

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 23, 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 April 25, 2017
- 1b Ratification of the May 16, 2017 bill payment in the amount of \$32,432.35

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 June 27, 2017 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

1a

MINUTES

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

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

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

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

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

1a Minutes of March 28, 2017

ACTION TAKEN: CCKm to approve, CRJs, mc

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

Steve highlighted the expenses from Integrated Systems due to expected repair and maintenance fees.

ACTION TAKEN: CRJm to approve, CCKs, mc

ITEMS FOR DISCUSSION

2a Executive Director Report

Steve Burke went over, in detail, the results of the survey that was given out regarding the pool expansion. They received over 1,000 responses, through outreach at the pool, Facebook, and Steve's successful efforts in reaching service groups in the area. The next step in the expansion process would be working with architects in working towards developing construction documents.

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:

- The expansion plan poster is currently displayed at the pool. The staff has done a phenomenal job discussing the expansion with swimmers and answering questions accurately.
- Last month's revenue numbers were strong. There's been an increase in general admissions and swim lessons.
- April and May swim lessons will be declining due to outdoor sports starting up.
- Good attendance for swim clinics and regular open swim over spring break.

MINUTES for the Meeting of April 25, 2017
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- New swim instructors will be joining, as well as new lifeguards in June.
- Planning summer, finalized within the next two weeks.

James Shultz shared the following:

- Eggstravaganza – 90 participants and over 1,000 eggs.
- April Pools Day – Coast Guard came, staff talked about water safety, canoe rides. Thirty children plus parents attended.

2d Advisory Committee Report
None

PUBLIC COMMENT

None

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

Brad Collins adjourned the meeting at 4:20 p.m.

PASSED AND ADOPTED this twenty-third of May, 2017

William Shore Memorial Pool District Commissioners

Anna Manildi, President

ATTEST:

Rachelle Sires, Clerk.



