

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

April 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 March 24, 2015
- 1b Ratification of the April 17, 2015 bill payment in the amount of \$20,895.31
- 1c Policy 420 – Whistle Blower Protection (New)
- 1d Policy 425 – Unlawful Retaliation Protection (New)
- 1e Policy 435 – Employee Reference Protection (New)

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 April 28, 2015 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

MINUTES

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

March 24, 2015

3:00 p.m.

1a

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 3:02 pm. Also present were Commissioners Manildi, Chapman and Peach. Commissioner Kidd is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMCm to approve as presented, CBPs, mc

PUBLIC COMMENT – Agenda Items Only

None

ACTION ITEMS

- 1a Minutes of February 24, 2015
ACTION TAKEN: CMCm to approve, CAMs, mc
- 1b Ratification of the March 17, 2015 bill payment in the amount of \$45,969.21
ACTION TAKEN: CMCm to approve, CAMs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report
The shut-down is complete and the pool is open for business as of today, March 24th. Steve Burke shared some pictures of the shut-down and the work that was done. Insulation that was removed from the ceiling of the pool was replaced with encapsulated insulation that can be cleaned and the ceiling was painted. Twenty-five years of paint was pressure washed and removed down to the original cement. This project took 270 man hours, 3 pressure washers running 15 hours a day for five days. The pool was painted with three coats of industrial epoxy paint and will last 8-10 years before additional paint will be needed.
- Steve thanked the staff and said they did a phenomenal job and saved the district a lot of money by doing the work themselves.
- 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:
- They have hired a new assistant manager, Nancy Spesser. She will be doing the evening timeframe as the operations supervisor and overseeing the swimming lesson program. This will allow the other managers to do consistent evaluations, in-service training with the swim instructions and also allow them to bring on new swim instructors on a more frequent basis. Nancy is well known in the aquatic and fitness industry in this area and is a WSI instructor.

MINUTES for the Meeting of March 24, 2012
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- They have hired additional staff members as lifeguards and swim instructors. They conducted swim instructor training over the shut-down and are in the process of a lifeguard course as well.
- Christi gave thanks to Leah in appreciation of her hard work during the shut-down.
- Cardboard Boat Races will be held on Saturday, March 28th from 3-5 pm.

There is a lot going on in April:

- Easter Eggstravanga will be held on Saturday, April 4th from 1-2pm
- Spring Break
- April Pools Day – Safety Event
- Jefferson Lessons

2d Advisory Committee Report

Greg Shield shared that the pool looks amazing. In years past he said when the pool opened after painting the pool surface the smell in the water has been horrible for about a week until the paint completely cures. The paint applied this time did not have the smell. At last week's meeting they talked about the Port Angeles Swim Club costs to use the pool and contract negotiation.

PUBLIC COMMENT

Michael Jakubcin, 3918 Solar Lane, Port Angeles, WA 98362 – This comment is made as a personal opinion and he is not speaking on behalf of the WSMPD advisory committee. In regards to the newly appointed committee member, Ryan Johnson, and the information he shared about his involvement with the PASC. In his opinion his involvement with the PASC should have been indicated on the original application. He believes it is presenting the committee with a complicated situation that will need to be sorted out. He has had discussions with Steve Burke and Brad Collins about this issue. He believes there are viable ways to handle the issues but still personally perceives this as a conflict of interest. He wants to make sure the focus remains on the best interests of the pool administration. CBC asked Craig Miller if he feels this is a conflict and he shared this does not apply to an advisory committee as they have no legislative oversight of the district. If there is an issue in regards to the conflict the advisory member can abstain from the vote.

NEXT MEETING DATE

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

ADJOURNMENT

Brad Collins adjourned the meeting at 3:32 pm.

