

AGENDA- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

November 23rd, 2021

3:00 p.m.

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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT

CONSENT AGENDA

Page 2 - Minutes for July 27th, 2021

Page 4 - Minutes for August 24th, 2021

Page 6 - Minutes for October 26th, 2021

Page 8 - Ratification of the October 1-31st bill payments in the amount of \$128,852.06

AGENDA ITEMS

1a (*Page 30*) IFC: 2022 Budget Approval, Tax Levy Approval, and Resolution for Levy Certification

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 January 25th, 2022 at 3:00 p.m.

ADJOURNMENT

MINUTES- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

July 27th, 2021

3:00 p.m.

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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Shield called the meeting to order at 3:00pm. Also present were Commissioners Johnson, Peach, & Suggs. Commissioner McCaughan was not present.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CRJm to modify agenda to hear from Treasurer candidates, CBPs, mc

PUBLIC COMMENT- none

CONSENT AGENDA

- Minutes for June 22nd, 2021
- Ratification of the June 1-30th bill payments in the amount of \$527,215.12

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

ITEMS FOR DISCUSSION

2a Executive Director Report- *Steve began by introducing two candidates for the recently vacant Treasurer position. Kathy Charlton & Stan Creasey both greeted everyone and summarized their resumes, personal interests & experiences, & finally answered questions from Steve and members of the Board. They exited the meeting and the Board gave their votes on who could take over the position most successfully, agreeing that both candidates were very qualified after discussing their backgrounds.*

ACTION TAKEN: CLSm to select Stan Creasey as District Treasurer, CRJs, mc

2b Financial Report- *Steve summarized notable revenue from admissions and summer camp, and also pointed out the bond payment made with another coming in December. Discussions then arose about transportation for SPARK Squad after school program and partnership with the school district and bus barn. Steve also updated Board on project closings, warrantee items, and some concrete and paint projects ongoing.*

2c Staff Report- *Jessica first reported a successful Jr. Lifeguard program, full swim lessons, and busy general and family admission sales during the day. She noted the continued struggle to find enough staff- currently at 76 employees but some will be going away to school. Jessica lists recreation ideas and future programs in design including a preschool program, teen advisory, holiday events, and a touch-a-truck community event.*

2d Advisory Committee Report- *Steve Zenovic reported having an advisory meeting this last week where they discussed the lap swimming topic brought up by Greg S., reviewed 501c3 details put together by Steve Moriarty, scholarships & donation options, and noted the committee has no other concerns and hear positive things often about the facility.*

PUBLIC COMMENT- none

NEXT MEETING DATE

The next WSMPD meeting will be held on August 24th, 2021 at 3:00 p.m.

ADJOURNMENT

Commissioner Shield adjourned the meeting at 4:10pm.

PASSED AND ADOPTED this twenty-fourth of August, 2021.

William Shore Memorial Pool District Commissioners

Charlie McCaughan, President

ATTEST;

Virginia Smith, Clerk

AGENDA- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

August 24th, 2021

3:00 p.m.

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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

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

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CJRm to approve agenda, CBPs, mc

PUBLIC COMMENT- none

CONSENT AGENDA

- Minutes for July 27th, 2021

ACTION TAKEN: *Tabled for next month's meeting*

AGENDA ITEMS

Vaccination requirements for staff
Mask mandate

ITEMS FOR DISCUSSION

- 2a Executive Director Report- *Steve notified the Board of some issue sourcing chemicals, reported no other issues*
- 2b Financial Report- No Financial Report
- 2c Staff Report- *Jessica reported same issue finding staff, working to hire in most positions. Updated on events, swim meets, and minimum wage increase for 2022.*
- 2d Advisory Committee Report- No update because there was no meeting.

PUBLIC COMMENT- none

NEXT MEETING DATE

The next WSMPD meeting will be held on September 28th, 2021 at 3:00 p.m.

ADJOURNMENT

Commissioner McCaughan adjourned the meeting.

PASSED AND ADOPTED this twenty-eighth of September, 2021.

William Shore Memorial Pool District Commissioners

Charlie McCaughan, President

ATTEST;

Virginia Smith, Clerk

Minutes- REGULAR MEETING

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Port Angeles, Washington

October 26th, 2021

3:00 p.m.

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

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner McCaughan called the meeting to order at 3:01pm. Also present were Commissioners Suggs, Shield, Johnson, & Peach (via Zoom).

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CRJm to approve agenda, CBPs, mc

PUBLIC COMMENT- Billy Fortini- -Due to his feeling he was denied access by association. wanted to know process and how patrons who are removed from facility are determined based on events, time frames, and policy and procedure.

CONSENT AGENDA

- Minutes for July 27th, 2021
- Minutes for August 24th, 2021
- Ratification of the July 1-31st bill payments in the amount of \$151,690.30
- Ratification of the August 1-31st bill payments in the amount of \$150,674.76
- Ratification of the September 1st-30th bill payments in amount of \$135,404.16

ACTION TAKEN: CRJm to approve Payment Ratifications, CBPs, mc. Approval of Minutes tabled for November meeting.

PUBLIC HEARING

1a 2022 Budget- *Please find 2022 Budget Assumptions in our October 26 Agenda packet at www.sacpa.org under 'Board Meetings' if interested in full breakdown; highlights below.*

- Pricing increase of 3% across all programs and admissions
- Projected 8% increase in programs and admission rates unless subject to any additional COVID-19 restrictions
- We do not anticipate receiving any State or Fed grants during 2022
- Gifts and donations from private sources will be facilitated through the new Friends of the Shore Aquatic Center 501c3 organization
- Minimum wage will increase by 5.8% to \$14.40. We will increase our starting wage from \$14.25 to \$15.32 to prevent wage compression.
- Reduced janitorial cost by using in-house personnel, creating a \$20,000 savings in our services budget
- Wages & Utility costs account for 80% of our expense budget
- Early payoff of 3 old loans will reduce expenses by \$145,000 and will leave cash reserves at \$1,360,000, amounting to 10 months of operating costs

ITEMS FOR DISCUSSION

- 2a Executive Director Report- *Steve and Board members conversed more in depth about Budget assumptions.*
- 2b Financial Report- *Budget conversations continued, highlighting the need of a Preventative Maintenance Service Contract with the expiration of our warranty period. This will cost \$20,000 annually and provide quarterly maintenance and cleaning for our non-pool mechanical systems.*
- 2c Staff Report-
- *Divisional Meet happening with 8 teams at our facility*
 - *Will shorten hours on Saturdays, lowered pool availability on Sundays and weekdays for certain pools*
 - *Looking for staff; Job Fair coming up. Incentives for keeping staff employed and not going elsewhere*
 - *Onsite COVID-19 rapid testing for staff and after school kids*
 - *Friends of Pool account is officially opened and taking monetary funds*
 - *Childcare is at 100% and have a wait list of over 50 families*
 - *Winter Camp in December over holiday break*
- 2d Advisory Committee Report- *Committee did not meet this month. However, Mary Margaret Doherty and Dave Lasorsa did sign the documents for the Friends of the Pool bank account*

PUBLIC COMMENT- none

NEXT MEETING DATE

The next WSMPD meeting will be held on November 23rd, 2021 at 3:00 p.m.

ADJOURNMENT

Randy Johnson adjourned the meeting.

PASSED AND ADOPTED this twenty-third of November, 2021.