PAYABLE DISBURSEMENTS

District Name William Shore Memorial Pool District

Period Ending: 5/16/17

Date Submitted 5/16/17

| Invoice # | Invoice Date | Vendor Name | Total Invoice | Ck# | Amt | Account # | Description |
|--------------|--------------|------------------------------------|---------------|-----|----------|-----------|-------------------------------|
| | 4/30/17 | McClain, Crouse | \$ 1,250.00 | | 1,250.00 | 410041 | Accountant |
| | 4/30/17 | Steve Burke | \$ 1,111.11 | | 1,111.11 | 22500 | Cafeteria Plan |
| 199588 | 4/30/17 | Olympic Springs | \$ 58.49 | | 58.49 | 310010 | office supplies |
| 20170250 | 4/24/17 | Albright Net Managed Works | \$ 100.00 | | 100.00 | 410013 | Network Services |
| 97263-92074 | 4/13/17 | City of PA | \$ 8,514.03 | | 8,514.03 | 470090 | Utilities |
| 17234780 | 4/12/17 | Canon | \$ 167.61 | | 167.61 | 450030 | Office Equip Lease |
| 51189652 | 4/6/17 | Knorr Systems Inc | \$ 702.11 | | 702.11 | 310030 | Pool Maintenance |
| 13891 | 4/20/17 | Angeles Plumbing | \$ 130.87 | | 130.87 | 480010 | building repair & maintenance |
| 8 | 2/28/17 | arc Architects | \$ 1,998.00 | | 1,998.00 | 15000 | Architectural |
| 2573 | 4/20/17 | Chemical Products Co | \$ 200.00 | | 200.00 | 310030 | Pool Maintenance |
| 3468 | 4/26/17 | PA Chamber | \$ 135.00 | | 135.00 | 490040 | Dues |
| | 4/18/17 | James Schultz | \$ 310.37 | | 310.37 | 22500 | Cafeteria Plan |
| 117 | 4/30/17 | Home Guys | \$ 731.70 | | 731.70 | 100060 | janitorial |
| 117 | 4/30/17 | Home Guys | \$ 508.06 | | 508.06 | 480010 | building repair & maintenance |
| 7740 | 5/4/17 | Olympic Party & Custodial Supplies | \$ 112.25 | | 112.25 | 310035 | janitorial supplies |
| 7700 | 4/26/17 | Olympic Party & Custodial Supplies | \$ 302.82 | | 302.82 | 310035 | janitorial supplies |
| 9944830900 | 4/30/17 | Airgas | \$ 105.76 | | 105.76 | 310030 | pool chemicals |
| 9062276675 | 4/11/17 | Airgas | \$ 176.54 | | 176.54 | 310030 | pool chemicals |
| 994086 | 4/30/17 | Pacific Office Equip | \$ 38.58 | | 38.58 | 480040 | Equipment Maintenance |
| 17550 | 4/30/17 | Swains | \$ 38.99 | | 38.99 | 310135 | maintenance supplies |
| 4755 | 4/30/17 | Thurman Supply | \$ 25.56 | | 25.56 | 310135 | maintenance supplies |
| 17-9794 | 4/20/17 | Integrated Systems | \$ 2,724.09 | | 2,724.09 | 480040 | equip repair & maintenance |
| 17-9547 | 3/27/17 | Integrated Systems | \$ 8,950.10 | | 8,950.10 | 480040 | equip repair & maintenance |
| 2187571 | 4/21/17 | Wave | \$ 35.00 | | 35.00 | 420023 | website and internet |
| 921520834001 | 4/18/17 | Office Depot | \$ 111.04 | | 111.04 | 310010 | office supplies |
| 922532082001 | 4/24/17 | Office Depot | \$ 165.97 | | 165.97 | 310010 | office supplies |
| | 5/8/17 | Rachel Sires | \$ 48.77 | | 48.77 | 310010 | office supplies |
| | 5/8/17 | Rachel George | \$ 34.25 | | 34.25 | 3473011 | pass refund |
| | 4/23/17 | VISA 1916 | \$ 10.00 | | 10.00 | 310010 | office |
| | 4/23/17 | VISA 1916 | \$ 4.33 | | 4.33 | 490041 | subscription |
| | 4/23/17 | VISA 421 | \$ 56.95 | | 56.95 | 420023 | Website |
| | 4/23/17 | VISA 421 | \$ 192.98 | | 192.98 | 420010 | Telephone |
| | 4/23/17 | VISA 421 | \$ 729.84 | | 729.84 | 310010 | Office |
| | 4/23/17 | VISA 421 | \$ 626.31 | | 626.31 | 430010 | Travel |
| | 4/23/17 | VISA 421 | \$ 32.11 | | 32.11 | 420020 | Postage |
| | 4/23/17 | VISA 421 | \$ 16.03 | | 16.03 | 310320 | event supplies |
| | 4/23/17 | VISA 421 | \$ 6.95 | | 6.95 | 310310 | lesson supplies |
| | 4/23/17 | VISA 421 | \$ 523.94 | | 523.94 | 310300 | aerobic supplies |
| | 4/23/17 | VISA 421 | \$ 548.49 | | 548.49 | 410030 | rec1 |

| | | | | | | | |
|--|---------|----------|----|-----------|----------|--------|-------------------|
| | 4/23/17 | VISA 421 | \$ | 897.35 | 3,630.95 | 310028 | computer supplies |
| | | | | 32,432.35 | | | |

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 April 30, 2017



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 April 30, 2017 and 2016, and the related statements of activities for the four 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.

