

**AGENDA**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**  
Clallam County Courthouse, Room 160  
Port Angeles, Washington  
July 28, 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 June 23, 2015
- 1b Ratification of the July 15, 2015 bill payment in the amount of \$11,841.92
- 1c Approval of Policy 456-Authorized Unpaid Leave (New)
- 1d Approval of Rental Pricing for Non-Profits (Attached)
- 1e Approval of "Everybody Swims" Program (Attached)

**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 August 25, 2015 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

**ADJOURNMENT**

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**MINUTES**  
**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**

Commissioner Anna Manildi called the meeting to order at 3:05 pm. Also present were Commissioners Chapman and Peach. Commissioners Collins and Kidd were excused.

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**ACTION TAKEN: CBP approved the agenda as presented**

**PUBLIC COMMENT – Agenda Items Only**

None

**ACTION ITEMS**

- 1a Minutes of May 26, 2015  
**ACTION TAKEN: CBPm to approve, CAMs, mc**
- 1b Ratification of the June 12, 2015 bill payment in the amount of \$17,273.04  
**ACTION TAKEN: CMC to approve, CBPs, mc**

**ITEMS FOR DISCUSSION**

- 2a Executive Director Report  
Steve Burke shared the following:
  - The June 15-19 pool closure was a success, with the “world record” shut down, fix, and open. The issues were fixed and shouldn’t pose any more problems in the future. The bearings on some of the motors will eventually need to be swapped out, but will have no affect on the operation of the pool or the budget.
  - The Finance Committee met and identified the importance of looking at how we subsidize things. Steve attached a revenue analysis based on subsidy, which shows swim lessons as the least subsidized program. Developing a swim lesson program to assure all kids in the school district know how to swill will even that out – Boys & Girls Club, the school district, and hospital will help with the process. They will be working out transportation issues and will begin the program in the Fall.
  - Steve made the necessary changes based on the comments and suggestions of others to the ‘job description of Citizen’s Advisory Committee’ document. He asked that we would do a motion to accept those changes.
    - o The Citizen’s Advisory Committee – Job Description  
**ACTION TAKEN: CMC to approve, CBPs, mc**
  - League of Women’s Voters asked to comment and share what a metropolitan park district is related to the Sequim election. This is not a debate, but rather sharing information to voters.

**MINUTES for the Meeting of June 23, 2015**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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- 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:
- Transitioning to summer schedule, and making changes to help patrons adjust to the pool being busier and louder.
  - Current lesson registration is 143, with 30-40 more expected.
  - Positive response to morning lessons.
  - Offered a teen class because of the difficulty in reaching out to the teens and adults that can't swim. This was very successful, with 10 members + 2 on the waiting list. We will continue to promote this teen class.
  - Christi handed out a flier that shows how the Hamilton Safety Day went. It was a very successful and positive event in which 40, 5<sup>th</sup> graders attending- 8 of which self-identified as non-swimmers. Coast Guard also had a significant part, which was a huge hit for the kids.
- 2d Advisory Committee Report  
Greg Shield shared that there were 6 committee members at the last meeting. Provided copies of subsidization chart, reviewed in relation to the report of the proceedings of finance committee. Continuing thorough and fruitful discussion about various aspects of rental fees in relation to the swim club. Continue discussion in next month's meeting. Discussed needing more info from Steve in regard to calculations on relevant data from swim club.

**PUBLIC COMMENT**

none

**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**

Anna Manildi adjourned the meeting at 3:25 pm.

PASSED AND ADOPTED this twenty-third of June 2015

William Shore Memorial Pool District Commissioners

\_\_\_\_\_  
Brad Collins, President

ATTEST:

\_\_\_\_\_  
Rachelle Sires, Administrative Asst.

