

# **AGENDA**

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

Clallam County Courthouse, Room 160

Port Angeles, Washington

January 27, 2015

3:00 p.m.

### **COMMISSIONERS**

**MICHAEL CHAPMAN, BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH**

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

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

### **PUBLIC COMMENT – Agenda Items Only**

### **ACTION ITEMS**

- 1a Appointment of 2015 William Shore Memorial Pool District Commissioners
- 1b Election of 2015 President and Clerk of the Board
- 1c Minutes of November 11, 2014
- 1d Ratification of the December 11, 2014 bill payment in the amount of \$15,935.57
- 1e Ratification of the January 8, 2015 bill payment in the amount of \$13,608.58
- 1d Personal Services Agreement – Clerk Services

### **ITEMS FOR DISCUSSION**

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

### **PUBLIC COMMENT**

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on February 24, 2015 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

November 25, 2014

3:00 p.m.

### COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, CHERIE KIDD, ANNA MANILDI

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

Commissioner Mike Chapman called the meeting to order at 3:04 pm. Also present were Commissioners Manildi, Collins and Patrick Downie joined the meeting via phone filling in for Cherie Kidd. CMD was excused from the meeting.

#### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

**ACTION TAKEN: CBCm approved the agenda as presented, CAMs, mc**

#### PUBLIC COMMENT – Agenda Items Only

None

#### ACTION ITEMS

- 1a Minutes of October 28, 2014  
**ACTION TAKEN: CCKm to approve, CAMs, mc**
- 1b Ratification of the November 11, 2014 bill payment in the amount of \$57,197.83  
**ACTION TAKEN: CBCm to approve, CAMs, mc**
- 1c/d 2015 Budget/Levy Hearing  
No member of the public signed up to speak at the hearing, hearings were held on October 28 and November 25.  
**ACTION TAKEN: CAMm to adopt the 2015 budget, CBCs, mc**
- 1e Regular Property Tax Levy for Collection in the 2015 Calendar Year  
**ACTION TAKEN: CBCm to increase the levy to \$485,000 for 2015, CAMs, mc**
- 1f 2015 Levy Certification  
**ACTION TAKEN: CAMm to accept the Department of Revenue Certification Form, CBCs, mc**
- 1g Designation of District Treasurer  
Steve Burke shared that currently the district is required to carry two sets of books (one to match up to county system and one to match up with district/Department of Revenue). Designating Charlie McClain as the Treasurer would eliminate those requirements and was not done until all funds have been paid back to the county. The Clallam County Treasurer has given permission for the change, McClain and Crouse will be doing all banking for the district.  
**ACTION TAKEN: CBCm to appoint Charlie McClain of McClain, Crouse & Co, PS as the William Shore Memorial Pool District Treasurer, CAMs, mc**
- 1h Policy 505 – District Treasurer  
There has never been a policy in place as the county has always provided the service (and has policies in place). CMC thanked all involved, Steve Burke, Clallam County Treasurer Selinda Barkhuis, Charlie McClain and Craig Miller for working together for the betterment of the district.

**MINUTES for the Meeting of November 25, 2014**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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**ACTION TAKEN: CBCm to accept the policy as written, CAMs, mc**

- 1i 2015-2020 Strategic Plan  
Steve Burke explained the three initiatives included in the plan (Customer Service and Expectations, Long-Term Stability, and Operational and Safety Excellence) and will give quarterly and annual updates to the board.

**ACTION TAKEN: CBCm to approve the 2015-2020 Strategic Plan, CAMs, mc**

**ITEMS FOR DISCUSSION**

- 2a Executive Director Report  
All items were included in the action items.
- 2b Financial Report  
Steve Burke filled in for Charlie McClain and explained the budget and finance report in detail and answered questions from the board.
- 2c Staff Report – Leah Gould
- Leah Gould shared the pool is moving toward the model aquatic health code which is suggested but not required at this time. Starting to implement the processes with the hope that when it is required the pool will already be there.
  - The winter pool schedule is done and has been sent out to the email distribution list and updated on the web-site. Swim lessons, aerobics, and special programs are going really well.
  - Dive into the movies (part one of three) went really well. This will continue each season with the exception of summer because of the light needed for the projection.
  - Staff retention – the pool has been experiencing a high turnover rate. They are currently looking to fill another assistant manager position. This position would be scheduled in the evening to allow for a full time staff member to be present during opening hours.
- 2d Advisory Committee Report  
Greg Shield shared the topics of discussion at the last meeting including staff retention, complaints received about morning activities (the issue has been handled), and an issue with ants in the locker room that is being dealt with. They also continued discussion about the creation of a 501 c3 and are moving forward to make this happen.

