

# **AGENDA**

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

**Clallam County Courthouse, Room 160**

**Port Angeles, Washington**

**June 28, 2016**

**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 Minutes of May 24, 2016
- 1b Ratification of the June 15, 2016 bill payment in the amount of \$17,996.40
- 1c Draft MOU between the WSMPD and Peninsula Behavioral Health
- 1d Draft MOU between the WSMPD and Clallam County

### **ITEMS FOR DISCUSSION**

- 2a Executive Director Report
  - 1. Utility Use Analysis (Attached)
- 2b Financial Report
- 2c Staff Report
- 2d Advisory Committee Report

### **PUBLIC COMMENT**

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on July 26, 2016 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

### **ADJOURNMENT**

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1a

# MINUTES

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 24, 2016

3:00 p.m.

### COMMISSIONERS

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

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

Commissioner Brad Collins called the meeting to order at 3:00 p.m. Also present were Commissioners Chapman and Kidd.

**ACTION TAKEN:** CCKm to excuse Commissioners Manildi and Peach, CMCs, mc

#### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

**ACTION TAKEN:** CMCm to approve the agenda as presented, CCKs, mc

#### PUBLIC COMMENT – Agenda Items Only

None

#### ACTION ITEMS

1a Minutes of April 26, 2016

**ACTION TAKEN:** CCKm to approve, CMCs, mc

1b Ratification of the May 18, 2016 bill payment in the amount of \$32,062.05

**ACTION TAKEN:** CMCm to approve, CCKs, mc

#### ITEMS FOR DISCUSSION

2a Executive Director Report

- Steve Burke discussed a few highlights from the revenue page.
  - a. Right in line with taxes from 2015-2016
  - b. Difference in admissions: 2015- 80,000 (including closure), 2014- 99,000, 2016- 109,000
  - c. Total income: 2016- \$368,000, 2014- \$354,000
  - d. Commissioners expressed some concern on budget previously. Steve explained they are currently 6% over budgeted income and, although they are 14% over budgeted expenses, those expenses will be reduced as capital plan costs for architects are moved out to reflect the operating costs instead. They are being conservative where possible and planning for potential expenses that come their way.
  - e. Roughly 30-40% higher revenue per square foot compared to other facilities.
  - f. Currently over budget on utilities: April- 84,000 kilowatt hours. 2014- 118,000 kilowatt hours. Consistently paying \$1,000 more than 2014 in miscellaneous fees due to CSO and the waste water amount.
- Steven Burke discussed the potential of the Waste Water Fee Relief – due to 500 gallons a day being evaporated. Commissioner Collins suggested bringing a case to the city.
- Explained details and answered questions of the two possible versions for the building expansion.

**MINUTES for the Meeting of May 24, 2016**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
**Page 2**

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:

- Jefferson 2<sup>nd</sup> and 4<sup>th</sup> grade swim lessons going on currently. They will be finishing up the first and second week of June.
- 6 seasonal employees returning, 3 more swim instructors joining. Lifeguard and swim instructor training will be taking place next month.
- Summer schedule is planned.

2d Advisory Committee Report

Greg Shield shared that at the last advisory committee meeting they discussed bathroom and locker room details. He discussed the difference in opinions of having a universal locker room vs. creating larger men and women locker rooms. He wants the change to be convenient for everyone.

**PUBLIC COMMENT**

None

**NEXT MEETING DATE**

The next WSMPD meeting will be held on June 28, 2016 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

**ADJOURNMENT**

Brad Collins adjourned the meeting at 4:02 p.m.

PASSED AND ADOPTED this twenty-eighth of June, 2016

William Shore Memorial Pool District Commissioners

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Brad Collins, President

ATTEST:

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Rachelle Sires, Clerk.

PAYABLE DISBURSEMENTS.

District Name William Shore Memorial Pool District  
 Period Ending: 6/15/16  
 Date Submitted 6/15/16

Invoice #	Invoice Date	Vendor Name	Total Invoice	Ck#	Amt	Account #	Description
	5/31/16	McClain	\$ 1,250.00		1,250.00	410041	Accountant
	5/24/16	VISA1916	\$ 284.86			410020	Prof Services
	5/24/16	VISA1916	\$ 182.68			310056	Lifeguard Supplies
	5/24/16	VISA1916	\$ 931.97			340035	Resale
	5/24/16	VISA1916	\$ 4.33			490041	Subscription
	5/24/16	VISA1916	\$ 47.00			420020	Postage
	5/24/16	VISA1916	\$ 400.98			310010	Office Supplies
	5/24/16	VISA1916	\$ 365.06	3459	2,216.88	430010	Conference
	5/24/16	VISA0421	\$ 55.95			420023	Internet
	5/24/16	VISA0421	\$ 216.39			310010	Office Supplies
	5/24/16	VISA0421	\$ 2,215.11			16000	Pump
	5/24/16	VISA0421	\$ 284.58			350010	Tools
	5/24/16	VISA0421	\$ 70.90			420010	Telephone
199588	5/31/16	Olympic Springs	\$ 347.46	3452	3,190.39	430010	Travel
667454	5/11/16	Cascade Columbia	\$ 85.79	3470	85.79	310010	Office Supplies
5870	5/20/16	Olympic Party & Custodial Supplies	\$ 770.12	3456	770.12	310030	Pool Chemicals
5942	6/3/16	Olympic Party & Custodial Supplies	\$ 406.80	3460	406.80	310035	Janitorial Supplies
97263-92074	6/9/16	City of Port Angeles	\$ 165.48	3467	165.48	310035	Janitorial Supplies
19850	5/31/16	Wave	\$ 7,110.89	3473	7,110.89	470090	Utilities
2013720	5/24/16	Albright	\$ 35.00	3462	35.00	420023	Internet
4755	5/31/16	Thurmans	\$ 100.00	3458	100.00	410013	Network Service
9936869090	5/31/16	Alrgas	\$ 9.65	3464	9.65	480010	Bldg Maint
9051847200	5/27/16	Alrgas	\$ 101.84	3471	101.84	310030	Pool Chemicals
16098663	5/13/16	Canon	\$ 148.81	3468	148.81	310030	Pool Chemicals
123923	6/7/16	POE	\$ 167.61	3453	167.61	450030	Equip Rent
973307	5/31/16	POE	\$ 102.98	3469	102.98	480040	Equip Maint
20860	5/12/16	Ciallam County Dept of Health	\$ 33.66	3465	33.66	480040	Equip Maint
17550	5/31/16	Swains	\$ 276.00	3457	276.00	480010	Bldg Maint
12793	6/1/16	TMI Sustainable Aqua	\$ 17.86	3463	17.86	480010	Bldg Maint
76	6/12/16	Home Guys	\$ 445.93	3466	445.93	480010	Bldg Maint
	5/31/16	James Schultz	\$ 829.26	3472	829.26	100060	Maintenance
	5/31/16	Cherie Kidd	\$ 277.38	3454	277.38	22500	Cafeteria Plan
	5/31/16	Christie Wojnowski	\$ 189.19	3455	189.19	430010	Travel
			\$ 64.88	3461	64.88	22500	Cafeteria Plan
			\$ 17,996.40				
			\$ 0.00				
			\$ 17,996.40				

