

# **AGENDA**

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

Clallam County Courthouse, Room 160

Port Angeles, Washington

June 28, 2011

3:00 p.m.

### **COMMISSIONERS**

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

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

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**PUBLIC COMMENT – Agenda Items Only**

#### **ACTION ITEMS**

- 1 Minutes of May 24, 2011
- 2 Ratification of bill payment in the amount of \$34,452.92
- 3 Ratification of visa payment in the amount of \$22,140.49
- 4 Amendment 1 to Executive Director Employment Agreement
- 5 Resolution appointing a Public Records Officer

#### **ITEMS FOR DISCUSSION**

- 6 Executive Director Report
- 7 Budget and Finance Report
- 8 Staff Report
- 9 Advisory Committee Report

#### **PUBLIC COMMENT**

#### **FUTURE AGENDA ITEMS**

#### **NEXT MEETING DATE**

The next meeting will be held on July 26, 2011 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

#### **ADJOURNMENT**

# MINUTES

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 24, 2011

3:00 p.m.

6/28/11

### COMMISSIONERS

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

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

CCK called the meeting to order at 3:02 p.m. CMC, CPD, CCK CMD and CGH were present.

#### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

**ACTION TAKEN:** CCKm to approve the agenda with the next meeting date changed to June 28, 2011, CGHs, mc

#### PUBLIC COMMENT – Agenda Items Only

There was no public comment.

#### ACTION ITEMS

- 1 Minutes of April 26, 2011  
**ACTION TAKEN:** CPDm to approve the minutes, CMCs, mc.
- 2 Ratification of bill payment in the amount of \$41, 202.73  
Steve Burke answered questions from the board.  
**ACTION TAKEN:** CMCm to ratify the bill payment in the amount of \$41,202.73, CGHs,
- 3 Bookkeeping Proposal from McClain, Crouse & Co  
Steve Burke explained the proposal brought forward from McClain, Crouse & Co. This proposal will increase his fees from \$800 per month to \$1050 per month and incorporate bookkeeping into the services provided by McClain, Crouse & Co. This proposal has been approved by the financial committee.  
**ACTION TAKEN:** CMCm to approve the engagement letter (bookkeeping proposal) from McClain, Crouse & Co, CPDs, mc
- 4 Policy 450 - Workplace Harassment Prevention  
Steve Burke explained all of the policies presented and answered questions from the board.  
**ACTION TAKEN:** CMCm to approve policy 450 – Workplace Harassment Prevention, CGHs, mc
- 5 Policy 451 – Workplace Violence Prevention  
**ACTION TAKEN:** CMCm to approve policy 451 – Workplace Violence Prevention, CGHs, mc
- 6 Policy 452 – Federal Family Medical Leave Act  
**ACTION TAKEN:** CMCm to approve policy 452 – Federal Family Medical Leave Act, CPDs, mc
- 7 Policy 453 – American Disabilities Act
- 8 **ACTION TAKEN:** CPDm to approve policy 453 – American Disabilities Act, CMCs, mc
- 9 Policy 454 – Drug Free Workplace Act  
**ACTION TAKEN:** CGHm to approve policy 454 – Drug Free Workplace Act, CMCs, mc

**MINUTES for the Meeting of May 24, 2011**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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**ITEMS FOR DISCUSSION**

10 Executive Director Report

- Steve Burke shared the pool had a near drowning incident (passive rescue) on May 1, 2011. The lifeguard Cassidy rescued the child from the water and performed CPR to resuscitate the child. The child is doing well and has returned to school. An after action review was conducted and will be talked about in the staff report.
- As part of the energy upgrade the energy usage for the facility over the last two years has been pulled and they are going to be putting energy meters on certain items at the facility to monitor the usage.
- A new automatic vacuum system has been installed that will save money as there are no labor costs associated with the system.
- Steve Burke is in negotiations with Peninsula College to start an aquatics specialty certificate class. This will allow those with the certificate to take the certification with them and will help them be competitive in getting a position at any aquatics center.
- A new ADA ladder has been put into the pool and allows a secondary ADA access point into the pool. This puts the pool ahead of the curve with new laws that will be taking effect in the coming years.
- Steve Burks thanked Cherie Kidd for 20 new radio spots highlighting the programs that are offered at the pool.
- CMD asked if it would be appropriate for the board to write a letter to the lifeguard that saved the minor child in the near drowning accident. Steve Burke will prepare a letter for signature.
- CMD asked about the hotel partnership program status. Steve shared they are in the beginning stages of contacting the local hotels and will bring an update back to the committee in June.

11 Budget and Finance Report

Charlie explained the budget and financial report in detail. He congratulated the board on being in the black for the first time since the creation of the district. Charlie will present a revised budget in June to have a projection of where the district will be at the end of the year.