Before adjourning the meeting Commissioner Mike Chapman took a moment to thank Commissioner Mike Doherty for his involvement in the WSMPD for the past six years. CMD was very involved in saving the pool, creation of the district and has been a board member from the inception (2009). The WSMPD Board, Staff and patrons are very grateful for his service.

**PUBLIC COMMENT**

None

**NEXT MEETING DATE**

There will be no meeting in December, the next regularly scheduled WSMPD meeting will be held on January 27, 2015 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

**MINUTES for the Meeting of November 25, 2014**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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**ADJOURNMENT**

**ACTION TAKEN: CMCm to adjourn the meeting at 3:43, CCKs, mc**

PASSED AND ADOPTED this twenty-seventh day of January 2015

William Shore Memorial Pool District Commissioners

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Brad Collins, President

ATTEST:

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Tammy Sullenger, Administrative Asst.

PAYABLE DISBURSEMENTS

District Name William Shore Memorial Pool District  
 Period Ending: 12/11/2014  
 Date Submitted 12/11/2014

Invoice #	Invoice Date	Vendor Name	Total Invoice	CK#	Amt	Account #	Description
17684	12/4/2014	Craig Miller	\$ 280.00	4328	280.00	410071	Attorney
2733	11/30/2014	McClain	\$ 1,250.00	4308	1,250.00	410041	Accountant
	11/30/2014	Clallam County	\$ 336.00	4305	336.00	500100	Clerk
	11/23/2014	VISA8243	\$ 95.50			310056	Lifeguard Supplies
	11/23/2014	VISA8243	\$ 18.33			310300	Exercise class
	11/23/2014	VISA8243	\$ 2,741.94			16000	Equipment
	11/23/2014	VISA8243	\$ 52.52			430010	Conference Travel
	11/23/2014	VISA8243	\$ 15.95			420023	Website
	11/23/2014	VISA8243	\$ 426.33			490040	Subscription
	11/23/2014	VISA8243	\$ 245.12			410020	Prof Services
	11/23/2014	VISA8250	\$ 20.00	4294	3,615.69	310010	Office Supplies
	11/23/2014	VISA8250	\$ 345.41			430010	Travel
	11/23/2014	VISA8250	\$ 49.49			310135	Maintenance supplies
	11/23/2014	VISA8250	\$ 14.00			420020	Mail Services
	11/23/2014	VISA8250	\$ 60.00			310010	Office Supplies
	11/30/2014	Olympic Springs	\$ 30.36	4294	499.26	310035	Janitorial Supplies
2872	12/1/2014	Olympic Party & Custodial Supplies	\$ 78.29	4330	78.29	310010	Office Supplies
	11/30/2014	Sunset Wire Rope	\$ 359.17	4329	359.17	310035	Janitorial Supplies
17995	12/1/2014	Capacity Provisioning	\$ 217.41	4332	217.41	310135	Maintenance Supplies
	11/30/2014	Swains	\$ 35.00	4320	35.00	420023	Internet
	11/30/2014	POE	\$ 49.18	4333	49.18	310135	Maintenance Supplies
	11/25/2014	Colorado Time Systems	\$ 111.75	4331	111.75	480040	Equip Maint
	11/13/2014	Christi W	\$ 298.07	4325	298.07	350010	Small Tools
2012531	11/23/2014	Albright	\$ 85.12	4295	85.12	430010	Conference Travel
	11/30/2014	Hartnagel	\$ 100.00	4317	100.00	410013	Network Service
9922524822	10/31/2014	Airgas	\$ 18.96	4326	18.96	310135	Maintenance Supplies
9033576456	11/14/2014	Airgas	\$ 101.14			310030	Pool Chemicals
9923278834	11/30/2014	Airgas	\$ 70.07			310030	Pool Chemicals
	11/13/2014	City of Port Angeles	\$ 101.14	4316	272.35	310030	Pool Chemicals
5601	11/20/2014	Angeles Plumbing	\$ 5,325.56	4324	5,325.56	470090	Utilities
2156	11/25/2014	Chemical Products	\$ 509.48	4318	509.48	480010	Bldg Maint
14370824	11/21/2014	Canon	\$ 216.80	4323	216.80	480040	Equip Maint
	12/5/2014	Ceci Bulner	\$ 165.29	4319	165.29	450030	Equip Rent
	11/30/2014	Miller Landscaping	\$ 30.00	4322	30.00	3476035	Refund
			\$ 350.00	4327	350.00	480010	Bldg Maint

630445	12/2/2014	Cascade Columbia	s		\$	1,033.01				Pool Chemicals
628867	11/7/2014	Cascade Columbia	s		\$	699.18				Pool Chemicals

