

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

July 23, 2013

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

- 1a Minutes of June 6, 2013
- 1b Minutes of June 25, 2013
- 1c Ratification of the June 13, 2013 bill payment in the amount of \$151,892.15
- 1d Ratification of the July 3, 2013 bill payment in the amount of \$85,772.74

ITEMS FOR DISCUSSION

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

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on August 27, 2013 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

la
7/23/13

AGENDA – Executive Session

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

June 6, 2013

1:00 p.m.

COMMISSIONERS

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

CALL TO ORDER

CPD called the meeting to order at 1:02 p.m., also present were Commissioners Chapman, Holmquist and Collins. Commissioner Doherty was excused. Also present were Pool Attorney Craig Miller and Executive Director Steve Burke.

ACTION TAKEN: Craig Miller adjourned the board to convene in executive session for 45 minutes to discuss pending litigation, CMCs, mc

Board convened in open session at 1:46 to extend the executive session 10 minutes. Board reconvened in open session 1:54 and continued to 1:00, Tuesday, June 25.

NEXT MEETING DATE

The next meeting will be held on June 25, 2013 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

PASSED AND ADOPTED this twenty-third of July 2013

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

Patrick Downie, 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 | | |

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

June 25, 2013

3:00 p.m.

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7/23/13

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 3:01 p.m., also present were Commissioners Chapman, and Doherty. Commissioner Collins and Downie were excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

Delete – Item 1d

ACTION TAKEN: CGHm to approve as amended, CMDs, mc

PUBLIC COMMENT – Agenda Items Only

There was no public comment.

ACTION ITEMS

1a Minutes of May 28, 2013

ACTION TAKEN: CGHm to approve, CMDs, mc

1b Ratification of the June 3, 2013 bill payment in the amount of \$35,137.31

ACTION TAKEN: CGHm to ratify the bill payment dated June 3, 2013 in the amount of \$35,137.31, CMDs, mc

1c Ratification of the June 12, 2013 bill payment in the amount of \$412,731.70

ACTION TAKEN: CGHm to ratify the bill payment dated June 12, 2013 in the amount of \$412,731.70, CMDs, mc

1d Deleted

ITEMS FOR DISCUSSION

2a Executive Director Report

The pool has reopened as of today; there was a transformer issue that did not allow the pool to open on Monday as hoped.

The rock climbing wall has been approved by the City of Port Angeles building inspector and is being used on opening day. The salt machine is also up and running working well.

The only thing left is to get the units to talk to each other well and the automation systems. Some of the machines are running manually until the automation gets dialed in, all should be automated by week-end.

The Department of Enterprise Services was at the pool this morning. He shared that the pool is the highest technology (in terms of energy recovery and efficiency) pool in the state of WA.

Seth Leighton, pool manager has resigned. Erika Hershey has stepped in to assist until a qualified applicant can be hired. Thirteen applications have been received and the opening has been advertised through the WA State Park and Recreation Association and the National Park and Recreation Association. The application package from the pool has been sent to all applicants and is due back to the pool on 6/27/13.

MINUTES for the Meeting of June 25, 2012
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
Page 2

Swim lesson registration will begin next week with the lessons starting the following week.

The energy testing will begin in September. This will give pool staff a couple of months to get all of the new equipment dialed in correctly to get a comparison. The first month the pool will be run with no efficiencies so the numbers can be compared with the second month. This will give them actual numbers to use in establishing the energy efficiencies of the pool.

2b Financial Report

Charlie McClain explained the budget and finance report in detail and answered questions from the board.

2c Staff Report

All of the staff in-service training was done while the pool was closed. It was important for Erika to see everyone's skill set coming back in the manager position.

2d Advisory Committee Report

All member of the committee were not able to attend the meeting.

PUBLIC COMMENT

Peter Ripley, 114 E 6th Street, Apt 102, Port Angeles – shared that he attended the chamber of commerce meeting yesterday. He shared with the chamber the pool was doing well and continues to support the community including the disabled persons who utilize the pool for exercise and physical therapy.

NEXT MEETING DATE

July 23, 2013 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

ACTION TAKEN: CMCm to adjourn the meeting at 3:46 p.m., CGHs, mc

PASSED AND ADOPTED this twenty-third of July 2013

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

Patrick Downie, 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 | | |

7/23/13
10/13/13

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number _____
 Period Ending: 6/13/2013 Designate if you are picking up the warrants or if we are to mail. (If _____
 Date Submitted: 6/13/2013 picking up, they will be in the Treasurer's Office.) Mail to us _____
 Pickup McClain & Crouse

| 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 |
|-----------|--------------|------------|--------------------------|---------------------------|----------|---------------|---------------|----------|-------------------------|--------|--------------------------|--------------|-------------|
| 061313B | 6/13/2013 | 0000366 | Clallam County Treasurer | s | | | \$ 1,892.15 | 0 | 66871.000.59476.83.0020 | 1 | NV Interest Exp-Thru May | E | PD |
| 061313A | 6/13/2013 | 0000366 | Clallam County Treasurer | s | | | \$ 150,000.00 | 0 | 66871.000.59476.79.0010 | 1 | Principal Payments | E | PD |

