

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

October 28, 2014

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, CHERIE KIDD, ANNA MANILDI

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1a Minutes of September 23, 2014
- 1b Ratification of the October 13, 2014 bill payment in the amount of \$52,926.90

ITEMS FOR DISCUSSION

- 2a Executive Director Report
 - Strategic Plan
- 2b Financial Report
- 2c Staff Report
- 2d Advisory Committee Report

PUBLIC COMMENT

NEXT MEETING DATE

The next regularly scheduled WSMPD meeting will be held on November 25, 2014 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

September 23, 2014

3:00 p.m.

1a

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, CHERIE KIDD, ANNA MANILDI

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Mike Chapman called the meeting to order at 3:01 p.m. Also present were Commissioners Manildi, Collins, and Doherty. Commissioner Kidd is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CBCm to approve the agenda as presented, CMDs, mc

PUBLIC COMMENT – Agenda Items Only - None

ACTION ITEMS

- 1a Minutes of August 26, 2014
ACTION TAKEN: CMDm to approve, CAMs, mc
- 1b Ratification of the September 3, 2014 bill payment in the amount of \$36,240.63
ACTION TAKEN: CBCm to approve, CMDs, mc
- 1c Ratification of the September 12, 2014 bill payment in the amount of \$16,747.21
ACTION TAKEN: CAMm to approve, CBCs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report - Strategic Plan
Steve Burke explained the strategic plan that will carry through the next five years and be looked at annually. Steve explained the four areas that will be focused on in this plan:

Exceeding Customer Expectations

- Increase the number of programs and events for all ages and socio-economic groups to increase the use of the District facility
- Develop on-going training for customer service and financial transactions
- Find opportunities to increase positive cooperative relationships and partnerships
- Establish electronic and Social Media presence to distribute District information

Long Term Financial Stability

- Increase earned revenue to reduce reliance on tax revenue
- Maintain adequate reserved balance fund levels
- Create sinking fund to provide for long-term equipment replacement
- Implement Best Practices in Finance and Accounting

Operational Excellence and Safety

- Provide the safest possible environment for the public and employees
- Increase the use of Certified Instructors for programming
- Increase compliance with Accessibility and ADA Standards with the facility

Team Development

- Increase Staff Empowerment and Growth Development

MINUTES for the Meeting of September 23, 2014
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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Steve will update the document with suggestions from the board and bring the item back next month for adoption. Steve shared that staff will be reporting quarterly on the plan and some benchmarks on how they are progressing towards the strategic plan goals.

2b Financial Report

Steve Burke filled in for Charlie McClain and explained the budget and finance report in detail and answered questions from the board.

ACTION TAKEN: CAMm to approve, CPDs, mc

2c Staff Report

Leah Gould shared the staff has been trying to do more special events and try to do something unique and different each month. This assists in increasing patronage volume and reach out to those who haven't ever been to the pool facility. A raffle is done at each event to see where people are hearing about the events that are happening. In September they had a "Back to School Luau" and had 55 participants attend.

2d Advisory Committee Report

Greg Shield shared the advisory members met last week and there was much enthusiasm about the capital improvements.

PUBLIC COMMENT - None

NEXT MEETING DATE

The next regularly scheduled WSMPD meeting will be held on October 28, 2014 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

CMC adjourned the meeting at 3:27 pm

PASSED AND ADOPTED this twenty-third day of October 2014

William Shore Memorial Pool District Commissioners

Michael C. Chapman, President

ATTEST:

Tammy Sullenger, Administrative Asst.

KEY TO ABBREVIATIONS:

CMC	Commissioner Mike Chapman	m	moved
CBC	Commissioner Brad Collins	mc	motion carried
CMD	Commissioner Mike Doherty (Howard V. Doherty, Jr.)	s	seconded
CCK	Commissioner Cherie Kidd		
CAM	Commissioner Anna Manildi		
WSMPD	William Shore Memorial Pool District		

1b

CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District
 Period Ending: 10/13/2014
 Date Submitted: 10/13/2014
 Fund Number: Pickup McClain & Crouse
 Mail to us

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.)

