

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

September 27, 2011

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1 Minutes of August 23, 2011
- 2 Ratification of the August 24, 2011 bill payment in the amount of \$24,488.47
- 3 Ratification of the September 8, 2011 bill payment in the amount of \$23,379.59
- 4 Resolution Amending the 2011 Budget
- 5 Policy 360 - Pool Contamination Guidelines
- 6 Policy 530 – Cash and Deposit Management
- 7 Policy 540 – Refunds and Reimbursements
- 8 Policy 550 – Budget Changes and Modifications

ITEMS FOR DISCUSSION

- 9 Executive Director Report
 - Presentation and Review of Energy Survey and Capitol Improvements
 - Presentation of 2011-2016 Strategic Plan
- 10 Budget and Finance Report
- 11 Staff Report
- 12 Advisory Committee Report

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on October 25, 2011 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

MINUTES

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

August 23, 2011

3:00 p.m.

9/27/11

COMMISSIONERS

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

CGH called the meeting to order at 3:04 p.m. CMC, CPD and CMD were present. CCK is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMDm to approve the agenda as presented, CPDs, mc

PUBLIC COMMENT – Agenda Items Only

There was no public comment.

ACTION ITEMS

- 1 Minutes of July 26, 2011
ACTION TAKEN: CPDm to approve the July 26, 2011 minutes as presented, CMCs, mc.
- 2 Ratification of the July 27, 2011 bill payment in the amount of \$26,092.61
- 3 **ACTION TAKEN:** CMCm to ratify the bill payment dated July 27, 2011 in the amount of \$26,092.61, CMDs, mc
- 4 Ratification of the August 10, 2011 bill payment in the amount of \$30,465.29
ACTION TAKEN: CGHm to ratify the bill payment dated August 10, 2011 in the amount of \$30,465.29, CPDs, mc
- 5 Resolution establishing a Community Fund for donations
Steve Burke explained this fund would allow citizens to donate assets/monies to the WSMPD. CPD asked if this had been prompted because there was interest in donating to the pool. Steve explained there has been a family that has expressed interest but nothing has come forward to date. Charlie shared he feels this is a marketing advantage as there is a mechanism to accept donation at this time but establishing the fund will allow Steve to monitor the funds more closely.
ACTION TAKEN: CPDm to approve the resolution establishing a Community Fund for donations to the WSMPD, CMDs, mc
- 6 Request to apply for a grant from the Ben and Myrtle Walking Trust to buy and install a rock climbing wall for the pool
Steve talked about the proposal and shared some pictures of existing rock walls that are currently used at other aquatic facilities as well as a mock-up of the proposed wall for the pool.
ACTION TAKEN: CPDm to approve the request to apply for a grant from the Ben and Myrtle Walking Trust to buy and install a rock climbing wall for the pool, CMCs, mc

ITEMS FOR DISCUSSION

- 7 Executive Director Report
 - The PASD special education group has been cut because of the budget. Steve would like to look at grants to assist with programming expenses as well.
 - The energy audit is underway and the equipment to monitor usage has been removed and the results will be reviewed and brought back to the board in September.

AGENDA for the Meeting of August 23, 2011
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- Steve shared a logo the staff would like to start using to celebrate the 50th anniversary of the pool. The anniversary began in May, 2011 and would carry through until May of 2012. The logo will be used on Literature, the web-site and part of a mural that will be going up on the building facing Fifth Street.
- The state audit will be conducted this year; cost of the audit has been budgeted and should take no more than two days.
- Steve will be looking at private foundation grants that may be available to the pool. Currently there are no governmental grants available.
- A new Assistant Supervisor has been hired; his name is Seth and he holds a Bachelors Degree in Recreation.
- The sidewalk/driveway issue is being resolved and should be fixed by next week. They are waiting for the right of way permit to be approved and the work will be done. The City of Port Angeles has agreed to pay for half of the costs involved in getting it fixed.
- The pool is applying to host the WIAA District 3, 2A District Finals. This is a 2-3 day event for girls and boys. This would bring revenue into Port Angeles with the participants and their families using the amenities offered here.

8 Budget and Finance Report
Charlie explained the budget and financial report in detail.

9 Staff Report
Erika Salgado shared the following:

- The girls swimming/dive team from PAHS has begun practices for 2011.
- September will offer 41 classes as there is less room to use in the pool but the classes will be larger (from 6 to 8 and 10 in the more advanced classes).
- An in-service training was held to assist the instructors how to teach a large group of children in swimming lessons.
- Since the pool going to the American Red Cross they have added 6 more levels to the lesson classes.
- They will be offering a diving class on Sunday's.

Leah Gould shared the following:

- There are seven new staff people that have been hired in the last month.
- The Zumba water class will begin September 2 on Tuesday and Thursday mornings from 6:30 – 7:15 a.m. and Monday and Wednesday's from 7:00 – 8:00 p.m.
- Leah is now WSIT (Water Safety Instructor Trainer) certified.
- The pool is hosting the Senior Games this year and has volunteers to run the meet. They will be using the starting blocks and touch pad timers for the event.
- Jenna Bruce is currently going back to school to get certified in coaching and diving. This will really help the pool with the programs and requirements they need to meet annually.
- The WSMP was accepted to the ADA Foundation and will be hosting an exercise certification course on December 3&4. This will allow the pool to host the course yearly and bring outside people to utilize the facility to get certified. Because the pool was chosen all of the instructors will have the opportunity to get certified at a highly reduced rate.
- The American Red Cross is putting a hold on the increase in their fees and has sent out an apology letter to all of the instructors.

Jenna Bruce shared the following:

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WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- She has begun researching information for the Pool Partnership Program. Some businesses have been approached and she expects to have additional information at the next meeting. They have discussed the following ideas:
 - Providing towels at the pool for guests of the hotels
 - Providing a discount for the hotels paying for 6 or more months at a time
 - Possibility of families of staff members of the hotels being included on the cost.
 - Presenting the idea to the Olympic Discovery Marathon Committee. Their participants have to check out of their hotels prior to running the marathon. This would provide a set fee to have the marathoners show the marathon number and shower at the pool after the event.

10 Advisory Committee Report

Greg Shield is looking to compile a list of people who were taught to swim by William Shore for the 50th anniversary.

PUBLIC COMMENT

There was no public comment.

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on September 27, 2011 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

CPDm to adjourn the meeting at 4:08 p.m., CGHs, mc

PASSED AND ADOPTED this 27thnd Day of September, 2011

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

Cherie Kidd, President

ATTEST:

Tammy Sullenger, Administrative Asst.

