

# **AGENDA**

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

Clallam County Courthouse, Room 160

Port Angeles, Washington

August 22, 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 July 25, 2017
- 1b Special Minutes of July 28, 2017
- 1c Ratification of the August 8, 2017 bill payment in the amount of \$24,445.49
- 1d Motion to approve Executive Director to purchase a 2015 Ford transit van from Wilder Toyota for approximately \$16,000

### **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 September 26, 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

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

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

#### 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 June 27, 2017

**ACTION TAKEN: CBPm to approve, CRJs, mc**

1b Ratification of the July 12, 2017 bill payment in the amount of \$19,909.49

**ACTION TAKEN: CRJm to approve, CBPs, mc**

1c Resolution 3-2017: Resolution for Debt Capacity Ballot Measure. (Resolution will be provided at meeting)

Steve Burke explained that, after holding a meeting with Craig Miller and Foster Pepper's attorneys, they have decided to present two ballot titles to the Board before delivering a resolution. A special meeting will then be held for the resolution after the decision is made. Craig Miller and Steve Burke discussed the two ballot titles in detail for the Board to review.

**ACTION TAKEN: CRJm to approve Ballot Title #1 with specific modifications to verbiage, CBPs, mc**

1d Resolution 4-2017: Resolution to Declare Real Property Surplus

Steve Burke announced that they've received the quitclaim deed from the owners who will be gifting the property in Four Seasons Ranch. The quitclaim deed will be filed with the County after this meeting.

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

1e Public Hearing on 2017 Budget Amendment

Steve Burke explained the adjustments made to the 2017 Budget, including those to health insurance and income from the Opportunity Fund Grant.



**MINUTES for the Meeting of July 25, 2017**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
**Page 2**

Public Hearing Opened-

Charlie McClain pointed out the - \$40,000 balance to the board.

**ACTION TAKEN: CRJm to close hearing, CBPs, mc**

1f Resolution 5-2017: Resolution to Amended 2017 Budget

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

**ITEMS FOR DISCUSSION**

2a Executive Director Report:

- Steve Burke distributed information on the expansion project levy impact to share with the board. He discussed the calculated effect the expansion would have on taxpayers.
- Steve Burke met with the City regarding after-school care. They are willing to allow the pool to use the Vern Burton to provide this service. Next step is meeting with Bus Barn regarding transportation.

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:

- Great summer - swim lesson registrations are strong; aerobic classes full; more than doubled private swim lessons.
- Open swim busy with three daycares regularly using facility
- Feiro coming to do Robotics camp this week.
- Christi, along with one of their aerobics instructors, will be participating in the Women's Veteran Health Expo this week.
- Planning for Fall and specifically staffing due to college students leaving, sports starting up and new school schedules for staff members.
- \$1,000 payment for Star Review. A representative from the Lifeguard Certification Agency came and four lifeguards were observed whiling guarding. They were rated as top (5 stars) for emergency management.

James Shultz shared the following:

- Picnic at the Pool – Sunday, August 27<sup>th</sup> from 10-4 p.m.
- Splash Bash on July 18<sup>th</sup> went well - 45 participants came out.

2d Advisory Committee Report

Greg Shield shared that the Advisory Committee discussed the upcoming campaign to raise debt limit and how it may be perceived to voters.

**PUBLIC COMMENT**

None

**NEXT MEETING DATE**

---

**MINUTES for the Meeting of July 25, 2017**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
**Page 3**

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**

Anna Manildi adjourned the meeting at 4:14 p.m.

PASSED AND ADOPTED this twenty-second of August, 2017

William Shore Memorial Pool District Commissioners

---

Anna Manildi, President

ATTEST:

---

Rachelle Sires, Clerk.

---

**NOTICE OF SPECIAL MEETING  
MINUTES**

**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**  
Clallam County Courthouse, Room 160  
Port Angeles, Washington  
July 28, 2017  
1:30 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 1:30 p.m. Also present were Commissioners Peach, Kidd, and Johnson. Commissioner Collins present via telephone.

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**ACTION TAKEN: CRJm to approve the agenda, CBPs, mc**

**PUBLIC COMMENT – Agenda Items Only**

None

**ACTION ITEMS**

1a **Resolution 3-2017:** A RESOLUTION of the Board of Commissioners of William Shore Memorial Pool District, providing for the submission to the voters for the District at a special election to be held on November 7, 2017, a proposition authorizing the District to incur indebtedness by issuing general obligation bonds in the principal amount of no more than \$3,500.00 (Resolution will be provided at meeting)

Steve Burke clarified this Resolution is to put a ballot measure before our district residence about expanding the bond capacity, for the November 7<sup>th</sup> ballot.

**ACTION TAKEN: CCKm to approve, CRJs, mc (Roll Call approval unanimous)**

1b Motion to approve the Executive Director to sign a Rental Agreement between the City of Port Angeles and the William Shore Pool District for use of Vern Burton for the Districts After School Care Program. (Use Agreement attached)

Steve Burke clarified that this agreement is to give him, Steve, the authority to sign a contract with City of Port Angeles for use of the Vern Burton Center for the upcoming after-school program.