12 Staff Report

Leah Gould shared the following:

- A head guard that was previously employed at the pool is coming back for the summer season beginning in June.
- The pool is currently advertising the following positions: one head guard, lifeguards, aerobic and swimming instructors.
- The pool is now offering a water balance class that began last week.
- They have hired a new aerobics instructor, Morgan Gustafson.
- The synchronized swimming class is gaining popularity.

Erika Salgado shared the following:

## **MINUTES for the Meeting of May 24, 2011**

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

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- Vacuuming is now being done every night instead of every few nights. What used to take 45 minutes to set-up, vacuum and break-down will now take approximately 10 minutes.
- There will be a new email newsletter on a monthly basis. This will allow updates to the patrons and those who visit the web-site.
- Supervisor log book – for supervisors and head guard staff. This is a book that they can write down anything that happened during their shift. It can be good, bad or information they want to make sure everyone is aware of.
- Erika talked about the near drowning incident. They met with all staff members that were on duty individually and as a group. They were commended by some of the patrons that were present during the accident.
- CMD asked about logging incidents at the pool. Leah shared the newly implemented supervisor log book is more of a resource book for staff members. An incident report is used by all staff members if there is any danger to staff or patrons of the pool including administering a band-aid.
- Dan Wonderly shared that Steve Burke is working with Richard Bonine to set-up a "dog day" at the outside pool located on the south-side of the pool. If the event is approved all of the proceeds from the first event will be donated to the Shane Park fundraiser.
- The facility will be closed June 4 & 5 to conduct cleaning training for all staff as well as an all-staff meeting. Also during that time there will be an aerobic in-service for those who want to be certified in teaching aerobics.
- Staff members from the pool will be participating in the 2011 Olympic Discovery Trail marathon with each person running/walking a 4-5 mile leg of the marathon.

#### 13 Advisory Committee Report

There was no report from the advisory committee.

#### **PUBLIC COMMENT**

Lorraine Arruda, Elizabeth Place, Port Angeles, has been involved with water aerobics and walking for the past two years. She feels there is not enough space for the walkers and aerobic class because of the lap swimmers. She noted that during the water walking class most of the lap swimmers are senior citizens who are paying the senior fees and she does not feel that is fair. She feels the range of motion guidelines of the water walking class is being impacted. She feels that because the class is confined to 2 lanes that the fees should be adjusted accordingly.

Steve Burke addressed the questions posed by Ms. Arruda and the board offered some alternative ideas.

Diane Wernett, 3714 S. Mt Angeles Road, Port Angeles, expressed that she felt the new ADA ladder has really helped for another access point to the tool. She also shared in the water aerobics if there is

**MINUTES for the Meeting of May 24, 2011**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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more than 12 people an additional lane is opened up to accommodate the number of people in the class.

**NEXT MEETING DATE**

The next meeting will be held on June 28, 2011 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

**ADJOURNMENT**

CCK adjourned the meeting at 4:10 p.m.

PASSED AND ADOPTED this 28th<sup>nd</sup> Day of June, 2011

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

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Cherie Kidd, President

ATTEST:

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Tammy Sullenger, Administrative Asst.

**KEY TO ABBREVIATIONS:**

CCK	Commissioner Cherie Kidd	m	moved
CDD	Commissioner Patrick Downie	mc	motion carried
CGH	Commissioner Gary Holmquist	s	seconded
CMC	Commissioner Mike Chapman		
CMD	Commissioner Mike Doherty (Howard V. Doherty, Jr.)		
WSMPD	William Shore Memorial Pool District		

2/28/11

CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District  
 Period Ending: 5/24/2011 Designate if you are picking up the warrants or if we are to mail: (if picking up, they will be in the Treasurer's Office.)  
 Date Submitted: 5/24/2011  
 Pickup: McClain & Crouse Fund Number  
 Mail to us