KEY TO ABBREVIATIONS:

CCK	Commissioner Cherie Kidd	m	moved
CDD	Commissioner Patrick Downie	mc	motion carried
CGH	Commissioner Gary Holmquist	s	seconded
CMC	Commissioner Mike Chapman		
CMD	Commissioner Mike Doherty (Howard V. Doherty, Jr.)		
WSMPD	William Shore Memorial Pool District		

CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District Fund Number: _____
 Period Ending: 8/24/2011 Designate if you are picking up the warrants or if we are to mail. (If picking up, they will be in the Treasurer's Office.)
 Date Submitted: 8/24/2011 Pickup McClain & Crouse
 Mail to us _____

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
16659	8/11/2011	0003197	Craig Miller	S			262.50			1	Attorney	E	PD
082011a	8/20/2011	0025330	WSMSPD PAYROLL FUND	S			14,905.69		66870.000.57620.41.0071	1	Regular Payroll	E	PD
082011b	8/20/2011	0025330	WSMSPD PAYROLL FUND	S			1,140.24		66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
082011c	8/20/2011	0025330	WSMSPD PAYROLL FUND	S			(247.53)		66870.000.57620.20.0045	1	L & I	E	PD
082011d	8/20/2011	0025330	WSMSPD PAYROLL FUND	S			469.93		66870.000.57620.53.0040	1	B & O Tax	E	PD
082011e	8/20/2011	0025330	WSMSPD PAYROLL FUND	S			300.00		66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
574792815001	8/12/2011	0001882	Office Depot	S			18.17		66870.000.57620.31.0010	1	Office Supp	E	PD
97263-92074	8/11/2011	0001252	City of Port Angeles	S			6,518.92		66870.000.57620.47.0090	1	Utilities	E	PD
82511	7/31/2011	0027984	John LaSalle	S			100.00		66870.000.57620.41.0020	1	Professional Services	E	PD
81111	8/11/2011	0000161	Selenda Barkhuis	S			7.50		66870.000.34730.10.0010	1	Refund	R	PD
72111	7/21/2011	0027985	Garrett McMahon	S			100.00		66870.000.34760.00.0035	1	Refund	R	PD
11008911	7/29/2011	0000070	American Red Cross	S			297.00		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
249959891	8/5/2011	0000073	Amsan	S			566.05		66870.000.57620.31.0035	1	Cleaning Supplies	E	PD
9814	5/31/2011	0001681	Washington Finance Officers Assn	S			50.00		66870.000.57620.43.0010	1	Conference	E	PD

Page 1 Total: 24,488.47
 Page 2 Total: 0.00
 Grand Total: 24,488.47

I do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due, and unpaid obligation against the district. I am authorized to approve payment to the above listed claims that will be ratified by the WSMSPD Board of Commissioners at the next regularly scheduled board meeting. I hereby request Clallam County to issue warrants for the listed claims.

Signature _____	Executive Director, William Shore Memorial Pool District	Date _____
Signature _____	Title _____	Date _____
Signature _____	District Accountant, William Shore Memorial Pool District	Date _____
Signature _____	Title _____	Date _____

Board Ratification: As the duly appointed board member for the the district named above, we reviewed the claims listed above. We hereby ratify that the services or merchandise herein specified have been received and that the claims listed are approved.

Michael C. Chapman	Commissioner	Date _____	Recused from any bills related to Clallam County
Patrick Downie	Commissioner	Date _____	Recused from any bills related to the City of Port Angeles
Howard V. Doherty, Jr.	Commissioner	Date _____	Recused from any bills related to Clallam County
Gary Holmquist	Commissioner	Date _____	Recused from any bills related to the City of Port Angeles
Cherie Kidd	Commissioner	Date _____	Recused from any bills related to the City of Port Angeles

CLAIMS PAYMENT REQUEST

William Shore Memorial Pool District

Fund Number

District Name
Period Ending: 9/8/2011
Date Submitted: 9/8/2011

Designate if you are picking up the warrants or if we are to mail. (If picking up, they will be in the Treasurer's Office.)

Pickup McClain & Crouse
Mail to us

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
3945	8/31/2011	0023222	Charles McClain	S			1,050.00		66870.000.57620.41.0041	1	Accounting	E	PD
90811	8/31/2011	00000334	Clallam County Commissioners	S			336.00		66870.000.57620.51.0066	1	Clerk	E	PD
90511a	8/31/2011	0025330	WSMPD PAYROLL FUND	S			15,188.93		66870.000.57620.10.0000	1	Regular Payroll	E	PD
90511b	8/31/2011	0025330	WSMPD PAYROLL FUND	S			1,161.96		66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
90511c	8/31/2011	0025330	WSMPD PAYROLL FUND	S			(257.54)		66870.000.57620.20.0045	1	L & I	E	PD
90511d	8/31/2011	0025330	WSMPD PAYROLL FUND	S			134.76		66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
83111	8/23/2011	0024998	Steve Burke	S			50.00		66870.000.57620.42.0010	1	Telephone	E	PD
visa9062a8	8/23/2011	0026984	VISA9062	S			(33.72)		66870.000.57620.31.0010	1	Office Supp	E	PD
visa9062b8	8/23/2011	0026984	VISA9062	S			270.00		66870.000.57620.43.0010	1	Conference	E	PD
visa9062c8	8/23/2011	0026984	VISA9062	S			220.68		66870.000.57620.41.0020	1	Prof Fees	E	PD
visa9062d8	8/23/2011	0026984	VISA9062	S			74.08		66870.000.57620.31.0028	1	Computer Supp	E	PD
visa9070a8	8/23/2011	0026959	VISA9070	S			183.42		66870.000.57620.43.0010	1	Conference	E	PD
30089	9/1/2011	0001252	City of Port Angeles	S			2,440.00		66870.000.57620.51.0010	1	Maint Contract	E	PD
689	8/31/2011	0001140	Olympic Printers	S			59.62		66870.000.57620.31.0012	1	Printing and Copying	E	PD
17550	8/31/2011	0001540	Swains	S			69.00		66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
1249	9/6/2011	0028108	Alex Anderson Concrete	S			1,192.40		66870.000.57620.48.0010	1	Building Repair	E	PD
13337	9/1/2011	0000268	Capacity Provisioning	S			50.00		66870.000.57620.42.0023	1	Internet	E	PD
11239772	8/22/2011	0025591	Canon	S			151.51		66870.000.57620.45.0030	1	Equipment Rental	E	PD
81650242	8/30/2011	0001014	Moore Medical	S			18.79		66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
90111	8/31/2011	0028109	Becky Mathie	S			185.00		66870.000.57620.43.0010	1	Training	E	PD
251430476	8/30/2011	0000073	Amgan	S			646.13		66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
863323	8/31/2011	0001179	POE	S			48.53		66870.000.57620.48.0115	1	Copier Maint	E	PD
199588	8/31/2011	0001148	Olympic Springs	S			108.29		66870.000.57620.31.0010	1	Office Supp	E	PD
272663	8/31/2011	0001533	Sunset Hardware	S			31.75		66870.000.57620.48.0040	1	Equip Repair	E	PD

Page 1 Total: 23,379.59
Page 2 Total: 0.00
Grand Total: 23,379.59

Board Ratification: As the duly appointed board member for the the district named above, we reviewed the claims listed above. We hereby ratify that the services or merchandise herein specified have been received and that the claims listed are approved.

Michael C. Chapman	Commissioner	Date	Recused from any bills related to Clallam County
Patrick Downie	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Howard V. Doherty, Jr.	Commissioner	Date	Recused from any bills related to Clallam County
Gary Holmquist	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Cherie Kidd	Commissioner	Date	Recused from any bills related to the City of Port Angeles

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9/27/11

William Shore Memorial Pool District

223 East 4th Street, Suite 4
Port Angeles, WA 98362-3015
360.417.2233 Fax: 360.417.2493

COMMISSIONERS

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

RESOLUTION N^o 7, 2011

AMENDING THE 2011 BUDGET

THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS finds as follows:

1. On July 26, 2011, the Board held a public meeting on its proposed amended budget for calendar year 2011, (Copy attached and incorporated herein by this reference).
2. Also on July 26, 2011, the board determined the amended amount of the budget for calendar year 2011 and approved an amended 2011 budget.

