

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

April 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 March 28, 2017
- 1b Ratification of the April 17, 2017 bill payment in the amount of \$42,946.78

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 May 23, 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

March 28, 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 3:05 p.m. Also present were Commissioners Peach, Collins and Johnson. Commissioner Kidd was excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CRJm to approve the agenda with the addition of 1d, CBPs, mc

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

- 1a Minutes of February 28, 2017
ACTION TAKEN: CRJm to approve, CBPs, mc
- 1b Ratification of the March 14, 2017 bill payment in the amount of \$25,340.92
ACTION TAKEN: CBPm to approve, CRJs, mc
- 1c Policy 520 Purchasing (Revised) – Attached
Steven Burke noted that this document was updated to match the laws changed by the Metropolitan Park District.
ACTION TAKEN: CRJm to approve, CBPs, mc
- 1d Credit Card Issuance to Christi Wojnowski in the amount of \$10,000
ACTION TAKEN: CRJm to approve, CBPs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report
 - 1. Craig Miller's report on annexation of additional territory to a Metropolitan Park District- He discussed in thorough the statutes and procedures in regard to the annexation of any additional territory.

Steve Burke shared that after Elizabeth Hogen's appearance at last months meeting, he attended the community meeting in Joyce to discuss with the community leaders the potential of annexing the Crescent School District. If decided to move forward, Steve would like to have an information sheet sent home from Crescent School to reach as many registered voters in order to receive feedback and evaluate the interest level. With the commissioner's approval, Steve will build a timeline and move forward in the process.

MINUTES for the Meeting of March 28, 2017
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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Commissioner Manildi called an executive session for one item of personnel regarding expansion details and one item for negotiation regarding health compensation for employees. Session with last 30 minutes and no action will be taken at conclusion of session. Reconvened at 4:38 p.m.

2b Financial Report
Steve Burke explained the budget and finance report in detail and answered questions from the board.

2c Staff Report
Christi Wojnowski shared the following:

1. Last weekend was the lifeguard class, with 4 newly certified daytime lifeguards. Several other strong lifeguard candidates finish out the class as well, so they have available staff as needed.
2. This past weekend, Christi was in Oregon attending a lifeguard instructor training class with one of their opening head guard's. This now gives them a third qualifying lifeguard instructor.
3. As a lifeguard instructor trainer, Christi was asked by the trainer of the lifeguard instructor class to help co-train with him during the class.
4. Spring break is next week. Along with the extra programs added in, an increase in admissions is expected.

James Shultz shared the following:

1. March cardboard boat races – 22 teams participated.
2. April 15th – Eggstravaganza.
3. April 23rd – National Water Safety Day.

2d Advisory Committee Report
Greg Shields shared that there was no meeting last month. He proposed bringing up the annexation in Joyce during the summer.

PUBLIC COMMENT

None

NEXT MEETING DATE

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

ADJOURNMENT

Anna Manildi adjourned the meeting at 4:39 p.m.

PASSED AND ADOPTED this twenty-fifth of April, 2017

William Shore Memorial Pool District Commissioners

Anna Manildi, President

MINUTES for the Meeting of March 28, 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: 4/17/17

