

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 22, 2012

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1 Minutes of April 24, 2012
- 2 Ratification of the May 10, 2012 bill payment in the amount of \$43,024.29
- 3 Policy Revision 320 – Admissions and Refunds
- 4 Bid Opening – Pool Plumbing Replacement Project
- 5 Bid Opening – Pool Lighting Upgrade Project

ITEMS FOR DISCUSSION

- 6 Executive Director Report
 - Annual Shut-Down Schedule
 - Project Timeline and Contract Approvals
 - Grant Application
 - 50th Anniversary Celebration Event
 - Financial Statement (In Lieu of Charlie McClain's Excused Absence)
- 7 Staff Report
- 8 Advisory Committee Report

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on June 26, 2012 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 24, 2012

3:00 p.m.

1
5/22/12

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

CGH called the meeting to order at 3:04 p.m. Also present were CBC, and CMD. CPD joined the meeting at 3:08 p.m.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

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

PUBLIC COMMENT – Agenda Items Only

There was no public comment.

ACTION ITEMS

- 1 Minutes of February 2, 2012
ACTION TAKEN: CBCm to approve, CMDs, mc
- 2 Minutes of February 28, 2012 – GO BACK
ACTION TAKEN: CMDm to approve, CPDs, mc
- 3 Minutes of March 27, 2012
ACTION TAKEN: CMDm to approve, CBCs, mc
- 4 Ratification of the March 30 2012 bill payment in the amount of \$19,162.88
ACTION TAKEN: CMDm to ratify the bill payment dated March 30, 2012 in the amount of \$19,162.88, CBCs, mc
- 5 Ratification of the April 17, 2012 bill payment in the amount of \$38,372.21
ACTION TAKEN: CMDm to ratify the bill payment dated April 17, 2012 in the amount of \$38,372.21, CBCs, mc
- 6 Policy 260 – ADA Accommodations
ACTION TAKEN: CBCm to approve policy 260 – ADA Accommodations, CMDs, mc
- 7 Policy 270 – Information Technology Policy
ACTION TAKEN: CBCm to approve policy 270 – Information Technology CPDs, mc
- 8 Policy 365 – Medical Assistance for Patrons
ACTION TAKEN: This item was pulled from the agenda for Steve Burke to do further research on the subject.
- 9 Policy 370 – Service Animal Policy
ACTION TAKEN: CPDm to approve policy 370 – Service Animal Policy, CMDs, mc

ITEMS FOR DISCUSSION

- 10 Executive Director Report
-Membership Adjustments
Steve Burke shared the pricing of the passes will remain the same but there will be an additional option to commit to a full year but the pass can be paid on a monthly basis instead of coming up with the total amount in one lump sum.

Craig Miller gave a couple of hypothetical examples that may come up and asked Steve to look into a policy that addresses the issues discussed. Steve Burke will bring the information collected back to the board at a future date.

MINUTES for the Meeting of April, 24, 2012
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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Steve shared that a pre-bid meeting on the plumbing and electrical projects was conducted. All bids are due on or before May 22 at 3:00 p.m., any bids received will be read at the May 22, 2012 meeting. All bids received will be discussed at a financial meeting before being brought back to the board for final recommendations.

The annual maintenance shut-down is set for the full month of July. Steve will bring a timeline of the shut-down to the May meeting.

The pool has switched from the American Red Cross trainings to the Start Guard program. Two of the three supervisors have been trained and are now certified to train all of the lifeguards employed at the pool.

- 11 Budget and Finance Report
Charlie McClain explained the budget and finance report in detail and answered questions from the board.
- 12 Staff Report
Staff Report was given by the Executive Director.
- 13 Advisory Committee Report
-Proposed By-Laws
Greg Shield shared the by-laws that were written at the last advisory committee and answered questions asked by the board.
ACTION TAKEN: CBCm to approve the WSMPD Advisory Committee By-Laws to include staggered three-year terms for advisory members, CMDs, mc

PUBLIC COMMENT

There was no public comment.

NEXT MEETING DATE

The next meeting will be held on May 22, 2012 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

CMDm to adjourn the meeting at 4:03, CBCs, mc

PASSED AND ADOPTED this twenty-second day of May, 2012

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

Gary Holmquist, President

ATTEST:

Tammy Sullenger, Administrative Asst.