William Shore Memorial Pool District Commissioners

Charlie McCaughan, President

ATTEST;

Virginia Smith, Clerk

**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, 2021 to October 31, 2021

GENERAL FUND

General Payments	Begin Check #	End Check #	
Accts Payable Checks (computer):	3348	3387	\$16,029.18
Payroll Checks 10-05	3328	3348	\$10,975.67
Payroll Checks 10-20	3353	3354	\$11,658.67
Direct Deposit Payroll - 10-05	DD	DD	\$20,507.88
Direct Deposit Payroll - 10-20	DD	DD	\$20,035.67
Wire Transfer/ACH			\$26,905.37
Payroll Tax Deposit/ACH Transfers			\$18,127.02
Manual Checks:			

CAPITAL FUND

Capital/Debt Service Payments	Begin Check #	End Check #	
Payable Checks (computer):			
Manual Checks:	3253-3254	9660	\$4,612.60
Wire Transfer/ACH's			

Total Disbursements **\$128,852.06**

Date of Approval: November 23, 2021

District Treasurer

Executive Director

Commissioner Peach*

Commissioner Shield

Commissioner Johnson*

Commissioner Suggs**

Commissioner McCaughan**

*Recused from Clallam County Payments

**Recused from City of Port Angeles Payments

William Shore Memorial Pool District Statements of Financial Position

As of October 31, 2021 and 2020

	Oct 31, 21	Oct 31, 20
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	499,558.24	506,949.25
10100 · Cash in Till	1,100.00	1,100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	52,912.86	97,435.64
10400 · Cash in Operating Account	454,909.67	392,543.87
10500 · Money Market Account	235,976.45	120,075.85
10900 · Receivable from Construct Acct	0.00	41,542.59
Total 10150 · Kitsap Bank	743,798.98	651,597.95
10550 · Construction Funds		
10020 · D A Davidson & Co		
10070 · DADCO - Money Market	838,412.09	1,113,987.21
Total 10020 · D A Davidson & Co	838,412.09	1,113,987.21
10600 · Kitsap Construction Account		
10080 · Bond Fund-Capitalized Interest	221,317.05	221,317.05
10090 · Bond Reserve Fund	480,682.95	480,682.95
10600 · Kitsap Construction Account - Other	0.00	36,496.03
Total 10600 · Kitsap Construction Account	702,000.00	738,496.03
10950 · Payable to Operating Acct	0.00	-41,542.59
10550 · Construction Funds - Other	0.00	-36,496.03
Total 10550 · Construction Funds	1,540,412.09	1,774,444.62
Total Checking/Savings	2,784,869.31	2,934,091.82
Other Current Assets		
12000 · Deposit in Transit	7,616.73	-4,659.22
12001 · Undeposited Funds	9,555.75	0.00
12500 · PASD Advance	0.00	301.59
12501 · Tukwila Advance	0.00	659.10
Total Other Current Assets	17,172.48	-3,698.53
Total Current Assets	2,802,041.79	2,930,393.29
Fixed Assets		
15000 · Building and Improvements	1,998,731.72	1,998,731.72
16000 · Equipment	75,791.71	88,291.71
16300 · New Construction		
16305 · Land	88,403.13	88,403.13
16310 · Project Management Services	130,788.53	129,638.53
16320 · Architecture and Engineering	1,350,193.00	1,350,193.00
16330 · Pre-Construction Services	233,833.55	233,833.55
16340 · Permitting	180,142.92	180,142.92
16350 · Construction - Aquatic Center	17,936,021.58	17,936,690.60
16355 · Construction - Horizon Center	356,929.59	356,929.59
16360 · Testing and Inspection	2,242.50	2,242.50
16370 · Survey, Testing & Commissioning	89,974.29	77,543.54
16380 · Equipment and Furnishings	28,726.60	28,726.60
Total 16300 · New Construction	20,397,255.69	20,384,343.96
Total Fixed Assets	22,471,779.12	22,471,367.39
Other Assets		
18600 · Bond Expense	179,754.00	180,722.01
Total Other Assets	179,754.00	180,722.01
TOTAL ASSETS	25,453,574.91	25,582,482.69

William Shore Memorial Pool District Statements of Financial Position

As of October 31, 2021 and 2020

	Oct 31, 21	Oct 31, 20
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	0.00	295,045.14
Total Accounts Payable	0.00	295,045.14
Credit Cards		
21005 · Citi Cards	7,854.83	4,034.76
Total Credit Cards	7,854.83	4,034.76
Other Current Liabilities		
2110 · Direct Deposit Liabilities	0.00	-33.21
22000 · Wages Payable	0.00	21,504.80
22500 · Accrued Cafeteria Plan Liab	17,989.55	11,882.90
23000 · Deferred Compensation Liability	50.00	1,160.50
24000 · Payroll Liabilities		
24000PF · PFML	682.90	0.00
24000SS · Social Security	0.16	0.00
24000MC · Medicare Company	0.08	0.00
24000-E · Employment Security	3,168.85	0.00
24000-L · Labor & Industries	8,897.71	0.00
24000 · Payroll Liabilities - Other	16,134.65	7,100.52
Total 24000 · Payroll Liabilities	28,884.35	7,100.52
24500 · Accrued Sales Tax Liability	4,649.20	2,905.91
26500 · Uncashed old paychecks	1,755.16	1,755.16
Total Other Current Liabilities	53,328.26	46,276.58
Total Current Liabilities	61,183.09	345,356.48
Long Term Liabilities		
27100 · Pre-existing Debt		
27300 · LOCAL Loan I	16,044.13	31,306.13
27310 · LOCAL Loan II	107,753.75	154,772.75
27400 · 2013A LTGO - Kitsap	146,445.68	217,917.52
Total 27100 · Pre-existing Debt	270,243.56	403,996.40
28000 · New Construction Loans		
28200 · 2020A Revenue Bond (Kitsap)	7,565,000.00	7,565,000.00
28100 · 2018A Bond (Public)	9,475,000.00	9,650,000.00
Total 28000 · New Construction Loans	17,040,000.00	17,215,000.00
25700 · Deferred Premium on Issuance	317,980.76	322,810.85
Total Long Term Liabilities	17,628,224.32	17,941,807.25
Total Liabilities	17,689,407.41	18,287,163.73
Equity		
32000 · Unrestricted Net Assets	7,064,574.94	3,726,334.91
Net Income	699,592.56	3,568,984.05
Total Equity	7,764,167.50	7,295,318.96
TOTAL LIABILITIES & EQUITY	25,453,574.91	25,582,482.69

William Shore Memorial Pool District
Statements of Activities
for the ten months ending October 31, 2021 and 2020