NOW, THEREFORE, BE IT RESOLVED by the William Shore Memorial Pool District Board of Commissioners, in consideration of the above findings of fact:

1. The 2011 amended budget, as stated in the attached document is hereby adopted.
2. The Clerk of the Board is hereby directed to file a copy of said amended budget with the Clallam County Auditor, Assessor, and the County Commissioners.

PASSED AND ADOPTED this twenty-seventh day of September 2011

WSMPD BOARD OF COMMISSIONERS

Cherie Kidd, President

Attest:

Tammy Sullenger, Admin Asst

c: File D18.28
Clallam County Auditor
Clallam County Budget Director
Clallam County Clerk of the Board

**William Shore Memorial Pool District
Revised Budget Calculation - 2011**

Account BARS	Actual	Proj.	Budget	\$ Over/Under	Revised Budget	
	Jun 2011_ytd	2011	2011	2011 Budget	2011	
Income						
31110.00.0000	Real and Property Taxes	255,710.44	460,000.00	450,000.00	10,000.00	460,000.00
31210.00.0000	Private Harvest Tax	6,253.85	6,253.85	6,253.85	6,253.85	7,000.00
31720.00.0000	Leasehold Excise Tax	2,462.71	2,462.71	2,462.71	2,462.71	2,500.00
39510.00.0030	Sale of County Timber	2,174.12	2,174.12	2,174.12	2,174.12	2,200.00
34171.00.0000	Merchandise Sales	2,492.60	4,985.20	6,000.00	(1,014.80)	5,000.00
Admissions						
34730.10.0010	General	27,335.10	54,670.20	128,750.00	(74,079.80)	53,500.00
34730.10.0011	Pass Sales	30,283.60	60,567.20	60,567.20	60,567.20	65,650.00
34760.00.0035	Swim Instruction	40,836.15	81,672.30	58,100.00	23,572.30	80,160.00
34760.10.0040	Camps and Special Events	1,066.50	2,133.00	4,000.00	(1,867.00)	4,000.00
34760.00.0045	Exercise Classes	13,375.00	26,750.00	26,750.00	26,750.00	27,420.00
Rental Income						
36250.00.0000	DNR other than Timber	66.33	66.33	66.33	66.33	75.00
36240.10.0020	One time use	1,856.00	3,712.00	3,712.00	3,712.00	4,000.00
36250.00.0062	Contracted	17,597.50	35,195.00	29,350.00	5,845.00	31,000.00
36240.20.0000	Equipment and Locker	1,011.06	2,022.12	1,650.00	372.12	2,000.00
36990.00.0000	Other Miscellaneous Revenue	2,699.96	5,399.92	-	5,399.92	5,000.00
Total Income		405,220.92	748,063.95	677,850.00	70,213.95	749,505.00

**William Shore Memorial Pool District
Revised Budget Calculation - 2011**

Account	Actual	Proj.	Budget	\$ Over/Under	Revised Budget
<u>Expenses</u>					
Personnel					
		-	255,000.00	(255,000.00)	
	Salaries and Wages				
57620.10.0020	46,081.54	92,163.08		92,163.08	95,000.00
57620.10.0030	21,898.75	43,797.50		43,797.50	42,950.00
57620.10.0040	15,697.20	31,394.40		31,394.40	28,830.00
57620.10.0050	59,109.80	118,219.60		118,219.60	118,060.00
57620.10.0070	8,125.00	30,625.00		30,625.00	30,625.00
57620.10.0500	2,892.28	5,784.56		5,784.56	5,000.00
57620.10.0090	980.00	1,960.00		1,960.00	2,000.00
57620.20.0020	25,550.86	51,101.72	41,200.00	9,901.72	52,800.00
	Supplies				
57620.31.0010	3,804.79	7,609.58	8,000.00	(390.42)	8,700.00
57620.31.0012	240.53	481.06		481.06	800.00
			7,600.00	(7,600.00)	
57620.31.0310	584.21	1,168.42		1,168.42	1,800.00
57620.31.0320	775.69	1,551.38		1,551.38	1,800.00
57620.31.0300	573.24	1,146.48		1,146.48	2,000.00

**William Shore Memorial Pool District
Revised Budget Calculation - 2011**

Account	Actual Jun 2011 ytd	Proj. 2011	Budget 2011	\$ Over/Under 2011 Budget	Revised Budget 2011
BARS			30,200.00	(30,200.00)	
Maintenance Supplies					
57620.31.0030	9,387.99	10,796.19		10,796.19	10,800.00
57620.31.0035	3,760.43	7,520.86		7,520.86	7,500.00
57620.31.0056	2,136.08	4,272.16		4,272.16	4,000.00
57620.31.0135	7,877.28	15,754.56		15,754.56	18,000.00
57620.31.0026	4,229.81	4,864.28		4,864.28	5,000.00
57620.34.0035	2,853.13	5,706.26	6,000.00	(293.74)	6,000.00
57620.35.0010	8,379.64	11,172.85	10,000.00	1,172.85	10,000.00
Services					
Professional			19,800.00	(19,800.00)	
57620.41.0041	5,550.00	11,100.00		11,100.00	11,850.00
57620.41.0071	2,852.50	5,705.00		5,705.00	6,300.00
57620.41.0013	393.59	787.18		787.18	1,200.00
57620.41.0020	4,142.39	4,763.75		4,763.75	5,000.00
Communications			4,000.00	(4,000.00)	
57620.42.0010	1,351.05	2,702.10		2,702.10	2,750.00
57620.42.0023	268.10	536.20		536.20	540.00
57620.42.0020	148.59	297.18		297.18	300.00
Travel and Meetings			2,200.00	(2,200.00)	
57620.43.0010	796.98	1,593.96		1,593.96	2,000.00
57620.43.0020	1,817.34	2,089.94		2,089.94	2,100.00

**William Shore Memorial Pool District
Revised Budget Calculation - 2011**

Account	Actual		Proj.		Budget	\$ Over/Under	Revised Budget
	Jun 2011	ytd	2011	2011			
BARS							
57620.44.0010	Advertising	1,002.07	2,004.14	2,000.00	4.14	2,000.00	2,000.00
57620.45.0030	Operating Rentals and Leases	793.12	1,586.24	2,400.00	(813.76)	2,400.00	2,400.00
57620.46.0030	Insurance	8,249.00	8,249.00	12,000.00	(3,751.00)	8,300.00	8,300.00
57620.47.0090	Utilities	52,721.43	105,442.86	90,500.00	14,942.86	105,000.00	105,000.00
	Repair and Maintenance			12,000.00	(12,000.00)		
57620.48.0010	Building Repairs	7,157.32	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
57620.48.0040	Equipment Repairs	1,622.50	3,245.00	3,245.00	3,245.00	5,000.00	5,000.00
57620.48.0115	Office Equipment Repairs	164.48	328.96	328.96	328.96	350.00	350.00
	Miscellaneous Expense						
57620.49.0040	Membership and Dues	1,335.00	1,535.25	1,535.25	1,535.25	1,550.00	1,550.00
57620.49.0090	Miscellaneous	1,572.03	3,144.06	3,144.06	3,144.06	3,250.00	3,250.00
57620.49.0041	Subscriptions					100.00	100.00
57620.49.0031	Print and Copying					200.00	200.00
	Intergovernmental			44,840.00	(44,840.00)		
57620.50.0066	Board Clerk	2,016.00	4,032.00	4,032.00	4,032.00	4,040.00	4,040.00
57620.53.0040	B & O Tax	2,668.24	5,336.48	5,336.48	5,336.48	6,000.00	6,000.00
57620.51.0010	PA City Maintenance Service	17,040.00	29,280.00	29,280.00	29,280.00	29,280.00	29,280.00
57620.51.0005	State Auditor					1,800.00	1,800.00
57620.53.0050	External Taxes and Operating	163.26	326.52	326.52	326.52	200.00	200.00
59176.83.0020	Interest Expense	1,639.93	3,279.86	-	3,279.86	3,300.00	3,300.00
	Total Expense	340,403.17	652,455.62	547,740.00	104,715.62	664,475.00	664,475.00

