

# **AGENDA**

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

**Clallam County Courthouse, Room 160**

**Port Angeles, Washington**

**March 24, 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 February 24, 2015
- 1b Ratification of the March 17, 2015 bill payment in the amount of \$45,969.21

### **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 April 28, 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

February 24, 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 3:03 pm. Also present were Commissioners Manildi and Peach.

#### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

**ACTION TAKEN:** CBPm to approve as presented, CAMs, mc

#### PUBLIC COMMENT – Agenda Items Only

None

#### ACTION ITEMS

1a Minutes of January 27, 2015

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

1b Ratification of the January 23, 2015 bill payment in the amount of \$16,667.73  
Burke notes one lump annual payment for whole year (\$13,000); rest is paid in thirds

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

1c Ratification of the February 8, 2015 bill payment in the amount of \$20,653.66  
Burke notes the chemical purchases are for the shut- down; a lot of salt is used when they refill the pool.

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

1d Policy 510 – Financial Management (Revised)  
Burke shared the change puts Charlie doing what the county used to do.

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

1e Policy 513 – Investment (New)  
Burke explained this policy gives Charlie guidelines for investing; Charlie explained there is a \$250,000 FDIC limitation at one bank. The WDMPD is currently well within those limits however there may be a time when that is exceeded.

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

1f Policy 520 – Purchasing (Revised)  
Burke removed Clallam County treasurer and inserted the district treasurer.

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

1g Policy 526 – Accounts Payable (Revised)  
Burke CC treasurer and district treasurer; Auditor use to distribute checks now

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

**MINUTES for the Meeting of February 24, 2015**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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- 1h Policy 530 – Cash and Deposit Management  
This policy relates to deposit management; this used to be Clallam County and now is Kitsap Bank.

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

- 1i Policy 535 – Petty Cash (Revised)

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

- 1j Policy 540 – Refund and Reimbursement (Revised)

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

CMC arrived at 3:15 p.m.

- 1k Advisory Committee Appointments

**ACTION TAKEN: CAMm to appoint Ryan Johnson and Christopher Murray to the WSMPD Advisory Committee, CBPs, mc**

**ITEMS FOR DISCUSSION**

- 2a Executive Director Report

Steve Burke shared the following:

There will be a 3 week shutdown from the end of February to the middle of March. Patrons will be able to use their passes at the SARC facility in Sequim during the shut-down. Also, all patrons' annual passes will be extended for three weeks due to the shut-down. The things being done during the shut-down are:

- The pool will be emptied and painted with two-part epoxy paint. Most of the work will be done in house by the staff.
- The ceiling of the natatorium will be painted, white ceilings with gray beams.
- Sound panels will be replaced, this will replace the open insulation on the ceiling that is deteriorated with enclosed insulation that can be removed and cleaned.
- It will take about 24 hours to refill the pool and about 3 days to heat.
- It will be at least 4 years before the pool will have to be drained again.

- 2b Financial Report

Charlie McClain explained the budget and finance report in detail and answered questions from the board. He did share the transition of the financials from Clallam County to McClain and Crouse has gone very well.

- 2c Staff Report

Leah Gould shared the following:

- Hosted second annual teen night; there were 30 more participants than last year. The teens attending said they will pass the information to their friends for next year. The staff shut-off the overhead lights and glow sticks were thrown in the pool.
- They have received several applicants for Asst Manager/swim lessons position. Nancy Speicer will be joining the staff of the pool in mid-March after trainings and development; she has managed the Port Townsend pool for 25 years.

**MINUTES for the Meeting of February 24, 2015**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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- We have two upcoming events; the cardboard boat races and annual Eggstravaganza.
- There will be a lot of training during the shutdown for instructors and lifeguards.

2d Advisory Committee Report  
Michael Jakubcin shared they had an active meeting last week and mainly focused on the costs and revenues associated with the various activities of user groups; swim club, classes, lap swimmers; team and club closer to parity. Where are contracted amounts going?

CBP left the meeting at 3:37, still a quorum present.

**PUBLIC COMMENT**

None

**NEXT MEETING DATE**

The next WSMPD meeting will be held on March 24, 2015 at 3 p.m. in the Clallam County Commissioners Board Room, Room 160.