May 18, 2017

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

| | Apr 30, 17 | Apr 30, 16 |
|---|---------------------|---------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 · County Fund Balance | 186,716.05 | 185,894.76 |
| 10100 · Cash in Till | 100.00 | 100.00 |
| 10150 · Kitsap Bank | | |
| 10200 · Credit Card Processing Account | 1,260.80 | 30,081.31 |
| 10400 · Cash in Operating Account | 22,896.02 | 29,251.92 |
| 10500 · Money Market Account | 70,078.32 | 70,047.14 |
| Total 10150 · Kitsap Bank | 94,235.14 | 129,380.37 |
| Total Checking/Savings | 281,051.19 | 315,375.13 |
| Accounts Receivable | | |
| 11300 · Accounts Receivable | 3,489.62 | 6,050.72 |
| Total Accounts Receivable | 3,489.62 | 6,050.72 |
| Other Current Assets | | |
| 12001 · Undeposited Funds | 938.25 | 429.00 |
| 12500 · PASD Advance | 301.59 | 301.59 |
| 12501 · Tukwila Advance | 659.10 | 659.10 |
| Total Other Current Assets | 1,898.94 | 1,389.69 |
| Total Current Assets | 286,439.75 | 322,815.54 |
| Fixed Assets | | |
| 15000 · Building and Improvements | 2,040,566.72 | 1,985,764.79 |
| 16000 · Equipment | 47,939.06 | 39,573.38 |
| Total Fixed Assets | 2,088,505.78 | 2,025,338.17 |
| Other Assets | | |
| 18600 · Bond Expense | 7,800.00 | 7,800.00 |
| Total Other Assets | 7,800.00 | 7,800.00 |
| TOTAL ASSETS | 2,382,745.53 | 2,355,953.71 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 20000 · Accounts Payable | 28,591.80 | 24,666.14 |
| Total Accounts Payable | 28,591.80 | 24,666.14 |
| Credit Cards | | |
| 21000 · Visa | 3,645.28 | 2,495.69 |
| Total Credit Cards | 3,645.28 | 2,495.69 |
| Other Current Liabilities | | |
| 22000 · Wages Payable | 13,289.54 | 13,110.20 |
| 22500 · Accrued Cafeteria Plan Liab | 4,997.27 | 7,119.68 |
| 23000 · Deferred Compensation Liability | 1,716.00 | 1,666.00 |
| 24000 · Payroll Liabilities | 7,213.83 | 9,806.89 |
| 24500 · Accrued Sales Tax Liability | 5,933.60 | 7,240.95 |
| 26500 · Uncashed old paychecks | 1,935.89 | 1,935.89 |
| Total Other Current Liabilities | 35,086.13 | 40,879.61 |
| Total Current Liabilities | 67,323.21 | 68,041.44 |

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

| | Apr 30, 17 | Apr 30, 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 | 956,953.10 | 1,047,331.78 |
| Equity | | |
| 32000 · Unrestricted Net Assets | 1,357,175.12 | 1,193,962.08 |
| Net Income | 68,617.31 | 114,659.85 |
| Total Equity | 1,425,792.43 | 1,308,621.93 |
| TOTAL LIABILITIES & EQUITY | <u>2,382,745.53</u> | <u>2,355,953.71</u> |

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

| | Jan - Apr 17 | Jan - Apr 16 |
|--|-------------------|-------------------|
| Income | | |
| 3111000 · Real and Property Taxes | 246,179.42 | 235,067.38 |
| 3172000 · Leasehold Excise Tax | 1,739.47 | 1,435.65 |
| 3417000 · Merchandise Sales | | |
| 3417010 · Vending Revenue | 51.66 | 128.84 |
| 3417100 · Sale Items - Taxable | 2,443.98 | 2,526.00 |
| Total 3417000 · Merchandise Sales | 2,495.64 | 2,654.84 |
| 3470000 · Admissions | | |
| 3473010 · General Admissions | | |
| 3473011 · Pass Sales | 24,420.50 | 33,094.28 |
| 3473010 · General Admissions - Other | 15,270.44 | 20,654.46 |
| Total 3473010 · General Admissions | 39,690.94 | 53,748.74 |
| 3476035 · Swim Instruction | 29,275.90 | 27,755.57 |
| 3476040 · Camps and Special Events | 4,308.00 | 1,585.75 |
| 3476045 · Exercise Classes | 19,595.50 | 23,204.00 |
| Total 3470000 · Admissions | 92,870.34 | 106,294.06 |
| 3620000 · Rental Income | | |
| 45030 · Facility Rental | | |
| 3624010 · One time use Rental | 3,620.00 | 4,348.75 |
| 3625062 · Contracted Rental | 13,414.82 | 12,545.82 |
| Total 45030 · Facility Rental | 17,034.82 | 16,894.57 |
| 45040 · Miscellaneous Rental | | |
| 3624020 · Equipment Rental | 1,541.81 | 1,830.29 |
| 3624030 · Locker Rental | 0.00 | 0.00 |
| Total 45040 · Miscellaneous Rental | 1,541.81 | 1,830.29 |
| Total 3620000 · Rental Income | 18,576.63 | 18,724.86 |
| 3625000 · DNR - Other than Timber | 23.15 | 59.40 |
| 3670000 · Direct Public Support | | |
| 3671100 · Individ, Business Contributions | 80.00 | 72.50 |
| Total 3670000 · Direct Public Support | 80.00 | 72.50 |
| 3699000 · Other Miscellaneous Revenue | 0.00 | 93.00 |
| 3951030 · Sale of County Timber | 3,062.34 | 4,172.56 |
| Total Income | 365,026.99 | 368,574.25 |
| Expense | | |
| 57620 · Operating Costs | | |
| 100001 · Salaries and Wages | | |
| 100000 · Regular Time | | |
| 100010 · Clerk Services | 400.00 | 400.00 |
| 100020 · Lifeguards | 51,172.80 | 49,811.80 |
| 100030 · Instructors | 16,762.05 | 16,133.63 |
| 100040 · Head Guards | 22,869.42 | 21,506.11 |
| 100050 · Supervisors | 32,805.52 | 30,975.04 |
| 100060 · Maintenance | 5,919.65 | 5,412.51 |
| 100070 · Executive Director | 15,750.00 | 15,750.00 |
| Total 100000 · Regular Time | 145,679.44 | 139,989.09 |
| Total 100001 · Salaries and Wages | 145,679.44 | 139,989.09 |

