

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160
Port Angeles, Washington

July 25, 2017

3:00 p.m.

COMMISSIONERS

BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH, RANDY JOHNSON

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1a Minutes of June 27, 2017
- 1b Ratification of the July 12, 2017 bill payment in the amount of \$19,909.49
- 1c Resolution 3-2017: Resolution for Debt Capacity Ballot Measure. (Resolution will be provided at meeting)
- 1d Resolution 4-2017: Resolution to Declare Real Property Surplus
- 1e Public Hearing on 2017 Budget Amendment
- 1f Resolution 5-2017: Resolution to Amended 2017 Budget

ITEMS FOR DISCUSSION

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

PUBLIC COMMENT

NEXT MEETING DATE

The next WSMPD meeting will be held on August 22, 2017 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

June 27, 2017

3:00 p.m.

COMMISSIONERS

BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH, RANDY JOHNSON

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Anna Manildi called the meeting to order at 3:00 p.m. Also present were Commissioners Peach, Collins and Kidd.

ACTION TAKEN: CCKm to excuse Commissioner Johnson, CBPs, mc

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CCKm to approve the agenda, CBPs, mc

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

1a Minutes of May 23, 2017

ACTION TAKEN: CCKm to approve, CBPs, mc

1b Ratification of the June 14, 2017 bill payment in the amount of \$22,248.83

ACTION TAKEN: CBPm to approve, CCKs, mc

1c Motion to accept the annexation petition as submitted by 28 registered voters, who are registered within the Crescent School District boundaries (Petition attached)

ACTION TAKEN: CBPm to approve, CCKs, mc

1d Motion to schedule a Public Hearing on annexation at the next regularly scheduled Board of Commissioners meeting on July 25th and direct the District Executive Director to ensure proper notice of the public hearing in accordance with RCW 35.61.260

ACTION TAKEN: CCKm to approve, CBPs, mc

1e Motion to approve Resolution 2-2017, a resolution to accept real property from Phillip and Marcia LaBossiere (attached)

ACTION TAKEN: CCKm to approve, CBPs, mc

1f Motion to approve the Executive Director to execute Addendum #1 to the Facility Use Rental Agreement with the Port Angeles Swim Club (Addendum attached)

ACTION TAKEN: CBPm to approve, CCKs, mc

1g Motion to approve the Executive Director and the District Treasurer to initiate consultations with our municipal bond council (Foster Pepper) and a municipal bond financial advisor.

ACTION TAKEN: CBPm to approve, CCKs, mc

MINUTES for the Meeting of June 27, 2017
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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ITEMS FOR DISCUSSION

2a Executive Director Report:

1. Expansion Update – Steve Burke covered all areas of discussion throughout the previous action items.
2. After School Care Proposal – Steve Burke and Christi Wojnowski proposed the idea of providing an after-school program in the future. There is a demand in the community for these programs, with centers reaching their maximum capacity or currently closing. They discussed the potential benefits of filling that gap by providing a service to children after school.

2b Financial Report

Charlie McClain explained the budget and finance report in detail and answered questions from the board.

2c Staff Report

Christi Wojnowski shared the following:

- Officially on summer schedule – adjustment is going well
- World's Largest Swim lesson as held last week with 20 participants
- Finishing up a session of swim lessons, and starting up an afternoon and morning session two weeks from now.
- Teen Night is Sunday, July 2nd.
- Closed on 4th of July
- Now have two new head guards to add to their strong and team-oriented staff!

2d Advisory Committee Report

Greg Shield shared that the committee discussed the Dry Creek inclusion at their last meeting. He believes providing an after-school program for the community would be a great thing.

PUBLIC COMMENT

None

NEXT MEETING DATE

The next WSMPD meeting will be held on July 25, 2017 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

Anna Manildi adjourned the meeting at 4:16 p.m.

PASSED AND ADOPTED this twenty-fifth of July, 2017

William Shore Memorial Pool District Commissioners

Anna Manildi, President

MINUTES for the Meeting of June 27, 2017
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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ATTEST:

Rachelle Sires, Clerk.

