

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 26, 2015

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 April 28, 2015
- 1b Ratification of the May 15, 2015 bill payment in the amount of \$73,959.05

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 23, 2015 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 28, 2015

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 pm. Also present were Commissioners Chapman, Kidd, Manildi, and Peach.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CCKm to approve as presented, CBPs, mc

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

- 1a Minutes of March 24, 2015
ACTION TAKEN: CMCm to approve, CAMs, mc
- 1b Ratification of the April 17, 2015 bill payment in the amount of \$20,895.31
ACTION TAKEN: CMCm to approve, CCKs, mc
- 1c Policy 420 – Whistle Blower Protection (New)
ACTION TAKEN: CCKm to approve, CAMs, mc
- 1d Policy 425 – Unlawful Retaliation Protection (New)
ACTION TAKEN: CAMm to approve, CBPs, mc
- 1e Policy 435 – Employee Reference Protection (New)
ACTION TAKEN: CCKm to approve, CBPs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report
Steve Burke shared the following:
 - The Washington Cities Insurance Authority (WCIA) conducted the annual audit for the WSMPD and the district did very well.
 - The swimming pool bottom was patched during the shut-down and the product that was used did not hold. To fix the issue the pool will need to be closed for one week to drain, patch, paint, fill and heat to temperature. The tentative proposed date for the closure is June 11-19.

CMC shared that he received an email from a citizen who is upset at the proposed fee changes and was upset as a board member and a member of the finance committee that he knew nothing about it. Steve said the advisory committee is looking at contracted fees of the pool and is in the beginning stages of discussion and not ready to be brought forward at this time. The same email was received by all commissioners.

- 2b Financial Report
Charlie McClain explained the budget and finance report in detail and answered questions from the board.

MINUTES for the Meeting of April 28, 2015
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
Page 2

2c Staff Report

Leah Gould shared the following events occurred in April:

- Eggstravanganza – 90 participants
- April Pools Day – 50 participants (25 in 2014) and many organizations took part in the festivities (USCG, Border Patrol, Olympic Peninsula Paddlers, Water Safety Training), this was a free event to encourage people to learn about water safety in, on and around water.
- Aquatic Exercise Association (AEA) Certification and Training – was hosted in Port Angeles which allowed the training at a reduced fee for the pool staff, there were 30 participants in the training portion.

Christi Wojnowski shared the following:

- Eric Eppler has been hired as the new assistant manager, he is a frequent pool user and a past employee, the assistant manager that was hired last month did not work out.
- SARC facility in Sequim is currently closed for the next month; their patrons are able to utilize their passes at the pool during the closure.
- Christi will be attending the Lower Elwha Head Start Safety Fair (preschool) and Leah will be attending the High School Safety Fair (teenagers) to promote water safety.
- Jefferson School swim lessons are going great with forty three 3rd graders participating; 10 of the 43 participating have either gone through the learn to swim 5 program or are on the Port Angeles Swim Club (PASC).
- The district will be hosting the Feiro Marine Life Center Underwater Robotics Club for two days in May. Middle and high school students design and build underwater remotely operated submarine vehicles (ROV) and utilize the pool to test and troubleshoot their designs.

2d Advisory Committee Report

The five members that were in attendance at last week's advisory meeting had a worthwhile and appropriate conversation in regards to the potential change in the rental rate of the pool that is charged to the contracted organizations.

Steve shared that the last time the contracts (and fees) were looked at (PASC, PAHS, USCG) the discussion began with the advisory committee prior to bringing it to the finance committee and then the board.

Michael emailed all members of the advisory committee and his sense was that they were in agreement that discussion would continue in regard to potential rate increase. He feels the advisory committee has a clear sense that the pool operates for the benefit of a broad range of user interests and over time the advisory committee is becoming a very effective form of sharing perspectives of the user groups and helping them develop more respect for each other's needs.