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

| | Jan - Apr 17 | Jan - Apr 16 |
|---|--------------|--------------|
| 200000 · Personnel Benefits | | |
| 200020 · Benefits | 10,164.39 | 9,894.63 |
| 200032 · Cafeteria Plan - Salaried | 4,856.00 | 4,672.52 |
| 200040 · Unemployment Compensation | 1,486.99 | 1,480.83 |
| 200045 · Department of Labor & Industry | 3,615.30 | 3,778.23 |
| Total 200000 · Personnel Benefits | 20,122.68 | 19,826.21 |
| 300000 · Supplies | | |
| 310000 · Office Supplies | | |
| 310010 · Office Supplies | 2,960.87 | 2,394.75 |
| 310028 · Computer Supplies | 897.35 | 0.00 |
| Total 310000 · Office Supplies | 3,858.22 | 2,394.75 |
| 310050 · Program Supplies and Equipment | | |
| 310300 · Exercise Classes | 677.94 | 0.00 |
| 310310 · Swim Instruction | 6.95 | 517.74 |
| 310320 · Camps and Specials Events | 16.03 | 224.13 |
| 310050 · Program Supplies and Equipment - Other | 189.80 | 0.00 |
| Total 310050 · Program Supplies and Equipment | 890.72 | 741.87 |
| 310100 · Maintenance Supplies and Repair | | |
| 310026 · Uniforms and Clothing | 0.00 | 1,568.13 |
| 310030 · Pool Chemicals | 4,103.94 | 3,552.60 |
| 310035 · Cleaning & Janitorial Supplies | 2,426.71 | 2,135.77 |
| 310056 · Lifeguard supplies & equipment | 895.00 | 105.60 |
| 310135 · Maintenance Supplies | 938.52 | 189.97 |
| Total 310100 · Maintenance Supplies and Repair | 8,364.17 | 7,552.07 |
| 340035 · Items for Resale | 1,483.03 | 1,534.26 |
| 350010 · Small Tools and Minor Equipment | 1,180.16 | 140.41 |
| Total 300000 · Supplies | 15,776.30 | 12,363.36 |
| 4000000 · Charges for Services | | |
| 410020 · Professional Services | | |
| 410013 · Network/Computer Service | 1,606.95 | 400.00 |
| 410030 · Transaction Services (Rec1) | 1,283.61 | 0.00 |
| 410041 · Accounting Services | 5,200.00 | 5,000.00 |
| 410071 · Legal Services | 767.50 | 735.00 |
| 410020 · Professional Services - Other | 246.00 | 1,440.30 |
| Total 410020 · Professional Services | 9,104.06 | 7,575.30 |
| 420000 · Communications | | |
| 420010 · Telephone | 1,182.53 | 1,125.62 |
| 420020 · Postage, Mailing Service | 255.80 | 71.13 |
| 420023 · Website and Internet | 369.92 | 327.13 |
| Total 420000 · Communications | 1,808.25 | 1,523.88 |
| 430000 · Travel | | |
| 430010 · Conference, Convention, Meeting | 2,440.00 | 2,322.49 |
| 430020 · Travel - Training | 1,072.00 | 392.00 |
| Total 430000 · Travel | 3,512.00 | 2,714.49 |
| 440010 · Advertising | 36.00 | 0.00 |
| 450000 · Operating Rentals and Leases | | |
| 450030 · Office Equipment Leases/Rents | 670.44 | 670.44 |
| Total 450000 · Operating Rentals and Leases | 670.44 | 670.44 |
| 460030 · Insurance-Property & Liability | 19,575.00 | 15,519.00 |
| 470090 · Utilities | 40,702.27 | 33,045.92 |