PAYABLE DISBURSEMENTS

District Name William Shore Memorial Pool District

Period Ending: 7/12/17

Date Submitted 7/12/17

Invoice #	Invoice Date	Vendor Name	Total Invoice	Ck#	Amt	Account #	Description
8477	6/30/17	McClain, Crouse	\$ 1,250.00		1,250.00	410041	Accountant
18452	6/30/17	Craig Miller	\$ 1,042.50		1,042.50	410071	Attorney
	7/11/17	Steve Burke	\$ 411.77		411.77	22500	Cafeteria Plan
199588	6/30/17	Olympic Springs	\$ 122.09		122.09	310010	office supplies
97263-92074	6/15/17	City of PA	\$ 9,061.18		9,061.18	470090	Utilities
17446697	6/12/17	Canon	\$ 167.61		167.61	450030	Office Equip Lease
14459	6/15/17	angeles plumbing	\$ 195.17		195.17	480010	building repair & maintenance
696297	6/6/17	Cascade Columbia	\$ 1,388.97		1,388.97	310030	pool chemicals
	6/20/17	James Schultz	\$ 386.09		386.09	22500	Cafeteria Plan
179	6/30/17	Home Guys	\$ 682.92			100060	janitorial
179	6/30/17	Home Guys	\$ 325.20		1,008.12	480010	building repair & maintenance
8026	6/22/17	Olympic Party & Custodial Supplies	\$ 297.73		297.73	310035	janitorial supplies
9941184930	11/30/16	Airgas	\$ 101.84			310030	pool chemicals
9946267719	6/30/17	airgas	\$ 105.76			310030	pool chemicals
9064793653	6/22/17	Airgas	\$ 413.91		621.51	310030	pool chemicals
997794	6/30/17	Pacific Office Equip	\$ 70.13		70.13	480040	Equipment Maintenance
17550	6/30/17	Swains	\$ 120.39		120.39	310135	maintenance supplies
4755	6/30/17	Thurman Supply	\$ 12.16		12.16	310135	maintenance supplies
272663	6/30/17	Sunset Hardware	\$ 24.43		24.43	310135	maintenance supplies
	6/26/17	the Part Works	\$ 180.47		180.47	310135	maintenance supplies
2662152	6/21/17	Wave	\$ 70.00		70.00	420023	website and internet
3509	7/6/17	PA Chamber	\$ 100.00		100.00	490040	Dues
	6/23/17	VISA 1916	\$ 267.63			410030	Rec1
	6/23/17	VISA 1916	\$ 208.88			310010	office supplies
	6/23/17	VISA 1916	\$ 1,000.00			410020	Star Review
	6/23/17	VISA 1916	\$ 4.33			490041	subscriptions
	6/23/17	VISA 1916	\$ 808.59			310056	Lifeguard supplies
	6/23/17	VISA 1916	\$ 28.99			340035	resale
	6/23/17	VISA 1916	\$ 55.79			480040	equip repair & maintenance
	6/23/17	VISA 1916	\$ 19.14		2,393.35	830020	Interest
	6/23/17	VISA 421	\$ 61.55			420023	Website
	6/23/17	VISA 421	\$ 181.30			420010	Telephone
	6/23/17	VISA 421	\$ 26.00			310010	Office
	6/23/17	VISA 421	\$ 270.33			430010	Travel
	6/23/17	VISA 421	\$ 411.96			350010	small tools
	6/23/17	VISA 421	\$ 34.68		985.82	830020	Interest

19,909.49

19,909.49

I do hereby certify
under penalty of

Signature

Date

Signature
Board Ratification:

Date

Randy Johnson

Commissioner

Recused from any bills related to Clallam County

Cherie Kidd

Commissioner

Recused from any bills related to the City of Port Angeles

Bill Peach

Commissioner

Recused from any bills related to Clallam County

Anna Minaldi

Commissioner

Brad Collins

Commissioner

Recused from any bills related to the City of Port Angeles

1d

WILLIAM SHORE MEMORIAL POOL DISTRICT

*225 East Fifth Street
Port Angeles, WA 98362
(360) 417-9767*

COMMISSIONERS

BRAD COLLINS, BILL PEACH, CHERIE KIDD, ANNA MANILDI, RANDY JOHNSON

RESOLUTION 4-2017

A RESOLUTION DECLARING THE REAL PROPERTY IDENTIFIED AS LOT 10, BLOCK J OF THE SECOND ADDITION TO FOUR SEASONS RANCH, ACCORDING TO PLAT THEREOF RECORDED IN VOLUME 5 OF PLATS, PAGE 67, RECORDS OF CLALLAM COUNTY, WASHINGTON AS SURPLUS AND AUTHORIZING THE SELLING OF THE PROPERTY

WHEREAS, the William Shore Pool District ("District") is a Washington municipal corporation, established by the voter in 2009 as a Metropolitan Park District under Ch.36.61 RCW; and

WHEREAS, the District's Board of Commissioners ("Board") is authorized to classify as surplus: any of its real property that is not designated to be used as a park; or recreational purpose; or which serves no useful function; or the Board determines it is to the best interest of the District to do so, pursuant to RCW 35.61.132; and

WHEREAS, the District acquired the real property as an unrestricted gift from Phillip and Marcia LaBossiere, described as Lot 10, Block J of the Second Addition to Four Seasons Ranch, according to Plat thereof recorded in Volume 5 of Plats, page 67, records of Clallam County, Washington ("Property"); and

WHEREAS, the District Board has the statutory authority to dispose of surplus real property gifted to the District without restriction under RCW 35.61.132.

NOW, THEREFORE, BE IT RESOLVED by the William Shore Pool District Board of Commissioners that:

1. The property as identified above is declared surplus by a determination that the Property was received as an unrestricted gift and will not be utilized for any park or recreational purpose.
2. The District's Board has determined it is in the best interest of the District to dispose of the Property.
3. The Executive Director is hereby authorized and directed to sell, transfer and convey the Property in accordance with RCW 35.61.132.

4. The Executive Director is hereby authorized and directed to conduct a public auction, either by sealed or open bid, and to advertise such auction in such manner as he determines most appropriate.
5. The executive director is alternatively authorized to execute a contract with a local realtor to represent the District in the conduct of such auction, and to incur such cost for this representation which he deems appropriate.
6. The Executive Director is authorized to reject all bids which are received. Any bid which the Executive Director proposes to accept shall be subject to approval by the Board, which also reserves the right to reject all bids.