Page 1 Total: 151,892.15

Page 2 Total: 0.00

Grand Total: 151,892.15

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 |
| _____ | _____ | _____ | _____ |
| Patrick Downie | 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 |
| _____ | _____ | _____ | _____ |
| Gary Holmquist | 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 |

10/23/13
-12/13

CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District
 Period Ending: 7/3/2013
 Date Submitted: 7/3/2013
 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 |
|-----------|--------------|------------|------------------------------------|---------------------------|----------|---------------|---------------|----------|-------------------------|--------|--------------------------------|--------------|-------------|
| 62013a | 6/20/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ 12,204.69 | 0 | 66870.000.57620.10.0010 | 1 | Regular Payroll | E | PD |
| 62013b | 6/20/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ 1,049.33 | 0 | 66870.000.57620.20.0020 | 1 | Benefits (Payroll Taxes) L & I | E | PD |
| 62013c | 6/20/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ (99.20) | 0 | 66870.000.57620.20.0045 | 1 | L & I | E | PD |
| 62013d | 6/20/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ 420.81 | 0 | 66870.000.57620.53.0040 | 1 | State Sales and B & O Tax | E | PD |
| 70513a | 7/5/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ 1,511.93 | 0 | 66870.000.57620.20.0032 | 1 | Caretaria Plan | E | PD |
| 70513b | 7/5/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ 9,386.56 | 0 | 66870.000.57620.10.0010 | 1 | Regular Payroll | E | PD |
| 70513c | 7/5/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ (114.53) | 0 | 66870.000.57620.20.0020 | 1 | Benefits (Payroll Taxes) L & I | E | PD |
| 70513d | 7/5/2013 | 0025330 | WSMPD PAYROLL FUND | S | | | \$ 256.00 | 0 | 66870.000.57620.49.0040 | 1 | Dues and Subscriptions | E | PD |
| 70513e | 7/5/2013 | 0023222 | McClain | S | | | \$ 1,050.00 | 0 | 66870.000.57620.41.0041 | 1 | Accountant | E | PD |
| 70513f | 7/5/2013 | 0023222 | McClain | S | | | \$ 336.00 | 0 | 66870.000.57620.51.0066 | 1 | Clerk | E | PD |
| 70513g | 7/5/2013 | 0023222 | McClain | S | | | \$ 45.57 | 0 | 66870.000.57620.35.0010 | 1 | Tools | E | PD |
| 70513h | 7/5/2013 | 0026984 | Clallam County Commissioners | S | | | \$ 7.75 | 0 | 66870.000.57620.42.0020 | 1 | Postage | E | PD |
| 70513i | 7/5/2013 | 0026984 | VISA9062 | S | | | \$ 19.69 | 0 | 66870.000.57620.31.0135 | 1 | Maintenance Supplies | E | PD |
| 70513j | 7/5/2013 | 0026984 | VISA9062 | S | | | \$ 461.32 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513k | 7/5/2013 | 0026984 | VISA9062 | S | | | \$ 3,139.26 | 0 | 66871.000.59476.64.0010 | 1 | Capital Equipment | E | PD |
| 70513l | 7/5/2013 | 0026984 | VISA9062 | S | | | \$ 13.89 | 0 | 66870.000.57620.31.0010 | 1 | Office Supplies | E | PD |
| 70513m | 7/5/2013 | 0026984 | VISA9070 | S | | | \$ 418.02 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513n | 7/5/2013 | 0026984 | VISA9070 | S | | | \$ 350.44 | 0 | 66870.000.57620.41.0020 | 1 | Professional Services | E | PD |
| 70513o | 7/5/2013 | 0026984 | VISA9070 | S | | | \$ 19.50 | 0 | 66870.000.57620.31.0135 | 1 | Maintenance Supplies | E | PD |
| 70513p | 7/5/2013 | 0026984 | VISA9070 | S | | | \$ 16,476.10 | 0 | 66870.000.57620.47.0090 | 1 | Utilities | E | PD |
| 70513q | 7/5/2013 | 0001252 | City of Port Angeles | S | | | \$ 48.29 | 0 | 66870.000.57620.31.0010 | 1 | Office Supplies | E | PD |
| 70513r | 7/5/2013 | 0001148 | Olympic Springs | S | | | \$ 255.72 | 0 | 66870.000.57620.31.0135 | 1 | Maintenance Supplies | E | PD |
| 70513s | 7/5/2013 | 0001540 | Swains | S | | | \$ 422.00 | 0 | 66870.000.57620.49.0040 | 1 | Dues and Subscriptions | E | PD |
| 70513t | 7/5/2013 | 0001686 | WA Parks and Rec | S | | | \$ 266.22 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513u | 7/5/2013 | 0000714 | Hartnagel | S | | | \$ 489.66 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513v | 7/5/2013 | 0000107 | Aquatic Specialties | S | | | \$ 910.56 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513w | 7/5/2013 | 0000107 | Aquatic Specialties | S | | | \$ 100.00 | 0 | 66870.000.57620.41.0013 | 1 | Network Service | E | PD |
| 70513x | 7/5/2013 | 0025819 | Albright | S | | | \$ 225.59 | 0 | 66870.000.57620.48.0010 | 1 | Blog Maint | E | PD |
| 70513y | 7/5/2013 | 0001198 | The Part Works | S | | | \$ 3.79 | 0 | 66870.000.57620.31.0135 | 1 | Maintenance Supplies | E | PD |
| 70513z | 7/5/2013 | 0025591 | Canon | S | | | \$ 151.51 | 0 | 66870.000.57620.45.0030 | 1 | Equip Rent | E | PD |
| 70513aa | 7/5/2013 | 0030590 | Olympic Party & Custodial Supplies | S | | | \$ 119.85 | 0 | 66870.000.57620.31.0035 | 1 | Janitorial Supplies | E | PD |
| 70513ab | 7/5/2013 | 0001576 | Thurmans | S | | | \$ 219.31 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513ac | 7/5/2013 | 0000090 | Angeles Machine Works | S | | | \$ 244.75 | 0 | 66870.000.57620.48.0040 | 1 | Equip Maint | E | PD |
| 70513ad | 7/5/2013 | 0001179 | POE | S | | | \$ 1.30 | 0 | 66871.000.59476.64.0010 | 1 | Capital Equipment | E | PD |
| 70513ae | 7/5/2013 | 0000852 | Adolph Kiefer | S | | | \$ 12,953.65 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513af | 7/5/2013 | 0030102 | Title with Style | S | | | \$ 334.00 | 0 | 66871.000.59476.62.0110 | 1 | Capital Improvements | E | PD |
| 70513ag | 7/5/2013 | 0001014 | Moore Medical | S | | | \$ 139.43 | 0 | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |
| 70513ah | 7/5/2013 | 0001014 | Moore Medical | S | | | \$ 12.50 | 0 | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |

