196,850.00 |
| Total 57620 · Operating Costs | 67,549.92 | 31,862.00 | 67,549.92 | 31,862.00 | 933,242.00 |
| 5850000 · Nonoperational Expenses | | | | | |
| 830020 · Interest Expense | 0.00 | 0.00 | 0.00 | 0.00 | 410,730.00 |
| Total 5850000 · Nonoperational Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 410,730.00 |
| Total Expense | 67,549.92 | 31,862.00 | 67,549.92 | 31,862.00 | 1,343,972.00 |
| Net Income | -42,957.21 | 33,554.00 | -42,957.21 | 33,554.00 | 3,095,928.00 |

William Shore Memorial Pool District
New Construction
Statement of Cash Flows

For the month ended January 31, 2020

William Shore Memorial Pool District
Statement of Cash Flows
January 2020

| | <u>Jan 20</u> |
|---------------------------------------------------------------|-----------------------------|
| INVESTING ACTIVITIES | |
| 16300 · New Construction:16310 · Project Management Services | -3,156.25 |
| 16300 · New Construction:16320 · Architecture and Engineering | -37,071.54 |
| 16300 · New Construction:16330 · Pre-Construction Services | -60,875.86 |
| 16300 · New Construction:16350 · Construction | -1,285,239.72 |
| Net cash provided by Investing Activities | <u>-1,386,343.37</u> |
| Net cash increase for period | -1,386,343.37 |
| Cash at beginning of period | -19,960.00 |
| Cash at end of period | <u><u>-1,406,303.37</u></u> |

William Shore Memorial Pool District
Payment Ratification and Approval
For the month ending January 31, 2020

**WILLIAM SHORE POOL DISTRICT
PAYMENT RATIFICATION AND APPROVAL**

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed. I am authorized to approve/ratify/certify payments of the William Shore Pool District on the attached listed claims and the annual budget shall be adjusted if needed reflect these payments.

DATES: January 1, 2020 to January 31, 2020

GENERAL FUND

| General Payments | Begin Check # | End Check # | |
|----------------------------------|----------------------|--------------------|---------------|
| Accts Payable Checks (computer): | 9106 | 9117 | \$33,895.59 A |
| Accts Payable Checks (computer): | 9132 | 9133 | \$1,072.70 A |
| Payroll Checks 1-05 | 9094 | 9105 | \$4,280.36 A |
| Payroll Checks 1-20 | 9119 | 9128 | \$3,551.65 A |
| Direct Deposit Payroll | DD | DD | \$7,964.48 GH |
| Manual Check | | | |
| Wire Transfer/ACH's | | | \$12,701.85 |
| Payroll Tax ACH Transfers | | | \$6,778.18 |

CAPITAL FUND

| Capital/Debt Service Payments | Begin Check # | End Check # | |
|--------------------------------------|----------------------|--------------------|------------------|
| Payable Checks (computer): | 1037 | 1052 | \$2,536,521.33 F |
| Manual Checks: | | | |
| Wire Transfer/ACH's | | | |