	Oct 21	Oct 20
Income		
3300000 · Operating Income		
3111000 · Real and Property Taxes		
3172000 · Leasehold Excise Tax	499,523.18	506,739.35
3417000 · Merchandise Sales	35.06	109.96
3417100 · Merchandise Sales		
Total 3417000 · Merchandise Sales	1,602.50	389.00
Total 3417000 · Merchandise Sales	1,602.50	389.00
3470000 · Activities/User Fees		
3473013 · Special Events/Gift Certif.		
3625062 · Group Entrance Fees	493.50	75.00
3473010 · General Admissions	4,466.00	0.00
3473011 · Pass Sales	9,530.00	1,500.50
3473012 · Room Rentals	25,930.25	34,005.00
Total 3470000 · Activities/User Fees	2,717.00	0.00
Total 3470000 · Activities/User Fees	43,136.75	35,580.50
3500000 · Programming		
3476565 · Summer Camp		
3476035 · Swim Instruction	7,361.54	0.00
3500010 · After School Care	4,779.31	0.00
Total 3500000 · Programming	16,194.20	-1,276.00
Total 3500000 · Programming	28,335.05	-1,276.00
3620000 · Non Operational Rentals		
3625000 · Lease of Cnty Land (DNR) Other		
Total 3620000 · Non Operational Rentals	0.00	99.80
Total 3620000 · Non Operational Rentals	0.00	99.80
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions		
44680 · Cares Act Funds	0.00	0.00
Total 3670000 · Direct Public Support	0.00	65,000.00
Total 3670000 · Direct Public Support	0.00	65,000.00
3699000 · Other Miscellaneous Revenue		
48000 · Interest Income From Operating	0.00	115.00
Total 3300000 · Operating Income	3.35	2.69
Total 3300000 · Operating Income	572,635.89	606,760.30
48200 · Interest Income From Reserves		
44850 · State Grants		
48210 · Interest Income	115,929.79	0.00
48220 · Dividend Income	0.00	0.58
48230 · Realized Gains and Losses	0.00	170.70
48240 · Unrealized Gains and Losses	0.00	-6.86
Total 48200 · Interest Income From Reserves	0.78	-60.35
Total 48200 · Interest Income From Reserves	115,930.57	104.07
Total Income	688,566.46	606,864.37
Gross Profit	688,566.46	606,864.37
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	120.00	119.00
100020 · Lifeguards/Swim Instructor	21,794.56	7,686.75
100021 · Spark Squad Personnel Costs		
100024 · Spark Squad Coordinator	5,899.50	2,216.70
100025 · Spark Squad Leaders	4,362.33	3,475.07
Total 100021 · Spark Squad Personnel Costs	10,261.83	5,691.77
100027 · Janitorial		
100030 · Fitness Instructor	3,840.89	0.00
100040 · Head Guards	1,237.70	464.25
100425 · Party Supervisor	7,362.95	3,188.03
100450 · Party Staff	561.00	0.00
100050 · Manager	450.00	0.00
100055 · Coordinators	5,370.00	5,210.00
100058 · Recreation Programmer		
100057 · Member Svcs Coordinator	2,579.51	0.00
100056 · Aquatics Coordinator	3,783.50	3,462.76
Total 100055 · Coordinators	2,334.07	3,210.94
Total 100055 · Coordinators	8,697.08	6,673.70

William Shore Memorial Pool District
Statements of Activities
for the ten months ending October 31, 2021 and 2020

	Oct 21	Oct 20
100060 · Maintenance	1,140.00	1,820.88
100065 · Front Desk	9,980.39	4,223.13
100070 · Executive Director	5,551.50	5,551.50
Total 100000 · Regular Time	76,367.90	40,629.01
100090 · Sick/Vacation Pay	2,309.26	0.00
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	78,677.16	40,629.01
200000 · Personnel Benefits		
200020 · Federal Payroll Taxes	6,124.36	3,108.12
200032 · Cafeteria Plan	0.00	555.15
200035 · Health Insurance - Sal Employee	3,261.08	1,901.07
200040 · Unemployment Compensation	3,190.75	125.70
200045 · Department of Labor & Industry	9,597.21	506.58
200050 · Paid Family Medical Leave	656.56	0.00
Total 200000 · Personnel Benefits	22,829.96	6,196.62
300000 · Supplies		
310020 · Lifeguard Supplies		
310026 · Uniforms and Clothing	1,045.57	0.00
310027 · Lifeguard supplies & equipment	332.71	412.75
310020 · Lifeguard Supplies - Other	38.06	0.00
Total 310020 · Lifeguard Supplies	1,416.34	412.75
310013 · Front of House		
310018 · Items for Resale	3,993.56	554.05
310015 · Uniforms	558.79	0.00
Total 310013 · Front of House	4,552.35	554.05
310000 · Office Supplies		
310010 · Office Supplies	1,062.03	1,785.95
310040 · Subscriptions	127.86	16.34
310019 · Print and Copying Service	124.01	3.53
310000 · Office Supplies - Other	-27.18	0.00
Total 310000 · Office Supplies	1,286.72	1,805.82
310050 · Program Supplies and Equipment		
310320 · Party Good & Supplies	441.20	0.00
310330 · After School Program		
310380 · Rent Expense	0.00	1,800.00
310340 · Program/Office Supplies	75.60	0.00
310350 · Food Service Supplies	414.59	47.38
310370 · Transportation	103.13	0.00
Total 310330 · After School Program	593.32	1,847.38
310050 · Program Supplies and Equipment - Other	211.72	0.00
Total 310050 · Program Supplies and Equipment	1,246.24	1,847.38
310100 · Maintenance Supplies and Repair		
310030 · Pool Chemicals	401.87	1,804.82
310035 · Cleaning & Janitorial Supplies	1,420.43	450.73
310135 · Maintenance Supplies	181.25	641.87
310100 · Maintenance Supplies and Repair - Other	382.44	0.00
Total 310100 · Maintenance Supplies and Repair	2,385.99	2,897.42
350010 · Small Tools and Minor Equipment	128.76	1,179.99
Total 300000 · Supplies	11,016.40	8,697.41
4000000 · Charges for Services		
410020 · Professional Services		
410010 · Bank charges	148.04	10.95
410013 · Network/Computer Service	880.00	440.00
410041 · Accounting Services	1,450.00	1,360.20
41080 · Credit Card Charges	5,957.08	98.47
Total 410020 · Professional Services	8,435.12	1,909.62

William Shore Memorial Pool District
Statements of Activities
for the ten months ending October 31, 2021 and 2020

	Oct 21	Oct 20
420000 · Communications		
420010 · Telephone	536.01	437.13
420023 · Website and Internet	386.42	328.30
Total 420000 · Communications	922.43	765.43
430000 · Travel		
430015 · Travel Allowance	355.92	88.07
430020 · Training	0.00	499.50
Total 430000 · Travel	355.92	587.57
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	188.59	377.20
Total 450000 · Operating Rentals and Leases	188.59	377.20
470090 · Utilities	10,935.63	15,555.53
480000 · Repair and Maint-Contracted		
480130 · Landscape Maintenance	1,088.00	0.00
480010 · Building-Repair and Maintenance	65.95	0.00
480040 · Equipment-Repair & Maintenance	420.57	0.00
Total 480000 · Repair and Maint-Contracted	1,574.52	0.00
500000 · Intergovernmental Services		
530040 · State Sales and B & O Tax	4,649.20	2,905.91
530050 · External Taxes/Operating Assess	0.00	702.00
Total 500000 · Intergovernmental Services	4,649.20	3,607.91
Total 4000000 · Charges for Services	27,061.41	22,803.26
57620 · Operating Costs - Other	188.59	0.00
Total 57620 · Operating Costs	139,773.52	78,326.30
Total Expense	139,773.52	78,326.30
Net Income	548,792.94	528,538.07