**ACTION TAKEN: CRJm to approve, CBPs, mc**

**PUBLIC COMMENT**

None

**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**

Anna Manildi adjourned the meeting at 1:40 p.m.

---

**MINUTES for the Special Meeting of July 28, 2017**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
**Page 2**

PASSED AND ADOPTED this twenty-second of August, 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: 8/8/17

Date Submitted 8/8/17

Invoice #	Invoice Date	Vendor Name	Total Invoice	Ck#	Amt	Account #	Description
8600	7/31/17	McClain, Crouse	\$ 1,250.00		1,250.00	410041	Accountant
18478	8/7/17	Miller	\$ 1,690.00		1,690.00	410071	Attorney
199588	7/31/17	Olympic Springs	\$ 58.49		58.49	310010	office supplies
97263-92074	7/13/17	City of PA	\$ 6,613.10		6,613.10	470090	Utilities
17553041	7/13/17	Canon	\$ 167.61		167.61	450030	Office Equip Lease
20170435	7/20/17	Albright Net Managed Works	\$ 400.00		400.00	410013	Network Services
209300	7/31/17	Hartnagel	\$ 4.77		4.77	310135	maintenance supplies
2623	7/31/17	Chemical Products Co	\$ 200.00		200.00	310030	Pool Maintenance
	7/17/17	James Schultz	\$ 310.32		310.32	22500	Cafeteria Plan
200	7/31/17	Home Guys	\$ 829.26		829.26	100060	janitorial
199	7/31/17	Home Guys	\$ 325.20		1,154.46	480010	building repair & maintenance
41762961	7/26/17	We Promote You	\$ 563.68		563.68	310026	Uniforms+
8229	7/26/17	Olympic Party & Custodial Supplies	\$ 436.83		436.83	310035	janitorial supplies
9065469631	7/13/17	Airgas	\$ 161.82		161.82	310030	pool chemicals
	8/2/17	Total Benefits Solution	\$ 2,357.15		2,357.15	200035	Salaried Employee Health Ins
999512	7/31/17	Pacific Office Equip	\$ 48.01		48.01	480040	Equipment Maintenance
17-9904	7/17/17	Integrated Systems	\$ 5,134.91			480040	equip repair & maintenance
17-9924	7/17/17	Integrated Systems	\$ 656.90		5,791.81	480040	equip repair & maintenance
4755	7/31/17	Thurman Supply	\$ 6.31		6.31	310135	maintenance supplies
1708-349374	7/31/17	Sunset Hardware	\$ 40.91		40.91	310135	maintenance supplies
2902405	7/21/17	Wave	\$ 35.00		35.00	420023	website and internet
287329	7/31/17	Dept of L & I	\$ 112.00		112.00	480040	equip repair & maintenance
		VISA 1916	\$ 300.22			410030	Rec1
		VISA 1916	\$ 553.99			310010	office supplies
		VISA 1916	\$ 237.31			310026	Uniforms+
		VISA 1916	\$ 4.33			490041	subscriptions
		VISA 1916	\$ 699.66			310030	pool chemicals
		VISA 1916	\$ 434.14			340035	resale
		VISA 1916	\$ 47.40		2,277.05	830020	Interest
		VISA 421	\$ 61.95			420023	Website
		VISA 421	\$ 244.28			420010	Telephone
		VISA 421	\$ 26.00			310010	Office
		VISA 421	\$ 415.45			430010	Travel
		VISA 421	\$ 18.49		766.17	830020	Interest
			\$ 24,445.49				
			\$ 24,445.49				

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



**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

As of July 31, 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 July 31, 2017 and 2016, and the related statements of activities for the seven 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.  
August 10, 2017

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

	Jul 31, 17	Jul 31, 16
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	6,021.80	2,303.72
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	24,580.42	5,100.59
10400 · Cash in Operating Account	-6,496.61	34,123.17
10500 · Money Market Account	85,082.95	170,056.76
Total 10150 · Kitsap Bank	103,166.76	209,280.52
Total Checking/Savings	109,288.56	211,684.24
Accounts Receivable		
11300 · Accounts Receivable	5,280.23	3,869.94
Total Accounts Receivable	5,280.23	3,869.94
Other Current Assets		
12001 · Undeposited Funds	325.75	823.75
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	659.10
Total Other Current Assets	1,286.44	1,784.44
Total Current Assets	115,855.23	217,338.62
Fixed Assets		
15000 · Building and Improvements	2,040,566.72	1,997,752.79
16000 · Equipment	47,939.06	43,543.49
Total Fixed Assets	2,088,505.78	2,041,296.28
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
<b>TOTAL ASSETS</b>	<b>2,212,161.01</b>	<b>2,266,434.90</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	17,355.12	25,125.49
Total Accounts Payable	17,355.12	25,125.49
Credit Cards		
21000 · Visa	3,043.22	5,250.07
Total Credit Cards	3,043.22	5,250.07
Other Current Liabilities		
22000 · Wages Payable	15,150.09	13,639.71
22500 · Accrued Cafeteria Plan Liab	5,264.71	8,750.00
23000 · Deferred Compensation Liability	1,733.57	1,666.00
24000 · Payroll Liabilities	4,865.59	9,742.92
24500 · Accrued Sales Tax Liability	5,933.60	7,314.59
26500 · Uncashed old paychecks	1,935.89	1,935.89
Total Other Current Liabilities	34,883.45	43,049.11
Total Current Liabilities	55,281.79	73,424.67