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**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of June 30, 2013



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 June 30, 2013 and 2012 and the related Statements of Activities for the six 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.

July 10, 2013

William Shore Memorial Pool District
Statements of Financial Position
As of June 30, 2013 and 2012

| | Jun 30, 13 | Jun 30, 12 |
|---|---------------------|-------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 · County Fund Balance | 157,951.70 | 166,066.18 |
| 10050 · Capital Improvement Account | 242,377.41 | 45,900.42 |
| 10100 · Cash in Till | 100.00 | 100.00 |
| 10200 · Credit Card Processing Account | 734.84 | 528.74 |
| 10400 · Cash in Payroll Account | 7,797.56 | 8,928.73 |
| Total Checking/Savings | 408,961.51 | 221,524.07 |
| Accounts Receivable | | |
| 11300 · Credit Card Receivable | 2,286.02 | 1,231.99 |
| Total Accounts Receivable | 2,286.02 | 1,231.99 |
| Other Current Assets | | |
| 12500 · PASD Advance | 317.60 | 1,308.90 |
| Total Other Current Assets | 317.60 | 1,308.90 |
| Total Current Assets | 411,565.13 | 224,064.96 |
| Fixed Assets | | |
| 15000 · Building and Improvements | 1,401,856.58 | 52,030.15 |
| 16000 · Equipment | 21,577.60 | 6,522.80 |
| Total Fixed Assets | 1,423,434.18 | 58,552.95 |
| Other Assets | | |
| 18600 · Bond Expense | 7,800.00 | 0.00 |
| Total Other Assets | 7,800.00 | 0.00 |
| TOTAL ASSETS | 1,842,799.31 | 282,617.91 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Credit Cards | | |
| 21000 · Visa | 4,475.44 | 6,974.98 |
| Total Credit Cards | 4,475.44 | 6,974.98 |
| Other Current Liabilities | | |
| 22000 · Wages Payable | 7,348.95 | 9,968.32 |
| 22500 · Accrued Cafeteria Plan Liab | 2,531.58 | 4,220.32 |
| 23000 · Deferred Compensation Liability | 708.00 | 708.00 |
| 24000 · Payroll Liabilities | 7,281.59 | 7,351.80 |
| 24500 · Accrued Sales Tax Liability | 5,935.66 | 6,646.56 |
| 25000 · Due to Others | 4,129.19 | 4,398.13 |
| 25500 · Accrued Construction Costs | 33,972.34 | 0.00 |
| 26000 · Due for Professional Services | 1,386.00 | 1,841.00 |
| 27000 · Due to the City of Port Angeles | 16,476.10 | 7,850.34 |
| Total Other Current Liabilities | 79,769.41 | 42,984.47 |
| Total Current Liabilities | 84,244.85 | 49,959.45 |
| Long Term Liabilities | | |
| 27200 · Loan from Clallam County | 257,808.78 | 142,957.69 |
| 27300 · Washington LOCAL I | 139,139.92 | 0.00 |
| 27310 · Washington LOCAL II | 500,000.00 | 0.00 |
| 27400 · Kitsap Bank Loan | 650,000.00 | 0.00 |
| Total Long Term Liabilities | 1,546,948.70 | 142,957.69 |
| Total Liabilities | 1,631,193.55 | 192,917.14 |

