

# **AGENDA**

## **WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**

Clallam County Courthouse, Room 160

Port Angeles, Washington

February 28, 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 January 24, 2012
- 2 Ratification of the January 25, 2012 bill payment in the amount of \$31,492.44
- 3 Ratification of the February 13, 2012 bill payment in the amount of \$38,534.32

### **ITEMS FOR DISCUSSION**

- 4 Executive Director Report  
-Updates
- 5 Budget and Finance Report
- 6 Staff Report
- 7 Advisory Committee Report

### **PUBLIC COMMENT**

### **FUTURE AGENDA ITEMS**

### **NEXT MEETING DATE**

The next meeting will be held on March 27, 2012 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

### **ADJOURNMENT**

1  
2/25/12

# MINUTES

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

January 24, 2012

3:00 p.m.

### COMMISSIONERS

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

#### CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

CGH called the meeting to order at 3:03 p.m. Also present were CMC, CPD. CMD joined the meeting at 3:20 p.m. and CCK joined the meeting at 4:30 p.m.

#### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

**ACTION TAKEN:** CMCm to approve the amended agenda, CPDs, mc

#### PUBLIC COMMENT – Agenda Items Only

There was no public comment.

#### ACTION ITEMS

- 1 Election of Officers for 2012  
**ACTION TAKEN:** CMCm to nominate CGH as president and CPD as vice-president for 2012, CPDs, mc
- 2 Minutes of October 25, 2011  
**ACTION TAKEN:** CMCm to approve, CGHS, mc
- 3 Minutes of November 22, 2012  
**ACTION TAKEN:** CMCm to approve, CGHs, mc
- 4 Ratification of the November 22, 2011 bill payment in the amount of \$44,884.15  
**ACTION TAKEN:** CMCm to ratify the bill payment dated November 22, 2012 in the amount of \$44,884.15, CGHs, mc
- 5 Ratification of the December 14, 2011 bill payment in the amount of \$32,282.23  
**ACTION TAKEN:** CMCm to ratify the bill payment dated December 14, 2012 in the amount of \$32,282.23, CGHs, mc
- 6 Ratification of the December 28, 2011 bill payment in the amount \$26,116.84  
**ACTION TAKEN:** CMCm to ratify the bill payment dated December 28, 2012 in the amount of \$26,116.84, CGHs, mc
7. Ratification of January 10, 2012 bill payment in the amount of \$38,226.14  
**ACTION TAKEN:** CMCm to ratify the bill payment dated January 10, 2012 in the amount of \$38,226.14, CGHs, mc

#### ITEMS FOR DISCUSSION

8. Executive Director Report  
-Energy Improvement Plan Implementation Strategy  
Steve talked about the Energy Improvement Plan and showed a PowerPoint presentation.

**MINUTES for the Meeting of January, 24, 2012**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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He explained specific problems with the pool and showed recommendations for improvements from Quantum. He talked about the costs of the improvements and gave a summary of \$803,071 with \$172,930 in rebates for a grand total of \$630,114 and an annual energy savings of \$53,538.

-Results of the Washington State Audit

The WA State Audit exit interview was conducted the end of January. There were no findings at the audit and they shared they were happy with how the district was running. The state auditor staff was very helpful establishing what things need to be worked on prior to the next audit. Clallam County employee, Jen Santos was very helpful in getting the documents and reports that were needed throughout the audit.

The board members had many questions that Steve Burke answered. Charlie McClain also explained that there is some flexibility with the payments that are owed to Clallam County. There was no objection with the board for Steve to move forward with the projects that are a part of his capitol project plan within the constraints of the 2012 budget.

9. Budget and Finance Report

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

10. Staff Report

Leah Gould shared the following:

-In February the lifeguarding skills are changing and the staff will need to be re-trained. The certification on the new skills lasts for three years.

Erika Salgado shared the following:

-In December, 2011 there were 88 children signed up for lessons and in January that number was 119. She shared there were 150 children enrolled in lessons at this time last year.

-She has been handing out flyers at the local elementary schools as well as several businesses'.

-She believes the mentorship program that was explained in November, 2011 will help the numbers come up. The mentors will shadow the instructor for up to three months before being able to teach a swim lesson class on their own. They have had one employee go through the program and another that will be done at the end of January.

