

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS
Clallam County Courthouse, Room 160
Port Angeles, Washington
July 27, 2010 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 June 22, 2010
- 2 Vouchers for the Period Ending July 27, 2010

ITEMS FOR DISCUSSION

- 3 Financial Committee Update
- 4 Activity Report/Staff Update
- 5 Advisory Committee Update

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on August 24, 2010 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
June 22, 2010 3:00 p.m.

7/27/10

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

CMC called the meeting to order at 3:03 p.m. All Commissioners were present.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

Addition – Creation of Resolution to Process Credit Card and Debit Card receipts (Financial Committee Update)

ACTION TAKEN: CGHm to approve the agenda as modified, CPDs, mc

PUBLIC COMMENT – Agenda Items Only

There was no public comment

ACTION ITEMS

- 1 Minutes of May 25, 2010
ACTION TAKEN: CCKm to approve, CPDs, mc
- 2 Vouchers for the Period Ending June 22, 2010
ACTION TAKEN: CPDm to approve the vouchers for a period ending June 22, 2010 for a total of \$34, 205.14, CGHs, mc
- 3 Leasing Copier/Scanner/Fax Machine
There is a need for a color copier and fax machine and it is most beneficial to get an all-in-one machine for the pool. The cost of a new machine will include the trade-in of the current copier. Charlie McClain recommends the Canon IR 3235 at a total cost of \$127.13 per month which would include the cost of maintenance and toner. CGH asked if the cost of this item was included in the 2010 budget and Charlie answered positively.
ACTION TAKEN: CCKm to authorize the lease of a Canon IR3235 for five years from Pacific Office Equipment at a total cost of \$127.13 per month, CMDs, mc
- 4 Port Angeles Swim Club (PASC) Contract
CMC asked to refer this item back to the finance committee and the attorney for further review.
ACTION TAKEN: CMDm to approve the current contract with the PASC until August 31, 2010, CGHs, mc
- 5 Proposed Discount Matrix
The matrix was used by the City of Port Angeles as a mechanism to give a discount to low income families (average savings of 30%). Jayna Lafferty explained the application process that is currently in place. There is an average of 5-10 scholarships per month to participate in this program. The finance committee has not reviewed the matrix and he would like to postpone this item to give them time to review and discuss.

Charlie shared the free or reduced lunch program at the school would fall under the same guidelines. The child could show the ticket issued to them at the school for the same discount

AGENDA for the Meeting of June 22, 2010
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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completing an energy survey to quantify the energy needs as well as the structural integrity and longevity of the pool. This process will assist the board is knowing how many years the pool is expected to last and the energy upgrades that are needed to bring it up to standards. The original pool was built in 1961 and opened in 1962 at a cost of \$3,500. CGH shared this is the exact sequence this should be done.

ACTION TAKEN: CPDm to approve, CGHs, mc

PUBLIC COMMENT

Richard Johnston, 621 Sisson Road, Port Angeles, said he felt in the past the pool employees were micro-managed and hopes the current board does not plan this type of management style. He believes the pool manager should be able to manage within the guidelines and boundaries the board has set for them.

FUTURE AGENDA ITEMS

PASC Contract
Amended
Discount

ADJOURNMENT

CGHm to adjourn the meeting at 3:55 p.m., CCKs, mc

NEXT MEETING DATE

The next meeting will be held on July 27, 2010 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

PASSED AND ADOPTED this twenty-seventh day of July 19, 2010

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

Michael C. Chapman, President

ATTEST:

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		

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7/27/10

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of June 30, 2010



McClain, Crouse & Co, PS

227 W. Eighth Street Port Angeles, WA 98362 (360) 457-3303 FAX (360) 457-7415

Certified Public Accountants
Charles S. McClain
Karen L. Crouse

July 13, 2010

Board of Directors
William Shore Memorial Pool District
Port Angeles, Washington

Dear Board Members:

We have compiled the accompanying statement of financial position of William Shore Memorial Pool District (a nonprofit corporation) as of June 30, 2010 and the related statements of activities for the six months then ended in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

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

McClain, Crouse and Co. P.S.