William Shore Memorial Pool District
Statements of Financial Position
As of June 30, 2013 and 2012

| | <u>Jun 30, 13</u> | <u>Jun 30, 12</u> |
|---------------------------------------|----------------------------|--------------------------|
| Equity | | |
| 32000 - Unrestricted Net Assets | 145,666.38 | 12,425.74 |
| Net Income | 65,939.38 | 77,275.03 |
| Total Equity | <u>211,605.76</u> | <u>89,700.77</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,842,799.31</u></u> | <u><u>282,817.91</u></u> |

William Shore Memorial Pool District
Statements of Activities
for the six months ended June 30, 2013 and 2012

| | Jan - Jun 13 | Jan - Jun 12 |
|---|-------------------|-------------------|
| Income | | |
| 3111000 · Real and Property Taxes | 261,468.92 | 254,907.99 |
| 3113000 · Sale of Tax Title Property | 0.00 | 83.62 |
| 3121000 · Private Harvest Tax | 0.00 | 1,335.01 |
| 3172000 · Leasehold Excise Tax | 2,812.99 | 1,303.70 |
| 3174000 · Timber Excise Tax | 1,808.11 | 0.00 |
| 3417000 · Merchandise Sales | | |
| 3417010 · Vending Revenue | 0.00 | 194.56 |
| 3417100 · Sale Items - Taxable | 4,580.10 | 3,844.50 |
| Total 3417000 · Merchandise Sales | 4,580.10 | 4,039.06 |
| 3470000 · Admissions | | |
| 3473010 · General Admissions | 19,432.00 | 25,045.50 |
| 3473011 · Pass Sales | 20,799.75 | 29,774.09 |
| 3476035 · Swim Instruction | 34,252.60 | 39,437.12 |
| 3476040 · Camps and Special Events | 7,259.50 | 5,535.27 |
| 3476045 · Exercise Classes | 29,257.25 | 12,974.86 |
| Total 3470000 · Admissions | 111,001.10 | 112,766.84 |
| 3620000 · Rental Income | | |
| 45030 · Facility Rental | | |
| 3624010 · One time use Rental | 3,255.00 | 5,001.00 |
| 3625062 · Contracted Rental | 6,999.92 | 15,069.31 |
| Total 45030 · Facility Rental | 10,254.92 | 20,070.31 |
| 45040 · Miscellaneous Rental | | |
| 3624020 · Equipment Rental | 477.25 | 575.00 |
| 3624030 · Locker Rental | 562.50 | 724.75 |
| Total 45040 · Miscellaneous Rental | 1,039.75 | 1,299.75 |
| Total 3620000 · Rental Income | 11,294.67 | 21,370.06 |
| 3625000 · DNR - Other than Timber | 244.18 | 118.32 |
| 3698100 · Cash Overages and Shortages | -59.00 | -308.14 |
| 3699000 · Other Miscellaneous Revenue | 400.11 | 89.36 |
| 3951030 · Sale of County Timber | 5,460.25 | 3,316.15 |
| Total Income | 399,011.43 | 399,021.97 |
| Expense | | |
| 57620 · Operating Costs | | |
| 100001 · Salaries and Wages | | |
| 100000 · Regular Time | | |
| 100020 · Lifeguards | 46,284.12 | 37,623.55 |
| 100030 · Instructors | 21,040.23 | 25,212.36 |
| 100040 · Head Guards | 28,326.75 | 24,991.20 |
| 100050 · Supervisors | 40,123.28 | 47,795.71 |
| 100060 · Maintenance | 5,904.00 | 0.00 |
| 100070 · Executive Director | 22,500.00 | 22,500.00 |
| 100000 · Regular Time - Other | 0.00 | 0.00 |
| Total 100000 · Regular Time | 164,178.38 | 158,122.82 |
| 100080 · Overtime | 0.00 | 1,359.87 |
| 100090 · Sick/Vacation Pay | 3,118.56 | 2,692.63 |
| 62140 · Premiums | 0.00 | 0.00 |
| 100001 · Salaries and Wages - Other | 0.00 | 0.00 |
| Total 100001 · Salaries and Wages | 167,296.94 | 162,175.32 |
| 200000 · Personnel Benefits | | |
| 200020 · Benefits | 13,138.31 | 12,454.25 |
| 200032 · Cafeteria Plan - Salaried | 5,965.02 | 6,407.50 |
| 200040 · Unemployment Compensation | 3,031.52 | 4,919.07 |
| 200045 · Department of Labor & Industry | 5,569.47 | 3,998.33 |
| Total 200000 · Personnel Benefits | 27,704.32 | 27,779.15 |