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

	Jul 31, 17	Jul 31, 16
<b>Long Term Liabilities</b>		
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
<b>Total Long Term Liabilities</b>	790,721.31	920,282.71
<b>Total Liabilities</b>	846,003.10	993,707.38
<b>Equity</b>		
32000 · Unrestricted Net Assets	1,355,642.00	1,193,962.08
Net Income	10,515.91	78,765.44
<b>Total Equity</b>	1,366,157.91	1,272,727.52
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,212,161.01</b>	<b>2,266,434.90</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the seven months ended July 31, 2017 and 2016

	Jan - Jul 17	Jan - Jul 16
<b>Income</b>		
3111000 · Real and Property Taxes	303,219.95	283,116.97
3172000 · Leasehold Excise Tax	3,050.05	2,593.12
3174000 · Timber Excise Tax	2,823.46	1,860.99
3370759 · Housing Authority PILT	50.44	48.54
3417000 · Merchandise Sales		
3417010 · Vending Revenue	86.48	246.37
3417100 · Sale Items - Taxable	3,896.48	3,987.00
<b>Total 3417000 · Merchandise Sales</b>	<b>3,982.96</b>	<b>4,233.37</b>
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	41,757.25	53,350.03
3473010 · General Admissions - Other	30,331.29	40,356.77
<b>Total 3473010 · General Admissions</b>	<b>72,088.54</b>	<b>93,706.80</b>
3476035 · Swim Instruction	60,655.30	57,959.42
3476040 · Camps and Special Events	8,160.75	3,945.25
3476045 · Exercise Classes	34,345.50	40,265.50
<b>Total 3470000 · Admissions</b>	<b>175,250.09</b>	<b>195,876.97</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	6,088.25	6,663.75
3625062 · Contracted Rental	19,023.02	18,591.70
<b>Total 45030 · Facility Rental</b>	<b>25,111.27</b>	<b>25,255.45</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	2,937.96	3,364.98
3624030 · Locker Rental	0.00	0.00
<b>Total 45040 · Miscellaneous Rental</b>	<b>2,937.96</b>	<b>3,364.98</b>
<b>Total 3620000 · Rental Income</b>	<b>28,049.23</b>	<b>28,620.43</b>
3625000 · DNR - Other than Timber	26.42	123.66
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	80.00	72.50
<b>Total 3670000 · Direct Public Support</b>	<b>80.00</b>	<b>72.50</b>
3699000 · Other Miscellaneous Revenue	307.90	131.14
3951030 · Sale of County Timber	3,062.34	11,398.12
<b>Total Income</b>	<b>519,902.84</b>	<b>528,075.81</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	700.00	700.00
100020 · Lifeguards	93,558.18	88,163.56
100030 · Instructors	31,469.30	29,510.07
100040 · Head Guards	40,129.06	37,376.67
100050 · Supervisors	57,409.66	55,300.02
100060 · Maintenance	10,542.19	10,128.33
100070 · Executive Director	27,562.50	27,562.50
100000 · Regular Time - Other	0.00	0.00
<b>Total 100000 · Regular Time</b>	<b>261,370.89</b>	<b>248,741.15</b>
100001 · Salaries and Wages - Other	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>261,370.89</b>	<b>248,741.15</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the seven months ended July 31, 2017 and 2016