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
100514a	10/5/2014	0025330	WSMPD PAYROLL FUND	S			\$ 15,235.33	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
100514b	10/5/2014	0025330	WSMPD PAYROLL FUND	S			\$ 1,098.35	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
100514c	10/5/2014	0025330	WSMPD PAYROLL FUND	S			\$ (193.52)	0	66870.000.57620.20.0045	1	L & I	E	PD
100514d	10/5/2014	0025330	WSMPD PAYROLL FUND	S			\$ 888.72	0	66870.000.57620.53.0040	1	State Sales and B & O Tax	E	PD
100514e	10/5/2014	0025330	WSMPD PAYROLL FUND	S			\$ 50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
100514f	10/5/2014	0025330	WSMPD PAYROLL FUND	S			\$ 60.49	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
92014b	9/20/2014	0025330	WSMPD PAYROLL FUND	S			\$ 14,527.70	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
92014c	9/20/2014	0025330	WSMPD PAYROLL FUND	S			\$ 1,082.65	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
92014e	9/20/2014	0025330	WSMPD PAYROLL FUND	S			\$ (192.43)	0	66870.000.57620.20.0045	1	L & I	E	PD
2486	9/30/2014	0023222	McClain	S			\$ 50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
93014	9/30/2014	0000334	Clallam County Commissioners	S			\$ 1,250.00	0	66870.000.57620.41.0041	1	Accountant	E	PD
visa8250a0914	9/23/2014	0026984	VISA9062	S			\$ 336.00	0	66870.000.57620.51.0066	1	Clerk	E	PD
visa8250b0914	9/23/2014	0026984	VISA9062	S			\$ 368.50	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa8250c0914	9/23/2014	0026984	VISA9062	S			\$ 227.64	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa8250f0914	9/23/2014	0026984	VISA9062	S			\$ 73.78	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa8243a0914	9/23/2014	0026959	VISA9070	S			\$ 495.00	0	66870.000.57620.43.0020	1	Conference Training	E	PD
visa8243b0914	9/23/2014	0026959	VISA9070	S			\$ 38.10	0	66870.000.57620.31.0028	1	Computer Supplies	E	PD
visa8243c0914	9/23/2014	0026959	VISA9070	S			\$ 32.45	0	66870.000.57620.31.0310	1	Lesson Supplies	E	PD
visa8243d0914	9/23/2014	0026959	VISA9070	S			\$ 228.77	0	66870.000.57620.34.0035	1	Inventory	E	PD
visa8243e0914	9/23/2014	0026959	VISA9070	S			\$ 24.30	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa8243f0914	9/23/2014	0026959	VISA9070	S			\$ 270.75	0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
visa8243g0914	9/23/2014	0026959	VISA9070	S			\$ 51.00	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
visa8243h0914	9/23/2014	0026959	VISA9070	S			\$ 71.12	0	66870.000.57620.31.0320	1	Special Event Supplies	E	PD
visa8243i0914	9/23/2014	0026959	VISA9070	S			\$ 187.54	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa8243j0914	9/23/2014	0026959	VISA9070	S			\$ 58.27	0	66870.000.57620.49.0040	1	Subscription	E	PD
visa8243k0914	9/23/2014	0026959	VISA9070	S			\$ 181.09	0	66870.000.57620.31.0030	1	Chemicals	E	PD
1995880914	9/30/2014	0001148	Olympic Springs	S			\$ 15.95	0	66870.000.57620.42.0023	1	Website	E	PD
2430	9/3/2014	0030590	Olympic Party & Custodial Supplies	S			\$ 115.79	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
							\$ 31.22	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD

17770	10/1/2014	0000268	Capacity Provisioning	S	\$	35.00	0	66870.000.57620.42.0023	1	Internet	E	PD
17550093014	9/30/2014	0001540	Swains	S	\$	16.16	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
01-893606	9/30/2014	0001533	Sunset Hardware	S	\$	40.33	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
9052014	9/5/2014	0004618	North Peninsula Electric	S	\$	92.14	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
96742	3/17/2014	0002440	Gross's	S	\$	111.11	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
2012380	9/19/2014	0002386	Cascade Columbia	S	\$	830.21	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
931610	9/30/2014	0001179	POE	S	\$	100.00	0	66870.000.57620.41.0013	1	Network Service	E	PD
9921062858	8/31/2014	0031679	Airgas	S	\$	193.06	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
9031404805	9/11/2014	0031679	Airgas	S	\$	101.14	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
97263-920741014	9/11/2014	0001252	City of Port Angeles	S	\$	221.66	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
1021	10/1/2014	0032395	Miller Landscaping	S	\$	4951.72	0	66870.000.57620.47.0090	1	Utilities	E	PD
14187426	9/21/2014	0025591	Canon	S	\$	350.00	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
2093000914	9/30/2014	0000714	Hartnagel	S	\$	165.29	0	66870.000.57620.45.0030	1	Equip Rent	E	PD
31622	8/1/2014	0032846	Mayda	S	\$	9.20	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
47	9/18/2014	0032089	Home Guys	S	\$	894.61	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
6062014	6/6/2014	0032090	Christi W	S	\$	135.67	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
2013-159a1	9/26/2014	0031791	Abacus Resource Management	S	\$	427.04	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
					\$	7,588.00	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
						52,926.90						
						0.00						
						52,926.90						