William Shore Memorial Pool District
Statements of Activities
for the six months ended June 30, 2013 and 2012

| | Jan - Jun 13 | Jan - Jun 12 |
|---|--------------|--------------|
| 300000 · Supplies | | |
| 310000 · Office Supplies | | |
| 310010 · Office Supplies | 4,795.99 | 2,385.96 |
| 310028 · Computer Supplies | 989.20 | 0.00 |
| Total 310000 · Office Supplies | 5,785.19 | 2,385.96 |
| 310050 · Program Supplies and Equipment | | |
| 310300 · Exercise Classes | 105.45 | 229.08 |
| 310310 · Swim Instruction | 0.00 | 234.39 |
| 310320 · Camps and Specials Events | 696.87 | 660.47 |
| Total 310050 · Program Supplies and Equipment | 802.32 | 1,123.94 |
| 310100 · Maintenance Supplies and Repair | | |
| 310026 · Uniforms and Clothing | 314.75 | 719.11 |
| 310030 · Pool Chemicals | 7,187.42 | 5,421.83 |
| 310035 · Cleaning & Janitorial Supplies | 3,437.36 | 2,212.05 |
| 310056 · Lifeguard supplies & equipment | 2,714.81 | 4,095.62 |
| 310135 · Maintenance Supplies | 3,228.51 | 4,071.45 |
| Total 310100 · Maintenance Supplies and Repair | 16,882.85 | 16,520.06 |
| 340035 · Items for Resale | 2,460.08 | 2,911.13 |
| 350010 · Small Tools and Minor Equipment | 1,314.79 | 2,755.81 |
| Total 300000 · Supplies | 27,245.23 | 25,696.90 |
| 4000000 · Charges for Services | | |
| 410020 · Professional Services | | |
| 410013 · Network/Computer Service | 938.75 | 865.54 |
| 410041 · Accounting Services | 6,300.00 | 6,300.00 |
| 410071 · Legal Services | 2,872.50 | 2,100.00 |
| 410020 · Professional Services - Other | 2,236.30 | 1,238.10 |
| Total 410020 · Professional Services | 12,347.55 | 10,503.64 |
| 420000 · Communications | | |
| 420010 · Telephone | 652.69 | 900.09 |
| 420020 · Postage, Mailing Service | 191.75 | 155.86 |
| 420023 · Website and Internet | 0.00 | 157.40 |
| Total 420000 · Communications | 844.44 | 1,213.35 |
| 430000 · Travel | | |
| 430010 · Conference, Convention, Meeting | 1,423.02 | 2,105.57 |
| 430020 · Travel - Training | 1,132.07 | 1,322.85 |
| Total 430000 · Travel | 2,555.09 | 3,428.42 |
| 440010 · Advertising | 1,665.35 | 48.43 |
| 450000 · Operating Rentals and Leases | | |
| 450030 · Office Equipment Leases/Rents | 936.54 | 909.06 |
| Total 450000 · Operating Rentals and Leases | 936.54 | 909.06 |
| 460030 · Insurance-Property & Liability | 11,106.00 | 10,081.00 |
| 470090 · Utilities | 55,928.17 | 49,388.22 |
| 480000 · Repair and Maint-Contracted | | |
| 480010 · Building-Repair and Maintenance | 1,585.37 | 451.28 |
| 480040 · Equipment-Repair & Maintenance | 1,175.75 | 921.35 |
| 480115 · Office Equipment Maintenance | 355.36 | 428.69 |
| Total 480000 · Repair and Maint-Contracted | 3,116.48 | 1,801.32 |
| 49000 · Miscellaneous Expense | | |
| 490031 · Print and Copying Service | 473.83 | 17.88 |
| 490040 · Memberships and Dues | 1,935.29 | 1,039.00 |
| 490041 · Subscriptions | 0.00 | 22.50 |
| 490090 · Credit Card Charges | 3,016.46 | 2,633.58 |
| Total 49000 · Miscellaneous Expense | 5,425.58 | 3,712.96 |

William Shore Memorial Pool District
Statements of Activities
for the six months ended June 30, 2013 and 2012

| | Jan - Jun 13 | Jan - Jun 12 |
|--|-------------------|-------------------|
| 500000 · Intergovernmental Services | | |
| 500100 · County Clerk Services | 2,016.00 | 2,016.00 |
| 510005 · State Auditor | 0.00 | 2,577.34 |
| 510010 · PA City Maintenance Services | 6,100.00 | 14,640.00 |
| 530040 · State Sales and B & O Tax | 3,658.71 | 5,309.53 |
| 530070 · Clallam County Treas - Prop Tax | 243.26 | 164.90 |
| Total 500000 · Intergovernmental Services | <u>12,017.97</u> | <u>24,707.77</u> |
| Total 4000000 · Charges for Services | <u>105,943.17</u> | <u>105,794.17</u> |
| Total 57620 · Operating Costs | 328,189.66 | 321,445.54 |
| 5850000 · Nonoperational Expenses | | |
| 5947660 · Capital Improvements | | |
| 620110 · Building and Structures | 0.00 | 0.00 |
| Total 5947660 · Capital Improvements | 0.00 | 0.00 |
| 830020 · Interest Expense | 4,882.39 | 288.86 |
| Total 5850000 · Nonoperational Expenses | 4,882.39 | 288.86 |
| 66900 · Reconciliation Discrepancies | 0.00 | 12.54 |
| Total Expense | <u>333,072.05</u> | <u>321,746.94</u> |
| Net Income | <u>65,939.38</u> | <u>77,275.03</u> |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending June 30, 2013