PAYABLE DISBURSEMENTS

Name	William Shore Memorial Pool District								
Ending:	7/15/2015								
Submitted:	7/15/2015								
Invoice #	Invoice Date	Vendor Name	Total Invoice	Ck#	Amt	Account #	Description		
	6/23/2015	VISA8243	\$ 74.15			420023	Internet		
	6/23/2015	VISA8243	\$ 260.63			410020	Prof Services		
	6/23/2015	VISA8243	\$ 686.82			340035	Inventory		
	6/23/2015	VISA8243	\$ 4.33			490041	Subscriptions		
	6/23/2015	VISA8243	\$ 709.67			310056	Lifeguard Supplies		
	6/23/2015	VISA8243	\$ 219.83	4914	1,955.43	310010	Office Supplies		
	6/23/2015	VISA0421	\$ 93.04			480040	Equip Maint		
	6/23/2015	VISA0421	\$ 20.84			310010	Office Supplies		
	6/23/2015	VISA0421	\$ 255.83	CR	-	430010	Travel		
199588	6/30/2015	Olympic Springs	\$ 70.79	4908	70.79	310010	Office Supplies		
4072	7/2/2015	Olympic Party & Custodial Supplies	\$ 111.44			310035	Jantorial Supplies		
4135	7/10/2015	Olympic Party & Custodial Supplies	\$ 392.65	4906	504.09	310035	Jantorial Supplies		
18753	6/30/2015	Capacity Provisioning	\$ 35.00	4901	35.00	420023	Internet		
17550	6/30/2015	Swains	\$ 383.07	4910	383.07	310135	Maintenance Supplies		
4449	7/3/2015	DC Backflow Service	\$ 48.00	4902	48.00	480010	Bldg Maint		
1046	6/30/2015	Miller Landscaping	\$ 350.00	4905	350.00	480010	Bldg Maint		
	6/30/2015	The Quarry	\$ 71.76	4911	71.76	480010	Bldg Maint		
54109	5/13/2015	Knight Fire Protection	\$ 94.66	4903	94.66	480010	Bldg Maint		
928375621	6/30/2015	Airgas	\$ 101.57	4898	101.57	310030	Pool Chemicals		
7263-92074	7/10/2015	City of Port Angeles	\$ 7,174.16	4900	7,174.16	470090	Utilities		
2152004	6/19/2015	Thnec	\$ 53.31	4913	53.31	480010	Paint		
689	6/30/2015	Olympic Printers	\$ 105.91	4907	105.91	310010	Office Supplies		
4755	6/30/2015	Thurmans	\$ 26.60	4912	26.60	480040	Equip Maint		
15030194	6/21/2015	Canon	\$ 165.29	4899	165.29	450030	Equip Rent		
	6/29/2015	Michael Jakuban	\$ 62.50	4904	62.50	3476035	Refund		
949561	6/26/2015	POE	\$ 79.10	4909	79.10	480040	Equip Maint		
	7/8/2015	Leah Gould	\$ 140.97	4897	140.97	430010	Travel		
wspd-1529	6/3/2015	Wa Cities Ins Authority	\$ 50.00	4915	50.00	430010	Training		
			11,841.92						
			0.00						
			11,841.92		11,472.21				



## 456 – Authorized Unpaid Leave

### 1.0 Policy

Under Washington law all employees of the William Shore Memorial Pool District (District) are entitled to up to two unpaid holidays per calendar year for "a reason of faith or conscience or an organized activity conducted under the auspices of a religious denomination, church, or religious holiday."

Note that a partial day off will count as a full day toward your yearly allotment of two days.

Note also that the law provides for unpaid leave, and there is no provision for substituting paid time off. If you wish to be compensated for the time off, please follow the policies for using accrued vacation leave or compensatory time or other paid time off.

If you seek to take a day off or partial day off under this law, you must submit a written request to the Aquatics Manager, at least two weeks in advance. Untimely requests will only be considered if you can demonstrate that timely notice was not possible under the circumstances.

### 2.0 Submission of Request

The request should include the following information:

- Name
- The day(s) or partial day(s) requesting off
- A sufficient description of the reason for the leave so that the Aquatics Manager or Executive Director can determine if it is properly granted
- If the request is untimely, the reason why it was not possible to submit the request in a timely manner. You will normally receive a response within 5 days of receipt of your request.

The request may be denied if:

- It was not submitted in a timely fashion, or
- The reason for the requested leave is not appropriate under the law, or
- You have already exhausted your allotment of days off under the law, or
- You are in a public safety position, such as police, fire, or dispatch, and granting the leave would result in the shift falling below necessary staffing levels, or
- Granting the request would cause an undue hardship

*What should the written notice contain?*

The written notice should include the name of the employee, the date that the employee seeks to take unpaid leave, the amount of unpaid leave (whole shift or partial shift), and a sufficient description of the reason for the leave to assess whether such leave is appropriately taken under the law.