	Jan - Jul 17	Jan - Jul 16
<b>200000 · Personnel Benefits</b>		
200020 · Federal Payroll Taxes	18,249.39	17,457.40
200032 · Cafeteria Plan	8,498.00	8,286.27
200040 · Unemployment Compensation	2,747.27	2,430.92
200045 · Department of Labor & Industry	8,420.51	6,716.93
<b>Total 200000 · Personnel Benefits</b>	<b>37,915.17</b>	<b>34,891.52</b>
<b>300000 · Supplies</b>		
<b>310000 · Office Supplies</b>		
310010 · Office Supplies	4,248.79	5,096.43
310028 · Computer Supplies	897.35	0.00
310000 · Office Supplies - Other	61.19	0.00
<b>Total 310000 · Office Supplies</b>	<b>5,207.33</b>	<b>5,096.43</b>
<b>310050 · Program Supplies and Equipment</b>		
310300 · Exercise Classes	677.94	0.00
310310 · Swim Instruction	196.75	607.70
310320 · Camps and Specials Events	16.03	264.08
<b>Total 310050 · Program Supplies and Equipment</b>	<b>890.72</b>	<b>871.78</b>
<b>310100 · Maintenance Supplies and Repair</b>		
310026 · Uniforms and Clothing	800.99	50.53
310030 · Pool Chemicals	7,516.21	7,228.18
310035 · Cleaning & Janitorial Supplies	4,199.82	4,154.27
310056 · Lifeguard supplies & equipment	1,738.50	734.25
310135 · Maintenance Supplies	2,208.61	530.14
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>16,464.13</b>	<b>12,697.37</b>
340035 · Items for Resale	2,659.96	3,297.86
350010 · Small Tools and Minor Equipment	1,745.79	626.35
<b>Total 300000 · Supplies</b>	<b>26,967.93</b>	<b>22,589.79</b>
<b>4000000 · Charges for Services</b>		
<b>410020 · Professional Services</b>		
410013 · Network/Computer Service	3,006.95	1,613.30
410030 · Transaction Services (Rec1)	2,099.80	1,700.66
410041 · Accounting Services	8,950.00	8,750.00
410071 · Legal Services	2,055.00	1,060.00
410020 · Professional Services - Other	1,274.46	1,619.02
<b>Total 410020 · Professional Services</b>	<b>17,386.21</b>	<b>14,742.98</b>
<b>420000 · Communications</b>		
420010 · Telephone	2,213.12	1,843.81
420020 · Postage, Mailing Service	273.68	125.42
420023 · Website and Internet	690.37	564.98
<b>Total 420000 · Communications</b>	<b>3,177.17</b>	<b>2,534.21</b>
<b>430000 · Travel</b>		
430010 · Conference, Convention, Meeting	3,361.24	4,055.57
430020 · Travel - Training	1,072.00	392.00
<b>Total 430000 · Travel</b>	<b>4,433.24</b>	<b>4,447.57</b>
440010 · Advertising	66.00	30.00
<b>450000 · Operating Rentals and Leases</b>		
450030 · Office Equipment Leases/Rents	1,173.27	1,173.27
<b>Total 450000 · Operating Rentals and Leases</b>	<b>1,173.27</b>	<b>1,173.27</b>
460030 · Insurance-Property & Liability	19,575.00	15,519.00
470090 · Utilities	64,953.50	55,368.80

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the seven months ended July 31, 2017 and 2016

	Jan - Jul 17	Jan - Jul 16
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	39,671.89	11,542.18
480040 · Equipment-Repair & Maintenance	608.89	553.43
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>40,280.78</b>	<b>12,095.61</b>
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	505.69	0.00
490040 · Memberships and Dues	1,834.94	2,504.37
490041 · Subscriptions	152.97	17.32
490090 · Credit Card Charges	5,743.91	6,693.80
66900 · Reconciliation Discrepancies	0.00	0.20
<b>Total 49000 · Miscellaneous Expense</b>	<b>8,237.51</b>	<b>9,215.69</b>
500000 · Intergovernmental Services		
530040 · State Sales and B & O Tax	5,051.35	7,907.30
530070 · Clallam County Treas - Prop Tax	429.92	376.60
<b>Total 500000 · Intergovernmental Services</b>	<b>5,481.27</b>	<b>8,283.90</b>
<b>Total 4000000 · Charges for Services</b>	<b>164,763.95</b>	<b>123,411.03</b>
57620 · Operating Costs - Other	0.00	0.00
<b>Total 57620 · Operating Costs</b>	<b>491,017.94</b>	<b>429,633.49</b>
5850000 · Nonoperational Expenses		
830020 · Interest Expense	18,368.99	19,676.88
<b>Total 5850000 · Nonoperational Expenses</b>	<b>18,368.99</b>	<b>19,676.88</b>
<b>Total Expense</b>	<b>509,386.93</b>	<b>449,310.37</b>
<b>Net Income</b>	<b>10,515.91</b>	<b>78,765.44</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending July 31, 2017