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
052411a	5/20/2011	0025330	WSMPD PAYROLL FUND	S			13,354.57		66870.000.57620.10.0000	1	Regular Payroll	E	PD
052411b	5/20/2011	0025330	WSMPD PAYROLL FUND	S			1,031.24		66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
052411c	5/20/2011	0025330	WSMPD PAYROLL FUND	S			(220.39)		66870.000.57620.20.0045	1	L & I	E	PD
052411d	5/20/2011	0025330	WSMPD PAYROLL FUND	S			425.00		66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
052411e	5/20/2011	0025330	WSMPD PAYROLL FUND	S			619.26		66870.000.57620.53.0040	1	B & O Tax - 1st Qtr	E	PD
10-064681361	2/16/2011	0027389	Medco Health Solutions	S			20.00		66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
28665	5/2/2011	0004564	James Siemens	S			169.00		66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
52211	4/5/2011	0024998	Steve Burke	S			76.69		66870.000.57620.31.0320	1	Supplies-Special Events	E	PD
5188	4/26/2011	0027390	H2O Innovations	S			3,867.00		66870.000.57620.35.0010	1	Small Tools and Equipment	E	PD
603023028	5/15/2011	0022464	Dept of Licensing	S			9.00		66870.000.57620.49.0090	1	Misc	E	PD
50111	5/11/2011	0027388	Wendy Burwell	S			54.00		66870.000.34760.00.0035	1	Office Supp	E	PD
51111	5/11/2011	0027387	Tracy Critchfield	S			144.00		66870.000.57620.31.0010	1	Refund	I	PD
564418616001	5/13/2011	0001882	Office Depot	S			3.92		66870.000.57620.31.0010	1	Office Supp	E	PD
563327358001	5/5/2011	0001882	Office Depot	S			44.55		66870.000.57620.47.0090	1	Office Supp	E	PD
9243	5/5/2011	0000270	Captain T's	S			418.21		66870.000.57620.31.0026	1	Uniforms	E	PD
97263-92074	5/16/2011	0001252	City of Port Angeles	S			7,983.50		66870.000.57620.47.0090	1	Utilities	E	PD
29269	5/19/2011	0001252	City of Port Angeles	S			2,440.00		66870.000.57620.51.0010	1	Maint Contract	E	PD
81565596	5/9/2011	0001014	Moore Medical	S			34.48		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD



11/21/11

District Name: William Shore Memorial Pool District  
 Period Ending: 6/14/2011  
 Date Submitted: 6/14/2011

Designate if you are picking up the warrants or if we are to mail. (If picking up, they will be in the Treasurer's Office.)

Pickup: McClain & Crouse  
 Mail to us

Fund Number

CLAIMS PAYMENT REQUEST

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
3651	5/31/2011	0023222	Charles McClain	S			1,050.00		66870.000.57620.41.0041	1	Accounting	E	PD
16603	6/8/2011	0003197	Craig Miller	S			210.00		66870.000.57620.41.0071	1	Legal	E	PD
53111	5/31/2011	0000334	Clallam County Commissioners	S			336.00		66870.000.57620.51.0066	1	Clerk	E	PD
060511B	5/31/2011	0025330	WSMPPD PAYROLL FUND	S			13,435.67		66870.000.57620.10.0000	1	Regular Payroll	E	PD
060511B	5/31/2011	0025330	WSMPPD PAYROLL FUND	S			1,027.77		66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
060511C	5/31/2011	0025330	WSMPPD PAYROLL FUND	S			(219.90)		66870.000.57620.20.0045	1	L & I	E	PD
060511D	5/31/2011	0024998	Steve Burke	S			300.00		66870.000.57620.20.0032	1	Benefits (Catereria Plan)	E	PD
61411	5/31/2011	0024998	Steve Burke	S			250.00		66870.000.57620.42.0010	1	Telephone	E	PD
15384	5/15/2011	0000339	Clallam County Environment	S			240.00		66870.000.57620.49.0040	1	Permit	E	PD
3604179767	6/2/2011	0004211	Qwest	S			171.01		66870.000.57620.42.0010	1	Telephone	E	PD
565140356001	5/20/2011	0001882	Office Depot	S			106.99		66870.000.57620.31.0010	1	Office Supp	E	PD
566134870001	5/31/2011	0001882	Office Depot	S			5.53		66870.000.57620.31.0010	1	Office Supp	E	PD
4567876	5/27/2011	0001315	Quill	S			108.38		66870.000.57620.31.0010	1	Office Supp	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			28.16		66870.000.57620.44.0010	1	Advertising	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			97.99		66870.000.57620.42.0020	1	Shipping	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			22.45		66870.000.57620.44.0010	1	Advertising	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			34.54		66870.000.57620.31.0135	1	MAINT SUPP	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			10.00		66870.000.57620.31.0010	1	Office Supp	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			54.41		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			23.97		66870.000.57620.31.0010	1	Office Supp	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			235.53		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			705.33		66870.000.57620.31.0135	1	MAINT SUPP	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			77.04		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			66.39		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			154.00		66870.000.57620.31.0135	1	MAINT SUPP	E	PD
vis906245	5/24/2011	0026984	VISA9062	S			138.88		66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
272663	5/31/2011	0001533	Sunset Hardware	S			47.47		66870.000.57620.31.0056	1	MAINT SUPP	E	PD
2010448	6/1/2011	0025819	Albright Managed Networks	S			200.00		66870.000.57620.41.0013	1	Computer Maint	E	PD
109436	5/31/2011	0000091	Angeles Millworks	S			159.01		66870.000.57620.48.0040	1	Equip Maint	E	PD
29296	6/2/2011	0001252	City of Port Angeles	S			2,440.00		66870.000.57620.51.0010	1	Maint Contract	E	PD