*What will be the process for granting or denying the leave?*

The Executive Director and/or the Aquatics Manager will be responsible for granting or denying the leave request.

*What is the basis for denying a leave request?*

The following are the grounds for denying a leave request:

1. If the employee does not follow the policy for requesting leave, either because the request is untimely or the employee does not provide sufficient information to assess whether the request

should be granted. If the denial is for insufficient information, the employer should not act until it has first requested additional information or clarification.

2. If the employee has already exhausted his allotment of days off under the law.
3. If the employee's leave request does not qualify for leave under the terms of the law.
4. If granting the request would impose an "undue hardship." It is unclear how "undue hardship" will be defined in this context, though the term generally invokes a high standard. It is likely to be interpreted as requiring some form of significant damage to operations if the employee would be absent that day. This is not likely to be a legitimate basis for denying the request in most circumstances. It is prudent to develop policies requiring written advance notice so that any potential hardships caused by the employee's absence can be dealt with in a timely manner.



## Non Profit Rental Pricing Group

1. The William Shore Memorial Pool District pool rental pricing structure is based upon a per lane per hour basis. Our facility has the equivalent of 10 lanes available for rental. Our cost for 2015 is \$18.00 per lane per hour.
  
2. We have three categories of rental use:
  - **Government Use:** Current price range: \$5.00(*School Swim Teams*) to \$20.00+(*US Coast Guard*) per lane per hour. Attorneys are ok with wide range of pricing because they receive taxes and rental user use the pool in a variety of ways.
  
  - **Commercial/Public Use:** Current price range: \$7.50(*Birthday Parties*) to \$10.00 (*Dive Center*) per lane per hour. Pricing structure was adjusted over the last 3 years and attorneys are ok with the range.
  
  - **Non-Profit Use:** Currently price range: \$5.00(*Swim Club*) to \$10.00(*Fiero Marine*) per lane per hour. Currently no consistent pricing structure. Attorneys recommend a more consistent pricing structure with a goal of similar pricing per lane per hour. This needs to be fixed.
  
3. The Non-profit pricing structure affects 10 current users. List of current Non-Profit users:
  - Port Angeles Swim Club
  - Boys and Girls Club
  - YMCA
  - Special Olympics
  - Seniors Center
  - Girl Scouts
  - Fiero Marine Center
  - After School Programs
  - Kayak Club
  
4. The majority of Citizen Advisory Committee members has recommended a pricing structure goal for Non-Profits of \$6.00 per lane per hour and take up to three years to make the adjustment.
  
5. Executive Director recommendation is to reduce exposure highlighted by our attorneys and bring all non-profits into alignment within 3-4 years. We need to show progress and steps toward goal.
  
6. Options for Commissioners to consider and the financial impact:
  - **Option 1:** Reduce all non-profits across the board to \$5.00 per lane per hour.



**William Shore Memorial Pool District**  
225 E 5<sup>th</sup> St. Port Angeles, WA 98362 – Tel. 360-417-9767  
[www.williamshorepool.org](http://www.williamshorepool.org)

- Financial Impact: Approximate a loss of annual revenue of \$800. Approx. Subsidy Rate of 72%.
- **Option 2:** Increase price structure above the \$5.00 across the board and determine how many years if any to make the adjustment.
  - Financial Impact: If raised to \$6.00, approx. increase of annual revenue of \$3,000. Approx. subsidy rate of 67%.

**7. Subsidy Comparisons:**

- 12 visit swim Passes: *Youth/Senior/Disabled: 66%. Adults: 49%*
- Annual Swim Passes: *Youth/Disabled/Seniors: 83%. Adults: 71%*
- Exercise Annual pass: *Senior/Disabled: 73%. Adults: 55%*



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## “Everybody Swims Program”

### Why is this important?

- 10 people drown every day in the U.S. (CDC)
- More than 1 in 5 fatal drowning victims are children younger than 14. (CDC).
- **Participation in swimming lessons can reduce the risk of drowning by 88% among children.** (Pediatrics & Adolescent Medicine 2009)
- **70% of African-American and 60% of Hispanic, Latino and Native American children cannot swim.** (Source: National research study by University of Memphis)
- African-American and Native American children drown at a rate nearly **3X higher** than their Caucasian peers. (CDC)
- If a parent does not know how to swim, there is only a 13% chance that a child in that household will learn how to swim. (CDC)

**The Bottom Line: The more swim lessons we teach the fewer drowning's we will have.**  
**Clallam County has had three drowning's in 2015 already!**

**Target Age:** 3<sup>rd</sup> grade. This will mean that the District will need to teach about 300 kids annually to accomplish the goal.