Grand Total: 15,935.57

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

Brad Collins Commissioner

Date

Recused from any bills related to the City of Port Ange

Cherie Kidd Commissioner

Date

Recused from any bills related to the City of Port Ange

Anna Manidi Commissioner

Date

Bill Peach Commissioner

Date

Recused from any bills related to Clallam County

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PAYABLE DISBURSEMENTS

District Name: William Shore Memorial Pool District  
 Period Ending: 1/8/2015  
 Date Submitted: 1/8/2015

Invoice #	Invoice Date	Vendor Name	Total Invoice	CK#	Amnt	Account #	Description
17705	1/5/2015	Craig Miller	\$ 52.50	4401	52.50	410071	Attorney
2816	12/31/2014	McClain	\$ 1,250.00	4403	1,250.00	410041	Accountant
	12/31/2014	Callam County	\$ 336.00	4399	336.00	500100	Clerk
	12/24/2014	VISA8243	\$ 28.73			310056	Lifeguard Supplies
	12/24/2014	VISA8243	\$ 34.87			310028	Computer Supplies
	12/24/2014	VISA8243	\$ 474.28			340035	Inventory
	12/24/2014	VISA8243	\$ 32.74			350010	Small Tools
	12/24/2014	VISA8243	\$ 11.04			310035	Cleaning Supplies
	12/24/2014	VISA8243	\$ 15.95			420023	Website
	12/24/2014	VISA8243	\$ 15.00			430010	Travel
	12/24/2014	VISA8243	\$ 665.00			490040	Dues
	12/24/2014	VISA8243	\$ 4.33			490041	Subscriptions
	12/24/2014	VISA8243	\$ 209.38			410020	Prof Services
	12/24/2014	VISA8243	\$ 698.79	4411	2,190.11	310010	Office Supplies
	12/24/2014	VISA8250	\$ 128.04			430010	Travel
	12/24/2014	VISA8250	\$ 14.00			420020	Mail Services
	12/24/2014	VISA8250	\$ 8.46	4412	150.50	310010	Office Supplies
	12/31/2014	Olympic Springs	\$ 85.79	4406	85.79	310010	Office Supplies
322	12/16/2014	Callam County Info Tech	\$ 97.49	4400	97.49	490031	Printing
2969	12/18/2014	Olympic Party & Custodial Supplies	\$ 56.53			310035	Janitorial Supplies
3016	12/30/2014	Olympic Party & Custodial Supplies	\$ 106.77	4405	163.30	310035	Janitorial Supplies
	12/31/2014	Sunset Wire Rope	\$ 4.74	4408	4.74	310135	Maintenance Supplies
18114	1/1/2015	Capacity Provisioning	\$ 35.00	4397	35.00	420023	Internet
	12/31/2014	Swains	\$ 85.42	4409	85.42	310135	Maintenance Supplies
	12/31/2014	POE	\$ 42.80	4407	42.80	480040	Equip Maint
	12/31/2014	Thuman Supplies	\$ 305.69	4410	305.69	480010	Bldg Maint
	12/31/2014	Leah Gould	\$ 1,252.50	4392	1,252.50	22500	Acqued Cafeteria Plan
2012592	12/22/2014	Albright	\$ 100.00	4394	100.00	410013	Network Service
9034525706	12/16/2014	Airgas	\$ 80.48	4393	80.48	310030	Pool Chemicals
	12/18/2014	City of Port Angeles	\$ 6,616.59	4398	6,616.59	470090	Utilities
	12/31/2014	Angies Millwork	\$ 44.38	4395	44.38	310135	Maintenance Supplies
14465568	12/22/2014	Canon	\$ 165.29	4396	165.29	450030	Equip Rent
	12/31/2014	National Recreation and Park Assn	\$ 390.00	4404	390.00	490040	Dues
	12/17/2014	Government Finance Officers Assoc	\$ 160.00	4402	160.00	490040	Dues

13,608.58  
 0.00  
 13,608.58

Grand Total: 13,608.58

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
Brad Collins	Commissioner	Date	Recused from any bills related to the City of Port Ange
Cherie Kidd	Commissioner	Date	Recused from any bills related to the City of Port Ange
Anna Manidi	Commissioner	Date	
Bill Peach	Commissioner	Date	Recused from any bills related to Clallam County



**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

As of December 31, 2014



# McClain, Crouse & Co, PS

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

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 December 31, 2014 and 2013 and the related Statements of Activities for the years 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 and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

McClain, Crouse and Co. P.S.