17,996.40

0.00

17,996.40

I do hereby certify  
under penalty of

Signature

Signature  
Board Ratification:

Michael C. Chapman

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

Date

Date

1c

**MEMORANDUM OF UNDERSTANDING REGARDING  
205 EAST 5<sup>TH</sup> STREET  
PORT ANGELES, WASHINGTON**

This Memorandum of Understanding ("MOU") is entered into between the William Shore Memorial Pool District ("District") and Peninsula Behavioral Health ("PBH"), to permit the parties to conduct further studies in regard to possible acquisition by the District of property currently used by PBH.

**RECITALS**

1. PBH currently leases property located at 205 East 5<sup>th</sup> Street, Port Angeles, Washington (the "Property") from its owner, Clallam County, for the operation of the Horizon Center.
2. PBH is willing to consider consolidating its services at another location.
3. The District is considering acquisition of the Property for possible expansion of its adjacent facility.
4. The District and PBH desire to enter into an MOU in order to memorialize the agreement between the parties to proceed further with feasibility plans for the District to acquire and develop the Property and for PBH to explore relocating its services to an acceptable location.

**TERMS**

1. **Terms:** The parties mutually agreed upon the following basic terms and conditions to be included in an agreement for the District to acquire the Property and PBH to relocate:
  - a. PBH will vacate the Property at a time mutually agreed upon.
  - b. Prior to PBH vacating the Property, the District will pay for necessary renovation improvements to a PBH facility that will house the relocated Horizon Center.
  - c. The District will also pay reasonable relocation costs for moving the Horizon Center to its new location.
  - d. PBH will terminate its interest as tenant of the Property, in conjunction with a termination by Clallam County of its interest as landlord.
  - e. This MOU shall be terminable by either party, without cause, upon ten (10) days' notice to the other party.

2. **Interpretation:** In interpreting this MOU, it shall be deemed that it was prepared jointly by the Parties with full access to legal counsel of their own. No ambiguity shall be resolved against any party on the premise that it or its attorneys were solely responsible for drafting this MOU or any provision thereof.
3. **Severability:** The unenforceability, invalidity or illegality of any provision(s) of this MOU shall not render the other provisions unenforceable, invalid, or illegal.
4. **Integration:** This MOU represents the entire understanding of the Parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding, promises or representations with respect to those matters covered hereunder. This MOU may not be modified or altered except in writing signed by both parties hereto. This is an integrated document.
5. **Counterparts:** This MOU may be executed in counterparts, each of which shall constitute an original and all of which shall constitute one agreement.

**IN WITNESS THEREOF**, the parties hereto have executed this Memorandum of Understanding on the date written below:

**William Shore Memorial Pool District**

**Peninsula Behavioral Health**

By: \_\_\_\_\_  
 Brad Collins, President  
 Board of Commissioners  
 William Shore Memorial Pool District

By: \_\_\_\_\_  
 Peter O. Casey, LICSW  
 Executive Director  
 Peninsula Behavioral Health

Date: \_\_\_\_\_

Date: \_\_\_\_\_

1d

**MEMORANDUM OF UNDERSTANDING REGARDING  
205 EAST 5<sup>TH</sup> STREET  
PORT ANGELES, WASHINGTON**

This Memorandum of Understanding ("MOU") is entered into between Clallam County, ("County") and the William Shore Memorial Pool District ("District") regarding the District's interest in using County property located at 205 East 5<sup>th</sup> Street, Port Angeles, Washington ("Property"), for the expansion of William Shore Memorial Pool. The Property is currently leased by the County to Peninsula Behavioral Health ("PBH"). The purpose of this MOU is to set forth the current intent of the parties with respect to the general terms and conditions to be included in either a long term lease or transfer of the property from the County to the District.

**RECITALS**

1. The County currently is the owner of the Property.
2. PBH currently has a long-term lease agreement with the County to utilize the property and buildings to provide services of the Horizon Center.
3. PBH has agreed in an MOU with the District to circumstances under which it would relocate its facilities to PBH location.
4. The District is considering the Property for possible expansion of its adjacent facility.
5. The District and the County desire to enter into this MOU in order to memorialize the general terms and conditions for a long term lease agreement or a transfer of the property between the Parties, which would allow the District to proceed with feasibility plans for acquisition and development of the Property.