Steve Burke talked about a one-day camp for kids that was held on Martin Luther King Day. They had many activities to keep the children busy and plan on having more camps throughout the school-year when school is out.

11. Advisory Committee Report

Greg Shield said the advisory committee had talked with Steve about the audit and were happy with the outcome. There was a lap swimmer survey that was done to ask the swimmers about the changes that have been made at the pool that the advisory

**MINUTES for the Meeting of January, 24, 2012**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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committee will be discussing. Greg also congratulated Cherie Kidd for being nominated as the new Mayor of Port Angeles.

CMC thanked CCK for the job that was done last year as the president of the WSMPD. Cherie has been nominated as the Mayor of Port Angeles and her priorities will be changing and she will no longer be sitting as a commissioner on the WSMPD. CCK expressed that she too is supportive of everything the district has done. CPD expressed that it has been a bit of disappointment that press has not been present with the meetings.

**PUBLIC COMMENT**

There was no public comment.

**FUTURE AGENDA ITEMS**

**NEXT MEETING DATE**

The next meeting will be held on February 28, 2012 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

**ADJOURNMENT**

CMCm to adjourn at 4:30, CPDs, mc

PASSED AND ADOPTED this 28th<sup>nd</sup> Day of February, 2012

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

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Gary Holmquist, President

ATTEST:

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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		



Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Item Number	Line #	Description	Account Type	Check Group
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	14,794.92	72,474.96	0	66870.000.57620.10.0010	1	Regular Parroll	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	1,113.85	5,569.25	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	230.11	1,150.55	0	66870.000.57620.20.0045	1	8.1	E	PO
4499	1/31/2012	0023322	Charles McCain	S	5	1,050.00	5,250.00	0	66870.000.57620.41.0004	1	Accounting	E	PO
1312	1/31/2012	0000324	Calhan County Commissioners	S	5	336.00	1,680.00	0	66870.000.57620.51.0006	1	Clerk	E	PO
10766	2/8/2012	0003197	Crab Miller	S	5	210.00	1,050.00	0	66870.000.57620.41.0027	1	Attorney	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	61.55	307.75	0	66870.000.57620.54.0035	1	Presale	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	14.15	70.75	0	66870.000.57620.41.0010	1	Office Supp	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	2.16	10.80	0	66870.000.57620.35.0010	1	Small Equip	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	163.00	815.00	0	66870.000.57620.31.0020	1	Special Events	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	135.28	676.40	0	66870.000.57620.42.0020	1	Conference Travel	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	22.50	112.50	0	66870.000.57620.48.0041	1	Subscription	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	124.12	620.60	0	66870.000.57620.20.0022	1	Conference Room	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	133.41	667.05	0	66870.000.57620.41.0010	1	Office Supp	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	62.92	314.60	0	66870.000.57620.31.0025	1	Special Supplies	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	629.46	3,147.30	0	66870.000.57620.31.0035	1	Janitor Equip	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	18.29	91.45	0	66870.000.57620.31.0035	1	Janitor Supp	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	48.31	241.55	0	66870.000.57620.31.0035	1	Janitor Supp	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	83.59	417.95	0	66870.000.57620.31.0135	1	Contractor	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	53.73	268.65	0	66870.000.57620.48.0115	1	Contractor	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	2,480.09	12,400.45	0	66870.000.57620.51.0010	1	Paint Contract	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	7,988.97	39,944.85	0	66870.000.57620.42.0036	1	Janitor Equip	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	360.00	1,800.00	0	66870.000.57620.42.0022	1	Janitor Equip	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	360.00	1,800.00	0	66870.000.57620.48.0040	1	Janitor Equip	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	38.48	192.40	0	66870.000.57620.31.0035	1	Office Supp	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	289.29	1,446.45	0	66870.000.57620.31.0035	1	Janitor Supplies	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	151.51	757.55	0	66870.000.57620.45.0030	1	Janitor Supplies	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	203.59	1,017.95	0	66870.000.57620.31.0035	1	Equipment Rental	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	250.00	1,250.00	0	66870.000.57620.31.0035	1	Equipment Rental	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	20.00	100.00	0	66870.000.57620.31.0035	1	Equipment Rental	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	162.47	812.35	0	66870.000.57620.31.0135	1	Janitor Supplies	E	PO
0205126	2/5/2012	0025330	WASHED PARROLL FUND	S	5	57.27	286.35	0	66870.000.57620.31.0035	1	Janitor Supplies	E	PO
Page 1 Total:							31,492.44	0					
Page 2 Total:							0.00	0					
Grand Total:							31,492.44	0					

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2/13/12

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2/28/12

**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

As of January 31, 2012



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 January 31, 2012 and 2011 and the related Statements of Activities for the 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.