**William Shore Memorial Pool District
Revised Budget Calculation - 2011**

Account	Actual	Proj.	Budget	\$ Over/Under	Revised Budget
BARS	Jun 2011 ytd	2011	2011	2011 Budget	2011
Net Income	64,817.75	95,608.33	130,110.00	(34,501.67)	85,030.00

5
9/27/11

Introduction

This policy is to outline the required procedures for responding to fecal accidents in chlorinated Water Recreation Facilities, as defined by WAC 246-260. According to the Centers for Disease Control (CDC), a diarrheal fecal accident is a higher risk event than a formed stool accident. With most diarrheal illnesses, the number of infectious germs found in each bowel movement decreases as the diarrhea stops and the person's bowel movements return to normal. Therefore, a formed stool is probably less of a risk than a diarrheal accident and the decontamination steps are slightly different.

Pool Contamination Guidelines

Decontamination Steps

1. For both formed stool and diarrhea accidents, direct everyone to leave the pool. If you have multiple pools that use the same filter, all pools will have to be closed. Do not allow anyone to enter the contaminated pool(s) until all decontamination procedures are completed.
2. Remove as much of the fecal material as possible using a net or scoop and dispose of it in a sanitary manner. Clean and disinfect the net or scoop (e.g., after cleaning, leave the net or scoop immersed in the pool during disinfection).
3. Spot disinfect the area of contamination with a small quantity of available disinfectant. A solution of 5.25 percent calcium or sodium hypochlorite diluted 1:10 with water may be used for disinfection.

NOTE: VACUUMING STOOL FROM THE POOL IS NOT RECOMMENDED

What do I do about formed stool in the pool?

Formed stools can act as a container for germs. If the fecal matter is solid, removing the feces from the pool without breaking it apart will decrease the likelihood of pool contamination.

4. Raise the free available chlorine to a minimum of **4 ppm** and ensure the pH is between 7.2 - 7.5. This chlorine concentration was selected to kill *Giardia* in less than **30 minutes**, which is most likely the worst scenario according to the CDC.
5. **Backwash the filter** thoroughly after reaching the CT value. Where appropriate, replace the filter media.
6. Check the level of chlorine again to ensure the concentration is at least 4.0 ppm, and pH 7.2 - 7.5, for an **additional 30 minutes**.
7. Swimmers may be allowed back into the pool after the required CT value has been achieved and the chlorine level has been returned to the **normal operating range** allowed by WAC 246-260-999. Check to make sure chlorine is not more than the test kit can read; use **dilution tests** (see footnote 2).
- 8). **Before reopening the pool**, record the accident on the WSMPD Contamination Incident Report and Incident Log.

What do I do about diarrhea in the pool?

Diarrheal accidents are much more likely to contain germs than formed stool ones.

4. Raise the free available chlorine concentration to **20 ppm** (footnote 2) (mg/L) and maintain the pH between 7.2 and 7.5. This chlorine and pH level should be sufficient to inactivate *Cryptosporidium* and should be maintained for at least **12.75 hours** (footnote 1).
5. Ensure that the filtration system is operating while the pool reaches and maintains the proper chlorine level during disinfection. If necessary, consult an aquatics professional to determine and identify the feasibility, practical methods, and safety considerations before attempting the hyperchlorination of any pool.

6. **Backwash the filter** thoroughly after reaching the CT value. Where appropriate, replace the filter media.

7. Swimmers may be allowed back into the pool after the required CT value has been achieved and the chlorine level has been returned to the **normaloperating range** allowed by WAC 246-260-999. Check to make sure chlorine is not more than the test kit can read; use **dilution tests** (see footnote 2 8). **Before reopening the pool**, record the accident on the WSMPD Contamination Incident Report and Incident Log.

NOTE: For incidents resulting in vomitus, blood, or other bodily fluids on the pool deck or in the locker rooms, refer to Washington State Department of Labor and Industries for proper bloodborne pathogens precautions and procedures.

If an incident occurs resulting in minor cuts and scrapes to the bather, verify that at the time of the incident the pool's disinfection levels meet the requirements outlined in the water recreation facility guidelines.

NOTE: Improper handling of chlorine-based disinfectants could cause injury. Follow proper occupational safety and health requirements when following these recommendations.

Footnote 1 : *CT refers to concentration (C) of free available chlorine in ppm multiplied by time (T) in minutes. If pool operators want to use a different chlorine concentration or inactivation time, they need to ensure that CT values always remain the same (See CDC Web address for examples and additional recommendations: [http:// www.cdc.gov/healthyswimming/fecal_response.htm](http://www.cdc.gov/healthyswimming/fecal_response.htm))*

Footnote 2 : *Many conventional test kits cannot measure high free available chlorine levels. Use chlorine test strips that can measure free available chlorine in a range that includes 20 ppm (such as those used in the food industry) or make dilutions for use in a standard DPD test kit using chlorine-free water.*

Attachment A: WSMPD Pool Contamination Procedures

Feces and Vomitus

Pool and spa operators should be aware that fecal matter (stool) or vomitus in the pool poses a potential health risk for all pool users. If contamination should occur, the following is a general guide developed for pool operators by the Washington State Department of Health.

Step 1 - Evacuation.

Instruct bathers to exit the pool. Close the pool until all steps in this guideline are completed.

Step 2 - Evaluation.

Determine (if possible) who contaminated the pool.

- a) **Go to Step 3 if all of these conditions are met:** The stool or vomitus is intact, easily picked up, and illness is not suspected.
- b) **Go to Step 4 if one or more of these conditions is met:** The stool is loose, the stool or vomitus is not easily picked up, or illness is suspected.

Step 3 – Removal and Disinfection Procedures for Conditions Listed in Step 2a.

- a) Remove as much of the feces or vomitus as possible. Use of leaf catchers or leaf rakes is helpful.
- b) Vacuum the remaining visible material.
- c) Small material that is floating on the surface and cannot be removed by use of leaf catchers or leaf rakes should be pushed toward the overflow or skimmers until all visible material is removed.
- d) Spot disinfect the area of contamination with a small quantity of available disinfectant.
 - * Add one ounce of calcium hypochlorite (or 4 to 5 ounces of Calcium or Sodium hypochlorite) which has been mixed in a small bucket of water to the affected area.
 - * Brush the walls and bottom of the pool in the contaminated area.
- e) **Wait approximately 30 minutes** to ensure chlorine levels and pH levels meet the requirements outlined in the water recreation facility regulations, especially in the area where chemicals have been added.
- f) Backwash the filter. (Pool operators with vacuum DE [diatomaceous earth] filters may use the **Vacuum DE Filter Option** on the reverse page.)
- g) Reopen the pool.