**ADJOURNMENT**

**Meeting concluded at 3:41 p.m.**

PASSED AND ADOPTED this twenty-fourth day of March 2015

William Shore Memorial Pool District Commissioners

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Brad Collins, President

ATTEST:

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Tammy Sullenger, Administrative Asst.

PAYABLE DISBURSEMENTS

District Name William Shore Memorial Pool District  
 Period Ending: 3/17/2015  
 Date Submitted: 3/17/2015

Invoice #	Invoice Date	Vendor Name	Total Invoice	CK#	Amt	Account #	Description
17767	2/28/2015	Craig Miller	\$ 87.50	4576	87.50	410071	Attorney
3159	2/28/2015	McClain	\$ 1,250.00	4578	1,250.00	410041	Accountant
		Callam County	\$ 400.00	4574	400.00	500100	Clerk
	2/22/2015	VISA8243	\$ 801.83			310056	Lifeguard Supplies
	2/22/2015	VISA8243	\$ 99.99			420010	Telephone
	2/22/2015	VISA8243	\$ 659.10			12501	Tukwila Advance
	2/22/2015	VISA8243	\$ 15.95			420023	Website
	2/22/2015	VISA8243	\$ 143.47			430010	Travel
	2/22/2015	VISA8243	\$ 14.00			490040	Dues
	2/22/2015	VISA8243	\$ 4.33			490041	Subscriptions
	2/22/2015	VISA8250	\$ 501.21	4590	2,239.88	310010	Office Supplies
	2/22/2015	VISA8250	\$ 220.17			310056	Lifeguard Supplies
	2/22/2015	VISA8250	\$ 296.85			310056	Lifeguard Supplies
	2/22/2015	VISA8250	\$ 7.75			430010	Travel
	2/22/2015	VISA8250	\$ 7,086.00			15000	Building Improvement
	2/22/2015	VISA8250	\$ 159.97	4591	7,770.74	310010	Office Supplies
	2/28/2015	Olympic Springs	\$ 78.29	4582	78.29	310010	Office Supplies
199588	2/28/2015	Olympic Party & Custodial Supplies	\$ 146.49			310035	Janitorial Supplies
2803	11/17/2014	Olympic Party & Custodial Supplies	\$ (34.07)	4581	112.42	310035	Janitorial Supplies
3007	12/29/2014	Olympic Party & Custodial Supplies	\$ 100.27	4577	100.27	310135	Maintenance Supplies
209300	2/28/2015	Hartnagels	\$ 20.89	4588	20.89	310135	Maintenance Supplies
4755	2/28/2015	Thurmans	\$ 35.00	4572	35.00	420023	Internet
18331	2/28/2015	Capacity Provisioning	\$ 19.37	4586	19.37	310135	Maintenance Supplies
17550	2/28/2015	Swains	\$ 224.34	4583	224.34	480040	Equip Maint
942665	2/27/2015	POE	\$ 114.00	4584	114.00	440010	Advertising
	2/28/2015	Timberline	\$ 350.00	4579	350.00	480010	Bldg Maint
1042	2/28/2015	Miller Landscaping	\$ 100.00	4570	100.00	410013	Network Service
2012717	2/23/2015	Allbright	\$ 100.00				

9036582362	2/20/2015	Airgas	\$	189.40				310030	Pool Chemicals
9925481945	2/28/2015	Airgas	\$	101.14	4569	290.54		310030	Pool Chemicals
2133104	2/6/2015	Tnemec	\$	6,112.24				480010	Paint
2133032	2/6/2015	Tnemec	\$	235.27	4589	6,347.51		480010	Paint
97263-92074	2/12/2015	City of Port Angeles	\$	5,927.15				470090	Utilities
97263-92074	3/12/2015	City of Port Angeles	\$	6,180.19	4573	12,107.34		470090	Utilities
779999	3/13/2015	Inside Out Painting	\$	13,762.57	4580	13,762.57		15000	Building Improvement
	2/28/2015	Callam County	\$	323.26	4575	323.26		530070	Prop Tax
14651701	2/19/2015	Canon	\$	165.29	4571	165.29		450030	Equip Rent
	2/25/2015	Tarni Schmitt	\$	40.00	4587	40.00		3476035	Refund
	2/25/2015	Samantha Wells	\$	30.00	4585	30.00		3476035	Refund
				45,969.21					
				0.00					
				45,969.21		45,969.21			