### Lesson Schedule:

1. Roosevelt: 91 kids (Sept/Oct/Nov)
2. Franklin: 49 kids (Nov/Dec)
3. Jefferson: 53 kids (Jan/Feb)
4. Hamilton: 38 kids (Mar/Apr)
5. Dry Creek: 52 kids (May/Jun)

### Program Partners:

- Port Angeles School District: *Logistic and Transportation*
- Olympic Medical Center: *Supplies*
- Seattle Children's Hospital: *Grant Possibilities*
- Boys and Girls Club: *Identify and transport older kids*
- Laurel Black Design: *Art and promotion work*

### Cost Projection:

- Annual hard costs of program: \$6,000.
- 4-5 new swim instructors will be needed.
- Grants may be available after the first year from several local charity organization

### Consideration Factors:

- This is the first District to attempt a comprehensive self financed learn to swim program
- Needs to be an ongoing annual program to make a difference
- Should not effect our current swim lesson program revenue or attendance
- Will triple the size of our swim lesson program.

**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

**As of June 30, 2015**



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 June 30, 2015 and 2014 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 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.  
July 20, 2015

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
**As of June 30, 2015 and 2014**

	Jun 30, 15	Jun 30, 14
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
10000 · County Fund Balance	7,607.72	275,293.54
10050 · Capital Improvement Account	0.00	-1,154.65
10100 · Cash In Till	100.00	100.00
10160 · Kitsap Bank		
10200 · Credit Card Processing Account	5,879.10	2,369.01
10400 · Cash In Operating Account	46,717.84	2,146.01
10600 · Money Market Account	140,023.21	0.00
<b>Total 10160 · Kitsap Bank</b>	<b>192,620.15</b>	<b>4,515.02</b>
<b>Total Checking/Savings</b>	<b>200,327.87</b>	<b>278,753.91</b>
<b>Accounts Receivable</b>		
11300 · Accounts Receivable	3,354.52	5,665.75
<b>Total Accounts Receivable</b>	<b>3,354.52</b>	<b>5,665.75</b>
<b>Other Current Assets</b>		
12001 · Undeposited Funds	803.00	247.25
12500 · PASD Advance	301.59	301.59
12601 · Tukwila Advance	659.10	0.00
<b>Total Other Current Assets</b>	<b>1,783.69</b>	<b>548.84</b>
<b>Total Current Assets</b>	<b>205,446.08</b>	<b>284,968.50</b>
<b>Fixed Assets</b>		
15000 · Building and Improvements	1,961,902.96	1,903,112.59
16000 · Equipment	39,573.38	35,226.27
<b>Total Fixed Assets</b>	<b>2,001,476.34</b>	<b>1,938,338.86</b>
<b>Other Assets</b>		
18600 · Bond Expense	7,800.00	7,800.00
<b>Total Other Assets</b>	<b>7,800.00</b>	<b>7,800.00</b>
<b>TOTAL ASSETS</b>	<b>2,214,722.42</b>	<b>2,231,107.36</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 · Accounts Payable	13,939.01	0.00
<b>Total Accounts Payable</b>	<b>13,939.01</b>	<b>0.00</b>
<b>Credit Cards</b>		
21000 · Visa	-1,704.94	1,660.57
<b>Total Credit Cards</b>	<b>-1,704.94</b>	<b>1,660.57</b>
<b>Other Current Liabilities</b>		
2110 · Direct Deposit Liabilities	513.02	39.73
22000 · Wages Payable	13,053.21	13,543.41
22500 · Accrued Cafeteria Plan Liab	8,534.78	6,933.94
23000 · Deferred Compensation Liability	1,716.00	868.00
24000 · Payroll Liabilities	8,715.10	8,516.99
24500 · Accrued Sales Tax Liability	6,791.00	6,815.49
25000 · Due to Others	0.00	4,428.48
26000 · Due for Professional Services	0.00	1,778.50
26500 · Uncashed old paychecks	1,422.87	0.00
27000 · Due to the City of Port Angeles	0.00	5,834.22
<b>Total Other Current Liabilities</b>	<b>40,745.98</b>	<b>48,748.76</b>
<b>Total Current Liabilities</b>	<b>52,980.05</b>	<b>50,409.33</b>