Step 4 – Removal and Disinfection Procedures for Conditions Listed in Step 2b.

- a) Follow all the measures outlined in Steps 3 a, b, and c above.
- b) Swimming pools; raise the chlorine to a minimum maintained free chlorine residual of 5 PPM and let the water recirculate for a minimum of 24 hours. (Refer to the **High Chlorine Dosage guidelines** if the pool cannot be closed for 24 hours.) Spas and wading pools; it is recommended that spas (and small wading pools) be drained, the sides and bottom brushed with 100 PPM chlorine, refilled and balanced.
- c) Backwash the filter.
- d) Reopen the pool.

Step 5 – Recordkeeping.

When incidents of contamination occur document what you did to correct the situation. Maintain this record with your daily operating records.

An **Incident Report** is attached for recordkeeping (see attachment c).

Blood

If an incident occurs resulting in minor cuts and scrapes to a bather, verify that at the time of the incident the pool's disinfection levels meet the requirements outlined in the water recreation facility regulations.

If there is a serious injury resulting in significant blood loss in the pool, follow the procedures outlined in Steps 1, 3 d, e, and g, and 5.

Note: For incidents resulting in feces, vomitus, blood or other bodily fluids on the pool deck or in the locker rooms, refer to Washington State Department of Labor and Industries for proper bloodborne pathogens precautions and procedures.

Attachment: B High Chlorine Dosage Guidelines

Use only after contamination of pool by feces or vomitus.

CAUTION:

- You are using this worksheet because your pool has been contaminated by feces or vomitus AND the responsible person is ill or suspected to be ill, OR the stool or vomitus is loose or spread into a large area.
- Use this sheet only if the pool cannot be closed for 24 hours (see Step 4b on the other side of this guide).
- Be aware that you will be trying to reach a high chlorine residual. After determining the needed chlorine level, you should contact your swimming pool equipment supplier to ensure this level will not have a harmful effect on the pool or equipment.
- Do not use this procedure unless you are familiar with calculating and reaching high chlorine residuals.
- Do not use this procedure unless you understand how to use your chlorine test kit to accurately read high chlorine residuals.
- Do not use this procedure unless you can quickly lower high free chlorine residuals to less than 6 PPM.

Time and Concentration Calculation:

Use this chart to determine the amount of time you wish to keep the pool closed and the minimum concentration of chlorine necessary for that time to ensure bacteria from the incident are killed. Times different from the chart can be calculated by using the formula: $7,200 \div T = C$ or $7,200 \div \text{Time in minutes} = \text{the Concentration of chlorine in PPM}$.

Time	4 hrs	6 hrs	8 hrs	10 hrs	12 hrs	14 hrs	16 hrs	18 hrs	20 hrs
Hours	30ppm	20ppm	15ppm	12ppm	10ppm	9ppm	8ppm	7ppm	6ppm

Amount of Chlorine Needed:

The amount of chlorine needed to achieve the PPM you have determined will depend on:

1. the volume of water in your pool and,
2. the concentration of the chlorine you are using. Read the product information with the chlorine you are using, or contact your pool equipment supplier. You might consider using chlorine made for shocking which would dissipate quickly. The pool cannot be opened until the free chlorine level is below 6 PPM.

Attachment C: Contamination Incident Report

Incident Control Log # _____

Date of Occurrence: _____ Material in the pool was: _____

Refer to the WSMPD Pool Contamination Procedures and the High Chlorine Dosage Guidelines for specific response and calculations needed for incident.

The person responsible:

() had illness symptoms; () had no illness symptoms, () could not be found.

Contaminated material in the water was: () Solid () Liquid

It was determined to close the pool for _____ hours and the free chlorine level to be maintained was _____ ppm.

The amount of chlorine added was _____ (lbs, ozs., qts, gals.) of _____ (type of chlorine added).

The pool was closed at _____ ()AM; ()PM on ___/___/___.

The pool was reopened at _____ ()AM; ()PM on ___/___/___.

The chlorine level at the time of opening was _____ ppm (*pools with a free chlorine level above 6ppm cannot be opened*)

Signed: _____

Name: _____ Date: _____

Supervisor: _____

Signed: _____ Date: _____

530 – Cash and Deposit Management

1.0 Purpose

Cash, checks and money orders (funds) are received at the William Shore Memorial Pool District (District) facility office at irregular and regular intervals. To make sure the funds are secured and transmitted in a reasonable period of time the following actions shall be followed District Staff who have the responsibility of processing funds received by District.

2.0 Policy Procedures

2.1 Receipting

Cash or check is received from the customer and the amount is verified. A receipt must be written for all monies received. If a manual receipt book is used the receipt needs to be pre-numbered and used in sequence. The receipt must include the name of the payer, the amount received, the mode of payment (e.g. cash, check or money order), the purpose of the payment (what the payment is for) and the name of the employee preparing the receipt). If the District Point of Sale program is used then the receipt generated is sufficient for these requirements.

If a manual receipt book is used, a three part receipt should be used. The top copy is given to the payer. The second copy is the supporting documentation for the daily deposit. The daily deposit slip should agree with the daily receipts. The third copy should be kept in the numbered receipt book for the records.

2.2 Recording Cash Receipts

Payments are rung into the District Point of Sale (POS) register as either cash or check or credit card. Funds shall be secured in the cash register until the end of the day. Cash or checks that are held for a later deposit, will be removed from the register at closing and log onto the "Cash Out" form. The person preparing the form and a witness will sign the Cash Out Form. The cash, checks and credit card receipts should be put into the deposit bag with the Cash Out Form and placed into the drop safe along with a printout report from the Point of Sale register. The Point of Sale report should balance with the Cash Out Form.

2.3 Depositing Procedures

All cash and checks are deposited with the Clallam County Treasures Office. The District Deposit form will show all cash/checks receipts along with the appropriate account number described in the BARS Manual. The District Deposit should be done each business day and the total will match the Cash Out Form total, the POS total and the Treasurer's receipt total. The receipt of the Treasury Deposit will be attached to the Cash Out Form and the POS Report. The person preparing the Deposit will sign the deposit form and a witness that it has been verified by another staff member.

The following forms should be attached together for filing:

1. Cash Out Form
2. POS Daily Transaction Report
3. District Deposit Form

2.4 Transfer of Credit Card Proceeds

All income received into the district Bank Account(s) for credit card proceeds will be transferred to the Clallam County Treasury on a weekly basis by the District Accountant.

540 – Refunds and Reimbursements

1.0 Purpose

The purpose of this policy is to ensure that money received as refunds or reimbursements is available for use and credited to the right expense category and to provide for uniform and consistent procedures for the processing of refunds and reimbursements.

2.0 Refunds and Reimbursements to the District

Refunds and reimbursements of any amount, occurring in the same fiscal year as the purchase, will be processed through the budgetary expense account by decreasing the expenditure in the budget line from which they were paid. Refunds and Reimbursements occurring the following fiscal year from when the purchase was expensed will be processed as Misc. Income.