Date Submitted 4/17/17

Invoice #	Invoice Date	Vendor Name	Total Invoice	Clk#	Amt	Account #	Description
7560	3/31/17	McClain, Crouse	\$ 1,250.00		1,250.00	410041	Accountant
18377	3/31/17	Craig Miller & Assoc	\$ 627.50		627.50	410071	Legal
742243	3/31/17	Steve Burke	\$ 200.31		200.31	22500	Cafeteria Plan
	3/10/17	Recreonics	\$ 2,105.68		2,105.68	641010	Equipment Maintenance
	3/16/17	City of PA	\$ 12,235.92		12,235.92	470090	Utilities
17129562	3/13/17	Canon	\$ 167.61		167.61	450030	Office Equip Lease
	3/13/17	Victoria Bower	\$ 184.00		184.00	430000	Travel
15712	2/22/17	Olympic Printers	\$ 6.30		6.30	490031	Print & copying
15834	3/17/17	Olympic Printers	\$ 219.51		219.51	490031	Print & copying
	3/21/17	James Schultz	\$ 310.32		310.32	22500	Cafeteria Plan
35232	4/7/17	Penprint	\$ 204.88		204.88	490031	Print & copying
1566	2/16/17	Clallam County EDC	\$ 250.00		250.00	490040	Memberships and dues
103	3/31/17	Home Guys	\$ 1,105.68		1,105.68	480010	building repair & maintenance
10873	3/31/17	The Part Works	\$ 297.23		297.23	310135	maintenance supplies
199588	3/31/17	Olympic Springs	\$ 58.49		58.49	310010	office supplies
691271	4/3/17	Cascade Columbia Distribution	\$ 759.01		759.01	310030	pool chemicals
7581	4/7/17	Olympic Party & Custodial Supplies	\$ 76.10		76.10	310135	maintenance supplies
7589	4/7/17	Olympic Party & Custodial Supplies	\$ 172.23		172.23	310135	maintenance supplies
37789372	3/21/17	Trane	\$ 487.80		487.80	480040	Equipment Maintenance
9944099040	3/31/17	Airgas	\$ 103.07		103.07	310030	pool chemicals
	3/31/17	Christi Wojnowski	\$ 1,000.00		1,000.00	22500	Cafeteria Plan
992256	3/31/17	Pacific Office Equip	\$ 104.13		104.13	480040	Equipment Maintenance
	3/31/17	Swains	\$ 51.20		51.20	310135	maintenance supplies
	3/31/17	Lincoln St Station	\$ 72.00		72.00	420020	postage and mailing
	3/31/17	Thurman Supply	\$ 128.41		128.41	310135	maintenance supplies
	3/31/17	Olympic Party & Custodial Supplies	\$ 691.74		691.74	310135	maintenance supplies
	3/30/17	Christi Wojnowski	\$ 403.76		403.76	430000	Travel
	3/30/17	Christi Wojnowski	\$ 20.16		20.16	430000	Travel
	3/30/17	Christi Wojnowski	\$ 9.24		9.24	430000	Travel
17-9668	3/27/17	Integrated Systems	\$ 5,979.34		5,979.34	480040	equip repair & maintenance
17-9710	3/27/17	Integrated Systems	\$ 406.50		406.50	480040	equip repair & maintenance
17-9790	3/27/17	Integrated Systems	\$ 1,668.28		1,668.28	480040	equip repair & maintenance
17-9793	3/27/17	Integrated Systems	\$ 5,132.69		5,132.69	480040	equip repair & maintenance
1953469	3/21/17	Wave	\$ 35.00		35.00	420023	website and internet
9061433083	3/17/17	Airgas	\$ 190.18		190.18	310030	pool chemicals
913755390001	3/16/17	Office Depot	\$ 267.22		267.22	310000	office supplies
7477	3/21/17	Olympic Party & Custodial Supplies	\$ 259.83		259.83	310135	maintenance supplies
4331318832	3/21/17	FedEx	\$ 123.00		123.00	420020	postage and mailing
	3/27/17	Laurel Black Design	\$ 1,250.00		1,250.00	585000	capital improvements

