

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 27, 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 April 22, 2014
- 1b Ratification of the May 12, 2014 bill payment in the amount of \$19,317.68
- 1c Ratification of the May 15, 2014 bill payment in the amount of \$23,000.43

ITEMS FOR DISCUSSION

- 2a Executive Director Report
-Capital Improvement Plan 2014-2015
- 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 June 24, 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

April 22, 2014

3:00 p.m.

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 3:03 p.m. Also present were Commissioners Collins, Kidd, and Manildi. Commissioner Doherty is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CCKm to adopt the agenda as presented, CBCs, mc

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

- 1a Minutes of March 25, 2014
ACTION TAKEN: CBCm to approve, CAMs, mc
- 1b Ratification of the April 2, 2014 bill payment in the amount of \$37,555.36
ACTION TAKEN: CBCm to approve, CAMs, mc
- 1c Ratification of the April 19, 2014 bill payment in the amount of \$35,041.35
ACTION TAKEN: CBCm to approve, CAMs, mc
It was noted the electric portion of the March bill was down about 35 percent. Burke explained that the boiler hasn't been on for about a month.
- 1d Policy 512 – Capital Improvement Plan Policy
Burke explained that the policy creates a process for developing a long-term capital improvement plan and noted that any spending needed authorization of the board.
ACTION TAKEN: CBCm to approve, CCKs, mc
- 1e Policy 452 – Family Medical Leave Act (FMLA)
Burke explains this is a revision that only changes the first sentence to clarify that if there are fewer than 50 employees FMLA it is not required, but mandatory for over 50.
ACTION TAKEN: CAMm to approve, CCKs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report – Steve Burke
Burke reports they are expecting a rebate check (\$200,000) for some of the energy upgrades by the end of the month. They will issue a press release when it is received and payoff the County for the original loan.

He announced that the pool received the Spotlight Award for recycling an older building and making it more energy efficient than most in the state. Two pools in Washington were recognized – a new one and William Shore Pool. He pointed out it's about \$25 million for a new pool and recreation center and that the William Shore Pool was retrofitted for \$2 million. He shared that because the District saved earlier on, they are now the "go to" for how to do it.

- 2b Financial Report – Charlie McClain

MINUTES for the Meeting of April 22, 2014
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS

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McClain indicates they are waiting to pay off the County until they reconcile April. They want to make sure they have the funds available without jeopardizing other payments. He explained that March revenue is consistent and about \$18,000 ahead of last year even after the improvements. The net income for January-March is about \$13,000 ahead of last year. He points out most of the revenue is due to increased admissions.

- 2c Staff Report – Christi Wojnowski
Working on programming for Spring break. They’ve reached out to daycares, Parks and Recreation, and the YMCA. They’ve tried some swim clinics with about 20 kids separated into skills groups and condensed lessons. They held an Easter Extravaganza with about 90 participants. Saturday, April 1 is a state sponsored safety event involving the Coast Guard and Olympic Paddlers. She announced they have added some adult swim clinics on Saturday mornings.
- 2d Advisory Committee Report – Gregg Shield
None.

PUBLIC COMMENT – None.

EXECUTIVE SESSION

Board recessed from 3:32 p.m. to 3:51 p.m. for an executive session to discuss agency matters relating to personnel.

NEXT MEETING DATE

The next regularly scheduled WSMPD meeting will be held on May 27, 2014 at 3 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

ACTION TAKEN: CBCm to adjourn, CAMs, mc and meeting adjourned at 3:52 pm.