KEY TO ABBREVIATIONS:

CBC	Commissioner Brad Collins	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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5/22/12

320 Admissions and Refunds

320 Admissions and Refunds

Admission to WSMPD is by membership (Annual, Semi-annual or monthly), punch pass, general admission, class registration, or complimentary "be our guest" pass. Passes are sold to individuals, families, and corporate entities.

Memberships and pass holders will be provided with an identification card. Members and pass holders are required to present this card or their ID number to the cashier for inspection in order to gain admission to the facility. The cashier should examine the id card and the computer to determine if the holder is the appropriate person, that the card has not expired. A new pass may be completed at no charge if card does not depict the individual. If pass holder card has been lost, there is a \$5.00 fee to complete a new one.

Lockers are provided free of charge for all membership packages. All others are charged \$0.25 for lockers usage.

1.0 ADMISSIONS

1.1 General Single Use Admission

Admission by cash is available on a per visit basis. Patrons who desire to come back the same day must prove that they paid general admission by signing the sign out sheet before exiting earlier that day. If it is uncertain whether or not general admission was paid, the patron must re-pay to enter the facility. The fee varies according to the patron's age. Admission fees are set by the Board and are subject to change.

1.2 Memberships

Membership packages include:

1. **Family Membership:** includes any two adults 18 years of age and older residing in the same household and three children under the age of 18. Youth that turn 18 during the current year of a pass remain on the family pass until the expiration of the pass at which time the youth must then purchase his/her own adult pass. Single parent membership is available for a discount of 25% off the family membership price. Exchange students may be added to a family pass, additional charges may apply
2. **Senior Memberships:** includes anyone 60 or older.
3. **Disabled Memberships:** includes anyone who is considered disabled in accordance with Washington State and Federal guidelines. Acceptable proof is Social Security documentation, Handicapped vehicle registration, VA documentation, or doctor's documentation.
4. **Adult Membership:** includes anyone 18 years or age or older.
5. **Youth Memberships:** includes anyone under the age of 18 years of age.

1.3 Use Passes

Use passes are for a specific amount of visits and are available in each of the above age groupings. The passes can be used for either admission and/or exercise classes. Punch cards are not refundable and expire one year from the date of purchase. No time will be added for maintenance closure. A youth may use an adult punch card but an adult may not use the youth punch card.

1.4 Exercise Add On's

Memberships can have an exercise option added on for an additional fee. Memberships with the exercise add on can attend an unlimited amount of exercise classes.

1.5 Contracted Use

Corporate passes are available for government, companies and schools. A monthly minimum and maximum charge will be determined at the time of sign-up. Names of approved swimmers should be

320 Admissions and Refunds

supplied to the Pool Office. WSMPD will bill the company/school/military on a monthly basis. Passes can also be issued to specific individuals as well. The corporate passes are not eligible for refunds and passes are non-transferable. Please check current schedule for pass prices and discounts. Rates are subject to change with the approval of the majority of the Board. No additional discounts may apply. No extensions shall be added for time closed for maintenance. Corporate passes are issued at a discounted rate depending on amount and frequency of use:

1.6 Active Duty Military Discounts

Active duty military personnel and their dependents shall receive a 15% discount on a pass at time of purchase. Military personnel who are deployed may request an extension of their pass. Reinstatement of the pass will be made when the individual has returned and submitted a written request. For all members on a family pass, the expiration date must remain the same. No additional discounts apply. No extensions shall be added for time closed for maintenance.

1.7 Complimentary Annual/Six Month/One Month/Punch Card Pass

Passes may be exchanged for services rendered to WSMPD, subject to governmental regulations upon the approval of the Executive Director and/or Board of Commissioners.

2.0 REFUNDS

2.1 Refund Policy

THERE ARE NO REFUNDS EXCEPT UNDER THE FOLLOWING CIRCUMSTANCES. There are no extensions for annual maintenance closure except if greater than 3 weeks.