	3/24/17	VISA 1916	\$	236.82			410030	
	3/24/17	VISA 1916	\$	888.00			430020	
	3/24/17	VISA 1916	\$	14.52			310010	
	3/24/17	VISA 1916	\$	218.42			340035	
	3/24/17	VISA 1916	\$	749.96			310056	
	3/24/17	VISA 1916	\$	124.38			310010	
	3/24/17	VISA 1916	\$	4.33			49041	
	3/24/17	VISA 1916	\$	80.15			340035	
	3/24/17	VISA 1916	\$	5.95			310010	
	3/24/17	VISA 1916	\$	129.85			340035	
	3/24/17	VISA 1916	\$	113.73			340035	
	3/24/17	VISA 1916	\$	24.00			310010	
	3/24/17	VISA 1916	\$	50.00			410020	
	3/24/17	VISA 1916	\$	107.32	2,747.43		490041	
	3/24/17	VISA 421	\$	15.95			420023	
	3/24/17	VISA 421	\$	81.85			420010	
	3/24/17	VISA 421	\$	68.40			420010	
	3/24/17	VISA 421	\$	43.12			420023	
	3/24/17	VISA 421	\$	80.15			310010	
	3/24/17	VISA 421	\$	108.80			420010	
	3/24/17	VISA 421	\$	18.00			430010	
	3/24/17	VISA 421	\$	26.00			410020	
	3/24/17	VISA 421	\$	41.00			420023	
	3/24/17	VISA 421	\$	38.08			430010	
	3/24/17	VISA 421	\$	68.40			420010	
	3/24/17	VISA 421	\$	168.32			430010	
	3/24/17	VISA 421	\$	15.95			420023	
	3/24/17	VISA 421	\$	162.53			430010	
	3/24/17	VISA 421	\$	111.85			420010	
	3/24/17	VISA 421	\$	235.22			350010	
	3/24/17	VISA 421	\$	68.37			340035	
	3/24/17	VISA 421	\$	70.00			310010	
	3/24/17	VISA 421	\$	18.00			430010	
	3/24/17	VISA 421	\$	145.04	1,585.03		310056	
				42,946.78	42,946.78			

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

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of March 31, 2017



McClain, Crouse & Co, PS

227 W. Eighth Street Port Angeles, WA 98162 • (360) 417-3101 • FAX (360) 457-7415

Certified Public Accountants

Charles S. McClain • charliem@olympen.com

Karen L. Crouse • karenl@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 March 31, 2017 and 2016, and the related statements of activities for the three 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.

April 21, 2017

William Shore Memorial Pool District
Statements of Financial Position
As of March 31, 2017 and 2016

	Mar 31, 17	Mar 31, 16
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	41,041.78	43,727.90
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	9,061.66	9,638.24
10400 · Cash in Operating Account	6,976.84	9,044.50
10500 · Money Market Account	95,072.32	80,045.65
Total 10150 · Kitsap Bank	111,110.82	98,728.39
Total Checking/Savings	152,252.60	142,556.29
Accounts Receivable		
11300 · Accounts Receivable	4,894.94	9,951.75
Total Accounts Receivable	4,894.94	9,951.75
Other Current Assets		
12001 · Undeposited Funds	310.00	144.75
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	659.10
Total Other Current Assets	1,270.69	1,105.44
Total Current Assets	158,418.23	153,613.48
Fixed Assets		
15000 · Building and Improvements	2,037,943.72	1,982,468.09
16000 · Equipment	47,939.06	39,573.38
Total Fixed Assets	2,085,882.78	2,022,041.47
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
TOTAL ASSETS	2,252,101.01	2,183,454.95
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	37,402.10	11,142.17
Total Accounts Payable	37,402.10	11,142.17
Credit Cards		
21000 · Visa	4,332.46	2,097.80
Total Credit Cards	4,332.46	2,097.80
Other Current Liabilities		
22000 · Wages Payable	12,976.35	13,777.49
22500 · Accrued Cafeteria Plan Liab	5,204.75	6,996.11
23000 · Deferred Compensation Liability	1,716.00	1,566.00
24000 · Payroll Liabilities	6,026.40	8,704.18
24500 · Accrued Sales Tax Liability	6,891.71	7,013.12
26500 · Uncashed old paychecks	1,935.89	1,935.89
Total Other Current Liabilities	34,751.10	39,992.79
Total Current Liabilities	76,485.66	53,232.76