ACTION TAKEN: CCKm that the contracts for the Port Angeles High School and the Port Angeles Swim Club remain the same, CMCs, Charlie McClain shared that he felt the district is not necessary looking for additional income through the contract revenue but rather equality across the board with the contracts, CAMm to table the issue until more information is presented to the board, CBPs, CBC, CAM, CBP in favor, CMC, CCK voted no.

MINUTES for the Meeting of April 28, 2015
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
Page 3

PUBLIC COMMENT

Tom Bock, 63 Rhody Lane, Port Angeles – Commends the board for all of their work and feels unless it is necessary to leave the fees as is. He was on the advisory and finance committee and knows a lot about the direction of the district. There was never a goal to “out price” and unless Charlie comes to the board and says we are low on money he would like to see the contracts remain the same.

Nancy Christiansen, 832 East Lauridsen Blvd, Port Angeles – There are things that lead her to believe our community is in trouble. The community as a whole is hurting. If you are looking at things and you want to be equitable it is better to lower the costs instead of looking at raising them.

Greg Shield, 537 W 7th Street, Port Angeles – He worked with people on the “Save the Pool” and it was the full community that came together to make this happen. He notes that other entities have increased their fees and feels the difficulty with the city running the pool and the feels was that most of the decisions were made behind closed doors. The advisory and board member are in constant connection with people of the community and feel that transparency is very important and the board needs to consider the fairness to all user groups of the pool.

Tom Bock – Offered a piece of advice. He wondered if the PASC can give the board what they have paid in the past and it could be considered in their decision.

Carter Juskevich, 63 Rhody Lane, Port Angeles – Perspective teenager who uses the pool, does high school practices and also participates in the PASC. She likes to stay informed and the news of the raise in fees is very overwhelming to her. She feels the pool is a great thing in the community and doesn't feel that her family should have to pay after the efforts they put forth to save the pool in the first place and feels the fee increase in a stab in the back.

Troy Mann, 602 E Lauridsen Blvd – He doesn't get the “why” and wants to make sure that everything is getting looked at and the PASC is not being singled out.

CBP would like for the pool management to seriously look at a decrease in rates.

NEXT MEETING DATE

The next WSMPD meeting will be held on May 26, 2015 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

CCKm to adjourn the meeting, CBPs, Brad Collins adjourned the meeting at 4:47 pm.

PASSED AND ADOPTED this twenty-sixth day of May 2015

William Shore Memorial Pool District Commissioners

Brad Collins, President

ATTEST:

Tammy Sullenger, Administrative Asst.

PAYABLE DISBURSEMENTS.

William Shore Memorial Pool District

District Name: William Shore Memorial Pool District
 Period Ending: 5/15/2015
 Date Submitted: 5/15/2015