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
Income					
33000000 - Operating Income					
3110000 - Real and Property Taxes	499,523.18	137,500.00	1,516,325.43	1,375,000.00	1,650,000.00
3113000 - Sale of Tax Title Property	0.00	0.00	96.37	0.00	0.00
3172000 - Leasehold Excise Tax	35.06	1,250.00	10,319.80	12,500.00	15,000.00
3174000 - Timber Excise Tax	0.00	333.33	2,917.16	3,333.30	3,999.96
3370759 - Housing Authority PILT	0.00	0.00	0.00	0.00	0.00
3417000 - Merchandise Sales					
3417010 - Vending Revenue	0.00	0.00	0.00	0.00	0.00
3417100 - Merchandise Sales	1,602.50	833.33	17,882.34	8,333.30	9,999.96
Total 3417000 - Merchandise Sales	1,602.50	833.33	17,882.34	8,333.30	9,999.96
3470000 - Activities/User Fees					
3473013 - Special Events/Gift Certif.	493.50	1,250.00	9,664.25	12,500.00	15,000.00
3625062 - Group Entrance Fees	4,466.00	5,000.00	25,997.50	50,000.00	60,000.00
3473010 - General Admissions	9,530.00	6,250.00	120,829.35	62,500.00	75,000.00
3473011 - Pass Sales	25,930.25	8,333.33	209,887.09	83,333.30	99,999.96
3473012 - Room Rentals	2,717.00	2,500.00	8,652.00	25,000.00	30,000.00
Total 3470000 - Activities/User Fees	43,136.75	23,333.33	375,030.19	233,333.30	279,999.96
3500000 - Programming					
3476565 - Summer Camp	7,361.54	0.00	75,254.92	0.00	0.00
3476045 - Exercise Classes	0.00	0.00	72.00	0.00	0.00
3476035 - Swim Instruction	4,779.31	10,000.00	70,240.18	100,000.00	120,000.00
3500010 - After School Care	16,194.20	8,333.33	95,227.44	83,333.30	98,999.96
3500020 - Full Day Camp	0.00	4,166.67	0.00	41,666.70	50,000.04
Total 3500000 - Programming	28,335.05	22,500.00	240,794.54	225,000.00	270,000.00
3620000 - Non Operational Rentals					
3625000 - Lease of Cnty Land (DNR) Other	0.00	16.67	113.22	166.70	200.04
45040 - Miscellaneous Rental					
3624020 - Equipment Rental	0.00		12.00		
Total 45040 - Miscellaneous Rental	0.00		12.00		
Total 3620000 - Non Operational Rentals	0.00	16.67	125.22	166.70	200.04
3670000 - Direct Public Support					
3698100 - Cash Overages and Shortages	0.00		44.00		
Total 3670000 - Direct Public Support	0.00		44.00		
3699000 - Other Miscellaneous Revenue	0.00		750.82		
3951030 - Sale of County Timber	0.00	4,166.67	17,811.52	41,666.70	50,000.04
48000 - Interest Income From Operating	3.35		34.17		
Total 3300000 - Operating Income	572,635.89	189,933.33	2,182,131.56	1,899,333.30	2,279,199.96

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
48200 - Interest Income From Reserves					
44850 - State Grants					
48210 - Interest Income	115,929.79	14,250.00	165,929.79	142,500.00	171,000.00
48220 - Dividend Income	0.00		3.39		
48230 - Realized Gains and Losses	0.00		72.19		
48240 - Unrealized Gains and Losses	0.00		-6.85		
48200 - Interest Income From Reserves - Other	0.78		67.76		
	0.00		0.22		
Total 48200 - Interest Income From Reserves	115,930.57	14,250.00	166,066.50	142,500.00	171,000.00
Total Income	688,566.46	204,183.33	2,348,198.06	2,041,833.30	2,450,199.96
Gross Profit	688,566.46	204,183.33	2,348,198.06	2,041,833.30	2,450,199.96
Expense					
57620 - Operating Costs					
100001 - Salaries and Wages					
100000 - Regular Time					
100010 - Clerk Services	120.00	125.00	1,138.50	1,250.00	1,500.00
100015 - Treasurer	0.00		250.00		
100020 - Lifeguards/Swim Instructor	21,794.56	17,500.00	240,252.65	175,000.00	210,000.00
100021 - Spark Squad Personnel Costs					
100024 - Spark Squad Coordinator	5,899.50	5,166.67	44,334.00	51,666.70	62,000.04
100025 - Spark Squad Leaders	4,362.33	5,000.00	44,202.62	50,000.00	60,000.00
100026 - Food Service Workers	0.00	833.33	9,213.14	8,333.30	9,999.96
Total 100021 - Spark Squad Personnel Costs	10,261.83	11,000.00	97,749.76	110,000.00	132,000.00
100027 - Janitorial	3,840.89		13,677.40		
100030 - Fitness Instructor	1,237.70	2,500.00	10,202.87	25,000.00	30,000.00
100040 - Head Guards	7,362.95	7,083.33	66,540.82	70,833.30	84,999.96
100425 - Party Supervisor	561.00	1,000.00	2,673.00	10,000.00	12,000.00
100450 - Party Staff	450.00	833.33	783.75	8,333.30	9,999.96
100050 - Manager	5,370.00	5,316.67	47,970.77	53,166.70	63,800.04
100055 - Coordinators					
100058 - Recreation Programmer	2,579.51		6,304.39		
100057 - Member Svcs Coordinator	3,783.50	3,500.00	32,448.51	35,000.00	42,000.00
100056 - Aquatics Coordinator	2,334.07	3,250.00	28,773.95	32,500.00	39,000.00
Total 100055 - Coordinators	8,697.08	6,750.00	67,526.85	67,500.00	81,000.00
100060 - Maintenance	1,140.00	1,750.00	12,043.50	17,500.00	21,000.00
100065 - Front Desk	9,980.39	4,083.33	93,198.09	40,833.30	48,999.96
100070 - Executive Director	5,551.50	5,416.67	55,515.00	54,166.70	65,000.04
Total 100000 - Regular Time	76,367.90	63,358.33	709,522.96	633,583.30	760,299.96
100090 - Sick/Vacation Pay	2,309.26	1,666.67	11,910.61	16,666.70	20,000.04
Total 100001 - Salaries and Wages	78,677.16	65,025.00	721,433.57	650,250.00	780,300.00

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
200000 - Personnel Benefits					
200020 - Federal Payroll Taxes	6,124.36	4,583.33	56,469.47	45,833.30	54,999.96
200032 - Cafeteria Plan	0.00	550.00	7,685.58	5,500.00	6,600.00
200035 - Health Insurance - Sal Employee	3,261.08	3,333.33	30,424.31	33,333.30	39,999.96
200040 - Unemployment Compensation	3,190.75	416.67	13,147.19	4,166.70	5,000.04
200045 - Department of Labor & Industry	9,597.21	1,500.00	34,103.25	15,000.00	18,000.00
200050 - Paid Family Medical Leave	656.56		1,862.79		
Total 200000 - Personnel Benefits	22,829.96	10,383.33	143,692.59	103,833.30	124,599.96
300000 - Supplies					
310020 - Lifeguard Supplies					
310026 - Uniforms and Clothing	1,045.57	83.33	3,003.74	833.30	999.96
310027 - Lifeguard supplies & equipment	332.71	250.00	6,551.49	2,500.00	3,000.00
310020 - Lifeguard Supplies - Other	38.06		38.06		
Total 310020 - Lifeguard Supplies	1,416.34	333.33	9,593.29	3,333.30	3,999.96
310013 - Front of House					
310018 - Items for Resale	3,993.56	833.33	21,584.72	8,333.30	9,999.96
310017 - Promotional	0.00	166.67	139.10	1,666.70	2,000.04
310016 - Coffee	0.00	83.33	242.36	833.30	999.96
310015 - Uniforms	558.79	41.67	666.36	416.70	500.04
Total 310013 - Front of House	4,552.35	1,125.00	22,632.54	11,250.00	13,500.00
310000 - Office Supplies					
310010 - Office Supplies	1,062.03	1,000.00	7,173.12	10,000.00	12,000.00
310028 - Computer Supplies	0.00	208.33	2,087.94	2,083.30	2,499.96
310040 - Subscriptions	127.86	33.33	4,034.30	333.30	399.96
310042 - Memberships and Dues	0.00	41.67	848.77	416.70	500.04
310019 - Print and Copying Service	124.01	208.33	1,230.20	2,083.30	2,499.96
310000 - Office Supplies - Other	-27.18		106.30		
Total 310000 - Office Supplies	1,286.72	1,491.66	15,480.63	14,916.60	17,899.92
310050 - Program Supplies and Equipment					
310300 - Instructor Supplies	0.00	66.67	1,665.32	666.70	800.04
310320 - Party Good & Supplies	441.20	500.00	3,032.15	5,000.00	6,000.00
310325 - Special Events	0.00	250.00	170.42	2,500.00	3,000.00
310330 - After School Program					
310340 - Program/Office Supplies	75.60	250.00	2,321.40	2,500.00	3,000.00
310350 - Food Service Supplies	414.59	166.67	5,067.39	1,666.70	2,000.04
310360 - Field Trips	0.00	41.67	0.00	416.70	500.04
310370 - Transportation	103.13	41.67	412.96	416.70	500.04
310375 - Uniforms	0.00	41.67	344.83	416.70	500.04
Total 310330 - After School Program	593.32	541.68	8,146.58	5,416.80	6,500.16