| | Jun 13 | Budget | Jan - Jun 13 | YTD Budget | Annual Budget |
|---|------------------|------------------|-------------------|-------------------|-------------------|
| Income | | | | | |
| 3111000 - Real and Property Taxes | 3,688.99 | 38,750.00 | 261,468.92 | 232,500.00 | 485,000.00 |
| 3121000 - Private Harvest Tax | 0.00 | 583.33 | 0.00 | 3,500.02 | 7,000.00 |
| 3172000 - Leasehold Excise Tax | 1,170.27 | 333.33 | 2,812.99 | 2,000.02 | 4,000.00 |
| 3174000 - Timber Excise Tax | 1,808.11 | | 1,808.11 | | |
| 3417000 - Merchandise Sales | | | | | |
| 3417100 - Sale Items - Taxable | 31.00 | 583.33 | 4,580.10 | 3,500.02 | 7,000.00 |
| Total 3417000 - Merchandise Sales | <u>31.00</u> | <u>583.33</u> | <u>4,580.10</u> | <u>3,500.02</u> | <u>7,000.00</u> |
| 3470000 - Admissions | | | | | |
| 3473010 - General Admissions | 728.25 | 4,166.67 | 19,432.00 | 24,999.98 | 50,000.00 |
| 3473011 - Pass Sales | 2,415.50 | 4,833.33 | 20,789.75 | 29,000.02 | 58,000.00 |
| 3476035 - Swim Instruction | 1,367.80 | 6,500.00 | 34,252.60 | 39,000.00 | 78,000.00 |
| 3476040 - Camps and Special Events | 0.00 | 541.67 | 7,259.50 | 3,249.98 | 6,500.00 |
| 3476045 - Exercise Classes | 2,656.50 | 2,583.33 | 29,257.25 | 15,500.02 | 31,000.00 |
| Total 3470000 - Admissions | <u>7,168.05</u> | <u>18,625.00</u> | <u>111,001.10</u> | <u>111,750.00</u> | <u>223,500.00</u> |
| 3620000 - Rental Income | | | | | |
| 45030 - Facility Rental | | | | | |
| 3624010 - One time use Rental | 0.00 | 666.67 | 3,255.00 | 3,999.98 | 8,000.00 |
| 3625062 - Contracted Rental | 1,255.36 | 2,583.33 | 6,999.92 | 15,500.02 | 31,000.00 |
| Total 45030 - Facility Rental | <u>1,255.36</u> | <u>3,250.00</u> | <u>10,254.92</u> | <u>19,500.00</u> | <u>39,000.00</u> |
| 45040 - Miscellaneous Rental | | | | | |
| 3624020 - Equipment Rental | 10.25 | 0.00 | 477.25 | 0.00 | 0.00 |
| 3624030 - Locker Rental | 12.50 | | 562.50 | | |
| 45040 - Miscellaneous Rental - Other | 0.00 | 166.67 | 0.00 | 999.98 | 2,000.00 |
| Total 45040 - Miscellaneous Rental | <u>22.75</u> | <u>166.67</u> | <u>1,039.75</u> | <u>999.98</u> | <u>2,000.00</u> |
| Total 3620000 - Rental Income | <u>1,278.11</u> | <u>3,416.67</u> | <u>11,294.67</u> | <u>20,499.98</u> | <u>41,000.00</u> |
| 3625000 - DNR - Other than Timber | 51.82 | | 244.18 | | |
| 3698100 - Cash Overages and Shortages | 0.00 | | -59.00 | | |
| 3699000 - Other Miscellaneous Revenue | 0.03 | 41.67 | 400.11 | 249.98 | 500.00 |
| 3951030 - Sale of County Timber | 1,515.00 | 666.67 | 5,460.25 | 3,999.98 | 8,000.00 |
| Total Income | <u>16,711.38</u> | <u>63,000.00</u> | <u>399,011.43</u> | <u>378,000.00</u> | <u>756,000.00</u> |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending June 30, 2013