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 Marildi Commissioner

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

**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

As of February 28, 2015

## 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 February 28, 2015 and 2014 and the related Statements of Activities for the two 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.  
March 18, 2015



**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of February 28, 2015 and 2014

	Feb 28, 15	Feb 28, 14
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
10000 · County Fund Balance	11,357.78	174,643.27
10050 · Capital Improvement Account	0.00	16,325.41
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	2,079.56	4,991.11
10400 · Cash in Operating Account	7,019.93	-1,514.10
10500 · Money Market Account	150,010.55	0.00
<b>Total 10150 · Kitsap Bank</b>	<b>159,110.04</b>	<b>3,477.01</b>
<b>Total Checking/Savings</b>	170,567.82	194,545.69
<b>Accounts Receivable</b>		
11300 · Accounts Receivable	6,892.95	11,056.91
<b>Total Accounts Receivable</b>	6,892.95	11,056.91
<b>Other Current Assets</b>		
12001 · Undeposited Funds	0.00	625.68
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	0.00
<b>Total Other Current Assets</b>	960.69	927.27
<b>Total Current Assets</b>	178,421.46	206,529.87
<b>Fixed Assets</b>		
15000 · Building and Improvements	1,948,140.39	1,893,487.33
16000 · Equipment	39,427.04	33,645.77
<b>Total Fixed Assets</b>	1,987,567.43	1,927,133.10
<b>Other Assets</b>		
18600 · Bond Expense	7,800.00	7,800.00
<b>Total Other Assets</b>	7,800.00	7,800.00
<b>TOTAL ASSETS</b>	<b>2,173,788.89</b>	<b>2,141,462.97</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 · Accounts Payable	16,015.83	0.00
<b>Total Accounts Payable</b>	16,015.83	0.00
<b>Credit Cards</b>		
21000 · Visa	10,010.62	7,588.77
<b>Total Credit Cards</b>	10,010.62	7,588.77
<b>Other Current Liabilities</b>		
22000 · Wages Payable	10,839.16	11,091.98
22500 · Accrued Cafeteria Plan Liab	6,681.30	6,430.62
23000 · Deferred Compensation Liability	858.00	758.00
24000 · Payroll Liabilities	6,339.77	6,483.73
24500 · Accrued Sales Tax Liability	6,768.36	6,806.79
25000 · Due to Others	0.00	3,093.32
26000 · Due for Professional Services	0.00	2,048.50
27000 · Due to the City of Port Angeles	0.00	9,167.02
<b>Total Other Current Liabilities</b>	31,486.59	45,879.96
<b>Total Current Liabilities</b>	57,513.04	53,468.73

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of February 28, 2015 and 2014

	Feb 28, 15	Feb 28, 14
<b>Long Term Liabilities</b>		
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
<b>Total Long Term Liabilities</b>	1,091,659.33	1,427,418.52
<b>Total Liabilities</b>	1,149,172.37	1,480,887.25
<b>Equity</b>		
32000 · Unrestricted Net Assets	1,083,954.01	701,248.42
Net Income	-59,337.49	-40,672.70
<b>Total Equity</b>	1,024,616.52	660,575.72
<b>TOTAL LIABILITIES &amp; EQUITY</b>	2,173,788.89	2,141,462.97

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the two months ended February 28, 2015 and 2014