Invoice #	Invoice Date	Vendor Name	Total Invoice	Ck#	Amt	Account #	Description
3964	4/30/2015	McClain	\$ 1,250.00	4729	1,250.00	410041	Accountant
	4/30/2015	Calliam County	\$ 400.00	4725	400.00	500100	Clerk
	4/23/2015	VISA8243	\$ 440.91			420023	Internet
	4/23/2015	VISA8243	\$ 49.00			420020	Postage
	4/23/2015	VISA8243	\$ 327.32			430010	Travel
	4/23/2015	VISA8243	\$ 201.83			310030	Pool chemicals
	4/23/2015	VISA8243	\$ 59.00			490041	Subscriptions
	4/23/2015	VISA8243	\$ 154.00			310056	Lifeguard Supplies
	4/23/2015	VISA8243	\$ 242.95	4738	1,475.01	310010	Office Supplies
	4/23/2015	VISA0421	\$ 49.86			480040	Equip Maint
	4/23/2015	VISA0421	\$ 34.92			420020	Postage
	4/23/2015	VISA0421	\$ 296.87			310010	Office Supplies
	4/23/2015	VISA0421	\$ 151.52	CR	-	430010	Travel
	4/30/2015	Olympic Springs	\$ 78.29	4732	78.29	310010	Office Supplies
3618	4/20/2015	Olympic Party & Custodial Supplies	\$ 539.45	4731	539.45	310035	Janitorial Supplies
	4/30/2015	Hartnagels	\$ 10.05	4726	10.05	310135	Maintenance Supplies
18532	4/30/2015	Capacity Provisioning	\$ 35.00	4722	35.00	420023	Internet
	4/30/2015	Swains	\$ 32.32	4735	32.32	310135	Maintenance Supplies
1044	4/30/2015	Miller Landscaping	\$ 350.00	4730	350.00	480010	Bldg Maint
2012833	4/23/2015	Albright	\$ 100.00	4720	100.00	410013	Network Service
9926947304	4/30/2015	Airgas	\$ 101.14	4719	101.14	310030	Pool Chemicals
635698	2/18/2015	Cascade Columbia	\$ 1,810.26	4723	1,810.26	310030	Pool Chemicals
2429a	4/13/2015	PA Chamber of Commerce	\$ 207.00	4733	207.00	490041	Dues
	5/1/2015	Lincoln St Shipping	\$ 40.79	4728	40.79	420020	Postage
2214	4/24/2015	Chemical Products	\$ 216.80	4724	216.80	480040	Equip Maint
14840388	4/21/2015	Canon	\$ 165.29	4721	165.29	450030	Equip Rent
	4/16/2015	Laura Bissonnette	\$ 41.25	4727	41.25	3476035	Refund
946594	4/30/2015	POE	\$ 54.20	4734	54.20	480040	Equip Maint

	5/8/2015	US Bank	\$ 2,543.39			830020	Interest
	5/8/2015	US Bank	\$ 11,590.52	4736	14,133.91	27300	Local I Loan
	5/11/2015	US Bank	\$ 9,897.63			830020	Interest
	5/11/2015	US Bank	\$ 41,892.33	4740	51,789.96	27310	Local II Loan
9744952643	4/30/2015	Verizon	\$ 66.51	4737	66.51	420010	Telephone
41762537	4/17/2015	We Promote You	\$ 528.65	4739	528.65	310026	Uniforms
			73,959.05				
			0.00				
			73,959.05		73,425.88		

Board Ratification: As the duly appointed board member for the the district named above, we reviewed the claims listed above. We hereby ratify that the services or merchandise herein specified have been received and that the claims listed are approved.

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 Manildi Commissioner Recused from any bills related to the City of Port Angeles

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, 2015



Certified Public Accountants

Charles S. McClain

Karen L. Crouse

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 April 30, 2015 and 2014 and the related Statements of Activities for the four 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.
May 19, 2015

William Shore Memorial Pool District
Statements of Financial Position
As of April 30, 2015 and 2014

	Apr 30, 15	Apr 30, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	188,060.10	339,354.82
10050 · Capital Improvement Account	0.00	8,470.61
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	22,624.34	3,736.53
10400 · Cash in Operating Account	1,676.83	12,844.68
10500 · Money Market Account	90,015.89	0.00
Total 10150 · Kitsap Bank	114,317.06	16,581.21
Total Checking/Savings	302,477.16	364,506.64
Accounts Receivable		
11300 · Accounts Receivable	4,969.75	5,944.94
Total Accounts Receivable	4,969.75	5,944.94
Other Current Assets		
12001 · Undeposited Funds	239.50	575.00
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	0.00
Total Other Current Assets	1,200.19	876.59
Total Current Assets	308,647.10	371,328.17
Fixed Assets		
15000 · Building and Improvements	1,961,902.96	1,899,666.12
16000 · Equipment	39,427.04	35,226.27
Total Fixed Assets	2,001,330.00	1,934,892.39
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
TOTAL ASSETS	2,317,777.10	2,314,020.56
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	7,461.22	0.00
Total Accounts Payable	7,461.22	0.00
Credit Cards		
21000 · Visa	-2,859.25	2,516.91
Total Credit Cards	-2,859.25	2,516.91
Other Current Liabilities		
2110 · Direct Deposit Liabilities	0.00	0.73
22000 · Wages Payable	13,349.40	11,801.30
22500 · Accrued Cafeteria Plan Liab	8,917.30	7,365.02
23000 · Deferred Compensation Liability	858.00	858.00
24000 · Payroll Liabilities	5,424.93	5,746.96
24500 · Accrued Sales Tax Liability	6,768.22	6,687.50
25000 · Due to Others	0.00	7,587.53
25500 · Accrued Construction Costs	0.00	6,178.79
26000 · Due for Professional Services	0.00	1,796.00
27000 · Due to the City of Port Angeles	0.00	6,507.20
Total Other Current Liabilities	35,317.85	54,529.03
Total Current Liabilities	39,919.82	57,045.94