712790	6/7/2011	0020441	Lee's Creek Landscape Material	\$	14.63	66870.000.57620.48.0010	1	Building Maint	E	PD
11011780	5/22/2011	0025591	Canon Financial Services	\$	13.70	66870.000.57620.45.0030	1	Lease	E	PD
81583283	6/2/2011	0001014	Moore Medical	\$	48.05	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
308	4/29/2011	0002527	PA Chamber	\$	90.00	66870.000.57620.44.0010	1	Dues	E	PD
857638	5/31/2011	0001179	POE	\$	52.03	66870.000.57620.48.0115	1	Copier Maint	E	PD
199588	5/31/2011	000148	Olympic Springs	\$	55.79	66870.000.57620.31.0010	1	Office Supp	E	PD
246120398	6/3/2011	0000073	Amsan	\$	349.67	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
Page 1 Total:					22,140.49					
Page 2 Total:					0.00					
Grand Total:					22,140.49					

I do hereby certify, under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due, and unpaid obligation against the district. I am authorized to approve payment to the above listed claims that will be ratified by the WSWPD Board of Commissioners at the next regularly scheduled board meeting. I hereby request Clallam County to issue warrants for the listed claims.

Signature \_\_\_\_\_ Executive Director, William Shore Memorial Pool District \_\_\_\_\_ Date \_\_\_\_\_  
 Title \_\_\_\_\_ District Accountant, William Shore Memorial Pool District \_\_\_\_\_ Date \_\_\_\_\_

Michael C. Chapman \_\_\_\_\_ Commissioner \_\_\_\_\_ Recused from any bills related to Clallam County

Patrick Downie \_\_\_\_\_ Commissioner \_\_\_\_\_ Recused from any bills related to the City of Port Angeles

Howard V. Doherty, Jr. \_\_\_\_\_ Commissioner \_\_\_\_\_ Recused from any bills related to Clallam County

Gary Holmquist \_\_\_\_\_ Commissioner \_\_\_\_\_ Date \_\_\_\_\_

Cherie Kidd \_\_\_\_\_ Commissioner \_\_\_\_\_ Date \_\_\_\_\_ Recused from any bills related to the City of Port Angeles



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6/28/11

# William Shore Memorial Pool District

223 East 4<sup>th</sup> Street, Suite 4  
Port Angeles, WA 98362-3015  
360.417.2233 Fax: 360.417.2493

## COMMISSIONERS

**MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD**

RESOLUTION N<sup>o</sup> \_\_\_\_\_, 2011

APPOINTING A PUBLIC RECORDS OCCIFER

THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS finds as follows:

1. The William Shore Memorial Pool District (WSMPD) is required to appoint and publicly identify a public records officer.
2. The responsibilities of the public records officer is to serve as a point of contact for members of the public in requesting disclosure of public records and to oversee the district's compliance with the public records and to over the district's compliance with the public records disclosure requirements of RCW Chapter 42.17.

NOW, THEREFORE, BE IT RESOLVED by the William Shore Memorial Pool District Board of Commissioners, in consideration of the above findings of fact:

1. The William Shore Memorial Pool District (WSMPD) appoints the secretary of the WSMPD as the public records officer.

PASSED AND ADOPTED this twenty-eighth day of June 2011

WSMPD PRESIDENT

ATTEST:

\_\_\_\_\_  
Tammy Sullenger, Admin Asst.

\_\_\_\_\_  
Cherie Kidd, President

7  
6/28/11

William Shore Memorial Pool District  
FINANCIAL STATEMENTS

As of May 31, 2011



Certified Public Accountants

Charles S. McClain

Karen L. Crouse

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
William Shore Memorial Pool District

We have compiled the accompanying Statements of Financial Position of William Shore Memorial Pool District (a nonprofit corporation) as of May 31, 2011 and 2010 and the related Statements of Activities for the five months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

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

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

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures 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.

McClain, Crouse and Co. P.S.