February 13, 2012

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of January 31, 2012 and 2011

	Jan 31, 12	Jan 31, 11
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	105,660.76	52,828.88
10100 · Cash in Till	100.00	27.46
10200 · Credit Card Processing Account	1,470.52	5,584.96
10400 · Cash in Payroll Account	23,508.02	25,043.31
Total Checking/Savings	130,739.30	83,484.61
Accounts Receivable		
11300 · Credit Card Receivable	502.63	358.71
Total Accounts Receivable	502.63	358.71
Other Current Assets		
12001 · Undeposited Funds	681.70	0.00
12500 · PASD Advance	2,267.46	0.00
Total Other Current Assets	2,949.16	0.00
Total Current Assets	134,191.09	83,843.32
Fixed Assets		
16000 · Equipment	6,522.80	0.00
Total Fixed Assets	6,522.80	0.00
<b>TOTAL ASSETS</b>	<b>140,713.89</b>	<b>83,843.32</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Credit Cards		
21000 · Visa	1,497.85	2,204.16
Total Credit Cards	1,497.85	2,204.16
Other Current Liabilities		
22000 · Wages Payable	11,877.59	9,907.49
22500 · Accrued Cafeteria Plan Liab	1,933.54	2,519.00
23000 · Deferred Compensation Liability	708.00	1,626.00
24000 · Payroll Liabilities	5,089.62	3,592.43
24500 · Accrued Sales Tax Liability	5,935.66	3,254.30
25000 · Due to Others	1,045.01	5,550.51
26000 · Due for Professional Services	1,386.00	6,761.70
27000 · Due to the City of Port Angeles	0.00	14,960.69
Total Other Current Liabilities	27,975.42	48,172.12
Total Current Liabilities	29,473.27	50,376.28
Long Term Liabilities		
27200 · Loan from Clallam County	142,957.69	142,957.69
Total Long Term Liabilities	142,957.69	142,957.69
Total Liabilities	172,430.96	193,333.97
Equity		
32000 · Unrestricted Net Assets	11,625.74	-72,331.57
Net Income	-43,342.81	-37,159.08
Total Equity	-31,717.07	-109,490.65
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>140,713.89</b>	<b>83,843.32</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the months ended January 31, 2012 and 2011

	Jan 12	Jan 11
<b>Income</b>		
3111000 · Real and Property Taxes	793.42	1,667.67
3121000 · Private Harvest Tax	0.00	1,536.42
3417000 · Merchandise Sales		
3417010 · Vending Revenue	60.53	0.00
3417100 · Sale Items - Taxable	613.00	474.00
<b>Total 3417000 · Merchandise Sales</b>	<b>673.53</b>	<b>474.00</b>
3470000 · Admissions		
3473010 · General Admissions	3,856.25	4,386.50
3473011 · Pass Sales	6,850.00	6,468.00
3476035 · Swim Instruction	3,039.00	5,778.60
3476040 · Camps and Special Events	801.00	0.00
3476045 · Exercise Classes	1,901.61	2,490.00
<b>Total 3470000 · Admissions</b>	<b>16,447.86</b>	<b>19,123.10</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	1,135.00	366.00
3625062 · Contracted Rental	1,418.00	2,469.50
<b>Total 45030 · Facility Rental</b>	<b>2,553.00</b>	<b>2,835.50</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	12.00	3.00
3624030 · Locker Rental	50.25	112.50
<b>Total 45040 · Miscellaneous Rental</b>	<b>62.25</b>	<b>115.50</b>
<b>Total 3620000 · Rental Income</b>	<b>2,615.25</b>	<b>2,951.00</b>
3625000 · DNR - Other than Timber	19.78	9.84
3698100 · Cash Overages and Shortages	-14.65	2.60
3699000 · Other Miscellaneous Revenue	54.24	74.57
<b>Total Income</b>	<b>20,589.43</b>	<b>25,839.20</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	6,384.45	7,476.30
100030 · Instructors	3,015.60	2,122.15
100040 · Head Guards	5,365.20	3,224.40
100050 · Supervisors	10,118.00	8,352.00
100070 · Executive Director	3,750.00	2,500.00
<b>Total 100000 · Regular Time</b>	<b>28,633.25</b>	<b>23,674.85</b>
100080 · Overtime	268.18	558.60
100090 · Sick/Vacation Pay	113.95	0.00
62140 · Premiums	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>29,015.38</b>	<b>24,233.45</b>
200000 · Personnel Benefits		
200020 · Benefits	2,219.70	1,853.97
200032 · Cafeteria Plan - Salaried	975.00	850.00
200040 · Unemployment Compensation	858.01	1,825.12
200045 · Department of Labor & Industry	682.49	-1,167.97
<b>Total 200000 · Personnel Benefits</b>	<b>4,735.20</b>	<b>3,361.12</b>
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	133.89	488.96
<b>Total 310000 · Office Supplies</b>	<b>133.89</b>	<b>488.96</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the months ended January 31, 2012 and 2011