Total Disbursements **\$2,606,766.14**

Date of Approval: February 25, 2020

District Treasurer

Executive Director

Commissioner Peach*

Commissioner Minaldi

Commissioner Johnson*

Commissioner Kidd**

Commissioner Meredith**

*Recused from Clallam County Payments

**Recused from City of Port Angeles Payments

William Shore Memorial Pool District
Transaction Detail by Account
January 2020

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|--------------------------------------------|------------|------|-----|------------------------|------------------|-------|-----|-------------------|---------------------|---------------------|----------------------|
| 10550 - Construction Funds | | | | | | | | | | | |
| 10020 - D A Davidson & Co | | | | | | | | | | | |
| 10070 - DADCO - Money Market | | | | | | | | | | | |
| Deposit | 01/02/2020 | | | | Deposit | | X | 48220 - Divid... | 4,461.00 | | 4,461.00 |
| Check | 01/06/2020 | 1037 | | D B Davis | | | X | 16330 - Pre-C... | | 3,350.00 | 1,111.00 |
| Bill Pmt -Check | 01/08/2020 | 1038 | | ARC Architects Inc | | | X | 20000 - Accou... | | 48,529.22 | -47,418.22 |
| Bill Pmt -Check | 01/08/2020 | 1039 | | Cardno, Inc. | | | X | 20000 - Accou... | | 582.50 | -48,000.72 |
| Bill Pmt -Check | 01/08/2020 | 1040 | | CIS | | | X | 20000 - Accou... | | 5,866.88 | -53,867.60 |
| Bill Pmt -Check | 01/08/2020 | 1041 | | John & Becky Doh... | | | X | 20000 - Accou... | | 1,300.00 | -55,167.60 |
| Bill Pmt -Check | 01/08/2020 | 1042 | | Neeley Constructio... | | | X | 20000 - Accou... | | 1,549,599.61 | -1,604,767.21 |
| Bill Pmt -Check | 01/08/2020 | 1043 | | Neudorfer Enginee... | | | X | 20000 - Accou... | | 6,000.00 | -1,610,767.21 |
| Bill Pmt -Check | 01/08/2020 | 1044 | | Northwestern Territ... | | | X | 20000 - Accou... | | 1,630.00 | -1,612,397.21 |
| Bill Pmt -Check | 01/08/2020 | 1045 | | Zenovic & Associates | | | X | 20000 - Accou... | | 177.50 | -1,612,574.71 |
| Bill Pmt -Check | 01/08/2020 | 1046 | | ZTC LLC | | | X | 20000 - Accou... | | 3,200.00 | -1,615,774.71 |
| Check | 01/10/2020 | 1047 | | Aldergrove Constr... | VOID: Retent... | | X | 16360 - Const... | 0.00 | | -1,615,774.71 |
| Deposit | 01/15/2020 | | | | Deposit | | X | 48210 - Intere... | 973.27 | | -1,614,801.44 |
| Check | 01/17/2020 | | | D B Davis | Refund Over... | | X | 16330 - Pre-C... | 2,010.00 | | -1,612,791.44 |
| Check | 01/21/2020 | 1048 | | Aldergrove Constr... | Application #... | | X | 16330 - Pre-C... | | 47,098.49 | -1,659,889.93 |
| Check | 01/21/2020 | 1049 | | Michael Purdy Ass... | | | X | -SPLIT- | | 1,125.00 | -1,661,014.93 |
| Check | 01/24/2020 | 1050 | | Michael Purdy Ass... | | | X | 16310 - Proje... | | 56.25 | -1,661,071.18 |
| Check | 01/24/2020 | 1051 | | Cardno, Inc. | Invoice # 286... | | X | 16360 - Testin... | | 2,242.50 | -1,663,313.68 |
| Check | 01/24/2020 | 1052 | | Neeley Constructio... | Application 6... | | X | 16350 - Const... | | 865,763.38 | -2,529,077.06 |
| Transfer | 01/29/2020 | | | | Funds Transfer | | X | 10050 - DAD... | 1,000,000.00 | | -1,529,077.06 |
| Deposit | 01/29/2020 | | | | Deposit | | X | 48210 - Intere... | 35.41 | | -1,529,041.65 |
| Total 10070 - DADCO - Money Market | | | | | | | | | 1,007,479.68 | 2,536,521.33 | -1,529,041.65 |
| Total 10020 - D A Davidson & Co | | | | | | | | | | | |
| Total 10550 - Construction Funds | | | | | | | | | 1,007,479.68 | 2,536,521.33 | -1,529,041.65 |
| TOTAL | | | | | | | | | 1,007,479.68 | 2,536,521.33 | -1,529,041.65 |