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

| | Jan - Apr 17 | Jan - Apr 16 |
|---|-------------------|-------------------|
| 480000 · Repair and Maint-Contracted | | |
| 480010 · Building-Repair and Maintenance | 31,141.31 | 9,274.70 |
| 480040 · Equipment-Repair & Maintenance | 271.03 | 273.51 |
| Total 480000 · Repair and Maint-Contracted | 31,412.34 | 9,548.21 |
| 49000 · Miscellaneous Expense | | |
| 490031 · Print and Copying Service | 505.69 | 0.00 |
| 490040 · Memberships and Dues | 1,378.66 | 2,217.09 |
| 490041 · Subscriptions | 139.98 | 4.33 |
| 490090 · Credit Card Charges | 3,012.20 | 4,116.66 |
| 66900 · Reconciliation Discrepancies | 0.00 | 0.20 |
| Total 49000 · Miscellaneous Expense | 5,036.53 | 6,338.28 |
| 500000 · Intergovernmental Services | | |
| 530040 · State Sales and B & O Tax | 2,556.48 | 4,563.42 |
| 530070 · Clallam County Treas - Prop Tax | 429.92 | 376.60 |
| Total 500000 · Intergovernmental Services | 2,986.40 | 4,940.02 |
| Total 4000000 · Charges for Services | 114,843.29 | 81,875.54 |
| 57620 · Operating Costs - Other | 0.00 | 0.00 |
| Total 57620 · Operating Costs | 296,421.71 | 254,054.20 |
| 5850000 · Nonoperational Expenses | | |
| 830020 · Interest Expense | -12.03 | -139.80 |
| Total 5850000 · Nonoperational Expenses | -12.03 | -139.80 |
| Total Expense | 296,409.68 | 253,914.40 |
| Net Income | 68,617.31 | 114,659.85 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget17
for the month ending April 30, 2017