June 15, 2011

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of May 31, 2011

	<u>May 31, 11</u>	<u>May 31, 10</u>
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	159,571.94	0.00
10100 · Cash in Till	22.04	0.00
10200 · Credit Card Processing Account	245.14	0.00
10400 · Cash in Payroll Account	22,929.07	0.00
Total Checking/Savings	<u>182,768.19</u>	<u>0.00</u>
Accounts Receivable		
11300 · Credit Card Receivable	1,968.54	0.00
Total Accounts Receivable	<u>1,968.54</u>	<u>0.00</u>
Total Current Assets	<u>184,736.73</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><b>184,736.73</b></u>	<u><b>0.00</b></u>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
22000 · Wages Payable	11,058.63	0.00
23000 · Deferred Compensation Liability	1,626.00	0.00
24000 · Payroll Liabilities	3,496.88	0.00
25000 · Due to Others	3,560.95	821.99
26000 · Due for Professional Services	1,596.00	3,442.00
27000 · Due to the City of Port Angeles	0.00	64,542.58
Total Other Current Liabilities	<u>21,338.46</u>	<u>68,806.57</u>
Total Current Liabilities	<u>21,338.46</u>	<u>68,806.57</u>
Long Term Liabilities		
27200 · Loan from Clallam County	142,957.69	65,103.95
Total Long Term Liabilities	<u>142,957.69</u>	<u>65,103.95</u>
Total Liabilities	<u>164,296.15</u>	<u>133,910.52</u>
Equity		
32000 · Unrestricted Net Assets	-62,302.29	-244,701.57
Net Income	82,742.87	110,791.05
Total Equity	<u>20,440.58</u>	<u>-133,910.52</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>184,736.73</b></u>	<u><b>0.00</b></u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the five months ended May 31, 2011 and 2010

	Jan - May 11	Jan - May 10
<b>Income</b>		
3111000 · Real and Property Taxes	252,847.76	248,848.94
3121000 · Forest Excise Tax	5,537.56	14,644.44
3172000 · Leasehold Excise Tax	1,214.96	1,488.15
3417000 · Merchandise Sales		
3417100 · Sale Items - Taxable	2,093.60	2,389.89
<b>Total 3417000 · Merchandise Sales</b>	<b>2,093.60</b>	<b>2,389.89</b>
3470000 · Admissions		
3473010 · General Admissions	22,305.75	0.00
3473011 · Pass Sales	25,259.60	61,677.64
3476035 · Swim Instruction	32,988.60	21,374.39
3476040 · Camps and Special Events	1,066.50	0.00
3476045 · Exercise Classes	11,525.00	0.00
<b>Total 3470000 · Admissions</b>	<b>93,145.45</b>	<b>83,052.03</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	1,663.50	0.00
3625000 · Contracted Rental	12,990.50	0.00
45030 · Facility Rental - Other	0.00	9,224.34
<b>Total 45030 · Facility Rental</b>	<b>14,654.00</b>	<b>9,224.34</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	351.00	294.73
3624030 · Locker Rental	545.75	487.36
<b>Total 45040 · Miscellaneous Rental</b>	<b>896.75</b>	<b>782.09</b>
<b>Total 3620000 · Rental Income</b>	<b>15,550.75</b>	<b>10,006.43</b>
3698100 · Cash Overages and Shortages	-48.04	7.93
3699000 · Other Miscellaneous Revenue	2,675.92	2,391.08
41130 · Department of Natural Resources	19.24	67.49
<b>Total Income</b>	<b>373,037.20</b>	<b>362,896.38</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	38,901.01	0.00
100030 · Instructors	16,166.30	0.00
100040 · Head Guards	12,741.60	0.00
100050 · Supervisors	46,979.80	0.00
100070 · Executive Director	7,500.00	0.00
100000 · Regular Time - Other	0.00	115,611.85
<b>Total 100000 · Regular Time</b>	<b>122,288.71</b>	<b>115,611.85</b>
100080 · Overtime	2,797.04	2,355.70
62111 · Regular Time - Maintenance	0.00	6,590.39
62151 · Overtime - Maintenance	0.00	1,099.46
<b>Total 100001 · Salaries and Wages</b>	<b>125,085.75</b>	<b>125,657.40</b>
200000 · Personnel Benefits		
200020 · Benefits	10,565.09	17,221.90
200032 · Cafeteria Plan - Salaried	3,414.00	1,202.69
200040 · Unemployment Compensation	4,531.31	5,234.05
200045 · Department of Labor & Industry	3,489.70	220.44
62161 · Benefits - Maintenance	0.00	2,310.04
62171 · Retirement - Maintenance	0.00	219.36
<b>Total 200000 · Personnel Benefits</b>	<b>22,000.10</b>	<b>26,408.48</b>
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	3,334.71	4,941.15
310012 · Printing and Copying	240.53	229.85
<b>Total 310000 · Office Supplies</b>	<b>3,575.24</b>	<b>5,171.00</b>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	573.24	0.00
310310 · Swim Instruction	490.38	0.00
310320 · Camps and Specials Events	775.69	0.00
<b>Total 310050 · Program Supplies and Equipment</b>	<b>1,839.31</b>	<b>0.00</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the five months ended May 31, 2011 and 2010