Page 1 Total: 52,926.90

Page 2 Total: 0.00

Grand Total: 52,926.90

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	Date	Recused from any bills related to Clallam County
Cherie Kidd	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Howard V. Doherty, Jr.	Commissioner	Date	Recused from any bills related to Clallam County
Anna Mantidi	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Brad Collins	Commissioner	Date	Recused from any bills related to the City of Port Angeles

2b

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of September 30, 2014



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 September 30, 2014 and 2013 and the related Statements of Activities for the nine 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.

McClain, Crouse and Co. P.S.

September 15, 2014

William Shore Memorial Pool District
Statements of Financial Position
As of September 30, 2014 and 2013

	<u>Sep 30, 14</u>	<u>Sep 30, 13</u>
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	145,384.29	135,175.50
10050 · Capital Improvement Account	10.46	128,419.96
10100 · Cash in Till	100.00	100.00
10200 · Credit Card Processing Account	18,478.79	6,837.29
10400 · Cash in Payroll Account	-1,004.42	7,248.67
Total Checking/Savings	<u>162,969.12</u>	<u>277,781.42</u>
Accounts Receivable		
11300 · Accounts Receivable	3,932.93	7,731.45
Total Accounts Receivable	<u>3,932.93</u>	<u>7,731.45</u>
Other Current Assets		
12001 · Undeposited Funds	0.00	674.25
12500 · PASD Advance	301.59	317.60
Total Other Current Assets	<u>301.59</u>	<u>991.85</u>
Total Current Assets	<u>167,203.64</u>	<u>286,504.72</u>
Fixed Assets		
15000 · Building and Improvements	1,934,684.39	1,853,859.78
16000 · Equipment	35,226.27	25,028.27
Total Fixed Assets	<u>1,969,910.66</u>	<u>1,878,888.05</u>
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	<u>7,800.00</u>	<u>7,800.00</u>
TOTAL ASSETS	<u>2,144,914.30</u>	<u>2,173,192.77</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 · Visa	2,324.26	1,861.24
Total Credit Cards	<u>2,324.26</u>	<u>1,861.24</u>
Other Current Liabilities		
2110 · Direct Deposit Liabilities	39.73	0.00
22000 · Wages Payable	12,495.46	11,785.15
22500 · Accrued Cafeteria Plan Liab	2,494.30	4,293.98
23000 · Deferred Compensation Liability	858.00	708.00
24000 · Payroll Liabilities	8,617.40	7,880.48
24500 · Accrued Sales Tax Liability	5,935.66	6,953.54
25000 · Due to Others	3,869.63	5,373.39
25500 · Accrued Construction Costs	7,588.00	70,182.80
26000 · Due for Professional Services	1,586.00	1,386.00
27000 · Due to the City of Port Angeles	4,951.72	4,420.87
Total Other Current Liabilities	<u>48,435.90</u>	<u>112,984.21</u>
Total Current Liabilities	<u>50,760.16</u>	<u>114,845.45</u>
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	595,337.28	650,000.00
Total Long Term Liabilities	<u>1,120,398.10</u>	<u>1,453,802.01</u>
Total Liabilities	<u>1,171,158.26</u>	<u>1,568,647.46</u>

William Shore Memorial Pool District
Statements of Financial Position
As of September 30, 2014 and 2013

	<u>Sep 30, 14</u>	<u>Sep 30, 13</u>
Equity		
32000 - Unrestricted Net Assets	701,248.42	145,666.38
Net Income	272,507.62	458,878.93
Total Equity	<u>973,756.04</u>	<u>604,545.31</u>
TOTAL LIABILITIES & EQUITY	<u>2,144,914.30</u>	<u>2,173,192.77</u>