	Jan - Feb 15	Jan - Feb 14
<b>Income</b>		
3111000 · Real and Property Taxes	12,182.59	11,309.67
3172000 · Leasehold Excise Tax	1,370.97	0.00
3174000 · Timber Excise Tax	9.88	0.00
3417000 · Merchandise Sales		
3417010 · Vending Revenue	36.38	77.99
3417100 · Sale Items - Taxable	1,639.00	1,251.50
<b>Total 3417000 · Merchandise Sales</b>	<b>1,675.38</b>	<b>1,329.49</b>
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	13,874.65	11,844.75
3473010 · General Admissions - Other	7,908.25	8,091.31
<b>Total 3473010 · General Admissions</b>	<b>21,782.90</b>	<b>19,936.06</b>
3476035 · Swim Instruction	11,087.25	15,102.00
3476040 · Camps and Special Events	780.00	1,544.50
3476045 · Exercise Classes	10,792.05	13,404.50
<b>Total 3470000 · Admissions</b>	<b>44,442.20</b>	<b>49,987.06</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	1,694.25	907.50
3625062 · Contracted Rental	4,789.16	7,955.26
<b>Total 45030 · Facility Rental</b>	<b>6,483.41</b>	<b>8,862.76</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	734.25	277.28
3624030 · Locker Rental	0.00	300.66
<b>Total 45040 · Miscellaneous Rental</b>	<b>734.25</b>	<b>577.94</b>
<b>Total 3620000 · Rental Income</b>	<b>7,217.66</b>	<b>9,440.70</b>
3625000 · DNR - Other than Timber	58.89	39.14
3698100 · Cash Overages and Shortages	0.00	-66.00
3699000 · Other Miscellaneous Revenue	0.00	21.90
3951030 · Sale of County Timber	5.83	0.00
<b>Total Income</b>	<b>66,963.40</b>	<b>72,061.96</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	19,854.92	17,756.30
100030 · Instructors	6,988.15	5,716.27
100040 · Head Guards	7,886.30	9,558.17
100050 · Supervisors	18,427.50	13,500.00
100060 · Maintenance	2,258.55	2,124.00
100070 · Executive Director	3,937.50	7,500.00
<b>Total 100000 · Regular Time</b>	<b>59,352.92</b>	<b>56,154.74</b>
100080 · Overtime	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>59,352.92</b>	<b>56,154.74</b>
200000 · Personnel Benefits		
200020 · Benefits	4,328.74	4,295.82
200032 · Cafeteria Plan - Salaried	2,237.00	2,100.00
200040 · Unemployment Compensation	706.09	643.98
200045 · Department of Labor & Industry	2,040.25	1,992.67
<b>Total 200000 · Personnel Benefits</b>	<b>9,312.08</b>	<b>9,032.47</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the two months ended February 28, 2015 and 2014

	Jan - Feb 15	Jan - Feb 14
<b>300000 · Supplies</b>		
<b>310000 · Office Supplies</b>		
310010 · Office Supplies	1,937.13	1,330.35
<b>Total 310000 · Office Supplies</b>	1,937.13	1,330.35
<b>310050 · Program Supplies and Equipment</b>		
310300 · Exercise Classes	0.00	728.84
310320 · Camps and Specials Events	0.00	46.00
<b>Total 310050 · Program Supplies and Equipment</b>	0.00	774.84
<b>310100 · Maintenance Supplies and Repair</b>		
310030 · Pool Chemicals	6,245.24	1,464.84
310035 · Cleaning & Janitorial Supplies	1,003.48	1,547.03
310056 · Lifeguard supplies & equipment	1,461.54	105.56
310135 · Maintenance Supplies	217.27	918.31
<b>Total 310100 · Maintenance Supplies and Repair</b>	8,927.53	4,035.74
340035 · Items for Resale	1,005.40	588.09
350010 · Small Tools and Minor Equipment	53.78	117.02
<b>Total 300000 · Supplies</b>	11,923.84	6,846.04
<b>4000000 · Charges for Services</b>		
<b>410020 · Professional Services</b>		
410013 · Network/Computer Service	200.00	400.00
410041 · Accounting Services	2,500.00	2,500.00
410071 · Legal Services	322.50	262.50
410020 · Professional Services - Other	225.44	665.00
<b>Total 410020 · Professional Services</b>	3,247.94	3,827.50
<b>420000 · Communications</b>		
420010 · Telephone	505.19	414.00
420020 · Postage, Mailing Service	49.00	66.15
420023 · Website and Internet	101.90	275.20
<b>Total 420000 · Communications</b>	656.09	755.35
<b>430000 · Travel</b>		
430010 · Conference, Convention, Meeting	953.29	301.17
<b>Total 430000 · Travel</b>	953.29	301.17
<b>440010 · Advertising</b>	114.00	188.30
<b>450000 · Operating Rentals and Leases</b>		
450030 · Office Equipment Leases/Rents	330.58	316.80
<b>Total 450000 · Operating Rentals and Leases</b>	330.58	316.80
<b>460030 · Insurance-Property &amp; Liability</b>	13,155.00	11,314.00
<b>470090 · Utilities</b>	13,239.42	16,297.42
<b>480000 · Repair and Maint-Contracted</b>		
480010 · Building-Repair and Maintenance	7,928.27	1,844.27
480040 · Equipment-Repair & Maintenance	1,416.33	1,071.40
<b>Total 480000 · Repair and Maint-Contracted</b>	9,344.60	2,915.67
<b>49000 · Miscellaneous Expense</b>		
490031 · Print and Copying Service	0.00	117.26
490040 · Memberships and Dues	254.00	597.99
490041 · Subscriptions	8.66	0.00
490090 · Credit Card Charges	1,485.21	1,291.98
66900 · Reconciliation Discrepancies	10.00	0.00
<b>Total 49000 · Miscellaneous Expense</b>	1,757.87	2,007.23