2.2 Membership Refunds

Memberships will be refunded only on the basis that the individual moves away from the community or is permanently prohibited from use of the facility by circumstances beyond their control. In cases where refund is warranted, a prorated amount due will be refunded from the date the membership card is surrendered. Membership cards must be surrendered before receiving a refund. Memberships are not transferable. Memberships may not be extended or transferred for any reason. Memberships will not be changed once purchased. No extensions shall be added for time closed for annual maintenance unless annual maintenance exceeds 3 weeks.

2.3 Use Passes

THERE ARE NO REFUNDS FOR USE PASSES.

2.4 Special Circumstances

Upon written request, the Director will consider amendment or alteration of the terms of unexpired memberships or passes, based upon proof of exceptional medical conditions or proof of exceptional circumstances. Decisions concerning such requests will be made by the Director, with a right of appeal to the Board of Commissioners.

2.5 Be our Guest Coupons

Be our Guest coupons may be given out in lieu of refunds. Be our guest cards will sometimes be issued when guests come to our facility to tour the facility because they are thinking of buying a membership. Be our guest cards will be valid for no longer than one year and may be handed out by individuals authorized by the Aquatics Manager, Executive Director, and/or the Board of Commissioners.

2.6 Check Return Policy

Personal checks will be accepted for Admissions and retail purchases for the amount of purchase only. There will be a **\$25.00 service charge** for all returned checks. No two party checks will be accepted. No payroll checks will be cashed.

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William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of April 30, 2012



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

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, 2012 and 2011 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 required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

McClain, Crouse and Co. P.S.

May 10, 2012

William Shore Memorial Pool District
Statements of Financial Position
As of April 30, 2012 and 2011

	<u>Apr 30, 12</u>	<u>Apr 30, 11</u>
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	233,132.71	156,365.05
10100 · Cash in Till	100.00	22.04
10200 · Credit Card Processing Account	243.57	1,538.41
10400 · Cash in Payroll Account	2,010.89	18,755.36
Total Checking/Savings	<u>235,487.17</u>	<u>176,680.86</u>
Accounts Receivable		
11300 · Credit Card Receivable	1,395.81	3,451.08
Total Accounts Receivable	<u>1,395.81</u>	<u>3,451.08</u>
Other Current Assets		
12000 · Deposit in Transit	0.00	1,497.25
12001 · Undeposited Funds	445.75	0.00
12500 · PASD Advance	1,308.90	0.00
Total Other Current Assets	<u>1,754.65</u>	<u>1,497.25</u>
Total Current Assets	<u>238,637.63</u>	<u>181,629.19</u>
Fixed Assets		
16000 · Equipment	6,522.80	0.00
Total Fixed Assets	<u>6,522.80</u>	<u>0.00</u>
TOTAL ASSETS	<u>245,160.43</u>	<u>181,629.19</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 · Visa	14,792.70	0.00
Total Credit Cards	<u>14,792.70</u>	<u>0.00</u>
Other Current Liabilities		
22000 · Wages Payable	11,306.36	10,735.71
22500 · Accrued Cafeteria Plan Liab	3,401.54	4,169.00
23000 · Deferred Compensation Liability	708.00	542.00
24000 · Payroll Liabilities	3,742.27	2,910.27
24500 · Accrued Sales Tax Liability	5,935.66	3,254.30
25000 · Due to Others	11,532.93	5,591.42
26000 · Due for Professional Services	1,718.50	1,928.50
27000 · Due to the City of Port Angeles	0.00	12,259.40
Total Other Current Liabilities	<u>38,345.26</u>	<u>41,390.60</u>
Total Current Liabilities	<u>53,137.96</u>	<u>41,390.60</u>
Long Term Liabilities		
27200 · Loan from Clallam County	142,957.69	142,957.69
Total Long Term Liabilities	<u>142,957.69</u>	<u>142,957.69</u>
Total Liabilities	<u>196,095.65</u>	<u>184,348.29</u>
Equity		
32000 · Unrestricted Net Assets	11,625.74	-72,331.57
Net Income	37,439.04	69,612.47
Total Equity	<u>49,064.78</u>	<u>-2,719.10</u>
TOTAL LIABILITIES & EQUITY	<u>245,160.43</u>	<u>181,629.19</u>