William Shore Memorial Pool District
Statements of Financial Position
As of April 30, 2015 and 2014

	Apr 30, 15	Apr 30, 14
Long Term Liabilities		
27200 · Loan from Clallam County	0.00	257,808.78
27300 · Washington LOCAL I	109,042.33	120,233.17
27310 · Washington LOCAL II	416,018.49	425,760.06
27400 · Kitsap Bank Loan	566,598.51	623,616.51
Total Long Term Liabilities	1,091,659.33	1,427,418.52
Total Liabilities	1,131,579.15	1,484,464.46
Equity		
32000 · Unrestricted Net Assets	1,083,954.01	701,248.42
Net Income	102,243.94	128,307.68
Total Equity	1,186,197.95	829,556.10
TOTAL LIABILITIES & EQUITY	2,317,777.10	2,314,020.56

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2015 and 2014

	Jan - Apr 15	Jan - Apr 14
Income		
3111000 · Real and Property Taxes	236,916.88	233,787.64
3172000 · Leasehold Excise Tax	1,529.38	1,571.99
3174000 · Timber Excise Tax	9.88	0.00
3417000 · Merchandise Sales		
3417010 · Vending Revenue	79.84	174.42
3417100 · Sale Items - Taxable	2,588.50	2,606.50
Total 3417000 · Merchandise Sales	2,668.34	2,780.92
3470000 · Admissions		
3473010 · General Admissions	23,314.30	23,017.75
3473011 · Pass Sales	13,031.75	17,193.31
3473010 · General Admissions - Other		
Total 3473010 · General Admissions	36,346.05	40,211.06
3476035 · Swim Instruction	23,598.00	31,806.75
3476040 · Camps and Special Events	1,419.75	2,203.75
3476045 · Exercise Classes	19,006.05	25,400.38
Total 3470000 · Admissions	80,369.85	99,621.94
3620000 · Rental Income		
45030 · Facility Rental	9,370.69	15,257.67
45040 · Miscellaneous Rental	1,196.00	1,413.81
Total 3620000 · Rental Income	10,566.69	16,671.48
3625000 · DNR - Other than Timber	64.69	45.78
3698100 · Cash Overages and Shortages	0.00	-66.00
3699000 · Other Miscellaneous Revenue	0.00	91.04
3951030 · Sale of County Timber	5.83	0.00
Total Income	332,131.54	354,504.79
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	37,088.47	37,422.62
100030 · Instructors	12,029.12	13,446.46
100040 · Head Guards	15,301.68	19,650.62
100050 · Supervisors	31,403.17	27,000.00
100060 · Maintenance	4,781.70	4,317.00
100070 · Executive Director	15,750.00	15,000.00
Total 100000 · Regular Time	116,354.14	116,836.70
100080 · Overtime	0.00	0.00
Total 100001 · Salaries and Wages	116,354.14	116,836.70
200000 · Personnel Benefits		
200020 · Benefits	8,526.41	8,947.44
200032 · Cafeteria Plan - Salaried	4,473.00	4,200.00
200040 · Unemployment Compensation	1,237.86	1,198.45
200045 · Department of Labor & Industry	3,862.37	4,059.35
Total 200000 · Personnel Benefits	18,099.64	18,405.24
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	3,010.48	2,007.38
310028 · Computer Supplies	0.00	304.65
Total 310000 · Office Supplies	3,010.48	2,312.03
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	0.00	728.84
310320 · Camps and Specials Events	0.00	353.75
Total 310050 · Program Supplies and Equipment	0.00	1,082.59