PASSED AND ADOPTED this twenty-eighth day of April 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: 4/17/2015
 Date Submitted: 4/17/2015

Invoice #	Invoice Date	Vendor Name	Total Invoice	CK#	Amt	Account #	Description
3261	3/31/2015	McClain	\$ 1,250.00	4669	1,250.00	410041	Accountant
	3/31/2015	Callam County	\$ 400.00	4664	400.00	500100	Clerk
	3/24/2015	VISA8243	\$ 14.00			420023	Internet
	3/24/2015	VISA8243	\$ 629.87			340035	Resale
	3/24/2015	VISA8243	\$ 15.95			420023	Website
	3/24/2015	VISA8243	\$ 47.21			430010	Travel
	3/24/2015	VISA8243	\$ 408.24			480010	Bldg Maint
	3/24/2015	VISA8243	\$ 57.53			490041	Subscriptions
	3/24/2015	VISA8243	\$ 557.17			410020	Prof Services
	3/24/2015	VISA8243	\$ 177.80			310056	Lifeguard Supplies
	3/24/2015	VISA8243	\$ 406.95			310010	Office Supplies
	3/24/2015	VISA8250	\$ 1,991.22		2,314.72	310010	Office Supplies
	3/24/2015	VISA8250	\$ 422.14			480010	Bldg Maint
199588	3/31/2015	Olympic Springs	\$ 48.29	4672	48.29	430010	Travel
3497	3/31/2015	Olympic Party & Custodial Supplies	\$ 368.43	4671	368.43	310035	Office Supplies
209300	3/31/2015	The Quarry	\$ 24.56	4680	24.56	480010	Bldg Maint
4755	3/31/2015	Hatnagels	\$ 177.39	4667	177.39	310135	Maintenance Supplies
18427	3/31/2015	Thurnans	\$ 56.32	4678	56.32	310135	Maintenance Supplies
17550	3/31/2015	Capacity Provisioning	\$ 35.00	4662	35.00	420023	Internet
944606	3/31/2015	POE	\$ 77.61	4673	77.61	310135	Internet
21797	3/26/2015	Air Control	\$ 429.88	4656	429.88	480040	Maintenance Supplies
1043	3/31/2015	Miller Landscaping	\$ 350.00	4670	350.00	310135	Equipment
2012774	3/23/2015	Albright	\$ 100.00	4658	100.00	480010	Bldg Maint
9926222635	3/31/2015	Airgas	\$ 101.14			410013	Network Service
9038106983	4/7/2015	Airgas	\$ 101.98	4657	203.12	310030	Pool Chemicals
48	3/18/2015	Home Guys	\$ 133.40	4668	133.40	310030	Pool Chemicals
	3/19/2015	Christi Wojnowski	\$ 133.28			480010	Bldg Maint
	3/29/2015	Christi Wojnowski	\$ 366.24	4654	499.52	430010	Travel
	4/10/2015	Leah Gould	\$ 73.82	4655	73.82	430010	Travel
10786	2/13/2015	Starfish Aquatics	\$ 1,000.00	4681	1,000.00	410020	Prof Services
97263-92074	4/9/2015	City of Port Angeles	\$ 7,549.17	4663	7,549.17	470090	Utilities
6714	3/31/2015	Angeles Plumbing	\$ 1,473.03	460	1,473.03	480010	Bldg Maint
109436	3/31/2015	Angeles Millwork	\$ 111.12	4659	111.12	480010	Bldg Maint
272663	3/31/2015	Sunset Hardware	\$ 976.81	4676	976.81	480010	Bldg Maint

3540	3/31/2015	Fairchild floors	\$	20.05	4665	20.05	480010	Bldg Maint
14746198	3/22/2015	Canon	\$	165.29	4661	165.29	450030	Equip Rent
WAPOR44378	3/19/2015	Fastenal	\$	10.46			480010	Bldg Maint
WAPOR44346	3/18/2015	Fastenal	\$	7.09	4666	17.55	480010	Bldg Maint
9743264601	4/2/2015	Verizon	\$	68.58	4679	68.58	420010	Telephone
8	3/31/2015	Roger Sanders	\$	250.00	4674	250.00	410013	Network Service
				20,895.31				
				0.00				
				20,895.31		20,895.31		

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.

Mike Chapman Commissioner Recused from any bills related to Clallam County

Cherie Kidd Commissioner Recused from any bills related to the City of Port Angeles

Bill Peach 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

420 Whistleblower Protection

1.0 Policy

The District (1) encourages reporting by its employees of improper governmental action taken by District officers or employees and (2) protects District employees who have reported improper governmental actions in accordance with the District's policies and procedures.

2.0 Definition of Improper Governmental Action

Any action by a District officer or employee:

- That is undertaken in the performance of the officer's or employee's official duties, whether or not the action is within the scope of the employee's employment; and
- That (1) is in violation of any federal state, or local law or rule, (2) is an abuse of authority, (3) is of substantial and specific danger to the public health or safety or (4) is a gross waste of public funds.