January 16, 2015

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of December 31, 2014 and 2013

	Dec 31, 14	Dec 31, 13
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
10000 · County Fund Balance	6,844.10	211,385.36
10050 · Capital Improvement Account	0.00	58,577.95
10100 · Cash in Till		100.00
10150 · Kitsap Bank	100.00	
10200 · Credit Card Processing Account	14,031.18	1,315.53
10400 · Cash in Operating Account	28,871.78	7,362.86
10500 · Money Market Account	175,000.00	0.00
<b>Total 10150 · Kitsap Bank</b>	217,902.96	8,678.39
<b>Total Checking/Savings</b>	224,847.06	278,741.70
<b>Accounts Receivable</b>		
11300 · Accounts Receivable	7,072.79	7,513.47
<b>Total Accounts Receivable</b>	7,072.79	7,513.47
<b>Other Current Assets</b>		
12001 · Undeposited Funds	0.00	1,740.67
12500 · PASD Advance	301.59	301.59
<b>Total Other Current Assets</b>	301.59	2,042.26
<b>Total Current Assets</b>	232,221.44	288,297.43
<b>Fixed Assets</b>		
15000 · Building and Improvements	1,941,054.39	1,852,797.73
16000 · Equipment	37,968.21	32,749.79
<b>Total Fixed Assets</b>	1,979,022.60	1,885,547.52
<b>Other Assets</b>		
18600 · Bond Expense	7,800.00	7,800.00
<b>Total Other Assets</b>	7,800.00	7,800.00
<b>TOTAL ASSETS</b>	2,219,044.04	2,181,644.95
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 · Accounts Payable	11,267.97	0.00
<b>Total Accounts Payable</b>	11,267.97	0.00
<b>Credit Cards</b>		
21000 · Visa	2,340.61	9,386.57
<b>Total Credit Cards</b>	2,340.61	9,386.57
<b>Other Current Liabilities</b>		
22000 · Wages Payable	10,161.03	9,989.49
22600 · Accrued Cafeteria Plan Liab	4,444.30	6,649.72
23000 · Deferred Compensation Liability	856.00	708.00
24000 · Payroll Liabilities	7,586.30	7,868.76
24500 · Accrued Sales Tax Liability	6,772.49	6,627.46
25000 · Due to Others	0.00	3,536.69
26000 · Due for Professional Services	0.00	1,386.00
27000 · Due to the City of Port Angeles	0.00	6,825.32
<b>Total Other Current Liabilities</b>	29,822.12	43,591.44
<b>Total Current Liabilities</b>	43,430.70	52,978.01

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of December 31, 2014 and 2013

	<u>Dec 31, 14</u>	<u>Dec 31, 13</u>
<b>Long Term Liabilities</b>		
27200 · Loan from Clallam County	0.00	257,808.78
27300 · Washington LOCAL I	109,042.33	120,233.17
27310 · Washington LOCAL II	416,018.49	425,760.06
27400 · Kitsap Bank Loan	566,598.51	623,616.51
<b>Total Long Term Liabilities</b>	<u>1,091,659.33</u>	<u>1,427,418.52</u>
<b>Total Liabilities</b>	1,135,090.03	1,480,396.53
<b>Equity</b>		
32000 · Unrestricted Net Assets	701,248.42	145,666.38
Net Income	382,705.59	555,582.04
<b>Total Equity</b>	<u>1,083,954.01</u>	<u>701,248.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,219,044.04</u></u>	<u><u>2,181,644.95</u></u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the years ended December 31, 2014 and 2013

	Jan - Dec 14	Jan - Dec 13
<b>Income</b>		
3111000 · Real and Property Taxes	475,311.95	464,803.09
3172000 · Leasehold Excise Tax	5,028.22	4,977.70
3174000 · Timber Excise Tax	3,246.79	2,869.15
3370759 · Housing Authority PILT	0.00	41.75
3417000 · Merchandise Sales		
3417010 · Vending Revenue	566.58	29.92
3417100 · Sale Items - Taxable	6,742.00	10,326.60
<b>Total 3417000 · Merchandise Sales</b>	7,308.58	10,356.52
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	67,430.50	59,231.00
3473010 · General Admissions - Other	53,301.38	51,284.95
<b>Total 3473010 · General Admissions</b>	120,731.88	110,515.95
3476035 · Swim Instruction	90,122.75	66,990.63
3476040 · Camps and Special Events	5,273.00	11,949.30
3476045 · Exercise Classes	69,549.78	63,810.88
<b>Total 3470000 · Admissions</b>	285,677.41	253,266.76
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	7,552.50	4,820.00
3625062 · Contracted Rental	31,940.34	27,162.97
<b>Total 45030 · Facility Rental</b>	39,492.84	31,982.97
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	2,000.78	1,620.25
3624030 · Locker Rental	2,217.71	1,165.25
<b>Total 45040 · Miscellaneous Rental</b>	4,218.49	2,785.50
<b>Total 3620000 · Rental Income</b>	43,711.33	34,768.47
3625000 · DNR - Other than Timber	182.44	317.35
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	6,701.00	6,500.00
<b>Total 3670000 · Direct Public Support</b>	6,701.00	6,500.00
3698100 · Cash Overages and Shortages	-52.00	-321.25
3699000 · Other Miscellaneous Revenue	2,215.61	1,985.21
3951030 · Sale of County Timber	2,315.25	12,417.16
44800 · Indirect Public Support		
44850 · Grant	230,042.86	415,000.00
<b>Total 44800 · Indirect Public Support</b>	230,042.86	415,000.00
<b>Total Income</b>	1,061,689.44	1,206,981.91
<b>Expense</b>		
57520 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	117,637.18	99,679.22
100030 · Instructors	44,407.53	39,110.15
100040 · Head Guards	58,214.11	59,978.37
100050 · Supervisors	81,525.00	73,270.81
100060 · Maintenance	12,954.00	12,616.80
100070 · Executive Director	45,000.00	45,000.00
<b>Total 100000 · Regular Time</b>	359,737.82	329,655.35