	Jan 12	Jan 11
<b>310050 · Program Supplies and Equipment</b>		
310300 · Exercise Classes	0.00	83.37
310310 · Swim Instruction	0.00	300.00
310320 · Camps and Specials Events	22.01	54.83
<b>Total 310050 · Program Supplies and Equipment</b>	<b>22.01</b>	<b>438.20</b>
<b>310100 · Maintenance Supplies and Repair</b>		
310030 · Pool Chemicals	2,179.93	2,233.27
310035 · Cleaning & Janitorial Supplies	355.89	543.59
310056 · Lifeguard supplies & equipment	57.37	203.66
310135 · Maintenance Supplies	880.09	2,436.08
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>3,473.28</b>	<b>5,416.60</b>
340035 · Items for Resale	615.35	0.00
350010 · Small Tools and Minor Equipment	65.47	0.00
<b>Total 300000 · Supplies</b>	<b>4,310.00</b>	<b>6,343.76</b>
<b>4000000 · Charges for Services</b>		
<b>410020 · Professional Services</b>		
410013 · Network/Computer Service	0.00	0.00
410041 · Accounting Services	1,050.00	800.00
410071 · Legal Services	717.50	857.50
410020 · Professional Services - Other	142.15	3,968.20
<b>Total 410020 · Professional Services</b>	<b>1,909.65</b>	<b>5,625.70</b>
<b>420000 · Communications</b>		
420010 · Telephone	121.77	172.59
420020 · Postage, Mailing Service	135.28	11.05
420023 · Website and Internet	0.00	59.85
<b>Total 420000 · Communications</b>	<b>257.05</b>	<b>243.49</b>
<b>430000 · Travel</b>		
430010 · Conference, Convention, Meeting	153.41	0.00
430020 · Travel - Training	163.00	235.65
<b>Total 430000 · Travel</b>	<b>316.41</b>	<b>235.65</b>
440010 · Advertising	0.00	315.00
<b>450000 · Operating Rentals and Leases</b>		
450030 · Office Equipment Leases/Rents	151.51	137.73
<b>Total 450000 · Operating Rentals and Leases</b>	<b>151.51</b>	<b>137.73</b>
460030 · Insurance-Property & Liability	10,081.00	8,249.00
470090 · Utilities	7,865.36	9,051.95
<b>480000 · Repair and Maint-Contracted</b>		
480010 · Building-Repair and Maintenance	108.40	1,847.81
480040 · Equipment-Repair & Maintenance	0.00	0.00
480115 · Office Equipment Maintenance	53.73	0.00
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>162.13</b>	<b>1,847.81</b>
<b>49000 · Miscellaneous Expense</b>		
490040 · Memberships and Dues	0.00	0.00
490041 · Subscriptions	22.50	0.00
490090 · Credit Card Charges	364.13	0.00
49000 · Miscellaneous Expense - Other	18.04	198.16
<b>Total 49000 · Miscellaneous Expense</b>	<b>404.67</b>	<b>198.16</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the months ended January 31, 2012 and 2011

