

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

June 23, 2015

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1a Minutes of May 26, 2015
- 1b Ratification of the June 12, 2015 bill payment in the amount of \$17,273.04

ITEMS FOR DISCUSSION

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

PUBLIC COMMENT

NEXT MEETING DATE

The next WSMPD meeting will be held on July 28, 2015 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

1a

MINUTES

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 26, 2015

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Brad Collins called the meeting to order at 3:00 pm. Also present were Commissioners Kidd, Manildi, and Peach. Commissioner Chapman is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CBC approved the agenda as presented

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

1a Minutes of April 28, 2015

ACTION TAKEN: CCKm to approve, CAMs, mc

1b Ratification of the May 15, 2015 bill payment in the amount of \$73,959.05

ACTION TAKEN: CAMm to approve, CBPs, mc

ITEMS FOR DISCUSSION

2a Executive Director Report

Steve Burke shared the following:

- Steve distributed a document about the Citizen’s Advisory Committee that shows the purpose and areas of focus (Budget and Finance, Capital Projects/Strategic Planning, Programs, Patron Input). This has been reviewed by the committee and they would like to get input from the board on any additions or deletions. CBC asked board members to get any input back to Steve prior to the next meeting.
- Update – the pool closure will be June 15-19 to make the necessary repairs.
- There will be finance committee meeting on June 11 to work on the details to categorize the groups that use the pool and use those parameters to look at the contracts and fees associated with each.
- Tammy has accepted a new position with the Human Resources department and will be leaving as the clerk for the board. Rachelle Sires will be assuming the duties and paid on a private contract to provide the clerk services.

2b Financial Report

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

2c Staff Report

Christi Wojnowski shared the following:

- Introduced Eric Eppler, he will be covering supervision in the evening. He started working at the pool 9 years ago and has returned after graduating college at the

MINUTES for the Meeting of May 26, 2015
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
Page 2

University of Washington. Christi explained the duties that he will be taking on and shared the he has adjusted

- During the SARC shutdown patrons were able to use the pool while they were shutdown and it went very well. There was a total of 81 users for a total of 325 visits during the SARC shutdown.
- The summer brochure will be ready by June 1 and distributed throughout the area.
- Conducting interviews and plan on adding 10+ employees in the coming month.

2d **Advisory Committee Report**

Greg Shield shared they talked about the finances and the financial fairness with the groups using the pool. They talked about setting up a 501 c 3 and will continue discussion on this. Setting up program that they could give swim lessons to all children in the county at a discounted or no cost. They would also like to bring back the DD programs to the school and will be working with the local schools to see if that can be worked out.

PUBLIC COMMENT

Tom Bock, 63 Rhody Lane, Port Angeles – Wanted to share that the openings on the advisory committee and they have been very involved in the process. He would like that to continue and feels it was a great process and utilizing the voice of the community in that process.

NEXT MEETING DATE

The next WSMPD meeting will be held on June 23, 2015 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

Brad Collins adjourned the meeting at 3:35 pm.

PASSED AND ADOPTED this twenty-third of June 2015

William Shore Memorial Pool District Commissioners

Brad Collins, President

ATTEST:

Tammy Sullenger, Administrative Asst.