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2012 and 2011

	Jan - Apr 12	Jan - Apr 11
Income		
3111000 · Real and Property Taxes	202,181.28	198,947.35
3113000 · Sale of Tax Title Property	83.62	0.00
3121000 · Private Harvest Tax	0.00	4,393.40
3172000 · Leasehold Excise Tax	196.77	1,214.96
3417000 · Merchandise Sales		
3417010 · Vending Revenue	194.56	0.00
3417100 · Sale Items - Taxable	2,519.50	1,617.10
Total 3417000 · Merchandise Sales	2,714.06	1,617.10
3470000 · Admissions		
3473010 · General Admissions	17,819.00	17,609.00
3473011 · Pass Sales	22,302.79	21,882.60
3476035 · Swim Instruction	25,028.62	26,719.35
3476040 · Camps and Special Events	4,677.27	1,066.50
3476045 · Exercise Classes	8,394.11	9,140.00
Total 3470000 · Admissions	78,221.79	76,417.45
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	4,376.00	1,303.50
3625062 · Contracted Rental	8,984.83	11,713.00
Total 45030 · Facility Rental	13,370.63	13,016.50
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	475.00	333.00
3624030 · Locker Rental	407.50	446.00
Total 45040 · Miscellaneous Rental	882.50	779.00
Total 3620000 · Rental Income	14,253.13	13,795.50
3625000 · DNR - Other than Timber	43.58	19.24
3698100 · Cash Overages and Shortages	-125.89	5.76
3699000 · Other Miscellaneous Revenue	114.36	2,626.21
Total Income	297,682.70	299,036.97
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	25,773.47	31,890.67
100030 · Instructors	15,947.07	10,986.70
100040 · Head Guards	15,963.60	9,612.00
100050 · Supervisors	36,095.71	33,520.00
100070 · Executive Director	15,000.00	10,000.00
100000 · Regular Time - Other	0.00	0.00
Total 100000 · Regular Time	108,779.85	96,009.37
100080 · Overtime	770.48	2,286.14
100090 · Sick/Vacation Pay	2,692.63	0.00
62140 · Premiums	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	112,242.96	98,295.51
200000 · Personnel Benefits		
200020 · Benefits	8,634.44	7,871.13
200032 · Cafeteria Plan - Salaried	4,487.50	3,400.00
200040 · Unemployment Compensation	3,017.51	2,403.92
200045 · Department of Labor & Industry	2,634.04	1,718.98
Total 200000 · Personnel Benefits	18,773.49	15,394.03
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	1,720.76	2,921.58
310012 · Printing and Copying	0.00	240.53
310000 · Office Supplies - Other	0.00	0.00
Total 310000 · Office Supplies	1,720.76	3,162.11
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	226.27	573.24
310310 · Swim Instruction	234.39	490.38
310320 · Camps and Specials Events	461.48	699.00
Total 310050 · Program Supplies and Equipment	922.14	1,762.62