Improper governmental action does not include personnel actions, including employee grievances, complaints, appointments, promotions, transfers, assignments, reassignments, reinstatements, restorations, re-employments, performance evaluations, reductions in pay, dismissals, suspensions, demotions, alleged violations of labor agreements or reprimands.

3.0 Procedures for Reporting

District employees who become aware of improper governmental actions should first raise the issue with their supervisor or manager. If requested by the supervisor or manager, the employee shall submit a written report to the supervisor or manager, or to some person designated by the supervisor or manager, stating in detail the basis for the employee's belief that an improper governmental action has occurred. Where the employee reasonably believes the improper governmental action involves his or her supervisor or manager, the employee may raise the issue directly with the Executive Director.

In the case of an emergency, where the employee believes that damage to persons or property may result if action is not taken immediately, the employee may report the improper governmental action directly to the appropriate government agency with responsibility for investigating the improper action. Emergency means a circumstance that, if not immediately changed, may cause injury or damage to persons or property.

The Manager or Executive Director, as the case may be, will endeavor to take prompt action to assist the District in properly investigating the report of improper governmental action. District officers and employees involved in the investigation are required to keep the identity of reporting employees confidential to the extent possible under law, unless the employee authorizes the disclosure of his or her identity in writing. After an investigation has been completed, the employee reporting the improper governmental action should be advised of a summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.

District employees may report information about improper governmental action directly to the appropriate government agency with responsibility for investigating the improper action if the District

employee reasonably believes that an adequate investigation was not undertaken by the District to determine whether an improper governmental action occurred, or that insufficient action has been taken by the District to address the improper governmental action or that for other reasons the improper governmental action is likely to reoccur.

District employees who fail to make a good-faith attempt to follow the District's procedures in reporting improper governmental action do not receive the protections provided by the District in these procedures.

4.0 Protections Against Retaliatory Actions

District officials and employees are prohibited from taking retaliatory action against a District employee because he or she has in good faith reported an improper governmental action in accordance with these policies and procedures.

Retaliatory action means any adverse change in the terms and conditions of a District's employee's employment.

Employees who believe that they have been retaliated against for reporting an improper governmental action should advise their Supervisor or the Executive Director. The Executive Director and/or Supervisor will endeavor to take appropriate action to investigate and address complaints of retaliation.

If the employee's Supervisor or the Executive Director do not satisfactorily resolve a District employee's complaint that he or she has been retaliated against in violation of this policy, the employee may obtain protection under this policy and pursuant to state law by providing a written notice within 30 days after the occurrence of the alleged retaliatory action to the District Board of Commissioners that:

- specifies the alleged retaliatory action and
- specifies the relief requested.

District employees are required to provide a copy of their written notice to the Executive Director. The District will endeavor to respond within 30 days to the charge of retaliatory action.

After receiving either the response of the District or 30 days after the delivery of the charge to the District, the District employee may request a hearing before a state administrative law judge to establish that a retaliatory action occurred and to obtain appropriate relief provided by law. An employee seeking a hearing shall deliver the request for hearing to the Executive Director within the earlier of either 15 days of delivery of the District's response to the charge of retaliatory action, or 45 days of delivery of the charge of retaliation to the District for response.

Upon receipt of request for hearing, the District may apply, within five working days, to the State Office of Administrative Hearings for an adjudicative proceeding before an administrative law judge:
Office of Administrative Hearings
PO Box 42489
Olympia, WA 98504-2489

(360) 753-2531
(800) 583-8271 (Toll-free)
(360) 586-6563 (Fax)

The District will consider any recommendations provided by the administrative law judge.

5.0 Responsibilities

The Executive Director is responsible for implementing the District's policies and procedures for:

- reporting improper governmental action and
- protecting employees against retaliatory actions.

This includes ensuring that this policy and these procedures are:

- posted where employees will have reasonable access to them,
- made available to any employee upon request, and
- provided to all newly-hired employees.

Supervisors, Manager and the Executive Director are responsible for ensuring the procedures are implemented within their areas of responsibility. Violations of this policy and these procedures may result in appropriate disciplinary action, including possible termination.