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the two months ended February 28, 2015 and 2014

	<u>Jan - Feb 15</u>	<u>Jan - Feb 14</u>
<b>500000 · Intergovernmental Services</b>		
500100 · County Clerk Services	800.00	672.00
510005 · State Auditor	0.00	334.40
530040 · State Sales and B & O Tax	1,800.60	1,759.58
530070 · Clallam County Treas - Prop Tax	323.26	0.00
<b>Total 500000 · Intergovernmental Services</b>	<u>2,923.86</u>	<u>2,765.98</u>
<b>Total 4000000 · Charges for Services</b>	45,722.65	40,689.42
<b>57620 · Operating Costs - Other</b>	0.00	0.00
<b>Total 57620 · Operating Costs</b>	<u>126,311.49</u>	<u>112,722.67</u>
<b>5850000 · Nonoperational Expenses</b>		
830020 · Interest Expense	-10.60	11.99
<b>Total 5850000 · Nonoperational Expenses</b>	<u>-10.60</u>	<u>11.99</u>
<b>Total Expense</b>	<u>126,300.89</u>	<u>112,734.66</u>
<b>Net Income</b>	<u><u>-59,337.49</u></u>	<u><u>-40,672.70</u></u>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending February 28, 2015

	Feb 15	Budget	Jan - Feb 15	YTD Budget	Annual Budget
<b>Income</b>					
3111000 · Real and Property Taxes	9,976.88	5,000.00	12,182.59	10,000.00	480,000.00
3172000 · Leasehold Excise Tax	1,370.97	375.00	1,370.97	750.00	4,500.00
3174000 · Timber Excise Tax	9.88	250.00	9.88	500.00	3,000.00
3417000 · Merchandise Sales	11.73	42.00	36.38	83.00	500.00
3417010 · Vending Revenue	952.50	792.00	1,639.00	1,583.00	9,500.00
3417100 · Sale Items - Taxable					
Total 3417000 · Merchandise Sales	964.23	834.00	1,675.38	1,666.00	10,000.00
3470000 · Admissions					
3473010 · General Admissions	6,327.20	5,917.00	13,874.65	11,833.00	71,000.00
3473011 · Pass Sales	3,570.25	4,708.00	7,908.25	9,417.00	56,500.00
3473010 · General Admissions - Other					
Total 3473010 · General Admissions	9,897.45	10,625.00	21,782.90	21,250.00	127,500.00
3476035 · Swim Instruction	4,105.75	7,083.00	11,087.25	14,167.00	85,000.00
3476040 · Camps and Special Events	715.00	625.00	780.00	1,250.00	7,500.00
3476045 · Exercise Classes	5,479.50	5,833.00	10,792.05	11,667.00	70,000.00
Total 3470000 · Admissions	20,197.70	24,166.00	44,442.20	48,334.00	290,000.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	299.75	542.00	1,694.25	1,083.00	6,500.00
3625062 · Contracted Rental	2,787.08	2,750.00	4,789.16	5,500.00	33,000.00
Total 45030 · Facility Rental	3,086.83	3,292.00	6,483.41	6,583.00	39,500.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	299.50	333.00	734.25	667.00	4,000.00
45040 · Miscellaneous Rental - Other	0.00	333.00	734.25	667.00	4,000.00
Total 45040 · Miscellaneous Rental	299.50	333.00	734.25	667.00	4,000.00
Total 3620000 · Rental Income	3,386.33	3,625.00	7,217.66	7,250.00	43,500.00
3625000 · DNR - Other than Timber	0.00	21.00	58.89	41.00	250.00
3699000 · Other Miscellaneous Revenue	0.00	208.00	0.00	417.00	2,500.00
3951030 · Sale of County Timber	0.00	833.00	5.83	1,667.00	10,000.00
Total Income	35,905.99	35,312.00	66,963.40	70,625.00	843,750.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending February 28, 2015