PASSED AND ADOPTED this twenty-seventh day of May 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		

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CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District 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.)
 Period Ending: 5/12/2014
 Date Submitted: 5/12/2014
 Fund Number:
 Pickup: McClain & Crouse
 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
050514a	5/5/2014	0025330	WSMPD PAYROLL FUND	S			16,608.01	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
050514b	5/5/2014	0025330	WSMPD PAYROLL FUND	S			1,270.50	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
050514c	5/5/2014	0025330	WSMPD PAYROLL FUND	S			(196.83)	0	66870.000.57620.20.0045	1	L & I	E	PD
050514e	5/5/2014	0025330	WSMPD PAYROLL FUND	S			50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
1901	4/30/2014	0023222	McClain	S			1,250.00	0	66870.000.57620.41.0041	1	Accountant	E	PD
43014	4/30/2014	0000334	Clallam County Commissioners	S			336.00	0	66870.000.57620.51.0066	1	Clerk	E	PD

Page 1 Total: 19,317.68
 Page 2 Total: 0.00
 Grand Total: 19,317.68

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

**WILLIAM
SHORE
POOL**



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William Shore Memorial Pool District



**Capital Improvement Plan
2014-2015**

William Shore Memorial Pool District Capital Improvement Plan 2014-2015

Board of Commissioners

Mike Chapman, President
Cherie Kidd, Vice President
Brad Collins, Commissioner
Mike Doherty, Commissioner
Anna Minaldi, Commissioner

Citizens Advisory Committee

Linda Fairchild, Chairman
Michael Jakubcin
Brain Albright
Greg Shields
Todd Clayton
Bill Roberds
Eric Wade

District Staff

Steven D. Burke, *Executive Director*
Christi Wojnowski, *Aquatics Manager*
Leah Gould, *Assistant Aquatics Manager*
Charlie McClain, *District Accountant*
Craig Miller, *District Attorney*
Tammy Sullenger, *District Clerk*

WHAT IS THE CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan involves the development of a long-term plan for capital expenditures for the District. Capital expenditures include expenditures for buildings, land, major equipment, and other commodities that are of significant value (greater than \$5,000) and have a useful life of at least five years.

The CIP lists each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. The capital improvement budget is enacted annually as part of the District Budget, based on the CIP Plan. It encompasses enacting appropriations for the projects in the first year of the capital improvement plan.

Flexibility is built into the capital improvement plan to allow for delay of projects when financing constraints make it impossible to allow for funding of the entire array of projects and to move future projects forward when financial availability makes it possible.

CIP PROJECT EVALUATION CRITERIA

- **Safety/Accessibility:** The benefit to the safety, accessibility of the facility to all people regardless of impairment or disability should be evaluated.
- **Facility Needs:** The project should alleviate identified problems or deficiencies to maintain the quality of the facility.
- **Related Projects:** Often projects in one category are essential to the success of those in others.
- **Efficiency:** Projects that substantially improve the quality of service at the same operating cost, or eliminate obsolete and inefficient facilities should be identified using this category.
- **Public:** Projects are generally more easily implemented if there is public demand and support for them. Such public support should be gauged in terms of its strength and the depth of understanding

THE CIP COMMITTEE

A Board appointed CIP Committee, to include:

- Two Board members
- Two AC members
- District Executive Director
- Aquatics Manager and
- District Finance Officer

This Committee is established each year to review, plan and develop recommendations to the District Executive Director in developing and updating the CIP. The Committee will review proposed capital projects in regards to priority, costing (design, capital, and operating), congruence with District needs and objectives, and prioritize projects by a set of deterministic criteria.

AUTHORITY TO FUND PROJECTS

The authority to expend or borrow rest solely with the District Board. An approved CIP plan does not infer the authority to incur expenditures or debt. All CIP projects will also need to be part of the annual budget, which is the primary document for revenue and expenditures authorization.

CIP PLAN UPDATE AND AMENDMENT

The CIP Plan will be updated at least annually during the budget process. The Board may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. All project additions or deletions must be approved by the Board. The CIP is required to be updated at a minimum annually to:

- Make any adjustments in future program years when changes occur in funding or cost.
- Add a year of programming to replace the current year funded.

STEPS IN THE CAPITAL IMPROVEMENT PLAN PROCESS

The CIP is developed around the following steps:

1. Review of inventory of existing facilities and systems. This will help to indicate the eventual need for renewal, replacement, expansion or retirement of some of the systems. This inventory is part of the Maintenance and Operation documents which are updated on a regular basis.
2. Determine by CIP Committee review the status of previously approved projects and costs. The CIP should report on the status of previously approved projects.
3. The CIP and Finance Committee should perform financial analysis of each project.
4. The CIP Committee should compile and evaluate project requests. Once the Finance planning has completed as shown above, the CIP Committee will review and prioritize each project based on the criteria agreed upon by the Board and AC.
5. Adoption of the CIP and budget.