PASSED AND ADOPTED this _____ day of _____, 2017

WSMPD BOARD OF COMMISSIONERS

ATTEST:

Rachelle Sires, Board Clerk

Anna Manildi, President

Hf

WILLIAM SHORE MEMORIAL POOL DISTRICT

*225 East Fifth Street
Port Angeles, WA 98362
(360) 417-9767*

COMMISSIONERS

BRAD COLLINS, BILL PEACH, CHERIE KIDD, ANNA MANILDI, RANDY JOHNSON

RESOLUTION 5-2017

A RESOLUTION TO AMMEND THE 2017 BUDGET

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

1. The District Board of Commissioners approved Resolution No. 05-2016 on November 22, 2016, which approved the annual budget for the William Shore Memorial Pool District for 2016.
2. Executive Director and District Treasurer has determined that a budget amendment needs to be presented to the Board of Commissioners due to the decrease in program revenue and an increase in operational expenses.
3. The Clerk of the Board, in accordance with RCW 84.55.120, gave notice that the Board would have a regular meeting on July 25th, 2016 giving notice of a hearing for the purpose of amending the 2017 annual budget and to give the public opportunity to be heard regarding the proposed 2017 budget amendment.
4. In accordance with RCW 84.55.120, the Board of Commissioners conducted public hearing at the regular meeting on July 25th, 2017, to consider all relevant evidence and testimony regarding the 2017 budget Amendment.
5. The 2017 budget amendment does not exceed the lawful limit of taxation as allowed to be levied by the William Shore Memorial Pool District for the purposes set forth.
6. The increase in expenditures set forth in this budget amendment being the result of a significant increase in the program revenue and is necessary to provide for the safe operation of the William Shore Pool facility and its programs during the 2017 calendar year

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

1. Approve and adopt the 2016 budget amendment to increase the estimated resources in the amount of **\$944,310** and to increase the estimated expenditures in the amount of **\$987,925**.
2. Details of the amended budget are noted in exhibit A attached to and incorporated to this resolution.

3. The Clerk is hereby directed to file a copy of the amended 2017 budget with the Clallam County Auditor, Assessor and Treasurer.

PASSED AND ADOPTED this _____ day of _____, 2017

WSMPD BOARD OF COMMISSIONERS

ATTEST:

Rachelle Sires, Board Clerk

Anna Manildi, President

Exhibit A

2017 BUDGET AMENDMENT

Description	2016 Budget	2016 Amended	2016 Actual	2017 Budget	2017 Amended
OPERATIONAL REVENUE					
Real and Personal Property Tax	\$495,000	\$495,000	\$496,475	\$525,000	\$525,000
Sale of Tax Title Property	\$0	\$0	\$0	\$0	\$0
Total General Property Tax	\$495,000	\$495,000	\$496,475	\$525,000	\$525,000
Leasehold Excise Taxes	\$5,500	\$5,500	\$4,785	\$5,500	\$5,500
Timber/Harvest Excise Tax	\$3,000	\$3,000	\$2,583	\$2,600	\$2,600
Misc/PILT	\$0	\$0	\$49	\$0	\$0
Total Misc. Taxes	\$8,500	\$8,500	\$7,417	\$8,100	\$8,100
Vending Revenue	\$500	\$500	\$458	\$500	\$500
Sales of Taxable Merchandise	\$7,500	\$7,500	\$7,288	\$7,500	\$7,500
Total Sales of Merchandise	\$8,000	\$8,000	\$7,746	\$8,000	\$8,000
Pass Sales	\$68,000	\$86,000	\$85,504	\$88,000	\$71,000
General Admissions	\$54,000	\$63,000	\$64,445	\$65,000	\$56,000
Swim Classes/Instruction	\$85,000	\$88,000	\$93,195	\$90,000	\$90,000
Exercise Classes	\$70,000	\$67,000	\$70,197	\$70,000	\$65,000
Camps and Special Events	\$10,000	\$9,200	\$9,034	\$10,000	\$10,000
Total Recreation Programing	\$287,000	\$313,200	\$322,375	\$323,000	\$292,000
Rentals (Short-Term)	\$7,500	\$10,000	\$11,189	\$12,500	\$12,500
Locker and Equipemnt Rentals	\$4,000	\$5,000	\$5,547	\$5,750	\$5,750
Lease of County Land (DNR Other)	\$250	\$250	\$200	\$0	\$0
Rentals (Contracted)	\$32,500	\$30,000	\$31,635	\$32,500	\$32,500
Total Rentals	\$44,250	\$45,250	\$48,571	\$50,750	\$50,750
Private Gifts (non-gov)	\$0	\$0	\$272	\$0	\$0
Total Gifts from Private Sources	\$0	\$0	\$272	\$0	\$0
Misc. Other	\$1,500	\$500	\$282	\$500	\$500
Total Other Misc. Revenue	\$1,500	\$500	\$282	\$500	\$500
Sale of County Timber	\$5,000	\$22,000	\$36,297	\$20,000	\$20,000
Total Sale of County Timber	\$5,000	\$22,000	\$36,297	\$20,000	\$20,000
TOTAL OPERATIONAL REVENUE	\$849,250	\$892,450	\$919,435	\$935,350	\$904,350
NON-OPERATIONAL REVENUE					
Commerce Energy Grant	\$0	\$0	\$0	\$0	\$0
Total State Grants	\$0	\$0	\$0	\$0	\$0
Opportunity Fund Grant	\$28,500	\$39,960	\$0	\$0	\$39,960
Utility Incentitive Rebate	\$0	\$0	\$0	\$0	\$0
Total Local Gov't Grants/ Payments	\$28,500	\$39,960	\$0	\$0	\$39,960
County Line of Credit	\$0	\$0	\$0	\$0	\$0
Total Other Non-Revenues	\$0	\$0	\$0	\$0	\$0