	Jan 12	Jan 11
<b>500000 · Intergovernmental Services</b>		
500100 · County Clerk Services	336.00	336.00
510005 · State Auditor	1,947.88	0.00
510010 · PA City Maintenance Services	2,440.00	2,440.00
530040 · State Sales and B & O Tax	0.00	379.46
<b>Total 500000 · Intergovernmental Services</b>	<u>4,723.88</u>	<u>3,155.46</u>
<b>Total 4000000 · Charges for Services</b>	<u>25,871.66</u>	<u>29,059.95</u>
<b>Total 57620 · Operating Costs</b>	63,932.24	62,998.28
<b>5850000 · Nonoperational Expenses</b>		
830020 · Interest Expense	0.00	0.00
<b>Total 5850000 · Nonoperational Expenses</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	<u>63,932.24</u>	<u>62,998.28</u>
<b>Net Income</b>	<u><u>-43,342.81</u></u>	<u><u>-37,159.08</u></u>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending January 31, 2012

	Jan 12	Budget	Jan 12	YTD Budget	Annual Budget
<b>Income</b>					
3111000 - Real and Property Taxes	793.42	38,750.00	793.42	38,750.00	465,000.00
3121000 - Private Harvest Tax	0.00	583.37	0.00	583.37	7,000.00
3172000 - Leasehold Excise Tax	0.00	500.00	0.00	500.00	6,000.00
3417000 - Merchandise Sales					
3417010 - Vending Revenue	60.53		60.53		
3417100 - Sale Items - Taxable	613.00	416.63	613.00	416.63	5,000.00
<b>Total 3417000 - Merchandise Sales</b>	<b>673.53</b>	<b>416.63</b>	<b>673.53</b>	<b>416.63</b>	<b>5,000.00</b>
3470000 - Admissions					
3473010 - General Admissions	3,856.25	5,208.37	3,856.25	5,208.37	62,500.00
3473011 - Pass Sales	6,850.00	5,000.00	6,850.00	5,000.00	60,000.00
3476035 - Swim Instruction	3,039.00	6,883.37	3,039.00	6,583.37	79,000.00
3476040 - Camps and Special Events	801.00	333.37	801.00	333.37	4,000.00
3476045 - Exercise Classes	1,901.61	2,583.37	1,901.61	2,583.37	31,000.00
<b>Total 3470000 - Admissions</b>	<b>16,447.86</b>	<b>19,708.48</b>	<b>16,447.86</b>	<b>19,708.48</b>	<b>236,500.00</b>
3620000 - Rental Income					
45030 - Facility Rental					
3624010 - One time use Rental	1,135.00	354.13	1,135.00	354.13	4,250.00
3625062 - Contracted Rental	1,418.00	2,583.37	1,418.00	2,583.37	31,000.00
<b>Total 45030 - Facility Rental</b>	<b>2,553.00</b>	<b>2,937.50</b>	<b>2,553.00</b>	<b>2,937.50</b>	<b>35,250.00</b>
45040 - Miscellaneous Rental					
3624020 - Equipment Rental	12.00	0.00	12.00	0.00	0.00
3624030 - Locker Rental	50.25	166.63	50.25	166.63	2,000.00
<b>Total 45040 - Miscellaneous Rental</b>	<b>62.25</b>	<b>166.63</b>	<b>62.25</b>	<b>166.63</b>	<b>2,000.00</b>
<b>Total 3620000 - Rental Income</b>	<b>2,615.25</b>	<b>3,104.13</b>	<b>2,615.25</b>	<b>3,104.13</b>	<b>37,250.00</b>
3625000 - DNR - Other than Timber	19.78	0.00	19.78	0.00	0.00
3698100 - Cash Overages and Shortages	-14.65	0.00	-14.65	0.00	0.00
3699000 - Other Miscellaneous Revenue	54.24	208.37	54.24	208.37	2,500.00
3951030 - Sale of County Timber	0.00	1,916.63	0.00	1,916.63	23,000.00
<b>Total Income</b>	<b>20,589.43</b>	<b>65,187.61</b>	<b>20,589.43</b>	<b>65,187.61</b>	<b>782,250.00</b>
<b>Expense</b>					
57620 - Operating Costs					
100001 - Salaries and Wages					
100000 - Regular Time					
100020 - Lifeguards	6,384.45	8,166.63	6,384.45	8,166.63	98,000.00
100030 - Instructors	3,015.60	3,583.37	3,015.60	3,583.37	43,000.00
100040 - Head Guards	3,365.20	3,208.37	3,365.20	3,208.37	38,500.00
100050 - Supervisors	10,118.00	8,541.63	10,118.00	8,541.63	102,500.00
100070 - Executive Director	3,750.00	3,750.00	3,750.00	3,750.00	45,000.00
<b>Total 100000 - Regular Time</b>	<b>28,633.25</b>	<b>27,250.00</b>	<b>28,633.25</b>	<b>27,250.00</b>	<b>327,000.00</b>
100080 - Overtime	266.18	416.63	266.18	416.63	5,000.00
100090 - Sick/Vacation Pay	113.95	166.63	113.95	166.63	2,000.00
62140 - Premiums	0.00	0.00	0.00	0.00	0.00
100001 - Salaries and Wages - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 100001 - Salaries and Wages</b>	<b>29,015.38</b>	<b>27,833.26</b>	<b>29,015.38</b>	<b>27,833.26</b>	<b>334,000.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending January 31, 2012