1d

425 Unlawful Retaliation

1.0 Purpose

To establish and maintain a policy for a workplace free from unlawful retaliation at the William Shore Memorial Pool District (District).

2.0 Personnel Affected

All personnel, including employees, volunteers, and contractors.

3.0 Policy

The District does not tolerate unlawful retaliation against employees, volunteers, or contractors who engage in protected activities. Retaliation occurs when an employee, volunteer, or contractor suffers employment-related adverse consequences as a result of his/her protected activity.

Protected activities include, but are not limited to, the following activities:

- Reporting unlawful discrimination, harassment, or retaliation,
- Cooperating in an internal investigation regarding discrimination, harassment, or retaliation,
- Testifying in a legal proceeding regarding discrimination, harassment, or retaliation,
- Requesting reasonable accommodation for a disability or sincerely held religious belief or practice,
- Reporting workplace safety issues,
- Reporting financial irregularities or the mismanagement of public funds,
- Reporting criminal misconduct,
- Filing a worker's compensation claim, or
- Serving on a jury.

Employees, volunteers, and contractors do not receive protection for actions taken in bad faith. Bad faith occurs when the employee, volunteer, or contractor provides false information with knowledge that the information provided is false.

Adverse employment-related consequences include, but are not limited to, the following:

- Termination of employment,
- Demotion in position, responsibilities, or pay,
- Suspension,
- Other disciplinary action,
- Reassignment to a less desirable position with less desirable duties,
- Shunning or isolating, or
- Harassment.

4.0 Retaliation Complaint Procedure

Any employee, volunteer, or contractor who feels that he/she has been the victim of unlawful retaliation in violation of this policy should report this concern to their supervisor. If the applicant/employee believes the supervisor is involved in the violation, or otherwise does not feel

comfortable reporting to this person, the applicant/employee should report this concern to the Executive Director

1. The District will conduct a look into the merits of any allegation reported to it. This may include an investigation by a qualified investigator who is either an employee or a professional employed outside of the District
2. If the allegation is found to have merit, the District will take prompt action to correct the unlawful conduct and remedy any violations that have occurred. Such corrective action may include disciplinary action against those employees found to have violated policy.
3. Employees, volunteers, and contractors may seek redress at any time through the Washington State Human Rights Commission, the Equal Employment Opportunity Commission, or through a court of law. Employees, volunteers, and contractors should attempt first to exhaust their remedies as outlined in this policy.
4. All supervisory employees are assigned responsibility for implementing this policy, ensuring compliance with and knowledge of its terms, taking immediate and appropriate corrective action if they witness inappropriate behavior, and notifying the Aquatics Manager if they receive a retaliation complaint. A supervisor's failure to carry out these responsibilities may result in discipline.

435 – Employee Reference Protection

1.0 Purpose

Washington's state law (RCW 4.24.730) provides protection for an employer who responds to a prospective employer's request for reference information about a current or former employee. The law states that the employer providing the reference is presumed to be acting in good faith and is immune from civil and criminal liability so long as the disclosed information relates to:

- 1 An employee's ability to perform his or her job;
- 2 The diligence, skill, or reliability with which an employee performs or performed his or her job; or,
- 3 Any illegal or wrongful act an employee committed in relation to his or her job duties.

The presumption of good faith can only be effectively challenged if a current or former employee can show by clear and convincing evidence that information the employer disclosed was knowingly false, deliberately misleading, or made with reckless disregard for the truth.

An employing official may decline to respond to a work reference request for a current or former employee. However if reference information is provided, the law states that a supervisor or manager who provides it should retain a written record in the employee's personnel file of the identity of the person or entity to which reference information is disclosed for a minimum of two years from the date of disclosure. An employee or former employee has a right to inspect the written record upon request.

2.0 Guidelines and Process for Providing Work References

- 1 Only provide a work reference if you have direct knowledge of an employees. Generally, only a supervisor or manager should speak on behalf of the University as an employer. (e.g. "Would you rehire this person?" could only be accurately answered by the person that would have rehire authority.)
- 2 Restrict your comments to those aspects of the employee's job performance about which you have specific knowledge. Do not guess or rely on hearsay to respond to reference questions.
- 3 Generally you should avoid providing negative information about an employee's job performance if you did not make the employee aware of the performance problem or behavioral concern. There are possible exceptions, e.g. you only learn about a problem after the employee has left employment but have documentation that the problem did exist.
- 4 You must not disclose medical information even if an employee voluntarily disclosed it to you.
- 5 You should not provide information about an employee that is not directly work related.