	Jul 17	Budget	Jan - Jul 17	YTD Budget	Annual Budget
<b>Income</b>					
3111000 · Real and Property Taxes	3,144.63	10,000.00	303,219.95	275,000.00	525,000.00
3172000 · Leasehold Excise Tax	0.00	458.00	3,050.05	3,210.00	5,500.00
3174000 · Timber Excise Tax	2,823.46	216.00	2,823.46	1,520.00	2,600.00
3370759 · Housing Authority PILT	50.44		50.44		
3417000 · Merchandise Sales		42.00	86.48	290.00	500.00
3417010 · Vending Revenue	25.12	625.00	3,896.48	4,375.00	7,500.00
3417100 · Sale Items - Taxable	760.00				
<b>Total 3417000 · Merchandise Sales</b>	<b>785.12</b>	<b>667.00</b>	<b>3,982.96</b>	<b>4,665.00</b>	<b>8,000.00</b>
<b>3470000 · Admissions</b>					
3473010 · General Admissions		5,917.00	41,757.25	41,417.00	71,000.00
3473011 · Pass Sales	7,378.25	4,667.00	30,331.29	32,667.00	56,000.00
3473010 · General Admissions - Other	6,852.11				
<b>Total 3473010 · General Admissions</b>	<b>14,230.36</b>	<b>10,584.00</b>	<b>72,088.54</b>	<b>74,084.00</b>	<b>127,000.00</b>
<b>3476035 · Swim Instruction</b>	<b>8,534.00</b>	<b>7,500.00</b>	<b>60,655.30</b>	<b>52,500.00</b>	<b>90,000.00</b>
3476040 · Camps and Special Events	2,031.50	833.00	8,160.75	5,835.00	10,000.00
3476045 · Exercise Classes	5,070.50	5,417.00	34,345.50	37,917.00	65,000.00
<b>Total 3476000 · Admissions</b>	<b>29,866.36</b>	<b>24,334.00</b>	<b>175,250.09</b>	<b>170,336.00</b>	<b>292,000.00</b>
<b>3620000 · Rental Income</b>					
45030 · Facility Rental		1,042.00	6,088.25	7,290.00	12,500.00
3624010 · One time use Rental	658.25	2,708.00	19,023.02	18,960.00	32,500.00
3625062 · Contracted Rental	1,679.40				
<b>Total 45030 · Facility Rental</b>	<b>2,337.65</b>	<b>3,750.00</b>	<b>25,111.27</b>	<b>26,250.00</b>	<b>45,000.00</b>
<b>45040 · Miscellaneous Rental</b>		479.00	2,937.96	3,355.00	5,750.00
3624020 · Equipment Rental	616.89				
3624030 · Locker Rental	0.00		0.00		
<b>Total 45040 · Miscellaneous Rental</b>	<b>616.89</b>	<b>479.00</b>	<b>2,937.96</b>	<b>3,355.00</b>	<b>5,750.00</b>
<b>Total 3620000 · Rental Income</b>	<b>2,954.54</b>	<b>4,229.00</b>	<b>28,049.23</b>	<b>29,605.00</b>	<b>50,750.00</b>
3625000 · DNR - Other than Timber	3.27		26.42		
3670000 · Direct Public Support					
3671100 · Individ, Business Contributions	0.00	0.00	80.00	0.00	39,960.00
3670000 · Direct Public Support - Other	0.00	0.00	0.00	0.00	
<b>Total 3670000 · Direct Public Support</b>	<b>0.00</b>	<b>0.00</b>	<b>80.00</b>	<b>0.00</b>	<b>39,960.00</b>



**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending July 31, 2017

	Jul 17	Budget	Jan - Jul 17	YTD Budget	Annual Budget
3699000 · Other Miscellaneous Revenue	0.00	42.00	307.90	290.00	500.00
3951030 · Sale of County Timber	0.00	1,667.00	3,062.34	11,665.00	20,000.00
<b>Total Income</b>	<b>39,627.82</b>	<b>41,613.00</b>	<b>519,902.84</b>	<b>496,291.00</b>	<b>944,310.00</b>
<b>Expense</b>					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time	100.00	125.00	700.00	875.00	1,500.00
100010 · Clerk Services	14,052.35	13,500.00	93,558.18	94,500.00	162,000.00
100020 · Lifeguards	4,864.48	4,417.00	31,469.30	30,917.00	53,000.00
100030 · Instructors	5,721.51	5,608.00	40,129.06	39,258.00	67,300.00
100040 · Head Guards	8,201.38	9,750.00	57,409.66	56,250.00	105,000.00
100050 · Supervisors	1,826.21	1,417.00	10,542.19	9,917.00	17,000.00
100060 · Maintenance	3,937.50	3,937.50	27,562.50	27,562.50	47,250.00
100070 · Executive Director					
<b>Total 100000 · Regular Time</b>	<b>38,703.43</b>	<b>38,754.50</b>	<b>261,370.89</b>	<b>259,279.50</b>	<b>453,050.00</b>
100090 · Sick/Vacation Pay	0.00	250.00	0.00	1,750.00	3,000.00
<b>Total 100001 · Salaries and Wages</b>	<b>38,703.43</b>	<b>39,004.50</b>	<b>261,370.89</b>	<b>261,029.50</b>	<b>456,050.00</b>
200000 · Personnel Benefits					
200020 · Federal Payroll Taxes	4,017.17	2,500.00	18,249.39	17,500.00	30,000.00
200032 · Cafeteria Plan	1,214.00	333.00	8,498.00	6,333.00	8,000.00
200035 · Health Insurance - Sal Employee	0.00	2,750.00	0.00	2,750.00	16,500.00
200040 · Unemployment Compensation	272.42	167.00	2,747.27	1,167.00	2,000.00
200045 · Department of Labor & Industry	969.25	1,000.00	8,420.51	7,000.00	12,000.00
<b>Total 200000 · Personnel Benefits</b>	<b>6,472.84</b>	<b>6,750.00</b>	<b>37,915.17</b>	<b>34,750.00</b>	<b>68,500.00</b>
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	644.43	750.00	4,248.79	5,250.00	9,000.00
310028 · Computer Supplies	0.00	167.00	897.35	1,165.00	2,000.00
310000 · Office Supplies - Other	61.19		61.19		
<b>Total 310000 · Office Supplies</b>	<b>705.62</b>	<b>917.00</b>	<b>5,207.33</b>	<b>6,415.00</b>	<b>11,000.00</b>
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	83.00	677.94	585.00	1,000.00
310310 · Swim Instruction	0.00	83.00	196.75	585.00	1,000.00
310320 · Camps and Specials Events	0.00	42.00	16.03	290.00	500.00
<b>Total 310050 · Program Supplies and Equipment</b>	<b>0.00</b>	<b>208.00</b>	<b>890.72</b>	<b>1,460.00</b>	<b>2,500.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending July 31, 2017