PAYABLE DISBURSEMENTS

William Shore Memorial Pool District

District Name
 Period Ending: 6/12/2015
 Date Submitted: 6/12/2015

Invoice #	Invoice Date	Vendor Name	Total Invoice	Ck#	Amt	Account #	Description
6929	5/31/2015	McClain	\$ 1,250.00	4811	1,250.00	410041	Accountant
	5/31/2015	Clallam County	\$ 400.00	4807	400.00	500100	Clerk
	4/7/2015	Miller	\$ 157.50			410071	Attorney
17827	5/7/2015	Miller	\$ 385.00			410071	Attorney
17844	6/4/2015	Miller	\$ 140.00	4809	682.50	410071	Attorney
	5/24/2015	VISA8243	\$ 29.95			420023	Internet
	5/24/2015	VISA8243	\$ 109.72			310035	Janitorial Supplies
	5/24/2015	VISA8243	\$ 1,021.19			340035	Resale
	5/24/2015	VISA8243	\$ 146.34			16000	Equipment
	5/24/2015	VISA8243	\$ 10.50			430010	Travel
	5/24/2015	VISA8243	\$ 130.64			410020	Prof Services
	5/24/2015	VISA8243	\$ 4.33			490041	Subscriptions
	5/24/2015	VISA8243	\$ 300.45			310056	Lifeguard Supplies
	5/24/2015	VISA8243	\$ 504.27	4822	2,257.39	310010	Office Supplies
	5/24/2015	VISA0421	\$ 134.98			480010	Bldg Maint
	5/24/2015	VISA0421	\$ 185.00			490041	Subscriptions
	5/24/2015	VISA0421	\$ 205.20			420010	Telephone
	5/24/2015	VISA0421	\$ 259.42			430010	Travel
	5/31/2015	Olympic Springs	\$ 85.79	4814	85.79	310010	Office Supplies
3865	6/4/2015	Olympic Party & Custodial Supplies	\$ 421.52	4813	421.52	310035	Janitorial Supplies
18604	5/31/2015	Capacity Provisioning	\$ 35.00	4805	35.00	420023	Internet
17550	5/31/2015	Swains	\$ 37.21	4818	37.21	310135	Maintenance Supplies
272663	5/31/2015	Sunset Hardware	\$ 52.01	4817	52.01	310135	Maintenance Supplies
4755	5/31/2015	Thurmans	\$ 24.39	1819	24.39	310135	Maintenance Supplies
1045	5/31/2015	Miller Landscaping	\$ 350.00	4812	350.00	480010	Bldg Maint
2012903	5/22/2015	Albright	\$ 100.00	4802	100.00	410013	Network Service
9039455399	5/15/2015	Airgas	\$ 141.53			310030	Pool Chemicals
9927663917	5/31/2015	Airgas	\$ 101.14	4801	242.67	310030	Pool Chemicals
2152004	6/3/2015	Thermecc	\$ 634.68	4820	634.68	480010	Paint
0028346-IN	6/10/2015	Aquionics	\$ 1,981.21	4803	1,981.21	480040	Equip Maint
14935028	5/22/2015	Canon	\$ 165.29	4804	165.29	450030	Equip Rent

97263-92074	5/14/2015	City of Port Angeles	\$	6,731.05	4806	6,731.05	470090	Utilities
948497	5/31/2015	POE	\$	55.11	4815	55.11	480040	Equip Maint
	5/29/2015	Timberline	\$	57.00	4816	\$ 57.00	440010	Advertising
258436	5/20/2015	Dept of L & I	\$	207.50	4810	207.50	480010	Bldg Maint
35049169	5/31/2015	Trane	\$	81.30	4821	81.30	480040	Equip Maint
	6/3/2015	Christi Wojnowski	\$	84.28			430010	Travel
	5/21/2015	Christi Wojnowski	\$	276.54	4800	360.82	430010	Travel
20437	5/18/2015	Clallam County DSHS	\$	276.00	4808	276.00	490040	Permits
				17,273.04				
				0.00				
				17,273.04		16,488.44		

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

Recused from any bills related to Clallam County

Cherie Kidd Commissioner

Recused from any bills related to the City of Port Angeles

Howard V. Doherty, Jr. Commissioner

Recused from any bills related to Clallam County

Anna Manildi Commissioner

Brad Collins Commissioner

Recused from any bills related to the City of Port Angeles



2a

William Shore Memorial Pool District
 225 E 5th St. Port Angeles, WA 98362 – Tel. 360-417-9767
 www.williamshorepool.org