William Shore Memorial Pool District
Statement of Financial Position
As of June 30, 2010

	<u>Jun 30, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
10000 · County Fund Balance	17,905.61
10100 · Cash in Till	500.00
10400 · Cash in Payroll Account	20,542.35
Total Checking/Savings	<u>38,947.96</u>
Total Current Assets	<u>38,947.96</u>
TOTAL ASSETS	<u>38,947.96</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
22000 · Wages Payable	8,433.31
24000 · Payroll Liabilities	3,320.27
25000 · Due to Others	1,475.12
26000 · Due for Professional Services	3,992.00
27000 · Due to the City of Port Angeles	30,241.14
Total Other Current Liabilities	<u>47,461.84</u>
Total Current Liabilities	47,461.84
Long Term Liabilities	
27200 · Loan from Clallam County	119,984.55
Total Long Term Liabilities	<u>119,984.55</u>
Total Liabilities	167,446.39
Equity	
32000 · Unrestricted Net Assets	-244,701.57
Net Income	116,203.14
Total Equity	<u>-128,498.43</u>
TOTAL LIABILITIES & EQUITY	<u>38,947.96</u>

William Shore Memorial Pool District
Statement of Activities
for the one month and six months ending June 30, 2010

	Jun 10	Jan - Jun 10
Income		
41110 · Real and Property Taxes	2,806.04	251,654.98
41120 · Leasehold Excise Tax	1,397.87	2,886.02
41130 · DNR Other than Timber	45.04	112.53
41140 · Sale of County Timber	2,882.76	17,527.20
45000 · Rental Income		
45030 · Facility Rental	8,999.78	18,224.12
45050 · Locker Rental	92.25	579.61
45060 · Equipment Rental	3.00	297.73
Total 45000 · Rental Income	9,095.03	19,101.46
46400 · Merchandise Sales		
46450 · Sale Items	323.16	2,713.05
Total 46400 · Merchandise Sales	323.16	2,713.05
47200 · Admissions		
47240 · Admissions	6,415.25	68,092.89
47260 · Swimming Instruction	4,691.00	26,065.39
Total 47200 · Admissions	11,106.25	94,158.28
47981 · Cash Overages and Shortages	-6.35	1.58
47990 · Other Miscellaneous Revenue	3.00	2,394.08
Total Income	27,652.80	390,549.18
Cost of Goods Sold		
50010 · Items for Resale	39.90	2,615.45
Total COGS	39.90	2,615.45
Gross Profit	27,612.90	387,933.73
Expense		
60900 · Reimbursed Operating Costs		
62100 · Personnel		
62110 · Regular Time	14,558.05	130,169.90
62150 · Overtime	0.00	2,355.70
62160 · Benefits	1,397.61	18,619.51
62170 · Retirement	0.00	1,202.69
62180 · Unemployment Compensation	139.09	5,373.14
62190 · Department of Labor & Industry	0.00	220.44
Total 62100 · Personnel	16,094.75	157,941.38
65000 · Supplies		
65010 · Office Supplies	273.82	5,214.97
65020 · Postage, Mailing Service	0.00	25.40
65030 · Printing and Copying	30.81	260.66
65040 · Operating Supplies	324.69	8,054.62
65060 · Cleaning and Sanitation Supplie	0.00	3,276.95
Total 65000 · Supplies	629.32	16,832.60
68000 · Charges for Services		
68100 · Telephone	172.00	1,850.88
68300 · Travel and Meetings		
68320 · Travel - Training	16.00	887.00
Total 68300 · Travel and Meetings	16.00	887.00
68500 · Advertising	510.44	585.44
Total 68000 · Charges for Services	698.44	3,323.32
Total 60900 · Reimbursed Operating Costs	17,422.51	178,097.30

William Shore Memorial Pool District
Statement of Activities
for the one month and six months ending June 30, 2010