CAPITAL IMPROVEMENT PLAN SUMMARY

The current capital plan is focusing on near term projects in 2014 and 2015 until a direction is clear as to when and if the District would be doing an expansion project. Due to the scope the expansion project would have, no significant building capital projects are being considered to avoid duplicity of projects and duplication of expended funds.

Although, the District does anticipate continuing its program of renovating and updating where duplication is not a factor. This Strategic Plan outlines the following projects:

1. **Repairing Parking Lots:** *The front and rear parking lots are in need of refinishing and stripping. There are areas of cracking and no drainage, which needs to be corrected by this project.*
2. **Sidewalk Improvements:** *The Sidewalk improvements include removing old asphalt and installing grass, trees and shrubs (Completed May 2014)*
3. **Expansion Preliminary Plans:** *Complete preliminary plans of the two options for expansion. Plans would include expanded parking, new locker rooms, kids water area and variable depth therapy pool.*

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William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of April 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 April 30, 2014 and 2013 and the related Statements of Activities for the four months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

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

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

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

McClain, Crouse and Co. P.S.

May 16, 2014

Statements of Financial Position
As of April 30, 2014 and 2013

	<u>Apr 30, 14</u>	<u>Apr 30, 13</u>
ASSETS		
Current Assets		
Checking/Savings:		
10000 · County Fund Balance	339,354.82	302,099.87
10050 · Capital Improvement Account	8,470.61	30,454.43
10100 · Cash in Till	100.00	100.00
10200 · Credit Card Processing Account	3,736.53	3,246.18
10400 · Cash in Payroll Account	12,844.68	17,008.67
Total Checking/Savings	<u>364,506.64</u>	<u>352,909.15</u>
Accounts Receivable		
11300 · Accounts Receivable	5,944.94	1,429.68
Total Accounts Receivable	<u>5,944.94</u>	<u>1,429.68</u>
Other Current Assets		
12001 · Undeposited Funds	575.00	698.00
12500 · PASD Advance	301.59	317.60
Total Other Current Assets	<u>876.59</u>	<u>1,015.60</u>
Total Current Assets	<u>371,328.17</u>	<u>355,354.43</u>
Fixed Assets		
15000 · Building and Improvements	1,899,666.12	522,115.88
16000 · Equipment	35,226.27	5,484.69
Total Fixed Assets	<u>1,934,892.39</u>	<u>527,600.57</u>
Other Assets		
18600 · Bond Expense	7,800.00	0.00
Total Other Assets	<u>7,800.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>2,314,020.56</u></u>	<u><u>882,955.00</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 · Visa	2,516.91	8,323.02
Total Credit Cards	<u>2,516.91</u>	<u>8,323.02</u>
Other Current Liabilities		
2110 · Direct Deposit Liabilities	0.73	0.00
22000 · Wages Payable	11,801.30	11,719.88
22500 · Accrued Cafeteria Plan Liab	7,365.02	5,318.62
23000 · Deferred Compensation Liability	858.00	708.00
24000 · Payroll Liabilities	5,746.96	5,281.77
24500 · Accrued Sales Tax Liability	5,935.66	6,640.73
25000 · Due to Others	7,587.53	4,866.65
25500 · Accrued Construction Costs	6,178.79	0.00
26000 · Due for Professional Services	1,796.00	2,018.50
27000 · Due to the City of Port Angeles	6,507.20	16,895.05
Total Other Current Liabilities	<u>53,777.19</u>	<u>53,449.20</u>
Total Current Liabilities	<u>56,294.10</u>	<u>61,772.22</u>
Long Term Liabilities		
27200 · Loan from Clallam County	257,808.78	407,808.78
27300 · Washington LOCAL I	120,233.17	131,093.25
27310 · Washington LOCAL II	425,760.06	58,986.09
27400 · Kitsap Bank Loan	623,616.51	0.00
Total Long Term Liabilities	<u>1,427,418.52</u>	<u>597,888.12</u>
Total Liabilities	<u>1,483,712.62</u>	<u>659,660.34</u>