General Obligation Bond Proceeds	\$0	\$0	\$0	\$0	\$0
LOCAL Loan Proceeds	\$0	\$0	\$0	\$0	\$0
Total Proceeds of Long Term Debt	\$0	\$0	\$0	\$0	\$0
NON OPERATIONAL REVENUE	\$28,500	\$39,960	\$0	\$0	\$39,960
TOTAL REVENUE	\$877,750	\$932,410	\$919,435	\$935,350	\$944,310
Description	2016 Budget	2016 Amended	2016 Actual	2017 Budget	2017 Ammended
OPERATIONAL EXPENSE					
Clerk of the Board	\$5,000	\$1,500	\$1,200	\$1,500	\$1,500
Wages Lifeguard	\$124,000	\$150,000	\$150,696	\$162,000	\$162,000
Wages Instructor	\$45,000	\$51,500	\$49,820	\$53,000	\$53,000
Wages Head Guard	\$58,000	\$64,000	\$63,830	\$67,300	\$67,300
Wages Supervisors	\$82,500	\$94,000	\$95,113	\$94,000	\$105,000
Wages Maintenance/Janitorial	\$14,000	\$16,000	\$15,894	\$17,000	\$17,000
Wages Executive Director	\$46,313	\$47,250	\$47,250	\$47,250	\$47,250
Sick Pay	\$2,500	\$2,800	\$0	\$3,000	\$3,000
Overtime	\$0	\$0	\$0	\$0	\$0
Salaries and Wages Total	\$377,313	\$427,050	\$423,803	\$445,050	\$456,050
Benefits	\$28,000	\$30,000	\$29,787	\$30,000	\$30,000
Cafeteria Plan	\$11,480	\$12,000	\$14,236	\$12,000	\$8,000
Health Plan					\$16,500
Unemployment	\$1,145	\$1,000	\$3,797	\$1,000	\$2,000
Department of L&I	\$16,375	\$17,000	\$11,495	\$17,000	\$12,000
Personnel Benefits Total	\$57,000	\$60,000	\$59,315	\$60,000	\$68,500
Office Supplies					
Office Supplies	\$6,500	\$10,500	\$8,962	\$9,000	\$9,000
Computers and Supplies	\$100	\$1,700	\$68	\$2,000	\$2,000
Program Supplies and Equipment					
Exercise Classes	\$1,000	\$1,000	\$15	\$1,000	\$1,000
Swim Classes/Instruction	\$1,000	\$1,000	\$1,497	\$1,000	\$1,000
Camps and Special Events	\$1,250	\$1,250	\$334	\$500	\$500
Maintenance and Repairs Supplies					
Uniforms and Clothing	\$1,250	\$2,000	\$949	\$2,000	\$2,000
Pool Chemicals	\$15,000	\$11,000	\$11,255	\$12,000	\$12,000
Cleaning and Janitorial Supplies	\$6,500	\$7,200	\$5,881	\$7,200	\$7,200
Lifeguard Supplies and Equip.	\$3,500	\$3,500	\$2,427	\$3,500	\$3,500
Maintenance Supplies	\$5,500	\$2,500	\$2,705	\$2,500	\$2,500
Miscellaneous Supplies					
Supplies Purchased For Inventory/Resale	\$5,000	\$5,400	\$4,927	\$5,000	\$5,000
Small Tools and Minor Equip.	\$750	\$1,000	\$1,040	\$1,000	\$2,400
Supplies Total	\$47,350	\$48,050	\$40,060	\$46,700	\$48,100
Professional Services					