	Jul 17	Budget	Jan - Jul 17	YTD Budget	Annual Budget
310100 - Maintenance Supplies and Repair					
310026 - Uniforms and Clothing	800.99	167.00	800.99	1,165.00	2,000.00
310030 - Pool Chemicals	1,061.48	1,000.00	7,516.21	7,000.00	12,000.00
310035 - Cleaning & Janitorial Supplies	436.83	600.00	4,199.82	4,200.00	7,200.00
310056 - Lifeguard supplies & equipment	0.00	292.00	1,738.50	2,040.00	3,500.00
310135 - Maintenance Supplies	51.99	208.00	2,208.61	1,460.00	2,500.00
Total 310100 - Maintenance Supplies and Repair	2,351.29	2,267.00	16,464.13	15,865.00	27,200.00
340035 - Items for Resale	434.14	417.00	2,659.96	2,915.00	5,000.00
350010 - Small Tools and Minor Equipment	28.46	200.00	1,745.79	1,400.00	2,400.00
Total 300000 - Supplies	3,519.51	4,009.00	26,967.93	28,055.00	48,100.00
4000000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	400.00	417.00	3,006.95	2,915.00	5,000.00
410030 - Transaction Services (Rec1)	300.22	250.00	2,099.80	1,750.00	3,000.00
410041 - Accounting Services	1,250.00	1,300.00	8,950.00	9,100.00	15,600.00
410071 - Legal Services	0.00	208.00	2,055.00	1,460.00	2,500.00
410020 - Professional Services - Other	28.46	125.00	1,274.46	875.00	1,500.00
Total 410020 - Professional Services	1,978.68	2,300.00	17,386.21	16,100.00	27,600.00
420000 - Communications					
420010 - Telephone	344.28	250.00	2,213.12	1,750.00	3,000.00
420020 - Postage, Mailing Service	0.00	42.00	273.68	290.00	500.00
420023 - Website and Internet	96.95	125.00	690.37	875.00	1,500.00
Total 420000 - Communications	441.23	417.00	3,177.17	2,915.00	5,000.00
430000 - Travel					
430010 - Conference, Convention, Meeting	415.45	383.00	3,361.24	2,685.00	4,600.00
430020 - Travel - Training	0.00	325.00	1,072.00	2,275.00	3,900.00
Total 430000 - Travel	415.45	708.00	4,433.24	4,960.00	8,500.00
440010 - Advertising	0.00	50.00	66.00	350.00	600.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	167.61	167.00	1,173.27	1,165.00	2,000.00
Total 450000 - Operating Rentals and Leases	167.61	167.00	1,173.27	1,165.00	2,000.00
460030 - Insurance-Property & Liability	0.00	0.00	19,575.00	19,575.00	19,575.00
470090 - Utilities	6,613.10	8,750.00	64,953.50	61,250.00	105,000.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget**  
for the month ending July 31, 2017

	Jul 17	Budget	Jan - Jul 17	YTD Budget	Annual Budget
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	6,117.01	2,917.00	39,671.89	20,417.00	35,000.00
480040 · Equipment-Repair & Maintenance	160.01	125.00	608.89	875.00	1,500.00
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>6,277.02</b>	<b>3,042.00</b>	<b>40,280.78</b>	<b>21,292.00</b>	<b>36,500.00</b>
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	42.00	505.69	290.00	500.00
490040 · Memberships and Dues	100.00	308.00	1,834.94	2,160.00	3,700.00
490041 · Subscriptions	4.33		152.97		
490090 · Credit Card Charges	1,088.10	917.00	5,743.91	6,415.00	11,000.00
<b>Total 49000 · Miscellaneous Expense</b>	<b>1,192.43</b>	<b>1,267.00</b>	<b>8,237.51</b>	<b>8,865.00</b>	<b>15,200.00</b>
500000 · Intergovernmental Services					
510005 · State Auditor	0.00	417.00	0.00	2,915.00	5,000.00
530040 · State Sales and B & O Tax	0.00	1,042.00	5,051.35	7,290.00	12,500.00
530070 · Clallam County Treas - Prop Tax	0.00	0.00	429.92	225.00	450.00
<b>Total 500000 · Intergovernmental Services</b>	<b>0.00</b>	<b>1,459.00</b>	<b>5,481.27</b>	<b>10,430.00</b>	<b>17,950.00</b>
Total 4000000 · Charges for Services	17,085.52	18,160.00	164,763.95	146,902.00	237,925.00
Total 57620 · Operating Costs	65,781.30	67,923.50	491,017.94	470,736.50	810,575.00
5850000 · Nonoperational Expenses					
830020 · Interest Expense	65.89	0.00	18,368.99	17,500.00	35,000.00
<b>Total 5850000 · Nonoperational Expenses</b>	<b>65.89</b>	<b>0.00</b>	<b>18,368.99</b>	<b>17,500.00</b>	<b>35,000.00</b>
<b>Total Expense</b>	<b>65,847.19</b>	<b>67,923.50</b>	<b>509,386.93</b>	<b>488,236.50</b>	<b>845,575.00</b>
<b>Net Income</b>	<b>-26,219.37</b>	<b>-26,310.50</b>	<b>10,515.91</b>	<b>8,054.50</b>	<b>98,735.00</b>