| | Apr 17 | Budget | Jan - Apr 17 | YTD Budget | Annual Budget |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Income | | | | | |
| 3111000 · Real and Property Taxes | 186,685.72 | 205,000.00 | 246,179.42 | 235,000.00 | 510,000.00 |
| 3172000 · Leasehold Excise Tax | 27.02 | 462.00 | 1,739.47 | 1,836.00 | 5,500.00 |
| 3174000 · Timber Excise Tax | 0.00 | 224.00 | 0.00 | 872.00 | 2,600.00 |
| 3417000 · Merchandise Sales | 13.71 | 42.00 | 51.66 | 164.00 | 500.00 |
| 3417010 · Vending Revenue | 584.25 | 625.00 | 2,443.98 | 2,500.00 | 7,500.00 |
| 3417100 · Sale Items - Taxable | | | | | |
| Total 3417000 · Merchandise Sales | 597.96 | 667.00 | 2,495.64 | 2,664.00 | 8,000.00 |
| 3470000 · Admissions | | | | | |
| 3473010 · General Admissions | 6,432.50 | 7,333.00 | 24,420.50 | 29,336.00 | 88,000.00 |
| 3473011 · Pass Sales | 4,385.76 | 5,416.00 | 15,270.44 | 21,672.00 | 65,000.00 |
| 3473010 · General Admissions - Other | | | | | |
| Total 3473010 · General Admissions | 10,818.26 | 12,749.00 | 39,690.94 | 51,008.00 | 153,000.00 |
| 3476035 · Swim Instruction | 6,142.00 | 7,500.00 | 29,275.90 | 30,000.00 | 90,000.00 |
| 3476040 · Camps and Special Events | 962.75 | 833.00 | 4,308.00 | 3,336.00 | 10,000.00 |
| 3476045 · Exercise Classes | 4,358.50 | 5,833.00 | 19,595.50 | 23,336.00 | 70,000.00 |
| Total 3470000 · Admissions | 22,281.51 | 26,915.00 | 92,870.34 | 107,680.00 | 323,000.00 |
| 3620000 · Rental Income | | | | | |
| 45030 · Facility Rental | 725.00 | 1,042.00 | 3,620.00 | 4,164.00 | 12,500.00 |
| 3624010 · One time use Rental | 1,679.58 | 2,708.00 | 13,414.82 | 10,836.00 | 32,500.00 |
| 3625062 · Contracted Rental | | | | | |
| Total 45030 · Facility Rental | 2,404.58 | 3,750.00 | 17,034.82 | 15,000.00 | 45,000.00 |
| 45040 · Miscellaneous Rental | | | | | |
| 3624020 · Equipment Rental | 507.74 | 479.00 | 1,541.81 | 1,918.00 | 5,750.00 |
| 3624030 · Locker Rental | 0.00 | | 0.00 | | |
| Total 45040 · Miscellaneous Rental | 507.74 | 479.00 | 1,541.81 | 1,918.00 | 5,750.00 |
| Total 3620000 · Rental Income | 2,912.32 | 4,229.00 | 18,576.63 | 16,918.00 | 50,750.00 |
| 3625000 · DNR - Other than Timber | 3.27 | | 23.15 | | |
| 3670000 · Direct Public Support | | | | | |
| 3671100 · Individ, Business Contributions | 80.00 | | 80.00 | | |
| Total 3670000 · Direct Public Support | 80.00 | | 80.00 | | |
| 3699000 · Other Miscellaneous Revenue | 0.00 | 42.00 | 0.00 | 164.00 | 500.00 |
| 3951030 · Sale of County Timber | 0.00 | 1,667.00 | 3,062.34 | 6,664.00 | 20,000.00 |
| Total Income | 212,587.80 | 239,206.00 | 365,026.99 | 371,798.00 | 920,350.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget17
for the month ending April 30, 2017

| Expense | Apr 17 | Budget | Jan - Apr 17 | YTD Budget | Annual Budget |
|---|-----------|-----------|--------------|------------|---------------|
| 57620 · Operating Costs | | | | | |
| 100001 · Salaries and Wages | | | | | |
| 100000 · Regular Time | 100.00 | 125.00 | 400.00 | 500.00 | 1,500.00 |
| 100010 · Clerk Services | 12,643.41 | 12,500.00 | 51,172.80 | 50,000.00 | 150,000.00 |
| 100020 · Lifeguards | 4,599.10 | 4,333.00 | 16,762.05 | 17,336.00 | 52,000.00 |
| 100030 · Instructors | 5,345.15 | 5,333.00 | 22,869.42 | 21,336.00 | 64,000.00 |
| 100040 · Head Guards | 8,201.38 | 7,750.00 | 32,805.52 | 31,000.00 | 93,000.00 |
| 100050 · Supervisors | 1,344.13 | 1,333.00 | 5,919.65 | 5,336.00 | 16,000.00 |
| 100060 · Maintenance | 3,937.50 | 3,937.50 | 15,750.00 | 15,750.00 | 47,250.00 |
| 100070 · Executive Director | | | | | |
| Total 100000 · Regular Time | 36,170.67 | 35,311.50 | 145,679.44 | 141,258.00 | 423,750.00 |
| 100090 · Sick/Vacation Pay | 0.00 | 833.00 | 0.00 | 3,336.00 | 10,000.00 |
| Total 100001 · Salaries and Wages | 36,170.67 | 36,144.50 | 145,679.44 | 144,594.00 | 433,750.00 |
| 200000 · Personnel Benefits | | | | | |
| 200020 · Benefits | 2,501.21 | 2,500.00 | 10,164.39 | 10,000.00 | 30,000.00 |
| 200032 · Cafeteria Plan - Salaried | 1,214.00 | 1,000.00 | 4,856.00 | 4,000.00 | 12,000.00 |
| 200040 · Unemployment Compensation | 348.35 | 83.00 | 1,486.99 | 336.00 | 1,000.00 |
| 200045 · Department of Labor & Industry | 958.07 | 1,417.00 | 3,615.30 | 5,664.00 | 17,000.00 |
| Total 200000 · Personnel Benefits | 5,021.63 | 5,000.00 | 20,122.68 | 20,000.00 | 60,000.00 |
| 300000 · Supplies | | | | | |
| 310000 · Office Supplies | | | | | |
| 310010 · Office Supplies | 1,065.34 | 750.00 | 2,960.87 | 3,000.00 | 9,000.00 |
| 310028 · Computer Supplies | 897.35 | 167.00 | 897.35 | 664.00 | 2,000.00 |
| Total 310000 · Office Supplies | 1,962.69 | 917.00 | 3,858.22 | 3,664.00 | 11,000.00 |
| 310050 · Program Supplies and Equipment | | | | | |
| 310300 · Exercise Classes | 523.94 | 83.00 | 677.94 | 336.00 | 1,000.00 |
| 310310 · Swim Instruction | 6.95 | 83.00 | 6.95 | 336.00 | 1,000.00 |
| 310320 · Camps and Specials Events | 16.03 | 42.00 | 16.03 | 164.00 | 500.00 |
| 310050 · Program Supplies and Equipment - Other | 0.00 | | 189.80 | | |
| Total 310050 · Program Supplies and Equipment | 546.92 | 208.00 | 890.72 | 836.00 | 2,500.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget17
for the month ending April 30, 2017