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the years ended December 31, 2014 and 2013

	Jan - Dec 14	Jan - Dec 13
100080 · Overtime	0.00	253.88
100090 · Sick/Vacation Pay	0.00	3,118.56
100001 · Salaries and Wages - Other	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>359,737.82</b>	<b>333,027.79</b>
200000 · Personnel Benefits		
200020 · Benefits	26,744.02	28,116.95
200032 · Cafeteria Plan - Salaried	12,852.50	11,313.91
200040 · Unemployment Compensation	3,071.68	1,465.07
200045 · Department of Labor & Industry	13,877.01	15,174.76
<b>Total 200000 · Personnel Benefits</b>	<b>56,345.21</b>	<b>54,070.69</b>
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	6,329.04	9,079.97
310028 · Computer Supplies	377.62	989.20
<b>Total 310000 · Office Supplies</b>	<b>6,706.66</b>	<b>10,069.17</b>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	949.11	116.69
310310 · Swim Instruction	56.96	28.09
310320 · Camps and Specials Events	1,105.78	890.60
<b>Total 310050 · Program Supplies and Equipment</b>	<b>2,111.85</b>	<b>1,035.38</b>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	1,081.30	1,562.93
310030 · Pool Chemicals	10,277.15	15,965.04
310035 · Cleaning & Janitorial Supplies	6,655.54	8,866.80
310056 · Lifeguard supplies & equipment	1,891.70	4,545.54
310135 · Maintenance Supplies	5,061.08	6,520.80
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>24,966.77</b>	<b>35,261.11</b>
340035 · Items for Resale	4,220.80	4,330.95
350010 · Small Tools and Minor Equipment	920.54	1,537.40
<b>Total 300000 · Supplies</b>	<b>38,926.62</b>	<b>52,234.01</b>
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	2,746.63	1,597.73
410041 · Accounting Services	15,000.00	12,600.00
410071 · Legal Services	2,207.50	6,720.10
410020 · Professional Services - Other	4,839.40	3,790.10
<b>Total 410020 · Professional Services</b>	<b>24,793.53</b>	<b>24,707.93</b>
420000 · Communications		
420010 · Telephone	1,619.20	1,077.62
420020 · Postage, Mailing Service	255.73	256.57
420023 · Website and Internet	1,214.20	310.20
<b>Total 420000 · Communications</b>	<b>3,089.13</b>	<b>1,644.39</b>
430000 · Travel		
430010 · Conference, Convention, Meeting	6,278.01	3,001.24
430020 · Travel - Training	1,736.07	1,332.07
<b>Total 430000 · Travel</b>	<b>8,014.08</b>	<b>4,333.31</b>
440010 · Advertising	632.41	1,464.75
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	1,955.92	1,859.46
<b>Total 450000 · Operating Rentals and Leases</b>	<b>1,955.92</b>	<b>1,859.46</b>
460030 · Insurance-Property & Liability	11,314.00	11,106.00
470090 · Utilities	75,892.39	94,628.18

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the years ended December 31, 2014 and 2013