City of Memorial City District
Statements of Financial Position
As of April 30, 2014 and 2013

	<u>Apr 30, 14</u>	<u>Apr 30, 13</u>
Equity		
32000 - Unrestricted Net Assets	701,248.42	145,666.38
Net Income	129,059.52	77,628.28
Total Equity	<u>830,307.94</u>	<u>223,294.66</u>
TOTAL LIABILITIES & EQUITY	<u>2,314,020.56</u>	<u>882,955.00</u>

Statements of Activities 2014
for the four months ended April 30, 2014 and 2013

	Jan - Apr 14	Jan - Apr 13
Income		
3111000 · Real and Property Taxes	233,787.64	204,769.24
3172000 · Leasehold Excise Tax	1,571.99	1,642.72
3417000 · Merchandise Sales		
3417010 · Vending Revenue	174.42	0.00
3417100 · Sale Items - Taxable	2,606.50	3,420.00
Total 3417000 · Merchandise Sales	2,780.92	3,420.00
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	23,017.75	15,764.00
3473010 · General Admissions - Other	17,193.31	16,396.00
Total 3473010 · General Admissions	40,211.06	32,160.00
3476035 · Swim Instruction	31,806.75	30,608.80
3476040 · Camps and Special Events	2,203.75	7,259.50
3476045 · Exercise Classes	25,400.38	22,359.25
Total 3470000 · Admissions	99,621.94	92,387.55
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	2,797.50	2,085.00
3625062 · Contracted Rental	12,460.17	5,871.76
Total 45030 · Facility Rental	15,257.67	7,956.76
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	638.78	410.00
3624030 · Locker Rental	775.03	503.00
Total 45040 · Miscellaneous Rental	1,413.81	913.00
Total 3620000 · Rental Income	16,671.48	8,869.76
3625000 · DNR - Other than Timber	45.78	177.56
3698100 · Cash Overages and Shortages	-66.00	-63.00
3699000 · Other Miscellaneous Revenue	91.04	397.58
3951030 · Sale of County Timber	0.00	3,940.73
Total Income	354,504.79	315,542.14
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	37,422.62	34,356.62
100030 · Instructors	13,446.46	15,297.30
100040 · Head Guards	19,650.62	20,093.20
100050 · Supervisors	27,000.00	28,066.64
100060 · Maintenance	4,317.00	4,776.00
100070 · Executive Director	15,000.00	15,000.00
Total 100000 · Regular Time	116,836.70	117,589.76
100080 · Overtime	0.00	0.00
Total 100001 · Salaries and Wages	116,836.70	117,589.76
200000 · Personnel Benefits		
200020 · Benefits	8,947.44	8,995.70
200032 · Cafeteria Plan - Salaried	4,200.00	4,306.68
200040 · Unemployment Compensation	1,198.45	1,620.34
200045 · Department of Labor & Industry	4,059.35	4,257.26
Total 200000 · Personnel Benefits	18,405.24	19,179.98