| Expense | Jun 13 | Budget | Jan - Jun 13 | YTD Budget | Annual Budget |
|---|------------------|------------------|-------------------|-------------------|-------------------|
| 57620 · Operating Costs | | | | | |
| 100001 · Salaries and Wages | | | | | |
| 100000 · Regular Time | | | | | |
| 100020 · Lifeguards | 3,926.50 | 7,166.67 | 46,284.12 | 42,999.98 | 86,000.00 |
| 100030 · Instructors | 372.48 | 5,000.00 | 21,040.23 | 30,000.00 | 60,000.00 |
| 100040 · Head Guards | 4,260.75 | 3,916.67 | 28,326.75 | 23,499.98 | 47,000.00 |
| 100050 · Supervisors | 6,689.98 | 7,166.67 | 40,123.28 | 42,999.98 | 86,000.00 |
| 100060 · Maintenance | 246.00 | 1,083.33 | 5,904.00 | 6,500.02 | 13,000.00 |
| 100070 · Executive Director | 3,750.00 | 3,750.00 | 22,500.00 | 22,500.00 | 45,000.00 |
| Total 100000 · Regular Time | 19,245.71 | 28,083.34 | 164,178.38 | 168,499.96 | 337,000.00 |
| 100080 · Overtime | 0.00 | 208.33 | 0.00 | 1,250.02 | 2,500.00 |
| 100090 · Sick/Vacation Pay | 2,345.54 | 208.33 | 3,118.56 | 1,250.02 | 2,500.00 |
| 100001 · Salaries and Wages - Other | 0.00 | | 0.00 | | |
| Total 100001 · Salaries and Wages | 21,591.25 | 28,500.00 | 167,296.94 | 171,000.00 | 342,000.00 |
| 200000 · Personnel Benefits | | | | | |
| 200020 · Benefits | 1,767.41 | | 13,138.31 | | |
| 200032 · Cafeteria Plan - Salaried | 746.67 | | 5,965.02 | | |
| 200040 · Unemployment Compensation | 649.99 | | 3,031.52 | | |
| 200045 · Department of Labor & Industry | 529.75 | | 5,569.47 | | |
| 200000 · Personnel Benefits - Other | 0.00 | | 0.00 | | |
| Total 200000 · Personnel Benefits | 3,693.82 | 5,233.33 | 27,704.32 | 31,400.02 | 62,800.00 |
| 300000 · Supplies | | | | | |
| 310000 · Office Supplies | | | | | |
| 310010 · Office Supplies | 128.99 | 458.33 | 4,795.99 | 2,750.02 | 5,500.00 |
| 310028 · Computer Supplies | 0.00 | | 989.20 | | |
| Total 310000 · Office Supplies | 128.99 | 458.33 | 5,785.19 | 2,750.02 | 5,500.00 |
| 310050 · Program Supplies and Equipment | | | | | |
| 310300 · Exercise Classes | 0.00 | 150.00 | 105.45 | 900.00 | 1,800.00 |
| 310310 · Swim Instruction | 0.00 | 150.00 | 0.00 | 900.00 | 1,800.00 |
| 310320 · Camps and Specials Events | 0.00 | 125.00 | 696.87 | 750.00 | 1,500.00 |
| Total 310050 · Program Supplies and Equipment | 0.00 | 425.00 | 802.32 | 2,550.00 | 5,100.00 |
| 310100 · Maintenance Supplies and Repair | | | | | |
| 310026 · Uniforms and Clothing | 0.00 | 166.67 | 314.75 | 999.98 | 2,000.00 |
| 310030 · Pool Chemicals | 2,038.65 | 1,041.67 | 7,187.42 | 6,249.98 | 12,500.00 |
| 310035 · Cleaning & Janitorial Supplies | 119.85 | 625.00 | 3,437.36 | 3,750.00 | 7,500.00 |
| 310055 · Lifeguard supplies & equipment | 151.93 | 333.33 | 2,714.81 | 2,000.02 | 4,000.00 |
| 310135 · Maintenance Supplies | 298.70 | 708.33 | 3,228.51 | 4,250.02 | 8,500.00 |
| Total 310100 · Maintenance Supplies and Repair | 2,608.13 | 2,875.00 | 16,882.85 | 17,250.00 | 34,500.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending June 30, 2013