| | Apr 17 | Budget | Jan - Apr 17 | YTD Budget | Annual Budget |
|---|-----------------|-----------------|------------------|------------------|------------------|
| 310100 · Maintenance Supplies and Repair | | | | | |
| 310026 · Uniforms and Clothing | 0.00 | 167.00 | 0.00 | 664.00 | 2,000.00 |
| 310030 · Pool Chemicals | 1,943.42 | 1,000.00 | 4,103.94 | 4,000.00 | 12,000.00 |
| 310035 · Cleaning & Janitorial Supplies | 551.15 | 600.00 | 2,426.71 | 2,400.00 | 7,200.00 |
| 310056 · Lifeguard supplies & equipment | 0.00 | 292.00 | 895.00 | 1,164.00 | 3,500.00 |
| 310135 · Maintenance Supplies | 64.55 | 208.00 | 938.52 | 836.00 | 2,500.00 |
| Total 310100 · Maintenance Supplies and Repair | 2,559.12 | 2,267.00 | 8,364.17 | 9,064.00 | 27,200.00 |
| 340035 · Items for Resale | 0.00 | 417.00 | 1,483.03 | 1,664.00 | 5,000.00 |
| 350010 · Small Tools and Minor Equipment | 62.60 | 83.00 | 1,180.16 | 336.00 | 1,000.00 |
| Total 300000 · Supplies | 5,131.33 | 3,892.00 | 15,776.30 | 15,564.00 | 46,700.00 |
| 4000000 · Charges for Services | | | | | |
| 410020 · Professional Services | | | | | |
| 410013 · Network/Computer Service | 100.00 | 417.00 | 1,606.95 | 1,664.00 | 5,000.00 |
| 410030 · Transaction Services (Rec1) | 548.49 | 250.00 | 1,283.61 | 1,000.00 | 3,000.00 |
| 410041 · Accounting Services | 1,250.00 | 1,300.00 | 5,200.00 | 5,200.00 | 15,600.00 |
| 410071 · Legal Services | 0.00 | 208.00 | 767.50 | 836.00 | 2,500.00 |
| 410020 · Professional Services - Other | 0.00 | | 246.00 | | |
| Total 410020 · Professional Services | 1,898.49 | 2,175.00 | 9,104.06 | 8,700.00 | 26,100.00 |
| 420000 · Communications | | | | | |
| 420010 · Telephone | 292.98 | 250.00 | 1,182.53 | 1,000.00 | 3,000.00 |
| 420020 · Postage, Mailing Service | 32.11 | 42.00 | 255.80 | 164.00 | 500.00 |
| 420023 · Website and Internet | 91.95 | 125.00 | 369.92 | 500.00 | 1,500.00 |
| Total 420000 · Communications | 417.04 | 417.00 | 1,808.25 | 1,664.00 | 5,000.00 |
| 430000 · Travel | | | | | |
| 430010 · Conference, Convention, Meeting | 626.31 | 383.00 | 2,440.00 | 1,536.00 | 4,600.00 |
| 430020 · Travel - Training | 0.00 | 325.00 | 1,072.00 | 1,300.00 | 3,900.00 |
| Total 430000 · Travel | 626.31 | 708.00 | 3,512.00 | 2,836.00 | 8,500.00 |
| 440010 · Advertising | 10.00 | 50.00 | 36.00 | 200.00 | 600.00 |
| 450000 · Operating Rentals and Leases | | | | | |
| 450030 · Office Equipment Leases/Rents | 167.61 | 167.00 | 670.44 | 664.00 | 2,000.00 |
| Total 450000 · Operating Rentals and Leases | 167.61 | 167.00 | 670.44 | 664.00 | 2,000.00 |
| 460030 · Insurance-Property & Liability | 0.00 | 0.00 | 19,575.00 | 16,000.00 | 16,000.00 |
| 470090 · Utilities | 8,514.03 | 7,667.00 | 40,702.27 | 30,664.00 | 92,000.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense and Budget17
for the month ending April 30, 2017