2.1 Refund and Reimbursement Procedures

All refunds in check or cash form will be sent to the Executive Director or his designee who will ensure the correct BARS coding so the correct expense account will be credited. The BARS code will be the account, which the original expense was taken from. The refund or reimbursement will then be processed with the daily deposit to the Clallam County Treasuries Office. The BARS code and amount will be entered onto a misc. line on the deposit sheet so the Treasuries Department can process the refund to the right expense category. Any questions or special circumstances should be addressed to the District Accountant.

550 – Budget Changes and Modifications

1.0 Purpose

To establish the criteria necessary for budget changes that are proposed to be considered by the William Shore Memorial Pool District Board of Commissioners (Board) outside the normal, annual budget process, and; to establish a consistent practice for submission and processing of mid-year documents proposing budget changes or modifications.

2.0 Policy on Budget Changes and Modifications

The Executive Director of the William Shore Memorial Pool District (District) and the District Accountant are responsible to adequately plan budgetary needs during the annual budget process in order to minimize the need for mid-year budget changes. Budget emergencies will be considered only when the proposed expenditure is determined to be necessary to relieve a serious health or public safety issue related to operating the District facilities, or when the additional expenditure of funds is determined to be of great benefit to the citizens of the District and delay of the expenditure would cause significant harm.

3.0 Budget Change Procedures

The Executive Director and the District Accountant will establish a schedule for submission and consideration of budget changes. Normally, budget changes will be considered by the Board during the meeting in July and the meeting in December. Budget changes outside the published schedule will be reviewed on a case by case basis by the District Accountant or Executive Director.

3.1 Submission and Processing of Budget Changes and Modifications

The following process will be used for submission of budget changes as defined in this policy.

- (1) The Executive Director will forward all budgetary request to the District Accountant
- (2) The District Accountant will review the requests and determine the need and the requests will be forwarded to the Finance Committee for review and approval.
- (3) The Finance Committee will determine the need for any budgetary changes and forward their recommendation to the District Board.
- (4) The District Board is required to approve any Budgetary changes made.
- (5) The Clerk of the Board will complete the necessary notice of public hearing, budget meeting notice, or other documents necessary for publication and will prepare adoption resolutions for budget changes being considered.
- (6) If adopted by the Board, the Clerk of the Board will distribute a copy of the resolution with the approved Budget Change Form to the Clallam County Budget Director, the Clallam County Treasurer, and District Accountant. The Clallam County Budget Director will modify the County's financial system to reflect the changes made.

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9/27/11

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of August 31, 2011



Certified Public Accountants

Charles S. McClain

Karen L. Crouse

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors

William Shore Memorial Pool District

We have compiled the accompanying Statements of Financial Position of William Shore Memorial Pool District (a nonprofit corporation) as of August 31, 2011 and 2010 and the related Statements of Activities for the eight months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures 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.

McClain, Crouse and Co. P.S.

September 12, 2011

William Shore Memorial Pool District
Statements of Financial Position
As of August 31, 2011 and 2010

	<u>Aug 31, 11</u>	<u>Aug 31, 10</u>
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	93,729.64	3,496.18
10100 · Cash in Till	115.04	403.78
10200 · Credit Card Processing Account	1,169.31	4,837.19
10400 · Cash in Payroll Account	23,829.26	41,104.71
Total Checking/Savings	<u>118,843.25</u>	<u>49,841.86</u>
Accounts Receivable		
11300 · Credit Card Receivable	922.65	366.15
Total Accounts Receivable	<u>922.65</u>	<u>366.15</u>
Other Current Assets		
12000 · Deposit in Transit	1,132.50	876.00
Total Other Current Assets	<u>1,132.50</u>	<u>876.00</u>
Total Current Assets	<u>120,898.40</u>	<u>51,084.01</u>
TOTAL ASSETS	<u><u>120,898.40</u></u>	<u><u>51,084.01</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
22000 · Wages Payable	12,154.71	10,138.94
23000 · Deferred Compensation Liability	2,060.50	0.00
24000 · Payroll Liabilities	4,758.80	9,008.67
25000 · Due to Others	3,104.80	1,268.07
26000 · Due for Professional Services	1,606.68	1,713.50
27000 · Due to the City of Port Angeles	2,440.00	8,020.24
Total Other Current Liabilities	<u>26,125.49</u>	<u>30,149.42</u>
Total Current Liabilities	<u>26,125.49</u>	<u>30,149.42</u>
Long Term Liabilities		
27200 · Loan from Clallam County	142,957.69	192,773.52
Total Long Term Liabilities	<u>142,957.69</u>	<u>192,773.52</u>
Total Liabilities	<u>169,083.18</u>	<u>222,922.94</u>
Equity		
32000 · Unrestricted Net Assets	-64,702.29	-244,701.57
Net Income	16,517.51	72,862.64
Total Equity	<u>-48,184.78</u>	<u>-171,838.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>120,898.40</u></u>	<u><u>51,084.01</u></u>

William Shore Memorial Pool District
Statements of Activities
for the eight months ended August 31, 2011 and 2010

	Jan - Aug 11	Jan - Aug 10
Income		
3111000 · Real and Property Taxes	259,919.02	256,397.78
3121000 · Private Harvest Tax	6,253.85	19,104.89
3172000 · Leasehold Excise Tax	3,815.07	2,998.74
3417000 · Merchandise Sales		
3417100 · Sale Items - Taxable	3,068.60	3,692.82
Total 3417000 · Merchandise Sales	3,068.60	3,692.82
3470000 · Admissions		
3473010 · General Admissions	41,132.75	0.00
3473011 · Pass Sales	39,669.60	95,200.66
3476035 · Swim Instruction	53,654.90	37,092.59
3476040 · Camps and Special Events	1,066.50	0.00
3476045 · Exercise Classes	17,759.00	15.00
Total 3470000 · Admissions	153,282.75	132,308.25
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	2,706.50	0.00
3625062 · Contracted Rental	22,418.80	500.00
45030 · Facility Rental - Other	0.00	22,866.98
Total 45030 · Facility Rental	25,125.30	23,366.98
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	368.00	351.76
3624030 · Locker Rental	1,089.61	740.44
Total 45040 · Miscellaneous Rental	1,457.61	1,092.20
Total 3620000 · Rental Income	26,582.91	24,459.18
3625000 · DNR - Other than Timber	58.37	158.19
3698100 · Cash Overages and Shortages	-44.52	112.18
3699000 · Other Miscellaneous Revenue	3,248.96	2,451.06
3951030 · Sale of County Timber	5,292.57	0.00
Total Income	461,277.58	441,683.09
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	64,842.48	0.00
100030 · Instructors	28,006.85	0.00
100040 · Head Guards	25,050.00	0.00
100050 · Supervisors	68,273.80	0.00
100070 · Executive Director	23,750.00	0.00
100000 · Regular Time - Other	0.00	179,709.60
Total 100000 · Regular Time	209,723.13	179,709.60
100080 · Overtime	3,307.20	2,355.70
100090 · Sick/Vacation Pay	980.00	0.00
62111 · Regular Time - Maintenance	0.00	9,513.66
62151 · Overtime - Maintenance	0.00	1,362.38
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	214,010.33	192,941.34
200000 · Personnel Benefits		
200020 · Benefits	26,658.90	21,901.51
200032 · Cafeteria Plan - Salaried	4,829.04	1,202.69
200040 · Unemployment Compensation	4,355.38	6,723.96
200045 · Department of Labor & Industry	1,375.01	444.31
62161 · Benefits - Maintenance	0.00	3,382.66
62171 · Retirement - Maintenance	0.00	377.37
Total 200000 · Personnel Benefits	37,218.33	34,032.50
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	4,505.06	7,494.62
310012 · Printing and Copying	308.28	511.82
310028 · Computer Supplies	74.08	0.00
Total 310000 · Office Supplies	4,887.42	8,006.44