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
310400 - Summer Camp Program					
310440 - Program/Office Supplies	0.00	250.00	464.48	2,500.00	3,000.00
310445 - Uniforms	0.00	66.67	1,292.88	666.70	800.04
310450 - Food Service Supplies	0.00	1,250.00	8,698.77	12,500.00	15,000.00
310460 - Field Trips	0.00	333.33	78.00	3,333.30	3,999.96
310470 - Transportation	0.00	83.33	66.53	833.30	999.96
Total 310400 - Summer Camp Program	0.00	1,983.33	10,600.66	19,833.30	23,799.96
310050 - Program Supplies and Equipment - Other	211.72		343.94		
Total 310050 - Program Supplies and Equipment	1,246.24	3,341.68	23,959.07	33,416.80	40,100.16
310100 - Maintenance Supplies and Repair					
310030 - Pool Chemicals	401.87	1,666.67	14,832.69	16,666.70	20,000.04
310035 - Cleaning & Janitorial Supplies	1,420.43	833.33	17,387.37	8,333.30	9,999.96
310135 - Maintenance Supplies	181.25	416.67	5,360.75	4,166.70	5,000.04
310100 - Maintenance Supplies and Repair - Other	382.44		382.44		
Total 310100 - Maintenance Supplies and Repair	2,385.99	2,916.67	37,963.25	29,166.70	35,000.04
350010 - Small Tools and Minor Equipment	128.76	41.67	7,563.27	416.70	500.04
300000 - Supplies - Other	0.00		116.73		
Total 300000 - Supplies	11,016.40	9,250.01	117,308.78	92,500.10	111,000.12
4000000 - Charges for Services					
410020 - Professional Services					
41090 - Other Professional Services	0.00		1,187.63		150.00
410010 - Bank charges	148.04	12.50	1,822.59	125.00	5,000.04
410013 - Network/Computer Service	880.00	416.67	3,960.00	4,166.70	5,000.04
410030 - Transaction Services (Rec1)	0.00	416.67	0.00	4,166.70	5,000.04
410041 - Accounting Services	1,450.00	1,583.33	16,674.80	15,833.30	18,999.96
410071 - Legal Services/Background Check	0.00	41.67	679.00	416.70	500.04
41080 - Credit Card Charges	5,957.08	1,250.00	27,454.26	12,500.00	15,000.00
Total 410020 - Professional Services	8,435.12	3,720.84	51,778.28	37,208.40	44,650.08
420000 - Communications					
420010 - Telephone	536.01	666.67	6,670.12	6,666.70	8,000.04
420020 - Postage, Mailing Service	0.00	25.00	135.05	250.00	300.00
420023 - Website and Internet	386.42	166.67	2,946.66	1,666.70	2,000.04
Total 420000 - Communications	922.43	858.34	9,751.83	8,583.40	10,300.08
430000 - Travel					
430010 - Conference, Convention, Meeting	0.00		1,244.54		3,000.00
430015 - Travel Allowance	355.92	250.00	4,022.13	2,500.00	5,000.04
430020 - Training	0.00	416.67	2,181.71	4,166.70	
Total 430000 - Travel	355.92	666.67	7,448.38	6,666.70	8,000.04
440010 - Advertising	0.00	208.33	3,156.30	2,083.30	2,499.96

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending October 31, 2021

	Oct 21	Budget	Jan - Oct 21	YTD Budget	Annual Budget
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	188.59	175.00	1,885.92	1,750.00	2,100.00
Total 450000 - Operating Rentals and Leases	188.59	175.00	1,885.92	1,750.00	2,100.00
460030 - Insurance-Property & Liability	0.00	1,416.67	46,845.00	14,166.70	17,000.04
470090 - Utilities	10,935.63	16,666.67	127,276.42	166,666.70	200,000.04
480000 - Repair and Maint-Contracted					
480130 - Landscape Maintenance	1,088.00	1,000.00	10,322.89	10,000.00	12,000.00
480120 - Janitorial Services	0.00	4,333.33	10,283.52	43,333.30	51,999.96
480010 - Building-Repair and Maintenance	65.95	208.33	34,556.16	2,083.30	2,499.96
480040 - Equipment-Repair & Maintenance	420.57	333.33	6,963.01	3,333.30	3,999.96
Total 480000 - Repair and Maint-Contracted	1,574.52	5,874.99	62,145.58	58,749.90	70,499.88
49000 - Miscellaneous Expense					
66900 - Reconciliation Discrepancies	0.00		960.69		
49000 - Miscellaneous Expense - Other	0.00		54.42		
Total 49000 - Miscellaneous Expense	0.00		1,015.11		
500000 - Intergovernmental Services					
530040 - State Sales and B & O Tax	4,649.20	1,250.00	35,509.27	12,500.00	15,000.00
530070 - Clallam County Treas - Prop Tax	0.00	291.67	3,014.51	2,916.70	3,500.04
Total 500000 - Intergovernmental Services	4,649.20	1,541.67	38,523.78	15,416.70	18,500.04
Total 4000000 - Charges for Services	27,061.41	31,129.18	349,826.60	311,291.80	373,550.16
57620 - Operating Costs - Other	188.59		188.59		
Total 57620 - Operating Costs	139,773.52	115,787.52	1,332,450.13	1,157,875.20	1,389,450.24
5850000 - Nonoperational Expenses					
510005 - State Auditor	0.00	833.33	18,639.22	8,333.30	9,999.96
830020 - Interest Expense					
5927676 - 2020A Revenue Bond (Kitsap)	0.00	19,470.75	116,824.25	194,707.50	233,649.00
5927675 - 2018A Bond (Public)	0.00	32,086.50	192,518.70	320,865.00	385,038.00
5927672 - 2013A LTGO Kitsap	0.00	447.76	1,813.00	4,477.60	5,373.12
5927671 - Local Loan II	0.00	546.93	4,652.00	5,469.30	6,563.16
5927670 - Local Loan I	0.00	98.65	0.00	986.50	1,183.80
Total 830020 - Interest Expense	0.00	52,650.59	315,807.95	526,505.90	631,807.08
Total 5850000 - Nonoperational Expenses	0.00	53,483.92	334,447.17	534,839.20	641,807.04
Total Expense	139,773.52	169,271.44	1,666,897.30	1,692,714.40	2,031,257.28
Net Income	548,792.94	34,911.89	681,300.76	349,118.90	418,942.68

**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, 2021 to October 31, 2021

GENERAL FUND

General Payments

	Begin Check #	End Check #	
Accts Payable Checks (computer):	3348	3387	\$16,029.18
Payroll Checks 10-05	3328	3348	\$10,975.67
Payroll Checks 10-20	3353	3354	\$11,658.67
Direct Deposit Payroll - 10-05	DD	DD	\$20,507.88
Direct Deposit Payroll - 10-20	DD	DD	\$20,035.67
Wire Transfer/ACH			\$26,905.37
Payroll Tax Deposit/ACH Transfers			\$18,127.02

Manual Checks:

CAPITAL FUND

Capital/Debt Service Payments

	Begin Check #	End Check #	
Payable Checks (computer):			
Manual Checks:	3253-3254	9660	\$4,612.60
Wire Transfer/ACH's			