	Jan - May 11	Jan - May 10
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	3,863.46	0.00
310030 · Pool Chemicals	9,006.62	5,814.61
310035 · Cleaning & Janitorial Supplies	3,260.91	3,276.95
310056 · Lifeguard supplies & equipment	2,052.61	0.00
310135 · Maintenance Supplies	7,642.57	4,290.55
65040 · Operating Supplies	0.00	7,729.93
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>25,826.17</b>	<b>21,112.04</b>
340035 · Items for Resale	2,616.26	2,575.55
350010 · Small Tools and Minor Equipment	8,328.16	0.00
<b>Total 300000 · Supplies</b>	<b>42,185.14</b>	<b>28,858.59</b>
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	300.00	0.00
410041 · Accounting Services	4,500.00	1,595.00
410071 · Legal Services	2,327.50	8,930.00
410020 · Professional Services - Other	3,968.20	0.00
<b>Total 410020 · Professional Services</b>	<b>11,095.70</b>	<b>10,525.00</b>
420000 · Communications		
420010 · Telephone	1,126.77	1,678.88
420020 · Postage, Mailing Service	148.59	25.40
420023 · Website and Internet	59.85	0.00
<b>Total 420000 · Communications</b>	<b>1,335.21</b>	<b>1,704.28</b>
430000 · Travel		
430010 · Conference, Convention, Meeting	461.97	0.00
430020 · Travel - Training	1,817.34	871.00
<b>Total 430000 · Travel</b>	<b>2,279.31</b>	<b>871.00</b>
440010 · Advertising	1,002.07	75.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	656.37	0.00
<b>Total 450000 · Operating Rentals and Leases</b>	<b>656.37</b>	<b>0.00</b>
460030 · Insurance-Property & Liability	8,249.00	8,318.00
470090 · Utilities	45,656.01	43,944.08
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	6,778.15	112.50
480040 · Equipment-Repair & Maintenance	991.70	0.00
480115 · Office Equipment Maintenance	119.86	0.00
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>7,889.71</b>	<b>112.50</b>
490000 · Miscellaneous Expense		
490040 · Memberships and Dues	1,245.00	0.00
490000 · Miscellaneous Expense - Other	1,241.08	372.60
<b>Total 490000 · Miscellaneous Expense</b>	<b>2,486.08</b>	<b>372.60</b>
500000 · Intergovernmental Services		
500100 · County Clerk Services	1,680.00	1,680.00
510010 · PA City Maintenance Services	14,600.00	0.00
530040 · State Sales and B & O Tax	2,290.69	3,415.14
530070 · Clallam County Treas - Prop Tax	163.26	0.00
<b>Total 500000 · Intergovernmental Services</b>	<b>18,733.95</b>	<b>5,095.14</b>
<b>Total 4000000 · Charges for Services</b>	<b>99,383.41</b>	<b>71,017.60</b>
<b>Total 57620 · Operating Costs</b>	<b>288,654.40</b>	<b>251,942.07</b>
5850000 · Nonoperational Expenses		
65550 · State Excise Tax	0.00	163.26
830020 · Interest Expense	1,639.93	0.00
<b>Total 5850000 · Nonoperational Expenses</b>	<b>1,639.93</b>	<b>163.26</b>
<b>Total Expense</b>	<b>290,294.33</b>	<b>252,105.33</b>
<b>Net Income</b>	<b>82,742.87</b>	<b>110,791.05</b>