IT/Computer Service	\$3,000	\$5,000	\$2,169	\$5,000	\$5,000
Transaction Services/Rec1	\$3,000	\$3,000	\$4,558	\$3,000	\$3,000
Accounting Services	\$15,000	\$15,000	\$15,000	\$15,600	\$15,600
Legal Services	\$3,500	\$2,000	\$1,480	\$2,500	\$2,500
Communications					
Telephone	\$2,750	\$3,000	\$3,176	\$3,000	\$3,000
Postage and Mailing	\$500	\$500	\$500	\$500	\$500
Website/Internet	\$1,200	\$1,500	\$1,028	\$1,500	\$1,500
Training/Travel					
Training	\$2,600	\$4,400	\$2,982	\$4,600	\$4,600
ED Travel Allowance	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
Travel for Training	\$1,500	\$1,500	\$455	\$1,500	\$1,500
Travel Misc.	\$0	\$0	\$17	\$0	\$0
Advertising					
Program Advertising	\$500	\$700	\$30	\$600	\$600
Rentals and Leases					
Equipment Leases/Rentals	\$2,000	\$2,000	\$2,039	\$2,000	\$2,000
Insurance					
Liability Insurance	\$13,500	\$15,500	\$15,519	\$20,000	\$20,000
Utility					
Electrical/Water/Sewer	\$60,000	\$90,000	\$91,715	\$92,000	\$105,000
Repairs and Maintenance					
Building Repairs	\$9,500	\$20,000	\$18,941	\$16,500	\$16,500
Equipment Repairs	\$5,000	\$1,500	\$4,465	\$1,500	\$30,000
Office/IT Equipment Repairs	\$0		\$0	\$0	\$0
Miscellaneous					
Printing and Copying Supplies	\$500	\$500	\$0	\$500	\$500
Memberships and Dues	\$3,000	\$4,000	\$3,597	\$3,700	\$3,700
Subscriptions	\$0	\$0	\$610	\$0	\$0
Merchant/Credit Card Service Fees	\$8,500	\$11,000	\$10,324	\$11,000	\$11,000
Misc. Service/Discrepancies	\$0	\$0	\$24	\$0	\$0
Intergovernmental Services					
State Auditor	\$0	\$0	\$0	\$5,000	\$5,000
PA City Maintenance Services	\$0	\$0	\$0	\$0	\$0
Clallam County Taxes	\$325	\$375	\$376	\$375	\$375
B&O Tax/Agency	\$10,000	\$12,000	\$11,895	\$12,500	\$12,500
Services Total	\$148,275	\$195,875	\$193,300	\$205,275	\$246,775
OPERATIONAL EXPENSE TOTAL	\$629,938	\$730,975	\$716,478	\$757,025	\$819,425
NON-OPERATIONAL EXPENSE					
Loans and Bonds (interest)	\$40,252	\$40,252	\$38,481	\$35,000	\$35,000
Debt Service Interest Total	\$40,252	\$40,252	\$38,481	\$35,000	\$35,000
TOTAL NON-OPERATIONAL EXPENSE	\$40,252	\$40,252	\$38,481	\$35,000	\$35,000
TOTAL EXPENSE	\$670,190	\$771,227	\$754,959	\$792,025	\$854,425
NET INCOME	\$207,560	\$161,183	\$164,476	\$143,325	\$89,885
Loans and Bonds (principle)	\$89,660	\$90,000	\$90,000	\$131,000	\$131,000
Debt Service Principle Total	\$89,660	\$90,000	\$89,660	\$131,000	\$131,000

Building and Structures	\$48,500	\$45,000	\$57,322	\$10,000	\$2,500
Machinery and Equipment	\$0	\$20,000	\$6,260	\$0	\$0
Capital Outlays Total	\$48,500	\$65,000	\$63,582	\$10,000	\$2,500
TOTAL ASSET OUTLAYS TOTAL	\$138,160	\$155,000	\$153,242	\$141,000	\$133,500
GRAND TOTAL EXPENSE	\$808,350	\$926,227	\$908,201	\$933,025	\$987,925
SURPLUS	\$69,400	\$6,183	\$11,234	\$2,325	-\$43,615
TOTAL ENDING BALANCE	\$277,977	\$214,760	\$219,811	\$222,136	\$176,196

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of June 30, 2017



Certified Public Accountants

Charles S. McClain • charliem@olympen.com

Karen L. Crouse • karenc@olympen.com

Board of Directors

William Shore Memorial Pool District

Management is responsible for the accompanying financial statements of William Shore Memorial Pool District (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities for the six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The budget comparison is presented for supplementary analysis purposes only.

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

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

McClain, Crouse and Co. P.S.

July 12, 2017

William Shore Memorial Pool District
Statements of Financial Position
As of June 30, 2017 and 2016

	Jun 30, 17	Jun 30, 16
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	4,913.52	9,448.68
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	26,656.62	30,505.26
10400 · Cash in Operating Account	18,201.58	17,443.68
10500 · Money Market Account	85,082.95	170,053.15
Total 10150 · Kitsap Bank	129,941.15	218,002.09
Total Checking/Savings	134,954.67	227,550.77
Accounts Receivable		
11300 · Accounts Receivable	6,469.88	5,349.75
Total Accounts Receivable	6,469.88	5,349.75
Other Current Assets		
12001 · Undeposited Funds	240.25	523.75
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	659.10
Total Other Current Assets	1,200.94	1,484.44
Total Current Assets	142,625.49	234,384.96
Fixed Assets		
15000 · Building and Improvements	2,040,566.72	1,989,161.39
16000 · Equipment	47,939.06	41,788.49
Total Fixed Assets	2,088,505.78	2,030,949.88
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
TOTAL ASSETS	2,238,931.27	2,273,134.84
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	16,018.55	13,399.90
Total Accounts Payable	16,018.55	13,399.90
Credit Cards		
21000 · Visa	3,379.17	2,971.36
Total Credit Cards	3,379.17	2,971.36
Other Current Liabilities		
22000 · Wages Payable	14,077.95	14,471.14
22500 · Accrued Cafeteria Plan Liab	4,772.80	8,299.73
23000 · Deferred Compensation Liability	1,716.00	1,666.00
24000 · Payroll Liabilities	4,835.00	8,373.60
24500 · Accrued Sales Tax Liability	5,933.60	7,007.96
26500 · Uncashed old paychecks	1,935.89	1,935.89
Total Other Current Liabilities	33,271.24	41,754.32
Total Current Liabilities	52,668.96	58,125.58

William Shore Memorial Pool District
Statements of Financial Position
As of June 30, 2017 and 2016