**William Shore Memorial Pool District  
Budget Calculation 2017**

Account	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual Jul 2017 vtd	Actual Aug-Dec 2016	Proj. 2017	Amend Budget 2017	\$ Over/Under 2017 Budget	Budget 2018
Unrestricted Opening Balance										
<b>Income</b>										
31110.00.0000	484,803	475,312	479,946	496,475	303,220	213,358	516,578	525,000	(8,422)	
31130.00.0000	-	-	-	-	-	-	-	-	-	
31210.00.0000	-	-	44	-	-	-	-	-	-	
31720.00.0000	4,978	5,028	5,777	4,785	3,050	2,192	5,242	5,500	(258)	
31740.00.0000	2,869	3,247	2,551	2,583	2,823	722	3,546	2,600	946	
33707.59.0000	42	-	-	49	50	-	50	-	50	
39510.00.0030	12,417	2,315	9,164	36,298	3,062	24,900	27,962	20,000	7,962	
34170.10.0000	30	567	357	458	86	212	298	500	(202)	
34171.00.0000	10,327	6,742	8,029	7,288	3,896	3,301	7,197	7,500	(303)	
Admissions										
34730.10.0010	51,285	53,301	51,230	64,445	30,331	23,872	54,204	56,000	(1,796)	
34730.10.0011	59,231	67,431	70,635	85,504	41,757	32,120	73,877	71,000	2,877	
34760.00.0035	66,991	90,123	84,576	93,195	60,655	35,235	95,891	90,000	5,891	
34760.10.0040	11,949	5,273	12,483	9,035	8,161	5,089	13,250	10,000	3,250	
34760.00.0045	63,811	69,550	64,353	70,197	34,346	29,932	64,277	65,000	(723)	
Rental Income										
36250.00.0000	317	182	181	200	26	76	103	-	103	
36240.10.0020	4,820	7,553	6,913	11,189	6,088	4,525	10,614	12,500	(1,887)	
36250.00.0062	27,163	31,940	28,572	31,630	19,023	10,397	29,420	32,500	(3,080)	
36240.20.0000	2,786	4,218	4,368	5,547	2,938	2,182	5,120	5,750	(630)	
36711.00.0000	6,500	6,701	250	273	80	200	280	-	280	
44850.00.0000	415,000	230,043	-	-	-	-	39,960	39,960	-	
36990.00.0000	1,664	2,164	433	283	308	151	459	500	(41)	
<b>Total Income</b>	<b>1,206,982</b>	<b>1,061,689</b>	<b>829,861</b>	<b>919,433</b>	<b>519,903</b>	<b>388,466</b>	<b>948,328</b>	<b>944,310</b>	<b>4,018</b>	<b>-</b>