William Shore Memorial Pool District Transaction Detail by Account

January 2020

| Type | Date | Num | Adj | Name | Memo | Class | Clr | Split | Debit | Credit | Balance |
|------------------------------------------|------------|---------|-----|-------------------------|-------------------|-------|-----|-------------------|------------------|------------------|-------------------|
| 10150 · Kitsap Bank | | | | | | | | | | | |
| 10400 · Cash in Operating Account | | | | | | | | | | | |
| Liability Check | 01/02/2020 | | | QuickBooks Payroll... | Created by P... | | X | -SPLIT- | | | |
| Check | 01/02/2020 | eft | | Bill Pay | | | X | 410010 · Ban... | | 3,995.52 | -3,995.52 |
| Paycheck | 01/03/2020 | DD28... | | Barnes, Molly | Direct Deposit | | X | -SPLIT- | 0.00 | 5.95 | -4,001.47 |
| Paycheck | 01/03/2020 | 9094 | | Burke, Steven D. | | | X | -SPLIT- | | | -4,001.47 |
| Paycheck | 01/03/2020 | DD28... | | Catterson, Bridget N. | Direct Deposit | | X | -SPLIT- | 0.00 | 1,544.45 | -5,545.92 |
| Paycheck | 01/03/2020 | 9095 | | Clark, Benjamin R | | | X | -SPLIT- | | | -5,545.92 |
| Paycheck | 01/03/2020 | DD28... | | Compton, Jessica R | Direct Deposit | | X | -SPLIT- | 0.00 | 38.86 | -5,584.78 |
| Paycheck | 01/03/2020 | 9096 | | Coville, Trinadey R | | | X | -SPLIT- | | | -5,584.78 |
| Paycheck | 01/03/2020 | 9097 | | Davis, Tristan | | | X | -SPLIT- | | 53.00 | -5,637.78 |
| Paycheck | 01/03/2020 | 9098 | | Jacobson, Brianna R | | | X | -SPLIT- | | 126.30 | -5,764.08 |
| Paycheck | 01/03/2020 | 9099 | | Jones, Shekinah | | | X | -SPLIT- | | 76.33 | -5,840.41 |
| Paycheck | 01/03/2020 | 9100 | | Joseph, Lindsey | | | X | -SPLIT- | | 200.90 | -6,041.31 |
| Paycheck | 01/03/2020 | 9101 | | Lacy, Drake A | | | X | -SPLIT- | | 532.97 | -6,574.28 |
| Paycheck | 01/03/2020 | 9102 | | Nevaril, Olivia | | | X | -SPLIT- | | 48.69 | -6,622.87 |
| Paycheck | 01/03/2020 | 9103 | | Oliver, Barb * | | | X | -SPLIT- | | 114.50 | -6,737.37 |
| Paycheck | 01/03/2020 | 9104 | | Smith, Virginia | | | X | -SPLIT- | | 97.05 | -6,834.42 |
| Paycheck | 01/03/2020 | 9105 | | Springob, Sarah L. | | | X | -SPLIT- | | 1,289.49 | -8,123.91 |
| Paycheck | 01/03/2020 | DD28... | | Tiemersma, Sarah | Direct Deposit | | X | -SPLIT- | 0.00 | 157.92 | -8,281.83 |
| Liability Check | 01/04/2020 | 9106 | | Deferred Compens... | | | X | 23000 · Defer... | | 1,110.50 | -9,392.33 |
| Check | 01/06/2020 | 9107 | | Albright Managed ... | | | X | -SPLIT- | | 854.69 | -10,247.02 |
| Deposit | 01/06/2020 | | | | Deposit | | X | 12001 · Unde... | 50.00 | | -10,197.02 |
| Liability Check | 01/08/2020 | eftps | | Kitsap Bank | 27-0992813 | | X | -SPLIT- | | 2,161.12 | -12,358.14 |
| Bill Pmt -Check | 01/08/2020 | 9108 | | Burke, Steve | | | X | 20000 · Accou... | | 506.75 | -12,864.89 |
| Bill Pmt -Check | 01/08/2020 | 9109 | | Canon Financial S... | | | X | 20000 · Accou... | | 168.07 | -13,032.96 |
| Bill Pmt -Check | 01/08/2020 | 9110 | | City of PA | | | X | 20000 · Accou... | | 721.03 | -13,753.99 |
| Bill Pmt -Check | 01/08/2020 | 9111 | | Clallam County Info... | | | X | 20000 · Accou... | | 29.63 | -13,783.62 |
| Bill Pmt -Check | 01/08/2020 | 9112 | | Hartnagel Building ... | | | X | 20000 · Accou... | | 17.58 | -13,801.20 |
| Bill Pmt -Check | 01/08/2020 | 9113 | | McClain, Crouse & ... | | | X | 20000 · Accou... | | 1,450.00 | -15,251.20 |
| Bill Pmt -Check | 01/08/2020 | 9114 | | Pacific Office Equip... | | | X | 20000 · Accou... | | 210.38 | -15,461.58 |
| Bill Pmt -Check | 01/08/2020 | 9115 | | Port Angeles Scho... | | | X | 20000 · Accou... | | 1,050.00 | -16,511.58 |
| Bill Pmt -Check | 01/08/2020 | 9116 | | Strategic Technolo... | | | X | 20000 · Accou... | | 196.86 | -16,708.54 |