Statements of Activities 2014
for the four months ended April 30, 2014 and 2013

	Jan - Apr 14	Jan - Apr 13
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	2,007.38	3,538.42
310028 · Computer Supplies	304.65	989.20
Total 310000 · Office Supplies	<u>2,312.03</u>	<u>4,527.62</u>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	728.84	105.45
310320 · Camps and Specials Events	353.75	696.87
Total 310050 · Program Supplies and Equipment	<u>1,082.59</u>	<u>802.32</u>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	107.32	314.75
310030 · Pool Chemicals	3,537.76	3,672.36
310035 · Cleaning & Janitorial Supplies	2,883.52	2,786.96
310056 · Lifeguard supplies & equipment	118.56	2,148.42
310135 · Maintenance Supplies	2,030.78	2,325.76
Total 310100 · Maintenance Supplies and Repair	<u>6,677.94</u>	<u>11,248.25</u>
340035 · Items for Resale	1,386.94	2,211.98
350010 · Small Tools and Minor Equipment	302.57	1,253.49
Total 300000 · Supplies	<u>13,762.07</u>	<u>20,043.66</u>
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	1,946.63	413.75
410041 · Accounting Services	5,000.00	4,200.00
410071 · Legal Services	630.00	2,417.50
410020 · Professional Services - Other	2,493.25	1,885.86
Total 410020 · Professional Services	<u>10,069.88</u>	<u>8,917.11</u>
420000 · Communications		
420010 · Telephone	614.00	546.10
420020 · Postage, Mailing Service	88.31	92.00
420023 · Website and Internet	419.88	0.00
Total 420000 · Communications	<u>1,122.19</u>	<u>638.10</u>
430000 · Travel		
430010 · Conference, Convention, Meeting	2,823.25	1,187.44
430020 · Travel - Training	0.00	1,132.07
Total 430000 · Travel	<u>2,823.25</u>	<u>2,319.51</u>
440010 · Advertising	399.22	1,051.36
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	633.60	771.33
Total 450000 · Operating Rentals and Leases	<u>633.60</u>	<u>771.33</u>
460030 · Insurance-Property & Liability	11,314.00	11,106.00
470090 · Utilities	30,436.86	39,452.07
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	4,301.50	1,115.03
480040 · Equipment-Repair & Maintenance	2,656.42	604.77
480115 · Office Equipment Maintenance	0.00	355.36
Total 480000 · Repair and Maint-Contracted	<u>6,957.92</u>	<u>2,075.16</u>
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	0.00	473.83
490040 · Memberships and Dues	872.65	972.29
490090 · Credit Card Charges	2,627.32	2,282.44
Total 49000 · Miscellaneous Expense	<u>3,499.97</u>	<u>3,728.56</u>

Statements of Activities 2014
for the four months ended April 30, 2014 and 2013

	Jan - Apr 14	Jan - Apr 13
500000 · Intergovernmental Services		
500100 · County Clerk Services	1,344.00	1,344.00
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	2,710.51	3,237.90
530070 · Clallam County Treas - Prop Tax	323.26	243.26
Total 500000 · Intergovernmental Services	<u>9,172.13</u>	<u>10,925.16</u>
Total 4000000 · Charges for Services	<u>76,429.02</u>	<u>80,984.36</u>
Total 57620 · Operating Costs	225,433.03	237,797.76
5850000 · Nonoperational Expenses		
830020 · Interest Expense	12.24	116.10
Total 5850000 · Nonoperational Expenses	<u>12.24</u>	<u>116.10</u>
Total Expense	<u>225,445.27</u>	<u>237,913.86</u>
Net Income	<u><u>129,059.52</u></u>	<u><u>77,628.28</u></u>

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

	Apr 14	Budget	Jan - Apr 14	YTD Budget	Annual Bud
Income					
3111000 · Real and Property Taxes	191,738.85	140,000.00	233,787.64	200,000.00	47
3121000 · Private Harvest Tax	0.00	166.00	0.00	666.00	
3172000 · Leasehold Excise Tax	1,337.92	416.00	1,571.99	1,666.00	
3174000 · Timber Excise Tax	0.00	125.00	0.00	500.00	
3417000 · Merchandise Sales	47.75	41.00	174.42	166.00	51
3417010 · Vending Revenue	499.50	709.00	2,606.50	2,834.00	8,51
3417100 · Sale Items - Taxable					
Total 3417000 · Merchandise Sales	547.25	750.00	2,780.92	3,000.00	
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	5,139.50	4,584.00	23,017.75	18,334.00	55,000.00
3473010 · General Admissions - Other	4,067.25	3,959.00	17,193.31	15,834.00	47,500.00
Total 3473010 · General Admissions	9,206.75	8,543.00	40,211.06	34,168.00	102.50
3476035 · Swim Instruction	6,197.75	6,250.00	31,806.75	25,000.00	75.00
3476040 · Camps and Special Events	496.50	834.00	2,203.75	3,334.00	10.00
3476045 · Exercise Classes	6,993.88	5,416.00	25,400.38	21,666.00	65.00
Total 3476000 · Admissions	22,894.88	21,043.00	99,621.94	84,168.00	252
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	890.00	666.00	2,797.50	2,666.00	8,000.00
3625062 · Contracted Rental	2,272.08	2,584.00	12,460.17	10,334.00	31,000.00
Total 45030 · Facility Rental	3,162.08	3,250.00	15,257.67	13,000.00	39.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	193.00	125.00	638.78	500.00	1,500.00
3624030 · Locker Rental	232.87	84.00	775.03	334.00	1,000.00
Total 45040 · Miscellaneous Rental	425.87	209.00	1,413.81	834.00	2.50
Total 3620000 · Rental Income	3,587.95	3,459.00	16,671.48	13,834.00	41
3625000 · DNR - Other than Timber	0.00	29.00	45.78	117.00	
3698100 · Cash Overages and Shortages	0.00		-66.00		
3699000 · Other Miscellaneous Revenue	0.00	209.00	91.04	834.00	2
3951030 · Sale of County Timber	0.00	1,500.00	0.00	6,000.00	18
44800 · Indirect Public Support					
44850 · Grant	0.00	0.00	0.00	200,000.00	200,000.00
Total 44800 · Indirect Public Support	0.00	0.00	0.00	200,000.00	200
Total Income	220,106.85	167,697.00	354,504.79	510,785.00	1,007