**TERMS**

1. **Terms:** The parties have mutually agreed upon the following terms and conditions to be included in an agreement for the District to acquire the property from the County:
  - a. The District will enter into an agreement with PBH by which PBH agrees to terminate its leasehold interest in the property.
  - b. Upon termination of that lease by PBH, the County would also terminate its interest in that lease.
  - c. The District would then enter into a long term lease of the Property from the County or;



- d. The District would acquire the Property from the County.
  - e. This MOU shall be terminable by either party, without cause, upon ten (10) days' notice to the other party.
2. **Laws:** This MOU shall be governed by the laws of the State of Washington.
  3. **Interpretation:** In interpreting this MOU, it shall be deemed that it was prepared jointly by the Parties with full access to legal counsel of their own. No ambiguity shall be resolved against any party on the premise that it or its attorneys were solely responsible for drafting this MOU or any provision thereof.
  4. **Severability:** The unenforceability, invalidity or illegality of any provision(s) of this MOU shall not render the other provisions unenforceable, invalid, or illegal.
  5. **Integration:** This MOU represents the entire understanding of the Parties as to those matters contained herein, and supersedes and cancels any prior oral or written understanding, promises or representations with respect to those matters covered hereunder. This MOU may not be modified or altered except in writing signed by both parties hereto. This is an integrated document.
  6. **Counterparts:** This MOU may be executed in counterparts, each of which shall constitute an original and all of which shall constitute one agreement.

**IN WITNESS THEREOF**, the parties hereto have executed this Memorandum of Understanding on the date written below:

"District"  
**William Shore Memorial Pool District**

"County"  
**Clallam County**

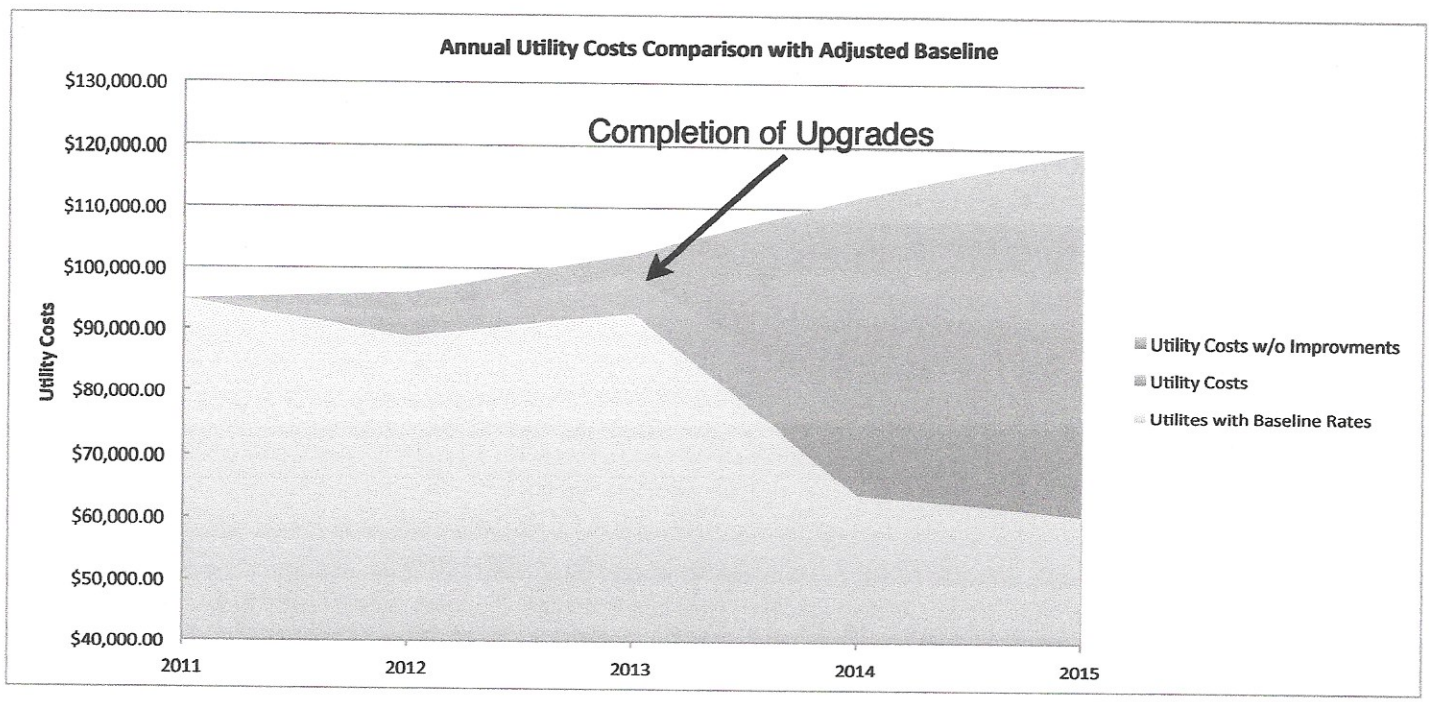
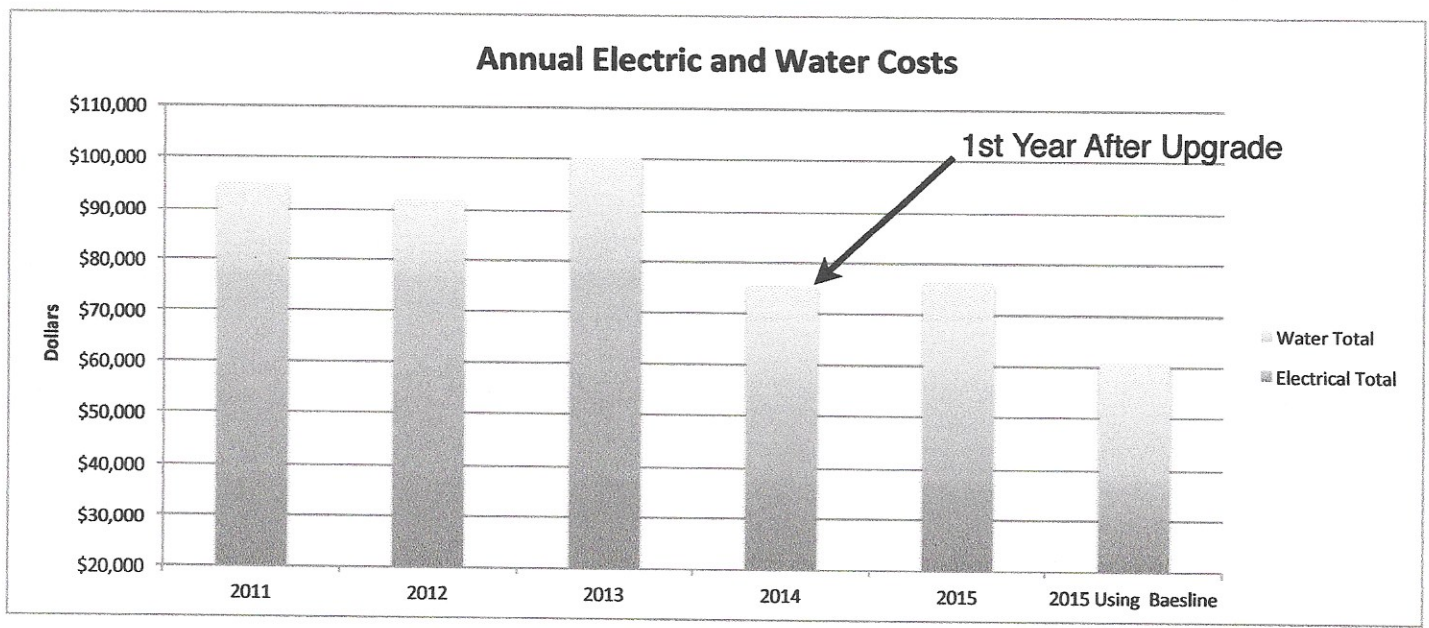
By: \_\_\_\_\_  
 Brad Collins, President  
 Board of Commissioners  
 William Shore Memorial Pool District