**William Shore Memorial Pool District  
Statements of Financial Position**

As of June 30, 2015 and 2014

	<u>Jun 30, 15</u>	<u>Jun 30, 14</u>
<b>Long Term Liabilities</b>		
27200 · Loan from Clallam County	0.00	260,359.01
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
<b>Total Long Term Liabilities</b>	<u>1,008,970.71</u>	<u>1,380,757.11</u>
<b>Total Liabilities</b>	1,061,950.76	1,431,166.44
<b>Equity</b>		
32000 · Unrestricted Net Assets	1,083,954.01	701,248.42
Net Income	68,817.65	98,692.50
<b>Total Equity</b>	<u>1,152,771.66</u>	<u>799,940.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,214,722.42</u></u>	<u><u>2,231,107.36</u></u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the six months ended June 30, 2015 and 2014

	Jan - Jun 15	Jan - Jun 14
<b>Income</b>		
3111000 · Real and Property Taxes	272,367.97	267,334.18
3121000 · Private Harvest Tax	44.02	0.00
3172000 · Leasehold Excise Tax	2,714.12	2,627.40
3174000 · Timber Excise Tax	1,751.54	1,853.42
3417000 · Merchandise Sales		
3417010 · Vending Revenue	144.81	289.84
3417100 · Sale Items - Taxable	3,761.00	3,624.50
<b>Total 3417000 · Merchandise Sales</b>	<b>3,905.81</b>	<b>3,914.14</b>
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	32,764.45	34,074.50
3473010 · General Admissions - Other	22,081.25	27,039.06
<b>Total 3473010 · General Admissions</b>	<b>54,845.70</b>	<b>61,113.56</b>
3476035 · Swim Instruction	41,781.25	51,253.75
3476040 · Camps and Special Events	3,516.00	2,834.50
3476045 · Exercise Classes	30,699.55	35,052.88
<b>Total 3470000 · Admissions</b>	<b>130,842.50</b>	<b>150,254.69</b>
3620000 · Rental Income		
46030 · Facility Rental		
3624010 · One time use Rental	2,924.25	3,987.50
3625062 · Contracted Rental	14,353.34	16,348.97
<b>Total 46030 · Facility Rental</b>	<b>17,277.59</b>	<b>20,316.47</b>
46040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,943.50	934.78
3624030 · Locker Rental	0.00	1,244.78
<b>Total 46040 · Miscellaneous Rental</b>	<b>1,943.50</b>	<b>2,179.56</b>
<b>Total 3620000 · Rental Income</b>	<b>19,221.09</b>	<b>22,496.03</b>
3625000 · DNR - Other than Timber	118.55	93.92
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	0.00	5,735.00
<b>Total 3670000 · Direct Public Support</b>	<b>0.00</b>	<b>5,735.00</b>
3698100 · Cash Overages and Shortages	0.00	-66.00
3699000 · Other Miscellaneous Revenue	0.00	291.04
3861030 · Sale of County Timber	5.83	0.00
<b>Total Income</b>	<b>430,971.43</b>	<b>454,533.82</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	58,884.07	56,580.64
100030 · Instructors	20,959.02	23,585.40
100040 · Head Guards	22,214.95	30,786.19
100050 · Supervisors	52,080.67	40,500.00
100060 · Maintenance	7,134.75	6,549.00
100070 · Executive Director	23,437.50	22,500.00
<b>Total 100000 · Regular Time</b>	<b>184,710.96</b>	<b>180,501.23</b>
100080 · Overtime	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>184,710.96</b>	<b>180,501.23</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the six months ended June 30, 2015 and 2014