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

	Apr 14	Budget	Jan - Apr 14	YTD Budget	Annual Bud
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time	9,807.45	8,166.00	37,422.62	32,666.00	98,000.00
100020 · Lifeguards	4,296.41	3,750.00	13,446.46	15,000.00	45,000.00
100030 · Instructors	5,275.82	4,584.00	19,660.62	18,334.00	55,000.00
100040 · Head Guards	6,750.00	6,666.00	27,000.00	26,666.00	80,000.00
100050 · Supervisors	1,113.00	1,084.00	4,317.00	4,334.00	13,000.00
100060 · Maintenance	3,750.00	3,750.00	15,000.00	15,000.00	45,000.00
100070 · Executive Director					
Total 100000 · Regular Time	30,992.68	28,000.00	116,836.70	112,000.00	336,000.00
100080 · Overtime	0.00	0.00	0.00		
100090 · Sick/Vacation Pay	0.00	375.00	0.00	1,500.00	4,500.00
Total 100001 · Salaries and Wages	30,992.68	28,375.00	116,836.70	113,500.00	340,500.00
200000 · Personnel Benefits					
200020 · Benefits	2,380.43	2,000.00	8,947.44	8,000.00	24,000.00
200032 · Cafeteria Plan - Salaried	1,050.00	1,084.00	4,200.00	4,334.00	13,000.00
200040 · Unemployment Compensation	287.20	550.00	1,198.45	2,200.00	6,600.00
200045 · Department of Labor & Industry	1,088.17	1,096.00	4,059.35	4,383.00	13,150.00
Total 200000 · Personnel Benefits	4,805.80	4,730.00	18,405.24	18,917.00	56,750.00
300000 · Supplies					
310000 · Office Supplies	439.43	625.00	2,007.38	2,500.00	7,500.00
310010 · Office Supplies	0.00		304.65		
310028 · Computer Supplies					
Total 310000 · Office Supplies	439.43	625.00	2,312.03	2,500.00	7,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	62.00	728.84	250.00	750.00
310310 · Swim Instruction	0.00	150.00	0.00	600.00	1,800.00
310320 · Camps and Specials Events	0.00	179.00	353.75	717.00	2,150.00
Total 310050 · Program Supplies and Equipment	0.00	391.00	1,082.59	1,567.00	4,700.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	0.00	166.00	107.32	666.00	2,000.00
310030 · Pool Chemicals	961.12	1,041.00	3,537.76	4,166.00	12,500.00
310035 · Cleaning & Janitorial Supplies	975.11	584.00	2,883.52	2,334.00	7,000.00
310056 · Lifeguard supplies & equipment	0.00	334.00	118.56	1,334.00	4,000.00
310135 · Maintenance Supplies	524.91	709.00	2,030.78	2,834.00	8,500.00
Total 310100 · Maintenance Supplies and Repair	2,461.14	2,834.00	8,677.94	11,334.00	34,000.00