	Jun 10	Jan - Jun 10
60901 · Reimbursed Maintenance Costs		
62101 · Personnel		
62111 · Regular Time	0.00	6,590.39
62151 · Overtime	0.00	1,099.46
62161 · Benefits	0.00	2,310.04
62171 · Retirement	0.00	219.36
Total 62101 · Personnel	0.00	10,219.25
62800 · Facilities and Equipment		
62830 · Repair and Maintenance		
62840 · Building-Repair and Maintenance	237.98	350.48
Total 62830 · Repair and Maintenance	237.98	350.48
Total 62800 · Facilities and Equipment	237.98	350.48
65001 · Supplies		
65041 · Maintenance Supplies	0.00	2,600.20
65050 · Chemicals	0.00	5,814.61
Total 65001 · Supplies	0.00	8,414.81
60901 · Reimbursed Maintenance Costs - Other	0.00	1,690.35
Total 60901 · Reimbursed Maintenance Costs	237.98	20,674.89
62890 · Utilities	3,404.32	47,348.40
65120 · Insurance-Property & Liability	0.00	8,318.00
65150 · State Sales Tax	0.00	3,415.14
65160 · Professional Services		
65170 · Legal Services	0.00	8,930.00
65180 · Accounting Services	800.00	2,395.00
65190 · County Clerk Services	336.00	2,016.00
Total 65160 · Professional Services	1,136.00	13,341.00
65500 · Other Expenses		
65510 · Miscellaneous Expense	0.00	372.60
65550 · State Excise Tax	0.00	163.26
Total 65500 · Other Expenses	0.00	535.86
Total Expense	22,200.81	271,730.59
Net Income	5,412.09	116,203.14

June Payroll - Checks issued June 20 and July 6

57620.10.0010	Regular Time	15,356.95	
57620.20.0020	Benefits		1,693.84
57620.20.0045	L & I		168.23
57620.20.0020	Benefits	2,868.68	
		<hr/>	
	Requested reimbursement		<u>16,363.56</u>

Payroll Register

Jun 15 - Jul 15, 2010

Employee	Check Info			Payroll Details									
	Name	SSN	Chk #	Pay Start	Pay End	Chk Date	Hour	Gross	Fed With	Soc Sec	Med Care	Other Tax	Net Pay
Aubin, Sarah A.	***-**-6674		5883	06/15/10	06/20/10	5883	4.00	36.00	-	-2.23	-0.52	-	33.25
			1001	06/30/10	07/01/10	1001	13.50	121.50	-	-7.52	-1.76	-2.79	109.43
			Totals				17.50	157.50	-	-9.75	-2.28	-2.79	142.68
Beasley, Sam R.	***-**-9293		5884	06/15/10	06/20/10	5884	6.50	58.50	-	-3.63	-0.85	-	54.02
			1002	06/30/10	07/01/10	1002	14.90	134.10	-	-8.32	-1.95	-3.08	120.75
			Totals				21.40	192.60	-	-11.95	-2.80	-3.08	174.77
Becher, Scott W.	***-**-2640		1003	06/30/10	07/01/10	1003	45.20	406.80	-	-25.22	-5.90	-9.35	366.33
			1004	06/30/10	07/01/10	1004	10.50	136.50	-	-8.46	-1.98	-2.17	123.89
			Totals				55.70	543.30	-	-33.68	-7.88	-11.52	490.22
Bryant, Erika A.	***-**-3911		1024	06/30/10	07/06/10	1024	80.00	1,300.00	-64.00	-80.60	-18.85	-16.54	1,120.01
			5885	06/15/10	06/20/10	5885	5.00	45.00	-	-2.79	-0.65	-	41.56
			1005	06/30/10	07/06/10	1005	19.20	172.80	-	-10.71	-2.51	-3.97	155.61
Totals				24.20	217.80	-	-13.50	-3.16	-3.97	197.17			
Burwell, Wendy L.	***-**-8210		5886	06/15/10	06/20/10	5886	4.00	36.00	-	-2.23	-0.52	-	33.25
			1006	06/30/10	07/06/10	1006	10.30	116.90	-	-7.25	-1.70	-2.13	105.82
			Totals				14.30	152.90	-	-9.48	-2.22	-2.13	139.07
Christensen, Brandon L.	***-**-6552		5900	06/15/10	06/20/10	5900	1.00	9.00	-	-0.56	-0.13	-	8.31
			5909	06/15/10	06/22/10	5909	3.75	33.75	-	-2.09	-0.49	-	31.17
			1007	06/30/10	07/06/10	1007	25.20	243.00	-10.00	-15.07	-3.52	-5.21	209.20
Totals				29.95	285.75	-10.00	-17.72	-4.14	-5.21	248.68			
Collins, Montana M.	***-**-8754		5903	06/15/10	06/20/10	5903	2.50	22.50	-	-1.40	-0.33	-	20.77
			1008	06/30/10	07/06/10	1008	1.80	16.20	-	-1.00	-0.23	-0.37	14.60
			Totals				4.30	38.70	-	-2.40	-0.56	-0.37	35.37