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2015 and 2014

	Jan - Apr 15	Jan - Apr 14
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	528.65	107.32
310030 · Pool Chemicals	8,561.59	3,537.76
310035 · Cleaning & Janitorial Supplies	1,911.36	2,883.52
310056 · Lifeguard supplies & equipment	1,793.34	118.56
310135 · Maintenance Supplies	1,342.64	2,030.78
Total 310100 · Maintenance Supplies and Repair	14,137.58	8,677.94
340035 · Items for Resale	1,635.27	1,386.94
350010 · Small Tools and Minor Equipment	104.09	302.57
Total 300000 · Supplies	18,887.42	13,762.07
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	650.00	1,946.63
410041 · Accounting Services	5,000.00	5,000.00
410071 · Legal Services	322.50	630.00
410020 · Professional Services - Other	1,782.61	2,493.25
Total 410020 · Professional Services	7,755.11	10,069.88
420000 · Communications		
420010 · Telephone	865.28	614.00
420020 · Postage, Mailing Service	132.92	88.31
420023 · Website and Internet	642.76	419.88
Total 420000 · Communications	1,640.96	1,122.19
430000 · Travel		
430010 · Conference, Convention, Meeting	2,474.82	2,823.25
Total 430000 · Travel	2,474.82	2,823.25
440010 · Advertising	114.00	399.22
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	661.16	633.60
Total 450000 · Operating Rentals and Leases	661.16	633.60
460030 · Insurance-Property & Liability	13,155.00	11,314.00
470090 · Utilities	26,968.78	30,436.86
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	13,673.13	4,301.50
480040 · Equipment-Repair & Maintenance	1,814.80	2,656.42
Total 480000 · Repair and Maint-Contracted	15,487.93	6,957.92
490000 · Miscellaneous Expense		
490031 · Print and Copying Service	0.00	0.00
490040 · Memberships and Dues	254.00	872.65
490041 · Subscriptions	332.19	0.00
490090 · Credit Card Charges	2,794.08	2,627.32
66900 · Reconciliation Discrepancies	10.00	0.00
Total 490000 · Miscellaneous Expense	3,390.27	3,499.97
500000 · Intergovernmental Services		
500100 · County Clerk Services	1,600.00	1,344.00
510005 · State Auditor	0.00	4,794.36
530040 · State Sales and B & O Tax	2,991.22	3,462.35
530070 · Clallam County Treas - Prop Tax	323.26	323.26
Total 500000 · Intergovernmental Services	4,914.48	9,923.97
Total 4000000 · Charges for Services	76,562.51	77,180.86
57620 · Operating Costs - Other	0.00	0.00
Total 57620 · Operating Costs	229,903.71	226,184.87

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2015 and 2014

	Jan - Apr 15	Jan - Apr 14
5850000 · Nonoperational Expenses	-16.11	12.24
830020 · Interest Expense	-16.11	12.24
Total 5850000 · Nonoperational Expenses	-16.11	12.24
Total Expense	229,887.60	226,197.11
Net Income	102,243.94	128,307.68