William Stone Memorial Pool District
Statements of Activities
for the nine months ended September 30, 2014 and 2013

	Jan - Sep 14	Jan - Sep 13
Income		
3111000 · Real and Property Taxes	281,523.48	281,259.58
3172000 · Leasehold Excise Tax	2,770.58	2,961.69
3174000 · Timber Excise Tax	1,853.42	1,808.11
3370759 · Housing Authority PILT	0.00	41.75
3417000 · Merchandise Sales		
3417010 · Vending Revenue	421.79	0.00
3417100 · Sale Items - Taxable	5,171.50	6,660.10
Total 3417000 · Merchandise Sales	5,593.29	6,660.10
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	50,225.85	37,196.25
3473010 · General Admissions - Other	43,728.81	40,899.95
Total 3473010 · General Admissions	93,954.66	78,096.20
3476035 · Swim Instruction	73,865.25	55,500.63
3476040 · Camps and Special Events	4,242.50	8,249.30
3476045 · Exercise Classes	51,893.28	46,055.88
Total 3470000 · Admissions	223,955.69	187,902.01
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	4,942.50	4,790.00
3625062 · Contracted Rental	22,199.67	17,462.37
Total 45030 · Facility Rental	27,142.17	22,252.37
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,521.78	1,067.25
3624030 · Locker Rental	1,923.78	982.00
Total 45040 · Miscellaneous Rental	3,445.56	2,049.25
Total 3620000 · Rental Income	30,587.73	24,301.62
3625000 · DNR - Other than Timber	137.78	292.86
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	6,701.00	6,500.00
Total 3670000 · Direct Public Support	6,701.00	6,500.00
3698100 · Cash Overages and Shortages	-52.00	-173.25
3699000 · Other Miscellaneous Revenue	2,095.58	1,559.63
3951030 · Sale of County Timber	921.41	10,103.20
44800 · Indirect Public Support		
44850 · Grant	230,042.86	415,000.00
Total 44800 · Indirect Public Support	230,042.86	415,000.00
Total Income	786,130.82	938,217.30
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	90,561.69	76,887.82
100030 · Instructors	36,852.55	30,981.79
100040 · Head Guards	44,845.69	44,998.08
100050 · Supervisors	60,825.00	53,970.79
100060 · Maintenance	9,612.00	9,376.80
100070 · Executive Director	33,750.00	33,750.00
Total 100000 · Regular Time	276,446.93	249,965.28

William Shore Memorial Pool District
Statements of Activities
for the nine months ended September 30, 2014 and 2013

	Jan - Sep 14	Jan - Sep 13
100080 · Overtime	0.00	43.88
100090 · Sick/Vacation Pay	0.00	3,118.56
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	276,446.93	253,127.72
200000 · Personnel Benefits		
200020 · Benefits	20,572.59	20,004.57
200032 · Cafeteria Plan - Salaried	9,450.00	8,288.92
200040 · Unemployment Compensation	2,528.11	1,051.00
200045 · Department of Labor & Industry	9,579.75	11,268.99
Total 200000 · Personnel Benefits	42,130.45	40,613.48
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	4,603.14	7,971.80
310028 · Computer Supplies	342.75	989.20
Total 310000 · Office Supplies	4,945.89	8,961.00
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	911.44	116.69
310310 · Swim Instruction	48.50	0.00
310320 · Camps and Specials Events	1,105.78	744.74
Total 310050 · Program Supplies and Equipment	2,065.72	861.43
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	1,081.30	593.69
310030 · Pool Chemicals	7,148.58	12,745.23
310035 · Cleaning & Janitorial Supplies	5,193.61	5,046.42
310056 · Lifeguard supplies & equipment	1,725.67	3,798.56
310135 · Maintenance Supplies	4,237.67	4,842.08
Total 310100 · Maintenance Supplies and Repair	19,386.83	27,025.98
340035 · Items for Resale	3,054.12	3,250.99
350010 · Small Tools and Minor Equipment	529.03	1,494.95
Total 300000 · Supplies	29,981.59	41,594.35
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	2,446.63	1,138.75
410041 · Accounting Services	11,250.00	9,450.00
410071 · Legal Services	1,875.00	5,915.10
410020 · Professional Services - Other	4,344.90	2,779.83
Total 410020 · Professional Services	19,916.53	19,283.68
420000 · Communications		
420010 · Telephone	1,114.00	827.62
420020 · Postage, Mailing Service	168.43	256.57
420023 · Website and Internet	1,047.35	0.00
Total 420000 · Communications	2,329.78	1,084.19
430000 · Travel		
430010 · Conference, Convention, Meeting	4,396.29	2,054.16
430020 · Travel - Training	1,563.58	1,132.07
Total 430000 · Travel	5,959.87	3,186.23
440010 · Advertising	632.41	1,439.05
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	1,460.05	1,377.37
Total 450000 · Operating Rentals and Leases	1,460.05	1,377.37
460030 · Insurance-Property & Liability	11,314.00	11,106.00
470090 · Utilities	59,619.29	72,748.88