	Jan - Dec 14	Jan - Dec 13
<b>480000 · Repair and Maint-Contracted</b>		
480010 · Building-Repair and Maintenance	9,269.65	4,654.05
480040 · Equipment-Repair & Maintenance	4,984.10	3,420.50
480115 · Office Equipment Maintenance	0.00	355.36
<b>Total 480000 · Repair and Maint-Contracted</b>	<u>14,253.75</u>	<u>8,429.91</u>
<b>49000 · Miscellaneous Expense</b>		
490031 · Print and Copying Service	391.56	609.15
490040 · Memberships and Dues	3,916.03	3,204.40
490041 · Subscriptions	8.66	0.00
490090 · Credit Card Charges	9,092.11	7,028.91
66900 · Reconciliation Discrepancies	3.00	0.00
<b>Total 49000 · Miscellaneous Expense</b>	<u>13,411.36</u>	<u>10,842.46</u>
<b>500000 · Intergovernmental Services</b>		
500100 · County Clerk Services	4,032.00	4,032.00
510005 · State Auditor	4,794.36	0.00
510010 · PA City Maintenance Services	0.00	6,100.00
530040 · State Sales and B & O Tax	9,559.45	9,249.25
530070 · Clallam County Treas - Prop Tax	323.26	243.26
<b>Total 500000 · Intergovernmental Services</b>	<u>18,709.07</u>	<u>19,624.51</u>
<b>Total 4000000 · Charges for Services</b>	<u>172,066.64</u>	<u>178,640.90</u>
57620 · Operating Costs - Other	1,372.50	0.00
<b>Total 57620 · Operating Costs</b>	<u>628,447.79</u>	<u>617,973.39</u>
<b>5850000 · Nonoperational Expenses</b>		
830020 · Interest Expense	50,536.06	33,426.48
<b>Total 5850000 · Nonoperational Expenses</b>	<u>50,536.06</u>	<u>33,426.48</u>
<b>Total Expense</b>	<u>678,983.85</u>	<u>651,399.87</u>
<b>Net Income</b>	<u>382,706.59</u>	<u>655,582.04</u>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2014

	Dec 14	Budget	Jan - Dec 14	YTD Budget	Annual Budget
<b>Income</b>					
3111000 · Real and Property Taxes	4,216.91	20,000.00	475,311.95	475,000.00	475,000.00
3121000 · Private Harvest Tax	0.00	167.00	0.00	2,000.00	2,000.00
3172000 · Leasehold Excise Tax	1,182.30	417.00	5,028.22	5,000.00	5,000.00
3174000 · Timber Excise Tax	1,393.37	125.00	3,246.79	1,500.00	1,500.00
3417000 · Merchandise Sales					
3417010 · Vending Revenue	32.61	42.00	566.58	500.00	500.00
3417100 · Sale Items - Taxable	473.00	708.00	6,742.00	8,500.00	8,500.00
<b>Total 3417000 · Merchandise Sales</b>	<b>505.61</b>	<b>750.00</b>	<b>7,308.58</b>	<b>9,000.00</b>	<b>9,000.00</b>
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	6,755.75	4,583.00	67,430.50	55,000.00	55,000.00
3473010 · General Admissions - Other	3,327.75	3,958.00	53,301.38	47,600.00	47,600.00
<b>Total 3473010 · General Admissions</b>	<b>10,083.50</b>	<b>8,541.00</b>	<b>120,731.88</b>	<b>102,500.00</b>	<b>102,500.00</b>
3476035 · Swim Instruction	5,402.00	6,250.00	90,122.75	75,000.00	75,000.00
3476040 · Camps and Special Events	41.50	833.00	5,273.00	10,000.00	10,000.00
3476045 · Exercise Classes	5,139.50	5,417.00	69,549.78	65,000.00	65,000.00
<b>Total 3476000 · Admissions</b>	<b>20,666.50</b>	<b>21,041.00</b>	<b>285,677.41</b>	<b>282,500.00</b>	<b>282,500.00</b>
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	1,200.00	667.00	7,552.50	8,000.00	8,000.00
3625062 · Contracted Rental	2,007.08	2,583.00	31,940.34	31,000.00	31,000.00
<b>Total 45030 · Facility Rental</b>	<b>3,207.08</b>	<b>3,250.00</b>	<b>39,492.84</b>	<b>39,000.00</b>	<b>39,000.00</b>
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	253.00	125.00	2,000.78	1,500.00	1,500.00
3624030 · Locker Rental	8.25	83.00	2,217.71	1,000.00	1,000.00
<b>Total 45040 · Miscellaneous Rental</b>	<b>261.25</b>	<b>208.00</b>	<b>4,218.49</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>Total 3620000 · Rental Income</b>	<b>3,468.33</b>	<b>3,458.00</b>	<b>43,711.33</b>	<b>41,500.00</b>	<b>41,500.00</b>
3670000 · DNR - Other than Timber					
3670000 · Direct Public Support	0.00	29.00	182.44	350.00	350.00
3671100 · Individ, Business Contributions	0.00		6,701.00		
<b>Total 3670000 · Direct Public Support</b>	<b>0.00</b>	<b>6,701.00</b>	<b>6,701.00</b>	<b>350.00</b>	<b>350.00</b>
3698100 · Cash Overages and Shortages	0.00		-52.00		
3698000 · Other Miscellaneous Revenue	120.00	208.00	2,215.61	2,500.00	2,500.00
3951030 · Sale of County Timber	51.52	1,500.00	2,315.25	18,000.00	18,000.00