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending April 30, 2015

	Apr 15	Budget	Jan - Apr 15	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	187,898.63	210,000.00	236,916.88	230,000.00	480,000.00
3172000 · Leasehold Excise Tax	158.41	375.00	1,529.38	1,500.00	4,500.00
3174000 · Timber Excise Tax	0.00	250.00	9.88	1,000.00	3,000.00
3417000 · Merchandise Sales	752.00	832.00	2,668.34	3,332.00	10,000.00
3470000 · Admissions					
3473010 · General Admissions	10,110.70	10,625.00	36,346.05	42,500.00	127,500.00
3476035 · Swim Instruction	8,910.75	7,084.00	23,598.00	28,334.00	85,000.00
3476040 · Camps and Special Events	611.25	625.00	1,419.75	2,500.00	7,500.00
3476045 · Exercise Classes	5,340.50	5,834.00	19,006.05	23,334.00	70,000.00
Total 3470000 · Admissions	24,973.20	24,168.00	80,369.85	96,668.00	290,000.00
3620000 · Rental Income					
45030 · Facility Rental	2,372.08	3,291.00	9,370.69	13,166.00	39,500.00
45040 · Miscellaneous Rental	380.75	334.00	1,196.00	1,334.00	4,000.00
Total 3620000 · Rental Income	2,752.83	3,625.00	10,566.69	14,500.00	43,500.00
3625000 · DNR - Other than Timber	2.90	21.00	64.69	83.00	250.00
3699000 · Other Miscellaneous Revenue	0.00	209.00	0.00	834.00	2,500.00
3951030 · Sale of County Timber	0.00	834.00	5.83	3,334.00	10,000.00
Total Income	216,637.97	240,314.00	332,131.54	351,251.00	843,750.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	11,594.61	9,166.00	37,988.47	36,666.00	110,000.00
100030 · Instructors	3,426.28	3,750.00	12,029.12	15,000.00	45,000.00
100040 · Head Guards	3,900.49	5,209.00	15,301.68	20,834.00	62,500.00
100050 · Supervisors	8,923.84	6,666.00	31,403.17	26,666.00	80,000.00
100060 · Maintenance	897.75	1,084.00	4,781.70	4,334.00	13,000.00
100070 · Executive Director	3,937.50	3,750.00	15,750.00	15,000.00	45,000.00
Total 100000 · Regular Time	32,679.47	29,625.00	116,354.14	118,500.00	355,500.00
100090 · Sick/Vacation Pay	0.00	375.00	0.00	1,500.00	4,500.00
Total 100001 · Salaries and Wages	32,679.47	30,000.00	116,354.14	120,000.00	360,000.00
200000 · Personnel Benefits					
200020 · Benefits	2,407.00	2,250.00	8,526.41	9,000.00	27,000.00
200032 · Cafeteria Plan - Salaried	1,118.25	1,000.00	4,473.00	4,000.00	12,000.00
200040 · Unemployment Compensation	297.71	129.00	1,237.86	517.00	1,550.00
200045 · Department of Labor & Industry	1,065.33	1,350.00	3,862.37	5,400.00	16,200.00
Total 200000 · Personnel Benefits	4,888.29	4,728.00	18,099.64	18,917.00	56,750.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending April 30, 2015