Revenue Analysis

<u>Admission Type</u>	<u>Age Category</u>	<u>Price</u>	<u>%Subsidized</u>
Single Exercise Class	Everyone	\$6.50	-27% No Subside
12 Visit Swim Pass	Senior/Disabled	\$37.50	47%
12 Visit Swim Pass	Adult	\$55.00	24%
12 Visit Swim Pass	Youth	\$35.00	51%
12 Visit Swim Pass	Family	\$110.00	24%
12 Visit Exercise Class	Senior/Disabled	\$60.00	2%
12 Visit Exercise Class	Adult	\$65.00	-6% No Subside
Annual Monthly	Senior/Disabled	\$18.50	74%
Annual Monthly	Adult	\$31.50	56%
Annual Monthly	Youth	\$18.25	74%
Annual Monthly	Family	\$42.50	70%
Annual Exercise Monthly	Senior/Disabled	\$24.00	73%
Annual Exercise Monthly	Adult	\$40.00	55%
Annual Exercise Monthly	Family	\$55.00	64%
School/Govt Rental Facility	Per Hour	\$50.00	72%
School/Govt Rental Lane	Lane/Hour	\$5.00	72%
Non Profit Rental Facility	Per Hour	\$ 42.00	77%
Non Profit Lane Rental	Lane/Hour	\$5.00	72%
For Profit Rental Facility	Per Hour	\$75.00	58%
For Profit Rental Lane	Lane/Hour	\$7.50	58%

Calculations Based Upon:

- 12 Visit Passes used 3 per lane and 1 hour swim
- 12 Visit Exercise: 10 per class and class used 2 lanes
- Annual Membership: used 3 times per week and 3 per lane and 1 hour long
- Annual Family Membership: used 6 times per week and 3 per lane and 1 hour long
- Annual Exercise Membership: Used mid range of Cost of swim and cost of exercise

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of May 31, 2015



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

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 May 31, 2015 and 2014 and the related Statements of Activities for the five months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

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

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

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

We are not independent with respect to William Shore Memorial Pool District.

McClain, Crouse and Co. P.S.

June 18, 2015

William Shore Memorial Pool District
Statements of Financial Position
As of May 31, 2015 and 2014

	May 31, 15	May 31, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	30,867.76	264,352.38
10050 · Capital Improvement Account	0.00	2,291.82
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	28,043.78	1,933.06
10400 · Cash in Operating Account	50,997.75	21,390.38
10500 · Money Market Account	101,604.74	0.00
Total 10150 · Kitsap Bank	180,646.27	23,323.44
Total Checking/Savings	211,614.03	290,067.64
Accounts Receivable		
11300 · Accounts Receivable	3,791.70	8,741.93
Total Accounts Receivable	3,791.70	8,741.93
Other Current Assets		
12001 · Undeposited Funds	864.00	374.00
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	0.00
Total Other Current Assets	1,824.69	675.59
Total Current Assets	217,230.42	299,485.16
Fixed Assets		
15000 · Building and Improvements	1,961,902.96	1,903,112.59
16000 · Equipment	39,573.38	35,226.27
Total Fixed Assets	2,001,476.34	1,938,338.86
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
TOTAL ASSETS	2,226,506.76	2,245,624.02
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	14,507.23	0.00
Total Accounts Payable	14,507.23	0.00
Credit Cards		
21000 · Visa	-2,074.65	6,866.52
Total Credit Cards	-2,074.65	6,866.52
Other Current Liabilities		
2110 · Direct Deposit Liabilities	0.00	39.73
22000 · Wages Payable	12,650.52	12,431.78
22500 · Accrued Cafeteria Plan Liab	10,035.55	7,501.86
23000 · Deferred Compensation Liability	858.00	858.00
24000 · Payroll Liabilities	7,041.41	6,787.41
24500 · Accrued Sales Tax Liability	5,935.66	6,652.95
25000 · Due to Others	0.00	4,301.22
26000 · Due for Professional Services	0.00	370.00
26500 · Uncashed old paychecks	1,422.87	0.00
27000 · Due to the City of Port Angeles	0.00	6,748.19
Total Other Current Liabilities	37,944.01	45,691.14
Total Current Liabilities	50,376.59	52,557.66

William Shore Memorial Pool District
Statements of Financial Position
As of May 31, 2015 and 2014

	May 31, 15	May 31, 14
Long Term Liabilities		
27200 - Loan from Clallam County	0.00	259,910.41
27300 - Washington LOCAL I	97,451.81	109,042.33
27310 - Washington LOCAL II	374,126.16	416,018.49
27400 - Kitsap Bank Loan	537,392.74	595,337.28
Total Long Term Liabilities	1,008,970.71	1,380,308.51
Total Liabilities	1,059,347.30	1,432,866.17
Equity		
32000 - Unrestricted Net Assets	1,083,954.01	701,248.42
Net Income	83,205.45	111,509.43
Total Equity	1,167,159.46	812,757.85
TOTAL LIABILITIES & EQUITY	2,226,506.76	2,245,624.02