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2012 and 2011

	Jan - Apr 12	Jan - Apr 11
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	72.55	3,445.25
310030 · Pool Chemicals	3,708.84	7,838.07
310035 · Cleaning & Janitorial Supplies	1,731.68	2,911.24
310058 · Lifeguard supplies & equipment	3,097.58	1,243.29
310135 · Maintenance Supplies	3,307.68	6,701.23
Total 310100 · Maintenance Supplies and Repair	11,918.29	22,139.08
340035 · Items for Resale	2,012.92	2,616.26
350010 · Small Tools and Minor Equipment	1,580.81	1,805.36
Total 300000 · Supplies	18,154.72	31,485.43
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	222.62	100.00
410041 · Accounting Services	4,200.00	3,450.00
410071 · Legal Services	1,645.00	2,117.50
410020 · Professional Services - Other	1,037.44	0.00
Total 410020 · Professional Services	7,105.06	5,667.50
420000 · Communications		
420010 · Telephone	834.13	705.76
420020 · Postage, Mailing Service	145.57	50.60
420023 · Website and Internet	157.40	59.85
Total 420000 · Communications	937.10	816.21
430000 · Travel		
430010 · Conference, Convention, Meeting	1,863.40	461.97
430020 · Travel - Training	1,322.85	1,817.34
Total 430000 · Travel	2,986.25	2,279.31
440010 · Advertising	11.25	861.46
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	606.04	642.67
Total 450000 · Operating Rentals and Leases	606.04	642.67
460030 · Insurance-Property & Liability	10,081.00	8,249.00
470090 · Utilities	34,123.15	37,672.51
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	333.31	6,763.52
480040 · Equipment-Repair & Maintenance	474.80	832.69
480115 · Office Equipment Maintenance	340.79	67.83
Total 480000 · Repair and Maint-Contracted	1,148.70	7,664.04
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	17.88	0.00
490040 · Memberships and Dues	197.00	1,005.00
490041 · Subscriptions	22.50	0.00
490090 · Credit Card Charges	1,709.60	0.00
49000 · Miscellaneous Expense - Other	0.00	845.01
Total 49000 · Miscellaneous Expense	1,946.98	1,850.01
500000 · Intergovernmental Services		
500100 · County Clerk Services	1,344.00	1,344.00
510005 · State Auditor	2,577.34	0.00
510010 · PA City Maintenance Services	9,760.00	9,760.00
530040 · State Sales and B & O Tax	2,992.49	1,871.43
530070 · Clallam County Treas - Prop Tax	0.00	163.26
Total 500000 · Intergovernmental Services	16,673.83	12,938.69
Total 4000000 · Charges for Services	75,619.36	78,641.40
Total 57620 · Operating Costs	224,790.53	223,816.37
5850000 · Nonoperational Expenses		
5947660 · Capital Improvements		
620000 · Building and Structures	35,294.02	0.00
630000 · Other Improvements (Pool)	0.00	3,968.20
Total 5947660 · Capital Improvements	35,294.02	3,968.20
830020 · Interest Expense	160.32	1,639.93
Total 5850000 · Nonoperational Expenses	35,454.34	5,608.13

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2012 and 2011

	Jan - Apr 12	Jan - Apr 11
66900 - Reconciliation Discrepancies	-1.21	0.00
Total Expense	260,243.66	229,424.50
Net Income	37,439.04	69,612.47

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending April 30, 2012

	Apr 12	Budget	Jan - Apr 12	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	161,911.15	38,750.00	202,181.28	155,000.00	465,000.00
3113000 · Sale of Tax Title Property	0.00		83.62		
3121000 · Private Harvest Tax	0.00	583.33	0.00	2,333.36	7,000.00
3172000 · Leasehold Excise Tax	175.85	590.00	196.77	2,000.00	6,000.00
3417000 · Merchandise Sales	0.00		194.56		
3417010 · Vending Revenue	693.00	416.67	2,519.50	1,666.64	5,000.00
3417100 · Sale Items - Taxable					
Total 3417000 · Merchandise Sales	693.00	416.67	2,714.06	1,666.64	5,000.00
3470000 · Admissions					
3473010 · General Admissions	4,327.50	5,208.33	17,819.00	20,833.36	62,500.00
3473011 · Pass Sales	5,120.75	5,000.00	22,302.79	20,000.00	60,000.00
3476035 · Swim Instruction	4,959.50	6,583.33	25,028.62	26,333.36	79,000.00
3476040 · Camps and Special Events	1,645.20	333.33	4,677.27	1,333.36	4,000.00
3476045 · Exercise Classes	2,191.00	2,583.33	8,384.11	10,333.36	31,000.00
Total 3470000 · Admissions	18,243.95	19,708.32	78,221.79	78,833.44	236,500.00
3620000 · Rental Income					
45030 · Facility Rental	936.00	354.17	4,376.00	1,416.64	4,250.00
3624010 · One time use Rental	1,562.03	2,583.33	8,994.63	10,333.36	31,000.00
3625062 · Contracted Rental					
Total 45030 · Facility Rental	2,498.03	2,937.50	13,370.63	11,750.00	35,250.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	291.00	0.00	475.00	0.00	0.00
3624030 · Locker Rental	100.00	166.67	407.50	666.64	2,000.00
Total 45040 · Miscellaneous Rental	391.00	166.67	882.50	666.64	2,000.00
Total 3620000 · Rental Income	2,889.03	3,104.17	14,253.13	12,416.64	37,250.00
3625000 · DNR - Other than Timber	0.70	0.00	43.58	0.00	0.00
3698100 · Cash Overages and Shortages	-0.75	0.00	-125.89	0.00	0.00
3699000 · Other Miscellaneous Revenue	47.00	208.33	114.36	833.36	2,500.00
3951030 · Sale of County Timber	0.00	1,916.67	0.00	7,666.64	23,000.00
Total Income	183,659.33	65,187.49	297,682.70	260,750.08	782,250.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	6,003.15	8,166.67	25,773.47	32,666.64	98,000.00
100030 · Instructors	4,334.90	3,583.33	15,947.07	14,333.36	43,000.00
100040 · Head Guards	3,908.40	3,208.33	15,863.60	12,833.36	38,500.00
100050 · Supervisors	8,350.00	8,541.67	36,095.71	34,166.64	102,500.00
100070 · Executive Director	3,750.00	3,750.00	15,000.00	15,000.00	45,000.00
100080 · Regular Time - Other	0.00		0.00		
Total 100000 · Regular Time	26,346.45	27,250.00	108,779.85	108,000.00	327,000.00