	Jun 30, 17	Jun 30, 16
Long Term Liabilities		
27300 · Washington LOCAL I	72,800.11	85,388.21
27310 · Washington LOCAL II	302,175.25	357,344.80
27400 · Kitsap Bank Loan	415,745.95	477,549.70
Total Long Term Liabilities	790,721.31	920,282.71
Total Liabilities	843,390.27	978,408.29
Equity		
32000 · Unrestricted Net Assets	1,355,642.00	1,193,962.08
Net Income	39,899.00	100,764.47
Total Equity	1,395,541.00	1,294,726.55
TOTAL LIABILITIES & EQUITY	2,238,931.27	2,273,134.84

William Shore Memorial Pool District
Statements of Activities
for the six months ended June 30, 2017 and 2016

	Jan - Jun 17	Jan - Jun 16
Income		
3111000 · Real and Property Taxes	300,075.32	280,875.96
3172000 · Leasehold Excise Tax	3,050.05	2,593.12
3174000 · Timber Excise Tax	0.00	1,860.99
3417000 · Merchandise Sales	3,197.84	3,640.34
3470000 · Admissions		
3473010 · General Admissions	57,858.18	77,445.80
3476035 · Swim Instruction	52,121.30	48,028.07
3476040 · Camps and Special Events	6,129.25	3,454.00
3476045 · Exercise Classes	29,275.00	34,089.50
Total 3470000 · Admissions	145,383.73	163,017.37
3620000 · Rental Income		
45030 · Facility Rental	22,773.62	22,406.05
45040 · Miscellaneous Rental	2,321.07	2,686.98
Total 3620000 · Rental Income	25,094.69	25,093.03
3625000 · DNR - Other than Timber	23.15	114.21
3670000 · Direct Public Support	80.00	72.50
3699000 · Other Miscellaneous Revenue	307.90	131.14
3951030 · Sale of County Timber	3,062.34	11,398.12
Total Income	480,275.02	488,796.78
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	600.00	600.00
100020 · Lifeguards	79,505.83	74,997.83
100030 · Instructors	26,604.82	25,467.25
100040 · Head Guards	34,407.55	32,250.49
100050 · Supervisors	49,208.28	47,337.52
100060 · Maintenance	8,715.98	8,411.64
100070 · Executive Director	23,625.00	23,625.00
100000 · Regular Time - Other	0.00	0.00
Total 100000 · Regular Time	222,667.46	212,689.73
Total 100001 · Salaries and Wages	222,667.46	212,689.73
200000 · Personnel Benefits		
200020 · Benefits	14,232.22	14,923.84
200032 · Cafeteria Plan - Salaried	7,284.00	7,096.27
200040 · Unemployment Compensation	1,967.09	2,101.85
200045 · Department of Labor & Industry	5,553.47	5,696.79
Total 200000 · Personnel Benefits	29,036.78	29,818.75
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	3,665.55	4,387.82
310028 · Computer Supplies	897.35	0.00
Total 310000 · Office Supplies	4,562.90	4,387.82
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	677.94	0.00
310310 · Swim Instruction	196.75	607.70
310320 · Camps and Specials Events	16.03	264.08
Total 310050 · Program Supplies and Equipment	890.72	871.78

William Shore Memorial Pool District
Statements of Activities
for the six months ended June 30, 2017 and 2016

	Jan - Jun 17	Jan - Jun 16
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	0.00	50.53
310030 · Pool Chemicals	6,454.73	5,785.66
310035 · Cleaning & Janitorial Supplies	3,762.99	3,574.85
310056 · Lifeguard supplies & equipment	1,738.50	675.27
310135 · Maintenance Supplies	2,156.62	343.98
Total 310100 · Maintenance Supplies and Repair	14,112.84	10,430.29
340035 · Items for Resale	2,225.82	2,694.40
350010 · Small Tools and Minor Equipment	1,717.33	561.85
Total 300000 · Supplies	23,509.61	18,946.14
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	2,606.95	646.10
410030 · Transaction Services (Rec1)	1,799.58	1,700.66
410041 · Accounting Services	7,700.00	7,500.00
410071 · Legal Services	2,055.00	985.00
410020 · Professional Services - Other	1,246.00	275.65
Total 410020 · Professional Services	15,407.53	11,107.41
420000 · Communications		
420010 · Telephone	1,868.84	1,463.42
420020 · Postage, Mailing Service	273.68	118.13
420023 · Website and Internet	593.42	509.03
Total 420000 · Communications	2,735.94	2,090.58
430000 · Travel		
430010 · Conference, Convention, Meeting	2,945.79	3,712.49
430020 · Travel - Training	1,072.00	392.00
Total 430000 · Travel	4,017.79	4,104.49
440010 · Advertising	66.00	30.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	1,005.66	1,005.66
Total 450000 · Operating Rentals and Leases	1,005.66	1,005.66
460030 · Insurance-Property & Liability	19,575.00	15,519.00
470090 · Utilities	58,340.40	46,924.67
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	33,554.88	10,537.99
480040 · Equipment-Repair & Maintenance	448.88	486.66
Total 480000 · Repair and Maint-Contracted	34,003.76	11,024.65
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	505.69	0.00
490040 · Memberships and Dues	1,734.94	2,504.37
490041 · Subscriptions	148.64	12.99
490090 · Credit Card Charges	4,655.81	5,665.55
66900 · Reconciliation Discrepancies	0.00	0.20
Total 49000 · Miscellaneous Expense	7,045.08	8,183.11
500000 · Intergovernmental Services		
530040 · State Sales and B & O Tax	4,231.99	6,526.31
530070 · Clallam County Treas - Prop Tax	429.92	376.60
Total 500000 · Intergovernmental Services	4,661.91	6,902.91
Total 4000000 · Charges for Services	146,859.07	106,892.48