William Shore Memorial Pool District
Statements of Financial Position
As of March 31, 2017 and 2016

	Mar 31, 17	Mar 31, 16
Long Term Liabilities		
27300 · Washington LOCAL I	85,388.21	97,451.81
27310 · Washington LOCAL II	357,344.80	374,126.16
27400 · Kitsap Bank Loan	446,896.88	507,712.37
Total Long Term Liabilities	889,629.89	979,290.34
Total Liabilities	966,115.55	1,032,523.10
Equity		
32000 · Unrestricted Net Assets	1,357,175.12	1,193,962.08
Net Income	-71,189.66	-43,030.23
Total Equity	1,285,985.46	1,150,931.85
TOTAL LIABILITIES & EQUITY	2,252,101.01	2,183,454.95

William Shore Memorial Pool District
Statements of Activities
for the three months ended March 31, 2017 and 2016

	Jan - Mar 17	Jan - Mar 16
Income		
3111000 · Real and Property Taxes		
3172000 · Leasehold Excise Tax	59,493.70	51,338.60
3417000 · Merchandise Sales	1,712.45	1,404.61
3417010 · Vending Revenue	37.95	92.32
3417100 · Sale Items - Taxable	1,859.73	1,964.00
Total 3417000 · Merchandise Sales	1,897.68	2,056.32
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	17,988.00	23,046.53
3473010 · General Admissions - Other	10,884.68	14,651.46
Total 3473010 · General Admissions	28,872.68	37,697.99
3476035 · Swim Instruction	23,133.90	23,063.97
3476040 · Camps and Special Events	3,345.25	1,234.75
3476045 · Exercise Classes	15,237.00	16,837.50
Total 3470000 · Admissions	70,588.83	78,834.21
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	2,895.00	3,572.50
3625062 · Contracted Rental	11,735.24	10,808.74
Total 45030 · Facility Rental	14,630.24	14,381.24
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,034.07	1,245.54
3624030 · Locker Rental	0.00	0.00
Total 45040 · Miscellaneous Rental	1,034.07	1,245.54
Total 3620000 · Rental Income	15,664.31	15,626.78
3625000 · DNR - Other than Timber	19.88	49.96
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	0.00	72.50
Total 3670000 · Direct Public Support	0.00	72.50
3699000 · Other Miscellaneous Revenue	0.00	93.00
3951030 · Sale of County Timber	3,062.34	2,047.38
Total Income	152,439.19	151,523.36
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	300.00	300.00
100020 · Lifeguards	37,616.80	37,296.42
100030 · Instructors	11,963.70	11,874.02
100040 · Head Guards	16,913.86	16,193.56
100050 · Supervisors	24,604.14	23,231.28
100060 · Maintenance	1,745.59	4,177.08
100070 · Executive Director	11,812.50	11,812.50
Total 100000 · Regular Time	104,956.59	104,884.86
Total 100001 · Salaries and Wages	104,956.59	104,884.86

William Shore Memorial Pool District
Statements of Activities
for the three months ended March 31, 2017 and 2016