Payroll Register

Jun 15 - Jul 15, 2010

Employee	Check Info		Payroll Details								
	Pay Start	Pay End	Chk #	Chk Date	Hours	Gross	Fed/WH	Soc Sec	Med Care	Other Tax	Net Pay
Lingvall, Mollie	06/01/10	06/15/10	5892	06/20/10	2.00	18.00	-	-1.12	-0.26	-	16.62
	06/16/10	06/30/10	1016	07/06/10	6.20	74.60	-	-4.62	-1.08	-1.28	67.62
	Totals				8.20	92.60	-	-5.74	-1.34	-1.28	84.24
Martin, Breanna D	06/01/10	06/15/10	5893	06/20/10	34.80	313.20	-10.00	-19.42	-4.54	-	279.24
	06/16/10	06/30/10	1017	07/06/10	49.80	472.20	-17.00	-29.27	-6.85	-10.30	408.78
	Totals				84.60	785.40	-27.00	-48.69	-11.39	-10.30	688.02
Moore, Jenna N	06/01/10	06/15/10	5906	06/20/10	4.50	40.50	-	-2.51	-0.59	-	37.40
	06/16/10	06/30/10	1018	07/06/10	1.70	15.30	-	-0.95	-0.22	-0.35	13.78
	Totals				6.20	55.80	-	-3.46	-0.81	-0.35	51.18
Mulder, Drew E	06/01/10	06/15/10	5894	06/20/10	2.50	22.50	-	-1.40	-0.33	-	20.77
	06/16/10	06/30/10	1019	07/06/10	49.90	449.10	-	-27.84	-6.51	-10.32	404.43
	Totals				52.40	471.60	-	-29.24	-6.84	-10.32	425.20
Reid, Connor T	06/01/10	06/15/10	5895	06/20/10	1.00	9.00	-	-0.56	-0.13	-	8.31
	06/16/10	06/30/10	1026	07/06/10	1.00	9.00	-	-0.56	-0.13	-0.21	8.10
	Totals				2.00	18.00	-	-1.12	-0.26	-0.21	16.41
Reifenstahl, Brian L	06/01/10	06/15/10	5907	06/20/10	2.50	22.50	-	-1.40	-0.33	-	20.77
	06/16/10	06/30/10	1020	07/06/10	41.00	369.00	-	-22.87	-5.35	-8.48	332.30
	Totals				43.50	391.50	-	-24.27	-5.68	-8.48	353.07
Reifenstahl, Patricia	06/01/10	06/15/10	5896	06/20/10	2.00	18.00	-	-1.12	-0.26	-	16.62
Sommerfeld, Skylar R	06/01/10	06/15/10	5908	06/20/10	2.50	22.50	-	-1.40	-0.33	-	20.77
	06/16/10	06/30/10	1021	07/06/10	27.90	251.10	-	-15.56	-3.64	-5.77	226.13
	Totals				30.40	273.60	-	-16.96	-3.97	-5.77	246.90
Turner, Cassidy A	06/01/10	06/15/10	5897	06/20/10	2.50	22.50	-	-1.40	-0.33	-	20.77
	06/16/10	06/30/10	1022	07/06/10	64.00	578.60	-40.00	-35.87	-8.39	-13.24	481.10
	Totals				66.50	601.10	-40.00	-37.27	-8.72	-13.24	501.87
VanAuken, Irish A	06/01/10	06/15/10	5898	06/20/10	2.00	18.00	-	-1.12	-0.26	-	16.62

Payroll Register

Jun 15 - Jul 15, 2010

Payroll Register

Employee	Check Info			Payroll Details								
	SSN	Pay Start	Pay End	Chk #	Chk Date	Hours	Gross Pay	Fed With	Soc Sec	Med Care	Other Tax	Net Pay
Wonderly, Daniel K	7899	06/01/10	06/15/10	5899	06/20/10	17.50	166.50	-	-10.32	-2.41	-	153.77
		06/16/10	06/30/10	1023	07/06/10	88.60	859.40	-82.00	-53.29	-12.47	-18.32	693.32
Totals						106.10	1,025.90	-82.00	-63.61	-14.88	-18.32	847.09
Company Totals						931.15	15,356.95	-519.00	-952.13	-222.71	-168.23	13,494.88