William Shore Memorial Pool District
Statements of Activities
for the six months ended June 30, 2017 and 2016

	Jan - Jun 17	Jan - Jun 16
57620 · Operating Costs - Other	0.00	0.00
Total 57620 · Operating Costs	422,072.92	368,347.10
5850000 · Nonoperational Expenses		
830020 · Interest Expense	18,303.10	19,685.21
Total 5850000 · Nonoperational Expenses	18,303.10	19,685.21
Total Expense	440,376.02	388,032.31
Net Income	<u>39,899.00</u>	<u>100,764.47</u>

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending June 30, 2017

	Jun 17	Budget	Jan - Jun 17	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes					
3172000 · Leasehold Excise Tax	3,602.94	10,000.00	300,075.32	255,000.00	510,000.00
3174000 · Timber Excise Tax	1,310.58	458.00	3,050.05	2,752.00	5,500.00
3417000 · Merchandise Sales	0.00	216.00	0.00	1,304.00	2,600.00
3417010 · Vending Revenue	0.00	42.00	61.36	248.00	500.00
3417100 · Sale Items - Taxable	476.00	625.00	3,136.48	3,750.00	7,500.00
Total 3417000 · Merchandise Sales	476.00	667.00	3,197.84	3,998.00	8,000.00
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales					
3473010 · General Admissions - Other	4,663.50	7,333.00	34,379.00	44,002.00	88,000.00
	4,626.49	5,416.00	23,479.18	32,504.00	65,000.00
Total 3473010 · General Admissions	9,289.99	12,749.00	57,858.18	76,506.00	153,000.00
3476035 · Swim Instruction	12,007.90	7,500.00	52,121.30	45,000.00	90,000.00
3476040 · Camps and Special Events	1,025.50	833.00	6,129.25	5,002.00	10,000.00
3476045 · Exercise Classes	5,075.50	5,833.00	29,275.00	35,002.00	70,000.00
Total 3476000 · Admissions	27,398.89	26,915.00	145,383.73	161,510.00	323,000.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	1,050.00	1,042.00	5,430.00	6,248.00	12,500.00
3625062 · Contracted Rental	1,839.40	2,708.00	17,343.62	16,252.00	32,500.00
Total 45030 · Facility Rental	2,889.40	3,750.00	22,773.62	22,500.00	45,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	450.51	479.00	2,321.07	2,876.00	5,750.00
3624030 · Locker Rental	0.00	0.00	0.00	0.00	0.00
Total 45040 · Miscellaneous Rental	450.51	479.00	2,321.07	2,876.00	5,750.00
Total 3620000 · Rental Income	3,339.91	4,229.00	25,094.69	25,376.00	50,750.00
3625000 · DNR - Other than Timber	0.00	0.00	23.15	0.00	0.00
3670000 · Direct Public Support	0.00	0.00	80.00	0.00	0.00
3671100 · Individ, Business Contributions	0.00	0.00	80.00	0.00	0.00
Total 3670000 · Direct Public Support	0.00	0.00	80.00	0.00	0.00
3699000 · Other Miscellaneous Revenue	307.90	42.00	307.90	248.00	500.00
3951030 · Sale of County Timber	0.00	1,667.00	3,062.34	9,998.00	20,000.00
Total Income	36,436.22	44,194.00	480,275.02	460,186.00	920,350.00

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending June 30, 2017

Expense	Jun 17	Budget	Jan - Jun 17	YTD Budget	Annual Budget
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100010 · Clerk Services	100.00	125.00	600.00	750.00	1,500.00
100020 · Lifeguards	13,376.71	12,500.00	79,505.83	75,000.00	150,000.00
100030 · Instructors	5,215.29	4,333.00	26,604.82	26,000.00	52,000.00
100040 · Head Guards	5,574.89	5,333.00	34,407.55	32,000.00	64,000.00
100050 · Supervisors	8,201.38	7,750.00	49,208.28	46,500.00	93,000.00
100060 · Maintenance	1,387.05	1,333.00	8,715.98	8,000.00	16,000.00
100070 · Executive Director	3,937.50	3,937.50	23,625.00	23,625.00	47,250.00
Total 100000 · Regular Time	37,792.82	35,311.50	222,667.46	211,881.00	423,750.00
100090 · Sick/Vacation Pay	0.00	833.00	0.00	5,002.00	10,000.00
Total 100001 · Salaries and Wages	37,792.82	36,144.50	222,667.46	216,883.00	433,750.00
200000 · Personnel Benefits					
200020 · Benefits	1,322.41	2,500.00	14,232.22	15,000.00	30,000.00
200032 · Cafeteria Plan - Salaried	1,214.00	1,000.00	7,284.00	6,000.00	12,000.00
200040 · Unemployment Compensation	281.43	83.00	1,967.09	502.00	1,000.00
200045 · Department of Labor & Industry	1,012.74	1,417.00	5,553.47	8,498.00	17,000.00
Total 200000 · Personnel Benefits	3,830.58	5,000.00	29,036.78	30,000.00	60,000.00
300000 · Supplies					
310000 · Office Supplies	356.97	917.00	4,562.90	5,498.00	11,000.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	83.00	677.94	502.00	1,000.00
310310 · Swim Instruction	0.00	83.00	196.75	502.00	1,000.00
310320 · Camps and Specials Events	0.00	42.00	16.03	248.00	500.00
Total 310050 · Program Supplies and Equipment	0.00	208.00	890.72	1,252.00	2,500.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	0.00	167.00	0.00	998.00	2,000.00
310030 · Pool Chemicals	1,908.64	1,000.00	6,454.73	6,000.00	12,000.00
310035 · Cleaning and Janitorial Supplies	297.73	600.00	3,762.99	3,600.00	7,200.00
310056 · Lifeguard supplies & equipment	808.59	292.00	1,738.50	1,748.00	3,500.00
310135 · Maintenance Supplies	337.45	208.00	2,156.62	1,252.00	2,500.00
Total 310100 · Maintenance Supplies and Repair	3,352.41	2,267.00	14,112.84	13,598.00	27,200.00