	Feb 15	Budget	Jan - Feb 15	YTD Budget	Annual Budget
<b>Expense</b>					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	9,451.38	9,167.00	19,854.92	18,333.00	110,000.00
100030 · Instructors	3,497.23	3,750.00	6,988.15	7,500.00	45,000.00
100040 · Head Guards	3,866.37	5,208.00	7,886.30	10,417.00	62,500.00
100050 · Supervisors	11,182.50	6,667.00	18,427.50	13,333.00	80,000.00
100060 · Maintenance	1,187.55	1,083.00	2,288.55	2,167.00	13,000.00
100070 · Executive Director	0.00	3,750.00	3,937.50	7,500.00	45,000.00
Total 100000 · Regular Time	29,185.03	29,625.00	59,352.92	59,250.00	355,500.00
100090 · Sick/Vacation Pay	0.00	375.00	0.00	750.00	4,500.00
Total 100001 · Salaries and Wages	29,185.03	30,000.00	59,352.92	60,000.00	360,000.00
200000 · Personnel Benefits					
200020 · Benefits	2,112.67	2,250.00	4,328.74	4,500.00	27,000.00
200032 · Cafeteria Plan - Salaried	1,118.75	1,000.00	2,237.00	2,000.00	12,000.00
200040 · Unemployment Compensation	367.31	129.00	706.09	259.00	1,550.00
200045 · Department of Labor & Industry	1,080.38	1,350.00	2,040.25	2,700.00	16,200.00
Total 200000 · Personnel Benefits	4,679.11	4,729.00	9,312.08	9,459.00	56,750.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	739.47	625.00	1,937.13	1,250.00	7,500.00
Total 310000 · Office Supplies	739.47	625.00	1,937.13	1,250.00	7,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	83.00	0.00	167.00	1,000.00
310310 · Swim Instruction	0.00	150.00	0.00	300.00	1,800.00
310320 · Camps and Specials Events	0.00	179.00	0.00	359.00	2,150.00
Total 310050 · Program Supplies and Equipment	0.00	412.00	0.00	826.00	4,950.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	0.00	208.00	0.00	417.00	2,500.00
310030 · Pool Chemicals	290.54	1,042.00	6,245.24	2,083.00	12,500.00
310035 · Cleaning & Janitorial Supplies	112.42	583.00	1,003.48	1,167.00	7,000.00
310056 · Lifeguard supplies & equipment	1,318.85	333.00	1,461.54	667.00	4,000.00
310135 · Maintenance Supplies	140.53	708.00	217.27	1,417.00	8,500.00
Total 310100 · Maintenance Supplies and Repair	1,862.34	2,874.00	8,927.53	5,751.00	34,500.00
340035 · Items for Resale	0.00	583.00	1,005.40	1,167.00	7,000.00
350010 · Small Tools and Minor Equipment	27.76	83.00	53.78	167.00	1,000.00
Total 300000 · Supplies	2,629.57	4,577.00	11,923.84	9,161.00	54,950.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending February 28, 2015