**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2014

	Dec 14	Budget	Jan - Dec 14	YTD Budget	Annual Budget
44800 - Indirect Public Support					
44850 - Grant	0.00	0.00	230,042.86	0.00	0.00
<b>Total 44800 - Indirect Public Support</b>	<b>0.00</b>	<b>0.00</b>	<b>230,042.86</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Income</b>	<b>31,604.54</b>	<b>47,695.00</b>	<b>1,061,689.44</b>	<b>807,350.00</b>	<b>807,350.00</b>
<b>Expense</b>					
57620 - Operating Costs					
100001 - Salaries and Wages					
100000 - Regular Time					
100020 - Lifeguards	9,366.29	8,167.00	117,637.18	98,000.00	98,000.00
100030 - Instructors	1,671.55	3,750.00	44,407.53	45,000.00	45,000.00
100040 - Head Guards	3,997.50	4,583.00	58,214.11	55,000.00	55,000.00
100050 - Supervisors	6,900.00	6,667.00	81,525.00	80,000.00	80,000.00
100060 - Maintenance	1,011.00	1,083.00	12,954.00	13,000.00	13,000.00
100070 - Executive Director	3,750.00	3,750.00	45,000.00	45,000.00	45,000.00
<b>Total 100000 - Regular Time</b>	<b>26,696.34</b>	<b>28,000.00</b>	<b>359,737.82</b>	<b>336,000.00</b>	<b>336,000.00</b>
100080 - Overtime	0.00		0.00	0.00	
100090 - Sick/Vacation Pay	0.00	375.00	0.00	4,500.00	4,500.00
<b>Total 100001 - Salaries and Wages</b>	<b>26,696.34</b>	<b>28,375.00</b>	<b>359,737.82</b>	<b>340,500.00</b>	<b>340,500.00</b>
200000 - Personnel Benefits					
200020 - Benefits	2,002.57	2,000.00	26,744.02	24,000.00	24,000.00
200032 - Cafeteria Plan - Salaried	1,065.00	1,063.00	12,652.50	13,000.00	13,000.00
200040 - Unemployment Compensation	71.30	550.00	3,071.68	6,600.00	6,600.00
200045 - Department of Labor & Industry	2,119.84	1,096.00	13,877.01	13,150.00	13,150.00
<b>Total 200000 - Personnel Benefits</b>	<b>5,258.71</b>	<b>4,729.00</b>	<b>56,345.21</b>	<b>56,750.00</b>	<b>56,750.00</b>
300000 - Supplies					
310000 - Office Supplies					
310010 - Office Supplies	826.96	625.00	6,329.04	7,500.00	7,500.00
310028 - Computer Supplies	34.87		377.62		
<b>Total 310000 - Office Supplies</b>	<b>861.83</b>	<b>625.00</b>	<b>6,706.66</b>	<b>7,500.00</b>	<b>7,500.00</b>
310050 - Program Supplies and Equipment					
310300 - Exercise Classes	0.00	62.00	949.11	750.00	750.00
310310 - Swim Instruction	8.46	150.00	56.96	1,800.00	1,800.00
310320 - Camps and Specials Events	0.00	179.00	1,105.78	2,150.00	2,150.00
<b>Total 310050 - Program Supplies and Equipment</b>	<b>8.46</b>	<b>391.00</b>	<b>2,111.85</b>	<b>4,700.00</b>	<b>4,700.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2014