**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month and five months ending May 31, 2011

	May 11	Budget	Jan - May 11	YTD Budget	Annual Budget
<b>Income</b>					
3111000 · Real and Property Taxes	53,900.41	37,500.00	262,847.76	187,500.00	450,000.00
3121000 · Forest Excise Tax	1,144.16		5,537.56		
3172000 · Leasehold Excise Tax	0.00		1,214.96		
3417000 · Merchandise Sales		500.00	2,093.60	2,500.00	6,000.00
3417100 · Sale Items - Taxable	476.50				
<b>Total 3417000 · Merchandise Sales</b>	<b>476.50</b>	<b>500.00</b>	<b>2,093.60</b>	<b>2,500.00</b>	<b>6,000.00</b>
3470000 · Admissions					
3473010 · General Admissions	4,696.75	10,000.00	22,305.75	54,750.00	128,750.00
3473011 · Pass Sales	3,377.00	0.00	25,259.60	0.00	0.00
3476035 · Swim Instruction	6,259.25	2,500.00	32,988.60	20,250.00	58,100.00
3476040 · Camps and Special Events	0.00	500.00	1,066.50	500.00	4,000.00
3476045 · Exercise Classes	2,385.00		11,525.00	0.00	0.00
<b>Total 3470000 · Admissions</b>	<b>16,728.00</b>	<b>13,000.00</b>	<b>93,145.45</b>	<b>75,500.00</b>	<b>190,850.00</b>
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	360.00		1,663.50		
3625000 · Contracted Rental	1,277.50	1,750.00	12,990.50	12,100.00	29,350.00
45030 · Facility Rental - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 45030 · Facility Rental</b>	<b>1,637.50</b>	<b>1,750.00</b>	<b>14,654.00</b>	<b>12,100.00</b>	<b>29,350.00</b>
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	18.00	50.00	351.00	250.00	600.00
3624030 · Locker Rental	99.75	100.00	545.75	350.00	1,050.00
<b>Total 45040 · Miscellaneous Rental</b>	<b>117.75</b>	<b>150.00</b>	<b>896.75</b>	<b>600.00</b>	<b>1,650.00</b>
<b>Total 3620000 · Rental Income</b>	<b>1,755.25</b>	<b>1,900.00</b>	<b>15,550.75</b>	<b>12,700.00</b>	<b>31,000.00</b>
3698100 · Cash Overages and Shortages	-53.80	0.00	-48.04	0.00	0.00
3699000 · Other Miscellaneous Revenue	49.71	0.00	2,675.92	0.00	0.00
41130 · Department of Natural Resources	0.00		19.24		
<b>Total Income</b>	<b>74,000.23</b>	<b>52,900.00</b>	<b>373,037.20</b>	<b>278,200.00</b>	<b>677,850.00</b>
<b>Expense</b>					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	7,010.34		38,901.01		
100030 · Instructors	5,179.60		15,166.30		
100040 · Head Guards	3,129.60		12,741.60		
100050 · Supervisors	10,959.80		46,978.80		
100070 · Executive Director	0.00		7,500.00		
100000 · Regular Time - Other	0.00	20,000.00	0.00	100,000.00	255,000.00
<b>Total 100000 · Regular Time</b>	<b>25,279.34</b>	<b>20,000.00</b>	<b>122,288.71</b>	<b>100,000.00</b>	<b>255,000.00</b>
100080 · Overtime	510.90	0.00	2,797.04	0.00	0.00
62111 · Regular Time - Maintenance	0.00	0.00	0.00	0.00	0.00
62151 · Overtime - Maintenance	0.00	0.00	0.00	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>26,790.24</b>	<b>20,000.00</b>	<b>125,085.75</b>	<b>100,000.00</b>	<b>255,000.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month and five months ending May 31, 2011

	May 11	Budget	Jan - May 11	YTD Budget	Annual Budget
200000 - Personnel Benefits					
200020 - Benefits	2,059.01	2,400.00	10,565.09	12,000.00	30,400.00
200032 - Cafeteria Plan - Salaried	3,114.00	900.00	3,414.00	4,500.00	10,800.00
200040 - Unemployment Compensation	799.37	0.00	4,531.31	0.00	0.00
200045 - Department of Labor & Industry	-24.29	0.00	3,489.70	0.00	0.00
62161 - Benefits - Maintenance	0.00	0.00	0.00	0.00	0.00
62171 - Retirement - Maintenance	0.00	0.00	0.00	0.00	0.00
62181 - Unemployment Comp. - Maintenance	0.00	0.00	0.00	0.00	0.00
62191 - Department of L & I - Maintenance	0.00	0.00	0.00	0.00	0.00
<b>Total 200000 - Personnel Benefits</b>	<b>5,838.09</b>	<b>3,300.00</b>	<b>22,000.10</b>	<b>16,500.00</b>	<b>41,200.00</b>
300000 - Supplies					
310000 - Office Supplies					
310010 - Office Supplies	413.13	667.00	3,334.71	3,334.00	8,000.00
310012 - Printing and Copying	0.00	0.00	240.53	0.00	0.00
<b>Total 310000 - Office Supplies</b>	<b>413.13</b>	<b>667.00</b>	<b>3,575.24</b>	<b>3,334.00</b>	<b>8,000.00</b>
310050 - Program Supplies and Equipment					
310300 - Exercise Classes	0.00	333.00	573.24	1,666.00	4,000.00
310310 - Swim Instruction	0.00	150.00	490.38	750.00	1,800.00
310320 - Camps and Specials Events	76.69	225.00	775.69	225.00	1,800.00
<b>Total 310050 - Program Supplies and Equipment</b>	<b>76.69</b>	<b>708.00</b>	<b>1,839.31</b>	<b>2,641.00</b>	<b>7,600.00</b>
310100 - Maintenance Supplies and Repair					
310026 - Uniforms and Clothing	418.21		3,863.46		
310030 - Pool Chemicals	1,168.55	750.00	9,006.62	3,750.00	9,000.00
310035 - Cleaning & Janitorial Supplies	349.67	267.00	3,260.91	1,334.00	3,200.00
310056 - Lifeguard supplies & equipment	809.32		2,052.61		
310135 - Maintenance Supplies	941.34	1,500.00	7,942.57	7,500.00	18,000.00
65040 - Operating Supplies	0.00	0.00	0.00	0.00	0.00
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>3,687.09</b>	<b>2,517.00</b>	<b>25,826.17</b>	<b>12,584.00</b>	<b>30,200.00</b>
340035 - Items for Resale	0.00	500.00	2,616.26	2,500.00	6,000.00
350010 - Small Tools and Minor Equipment	6,322.60	833.00	8,328.16	4,166.00	10,000.00
<b>Total 300000 - Supplies</b>	<b>10,699.71</b>	<b>5,225.00</b>	<b>42,185.14</b>	<b>25,225.00</b>	<b>61,800.00</b>
4000000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	200.00		300.00		
410041 - Accounting Services	1,050.00	800.00	4,500.00	4,000.00	9,600.00
410071 - Legal Services	210.00	850.00	2,327.50	4,250.00	10,200.00
410020 - Professional Services - Other	0.00		3,968.20		
<b>Total 410020 - Professional Services</b>	<b>1,460.00</b>	<b>1,650.00</b>	<b>11,095.70</b>	<b>8,250.00</b>	<b>19,800.00</b>
420000 - Communications					
420010 - Telephone	421.01	333.00	1,126.77	1,666.00	4,000.00
420020 - Postage, Mailing Service	97.99		148.59		
420023 - Website and Internet	0.00		59.85		
<b>Total 420000 - Communications</b>	<b>519.00</b>	<b>333.00</b>	<b>1,335.21</b>	<b>1,666.00</b>	<b>4,000.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month and five months ending May 31, 2011