	Jan - Mar 17	Jan - Mar 16
200000 · Personnel Benefits		
200020 · Benefits	7,523.86	7,440.08
200032 · Cafeteria Plan - Salaried	3,642.00	3,504.39
200040 · Unemployment Compensation	1,138.64	1,136.39
200045 · Department of Labor & Industry	2,657.23	2,760.62
Total 200000 · Personnel Benefits	14,961.73	14,841.48
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	2,125.68	1,760.19
Total 310000 · Office Supplies	2,125.68	1,760.19
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	154.00	0.00
310310 · Swim Instruction	0.00	55.75
310320 · Camps and Specials Events	0.00	224.13
310050 · Program Supplies and Equipment - Other	189.80	0.00
Total 310050 · Program Supplies and Equipment	343.80	279.88
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	0.00	1,568.13
310030 · Pool Chemicals	5,580.54	2,562.03
310035 · Cleaning & Janitorial Supplies	0.00	1,703.21
310056 · Lifeguard supplies & equipment	895.00	105.60
310135 · Maintenance Supplies	2,704.63	122.82
310100 · Maintenance Supplies and Repair - Other	1,735.94	0.00
Total 310100 · Maintenance Supplies and Repair	10,916.11	6,061.79
340035 · Items for Resale	1,483.03	1,534.26
350010 · Small Tools and Minor Equipment	1,117.56	108.15
Total 300000 · Supplies	15,986.18	9,744.27
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	1,506.95	300.00
410030 · Transaction Services (Rec1)	406.82	0.00
410041 · Accounting Services	3,950.00	3,750.00
410071 · Legal Services	767.50	175.00
410020 · Professional Services - Other	76.00	1,105.68
Total 410020 · Professional Services	6,707.27	5,330.68
420000 · Communications		
420010 · Telephone	889.55	738.52
420020 · Postage, Mailing Service	223.69	71.13
420023 · Website and Internet	277.97	231.85
Total 420000 · Communications	1,391.21	1,041.50
430000 · Travel		
430010 · Conference, Convention, Meeting	1,813.69	1,144.47
430020 · Travel - Training	1,072.00	610.00
Total 430000 · Travel	2,885.69	1,754.47
440010 · Advertising	651.00	0.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	502.83	502.83
Total 450000 · Operating Rentals and Leases	502.83	502.83
460030 · Insurance-Property & Liability	19,575.00	15,519.00
470090 · Utilities	32,188.24	24,538.70

William Shore Memorial Pool District
Statements of Activities
for the three months ended March 31, 2017 and 2016

	Jan - Mar 17	Jan - Mar 16
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	16,448.81	7,438.03
480040 · Equipment-Repair & Maintenance	232.45	216.87
Total 480000 · Repair and Maint-Contracted	16,681.26	7,654.90
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	300.81	0.00
490040 · Memberships and Dues	1,239.33	2,217.09
490041 · Subscriptions	408.13	4.33
490090 · Credit Card Charges	2,213.17	3,024.60
66900 · Reconciliation Discrepancies	0.00	0.20
Total 49000 · Miscellaneous Expense	4,161.44	5,246.22
500000 · Intergovernmental Services		
530040 · State Sales and B & O Tax	2,556.48	3,256.07
530070 · Clallam County Treas - Prop Tax	429.92	376.60
Total 500000 · Intergovernmental Services	2,986.40	3,632.67
Total 4000000 · Charges for Services	87,730.34	65,220.97
57620 · Operating Costs - Other	0.00	0.00
Total 57620 · Operating Costs	223,634.84	194,691.58
5850000 · Nonoperational Expenses		
830020 · Interest Expense	-5.99	-137.99
Total 5850000 · Nonoperational Expenses	-5.99	-137.99
Total Expense	223,628.85	194,553.59
Net Income	-71,189.66	-43,030.23

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget17
for the month ending March 31, 2017