**William Shore Memorial Pool District  
Budget Calculation 2017**

Account	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Proj.	Amend Budget	\$ Over/Under	Budget
BARS	2013	2014	2015	2016	Jul 2017 ytd	Aug-Dec 2016	2017	2017	2017	2017	2017	2017 Budget	2018
<b>Expenses</b>													
<b>Personnel</b>													
<b>Salaries and Wages</b>													
57620.10.0010			820	1,200	700	500	1,200	1,500				(300)	
57620.10.0020	99,679	117,637	130,809	150,696	93,558	62,532	156,091	162,000				(5,910)	
57620.10.0030	39,110	45,780	48,801	49,820	31,469	20,310	51,780	53,000				(1,220)	
57620.10.0040	59,978	58,214	50,661	63,831	40,129	26,454	66,583	67,300				(717)	
57620.10.0050	73,271	81,525	98,146	95,113	57,410	39,813	97,222	105,000				(7,778)	
57620.10.0060	12,617	12,954	13,752	15,894	10,542	6,968	17,511	17,000				511	
57620.10.0070	45,000	45,000	47,063	47,250	27,563	19,688	47,250	47,250				-	
57620.10.0500	254												
57620.10.0090	3,119		2,810					3,000				(3,000)	
57620.20.0020	54,071	56,345	58,244	59,316	37,915	24,424	62,339	68,500				(6,161)	
<b>Supplies</b>													
57620.31.0010	9,080	6,329	8,829	8,962	4,310	3,559	7,869	9,000				(1,131)	
57620.31.0012													
57620.31.0028	989	378	1,718	68	897		897	2,000				(1,103)	
<b>Program Supplies</b>													
57620.31.0310	28	57	99	1,497	197	630	827	1,000				(173)	
57620.31.0320	891	1,106	665	334	16	70	86	500				(414)	
57620.31.0300	117	949	759	15	678	15	693	1,000				(307)	
<b>Maintenance Supplies</b>													
57620.31.0030	15,965	10,277	15,357	13,139	7,516	4,385	11,901	12,000				(99)	
57620.31.0035	6,667	6,656	5,931	5,881	4,200	1,358	5,558	7,200				(1,642)	
57620.31.0056	4,546	1,892	3,646	2,427	1,739	1,693	3,431	3,500				(69)	
57620.31.0135	6,521	5,061	3,311	2,706	2,209	1,398	3,607	2,500				1,107	
57620.31.0026	1,563	1,081	2,620	949	801	898	1,699	2,000				(301)	
57620.34.0035	4,331	4,221	5,508	4,927	2,660	935	3,595	5,000				(1,405)	
57620.35.0010	1,537	921	87	1,040	1,746	298	2,044	2,400				(356)	
<b>Services</b>													
<b>Professional</b>													
57620.41.0041	12,600	15,000	15,120	15,000	8,950	6,250	15,200	15,600				(400)	
57620.41.0071	6,720	2,208	3,005	1,480	2,055	495	2,550	2,500				50	

**William Shore Memorial Pool District  
Budget Calculation 2017**

Account	Actual		Actual		Actual		Actual		Actual		Proj.	Amend Budget		Budget
	2013	2014	2015	2016	Jul 2017	Aug-Dec 2016	2017	2017	2017	2017 Budget		2018		
BARS														
57620.41.0013	1,598	2,747	2,405	2,169	3,007	1,469	4,476	5,000		(524)				
57620.41.0030				1,701	2,100			3,000						
57620.41.0020	3,790	4,839	3,620	2,858	1,274	1,239	2,514	1,500		1,014				
Communications														
57620.42.0010	1,078	1,619	2,877	3,176	2,213	1,233	3,447	3,000		447				
57620.42.0023	310	1,214	1,586	1,028	690	422	1,112	1,500		(388)				
57620.42.0020	257	256	365	500	274	337	611	500		111				
Travel and Meetings														
57620.43.0010	3,001	6,278	6,085	5,382	3,361	1,181	4,543	4,600		(57)				
57620.43.0020	1,332	1,736	1,378	472	1,072	63	1,135	3,900		(2,765)				
57620.44.0010	1,465	632	812	30	66	-	66	600		(534)				
57620.45.0030	1,859	1,956	2,165	2,039	1,173	866	2,039	2,000		39				
57620.46.0030	11,106	11,314	13,155	15,519	19,575	200	19,775	19,575		200				
57620.47.0090	94,628	75,892	76,788	91,715	64,954	35,220	100,174	105,000		(4,826)				
Repair and Maintenance														
57620.48.0010	4,654	9,270	20,155	18,942	39,672	7,386	47,058	35,000		12,058				
57620.48.0040	3,421	4,984	4,370	4,466	609	611	1,220	1,500		(281)				
57620.48.0115	355													
Miscellaneous Expense														
57620.49.0040	3,204	3,916	2,100	3,597	1,835	300	2,135	3700		(1,565)				
57620.49.0090	7,029	9,092	9,157	10,325	5,744	2,834	8,578	11,000		(2,422)				
57620.49.0041	-	12	187	610	153	17	170	-		170				
57620.49.0031	609	392	142	-	506	-	506	500		6				
Intergovernmental														
57620.50.0066	4,032	4,032	2,000	-	-	-	-	-		-				
57620.53.0040	9,249	9,559	10,228	12,800	5,051	4,893	9,944	12,500		(2,556)				
57620.51.0010	6,100													
57620.51.0005	-	4,794						5,000		(5,000)				
57620.53.0050	243	323	323	377	430	-	430	450		(20)				
Flection Costs														
59176.63.0020	33,426	50,536	42,196	38,481	18,369	18,805	37,174	35,000		2,174				
<b>Total Expense</b>	<b>651,400</b>	<b>678,984</b>	<b>719,853</b>	<b>757,753</b>	<b>509,387</b>	<b>299,750</b>	<b>807,037</b>	<b>845,575</b>		<b>(35,538)</b>			<b>29,077</b>	

William Shore Memorial Pool District  
Budget Calculation 2017

Account	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual Jul 2017 ytd	Actual Aug-Dec 2016	Proj. 2017	Amend Budget 2017	\$ Over/Under 2017 Budget	Budget 2018
BARS	555,582	382,706	110,008	161,680	10,516	88,716	141,291	98,735	39,556	(29,077)
Net Income										