	Dec 14	Budget	Jan - Dec 14	YTD Budget	Annual Budget
310100 - Maintenance Supplies and Repair					
310026 - Uniforms and Clothing	0.00	167.00	1,081.30	2,000.00	2,000.00
310030 - Pool Chemicals	80.48	1,042.00	10,277.15	12,500.00	12,500.00
310035 - Cleaning & Janitorial Supplies	174.34	583.00	6,655.54	7,000.00	7,000.00
310056 - Lifeguard supplies & equipment	28.73	333.00	1,891.70	4,000.00	4,000.00
310135 - Maintenance Supplies	134.54	708.00	5,061.08	8,500.00	8,500.00
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>418.09</b>	<b>2,833.00</b>	<b>24,966.77</b>	<b>34,000.00</b>	<b>34,000.00</b>
340035 - Items for Resale	474.28	583.00	4,220.80	7,000.00	7,000.00
350010 - Small Tools and Minor Equipment	57.02	208.00	920.54	2,500.00	2,500.00
<b>Total 300000 - Supplies</b>	<b>1,819.68</b>	<b>4,640.00</b>	<b>38,926.62</b>	<b>55,700.00</b>	<b>55,700.00</b>
4000000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	100.00	167.00	2,746.63	2,000.00	2,000.00
410041 - Accounting Services	1,250.00	1,050.00	15,000.00	12,600.00	12,600.00
410071 - Legal Services	52.50	250.00	2,207.50	3,000.00	3,000.00
410020 - Professional Services - Other	209.38		4,839.40		
<b>Total 410020 - Professional Services</b>	<b>1,611.88</b>	<b>1,467.00</b>	<b>24,793.53</b>	<b>17,600.00</b>	<b>17,600.00</b>
420000 - Communications					
420010 - Telephone	100.00	125.00	1,619.20	1,500.00	1,500.00
420020 - Postage, Mailing Service	14.00	67.00	255.73	800.00	800.00
420023 - Website and Internet	50.95		1,214.20		
<b>Total 420000 - Communications</b>	<b>164.95</b>	<b>192.00</b>	<b>3,089.13</b>	<b>2,300.00</b>	<b>2,300.00</b>
430000 - Travel					
430010 - Conference, Convention, Meeting	143.04	250.00	6,278.01	3,000.00	3,000.00
430020 - Travel - Training	0.00	208.00	1,736.07	2,500.00	2,500.00
<b>Total 430000 - Travel</b>	<b>143.04</b>	<b>458.00</b>	<b>8,014.08</b>	<b>5,500.00</b>	<b>5,500.00</b>
440010 - Advertising	0.00	167.00	632.41	2,000.00	2,000.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	165.29	154.00	1,955.92	1,850.00	1,850.00
<b>Total 450000 - Operating Rentals and Leases</b>	<b>165.29</b>	<b>154.00</b>	<b>1,955.92</b>	<b>1,850.00</b>	<b>1,850.00</b>
460030 - Insurance-Property & Liability	0.00	0.00	11,314.00	11,500.00	11,500.00
470090 - Utilities	6,616.59	5,417.00	75,892.39	65,000.00	65,000.00
480000 - Repair and Maint-Contracted					
480010 - Building-Repair and Maintenance	305.69	417.00	9,269.65	5,000.00	5,000.00
480040 - Equipment-Repair & Maintenance	42.80	208.00	4,984.10	2,500.00	2,500.00
480115 - Office Equipment Maintenance	0.00	100.00	0.00	1,200.00	1,200.00
<b>Total 480000 - Repair and Maint-Contracted</b>	<b>348.49</b>	<b>725.00</b>	<b>14,253.75</b>	<b>8,700.00</b>	<b>8,700.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2014

	Dec 14	Budget	Jan - Dec 14	YTD Budget	Annual Budget
49000 - Miscellaneous Expense					
490031 - Print and Copying Service	97.49	62.00	391.56	750.00	750.00
490040 - Memberships and Dues	1,215.00	250.00	3,916.03	3,000.00	3,000.00
490041 - Subscriptions	4.33		8.66		
490090 - Credit Card Charges	829.88	542.00	9,092.11	6,500.00	6,500.00
66900 - Reconciliation Discrepancies	0.00		3.00		
<b>Total 49000 - Miscellaneous Expense</b>	<b>2,146.70</b>	<b>854.00</b>	<b>13,411.36</b>	<b>10,250.00</b>	<b>10,250.00</b>
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	342.00	4,032.00	4,100.00	4,100.00
510005 - State Auditor	0.00	1,700.00	4,794.36	3,490.00	3,400.00
530040 - State Sales and B & O Tax	836.83	792.00	9,559.45	9,500.00	9,500.00
530070 - Cliallam County Treas - Prop Tax	0.00	0.00	323.26	200.00	200.00
<b>Total 500000 - Intergovernmental Services</b>	<b>1,172.83</b>	<b>2,834.00</b>	<b>18,709.07</b>	<b>17,200.00</b>	<b>17,200.00</b>
Total 4000000 - Charges for Services	12,369.77	12,268.00	172,065.64	141,900.00	141,900.00
57620 - Operating Costs - Other	1,372.50		1,372.50		
<b>Total 57620 - Operating Costs</b>	<b>47,517.00</b>	<b>50,012.00</b>	<b>628,447.79</b>	<b>594,850.00</b>	<b>594,850.00</b>
5850000 - Nonoperational Expenses					
830020 - Interest Expense	12,441.03	22,115.00	50,536.06	49,000.00	49,000.00
<b>Total 5850000 - Nonoperational Expenses</b>	<b>12,441.03</b>	<b>22,115.00</b>	<b>50,536.06</b>	<b>49,000.00</b>	<b>49,000.00</b>
<b>Total Expense</b>	<b>59,958.03</b>	<b>72,127.00</b>	<b>678,983.85</b>	<b>643,850.00</b>	<b>643,850.00</b>
<b>Net Income</b>	<b>-28,353.49</b>	<b>-24,432.00</b>	<b>382,705.59</b>	<b>163,500.00</b>	<b>163,500.00</b>