	Jan - Jun 15	Jan - Jun 14
<b>200000 · Personnel Benefits</b>		
200020 · Benefits	13,484.96	13,597.11
200032 · Cafeteria Plan - Salaried	6,709.50	6,300.00
200040 · Unemployment Compensation	1,465.41	1,730.07
200045 · Department of Labor & Industry	5,912.54	6,012.53
<b>Total 200000 · Personnel Benefits</b>	<b>27,572.41</b>	<b>27,639.71</b>
<b>300000 · Supplies</b>		
310000 · Office Supplies		
310010 · Office Supplies	3,891.18	3,009.35
310028 · Computer Supplies	0.00	304.65
310000 · Office Supplies - Other	105.91	0.00
<b>Total 310000 · Office Supplies</b>	<b>3,997.07</b>	<b>3,314.00</b>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	0.00	728.84
310310 · Swim Instruction	0.00	16.05
310320 · Camps and Specials Events	0.00	395.65
<b>Total 310050 · Program Supplies and Equipment</b>	<b>0.00</b>	<b>1,140.54</b>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	528.65	781.57
310030 · Pool Chemicals	10,315.94	4,468.38
310035 · Cleaning & Janitorial Supplies	2,442.60	4,119.98
310056 · Lifeguard supplies & equipment	2,803.46	558.12
310135 · Maintenance Supplies	1,932.36	3,274.75
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>18,023.01</b>	<b>13,202.80</b>
340035 · Items for Resale	3,343.28	2,108.23
350010 · Small Tools and Minor Equipment	971.04	448.32
<b>Total 300000 · Supplies</b>	<b>26,334.40</b>	<b>20,211.89</b>
<b>4000000 · Charges for Services</b>		
410020 · Professional Services		
410013 · Network/Computer Service	1,110.63	2,148.63
410041 · Accounting Services	7,500.00	7,500.00
410071 · Legal Services	1,005.00	1,192.50
410020 · Professional Services - Other	1,913.25	3,756.36
<b>Total 410020 · Professional Services</b>	<b>11,528.88</b>	<b>14,595.49</b>
420000 · Communications		
420010 · Telephone	1,411.99	814.00
420020 · Postage, Mailing Service	173.71	119.43
420023 · Website and Internet	781.86	926.40
<b>Total 420000 · Communications</b>	<b>2,367.56</b>	<b>1,859.83</b>
430000 · Travel		
430010 · Conference, Convention, Meeting	3,151.50	3,161.44
430020 · Travel - Training	209.89	828.58
<b>Total 430000 · Travel</b>	<b>3,361.39</b>	<b>3,990.02</b>
440010 · Advertising	171.00	404.15
460000 · Operating Rentals and Leases		
460030 · Office Equipment Leases/Rents	991.74	964.18
<b>Total 460000 · Operating Rentals and Leases</b>	<b>991.74</b>	<b>964.18</b>
460030 · Insurance-Property & Liability	13,155.00	11,314.00
470090 · Utilities	38,730.03	43,019.27
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	15,267.86	5,036.28
480040 · Equipment-Repair & Maintenance	4,038.12	2,914.66
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>19,305.98</b>	<b>7,950.94</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the six months ended June 30, 2015 and 2014

	<u>Jan - Jun 15</u>	<u>Jan - Jun 14</u>
<b>49000 · Miscellaneous Expense</b>		
490031 · Print and Copying Service	0.00	170.81
490040 · Memberships and Dues	530.00	1,552.31
490041 · Subscriptions	525.85	0.00
490090 · Credit Card Charges	4,232.92	4,076.69
66900 · Reconciliation Discrepancies	9.20	0.00
<b>Total 49000 · Miscellaneous Expense</b>	<u>5,297.97</u>	<u>5,799.81</u>
<b>500000 · Intergovernmental Services</b>		
500100 · County Clerk Services	2,140.00	2,016.00
510005 · State Auditor	0.00	4,794.36
530040 · State Sales and B & O Tax	4,538.49	5,059.47
530070 · Clallam County Treas - Prop Tax	323.26	323.26
<b>Total 500000 · Intergovernmental Services</b>	<u>7,001.75</u>	<u>12,193.09</u>
<b>Total 4000000 · Charges for Services</b>	101,911.30	102,090.78
<b>57620 · Operating Costs - Other</b>	0.00	0.00
<b>Total 57620 · Operating Costs</b>	<u>340,529.07</u>	<u>330,443.61</u>
<b>5850000 · Nonoperational Expenses</b>		
830020 · Interest Expense	21,624.71	25,397.71
<b>Total 5850000 · Nonoperational Expenses</b>	<u>21,624.71</u>	<u>25,397.71</u>
<b>Total Expense</b>	<u>362,153.78</u>	<u>355,841.32</u>
<b>Net Income</b>	<u>68,817.65</u>	<u>98,692.50</u>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending June 30, 2015