	Mar 17	Budget	Jan - Mar 17	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes					
3172000 · Leasehold Excise Tax	38,227.01	10,000.00	59,493.70	30,000.00	510,000.00
3174000 · Timber Excise Tax	0.00	458.00	1,712.45	1,374.00	5,500.00
3417000 · Merchandise Sales	0.00	216.00	0.00	648.00	2,600.00
3417010 · Vending Revenue	29.32	42.00	37.95	122.00	500.00
3417100 · Sale Items - Taxable	845.00	625.00	1,859.73	1,875.00	7,500.00
Total 3417000 · Merchandise Sales	874.32	667.00	1,897.68	1,997.00	8,000.00
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	7,035.75	7,333.00	17,988.00	22,003.00	88,000.00
3473010 · General Admissions - Other	3,509.33	5,416.00	10,884.68	16,256.00	65,000.00
Total 3473010 · General Admissions	10,545.08	12,749.00	28,872.68	38,259.00	153,000.00
3476035 · Swim Instruction	11,277.75	7,500.00	23,133.90	22,500.00	90,000.00
3476040 · Camps and Special Events	1,849.00	833.00	3,345.25	2,503.00	10,000.00
3476045 · Exercise Classes	6,129.00	5,833.00	15,237.00	17,503.00	70,000.00
Total 3476000 · Admissions	29,800.83	26,915.00	70,588.83	80,765.00	323,000.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	1,190.50	1,042.00	2,895.00	3,122.00	12,500.00
3625062 · Contracted Rental	2,107.08	2,708.00	11,735.24	8,128.00	32,500.00
Total 45030 · Facility Rental	3,297.58	3,750.00	14,630.24	11,250.00	45,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	338.17	479.00	1,034.07	1,439.00	5,750.00
3624030 · Locker Rental	0.00		0.00		
Total 45040 · Miscellaneous Rental	338.17	479.00	1,034.07	1,439.00	5,750.00
Total 3620000 · Rental Income	3,635.75	4,229.00	15,664.31	12,689.00	50,750.00
3625000 · DNR - Other than Timber	3.27	42.00	19.88	122.00	500.00
3699000 · Other Miscellaneous Revenue	0.00		0.00		
3951030 · Sale of County Timber	2,808.28	1,667.00	3,062.34	4,997.00	20,000.00
Total Income	75,349.46	44,194.00	152,439.19	132,592.00	920,350.00

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget17
for the month ending March 31, 2017

Expense	Mar 17	Budget	Jan - Mar 17	YTD Budget	Annual Budget
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100010 · Clerk Services	100.00	125.00	300.00	375.00	1,500.00
100020 · Lifeguards	12,141.29	12,500.00	37,616.80	37,500.00	150,000.00
100030 · Instructors	4,114.89	4,333.00	11,963.70	13,003.00	52,000.00
100040 · Head Guards	5,748.79	5,333.00	16,913.86	16,003.00	64,000.00
100050 · Supervisors	8,201.38	7,750.00	24,604.14	23,250.00	93,000.00
100060 · Maintenance	569.85	1,333.00	1,745.59	4,003.00	16,000.00
100070 · Executive Director	3,937.50	3,937.50	11,812.50	11,812.50	47,250.00
Total 100000 · Regular Time	34,813.70	35,311.50	104,956.59	105,946.50	423,750.00
100090 · Sick/Vacation Pay	0.00	833.00	0.00	2,503.00	10,000.00
Total 100001 · Salaries and Wages	34,813.70	36,144.50	104,956.59	108,449.50	433,750.00
200000 · Personnel Benefits					
200020 · Benefits	2,480.80	2,500.00	7,523.86	7,500.00	30,000.00
200032 · Cafeteria Plan - Salaried	1,214.00	1,000.00	3,642.00	3,000.00	12,000.00
200040 · Unemployment Compensation	332.33	83.00	1,138.64	253.00	1,000.00
200045 · Department of Labor & Industry	850.45	1,417.00	2,657.23	4,247.00	17,000.00
Total 200000 · Personnel Benefits	4,877.58	5,000.00	14,961.73	15,000.00	60,000.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	644.71	750.00	2,125.68	2,250.00	9,000.00
310028 · Computer Supplies	0.00	167.00	0.00	497.00	2,000.00
Total 310000 · Office Supplies	644.71	917.00	2,125.68	2,747.00	11,000.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	83.00	154.00	253.00	1,000.00
310310 · Swim Instruction	0.00	83.00	0.00	253.00	1,000.00
310320 · Camps and Specials Events	0.00	42.00	0.00	122.00	500.00
310050 · Program Supplies and Equipment - Other	0.00		189.80		
Total 310050 · Program Supplies and Equipment	0.00	208.00	343.80	628.00	2,500.00