By: \_\_\_\_\_  
 Mike Chapman, President  
 Board of Commissioners  
 Clallam County

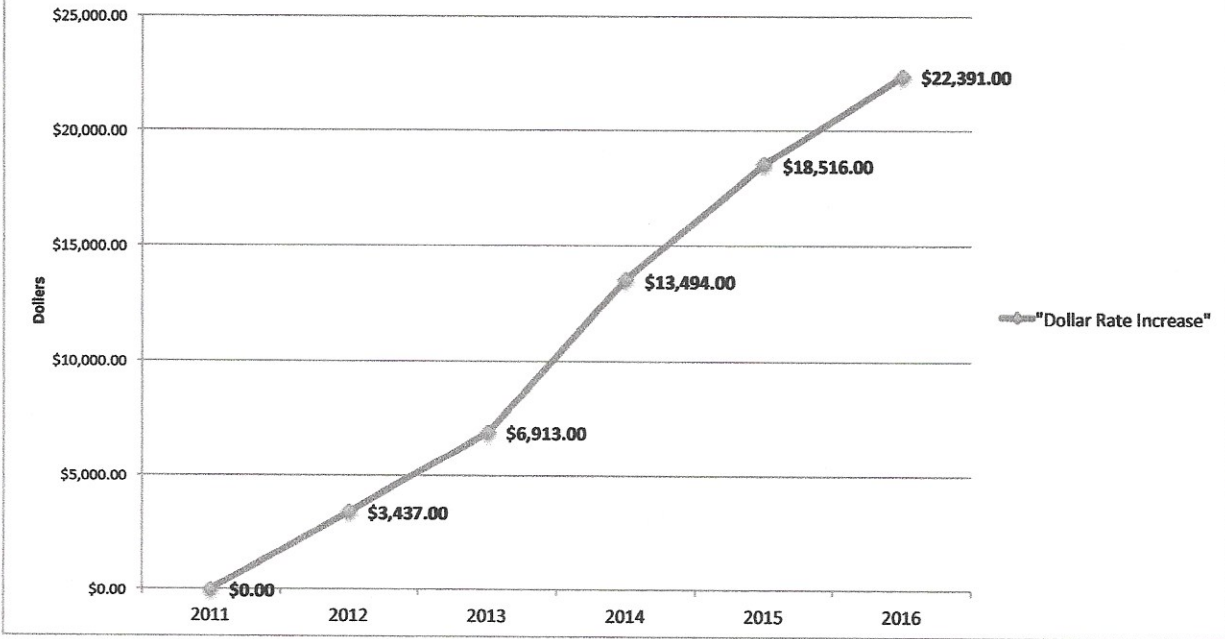
Date: \_\_\_\_\_

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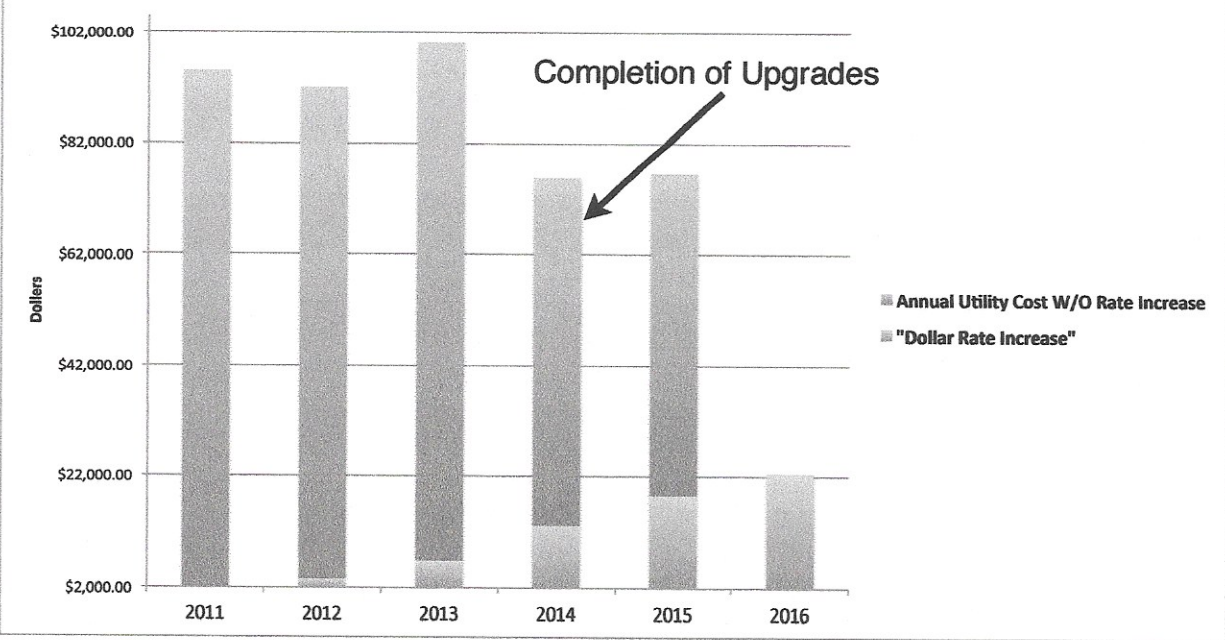
# Utility Consumption Analysis