William Shore Memorial Pool District
Statements of Activities
for the nine months ended September 30, 2014 and 2013

	Jan - Sep 14	Jan - Sep 13
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	7,355.87	1,971.17
480040 · Equipment-Repair & Maintenance	4,524.14	1,532.52
480115 · Office Equipment Maintenance	0.00	355.36
Total 480000 · Repair and Maint-Contracted	11,880.01	3,859.05
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	252.11	525.80
490040 · Memberships and Dues	1,759.53	3,031.41
490090 · Credit Card Charges	6,702.03	5,014.90
Total 49000 · Miscellaneous Expense	8,713.67	8,572.11
500000 · Intergovernmental Services		
500100 · County Clerk Services	3,024.00	3,024.00
510005 · State Auditor	4,794.36	0.00
510010 · PA City Maintenance Services	0.00	6,100.00
530040 · State Sales and B & O Tax	6,666.30	7,091.59
530070 · Clallam County Treas - Prop Tax	323.26	243.26
Total 500000 · Intergovernmental Services	14,807.92	16,458.85
Total 4000000 · Charges for Services	136,633.53	139,115.41
57620 · Operating Costs - Other	0.00	0.00
Total 57620 · Operating Costs	485,192.50	474,450.96
5850000 · Nonoperational Expenses		
830020 · Interest Expense	28,430.70	4,887.41
Total 5850000 · Nonoperational Expenses	28,430.70	4,887.41
Total Expense	513,623.20	479,338.37
Net Income	272,507.62	458,878.93

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending September 30, 2014

	Sep 14	Budget	Jan - Sep 14	YTD Budget	Annual Budget
Income					
3111000 - Real and Property Taxes	10,417.36	20,000.00	281,523.48	300,000.00	475,000.00
3121000 - Private Harvest Tax	0.00	167.00	0.00	1,500.00	2,000.00
3172000 - Leasehold Excise Tax	0.00	417.00	2,770.58	3,750.00	5,000.00
3174000 - Timber Excise Tax	0.00	125.00	1,853.42	1,125.00	1,500.00
3417000 - Merchandise Sales	93.00	42.00	421.79	375.00	500.00
3417010 - Vending Revenue	534.00	708.00	5,171.50	6,375.00	8,500.00
3417100 - Sale Items - Taxable					
Total 3417000 - Merchandise Sales	627.00	750.00	5,593.29	6,750.00	9,000.00
3470000 - Admissions					
3473010 - General Admissions					
3473011 - Pass Sales	5,495.70	4,583.00	50,225.85	41,250.00	55,000.00
3473010 - General Admissions - Other	4,039.50	3,958.00	43,728.81	35,625.00	47,500.00
Total 3473010 - General Admissions	9,535.20	8,541.00	93,954.66	76,875.00	102,500.00
3476035 - Swim Instruction	5,541.00	6,250.00	73,865.25	56,250.00	75,000.00
3476040 - Camps and Special Events	477.75	833.00	4,242.50	7,500.00	10,000.00
3476045 - Exercise Classes	5,733.80	5,417.00	51,893.28	48,750.00	65,000.00
Total 3476000 - Admissions	21,287.75	21,041.00	223,955.69	189,375.00	252,500.00
3620000 - Rental Income					
45030 - Facility Rental					
3624010 - One time use Rental	500.00	667.00	4,942.50	6,000.00	8,000.00
3625062 - Contracted Rental	2,296.90	2,583.00	22,199.67	23,250.00	31,000.00
Total 45030 - Facility Rental	2,796.90	3,250.00	27,142.17	29,250.00	39,000.00
45040 - Miscellaneous Rental					
3624020 - Equipment Rental	110.00	125.00	1,521.78	1,125.00	1,500.00
3624030 - Locker Rental	158.50	83.00	1,923.78	750.00	1,000.00
Total 45040 - Miscellaneous Rental	268.50	208.00	3,445.56	1,875.00	2,500.00
Total 3620000 - Rental Income	3,065.40	3,458.00	30,587.73	31,125.00	41,500.00
3625000 - DNR - Other than Timber					
3670000 - Direct Public Support	39.76	29.00	137.78	263.00	350.00
3671100 - Individ, Business Contributions					
Total 3670000 - Direct Public Support	36.00	6,701.00	6,701.00	1,875.00	2,500.00
3698100 - Cash Overages and Shortages	0.00		-52.00		
3699000 - Other Miscellaneous Revenue	1,329.54	208.00	2,095.58	1,875.00	2,500.00
3951030 - Sale of County Timber	536.96	1,500.00	921.41	13,500.00	18,000.00