After responding to a reference inquiry, prepare an entry into the employee's personnel file that includes:

- Date of reference
- Name and contact information of person requesting the reference
- Summary of reference
- Name of manager or supervisor giving reference

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of March 31, 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 March 31, 2015 and 2014 and the related Statements of Activities for the three 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.

April 22, 2015

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

	Mar 31, 15	Mar 31, 14
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	36,838.57	184,340.55
10050 · Capital Improvement Account	0.00	10,051.11
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	6,506.62	7,172.24
10400 · Cash in Operating Account	17,775.63	3,818.05
10500 · Money Market Account	90,015.89	0.00
Total 10150 · Kitsap Bank	114,298.14	10,990.29
Total Checking/Savings	151,236.71	205,481.95
Accounts Receivable		
11300 · Accounts Receivable	1,440.94	6,529.19
Total Accounts Receivable	1,440.94	6,529.19
Other Current Assets		
12001 · Undeposited Funds	240.75	3,461.99
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	0.00
Total Other Current Assets	1,201.44	3,763.58
Total Current Assets	153,879.09	215,774.72
Fixed Assets		
15000 · Building and Improvements	1,961,902.96	1,893,487.33
16000 · Equipment	39,427.04	35,226.27
Total Fixed Assets	2,001,330.00	1,928,713.60
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
TOTAL ASSETS	2,163,009.09	2,152,288.32
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	8,544.24	0.00
Total Accounts Payable	8,544.24	0.00
Credit Cards		
21000 · Visa	4,728.08	4,414.58
Total Credit Cards	4,728.08	4,414.58
Other Current Liabilities		
22000 · Wages Payable	10,988.03	12,594.63
22500 · Accrued Cafeteria Plan Liab	7,799.05	7,067.03
23000 · Deferred Compensation Liability	858.00	858.00
24000 · Payroll Liabilities	7,678.61	8,463.13
24500 · Accrued Sales Tax Liability	5,935.66	6,886.59
25000 · Due to Others	0.00	10,103.16
26000 · Due for Professional Services	0.00	1,743.50
27000 · Due to the City of Port Angeles	0.00	7,632.24
Total Other Current Liabilities	33,259.35	55,348.28
Total Current Liabilities	46,531.67	59,762.86

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

	<u>Mar 31, 15</u>	<u>Mar 31, 14</u>
Long Term Liabilities		
27200 · Loan from Clallam County	0.00	257,808.78
27300 · Washington LOCAL I	109,042.33	120,233.17
27310 · Washington LOCAL II	416,018.49	425,760.06
27400 · Kitsap Bank Loan	566,598.51	623,616.51
Total Long Term Liabilities	<u>1,091,659.33</u>	<u>1,427,418.52</u>
Total Liabilities	1,138,191.00	1,487,181.38
Equity		
32000 · Unrestricted Net Assets	1,083,954.01	701,248.42
Net Income	-59,135.92	-36,141.48
Total Equity	<u>1,024,818.09</u>	<u>665,106.94</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,163,009.09</u></u>	<u><u>2,152,288.32</u></u>