| Bill Pmt -Check | 01/08/2020 | 9117 | | Washington Cities L... | Liability and/... | | X | 20000 · Accou... | | 27,580.00 | -44,288.54 |
| Check | 01/08/2020 | eft | | Citi Cards | | | X | 21005 · Citi C... | | 10,085.76 | -54,374.30 |
| Check | 01/08/2020 | eft | | Kitsap Bank | | | X | 10200 · Credit... | 20,000.00 | | -34,374.30 |
| Transfer | 01/10/2020 | | | | Funds Transfer | | X | 10000 · Count... | 12,423.54 | | -21,950.76 |
| Deposit | 01/13/2020 | | | | Deposit | | X | 12001 · Unde... | 182.50 | | -21,768.26 |
| Liability Check | 01/15/2020 | eftps | | Kitsap Bank | 27-0992813 | | X | 24000 · Payro... | | 199.16 | -21,967.42 |
| Check | 01/15/2020 | eft | | Total Benefits Solut... | | | X | 200035 · Heal... | | 1,499.64 | -23,467.06 |
| Liability Check | 01/16/2020 | | | QuickBooks Payroll... | Created by P... | | X | -SPLIT- | | 3,968.96 | -27,436.02 |
| Paycheck | 01/17/2020 | DD28... | | Barnes, Molly | Direct Deposit | | X | -SPLIT- | 0.00 | | -27,436.02 |
| Paycheck | 01/17/2020 | 9119 | | Burke, Steven D. | | | X | -SPLIT- | | 597.66 | -28,033.68 |
| Paycheck | 01/17/2020 | DD28... | | Catterson, Bridget N. | Direct Deposit | | X | -SPLIT- | 0.00 | | -28,033.68 |
| Paycheck | 01/17/2020 | 9120 | | Clark, Benjamin R | | | X | -SPLIT- | | 103.62 | -28,137.30 |
| Paycheck | 01/17/2020 | DD28... | | Compton, Jessica R | Direct Deposit | | X | -SPLIT- | 0.00 | | -28,137.30 |
| Paycheck | 01/17/2020 | 9121 | | Coville, Trinadey R | | | X | -SPLIT- | | 82.15 | -28,219.45 |
| Paycheck | 01/17/2020 | 9122 | | Davis, Tristan | | | X | -SPLIT- | | 48.56 | -28,268.01 |
| Paycheck | 01/17/2020 | 9123 | | Jacobson, Brianna R | | | X | -SPLIT- | | 151.67 | -28,419.68 |
| Paycheck | 01/17/2020 | 9124 | | Jones, Shekinah | | | X | -SPLIT- | | 209.96 | -28,629.64 |
| Paycheck | 01/17/2020 | 9125 | | Joseph, Lindsey | | | X | -SPLIT- | | 474.02 | -29,103.66 |
| Paycheck | 01/17/2020 | 9126 | | Lacy, Drake A | | | X | -SPLIT- | | 145.70 | -29,249.36 |
| Paycheck | 01/17/2020 | 9127 | | Nevaril, Olivia | | | X | -SPLIT- | | 85.88 | -29,335.24 |
| Paycheck | 01/17/2020 | 9129 | | Smith, Virginia | | | X | -SPLIT- | | 1,387.53 | -30,722.82 |
| Paycheck | 01/17/2020 | 9130 | | Springob, Sarah L. | | | X | -SPLIT- | | 168.37 | -30,891.19 |
| Paycheck | 01/17/2020 | DD28... | | Tiemersma, Sarah | Direct Deposit | | X | -SPLIT- | 0.00 | | -30,891.19 |
| Paycheck | 01/17/2020 | 9128 | | Oliver, Barb * | | | X | -SPLIT- | | 96.48 | -30,987.67 |
| Liability Check | 01/20/2020 | eft | | Deferred Compens... | 562-55-8022 | | X | 23000 · Defer... | | 1,110.50 | -32,098.17 |
| Check | 01/21/2020 | eft | | Employment Securi... | 4th qtr PFML | | X | 24000 · Payro... | | 274.95 | -32,373.12 |
| Check | 01/21/2020 | 9132 | | Lighthouse Christia... | December, 2... | | X | 310380 · Rent... | | 600.00 | -32,973.12 |
| Liability Check | 01/22/2020 | eftps | | Kitsap Bank | 27-0992813 | | X | -SPLIT- | | 2,207.96 | -35,181.08 |
| Check | 01/25/2020 | eft | | Department of Rev... | | | X | 24500 · Accru... | | 9.57 | -35,190.65 |
| Check | 01/31/2020 | eft | | Employment Securi... | 4th quarter S... | | X | 24000 · Payro... | | 118.40 | -35,309.05 |
| Check | 01/31/2020 | eft | | Department of Lab... | 4th qtr | | X | 200045 · Dep... | | 1,807.01 | -37,116.06 |
| Check | 01/31/2020 | 9133 | | Michael P. Anderso... | AFO Training | | X | 430015 · Trav... | | 472.70 | -37,588.76 |
| Total 10400 · Cash in Operating Account | | | | | | | | | 32,656.04 | 70,244.80 | -37,588.76 |
| Total 10150 · Kitsap Bank | | | | | | | | | 32,656.04 | 70,244.80 | -37,588.76 |
| TOTAL | | | | | | | | | 32,656.04 | 70,244.80 | -37,588.76 |