Total Disbursements

\$128,852.06

Date of Approval: November 23, 2021

District Treasurer

Executive Director

Commissioner Peach*

Commissioner Shield

Commissioner Johnson*

Commissioner Suggs**

Commissioner McCaughan**

William Shore Memorial Pool District
Payables - Operating Account
October 2021

Check	10/04/2021	3348	Tammy Price	\$ 20.00
Check	10/04/2021	3349	Kimberly Conroy	\$ 20.00
Check	10/13/2021	3352	McClain, Crouse & Co, PS	\$ 1,450.00
Check	10/22/2021	3374	Williams, Sallie	\$ 100.00
Check	10/22/2021	3375	City of PA	\$ 10,935.63
Check	10/22/2021	3376	Angeles Millwork	\$ 40.51
Check	10/22/2021	3377	Cascade Columbia Distribution Company	\$ 401.87
Check	10/22/2021	3378	Air Control, Inc	\$ 368.57
Check	10/22/2021	3379	Dan Blood's Creative Landscaping, Inc.	\$ 1,088.00
Check	10/22/2021	3380	iT Support Services	\$ 440.00
Check	10/22/2021	3381	DC Backflow Service	\$ 52.00
Check	10/22/2021	3382	Canon Financial Services, Inc	\$ 377.18
Check	10/22/2021	3383	Hartnagel Building Supply Inc	\$ 121.50
Check	10/22/2021	3384	Pacific Office Equipment	\$ 124.01
Check	10/22/2021	3385	Swains General Store	\$ 10.41
Check	10/22/2021	3386	iT Support Services	\$ 440.00
Check	10/27/2021	3387	Matthew Henson	\$ 39.50
				\$ 16,029.18

William Shore Memorial Pool District

Payroll

October 5, 2021

10/05/2021	3328	Branscum-Higuera, Jacob M	Paycheck	\$	1,357.07
10/05/2021	3329	Burke, Steven D.	Paycheck	\$	1,456.53
10/05/2021	3330	Davis, Tristan	Paycheck	\$	941.04
10/05/2021	3331	Edwards, Anne C.	Paycheck	\$	204.18
10/05/2021	3332	Hjelmeseth, Julie	Paycheck	\$	117.92
10/05/2021	3333	Hunt, Karen C.	Paycheck	\$	34.31
10/05/2021	3334	Hunter, Sage E	Paycheck	\$	290.53
10/05/2021	3336	Jones, Ramona L	Paycheck	\$	132.27
10/05/2021	3351	Latson-Lacy, Drake A.	Paycheck	\$	1,202.65
10/05/2021	3338	Merideth, Blake A.	Paycheck	\$	557.14
10/05/2021	3339	Murphy, James H.	Paycheck	\$	162.86
10/05/2021	3340	Oliver, Barb *	Paycheck	\$	324.64
10/05/2021	3341	Reid, Emilee F.	Paycheck	\$	618.42
10/05/2021	3342	Robbins, Samantha M.	Paycheck	\$	171.77
10/05/2021	3343	Rockett, Lisabeth	Paycheck	\$	331.05
10/05/2021	3344	Smith, Virginia	Paycheck	\$	1,945.52
10/05/2021	3345	Weller, Adam C.	Paycheck	\$	250.44
10/05/2021	3346	Williams, Sallie	Paycheck	\$	172.88
10/05/2021	3347	Wray, Olivia DJ	Paycheck	\$	<u>704.45</u>
				\$	10,975.67

William Shore Memorial Pool District

Payroll

October 20, 2021

10/20/2021	3353	Branscum-Higuera, Jacob M.	Paycheck	\$ 1,207.95
10/20/2021	3355	Davis, Tristan	Paycheck	\$ 888.75
10/20/2021	3356	Edwards, Anne C.	Paycheck	\$ 363.88
10/20/2021	3357	Hjelmeseth, Julie	Paycheck	\$ 82.55
10/20/2021	3358	Hunt, Karen C.	Paycheck	\$ 34.31
10/20/2021	3359	Hunter, Sage E	Paycheck	\$ 157.73
10/20/2021	3360	Jacobson, Brianna R	Paycheck	\$ 794.28
10/20/2021	3361	Jones, Ramona L	Paycheck	\$ 161.03
10/20/2021	3362	Latson-Lacy, Drake A.	Paycheck	\$ 1,004.54
10/20/2021	3363	Merideth, Blake A.	Paycheck	\$ 557.13
10/20/2021	3364	Murphy, James H.	Paycheck	\$ 624.35
10/20/2021	3365	Oliver, Barb *	Paycheck	\$ 350.46
10/20/2021	3366	Reid, Emilee F.	Paycheck	\$ 660.81
10/20/2021	3373	Robbins, Samantha M.	Paycheck	\$ 138.50
10/20/2021	3368	Rockett, Lisabeth	Paycheck	\$ 375.41
10/20/2021	3369	Smith, Virginia	Paycheck	\$ 1,768.96
10/20/2021	3370	Weller, Adam C.	Paycheck	\$ 157.76
10/20/2021	3371	Williams, Sallie	Paycheck	\$ 176.64
10/20/2021	3372	Wray, Olivia DJ	Paycheck	\$ 697.12
10/20/2021	3354	Burke, Steven D.	Paycheck	\$ 1,456.51
				\$ 11,658.67

William Shore Memorial Pool District
Direct Deposit Payroll Checks
October 5, 2021

10/05/2021	DD3799	Amiot, Jessica L.	Direct Deposit	\$ 690.09
10/05/2021	DD3800	Amiot, Ryan	Direct Deposit	\$ 1,059.57
10/05/2021	DD3801	Anderson, Michael P.	Direct Deposit	\$ 480.86
10/05/2021	DD3802	Bower, Victoria	Direct Deposit	\$ 176.89
10/05/2021	DD3803	Burwell, Wendy L.	Direct Deposit	\$ 58.97
10/05/2021	DD3804	Catterson, Bridget N.	Direct Deposit	\$ 275.89
10/05/2021	DD3805	Che, Alex	Direct Deposit	\$ 528.73
10/05/2021	DD3806	Close, Landon J.	Direct Deposit	\$ 64.79
10/05/2021	DD3807	Compton, Jessica R	Direct Deposit	\$ 2,089.44
10/05/2021	DD3808	Cooper, Rachel L.	Direct Deposit	\$ 25.98
10/05/2021	DD3809	DeGroote, Marcus	Direct Deposit	\$ 305.01
10/05/2021	DD3810	Gavin, Joshua M.	Direct Deposit	\$ 451.07
10/05/2021	DD3811	Gordon, Sarah	Direct Deposit	\$ 1,348.41
10/05/2021	DD3812	Grosz, Elyse	Direct Deposit	\$ 176.89
10/05/2021	DD3813	Harrelson, Jack C.	Direct Deposit	\$ 123.13
10/05/2021	DD3814	Hogan, Elizabeth M	Direct Deposit	\$ 563.93
10/05/2021	DD3815	Holshouser, Samara G.	Direct Deposit	\$ 637.79
10/05/2021	DD3816	Hunter, Sierra N.	Direct Deposit	\$ 975.42
10/05/2021	DD3817	Jeffries Johnson, Aubrey F.	Direct Deposit	\$ 775.88
10/05/2021	DD3818	Lingvall, Mollie	Direct Deposit	\$ 242.97
10/05/2021	DD3819	Mills, Alyssa L.	Direct Deposit	\$ 116.65
10/05/2021	DD3820	Murphy, Clara R.	Direct Deposit	\$ 333.88
10/05/2021	DD3821	Murphy, Emma O.	Direct Deposit	\$ 491.87
10/05/2021	DD3822	Possinger, Grace M.	Direct Deposit	\$ 539.69
10/05/2021	DD3823	Pullara, Zachary J.	Direct Deposit	\$ 290.80
10/05/2021	DD3824	Roening, William DM	Direct Deposit	\$ 603.80
10/05/2021	DD3825	Saiz, Madison A	Direct Deposit	\$ 656.72
10/05/2021	DD3826	Schafer-Murphy, Breanna L.	Direct Deposit	\$ 1,004.93
10/05/2021	DD3827	Schmitt, Kiara A.	Direct Deposit	\$ 884.34
10/05/2021	DD3828	Schmitt, Leandra N.	Direct Deposit	\$ 546.22
10/05/2021	DD3829	Slater, Trisha M.	Direct Deposit	\$ 235.53
10/05/2021	DD3830	Smith, Aspen E.	Direct Deposit	\$ 1,129.70
10/05/2021	DD3831	Taber, Lori A.	Direct Deposit	\$ 505.25
10/05/2021	DD3832	Tiemersma, Sarah	Direct Deposit	\$ 1,323.15
10/05/2021	DD3833	Wallace, Lydia J.	Direct Deposit	\$ 537.45
10/05/2021	DD3834	Wilson, Sara P.	Direct Deposit	\$ 210.69
10/05/2021	DD3835	Wold, Jayde A	Direct Deposit	\$ <u>45.50</u>
				\$ 20,507.88