**Cumulative Utility Rate Increase in Dollars**



**Cumulative Utility Rate Increase in Dollars**



**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

*As of May 31, 2016*



Certified Public Accountants

Charles S. McClain • charliem@olympen.com

Karen L. Crouse • karenc@olympen.com

## 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 May 31, 2016 and 2015 and the related Statements of Activities for the five months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

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

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

Management has elected to omit substantially all of the disclosures 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.  
June 22, 2016

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of May 31, 2016 and 2015

	May 31, 16	May 31, 15
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
10000 · County Fund Balance	46,658.88	30,867.76
10100 · Cash in TIII	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	8,434.32	28,043.78
10400 · Cash in Operating Account	9,192.67	12,984.64
10500 · Money Market Account	170,049.65	140,020.33
<b>Total 10150 · Kitsap Bank</b>	<b>187,876.64</b>	<b>181,048.75</b>
<b>Total Checking/Savings</b>	<b>234,435.52</b>	<b>212,016.51</b>
<b>Accounts Receivable</b>		
11300 · Accounts Receivable	6,156.08	6,941.70
<b>Total Accounts Receivable</b>	<b>6,156.08</b>	<b>6,941.70</b>
<b>Other Current Assets</b>		
12001 · Undeposited Funds	413.25	864.00
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	659.10
<b>Total Other Current Assets</b>	<b>1,373.94</b>	<b>1,824.69</b>
<b>Total Current Assets</b>	<b>241,965.54</b>	<b>220,782.90</b>
<b>Fixed Assets</b>		
15000 · Building and Improvements	1,979,371.19	1,968,015.20
16000 · Equipment	41,788.49	39,573.38
<b>Total Fixed Assets</b>	<b>2,021,159.68</b>	<b>2,007,588.58</b>
<b>Other Assets</b>		
18600 · Bond Expense	7,800.00	7,800.00
<b>Total Other Assets</b>	<b>7,800.00</b>	<b>7,800.00</b>
<b>TOTAL ASSETS</b>	<b>2,270,925.22</b>	<b>2,236,171.48</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 · Accounts Payable	3,934.59	14,961.19
<b>Total Accounts Payable</b>	<b>3,934.59</b>	<b>14,961.19</b>
<b>Credit Cards</b>		
21000 · Visa	5,342.27	-1,996.26
<b>Total Credit Cards</b>	<b>5,342.27</b>	<b>-1,996.26</b>
<b>Other Current Liabilities</b>		
22000 · Wages Payable	13,906.18	12,650.52
22500 · Accrued Cafeteria Plan Liab	8,011.17	9,581.59
23000 · Deferred Compensation Liability	1,666.00	858.00
24000 · Payroll Liabilities	6,699.91	7,022.06
24500 · Accrued Sales Tax Liability	5,933.60	6,627.59
26500 · Uncashed old paychecks	1,935.89	1,422.87
<b>Total Other Current Liabilities</b>	<b>38,152.75</b>	<b>38,162.63</b>
<b>Total Current Liabilities</b>	<b>47,429.61</b>	<b>51,127.56</b>

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
 As of May 31, 2016 and 2015

	<u>May 31, 16</u>	<u>May 31, 15</u>
<b>Long Term Liabilities</b>		
27300 · Washington LOCAL I	85,388.21	97,451.81
27310 · Washington LOCAL II	357,344.80	374,126.16
27400 · Kitsap Bank Loan	477,549.70	537,392.74
<b>Total Long Term Liabilities</b>	<u>920,282.71</u>	<u>1,008,970.71</u>
<b>Total Liabilities</b>	967,712.32	1,060,098.27
<b>Equity</b>		
32000 · Unrestricted Net Assets	1,193,962.08	1,083,954.01
Net Income	109,250.82	92,119.20
<b>Total Equity</b>	<u>1,303,212.90</u>	<u>1,176,073.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,270,925.22</u></u>	<u><u>2,236,171.48</u></u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the five months ended May 31, 2016 and 2015