| | Apr 17 | Budget | Jan - Apr 17 | YTD Budget | Annual Budget |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| 480000 · Repair and Maint-Contracted | | | | | |
| 480010 · Building-Repair and Maintenance | 3,363.02 | 1,375.00 | 31,141.31 | 5,500.00 | 16,500.00 |
| 480040 · Equipment-Repair & Maintenance | 38.58 | 125.00 | 271.03 | 500.00 | 1,500.00 |
| Total 480000 · Repair and Maint-Contracted | 3,401.60 | 1,500.00 | 31,412.34 | 6,000.00 | 18,000.00 |
| 49000 · Miscellaneous Expense | | | | | |
| 490031 · Print and Copying Service | 204.88 | 42.00 | 505.69 | 164.00 | 500.00 |
| 490040 · Memberships and Dues | 139.33 | 308.00 | 1,378.66 | 1,236.00 | 3,700.00 |
| 490041 · Subscriptions | 0.00 | | 139.98 | | |
| 490090 · Credit Card Charges | 799.03 | 917.00 | 3,012.20 | 3,664.00 | 11,000.00 |
| Total 49000 · Miscellaneous Expense | 1,143.24 | 1,267.00 | 5,036.53 | 5,064.00 | 15,200.00 |
| 500000 · Intergovernmental Services | | | | | |
| 510005 · State Auditor | 0.00 | 417.00 | 0.00 | 1,664.00 | 5,000.00 |
| 530040 · State Sales and B & O Tax | 0.00 | 1,042.00 | 2,556.48 | 4,164.00 | 12,500.00 |
| 530070 · Clallam County Treas - Prop Tax | 0.00 | 188.00 | 429.92 | 188.00 | 375.00 |
| Total 500000 · Intergovernmental Services | 0.00 | 1,647.00 | 2,986.40 | 6,016.00 | 17,875.00 |
| Total 4000000 · Charges for Services | 16,178.32 | 15,598.00 | 114,843.29 | 77,808.00 | 201,275.00 |
| Total 57620 · Operating Costs | 62,501.95 | 60,634.50 | 296,421.71 | 257,966.00 | 741,725.00 |
| 5850000 · Nonoperational Expenses | | | | | |
| 830020 · Interest Expense | -6.04 | 0.00 | -12.03 | 0.00 | 35,000.00 |
| Total 5850000 · Nonoperational Expenses | -6.04 | 0.00 | -12.03 | 0.00 | 35,000.00 |
| Total Expense | 62,495.91 | 60,634.50 | 296,409.68 | 257,966.00 | 776,725.00 |
| Net Income | 150,091.89 | 178,571.50 | 68,617.31 | 113,832.00 | 143,625.00 |