William-Shore-Memorial-Pool-District
Statement of Revenue and Expense
for the month ending April 30, 2012

	Apr 12	Budget	Jan - Apr 12	YTD Budget	Annual Budget
100080 · Overtime	31.50	416.67	770.48	1,686.64	5,000.00
100090 · Sick/Vacation Pay	173.04	166.67	2,692.63	666.64	2,000.00
62140 · Premiums	0.00		0.00		0.00
100001 · Salaries and Wages - Other	0.00		0.00		0.00
Total 100001 · Salaries and Wages	26,550.99	27,833.34	112,242.96	111,333.28	334,000.00
200000 · Personnel Benefits					
200020 · Benefits	2,079.01	2,250.00	8,634.44	9,000.00	27,000.00
200032 · Cafeteria Plan - Salaried	1,210.00	975.00	4,487.50	3,900.00	11,700.00
200040 · Unemployment Compensation	667.58	710.00	3,017.51	2,840.00	8,520.00
200045 · Department of Labor & Industry	639.58	1,065.00	2,634.04	4,260.00	12,780.00
Total 200000 · Personnel Benefits	4,596.17	5,000.00	18,773.49	20,000.00	60,000.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	1,279.89	625.00	1,720.76	2,500.00	7,500.00
310012 · Printing and Copying	0.00	66.67	0.00	266.64	800.00
316028 · Computer Supplies	0.00	0.00	0.00	0.00	0.00
310009 · Office Supplies - Other	-666.18		0.00		
Total 310000 · Office Supplies	613.71	691.67	1,720.76	2,766.64	8,300.00
310050 · Program Supplies and Equipment					
310300 · Program Supplies and Equipment					
310300 · Exercise Classes	87.75	125.00	226.27	500.00	1,500.00
310310 · Swim Instruction	210.00	150.00	234.39	600.00	1,800.00
310320 · Camps and Specials Events	239.36	150.00	461.48	600.00	1,800.00
Total 310050 · Program Supplies and Equipment	537.11	425.00	922.14	1,700.00	5,100.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	0.00	208.33	72.55	833.36	2,500.00
310030 · Pool Chemicals	350.79	1,041.67	3,708.84	4,166.64	12,500.00
310035 · Cleaning & Janitorial Supplies	568.90	625.00	1,731.66	2,500.00	7,500.00
310056 · Lifeguard supplies & equipment	359.50	333.33	3,097.56	1,333.36	4,000.00
310135 · Maintenance Supplies	1,333.96	1,041.67	3,307.68	4,166.64	12,500.00
Total 310100 · Maintenance Supplies and Repair	2,612.15	3,250.00	11,918.29	13,000.00	39,000.00
340035 · Items for Resale	662.72	291.67	2,012.92	1,166.64	3,500.00
350010 · Small Tools and Minor Equipment	1,389.39	208.33	1,580.61	833.36	2,500.00
Total 300000 · Supplies	5,815.08	4,666.67	18,154.72	19,466.64	58,400.00
400000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	0.00	100.00	222.62	400.00	1,200.00
410041 · Accounting Services	1,050.00	1,050.00	4,200.00	4,200.00	12,600.00
410071 · Legal Services	332.50	416.67	1,645.00	1,666.64	5,000.00
410020 · Professional Services - Other	-4,131.87	208.33	1,037.44	833.36	2,500.00
Total 410020 · Professional Services	-2,749.37	1,775.00	7,105.06	7,100.00	21,300.00
420000 · Communications					
420010 · Telephone	116.74	233.33	634.13	933.36	2,800.00
420020 · Postage, Mailing Service	10.29	25.00	145.57	100.00	300.00
420023 · Website and Internet	0.00	60.00	157.40	240.00	720.00
Total 420000 · Communications	127.03	318.33	937.10	1,273.36	3,820.00