	Jan - May 16	Jan - May 15
<b>Income</b>		
3111000 · Real and Property Taxes	277,899.30	267,779.48
3172000 · Leasehold Excise Tax	1,435.65	1,529.38
3174000 · Timber Excise Tax	0.00	9.88
3417000 · Merchandise Sales		
3417010 · Vending Revenue	176.29	117.86
3417100 · Sale Items - Taxable	2,950.50	3,101.00
<b>Total 3417000 · Merchandise Sales</b>	<b>3,126.79</b>	<b>3,218.86</b>
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	39,297.78	26,839.25
3473010 · General Admissions - Other	25,029.46	17,648.25
<b>Total 3473010 · General Admissions</b>	<b>64,327.24</b>	<b>44,487.50</b>
3476035 · Swim Instruction	36,690.72	31,354.75
3476040 · Camps and Special Events	2,286.50	2,104.75
3476045 · Exercise Classes	27,925.50	25,679.05
<b>Total 3470000 · Admissions</b>	<b>131,229.96</b>	<b>103,626.05</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	5,068.75	2,684.25
3625062 · Contracted Rental	15,012.90	12,600.84
<b>Total 45030 · Facility Rental</b>	<b>20,081.65</b>	<b>15,285.09</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	2,178.54	1,589.50
<b>Total 45040 · Miscellaneous Rental</b>	<b>2,178.54</b>	<b>1,589.50</b>
<b>Total 3620000 · Rental Income</b>	<b>22,260.19</b>	<b>16,874.59</b>
3625000 · DNR - Other than Timber	60.98	69.83
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	72.50	0.00
<b>Total 3670000 · Direct Public Support</b>	<b>72.50</b>	<b>0.00</b>
3699000 · Other Miscellaneous Revenue	93.00	0.00
3951030 · Sale of County Timber	7,997.87	5.83
<b>Total Income</b>	<b>444,176.24</b>	<b>393,113.90</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	500.00	0.00
100020 · Lifeguards	62,196.37	47,710.89
100030 · Instructors	20,699.12	16,785.23
100040 · Head Guards	26,961.11	18,881.40
100050 · Supervisors	39,375.02	41,648.17
100060 · Maintenance	6,829.20	5,937.75
100070 · Executive Director	19,687.50	19,687.50
<b>Total 100000 · Regular Time</b>	<b>176,248.32</b>	<b>150,650.94</b>
<b>Total 100001 · Salaries and Wages</b>	<b>176,248.32</b>	<b>150,650.94</b>



**William Shore Memorial Pool District**  
**Statements of Activities**  
for the five months ended May 31, 2016 and 2015

	<u>Jan - May 16</u>	<u>Jan - May 15</u>
<b>200000 · Personnel Benefits</b>		
200020 · Benefits	12,412.73	11,097.94
200032 · Cafeteria Plan - Salaried	5,906.27	5,591.25
200040 · Unemployment Compensation	1,793.58	1,148.62
200045 · Department of Labor & Industry	4,737.24	5,132.92
<b>Total 200000 · Personnel Benefits</b>	<u>24,849.82</u>	<u>22,970.73</u>
<b>300000 · Supplies</b>		
310000 · Office Supplies		
310010 · Office Supplies	3,122.86	3,600.54
<b>Total 310000 · Office Supplies</b>	<u>3,122.86</u>	<u>3,600.54</u>
310050 · Program Supplies and Equipment		
310310 · Swim Instruction	517.74	0.00
310320 · Camps and Specials Events	224.13	0.00
<b>Total 310050 · Program Supplies and Equipment</b>	<u>741.87</u>	<u>0.00</u>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	50.53	528.65
310030 · Pool Chemicals	4,789.82	8,804.26
310035 · Cleaning & Janitorial Supplies	2,907.43	2,442.60
310056 · Lifeguard supplies & equipment	288.28	2,093.79
310135 · Maintenance Supplies	207.83	1,456.25
<b>Total 310100 · Maintenance Supplies and Repair</b>	<u>8,243.89</u>	<u>15,325.55</u>
340035 · Items for Resale	2,466.23	2,656.46
350010 · Small Tools and Minor Equipment	489.50	0.00
<b>Total 300000 · Supplies</b>	<u>15,064.35</u>	<u>21,582.55</u>
<b>4000000 · Charges for Services</b>		
410020 · Professional Services		
410013 · Network/Computer Service	500.00	750.00
410041 · Accounting Services	6,250.00	6,250.00
410071 · Legal Services	735.00	1,005.00
410020 · Professional Services - Other	8,118.76	1,913.25
<b>Total 410020 · Professional Services</b>	<u>15,603.76</u>	<u>9,918.25</u>
420000 · Communications		
420010 · Telephone	1,296.52	1,170.48
420020 · Postage, Mailing Service	118.13	173.71
420023 · Website and Internet	418.08	707.71
<b>Total 420000 · Communications</b>	<u>1,832.73</u>	<u>2,051.90</u>
430000 · Travel		
430010 · Conference, Convention, Meeting	3,386.04	3,055.56
430020 · Travel - Training	392.00	78.39
<b>Total 430000 · Travel</b>	<u>3,778.04</u>	<u>3,133.95</u>
440010 · Advertising	0.00	171.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	838.05	826.45
<b>Total 450000 · Operating Rentals and Leases</b>	<u>838.05</u>	<u>826.45</u>
460030 · Insurance-Property & Liability	15,319.00	13,155.00
470090 · Utilities	39,813.78	33,699.83
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	9,284.35	8,680.55
480040 · Equipment-Repair & Maintenance	307.17	1,951.21
<b>Total 480000 · Repair and Maint-Contracted</b>	<u>9,591.52</u>	<u>10,631.76</u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the five months ended May 31, 2016 and 2015

	<u>Jan - May 16</u>	<u>Jan - May 15</u>
49000 · Miscellaneous Expense		
490040 · Memberships and Dues	2,493.09	922.00
490041 · Subscriptions	8.66	129.52
490090 · Credit Card Charges	4,855.29	3,496.09
66900 · Reconciliation Discrepancies	0.20	10.00
<b>Total 49000 · Miscellaneous Expense</b>	<u>7,357.24</u>	<u>4,557.61</u>
500000 · Intergovernmental Services		
500100 · County Clerk Services	0.00	2,000.00
530040 · State Sales and B & O Tax	4,563.42	3,693.79
530050 · External Taxes/Operating Assess	0.00	323.26
530070 · Ciallam County Treas - Prop Tax	376.60	0.00
<b>Total 500000 · Intergovernmental Services</b>	<u>4,940.02</u>	<u>6,017.05</u>
<b>Total 4000000 · Charges for Services</b>	<u>99,074.14</u>	<u>84,162.80</u>
57620 · Operating Costs - Other	0.00	0.00
<b>Total 57620 · Operating Costs</b>	<u>315,236.63</u>	<u>279,367.02</u>
5850000 · Nonoperational Expenses		
830020 · Interest Expense	19,688.79	21,627.68
<b>Total 5850000 · Nonoperational Expenses</b>	<u>19,688.79</u>	<u>21,627.68</u>
<b>Total Expense</b>	<u>334,925.42</u>	<u>300,994.70</u>
<b>Net Income</b>	<u>109,250.82</u>	<u>92,119.20</u>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending May 31, 2016