| | Jun 13 | Budget | Jan - Jun 13 | YTD Budget | Annual Budget |
|--|-----------------|-----------------|------------------|------------------|------------------|
| 340035 - Items for Resale | 0.00 | 508.33 | 2,460.08 | 3,050.02 | 6,100.00 |
| 350010 - Small Tools and Minor Equipment | 51.86 | 375.00 | 1,314.79 | 2,250.00 | 4,500.00 |
| Total 300000 - Supplies | 2,789.98 | 4,641.66 | 27,245.23 | 27,850.04 | 55,700.00 |
| 4000000 - Charges for Services | | | | | |
| 410020 - Professional Services | | | | | |
| 410013 - Network/Computer Service | 100.00 | 100.00 | 938.75 | 600.00 | 1,200.00 |
| 410041 - Accounting Services | 1,050.00 | 1,050.00 | 6,300.00 | 6,300.00 | 12,600.00 |
| 410071 - Legal Services | 0.00 | 250.00 | 2,872.50 | 1,500.00 | 3,000.00 |
| 410020 - Professional Services - Other | 350.44 | 166.67 | 2,236.30 | 999.98 | 2,000.00 |
| Total 410020 - Professional Services | 1,500.44 | 1,566.67 | 12,347.55 | 9,399.98 | 18,800.00 |
| 420000 - Communications | | | | | |
| 420010 - Telephone | 0.00 | 200.00 | 652.69 | 1,200.00 | 2,400.00 |
| 420020 - Postage, Mailing Service | 7.75 | 16.67 | 191.75 | 99.98 | 200.00 |
| 420023 - Website and Internet | 0.00 | 50.00 | 0.00 | 300.00 | 600.00 |
| Total 420000 - Communications | 7.75 | 266.67 | 844.44 | 1,599.98 | 3,200.00 |
| 430000 - Travel | | | | | |
| 430010 - Conference, Convention, Meeting | 0.00 | 250.00 | 1,423.02 | 1,500.00 | 3,000.00 |
| 430020 - Travel - Training | 0.00 | 208.33 | 1,132.07 | 1,250.02 | 2,500.00 |
| Total 430000 - Travel | 0.00 | 458.33 | 2,555.09 | 2,750.02 | 5,500.00 |
| 440010 - Advertising | 299.00 | 137.50 | 1,665.35 | 825.00 | 1,650.00 |
| 450000 - Operating Rentals and Leases | | | | | |
| 450030 - Office Equipment Leases/Rents | 151.51 | 154.17 | 935.54 | 924.98 | 1,850.00 |
| Total 450000 - Operating Rentals and Leases | 151.51 | 154.17 | 936.54 | 924.98 | 1,850.00 |
| 460030 - Insurance-Property & Liability | 0.00 | 708.33 | 11,106.00 | 4,250.02 | 8,500.00 |
| 470090 - Utilities | 16,476.10 | 7,083.33 | 55,928.17 | 42,500.02 | 85,000.00 |
| 480000 - Repair and Maint-Contracted | | | | | |
| 480010 - Building-Repair and Maintenance | 470.34 | 791.67 | 1,585.37 | 4,749.98 | 9,500.00 |
| 480040 - Equipment-Repair & Maintenance | 1.30 | 208.33 | 1,175.75 | 1,250.02 | 2,500.00 |
| 480115 - Office Equipment Maintenance | 0.00 | 29.17 | 355.36 | 174.98 | 350.00 |
| Total 480000 - Repair and Maint-Contracted | 471.64 | 1,029.17 | 3,116.48 | 6,174.98 | 12,350.00 |
| 49000 - Miscellaneous Expense | | | | | |
| 490031 - Print and Copying Service | 0.00 | 8.33 | 473.83 | 50.02 | 100.00 |
| 490040 - Memberships and Dues | 678.00 | 129.17 | 1,935.29 | 774.98 | 1,550.00 |
| 490041 - Subscriptions | 0.00 | 320.83 | 0.00 | 1,925.02 | 3,850.00 |
| 490090 - Credit Card Charges | 843.19 | 416.67 | 3,016.46 | 2,499.98 | 5,000.00 |
| Total 49000 - Miscellaneous Expense | 1,521.19 | 875.00 | 5,425.58 | 5,250.00 | 10,500.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending June 30, 2013

| | Jun 13 | Budget | Jan - Jun 13 | YTD Budget | Annual Budget |
|--|-------------------|------------------|-------------------|-------------------|-------------------|
| 500000 - Intergovernmental Services | | | | | |
| 500100 - County Clerk Services | 336.00 | 341.67 | 2,016.00 | 2,049.98 | 4,100.00 |
| 510010 - PA City Maintenance Services | 0.00 | 2,458.33 | 6,100.00 | 14,750.02 | 29,500.00 |
| 530040 - State Sales and B & O Tax | 0.00 | 1,000.00 | 3,658.71 | 6,000.00 | 12,000.00 |
| 530050 - External Taxes/Operating Assess | 0.00 | 16.67 | 0.00 | 99.98 | 200.00 |
| 530070 - Clallam County Treas - Prop Tax | 0.00 | | 243.26 | | |
| Total 500000 - Intergovernmental Services | 336.00 | 3,816.67 | 12,017.97 | 22,899.98 | 45,800.00 |
| Total 4000000 - Charges for Services | 20,763.63 | 16,095.84 | 105,943.17 | 96,574.96 | 193,150.00 |
| Total 57620 - Operating Costs | 48,838.68 | 54,470.83 | 328,189.66 | 326,825.02 | 653,650.00 |
| 5850000 - Nonoperational Expenses | | | | | |
| 830020 - Interest Expense | 4,766.31 | 541.67 | 4,882.39 | 3,249.98 | 6,500.00 |
| Total 5850000 - Nonoperational Expenses | 4,766.31 | 541.67 | 4,882.39 | 3,249.98 | 6,500.00 |
| Total Expense | 53,604.99 | 55,012.50 | 333,072.05 | 330,075.00 | 660,150.00 |
| Net Income | -36,893.61 | 7,987.50 | 65,939.38 | 47,925.00 | 95,850.00 |