William Shore Memorial Pool District
Statements of Activities
for the five months ended May 31, 2015 and 2014

	Jan - May 15	Jan - May 14
Income		
3111000 · Real and Property Taxes	267,779.48	262,730.86
3172000 · Leasehold Excise Tax	1,529.38	1,571.99
3174000 · Timber Excise Tax	9.88	0.00
3417000 · Merchandise Sales		
3417010 · Vending Revenue	117.86	174.42
3417100 · Sale Items - Taxable	3,101.00	3,058.50
Total 3417000 · Merchandise Sales	3,218.86	3,232.92
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	26,839.25	28,843.25
3473010 · General Admissions - Other	17,648.25	21,261.31
Total 3473010 · General Admissions	44,487.50	50,104.56
3476035 · Swim Instruction	31,354.75	44,785.25
3476040 · Camps and Special Events	2,104.75	2,465.75
3476045 · Exercise Classes	25,679.05	30,511.88
Total 3470000 · Admissions	103,626.05	127,867.44
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	2,684.25	3,272.50
3625062 · Contracted Rental	9,450.84	14,369.57
Total 45030 · Facility Rental	12,135.09	17,642.07
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,589.50	790.78
3624030 · Locker Rental	0.00	1,000.78
Total 45040 · Miscellaneous Rental	1,589.50	1,791.56
Total 3620000 · Rental Income	13,724.59	19,433.63
3625000 · DNR - Other than Timber	69.83	45.78
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	0.00	500.00
Total 3670000 · Direct Public Support	0.00	500.00
3698100 · Cash Overages and Shortages	0.00	-66.00
3699000 · Other Miscellaneous Revenue	0.00	291.04
3951030 · Sale of County Timber	5.83	0.00
Total Income	389,963.90	415,607.66
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	47,306.64	46,955.15
100030 · Instructors	17,189.48	18,517.82
100040 · Head Guards	18,881.40	24,965.44
100050 · Supervisors	41,648.17	33,750.00
100060 · Maintenance	5,937.75	5,517.00
100070 · Executive Director	19,687.50	18,750.00
Total 100000 · Regular Time	150,650.94	148,455.41
100080 · Overtime	0.00	0.00
Total 100001 · Salaries and Wages	150,650.94	148,455.41

William Shore Memorial Pool District
Statements of Activities
for the five months ended May 31, 2015 and 2014

	Jan - May 15	Jan - May 14
200000 · Personnel Benefits		
200020 · Benefits	10,971.54	11,242.92
200032 · Cafeteria Plan - Salaried	5,591.25	5,250.00
200040 · Unemployment Compensation	1,567.86	1,478.69
200045 · Department of Labor & Industry	5,132.92	5,117.12
Total 200000 · Personnel Benefits	23,263.57	23,088.73
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	3,600.54	2,680.85
310028 · Computer Supplies	0.00	304.65
Total 310000 · Office Supplies	3,600.54	2,985.50
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	0.00	728.84
310320 · Camps and Specials Events	0.00	395.65
Total 310050 · Program Supplies and Equipment	0.00	1,124.49
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	528.65	781.57
310030 · Pool Chemicals	8,804.26	3,537.76
310035 · Cleaning & Janitorial Supplies	2,442.60	3,206.66
310056 · Lifeguard supplies & equipment	2,093.79	558.12
310135 · Maintenance Supplies	1,456.25	2,383.09
Total 310100 · Maintenance Supplies and Repair	15,325.55	10,467.20
340035 · Items for Resale	2,656.46	1,396.66
350010 · Small Tools and Minor Equipment	137.04	326.14
Total 300000 · Supplies	21,719.59	16,299.99
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	750.00	2,046.63
410041 · Accounting Services	6,250.00	6,250.00
410071 · Legal Services	1,005.00	1,000.00
410020 · Professional Services - Other	1,913.25	3,414.15
Total 410020 · Professional Services	9,918.25	12,710.78
420000 · Communications		
420010 · Telephone	1,170.48	714.00
420020 · Postage, Mailing Service	173.71	115.93
420023 · Website and Internet	707.71	875.45
Total 420000 · Communications	2,051.90	1,705.38
430000 · Travel		
430010 · Conference, Convention, Meeting	3,055.56	2,903.64
430020 · Travel - Training	0.00	828.58
Total 430000 · Travel	3,055.56	3,732.22
440010 · Advertising	171.00	404.15
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	826.45	798.89
Total 450000 · Operating Rentals and Leases	826.45	798.89
460030 · Insurance-Property & Liability	13,155.00	11,314.00
470090 · Utilities	33,699.83	37,185.05
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	14,792.79	4,636.95
480040 · Equipment-Repair & Maintenance	1,951.21	2,785.64
Total 480000 · Repair and Maint-Contracted	16,744.00	7,422.59