	May 16	Budget	Jan - May 16	YTD Budget	Annual Budget
<b>Income</b>					
3111000 - Real and Property Taxes	42,831.92	9,500.00	277,899.30	238,000.00	495,000.00
3172000 - Leasehold Excise Tax	0.00	458.33	1,435.65	2,291.69	5,500.00
3174000 - Timber Excise Tax	0.00	250.00	0.00	1,250.00	3,000.00
3417000 - Merchandise Sales	47.45	41.67	176.29	208.31	500.00
3417010 - Vending Revenue	424.50	625.00	2,950.50	3,125.00	7,500.00
3417100 - Sale Items - Taxable	471.95	666.67	3,126.79	3,333.31	8,000.00
<b>Total 3417000 - Merchandise Sales</b>					
3470000 - Admissions					
3473010 - General Admissions	6,203.50	5,666.67	39,297.78	28,333.31	68,000.00
3473011 - Pass Sales	4,375.00	4,500.00	25,029.46	22,500.00	54,000.00
3473010 - General Admissions - Other	10,578.50	10,166.67	64,327.24	50,833.31	122,000.00
<b>Total 3473010 - General Admissions</b>					
3476035 - Swim Instruction	8,935.15	7,083.33	36,690.72	35,416.69	85,000.00
3476040 - Camps and Special Events	700.75	833.33	2,286.50	4,166.69	10,000.00
3478045 - Exercise Classes	4,721.50	5,833.33	27,925.50	29,166.69	70,000.00
<b>Total 3470000 - Admissions</b>	24,935.90	23,916.66	131,229.96	119,583.38	287,000.00
3620000 - Rental Income					
45030 - Facility Rental					
3624010 - One time use Rental	720.00	625.00	5,068.75	3,125.00	7,500.00
3625062 - Contracted Rental	2,467.08	2,706.33	15,012.90	13,541.69	32,500.00
<b>Total 45030 - Facility Rental</b>	3,187.08	3,333.33	20,081.65	16,666.69	40,000.00
45040 - Miscellaneous Rental					
3624020 - Equipment Rental	348.25	333.33	2,178.54	1,686.69	4,000.00
<b>Total 45040 - Miscellaneous Rental</b>	348.25	333.33	2,178.54	1,686.69	4,000.00
<b>Total 3620000 - Rental Income</b>	3,635.33	3,666.66	22,260.19	18,333.38	44,000.00
3625000 - DNR - Other than Timber	1.58	20.83	60.98	104.19	250.00
3670000 - Direct Public Support					
3671100 - Individ, Business Contributions	0.00		72.50		
<b>Total 3670000 - Direct Public Support</b>	0.00		72.50		
3689000 - Other Miscellaneous Revenue	0.00	125.00	93.00	625.00	1,500.00
3951030 - Sale of County Timber	3,825.31	416.67	7,997.87	2,083.31	5,000.00
<b>Total Income</b>	75,601.99	39,020.82	444,176.24	385,604.26	849,250.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending May 31, 2016

Expense	May 16	Budget	Jan - May 16	YTD Budget	Annual Budget
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time	100.00	208.33	500.00	1,041.69	2,500.00
100010 · Clerk Services	12,384.57	10,333.33	62,196.37	51,666.69	124,000.00
100020 · Lifeguards	4,565.49	3,750.00	20,699.12	18,750.00	45,000.00
100030 · Instructors	5,455.00	4,833.33	26,961.11	24,166.69	58,000.00
100040 · Head Guards	8,399.98	8,125.00	39,375.02	40,625.00	97,500.00
100050 · Supervisors	1,416.69	1,166.67	6,829.20	5,833.31	14,000.00
100060 · Maintenance	3,937.50	3,932.50	19,687.50	19,662.50	47,190.00
100070 · Executive Director	36,259.23	32,349.16	176,248.32	161,745.88	388,190.00
Total 100000 · Regular Time	0.00	208.33	0.00	1,041.69	2,500.00
100090 · Sick/Vacation Pay	36,259.23	32,557.49	176,248.32	162,787.57	390,690.00
Total 100001 · Salaries and Wages	2,518.10		12,412.73		
200000 · Personnel Benefits	1,233.75		5,906.27		
200020 · Benefits	312.75		1,793.58		
200032 · Cafeteria Plan - Salaried	959.01		4,737.24		
200040 · Unemployment Compensation	0.00	4,750.00	0.00	23,750.00	57,000.00
200045 · Department of Labor & Industry	5,023.61	4,750.00	24,849.82	23,750.00	57,000.00
200000 · Personnel Benefits - Other					
Total 200000 · Personnel Benefits	793.11	541.67	3,122.86	2,708.31	6,500.00
300000 · Supplies	0.00	8.33	0.00	41.69	100.00
310000 · Office Supplies	793.11	550.00	3,122.86	2,750.00	6,600.00
310010 · Office Supplies					
310028 · Computer Supplies					
Total 310000 · Office Supplies	0.00	83.33	0.00	416.69	1,000.00
310050 · Program Supplies and Equipment	0.00	83.33	517.74	416.69	1,000.00
310300 · Exercise Classes	0.00	83.33	517.74	416.69	1,000.00
310310 · Swim Instruction	0.00	104.17	224.13	520.81	1,250.00
310320 · Camps and Specials Events	0.00	270.83	741.67	1,354.19	3,250.00
Total 310050 · Program Supplies and Equipment	0.00	270.83	741.67	1,354.19	3,250.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending May 31, 2016