	Feb 15	Budget	Jan - Feb 15	YTD Budget	Annual Budget
4090000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	100.00	250.00	200.00	500.00	3,000.00
410041 · Accounting Services	1,250.00	1,250.00	2,500.00	2,500.00	15,000.00
410071 · Legal Services	87.50	250.00	322.50	500.00	3,000.00
410020 · Professional Services - Other	0.00	417.00	225.44	833.00	5,000.00
Total 410020 · Professional Services	1,437.50	2,167.00	3,247.94	4,333.00	26,000.00
420000 · Communications					
420010 · Telephone	199.99	100.00	595.19	200.00	1,200.00
420020 · Postage, Mailing Service	0.00	67.00	49.00	133.00	800.00
420023 · Website and Internet	50.95	100.00	101.90	200.00	1,200.00
Total 420000 · Communications	250.94	267.00	656.09	533.00	3,200.00
430000 · Travel					
430010 · Conference, Convention, Meeting	151.22	417.00	953.29	833.00	5,000.00
430020 · Travel - Training	0.00	208.00	0.00	417.00	2,500.00
Total 430000 · Travel	151.22	625.00	953.29	1,250.00	7,500.00
440010 · Advertising	114.00	83.00	114.00	167.00	1,000.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	165.29	154.00	330.58	309.00	1,850.00
450000 · Operating Rentals and Leases - Other	0.00	0.00	0.00	0.00	0.00
Total 450000 · Operating Rentals and Leases	165.29	154.00	330.58	309.00	1,850.00
460030 · Insurance-Property & Liability	0.00	0.00	13,155.00	11,500.00	11,500.00
470090 · Utilities	5,927.15	5,417.00	13,239.42	10,833.00	65,000.00
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	6,697.51	792.00	7,928.27	1,583.00	9,500.00
480040 · Equipment-Repair & Maintenance	224.34	208.00	1,416.33	417.00	2,500.00
Total 480000 · Repair and Maint-Contracted	6,921.85	1,000.00	9,344.60	2,000.00	12,000.00
490000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	42.00	0.00	83.00	500.00
490040 · Memberships and Dues	14.00	250.00	254.00	500.00	3,000.00
490041 · Subscriptions	4.33	4.33	8.66		
490090 · Credit Card Charges	603.77	542.00	1,485.21	1,083.00	6,500.00
66900 · Reconciliation Discrepancies	0.00		10.00		
Total 49000 · Miscellaneous Expense	622.10	834.00	1,757.87	1,666.00	10,000.00



**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending February 28, 2015

	Feb 15	Budget	Jan - Feb 15	YTD Budget	Annual Budget
<b>500000 · Intergovernmental Services</b>					
500100 · County Clerk Services	400.00	342.00	800.00	683.00	4,100.00
530040 · State Sales and B & O Tax	832.70	833.00	1,800.60	1,667.00	10,000.00
530050 · External Taxes/Operating Assess	0.00	27.00	0.00	55.00	325.00
530070 · Clallam County Treas - Prop Tax	323.26		323.26		
<b>Total 500000 · Intergovernmental Services</b>	<b>1,555.96</b>	<b>1,202.00</b>	<b>2,923.86</b>	<b>2,405.00</b>	<b>14,425.00</b>
<b>Total 4000000 · Charges for Services</b>	<b>17,146.01</b>	<b>11,749.00</b>	<b>45,722.65</b>	<b>34,996.00</b>	<b>152,475.00</b>
<b>57620 · Operating Costs - Other</b>	<b>0.00</b>		<b>0.00</b>		
<b>Total 57620 · Operating Costs</b>	<b>53,639.72</b>	<b>51,055.00</b>	<b>126,311.49</b>	<b>113,616.00</b>	<b>624,175.00</b>
<b>5850000 · Nonoperational Expenses</b>					
830020 · Interest Expense	-0.05	0.00	-10.60	0.00	41,962.00
<b>Total 5850000 · Nonoperational Expenses</b>	<b>-0.05</b>	<b>0.00</b>	<b>-10.60</b>	<b>0.00</b>	<b>41,962.00</b>
<b>Total Expense</b>	<b>53,639.67</b>	<b>51,055.00</b>	<b>126,300.89</b>	<b>113,616.00</b>	<b>666,137.00</b>
<b>Net Income</b>	<b>-17,733.68</b>	<b>-15,743.00</b>	<b>-59,337.49</b>	<b>-42,991.00</b>	<b>177,613.00</b>