	Apr 15	Budget	Jan - Apr 15	YTD Budget	Annual Budget
300000 · Supplies					
310000 · Office Supplies	618.11	625.00	3,010.48	2,500.00	7,500.00
310010 · Office Supplies	618.11	625.00	3,010.48	2,500.00	7,500.00
Total 310000 · Office Supplies					
310050 · Program Supplies and Equipment	0.00	84.00	0.00	334.00	1,000.00
310300 · Exercise Classes	0.00	150.00	0.00	600.00	1,800.00
310310 · Swim Instruction	0.00	179.00	0.00	717.00	2,150.00
310320 · Camps and Specials Events	0.00	413.00	0.00	1,651.00	4,950.00
Total 310050 · Program Supplies and Equipment					
310100 · Maintenance Supplies and Repair	528.65	209.00	528.65	834.00	2,500.00
310026 · Uniforms and Clothing	302.97	1,041.00	8,561.59	4,166.00	12,500.00
310030 · Pool Chemicals	539.45	584.00	1,911.36	2,334.00	7,000.00
310035 · Cleaning & Janitorial Supplies	154.00	334.00	1,793.34	1,334.00	4,000.00
310056 · Lifeguard supplies & equipment	42.37	709.00	1,342.64	2,834.00	8,500.00
310135 · Maintenance Supplies	1,567.44	2,877.00	14,137.58	11,502.00	34,500.00
Total 310100 · Maintenance Supplies and Repair					
340035 · Items for Resale	0.00	584.00	1,635.27	2,334.00	7,000.00
350010 · Small Tools and Minor Equipment	27.76	84.00	104.09	334.00	1,000.00
Total 300000 · Supplies	2,213.31	4,583.00	18,887.42	18,321.00	54,950.00
400000 · Charges for Services					
410020 · Professional Services	100.00	250.00	650.00	1,000.00	3,000.00
410013 · Network/Computer Service	1,250.00	1,250.00	5,000.00	5,000.00	15,000.00
410041 · Accounting Services	0.00	250.00	322.50	1,000.00	3,000.00
410071 · Legal Services	0.00	416.00	1,782.61	1,666.00	5,000.00
410020 · Professional Services - Other	1,350.00	2,166.00	7,755.11	8,666.00	26,000.00
Total 410020 · Professional Services					
420000 · Communications	191.51	100.00	865.28	400.00	1,200.00
420010 · Telephone	83.92	66.00	132.92	266.00	800.00
420020 · Postage, Mailing Service	475.91	100.00	642.76	400.00	1,200.00
420023 · Website and Internet	751.34	266.00	1,640.96	1,066.00	3,200.00
Total 420000 · Communications					
430000 · Travel	552.66	416.00	2,474.82	1,666.00	5,000.00
430010 · Conference, Convention, Meeting	0.00	209.00	0.00	834.00	2,500.00
430020 · Travel - Training	552.66	625.00	2,474.82	2,500.00	7,500.00
Total 430000 · Travel					
440010 · Advertising	0.00	84.00	114.00	334.00	1,000.00
450000 · Operating Rentals and Leases	165.29	154.00	661.16	617.00	1,850.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending April 30, 2015

	Apr 15	Budget	Jan - Apr 15	YTD Budget	Annual Budget
460030 · Insurance-Property & Liability	0.00	0.00	13,155.00	11,500.00	11,500.00
470090 · Utilities	7,549.17	5,416.00	26,968.78	21,666.00	65,000.00
480000 · Repair and Maint-Contracted	670.86	1,000.00	15,487.93	4,000.00	12,000.00
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	41.00	0.00	166.00	500.00
490040 · Memberships and Dues	0.00	250.00	254.00	1,000.00	3,000.00
490041 · Subscriptions	266.00		332.19		
490090 · Credit Card Charges	671.00	541.00	2,794.08	2,166.00	6,500.00
66900 · Reconciliation Discrepancies	0.00		10.00		
Total 49000 · Miscellaneous Expense	937.00	832.00	3,390.27	3,332.00	10,000.00
500000 · Intergovernmental Services					
500100 · County Clerk Services	400.00	341.00	1,600.00	1,366.00	4,100.00
530040 · State Sales and B & O Tax	832.56	834.00	2,991.22	3,334.00	10,000.00
530050 · External Taxes/Operating Assess	0.00	27.00	0.00	109.00	325.00
530070 · Clallam County Treas - Prop Tax	0.00		323.26		
Total 500000 · Intergovernmental Services	1,232.56	1,202.00	4,914.48	4,809.00	14,425.00
Total 4000000 · Charges for Services	13,208.88	11,745.00	76,562.51	58,490.00	152,475.00
57620 · Operating Costs - Other	0.00		0.00		
Total 57620 · Operating Costs	52,989.95	51,057.00	229,903.71	215,728.00	624,175.00
5850000 · Nonoperational Expenses					
830020 · Interest Expense	-0.16	0.00	-16.11	0.00	41,962.00
Total 5850000 · Nonoperational Expenses	-0.16	0.00	-16.11	0.00	41,962.00
Total Expense	52,989.79	51,057.00	229,887.60	215,728.00	666,137.00
Net Income	163,548.18	189,257.00	102,243.94	135,523.00	177,613.00