William Shore Memorial Pool District
Direct Deposit Payroll Checks
October 20, 2021

10/20/2021	DD3836	Amiot, Jessica L.	Direct Deposit	\$ 589.35
10/20/2021	DD3837	Amiot, Ryan	Direct Deposit	\$ 1,275.03
10/20/2021	DD3838	Anderson, Michael P.	Direct Deposit	\$ 480.84
10/20/2021	DD3839	Bower, Victoria	Direct Deposit	\$ 176.89
10/20/2021	DD3840	Burwell, Wendy L.	Direct Deposit	\$ 23.58
10/20/2021	DD3841	Catterson, Bridget N.	Direct Deposit	\$ 46.98
10/20/2021	DD3842	Che, Alex	Direct Deposit	\$ 431.57
10/20/2021	DD3843	Close, Landon J.	Direct Deposit	\$ 77.77
10/20/2021	DD3844	DeGroot, Marcus	Direct Deposit	\$ 394.46
10/20/2021	DD3845	Gavin, Joshua M.	Direct Deposit	\$ 324.25
10/20/2021	DD3846	Gordon, Sarah	Direct Deposit	\$ 1,204.86
10/20/2021	DD3847	Grosz, Elyse	Direct Deposit	\$ 235.85
10/20/2021	DD3848	Harrelson, Jack C.	Direct Deposit	\$ 68.03
10/20/2021	DD3849	Hogan, Elizabeth M.	Direct Deposit	\$ 16.79
10/20/2021	DD3850	Holshouser, Samara G.	Direct Deposit	\$ 407.37
10/20/2021	DD3851	Hunter, Sierra N.	Direct Deposit	\$ 1,200.34
10/20/2021	DD3852	Jeffries Johnson, Aubrey F.	Direct Deposit	\$ 1,054.65
10/20/2021	DD3853	Mills, Alyssa L.	Direct Deposit	\$ 469.68
10/20/2021	DD3854	Murphy, Clara R.	Direct Deposit	\$ 638.27
10/20/2021	DD3855	Murphy, Emma O.	Direct Deposit	\$ 866.07
10/20/2021	DD3856	Possinger, Grace M.	Direct Deposit	\$ 339.89
10/20/2021	DD3857	Pullara, Zachary J.	Direct Deposit	\$ 201.36
10/20/2021	DD3858	Roening, William DM	Direct Deposit	\$ 305.91
10/20/2021	DD3859	Saiz, Madison A.	Direct Deposit	\$ 1,011.58
10/20/2021	DD3860	Schafer-Murphy, Breanna L.	Direct Deposit	\$ 996.06
10/20/2021	DD3861	Schmitt, Kiara A.	Direct Deposit	\$ 627.03
10/20/2021	DD3862	Schmitt, Leandra N.	Direct Deposit	\$ 443.79
10/20/2021	DD3863	Slater, Trisha M.	Direct Deposit	\$ 265.78
10/20/2021	DD3864	Smith, Aspen E.	Direct Deposit	\$ 1,007.27
10/20/2021	DD3866	Tiemersma, Sarah	Direct Deposit	\$ 1,273.66
10/20/2021	DD3867	Wallace, Lydia J.	Direct Deposit	\$ 514.53
10/20/2021	DD3868	Wilson, Sara P.	Direct Deposit	\$ 207.44
10/20/2021	DD3865	Taber, Lori A.	Direct Deposit	\$ 458.58
10/20/2021	DD3869	Taber, Thomas M.	Direct Deposit	\$ 310.71
10/20/2021	DD3870	Compton, Jessica R	Direct Deposit	\$ 2,089.45

\$ 20,035.67

William Shore Memorial Pool District
Wire Transfer/ACH
October 2021

Check	10/04/2021	eft	Gateway Billing	\$	30.00
Check	10/04/2021	eft	Merchant Settlement	\$	53.15
Check	10/21/2021	eft	Merchant Settlement	\$	20.80
Check	10/01/2021	eft	Bill Pay	\$	5.95
Check	10/01/2021	eft	Unum Life Ins	\$	173.42
Check	10/05/2021	eft	Deferred Compensation Program	\$	1,110.50
Check	10/08/2021	eft	Regence Blue Shield	\$	3,087.66
Check	10/20/2021	eft	Deferred Compensation Program	\$	1,110.50
Check	10/22/2021	eft	Citi Cards	\$	7,226.82
Check	10/26/2021	eft	Department of Revenue	\$	3,330.74
Check	10/26/2021	eft	Employment Security Department - PFML	\$	656.56
Check	10/31/2021	eft	Employment Security Department	\$	1,917.90
Check	10/31/2021	eft	Department of Labor & Industries	\$	8,176.37
Check	10/31/2021	eft	Kitsap Bank	\$	<u>5.00</u>
				\$	26,905.37

William Shore Memorial Pool District
Payroll Tax/ACH
October 2021

10/08/2021	eftps	Kitsap Bank	\$ 8,878.00
10/27/2021	eftps	Kitsap Bank	\$ 8,718.28
10/29/2021	eftps	Kitsap Bank	<u>\$ 530.74</u>
			 \$ 18,127.02

William Shore Memorial Pool District
Manual Checks Operating Account
October 2021

Check	10/04/2021	3253	Bagley Creek Outfitters	\$ 1,045.57
Check	10/18/2021	3254	Bagley Creek Outfitters	\$ 2,132.03
Check	10/15/2021	9660	Friends of the Pool	<u>\$ 1,435.00</u>
				\$ 4,612.60