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

	Apr 14	Budget	Jan - Apr 14	YTD Budget	Annual Bud
340035 · Items for Resale	386.95	584.00	1,386.94	2,334.00	7,000.00
350010 · Small Tools and Minor Equipment	174.55	209.00	302.57	834.00	2,500.00
Total 300000 · Supplies	3,462.07	4,643.00	13,762.07	18,569.00	55,700.00
4000000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	1,287.50	166.00	1,946.63	666.00	2,000.00
410041 · Accounting Services	1,250.00	1,050.00	5,000.00	4,200.00	12,600.00
410071 · Legal Services	210.00	250.00	630.00	1,000.00	3,000.00
410020 · Professional Services - Other	1,551.87	2,493.25	2,493.25		
Total 410020 · Professional Services	4,299.37	1,466.00	10,069.88	5,866.00	17,600.00
420000 · Communications					
420010 · Telephone	100.00	125.00	614.00	500.00	1,500.00
420020 · Postage, Mailing Service	0.00	66.00	88.31	266.00	800.00
420023 · Website and Internet	50.95		419.88		
Total 420000 · Communications	150.95	191.00	1,122.19	766.00	2,300.00
430000 · Travel					
430010 · Conference, Convention, Meeting	1,249.68	250.00	2,823.25	1,000.00	3,000.00
430020 · Travel - Training	0.00	209.00	0.00	834.00	2,500.00
Total 430000 · Travel	1,249.68	459.00	2,823.25	1,834.00	5,500.00
440010 · Advertising	25.07	166.00	399.22	666.00	2,000.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	165.29	154.00	633.60	617.00	1,850.00
Total 450000 · Operating Rentals and Leases	165.29	154.00	633.60	617.00	1,850.00
460030 · Insurance-Property & Liability	0.00	0.00	11,314.00	11,500.00	11,500.00
470090 · Utilities	6,507.20	5,416.00	30,436.86	21,666.00	65,000.00
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	1,086.25	416.00	4,301.50	1,666.00	5,000.00
480040 · Equipment-Repair & Maintenance	66.04	209.00	2,656.42	834.00	2,500.00
480115 · Office Equipment Maintenance	0.00	100.00	0.00	400.00	1,200.00
Total 480000 · Repair and Maint-Contracted	1,152.29	725.00	6,957.92	2,900.00	8,700.00
490000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	62.00	0.00	250.00	750.00
490040 · Memberships and Dues	63.33	250.00	872.65	1,000.00	3,000.00
490090 · Credit Card Charges	704.14	541.00	2,627.32	2,166.00	6,500.00
Total 490000 · Miscellaneous Expense	767.47	853.00	3,499.97	3,416.00	10,250.00

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

	Apr 14	Budget	Jan - Apr 14	YTD Budget	Annual Bud
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	341.00	1,344.00	1,366.00	4,100.00
510005 - State Auditor	668.80	0.00	4,794.36	0.00	3,400.00
530040 - State Sales and B & O Tax	0.00	791.00	2,710.51	3,166.00	9,500.00
530070 - Cliallam County Treas - Prop Tax	323.26	200.00	323.26	200.00	200.00
Total 500000 - Intergovernmental Services	1,328.06	1,332.00	9,172.13	4,732.00	17,200.00
Total 4000000 - Charges for Services	15,645.38	10,762.00	76,429.02	53,963.00	141,900.00
Total 57620 - Operating Costs	54,905.93	48,510.00	225,433.03	204,949.00	59,000.00
5850000 - Nonoperational Expenses					
830020 - Interest Expense	-0.08	0.00	12.24	4,045.00	49,000.00
Total 5850000 - Nonoperational Expenses	-0.08	0.00	12.24	4,045.00	49,000.00
Total Expense	54,905.85	48,510.00	225,445.27	208,994.00	64,000.00
Net Income	165,201.00	119,187.00	129,059.52	301,791.00	362,000.00