William-Shore-Memorial-Pool-District
Statement of Revenue and Expense
for the month ending April 30, 2012

	Apr 12	Budget	Jan - Apr 12	YTD Budget	Annual Budget
430000 - Travel					
430010 - Conference, Convention, Meeting	763.95	183.33	1,663.40	733.36	2,200.00
430020 - Travel - Training	0.00	166.67	1,322.85	666.64	2,000.00
Total 430000 - Travel	763.95	350.00	2,986.25	1,400.00	4,200.00
440010 - Advertising	11.25	137.50	11.25	550.00	1,850.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rentals	151.51	154.17	608.04	616.64	1,850.00
Total 450000 - Operating Rentals and Leases	151.51	154.17	608.04	616.64	1,850.00
460030 - Insurance-Property & Liability	0.00		10,081.00	3,200.00	3,200.00
470080 - Utilities	8,288.77	7,916.67	34,123.15	31,666.64	95,000.00
480000 - Repair and Maint-Contracted					
480010 - Building-Repair and Maintenance	224.31	1,000.00	333.31	4,000.00	12,000.00
480040 - Equipment-Repair & Maintenance	0.00	250.00	474.60	1,000.00	3,000.00
480115 - Office Equipment Maintenance	287.06	29.17	340.79	116.64	350.00
Total 480000 - Repair and Maint-Contracted	511.37	1,279.17	1,148.70	5,116.64	15,350.00
49000 - Miscellaneous Expense					
490031 - Print and Copying Service	0.00	16.67	17.88	66.64	200.00
490040 - Memberships and Dues	0.00	129.17	197.00	516.64	1,550.00
490041 - Subscriptions	0.00	8.33	22.50	33.36	100.00
490090 - Credit Card Charges	396.10	270.83	1,709.60	1,083.36	3,250.00
490000 - Miscellaneous Expense - Other	0.00	0.00	0.00	0.00	0.00
Total 49000 - Miscellaneous Expense	396.10	425.00	1,946.98	1,700.00	5,100.00
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	342.00	1,344.00	1,364.00	4,100.00
510005 - State Auditor	0.00	0.00	2,577.34	0.00	0.00
510010 - PA City Maintenance Services	2,440.00	2,480.00	9,760.00	9,920.00	29,760.00
530040 - State Sales and B & O Tax	0.00	1,000.00	2,992.48	4,000.00	12,000.00
530050 - External Taxes/Operating Assess	0.00	16.67	0.00	66.64	200.00
530070 - Clallam County Treas - Prop Tax	0.00	0.00	0.00	0.00	0.00
Total 500000 - Intergovernmental Services	2,776.00	3,838.67	16,673.83	15,350.64	48,060.00
Total 4000000 - Charges for Services	10,277.21	16,194.51	75,619.36	67,973.92	197,530.00
Total 57620 - Operating Costs	47,239.45	53,894.52	224,790.53	218,773.84	649,930.00
585000 - Nonoperational Expenses					
594760 - Capital Improvements	23,294.02	833.33	35,294.02	3,333.36	10,000.00
620000 - Building and Structures	0.00		0.00		3,000.00
640000 - Machinery and Equipment					
Total 594760 - Capital Improvements	23,294.02	833.33	35,294.02	3,333.36	10,000.00
830020 - Interest Expense	160.32	250.00	160.32	1,000.00	3,000.00
Total 5850000 - Nonoperational Expenses	23,454.34	1,083.33	35,454.34	4,333.36	13,000.00
66500 - Reconciliation Discrepancies	-0.17		-1.21		
Total Expense	70,893.62	54,977.85	260,243.66	223,107.20	662,930.00
Net Income	112,966.31	10,209.64	37,439.04	37,642.88	119,320.00