William Shore Memorial Pool District
Statements of Activities
for the eight months ended August 31, 2011 and 2010

	Jan - Aug 11	Jan - Aug 10
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	573.24	0.00
310310 · Swim Instruction	584.21	0.00
310320 · Camps and Specials Events	775.69	0.00
Total 310050 · Program Supplies and Equipment	1,933.14	0.00
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	4,229.81	0.00
310030 · Pool Chemicals	11,744.92	7,127.52
310035 · Cleaning & Janitorial Supplies	5,314.66	4,102.96
310056 · Lifeguard supplies & equipment	2,651.51	0.00
310135 · Maintenance Supplies	8,130.08	7,510.79
65040 · Operating Supplies	0.00	10,808.61
Total 310100 · Maintenance Supplies and Repair	32,070.98	29,548.88
340035 · Items for Resale	2,853.13	2,615.45
350010 · Small Tools and Minor Equipment	8,448.76	184.85
Total 300000 · Supplies	50,193.43	40,356.62
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	493.59	0.00
410041 · Accounting Services	7,650.00	3,995.00
410071 · Legal Services	3,115.00	11,075.00
410020 · Professional Services - Other	4,463.07	0.00
Total 410020 · Professional Services	15,721.66	15,070.00
420000 · Communications		
420010 · Telephone	1,507.01	2,175.95
420020 · Postage, Mailing Service	148.59	25.40
420023 · Website and Internet	368.10	0.00
Total 420000 · Communications	2,023.70	2,201.35
430000 · Travel		
430010 · Conference, Convention, Meeting	1,836.39	66.46
430020 · Travel - Training	1,817.34	1,155.80
Total 430000 · Travel	3,653.73	1,222.26
440010 · Advertising	1,084.42	585.44
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	1,096.14	0.00
Total 450000 · Operating Rentals and Leases	1,096.14	0.00
460030 · Insurance-Property & Liability	8,249.00	8,318.00
470090 · Utilities	66,683.21	59,061.39
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	9,061.29	1,495.17
480040 · Equipment-Repair & Maintenance	1,972.04	0.00
480115 · Office Equipment Maintenance	251.50	0.00
Total 480000 · Repair and Maint-Contracted	11,284.83	1,495.17
49000 · Miscellaneous Expense		
490040 · Memberships and Dues	1,335.00	0.00
490041 · Subscriptions	0.00	0.00
490090 · Credit Card Charges	330.20	0.00
49000 · Miscellaneous Expense - Other	1,804.67	1,474.36
Total 49000 · Miscellaneous Expense	3,469.87	1,474.36
500000 · Intergovernmental Services		
500100 · County Clerk Services	2,688.00	3,024.00
510010 · PA City Maintenance Services	21,960.00	4,800.00
530040 · State Sales and B & O Tax	3,620.23	4,074.76
530070 · Clallam County Treas - Prop Tax	163.26	0.00
Total 500000 · Intergovernmental Services	28,431.49	11,898.76
Total 4000000 · Charges for Services	141,698.05	101,326.73
Total 57620 · Operating Costs	443,120.14	368,657.19

William Shore Memorial Pool District
Statements of Activities
for the eight months ended August 31, 2011 and 2010

	Jan - Aug 11	Jan - Aug 10
5850000 - Nonoperational Expenses		
65550 - State Excise Tax	0.00	163.26
830020 - Interest Expense	1,639.93	0.00
Total 5850000 - Nonoperational Expenses	1,639.93	163.26
Total Expense	444,780.07	368,620.45
Net Income	16,517.51	72,862.64

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and eight months ending August 31, 2011

	Aug 11	Budget	Jan - Aug 11	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	2,704.62	37,500.00	259,919.02	300,000.00	450,000.00
3121000 · Private Harvest Tax	0.00	583.33	6,253.85	4,666.67	7,000.00
3172000 · Leasehold Excise Tax	1,152.36	208.34	3,615.07	1,666.67	2,500.00
3417000 · Merchandise Sales					
3417100 · Sale Items - Taxable	182.50	416.67	3,068.60	3,333.33	5,000.00
3417200 · Merchandise Sales	182.50	416.67	3,068.60	3,333.33	5,000.00
Total 3417000 · Merchandise Sales					
3470000 · Admissions					
3473010 · General Admissions	7,629.00	4,458.33	41,132.75	35,666.64	53,500.00
3473011 · Pass Sales	3,499.00	5,470.83	39,669.60	43,766.64	65,650.00
3476035 · Swim Instruction	5,313.95	6,880.00	53,654.90	53,440.00	80,160.00
3476040 · Camps and Special Events	0.00	500.00	1,066.50	2,000.00	4,000.00
3476045 · Exercise Classes	2,144.00	2,285.00	17,759.00	18,280.00	27,420.00
Total 3470000 · Admissions	18,585.95	19,394.16	153,282.75	153,153.28	230,730.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	340.50	333.33	2,706.50	2,666.64	4,000.00
3625062 · Contracted Rental	3,296.70	2,583.33	22,418.80	20,666.64	31,000.00
45030 · Facility Rental - Other	0.00	0.00	0.00	0.00	0.00
Total 45030 · Facility Rental	3,637.20	2,916.66	25,125.30	23,333.28	35,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	3.00	50.00	368.00	400.00	600.00
3624030 · Locker Rental	175.25	116.67	1,089.61	933.36	1,400.00
Total 45040 · Miscellaneous Rental	178.25	166.67	1,457.61	1,333.36	2,000.00
Total 3620000 · Rental Income	3,815.45	3,083.33	26,582.91	24,666.64	37,000.00
3625000 · DNR - Other than Timber	-10.10	6.25	58.37	50.00	75.00
3698100 · Cash Overages and Shortages	6.34	0.00	-44.52	0.00	0.00
3699000 · Other Miscellaneous Revenue	412.85	416.67	3,248.96	3,333.36	5,000.00
3951030 · Sale of County Timber	2,201.59	183.33	5,292.57	1,466.66	2,200.00
Total Income	29,051.56	61,792.08	481,277.58	492,336.61	739,505.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	9,615.27	7,916.67	64,642.48	63,333.36	95,000.00
100030 · Instructors	2,610.55	3,579.17	28,008.85	28,633.36	42,950.00
100040 · Head Guards	5,660.80	2,402.50	19,220.00	19,220.00	26,830.00
100050 · Supervisors	8,438.00	9,838.33	68,273.80	78,706.64	118,060.00
100070 · Executive Director	3,750.00	2,552.08	23,750.00	20,416.64	30,625.00
100000 · Regular Time - Other	0.00	0.00	0.00	0.00	0.00
Total 100000 · Regular Time	30,094.62	26,288.75	209,723.13	210,310.00	315,465.00