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

	Jan - Mar 15	Jan - Mar 14
Income		
3111000 · Real and Property Taxes	49,018.25	42,048.79
3172000 · Leasehold Excise Tax	1,370.97	234.07
3174000 · Timber Excise Tax	9.88	0.00
3417000 · Merchandise Sales		
3417010 · Vending Revenue	79.84	126.67
3417100 · Sale Items - Taxable	1,836.50	2,107.00
Total 3417000 · Merchandise Sales	1,916.34	2,233.67
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	17,180.60	17,878.25
3473010 · General Admissions - Other	9,054.75	13,126.06
Total 3473010 · General Admissions	26,235.35	31,004.31
3476035 · Swim Instruction	14,687.25	25,609.00
3476040 · Camps and Special Events	808.50	1,707.25
3476045 · Exercise Classes	13,665.55	18,406.50
Total 3470000 · Admissions	55,396.65	76,727.06
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	1,694.25	1,907.50
3625062 · Contracted Rental	5,304.36	10,188.09
Total 45030 · Facility Rental	6,998.61	12,095.59
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	815.25	445.78
3624030 · Locker Rental	0.00	542.16
Total 45040 · Miscellaneous Rental	815.25	987.94
Total 3620000 · Rental Income	7,813.86	13,083.53
3625000 · DNR - Other than Timber	61.79	45.78
3698100 · Cash Overages and Shortages	0.00	-66.00
3699000 · Other Miscellaneous Revenue	0.00	91.04
3951030 · Sale of County Timber	5.83	0.00
Total income	115,593.57	134,397.94
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	25,493.86	27,615.17
100030 · Instructors	8,603.84	9,150.05
100040 · Head Guards	11,401.19	14,374.80
100050 · Supervisors	22,479.33	20,250.00
100060 · Maintenance	3,883.95	3,204.00
100070 · Executive Director	11,812.50	11,250.00
Total 100000 · Regular Time	83,674.67	85,844.02
100080 · Overtime	0.00	0.00
Total 100001 · Salaries and Wages	83,674.67	85,844.02
200000 · Personnel Benefits		
200020 · Benefits	6,119.41	6,567.01
200032 · Cafeteria Plan - Salaried	3,354.75	3,150.00
200040 · Unemployment Compensation	940.15	911.25
200045 · Department of Labor & Industry	2,797.04	2,971.18
Total 200000 · Personnel Benefits	13,211.35	13,599.44

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

	Jan - Mar 15	Jan - Mar 14
300000 - Supplies		
310000 - Office Supplies		
310010 - Office Supplies	2,392.37	1,567.95
310028 - Computer Supplies	0.00	304.65
Total 310000 - Office Supplies	<u>2,392.37</u>	<u>1,872.60</u>
310050 - Program Supplies and Equipment		
310300 - Exercise Classes	0.00	728.84
310320 - Camps and Specials Events	0.00	353.75
Total 310050 - Program Supplies and Equipment	<u>0.00</u>	<u>1,082.59</u>
310100 - Maintenance Supplies and Repair		
310026 - Uniforms and Clothing	0.00	107.32
310039 - Pool Chemicals	6,448.36	2,576.64
310035 - Cleaning & Janitorial Supplies	1,371.91	1,908.41
310056 - Lifeguard supplies & equipment	1,639.34	118.56
310135 - Maintenance Supplies	1,300.27	1,505.87
Total 310100 - Maintenance Supplies and Repair	<u>10,759.88</u>	<u>6,216.80</u>
340035 - Items for Resale	1,635.27	999.99
350010 - Small Tools and Minor Equipment	76.33	128.02
Total 300000 - Supplies	<u>14,863.85</u>	<u>10,300.00</u>
4000000 - Charges for Services		
410020 - Professional Services		
410013 - Network/Computer Service	550.00	659.13
410041 - Accounting Services	3,750.00	3,750.00
410071 - Legal Services	322.50	420.00
410020 - Professional Services - Other	1,782.61	941.38
Total 410020 - Professional Services	<u>6,405.11</u>	<u>5,770.51</u>
420000 - Communications		
420010 - Telephone	673.77	514.00
420020 - Postage, Mailing Service	49.00	88.31
420023 - Website and Internet	166.85	368.93
Total 420000 - Communications	<u>889.62</u>	<u>971.24</u>
430000 - Travel		
430010 - Conference, Convention, Meeting	1,922.16	1,573.57
Total 430000 - Travel	<u>1,922.16</u>	<u>1,573.57</u>
440010 - Advertising	114.00	374.15
450000 - Operating Rentals and Leases		
450030 - Office Equipment Leases/Rents	495.87	468.31
Total 450000 - Operating Rentals and Leases	<u>495.87</u>	<u>468.31</u>
460030 - Insurance-Property & Liability	13,155.00	11,314.00
470090 - Utilities	19,419.61	23,929.66
480000 - Repair and Maint-Contracted		
480010 - Building-Repair and Maintenance	13,323.13	3,215.25
480040 - Equipment-Repair & Maintenance	1,493.94	2,590.38
Total 480000 - Repair and Maint-Contracted	<u>14,817.07</u>	<u>5,805.63</u>
49000 - Miscellaneous Expense		
490031 - Print and Copying Service	0.00	0.00
490040 - Memberships and Dues	254.00	809.32
490041 - Subscriptions	66.19	0.00
490090 - Credit Card Charges	2,123.08	1,923.18
66900 - Reconciliation Discrepancies	10.00	0.00
Total 49000 - Miscellaneous Expense	<u>2,453.27</u>	<u>2,732.50</u>