William Shore Memorial Pool District
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	Sep 14	Budget	Jan - Sep 14	YTD Budget	Annual Budget
44800 - Indirect Public Support					
44850 - Grant	0.00	0.00	230,042.86	0.00	0.00
Total 44800 - Indirect Public Support	0.00	0.00	230,042.86	0.00	0.00
Total Income	37,339.77	47,695.00	786,130.82	549,263.00	807,350.00
Expense					
57620 - Operating Costs					
100001 - Salaries and Wages					
100000 - Regular Time					
100020 - Lifeguards	10,080.61	8,167.00	90,561.69	73,500.00	98,000.00
100030 - Instructors	4,247.92	3,750.00	36,852.55	33,750.00	45,000.00
100040 - Head Guards	4,576.00	4,583.00	44,845.69	41,250.00	55,000.00
100050 - Supervisors	6,825.00	6,667.00	60,825.00	60,000.00	80,000.00
100060 - Maintenance	1,131.00	1,083.00	9,612.00	9,750.00	13,000.00
100070 - Executive Director	3,750.00	3,750.00	33,750.00	33,750.00	45,000.00
Total 100000 - Regular Time	30,610.53	28,000.00	276,446.93	252,000.00	336,000.00
100080 - Overtime	0.00	0.00	0.00	0.00	0.00
100090 - Sick/Vacation Pay	0.00	375.00	0.00	3,375.00	4,500.00
Total 100001 - Salaries and Wages	30,610.53	28,375.00	276,446.93	255,375.00	340,500.00
200000 - Personnel Benefits					
200020 - Benefits	2,181.00	2,000.00	20,572.59	18,000.00	24,000.00
200032 - Cafeteria Plan - Salaried	1,050.00	1,083.00	9,450.00	9,750.00	13,000.00
200040 - Unemployment Compensation	242.27	550.00	2,528.11	4,950.00	6,600.00
200045 - Department of Labor & Industry	1,109.54	1,096.00	9,579.75	9,862.00	13,150.00
Total 200000 - Personnel Benefits	4,582.81	4,729.00	42,130.45	42,562.00	56,750.00
300000 - Supplies					
310000 - Office Supplies					
310010 - Office Supplies	530.97	625.00	4,603.14	5,625.00	7,500.00
310028 - Computer Supplies	38.10		342.75		
Total 310000 - Office Supplies	569.07	625.00	4,945.89	5,625.00	7,500.00
310050 - Program Supplies and Equipment					
310300 - Exercise Classes	0.00	63.00	911.44	563.00	750.00
310310 - Swim Instruction	32.45	150.00	48.50	1,350.00	1,800.00
310320 - Camps and Specials Events	-28.03	179.00	1,105.78	1,613.00	2,150.00
Total 310050 - Program Supplies and Equipment	4.42	392.00	2,065.72	3,526.00	4,700.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending September 30, 2014