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending June 30, 2017

	Jun 17	Budget	Jan - Jun 17	YTD Budget	Annual Budget
340035 · Items for Resale	28.99	417.00	2,225.82	2,498.00	5,000.00
350010 · Small Tools and Minor Equipment	472.67	83.00	1,717.33	502.00	1,000.00
Total 300000 · Supplies	4,211.04	3,892.00	23,509.61	23,348.00	46,700.00
400000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	0.00	417.00	2,606.95	2,498.00	5,000.00
410030 · Transaction Services (Rec1)	267.63	250.00	1,799.58	1,500.00	3,000.00
410041 · Accounting Services	1,250.00	1,300.00	7,700.00	7,800.00	15,600.00
410071 · Legal Services	1,042.50	208.00	2,055.00	1,252.00	2,500.00
410020 · Professional Services - Other	1,000.00		1,246.00		
Total 410020 · Professional Services	3,560.13	2,175.00	15,407.53	13,050.00	26,100.00
420000 · Communications					
420010 · Telephone	281.30	250.00	1,868.84	1,500.00	3,000.00
420020 · Postage, Mailing Service	0.00	42.00	273.68	248.00	500.00
420023 · Website and Internet	131.55	125.00	593.42	750.00	1,500.00
Total 420000 · Communications	412.85	417.00	2,735.94	2,498.00	5,000.00
430000 · Travel					
430010 · Conference, Convention, Meeting	270.33	383.00	2,945.79	2,302.00	4,600.00
430020 · Travel - Training	0.00	325.00	1,072.00	1,950.00	3,900.00
Total 430000 · Travel	270.33	708.00	4,017.79	4,252.00	8,500.00
440010 · Advertising	0.00	50.00	66.00	300.00	600.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	167.61	167.00	1,005.66	998.00	2,000.00
Total 450000 · Operating Rentals and Leases	167.61	167.00	1,005.66	998.00	2,000.00
460030 · Insurance-Property & Liability					
470090 · Utilities	0.00	0.00	19,575.00	16,000.00	16,000.00
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	520.37	1,375.00	33,554.88	8,250.00	16,500.00
480040 · Equipment-Repair & Maintenance	125.92	125.00	448.88	750.00	1,500.00
Total 480000 · Repair and Maint-Contracted	646.29	1,500.00	34,003.76	9,000.00	18,000.00

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget
for the month ending June 30, 2017

	Jun 17	Budget	Jan - Jun 17	YTD Budget	Annual Budget
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	42.00	505.69	248.00	500.00
490040 · Memberships and Dues	0.00	308.00	1,734.94	1,852.00	3,700.00
490041 · Subscriptions	4.33		148.64		
490090 · Credit Card Charges	853.17	917.00	4,655.81	5,498.00	11,000.00
Total 49000 · Miscellaneous Expense	857.50	1,267.00	7,045.08	7,598.00	15,200.00
50000 · Intergovernmental Services					
510005 · State Auditor	0.00	417.00	0.00	2,498.00	5,000.00
530040 · State Sales and B & O Tax	0.00	1,042.00	4,231.99	6,248.00	12,500.00
530070 · Clallam County Treas - Prop Tax	0.00	0.00	429.92	188.00	375.00
Total 50000 · Intergovernmental Services	0.00	1,459.00	4,661.91	8,934.00	17,875.00
Total 4000000 · Charges for Services	14,975.89	15,410.00	146,859.07	108,628.00	201,275.00
Total 57620 · Operating Costs	60,810.33	60,446.50	422,072.92	378,859.00	741,725.00
5850000 · Nonoperational Expenses					
830020 · Interest Expense	52.06	0.00	18,303.10	17,500.00	35,000.00
Total 5850000 · Nonoperational Expenses	52.06	0.00	18,303.10	17,500.00	35,000.00
Total Expense	60,862.39	60,446.50	440,376.02	396,359.00	776,725.00
Net Income	-24,426.17	-16,252.50	39,899.00	63,827.00	143,625.00