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

	Jan - Mar 15	Jan - Mar 14
500000 · Intergovernmental Services		
500100 · County Clerk Services	1,200.00	1,008.00
510005 · State Auditor	0.00	4,125.56
530040 · State Sales and B & O Tax	1,800.60	2,710.51
530070 · Clallam County Treas - Prop Tax	323.26	0.00
Total 500000 · Intergovernmental Services	3,323.86	7,844.07
Total 4000000 · Charges for Services	62,995.57	60,783.64
57620 · Operating Costs - Other	0.00	0.00
Total 57620 · Operating Costs	174,745.44	170,527.10
5850000 · Nonoperational Expenses		
830020 · Interest Expense	-15.95	12.32
Total 5850000 · Nonoperational Expenses	-15.95	12.32
Total Expense	174,729.49	170,539.42
Net Income	-59,135.92	-36,141.48

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

	Mar 15	Budget	Jan - Mar 15	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	36,835.66	10,000.00	49,018.25	20,000.00	480,000.00
3172000 · Leasehold Excise Tax	0.00	375.00	1,370.97	1,125.00	4,500.00
3174000 · Timber Excise Tax	0.00	250.00	9.88	750.00	3,000.00
3417000 · Merchandise Sales	240.96	834.00	1,916.34	2,500.00	10,000.00
3470000 · Admissions					
3473010 · General Admissions	4,452.45	10,625.00	26,235.35	31,875.00	127,500.00
3476035 · Swim Instruction	3,600.00	7,083.00	14,687.25	21,250.00	85,000.00
3476040 · Camps and Special Events	28.50	625.00	808.50	1,875.00	7,500.00
3476045 · Exercise Classes	2,873.50	5,833.00	13,665.55	17,500.00	70,000.00
Total 3470000 · Admissions	10,954.45	24,166.00	55,396.65	72,500.00	290,000.00
3620000 · Rental Income					
45030 · Facility Rental	515.20	3,292.00	6,998.61	9,875.00	39,500.00
45040 · Miscellaneous Rental	81.00	333.00	815.25	1,000.00	4,000.00
Total 3620000 · Rental Income	596.20	3,625.00	7,813.86	10,875.00	43,500.00
3625000 · DNR - Other than Timber	2.90	21.00	61.79	62.00	250.00
3699000 · Other Miscellaneous Revenue	0.00	208.00	0.00	625.00	2,500.00
3951030 · Sale of County Timber	0.00	833.00	5.83	2,500.00	10,000.00
Total Income	48,630.17	40,312.00	115,593.57	110,937.00	843,750.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	5,638.94	9,167.00	25,483.86	27,500.00	110,000.00
100030 · Instructors	1,615.69	3,750.00	8,603.84	11,250.00	45,000.00
100040 · Head Guards	3,514.89	5,208.00	11,401.19	15,625.00	62,500.00
100050 · Supervisors	7,989.33	6,667.00	22,479.33	20,000.00	80,000.00
100060 · Maintenance	1,625.40	1,083.00	3,883.95	3,250.00	13,000.00
100070 · Executive Director	3,937.50	3,750.00	11,812.50	11,250.00	45,000.00
Total 100000 · Regular Time	24,321.75	29,625.00	83,674.67	88,875.00	355,500.00
100090 · Sick/Vacation Pay	0.00	375.00	0.00	1,125.00	4,500.00
Total 100001 · Salaries and Wages	24,321.75	30,000.00	83,674.67	90,000.00	360,000.00
200000 · Personnel Benefits					
200020 · Benefits	1,790.67	2,250.00	6,119.41	6,750.00	27,000.00
200032 · Cafeteria Plan - Salaried	1,118.25	1,000.00	3,354.75	3,000.00	12,000.00
200040 · Unemployment Compensation	234.06	129.00	940.15	388.00	1,550.00
200045 · Department of Labor & Industry	756.79	1,350.00	2,797.04	4,050.00	16,200.00
Total 200000 · Personnel Benefits	3,899.77	4,729.00	13,211.35	14,188.00	56,750.00