WILLIAM SHORE MEMORIAL POOL DISTRICT
 227 WEST EIGHTH STREET | PORT ANGELES, WA 98362
 EIN: 27-0992813

Prepared by: McClain, Crouse and Co.
 227 West Eighth | Port Angeles, WA 98362

941 Payroll Liabilities and Payments

Jun 15 - Jul 15, 2010

Wages & Accrued Taxes		Federal W/H	AEIC	Social Security	Medicare	Total Tax
Payroll Date	Wagebase Amount	Wagebase Amount	Wagebase Amount	Wagebase Amount	Wagebase Amount	Total Tax
06/20/2010	4,838.20	158.00		4,838.20	140.34	898.40
06/22/2010	33.75	-		33.75	0.98	5.16
07/01/2010	798.90	-		798.90	23.18	122.22
07/06/2010	9,686.10	361.00		9,686.10	280.92	1,842.90
Total Wages & Accrued Taxes	15,356.95	519.00	-	15,356.95	445.42	2,868.68
Tax Payments		Federal W/H	AEIC	Social Security	Medicare	Total Tax
Check Date	Amount	Amount	Amount	Amount	Amount	Total Tax
07/15/2010	-158.00	-158.00		-604.24	-141.32	-903.56
Total Tax Payments	-158.00	-158.00	-	-604.24	-141.32	-903.56
Unpaid Tax Liability	361.00	361.00	-	1,300.02	304.10	1,965.12

Federal 941 Tax Summary **27-0992813**
 Payment Amount Due 1,965.12
 001 Social Security 1,300.02
 002 Medicare 304.10
 003 Tax Withholding 361.00

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7/27/10

	Jun-10	This Month 2010	This Month 2009	Percent Change	2010 To Date	2009 To Date	Percent Change
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Attendance							
Lap Swim		438	1,204	-64%	7,553	7,278	4%
Shallow Water Aerobics		127	168	-24%	1,634	1,009	62%
Deep Water Aerobics		54	110	-51%	1,250	579	116%
Water Walking		78	133	-41%	987	1,334	-26%
Swimming Lessons		0	352	-100%	3,881	3,733	4%
PASD Lessons		0	0	#DIV/0!	532	538	-1%
Open Swim		678	894	-24%	7,565	5,922	28%
Preschool Swim		48	30	60%	782	121	546%
High School Swim Team		0	0	#DIV/0!	811	358	127%
PASC		232	429	-46%	2,731	2,795	-2%
Rentals		66	103	-36%	1,354	860	57%
Training Courses		0	4	-100%	46	70	-34%
POOL ATTENDANCE TOTAL		1,721	3,427	-50%	29,126	24,597	18%

POOL OPERATIONS							
Days Open		30.00	17.00	76%	179.00	160.00	12%
Hours Open		431.00	209.25	106%	2,517.00	2,036.75	24%

REVENUE							
Admissions		\$2,001.00	\$4,430.07	-55%		\$23,341.68	-100%
Passes		\$3,396.50	\$9,097.00	-63%		\$25,845.67	-100%
Swim Lessons		\$4,574.00	\$5,562.25	-18%		\$23,588.00	-100%
Pool Rental		\$300.00	\$337.00	-11%		\$5,118.00	-100%
Showers			\$30.00	-100%		\$308.00	-100%
Lockers		\$64.25	\$78.25	-18%		\$410.50	-100%
Rentals: Towels, etc.		\$3.00	\$60.00	-95%		\$425.00	-100%
Aerobic Admissions		\$95.00	\$325.00	-71%		\$1,968.00	-100%
Swim Equipment		\$289.50	\$489.02	-41%		\$1,326.72	-100%
Sales tax			\$42.91	-100%		\$119.53	-100%
POOL REVENUE TOTAL		\$10,723.25	\$20,451.50	-48%	\$91,563.25	\$82,451.10	11%

Registration							
Swimming Lessons		0	106	-100%		599	-100%
Training Courses			8	-100%		19	-100%
REGISTRATION TOTAL		0	114	-100%	0	618	-100%