	Jan 12	Budget	Jan 12	YTD Budget	Annual Budget
200000 - Personnel Benefits					
200020 - Benefits	2,219.70	2,250.00	2,219.70	2,250.00	27,000.00
200032 - Cafeteria Plan - Salaried	975.00	975.00	975.00	975.00	11,700.00
200040 - Unemployment Compensation	858.01	710.00	858.01	710.00	8,520.00
200045 - Department of Labor & Industry	682.49	1,065.00	682.49	1,065.00	12,780.00
<b>Total 200000 - Personnel Benefits</b>	<b>4,735.20</b>	<b>5,000.00</b>	<b>4,735.20</b>	<b>5,000.00</b>	<b>60,000.00</b>
300000 - Supplies					
310000 - Office Supplies					
310010 - Office Supplies	133.89	625.00	133.89	625.00	7,500.00
310012 - Printing and Copying	0.00	86.63	0.00	86.63	800.00
310028 - Computer Supplies	0.00	0.00	0.00	0.00	0.00
<b>Total 310000 - Office Supplies</b>	<b>133.89</b>	<b>691.63</b>	<b>133.89</b>	<b>691.63</b>	<b>8,300.00</b>
310050 - Program Supplies and Equipment					
310300 - Exercise Classes	0.00	125.00	0.00	125.00	1,500.00
310310 - Swim Instruction	0.00	150.00	0.00	150.00	1,800.00
310320 - Camps and Specials Events	22.01	150.00	22.01	150.00	1,800.00
<b>Total 310050 - Program Supplies and Equipment</b>	<b>22.01</b>	<b>425.00</b>	<b>22.01</b>	<b>425.00</b>	<b>5,100.00</b>
310100 - Maintenance Supplies and Repair					
310026 - Uniforms and Clothing	0.00	208.37	0.00	208.37	2,500.00
310030 - Pool Chemicals	2,179.93	1,041.63	2,179.93	1,041.63	12,500.00
310035 - Cleaning and Janitorial Supplies	355.89	625.00	355.89	625.00	7,500.00
310056 - Lifeguard supplies & equipment	57.37	333.37	57.37	333.37	4,000.00
310135 - Maintenance Supplies	880.09	1,041.63	880.09	1,041.63	12,500.00
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>3,473.28</b>	<b>3,250.00</b>	<b>3,473.28</b>	<b>3,250.00</b>	<b>39,000.00</b>
340035 - Items for Resale	615.35	291.63	615.35	291.63	3,500.00
350010 - Small Tools and Minor Equipment	65.47	208.37	65.47	208.37	2,500.00
<b>Total 300000 - Supplies</b>	<b>4,310.00</b>	<b>4,866.63</b>	<b>4,310.00</b>	<b>4,866.63</b>	<b>58,400.00</b>
4000000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	0.00	100.00	0.00	100.00	1,200.00
410041 - Accounting Services	1,050.00	1,050.00	1,050.00	1,050.00	12,600.00
410071 - Legal Services	717.50	416.63	717.50	416.63	5,000.00
410020 - Professional Services - Other	142.15	208.37	142.15	208.37	2,500.00
<b>Total 410020 - Professional Services</b>	<b>1,909.65</b>	<b>1,775.00</b>	<b>1,909.65</b>	<b>1,775.00</b>	<b>21,300.00</b>
420000 - Communications					
420010 - Telephone	121.77	233.37	121.77	233.37	2,800.00
420020 - Postage, Mailing Service	135.28	25.00	135.28	25.00	300.00
420023 - Website and Internet	0.00	60.00	0.00	60.00	720.00
<b>Total 420000 - Communications</b>	<b>257.05</b>	<b>318.37</b>	<b>257.05</b>	<b>318.37</b>	<b>3,820.00</b>
430000 - Travel					
430010 - Conference, Convention, Meeting	153.41	183.37	153.41	183.37	2,200.00
430020 - Travel - Training	163.00	166.63	163.00	166.63	2,000.00
<b>Total 430000 - Travel</b>	<b>316.41</b>	<b>350.00</b>	<b>316.41</b>	<b>350.00</b>	<b>4,200.00</b>
440010 - Advertising	0.00	137.50	0.00	137.50	1,650.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending January 31, 2012