	Jun 15	Budget	Jan - Jun 15	YTD Budget	Annual Budget
<b>Income</b>					
3111000 · Real and Property Taxes	4,588.49	5,000.00	272,367.97	240,000.00	480,000.00
3121000 · Private Harvest Tax	44.02		44.02		
3172000 · Leasehold Excise Tax	1,184.74	375.00	2,714.12	2,250.00	4,500.00
3174000 · Timber Excise Tax	1,741.66	250.00	1,751.54	1,500.00	3,000.00
3417000 · Merchandise Sales	26.95	42.00	144.81	250.00	500.00
3417010 · Vending Revenue	660.00	792.00	3,761.00	4,750.00	9,500.00
3417100 · Sale Items - Taxable					
<b>Total 3417000 · Merchandise Sales</b>	<b>686.95</b>	<b>834.00</b>	<b>3,905.81</b>	<b>5,000.00</b>	<b>10,000.00</b>
<b>3470000 · Admissions</b>					
3473010 · General Admissions	5,925.20	5,917.00	32,764.45	35,500.00	71,000.00
3473011 · Pass Sales	4,433.00	4,708.00	22,081.25	28,250.00	56,500.00
3473010 · General Admissions - Other					
<b>Total 3473010 · General Admissions</b>	<b>10,358.20</b>	<b>10,625.00</b>	<b>54,845.70</b>	<b>63,750.00</b>	<b>127,500.00</b>
3476035 · Swim Instruction	10,426.50	7,083.00	41,761.25	42,500.00	85,000.00
3476040 · Camps and Special Events	1,411.25	625.00	3,516.00	3,750.00	7,500.00
3476045 · Exercise Classes	5,020.50	5,833.00	30,699.55	35,000.00	70,000.00
<b>Total 3470000 · Admissions</b>	<b>27,216.45</b>	<b>24,166.00</b>	<b>130,842.50</b>	<b>145,000.00</b>	<b>290,000.00</b>
<b>3620000 · Rental Income</b>					
45030 · Facility Rental	240.00	542.00	2,924.25	3,250.00	6,500.00
3624010 · One time use Rental	1,752.50	2,750.00	14,353.34	16,500.00	33,000.00
3625062 · Contracted Rental					
<b>Total 45030 · Facility Rental</b>	<b>1,992.50</b>	<b>3,292.00</b>	<b>17,277.59</b>	<b>19,750.00</b>	<b>39,500.00</b>
<b>45040 · Miscellaneous Rental</b>					
3624020 · Equipment Rental	354.00	333.00	1,943.50	2,000.00	4,000.00
45040 · Miscellaneous Rental - Other	0.00		0.00		
<b>Total 45040 · Miscellaneous Rental</b>	<b>354.00</b>	<b>333.00</b>	<b>1,943.50</b>	<b>2,000.00</b>	<b>4,000.00</b>
<b>Total 3620000 · Rental Income</b>	<b>2,346.50</b>	<b>3,625.00</b>	<b>19,221.09</b>	<b>21,750.00</b>	<b>43,500.00</b>
<b>3625000 · DNR - Other than Timber</b>					
3690000 · Other Miscellaneous Revenue	48.72	21.00	118.55	125.00	250.00
3951030 · Sale of County Timber	0.00	208.00	0.00	1,250.00	2,500.00
3951030 · Sale of County Timber	0.00	633.00	5.83	5,000.00	10,000.00
<b>Total Income</b>	<b>37,657.53</b>	<b>35,312.00</b>	<b>430,971.43</b>	<b>421,875.00</b>	<b>843,750.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending June 30, 2015