	May 16	Budget	Jan - May 16	YTD Budget	Annual Budget
<b>310100 - Maintenance Supplies and Repair</b>					
310028 - Uniforms and Clothing	-1,517.60	104.17	50.53	520.81	1,250.00
310030 - Pool Chemicals	1,237.22	1,250.00	4,789.82	6,250.00	15,000.00
310035 - Cleaning & Janitorial Supplies	771.66	541.67	2,907.43	2,708.31	6,500.00
310056 - Lifeguard supplies & equipment	182.68	291.67	288.28	1,458.31	3,500.00
310135 - Maintenance Supplies	17.86	458.33	207.83	2,291.69	5,500.00
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>691.82</b>	<b>2,645.84</b>	<b>8,243.89</b>	<b>13,229.12</b>	<b>31,750.00</b>
340035 - Items for Resale	931.97	416.67	2,466.23	2,083.31	5,000.00
350010 - Small Tools and Minor Equipment	349.09	62.50	489.50	312.50	750.00
<b>Total 300000 - Supplies</b>	<b>2,765.99</b>	<b>3,945.84</b>	<b>15,064.35</b>	<b>19,729.12</b>	<b>47,350.00</b>
<b>4000000 - Charges for Services</b>					
410020 - Professional Services					
410013 - Network/Computer Service	100.00	250.00	500.00	1,250.00	3,000.00
410041 - Accounting Services	1,250.00	1,250.00	6,250.00	6,250.00	15,000.00
410071 - Legal Services	0.00	291.67	735.00	1,458.31	3,500.00
410020 - Professional Services - Other	284.86	250.00	8,118.76	1,250.00	3,000.00
<b>Total 410020 - Professional Services</b>	<b>1,634.86</b>	<b>2,041.67</b>	<b>15,603.76</b>	<b>10,208.31</b>	<b>24,500.00</b>
<b>420000 - Communications</b>					
420010 - Telephone	170.90	229.17	1,296.52	1,145.81	2,750.00
420020 - Postage, Mailing Service	47.00	41.67	118.13	208.31	500.00
420023 - Website and Internet	90.95	100.00	418.08	500.00	1,200.00
<b>Total 420000 - Communications</b>	<b>308.85</b>	<b>370.84</b>	<b>1,832.73</b>	<b>1,854.12</b>	<b>4,450.00</b>
<b>430000 - Travel</b>					
430010 - Conference, Convention, Meeting	1,063.55	500.00	3,386.04	2,500.00	6,000.00
430020 - Travel - Training	0.00	125.00	392.00	625.00	1,500.00
<b>Total 430000 - Travel</b>	<b>1,063.55</b>	<b>625.00</b>	<b>3,778.04</b>	<b>3,125.00</b>	<b>7,500.00</b>
<b>440010 - Advertising</b>	0.00	41.67	0.00	208.31	500.00
<b>450000 - Operating Rentals and Leases</b>					
450030 - Office Equipment Leases/Rents	167.61	166.67	838.05	833.31	2,000.00
<b>Total 450000 - Operating Rentals and Leases</b>	<b>167.61</b>	<b>166.67</b>	<b>838.05</b>	<b>833.31</b>	<b>2,000.00</b>
<b>460030 - Insurance-Property &amp; Liability</b>	0.00	0.00	838.05	833.31	2,000.00
<b>470090 - Utilities</b>	6,767.86	5,000.00	15,319.00	13,500.00	13,500.00
<b>Total</b>	<b>12,765.99</b>	<b>15,064.35</b>	<b>47,350.00</b>	<b>47,350.00</b>	<b>60,000.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending May 31, 2016

	May 16	Budget	Jan - May 16	YTD Budget	Annual Budget
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	9.65	791.67	9,284.35	3,958.31	9,500.00
480040 · Equipment-Repair & Maintenance	33.66	416.67	307.17	2,083.31	5,000.00
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>43.31</b>	<b>1,208.34</b>	<b>9,591.52</b>	<b>6,041.62</b>	<b>14,500.00</b>
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	41.67	0.00	208.31	500.00
490040 · Memberships and Dues	276.00	250.00	2,493.09	1,250.00	3,000.00
490041 · Subscriptions	4.33		8.66		
490080 · Credit Card Charges	738.63	706.33	4,855.29	3,541.69	8,500.00
66900 · Reconciliation Discrepancies	0.00		0.20		
<b>Total 49000 · Miscellaneous Expense</b>	<b>1,018.96</b>	<b>1,000.00</b>	<b>7,357.24</b>	<b>5,000.00</b>	<b>12,000.00</b>
500000 · Intergovernmental Services					
510005 · State Auditor	0.00	0.00	0.00	0.00	3,500.00
530040 · State Sales and B & O Tax	0.00	833.33	4,563.42	4,166.69	10,000.00
530050 · External Taxes/Operating Assess	0.00	0.00	0.00	163.00	325.00
530070 · Clallam County Treas - Prop Tax	0.00		376.60		
<b>Total 500000 · Intergovernmental Services</b>	<b>0.00</b>	<b>833.33</b>	<b>4,940.02</b>	<b>4,329.69</b>	<b>13,825.00</b>
<b>Total 4000000 · Charges for Services</b>	<b>11,005.00</b>	<b>11,287.52</b>	<b>99,074.14</b>	<b>70,100.36</b>	<b>152,775.00</b>
57620 · Operating Costs - Other	0.00		0.00		
<b>Total 57620 · Operating Costs</b>	<b>55,053.83</b>	<b>52,540.85</b>	<b>315,236.63</b>	<b>276,367.05</b>	<b>647,815.00</b>
5850000 · Nonoperational Expenses					
830020 · Interest Expense	19,828.59	0.00	19,688.79	0.00	38,595.00
<b>Total 5850000 · Nonoperational Expenses</b>	<b>19,828.59</b>	<b>0.00</b>	<b>19,688.79</b>	<b>0.00</b>	<b>38,595.00</b>
<b>Total Expense</b>	<b>74,882.42</b>	<b>52,540.85</b>	<b>334,925.42</b>	<b>275,367.05</b>	<b>686,410.00</b>
<b>Net Income</b>	<b>719.67</b>	<b>-13,520.03</b>	<b>109,250.82</b>	<b>109,237.21</b>	<b>162,840.00</b>