	Jan 12	Budget	Jan 12	YTD Budget	Annual Budget
450000 - Operating Rentals and Leases	151.51	154.13	151.51	154.13	1,850.00
450030 - Office Equipment Leases/Rents	151.51	154.13	151.51	154.13	1,850.00
Total 450000 - Operating Rentals and Leases	151.51	154.13	151.51	154.13	1,850.00
460030 - Insurance-Property & Liability	10,081.00	3,200.00	10,081.00	3,200.00	3,200.00
470090 - Utilities	7,955.36	7,916.63	7,955.36	7,916.63	96,000.00
480000 - Repair and Maint-Contracted	108.40	1,000.00	108.40	1,000.00	12,000.00
480010 - Building-Repair and Maintenance	0.00	250.00	0.00	250.00	3,000.00
480040 - Equipment-Repair & Maintenance	53.73	29.13	53.73	29.13	350.00
480115 - Office Equipment Maintenance					
Total 480000 - Repair and Maint-Contracted	162.13	1,279.13	162.13	1,279.13	15,350.00
490000 - Miscellaneous Expense	0.00	16.63	0.00	16.63	200.00
490031 - Print and Copying Service	0.00	129.13	0.00	129.13	1,550.00
490040 - Memberships and Dues	22.50	8.37	22.50	8.37	100.00
490041 - Subscriptions	364.13	270.87	364.13	270.87	3,250.00
490090 - Credit Card Charges	18.04	0.00	18.04	0.00	0.00
490000 - Miscellaneous Expense - Other					
Total 490000 - Miscellaneous Expense	404.67	425.00	404.67	425.00	5,100.00
500000 - Intergovernmental Services	336.00	338.00	336.00	338.00	4,100.00
500100 - County Clerk Services	1,947.88	0.00	1,947.88	0.00	0.00
510065 - State Auditor	2,440.00	2,480.00	2,440.00	2,480.00	29,760.00
510010 - PA City Maintenance Services	0.00	1,000.00	0.00	1,000.00	12,000.00
530040 - State Sales and B & O Tax	0.00	16.63	0.00	16.63	200.00
530050 - External Taxes/Operating Assess	0.00	0.00	0.00	0.00	0.00
530070 - Clallam County Treas - Prop Tax	4,723.88	3,834.63	4,723.88	3,834.63	46,060.00
Total 500000 - Intergovernmental Services	25,871.66	19,390.39	25,871.66	19,390.39	197,530.00
Total 4000000 - Charges for Services	63,932.24	57,090.28	63,932.24	57,090.28	649,930.00
Total 57620 - Operating Costs	0.00	833.37	0.00	833.37	10,000.00
5850000 - Nonoperational Expenses	0.00	833.37	0.00	833.37	10,000.00
5947660 - Capital Improvements	0.00	250.00	0.00	250.00	3,000.00
640000 - Machinery and Equipment	0.00	1,083.37	0.00	1,083.37	13,000.00
Total 5947660 - Capital Improvements	63,932.24	58,173.65	63,932.24	58,173.65	662,930.00
830020 - Interest Expense	0.00	0.00	0.00	0.00	0.00
Total 5850000 - Nonoperational Expenses	-43,342.81	7,013.96	-43,342.81	7,013.96	119,320.00
Total Expense					
Net Income					