	May 11	Budget	Jan - May 11	YTD Budget	Annual Budget
430000 - Travel					
430010 - Conference, Convention, Meeting	0.00	0.00	461.97	500.00	1,000.00
430020 - Travel - Training	0.00	100.00	1,817.34	500.00	1,200.00
88330 - Travel - Other	0.00	0.00	0.00	0.00	0.00
Total 430000 - Travel	0.00	100.00	2,279.31	1,000.00	2,200.00
440010 - Advertising	140.61	167.00	1,002.07	834.00	2,000.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	13.70	200.00	656.37	1,000.00	2,400.00
Total 450000 - Operating Rentals and Leases	13.70	200.00	656.37	1,000.00	2,400.00
460030 - Insurance-Property & Liability	0.00	1,000.00	8,249.00	5,000.00	12,000.00
470090 - Utilities	7,983.50	7,000.00	45,656.01	41,000.00	90,500.00
480000 - Repair and Maint-Contracted					
480010 - Building-Repair and Maintenance	14.63	500.00	6,778.15	2,500.00	6,000.00
480040 - Equipment-Repair & Maintenance	159.01	500.00	991.70	2,500.00	6,000.00
480115 - Office Equipment Maintenance	52.03		119.86		
Total 480000 - Repair and Maint-Contracted	225.67	1,000.00	7,889.71	5,000.00	12,000.00
49000 - Miscellaneous Expense					
490040 - Memberships and Dues	240.00		1,245.00		
49000 - Miscellaneous Expense - Other	396.07	0.00	1,241.08	0.00	0.00
Total 49000 - Miscellaneous Expense	636.07	0.00	2,486.08	0.00	0.00
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	337.00	1,660.00	1,684.00	4,040.00
510010 - PA City Maintenance Services	2,440.00	2,400.00	14,600.00	12,000.00	28,800.00
530040 - State Sales and B & O Tax	619.26	1,000.00	2,290.69	5,000.00	12,000.00
530070 - Clallam County Treas - Prop Tax	0.00		163.26		
Total 500000 - Intergovernmental Services	3,395.26	3,737.00	18,733.95	18,684.00	44,840.00
Total 4000000 - Charges for Services	14,373.81	15,187.00	99,383.41	82,434.00	169,740.00
Total 57620 - Operating Costs	57,721.85	43,712.00	288,654.40	224,159.00	547,740.00
5850000 - Nonoperational Expenses					
830020 - Interest Expense	0.00		1,639.93		
Total 5850000 - Nonoperational Expenses	0.00		1,639.93		
Total Expense	57,721.85	43,712.00	290,294.33	224,159.00	547,740.00
Net Income	16,278.38	9,188.00	82,742.87	54,041.00	130,110.00