**Shore Metro Park District
2022 Budget**

	2018 Actual	2021 Est .41	2022 Budget .40	2022 Budget .39	2022 Budget .38	2022 Budget .37
Opening Balance	\$26,753	\$1,423,676	\$1,514,208	\$1,506,708	\$1,506,708	\$1,506,708
Operational Revenue						
Sales of Merchandise	\$7,983	\$21,350	\$23,000	\$23,000	\$23,000	\$23,000
Activity/Use Fees	\$195,800	\$450,000	\$529,000	\$529,000	\$529,000	\$529,000
Recreation Programing	\$288,802	\$288,000	\$288,000	\$288,000	\$288,000	\$288,000
Total Operational Revenue	\$492,585	\$760,350	\$840,000	\$840,000	\$840,000	\$840,000
Non-Operational Revenue						
General Property Tax	\$747,165	\$1,650,000	\$1,775,000	\$1,750,000	\$1,700,000	\$1,650,000
State Grants	\$0	\$169,000	\$0	\$0	\$0	\$0
Covid-19 Revenue	\$0	\$0	\$0	\$0	\$0	\$0
County Shared Revenue/Grants	\$32,910	\$36,700	\$40,000	\$40,000	\$40,000	\$40,000
Interest and Other Misc Reveune	\$95,463	\$0	\$0	\$0	\$0	\$0
Non Operations Rentals	\$433	\$33	\$50	\$50	\$50	\$50
Gifts from Private Sources	\$1,000	\$0	\$0	\$0	\$0	\$0
Misc Revenue	\$4,502	\$0	\$0	\$0	\$0	\$0
Total Non-Operational Revenue	\$881,473	\$1,855,733	\$1,815,050	\$1,790,050	\$1,740,050	\$1,690,050
Total Revenue	\$1,374,058	\$2,816,083	\$2,655,050	\$2,630,050	\$2,580,050	\$2,530,050
Operational Expense						
Wages (5.8% Increase)	\$555,082	\$854,210	\$907,415	\$907,415	\$907,415	\$907,415
Additional Wage Increase 5%	\$0	\$0	\$45,500	\$45,500	\$45,500	\$45,500
Total Salaries and Wages	\$555,082	\$854,210	\$952,915	\$952,915	\$952,915	\$952,915
Benefits (5.8% Increase)	\$95,617	\$146,000	\$154,700	\$154,700	\$154,700	\$154,700
Additional Wage Increase 5%			\$7,700	\$7,700	\$7,700	\$7,700
Total Personnel Benefits	\$95,617	\$146,000	\$162,400	\$162,400	\$162,400	\$162,400
Supplies	\$85,910	\$124,050	\$126,850	\$126,850	\$126,850	\$126,850
Services	\$228,895	\$372,050	\$380,550	\$380,550	\$380,550	\$380,550
OPERATIONAL EXPENSE TOTAL	\$965,504	\$1,496,310	\$1,622,715	\$1,622,715	\$1,622,715	\$1,622,715
Non-Operational Expense						
Services	\$0	\$18,700	\$0	\$0	\$0	\$0
Cost of Debt Issuance	\$146,620	\$0	\$0	\$0	\$0	\$0
Debt Service Interest	\$29,555	\$631,807	\$617,616	\$617,616	\$617,616	\$617,616
Total Non-Operational Expense	\$176,175	\$650,507	\$617,616	\$617,616	\$617,616	\$617,616
Total Expense	\$1,141,679	\$2,146,817	\$2,240,331	\$2,240,331	\$2,240,331	\$2,240,331
Pre Capital Commitment Income (Loss)	\$232,379	\$469,266	\$414,719	\$389,719	\$339,719	\$289,719
Capital Commitments						
Debt Service Principle	\$134,066	\$378,734	\$483,243	\$483,243	\$483,243	\$483,243
Capital Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Commitments	\$134,066	\$378,734	\$483,243	\$483,243	\$483,243	\$483,243
Grand Total Expense	\$1,275,745	\$2,525,551	\$2,723,574	\$2,723,574	\$2,723,574	\$2,723,574
Increase (Loss) in Net Position	\$98,313	\$90,532	-\$65,524	-\$63,524	-\$143,524	-\$193,524
Closing Balance	\$125,066	\$1,514,208	\$1,445,684	\$1,413,164	\$1,363,164	\$1,313,164

2022 Budget Assumptions:

Operational Revenue Assumptions:

1. Pricing will increase 3% across all programs and admissions.
2. An 8% increase in programs and admission use is projected. This may not be accomplished if we are subject to any increased Covid-19 restrictions.
2. Revenue projections may need to be reduced if we are unable to fill open staffing positions.

Non-Operational Revenue Assumptions

1. Property Assessed values will increase by 11%.
2. We may receive a Child Care Grant from Clallam County, not sure the amount.
3. Interest on our cash reserves will remain very low. (.3% to .5%)
4. Any gifts from private sources will be facilitated through the new Friends of Shore Aquatic Center 501c3 organization.

Operational Expense Assumptions

1. Minimum wage will increase by 5.8% to \$14.40. This requires us to increase wages by the same amount to prevent wage compression. Wages and benefits accounts for 70% of our expense budget. Our starting wage will go from \$14.25 to \$15.32.
2. Budget includes \$53,200 to use for increasing worker hours and attracting new workers.
3. With the expiration of our warranty period for our facility we will be adding a Preventative Maintenance Service Contract for all our non-pool mechanical systems. This will cost \$20,000 annually and provide quarterly maintenance and cleaning.
4. We were able to reduce janitorial costs using in-house personnel to do our janitorial work. This creates a \$20,000 savings in our services budget
5. We are looking at doing a MOU with the City of Port Angeles's IT department for IT services. This will lower our IT costs by \$2,500.
6. Wages and Utility costs account for 80% of our expense budget.

Non-Operational Expense Assumptions

1. No Capital expenses are anticipated for 2022

Cash Reserve Assumptions

1. Estimated cash reserves will be \$1,506,000 at start of 2022.
2. Loan payment reserve will be \$702,000 for our Kitsap Bank Bond (one year payment)



Shore Metro Park District
225 E 5th St. Port Angeles, WA 98362
www.sacpa.org

Item for Consideration by the Board of Commissioners

Agenda Item: 1

Date: 11-23-21

From: Steven Burke, Executive Director

Subject: 2022 Budget Approval, Tax Levy Approval and Resolution Levy Certification

1. **Summary:** In accordance with District Policy, the Executive Director submitted and had a public hearing for the Board to consider the 2022 District Budget that includes the amount to be levied. The Board of Commissioners is required to pass a resolution to authorize the property tax levy in the amount approved by the Board.
2. **RCW/Policy Requirements:** RCW 35.61.210
3. **Background/Analysis:** The District Board of Commissioners held a public hearing relating to the 2022 District Budget on Oct. 26th, 2021 to allow public comment on the budget and anticipated property tax levy. There was no public comment at the hearing. Washington State law requires the Board of Commissioners to approve a resolution to authorize the 2022 property tax levy. The 2022 District Budget indicates a property tax levy in the range of \$1,650,000 to \$1,775,000. It is estimated that the levy amount will calculate between \$0.37 to \$0.40 per \$1,000.00 of Assessed Property Value.
4. **Financial Impact:** The 2022 budget shows a range of \$2,530,000 to \$2,655,000 in revenue depending on what the Board determines the levy should be and \$2,240,000 in expenses. The ending General Fund balance is projected to be \$1,313,000
5. **Environmental Impact:** None
6. **Recommended Action:**
 - a. Motion to approve the 2022 Budget
 - b. Motion to approve Resolution 2-2021, a Resolution to approve the 2022 property tax levy in the amount of \$_____
 - c. Motion to approve the Board President to Certify the 2022 property tax levy.

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Charlie McCaughan,
(Name)

District Board President, for William Shore Memorial Pool District, do hereby certify to
(Title) (District Name)

the Clallam County County legislative authority that the Commissioners
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2022, as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 10-26-2021;
(Date of Public Hearing)

Regular Levy: \$1,750,000.00
(State the total dollar amount to be levied)

Excess Levy: \$0
(State the total dollar amount to be levied)

Refund Levy: \$0
(State the total dollar amount to be levied)

Signature: _____

Date: _____

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REV 64 0100e(w) (2/21/12)

Ordinance / Resolution No. 02-2021
RCW 84.55.120

WHEREAS, the Board of Commissioners of William Shore Pool District has met and considered
(Governing body of the taxing district) (Name of the taxing district)
its budget for the calendar year 2022; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 1,650,000.00; and,
(Previous year's levy amount)

WHEREAS, the population of this district is ☒ more than or ☐ less than 10,000; and now, therefore,
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy
is hereby authorized for the levy to be collected in the 2022 tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 100,000.00
which is a percentage increase of 6.06 % from the previous year. This increase is exclusive of
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines,
solar, biomass, and geothermal facilities, and any increase in the value of state assessed property, any annexations
that have occurred and refunds made.

Adopted this 23 day of November, 2021.

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

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