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	Aug 11	Budget	Jan - Aug 11	YTD Budget	Annual Budget
100080 · Overtime	0.00	416.67	3,307.20	3,333.36	5,000.00
100090 · Sick/Vacation Pay	0.00	166.67	980.00	1,333.36	2,000.00
62111 · Regular Time - Maintenance	0.00	0.00	0.00	0.00	0.00
62151 · Overtime - Maintenance	0.00	0.00	0.00	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00	0.00	0.00	0.00
Total 100001 · Salaries and Wages	30,094.62	26,872.09	214,010.33	214,976.72	322,465.00
200000 · Personnel Benefits					
200020 · Benefits	2,602.20	3,500.00	26,658.90	28,000.00	42,000.00
200032 · Cafeteria Plan - Salaried	0.00	900.00	4,929.04	7,200.00	10,800.00
200040 · Unemployment Compensation	725.15	0.00	4,355.38	0.00	0.00
200045 · Department of Labor & Industry	566.44	0.00	1,375.01	0.00	0.00
62161 · Benefits - Maintenance	0.00	0.00	0.00	0.00	0.00
62171 · Retirement - Maintenance	0.00	0.00	0.00	0.00	0.00
62181 · Unemployment Comp - Maintenance	0.00	0.00	0.00	0.00	0.00
62191 · Department of L & I - Maintenan	0.00	0.00	0.00	0.00	0.00
Total 200000 · Personnel Benefits	3,893.79	4,400.00	37,218.33	35,200.00	52,800.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	92.74	725.00	4,505.06	5,800.00	8,700.00
310012 · Printing and Copying	59.62	66.67	308.28	533.36	800.00
310028 · Computer Supplies	74.08				
Total 310000 · Office Supplies	226.44	781.67	4,887.42	6,333.36	9,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	166.67	573.24	1,333.36	2,000.00
310310 · Swim Instruction	0.00	150.00	584.21	1,200.00	1,800.00
310320 · Camps and Specials Events	0.00	225.00	775.69	900.00	1,800.00
Total 310050 · Program Supplies and Equipment	0.00	541.67	1,933.14	3,433.36	5,600.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	0.00	416.67	4,229.81	3,333.36	5,000.00
310030 · Pool Chemicals	0.00	900.00	11,744.92	7,200.00	10,800.00
310035 · Cleaning & Janitorial Supplies	1,299.97	625.00	5,314.66	5,000.00	7,500.00
310056 · Lifeguard supplies & equipment	297.00	333.33	2,651.51	2,666.64	4,000.00
310135 · Maintenance Supplies	0.00	1,500.00	8,130.08	12,000.00	18,000.00
65040 · Operating Supplies	0.00	0.00	0.00	0.00	0.00
Total 310100 · Maintenance Supplies and Repair	1,596.97	3,775.00	32,070.98	30,200.00	45,300.00
340035 · Items for Resale	0.00	500.00	2,853.13	4,000.00	6,000.00
350010 · Small Tools and Minor Equipment	16.27	833.00	8,448.76	6,666.00	10,000.00
Total 300000 · Supplies	1,839.68	6,441.34	50,193.43	50,632.72	76,400.00
4000000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	0.00	100.00	493.59	800.00	1,200.00
410041 · Accounting Services	1,050.00	1,050.00	7,650.00	7,650.00	11,850.00
410071 · Legal Services	262.50	525.00	3,115.00	4,200.00	6,300.00
410020 · Professional Services - Other	320.68	100.00	4,463.07	4,600.00	5,000.00
Total 410020 · Professional Services	1,633.18	1,775.00	15,721.66	17,250.00	24,350.00

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	Aug 11	Budget	Jan - Aug 11	YTD Budget	Annual Budget
420000 - Communications					
420010 - Telephone	50.00	229.17	1,507.01	1,833.36	2,750.00
420020 - Postage, Mailing Service	0.00	25.00	148.59	200.00	300.00
420023 - Website and Internet	50.00	45.00	368.10	360.00	540.00
Total 420000 - Communications	100.00	299.17	2,023.70	2,393.36	3,590.00
430000 - Travel					
430010 - Conference, Convention, Meeting	688.42	0.00	1,836.39	1,000.00	2,000.00
430020 - Travel - Training	0.00	175.00	1,817.34	1,400.00	2,100.00
68330 - Travel - Other	0.00	0.00	0.00	0.00	0.00
Total 430000 - Travel	688.42	175.00	3,653.73	2,400.00	4,100.00
440010 - Advertising	82.35	167.00	1,084.42	1,334.00	2,000.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	151.51	200.00	1,096.14	1,600.00	2,400.00
Total 450000 - Operating Rentals and Leases	151.51	200.00	1,096.14	1,600.00	2,400.00
460030 - Insurance-Property & Liability	0.00	0.00	8,249.00	8,300.00	8,300.00
470090 - Utilities	6,518.92	8,750.00	66,683.21	70,000.00	105,000.00
480000 - Repair and Maint-Contracted					
480010 - Building-Repair and Maintenance	1,192.40	666.67	9,061.29	5,333.36	8,000.00
480040 - Equipment-Repair & Maintenance	31.75	416.67	1,972.04	3,333.36	5,000.00
480115 - Office Equipment Maintenance	48.53	29.17	251.50	233.36	350.00
Total 480000 - Repair and Maint-Contracted	1,272.68	1,112.51	11,284.83	8,900.08	13,350.00
490000 - Miscellaneous Expense					
490031 - Print and Copying Service	0.00	16.67	0.00	133.36	200.00
490040 - Memberships and Dues	0.00	129.17	1,335.00	1,033.36	1,550.00
490041 - Subscriptions	-82.35	8.33	0.00	66.64	100.00
490090 - Credit Card Charges	310.93	270.83	330.20	2,166.64	3,250.00
490000 - Miscellaneous Expense - Other	0.00	0.00	1,804.67	0.00	0.00
Total 490000 - Miscellaneous Expense	228.58	425.00	3,469.87	3,400.00	5,100.00
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	337.00	2,668.00	2,694.00	4,040.00
510005 - State Auditor	0.00	150.00	0.00	1,200.00	1,800.00
510010 - PA City Maintenance Services	4,880.00	2,440.00	21,960.00	19,520.00	29,280.00
530040 - State Sales and B & O Tax	469.93	500.00	3,620.23	4,000.00	6,000.00
530050 - External Taxes/Operating Assess	0.00	16.67	0.00	133.36	200.00
530070 - Clallam County Treas - Prop Tax	0.00		163.26		
Total 500000 - Intergovernmental Services	5,685.93	3,443.67	28,431.49	27,547.36	41,320.00
Total 4000000 - Charges for Services	16,361.57	16,347.35	141,698.05	143,124.80	209,510.00
Total 57620 - Operating Costs	52,189.66	54,060.78	443,120.14	443,934.24	661,175.00

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	Aug 11	Budget	Jan - Aug 11	YTD Budget	Annual Budget
5850000 - Nonoperational Expenses	0.00	275.00	1,639.93	2,200.00	3,300.00
830020 - Interest Expense	0.00	275.00	1,639.93	2,200.00	3,300.00
Total 5850000 - Nonoperational Expenses	52,189.66	54,335.78	444,760.07	446,134.24	664,475.00
Total Expense	-23,138.10	7,456.30	16,517.51	46,202.37	75,030.00
Net Income					