William Shore Memorial Pool District
Statements of Activities
for the five months ended May 31, 2015 and 2014

	Jan - May 15	Jan - May 14
49000 - Miscellaneous Expense		
490031 - Print and Copying Service	0.00	170.81
490040 - Memberships and Dues	530.00	1,547.98
490041 - Subscriptions	521.52	0.00
490090 - Credit Card Charges	3,496.09	3,331.04
66900 - Reconciliation Discrepancies	10.00	0.00
Total 49000 - Miscellaneous Expense	<u>4,557.61</u>	<u>5,049.83</u>
500000 - Intergovernmental Services		
500100 - County Clerk Services	2,000.00	1,680.00
510005 - State Auditor	0.00	4,794.36
530040 - State Sales and B & O Tax	2,991.22	4,179.64
530070 - Clallam County Treas - Prop Tax	323.26	323.26
Total 500000 - Intergovernmental Services	<u>5,314.48</u>	<u>10,977.26</u>
Total 4000000 - Charges for Services	89,494.08	91,300.15
57620 - Operating Costs - Other	0.00	0.00
Total 57620 - Operating Costs	<u>285,128.18</u>	<u>279,144.28</u>
5850000 - Nonoperational Expenses		
830020 - Interest Expense	21,630.27	24,953.95
Total 5850000 - Nonoperational Expenses	<u>21,630.27</u>	<u>24,953.95</u>
Total Expense	<u>306,758.45</u>	<u>304,098.23</u>
Net Income	<u>83,205.45</u>	<u>111,509.43</u>