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

	Mar 15	Budget	Jan - Mar 15	YTD Budget	Annual Budget
300000 · Supplies					
310000 · Office Supplies	455.24	625.00	2,392.37	1,875.00	7,500.00
310050 · Program Supplies and Equipment	0.00	412.00	0.00	1,238.00	4,950.00
310100 · Maintenance Supplies and Repair					
316026 · Uniforms and Clothing	0.00	208.00	0.00	625.00	2,500.00
316030 · Pool Chemicals	203.12	1,042.00	6,448.36	3,125.00	12,500.00
316035 · Cleaning & Janitorial Supplies	368.43	583.00	1,371.91	1,750.00	7,000.00
316056 · Lifeguard supplies & equipment	177.80	333.00	1,639.34	1,000.00	4,000.00
310135 · Maintenance Supplies	1,083.00	708.00	1,300.27	2,125.00	8,500.00
Total 310100 · Maintenance Supplies and Repair	1,832.35	2,874.00	10,759.88	8,625.00	34,500.00
340035 · Items for Resale	629.87	583.00	1,635.27	1,750.00	7,000.00
350010 · Small Tools and Minor Equipment	22.55	83.00	76.33	250.00	1,000.00
Total 300000 · Supplies	2,940.01	4,577.00	14,863.85	13,738.00	54,950.00
400000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	350.00	250.00	550.00	750.00	3,000.00
410041 · Accounting Services	1,250.00	1,250.00	3,750.00	3,750.00	15,000.00
410071 · Legal Services	0.00	250.00	822.50	750.00	3,000.00
410020 · Professional Services - Other	557.17	417.00	1,782.61	1,250.00	5,000.00
Total 410020 · Professional Services	2,157.17	2,167.00	6,405.11	6,500.00	26,000.00
420000 · Communications	233.53	267.00	889.62	800.00	3,200.00
430000 · Travel	968.87	625.00	1,922.16	1,875.00	7,500.00
440010 · Advertising	0.00	83.00	114.00	250.00	1,000.00
450000 · Operating Rentals and Leases	165.29	154.00	495.87	463.00	1,850.00
460030 · Insurance-Property & Liability	0.00	0.00	13,155.00	11,500.00	11,500.00
470090 · Utilities	6,180.19	5,417.00	19,419.61	16,250.00	65,000.00
480000 · Repair and Maint-Contracted	5,472.47	1,000.00	14,817.07	3,000.00	12,000.00
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	42.00	0.00	125.00	500.00
490040 · Memberships and Dues	0.00	250.00	254.00	750.00	3,000.00
490041 · Subscriptions	57.53		66.19		
490090 · Credit Card Charges	637.87	542.00	2,123.08	1,625.00	6,500.00
66900 · Reconciliation Discrepancies	0.00		10.00		
Total 49000 · Miscellaneous Expense	695.40	834.00	2,453.27	2,500.00	10,000.00

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

	Mar 15	Budget	Jan - Mar 15	YTD Budget	Annual Budget
500000 - Intergovernmental Services					
500100 - County Clerk Services	400.00	342.00	1,200.00	1,025.00	4,100.00
530040 - State Sales and B & O Tax	0.00	833.00	1,800.60	2,500.00	10,000.00
530050 - External Taxes/Operating Assess	0.00	27.00	0.00	82.00	325.00
530070 - Clallam County Treas - Prop Tax	0.00		323.26		
Total 500000 - Intergovernmental Services	400.00	1,202.00	3,323.86	3,607.00	14,425.00
Total 4000000 - Charges for Services	16,272.92	11,749.00	62,995.57	46,745.00	152,475.00
57620 - Operating Costs - Other	0.00		0.00		
Total 57620 - Operating Costs	47,434.45	51,055.00	174,745.44	164,671.00	624,175.00
5850000 - Nonoperational Expenses					
830020 - Interest Expense	-2.41	0.00	-15.95	0.00	41,962.00
Total 5850000 - Nonoperational Expenses	-2.41	0.00	-15.95	0.00	41,962.00
Total Expense	47,432.04	51,055.00	174,729.49	164,671.00	666,137.00
Net Income	1,198.13	-10,743.00	-59,135.92	-53,734.00	177,613.00