	Sep 14	Budget	Jan - Sep 14	YTD Budget	Annual Budget
310100 - Maintenance, Supplies and Repair					
310026 - Uniforms and Clothing	0.00	167.00	1,081.30	1,500.00	2,000.00
310030 - Pool Chemicals	1,334.10	1,042.00	7,148.58	9,375.00	12,500.00
310035 - Cleaning & Janitorial Supplies	31.22	583.00	5,193.61	5,250.00	7,000.00
310056 - Lifeguard supplies & equipment	270.75	333.00	1,725.67	3,000.00	4,000.00
310135 - Maintenance Supplies	262.92	708.00	4,237.67	6,375.00	8,500.00
Total 310100 - Maintenance Supplies and Repair	1,898.99	2,833.00	19,386.83	25,500.00	34,000.00
340035 - Items for Resale	228.77	583.00	3,054.12	5,250.00	7,000.00
350010 - Small Tools and Minor Equipment	22.98	208.00	529.03	1,875.00	2,500.00
Total 300000 - Supplies	2,724.23	4,641.00	29,981.59	41,776.00	55,700.00
4000000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	100.00	167.00	2,446.63	1,500.00	2,000.00
410041 - Accounting Services	1,250.00	1,050.00	11,250.00	9,450.00	12,600.00
410071 - Legal Services	350.00	250.00	1,875.00	2,250.00	3,000.00
410020 - Professional Services - Other	0.00		4,344.90		
Total 410020 - Professional Services	1,700.00	1,467.00	19,916.53	13,200.00	17,600.00
420000 - Communications					
420010 - Telephone	100.00	125.00	1,114.00	1,125.00	1,500.00
420020 - Postage, Mailing Service	0.00	67.00	168.43	600.00	800.00
420023 - Website and Internet	50.95		1,047.35		
Total 420000 - Communications	150.95	192.00	2,329.78	1,725.00	2,300.00
430000 - Travel					
430010 - Conference, Convention, Meeting	368.50	250.00	4,396.29	2,250.00	3,000.00
430020 - Travel - Training	495.00	208.00	1,563.58	1,875.00	2,500.00
Total 430000 - Travel	863.50	458.00	5,959.87	4,125.00	5,500.00
440010 - Advertising	0.00	167.00	632.41	1,500.00	2,000.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	165.29	154.00	1,460.05	1,388.00	1,850.00
Total 450000 - Operating Rentals and Leases	165.29	154.00	1,460.05	1,388.00	1,850.00
460030 - Insurance-Property & Liability					
470090 - Utilities	0.00	0.00	11,314.00	11,500.00	11,500.00
480000 - Repair and Maint-Contracted	4,951.72	5,417.00	59,619.29	48,750.00	65,000.00
480010 - Building-Repair and Maintenance	246.78	417.00	7,355.87	3,750.00	5,000.00
480040 - Equipment-Repair & Maintenance	1,230.81	208.00	4,524.14	1,875.00	2,500.00
480115 - Office Equipment-Maintenance	0.00	100.00	0.00	900.00	1,200.00
Total 480000 - Repair and Maint-Contracted	1,477.59	725.00	11,880.01	6,525.00	8,700.00

William Shore Memorial Pool District
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	Sep 14	Budget	Jan - Sep 14	YTD Budget	Annual Budget
490000 - Miscellaneous Expense					
490031 - Print and Copying Service	0.00	63.00	252.11	563.00	750.00
490040 - Memberships and Dues	58.27	250.00	1,759.53	2,250.00	3,000.00
490090 - Credit Card Charges	696.51	542.00	6,702.03	4,875.00	6,500.00
Total 490000 - Miscellaneous Expense	754.78	855.00	8,713.67	7,688.00	10,250.00
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	342.00	3,024.00	3,075.00	4,100.00
510005 - State Auditor	0.00	0.00	4,794.36	0.00	3,400.00
530040 - State Sales and B & O Tax	0.00	792.00	6,666.30	7,125.00	9,500.00
530070 - Clallam County Treas - Prop Tax	0.00	0.00	323.26	200.00	200.00
Total 500000 - Intergovernmental Services	336.00	1,134.00	14,807.92	10,400.00	17,200.00
Total 4000000 - Charges for Services	10,399.83	10,569.00	136,633.53	106,801.00	141,900.00
57620 - Operating Costs - Other	0.00		0.00		
Total 57620 - Operating Costs	48,317.40	48,314.00	485,192.50	446,514.00	594,850.00
5850000 - Nonoperational Expenses					
830020 - Interest Expense	0.00	0.00	28,430.70	26,885.00	49,000.00
Total 5850000 - Nonoperational Expenses	48,317.40	48,314.00	513,623.20	473,399.00	643,850.00
Total Expense	-10,977.63	-619.00	272,507.62	75,864.00	163,500.00
Net Income					