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending May 31, 2015

	May 15	Budget	Jan - May 15	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	30,862.60	5,000.00	267,779.48	235,000.00	480,000.00
3172000 · Leasehold Excise Tax	0.00	375.00	1,529.38	1,875.00	4,500.00
3174000 · Timber Excise Tax	0.00	250.00	9.88	1,250.00	3,000.00
3417000 · Merchandise Sales	550.52	834.00	3,218.86	4,166.00	10,000.00
3470000 · Admissions					
3473010 · General Admissions	8,141.45	10,625.00	44,487.50	53,125.00	127,500.00
3476035 · Swim Instruction	7,756.75	7,083.00	31,354.75	35,417.00	85,000.00
3476040 · Camps and Special Events	685.00	625.00	2,104.75	3,125.00	7,500.00
3476045 · Exercise Classes	6,673.00	5,833.00	25,679.05	29,167.00	70,000.00
Total 3470000 · Admissions	23,256.20	24,166.00	103,626.05	120,834.00	290,000.00
3620000 · Rental Income					
45030 · Facility Rental	2,764.40	3,292.00	12,135.09	16,458.00	39,500.00
45040 · Miscellaneous Rental	393.50	333.00	1,589.50	1,667.00	4,000.00
Total 3620000 · Rental Income	3,157.90	3,625.00	13,724.59	18,125.00	43,500.00
3625000 · DNR - Other than Timber	5.14	21.00	69.83	104.00	250.00
3699000 · Other Miscellaneous Revenue	0.00	208.00	0.00	1,042.00	2,500.00
3951030 · Sale of County Timber	0.00	833.00	5.83	4,167.00	10,000.00
Total Income	57,832.36	35,312.00	389,983.90	386,563.00	843,750.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	10,218.17	9,167.00	47,306.64	45,833.00	110,000.00
100030 · Instructors	5,160.36	3,750.00	17,189.48	18,750.00	45,000.00
100040 · Head Guards	3,879.72	5,208.00	18,881.40	26,042.00	62,500.00
100050 · Supervisors	10,245.00	6,667.00	41,648.17	33,333.00	80,000.00
100060 · Maintenance	1,156.05	1,083.00	5,937.75	5,417.00	13,000.00
100070 · Executive Director	3,937.50	3,750.00	19,687.50	18,750.00	45,000.00
Total 100000 · Regular Time	34,296.80	29,625.00	150,650.94	148,125.00	365,500.00
100090 · Sick/Vacation Pay	0.00	375.00	0.00	1,875.00	4,500.00
Total 100001 · Salaries and Wages	34,296.80	30,000.00	150,650.94	150,000.00	360,000.00
200000 · Personnel Benefits					
200020 · Benefits	2,445.13	2,250.00	10,971.54	11,250.00	27,000.00
200032 · Cafeteria Plan - Salaried	1,118.25	1,000.00	5,591.25	5,000.00	12,000.00
200040 · Unemployment Compensation	330.00	129.00	1,567.86	646.00	1,550.00
200045 · Department of Labor & Industry	1,270.55	1,350.00	5,132.92	6,750.00	16,200.00
Total 200000 · Personnel Benefits	5,163.93	4,729.00	23,263.57	23,646.00	56,750.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending May 31, 2015

	May 15	Budget	Jan - May 15	YTD Budget	Annual Budget
300000 · Supplies					
310000 · Office Supplies	590.06	625.00	3,600.54	3,125.00	7,500.00
310050 · Program Supplies and Equipment	0.00	412.00	0.00	2,063.00	4,950.00
310100 · Maintenance Supplies and Repair	1,187.97	2,874.00	15,325.55	14,376.00	34,500.00
340035 · Items for Resale	1,021.19	583.00	2,656.46	2,917.00	7,000.00
350010 · Small Tools and Minor Equipment	32.95	83.00	137.04	417.00	1,000.00
Total 300000 · Supplies	2,832.17	4,577.00	21,719.59	22,898.00	54,950.00
4000000 · Charges for Services					
410020 · Professional Services	2,005.64	2,167.00	9,918.25	10,833.00	26,000.00
420000 · Communications	410.94	267.00	2,051.90	1,333.00	3,200.00
430000 · Travel	630.74	625.00	3,055.56	3,125.00	7,500.00
440010 · Advertising	57.00	83.00	171.00	417.00	1,000.00
450000 · Operating Rentals and Leases	165.28	154.00	826.45	771.00	1,850.00
460030 · Insurance-Property & Liability	0.00	0.00	13,155.00	11,500.00	11,500.00
470090 · Utilities	6,731.05	5,417.00	33,699.83	27,083.00	65,000.00
480000 · Repair and Maint-Contracted	1,256.07	1,000.00	16,744.00	5,000.00	12,000.00
490000 · Miscellaneous Expense	1,167.34	834.00	4,557.61	4,166.00	10,000.00
500000 · Intergovernmental Services	400.00	1,202.00	5,314.48	6,011.00	14,425.00
Total 4000000 · Charges for Services	12,824.07	11,749.00	89,494.08	70,239.00	152,475.00
57620 · Operating Costs - Other	0.00		0.00		
Total 57620 · Operating Costs	55,116.97	51,055.00	285,128.18	266,783.00	624,175.00
5850000 · Nonoperational Expenses					
830020 · Interest Expense	21,648.23	0.00	21,630.27	0.00	41,962.00
Total 5850000 · Nonoperational Expenses	21,648.23	0.00	21,630.27	0.00	41,962.00
Total Expense	76,765.20	51,055.00	306,758.45	266,783.00	666,137.00
Net Income	-18,932.84	-15,743.00	83,205.45	119,780.00	177,613.00