	Jun 15	Budget	Jan - Jun 15	YTD Budget	Annual Budget
<b>Expense</b>					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time	11,173.18	9,167.00	58,884.07	55,000.00	110,000.00
100020 · Lifeguards	4,173.79	3,750.00	20,959.02	22,500.00	45,000.00
100030 · Instructors	3,333.55	5,208.00	22,214.95	31,250.00	62,500.00
100060 · Supervisors	10,432.50	6,667.00	52,080.67	40,000.00	80,000.00
100060 · Maintenance	1,197.00	1,083.00	7,134.75	6,500.00	13,000.00
100070 · Executive Director	3,750.00	3,750.00	23,437.50	22,500.00	45,000.00
<b>Total 100000 · Regular Time</b>	<b>34,060.02</b>	<b>29,625.00</b>	<b>184,710.96</b>	<b>177,750.00</b>	<b>355,500.00</b>
100090 · Sick/Vacation Pay	0.00	375.00	0.00	2,250.00	4,500.00
<b>Total 100001 · Salaries and Wages</b>	<b>34,060.02</b>	<b>30,000.00</b>	<b>184,710.96</b>	<b>180,000.00</b>	<b>360,000.00</b>
200000 · Personnel Benefits					
200020 · Benefits	2,513.42	2,250.00	13,484.96	13,500.00	27,000.00
200032 · Cafeteria Plan - Salaried	1,118.25	1,000.00	6,709.50	6,000.00	12,000.00
200040 · Unemployment Compensation	316.79	129.00	1,465.41	775.00	1,550.00
200045 · Department of Labor & Industry	779.62	1,350.00	5,912.54	8,100.00	16,200.00
<b>Total 200000 · Personnel Benefits</b>	<b>4,728.08</b>	<b>4,729.00</b>	<b>27,572.41</b>	<b>28,375.00</b>	<b>56,750.00</b>
300000 · Supplies					
310000 · Office Supplies	396.53	625.00	3,997.07	3,750.00	7,500.00
310050 · Program Supplies and Equipment	0.00	412.00	0.00	2,475.00	4,950.00
310100 · Maintenance Supplies and Repair	2,697.46	2,874.00	18,023.01	17,250.00	34,500.00
340035 · Items for Resale	686.82	583.00	3,343.28	3,500.00	7,000.00
350010 · Small Tools and Minor Equipment	834.00	83.00	971.04	500.00	1,000.00
<b>Total 300000 · Supplies</b>	<b>4,614.81</b>	<b>4,577.00</b>	<b>26,334.40</b>	<b>27,475.00</b>	<b>54,950.00</b>
4000000 · Charges for Services					
410020 · Professional Services	1,610.63	2,167.00	11,528.88	13,000.00	26,000.00
420000 · Communications	315.66	267.00	2,367.56	1,600.00	3,200.00
430000 · Travel	227.44	625.00	3,361.39	3,750.00	7,500.00
440010 · Advertising	0.00	83.00	171.00	500.00	1,000.00
450000 · Operating Rentals and Leases	165.29	154.00	991.74	925.00	1,850.00
460030 · Insurance-Property & Liability	0.00	0.00	13,155.00	11,500.00	11,500.00
470090 · Utilities	5,030.20	5,417.00	36,730.03	32,500.00	65,000.00
480000 · Repair and Maint-Contracted	2,561.98	1,000.00	19,305.98	6,000.00	12,000.00
49000 · Miscellaneous Expense	740.36	834.00	5,297.97	5,000.00	10,000.00
500000 · Intergovernmental Services	995.34	1,202.00	7,001.75	7,213.00	14,425.00
<b>Total 4000000 · Charges for Services</b>	<b>11,646.90</b>	<b>11,749.00</b>	<b>101,911.30</b>	<b>81,988.00</b>	<b>152,475.00</b>
57620 · Operating Costs - Other	0.00		0.00		
<b>Total 57620 · Operating Costs</b>	<b>55,049.81</b>	<b>51,055.00</b>	<b>340,529.07</b>	<b>317,838.00</b>	<b>624,175.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
**for the month ending June 30, 2015**

	Jun 15	Budget	Jan - Jun 15	YTD Budget	Annual Budget
5850000 · Nonoperational Expenses					
830020 · Interest Expense	-2.97	20,981.00	21,624.71	20,981.00	41,962.00
Total 5850000 · Nonoperational Expenses	-2.97	20,981.00	21,624.71	20,981.00	41,962.00
Total Expense	55,046.84	72,036.00	362,153.78	338,819.00	666,137.00
Net Income	-17,189.31	-36,724.00	68,817.65	83,056.00	177,813.00