

**ASOTIN COUNTY PUBLIC FACILITIES DISTRICT  
BOARD OF DIRECTORS  
1603 Dustan Loop  
Clarkston, WA 99403**

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**Regular Meeting**  
*January 15, 2018 at 4:15pm*

1. Call to Order
  - a. Pledge of Allegiance
2. Comments from the Public
3. Consent: *Agenda*
  - i. Approval of Minutes –December 18<sup>th</sup> and January 3<sup>rd</sup> meetings
  - ii. Voucher Approval
4. Aquatic Center Reports:
  - a. Aquatics Manager - *Jessica West*
  - b. Director - *Scott Stoll*
  - c. Business Services Manager – *Amanda Armel*
5. Comments from the Directors
6. Old Business
7. New Business
8. **Executive session**: Discussion of Personnel Issues *RCW 42.30.110*
9. Adjournment

The Board may add and/or delete and take action on any item not included in the above agenda. Any subject placed on the agenda, regardless of how the matter is stated on the agenda, may be acted upon by the Board.

ASOTIN COUNTY PUBLIC FACILITIES DISTRICT BOARD OF DIRECTORS  
January 15, 2018

**Asotin County Public Facilities District  
Board of Directors  
December 18, 2018  
Regular Meeting**

The Board of Directors for the Asotin County Public Facilities District in the County of Asotin, State of Washington, met this date.

**Members present:**

Doug Higgins, *President*  
Bruce Devereaux, *Vice President*  
Connie Morrow, *Member*  
Kathie Mattoon, *Member*  
Charlotte Rodgers, *Member*

**1) Call to order**

Doug Higgins called the meeting to order at 4:15 p.m.

**2) Approval of minutes**

The meeting minutes for November 20<sup>th</sup> and December 4<sup>th</sup> were reviewed by the board. Kathie Mattoon motioned to approve the minutes. Charlotte Rodgers seconded the motion. Motion passed.

**3) Comments from the Public**

None

**4) Public Hearing: Resolution 18-04**

The board went over Resolution 18-04 Amending the 2018 Budget. Scott Stoll answered the questions that the board had regarding the amendments.

Rodgers motioned to adopt Resolution 18-04, amending the 2018 budget. Morrow seconded the motion. Motion passed.

**5) Aquatic Center Reports: Jessica West, Scott Stoll, Amanda Armel**

Jessica West is not present for the meeting so Scott Stoll went over past and upcoming events at the facility. Pass sale was another successful sale weekend and extending it over a three day period proved to be a much better process and experience for both the customers and the staff so we will continue this process in the future. Swimming with Santa was a success. There will be multiple swim sale days over winter break for students. January 18<sup>th</sup> is the next theme night and is going to be outer space themed.

Stoll also went over the usage numbers for November 2018 which are even better than 2017. He went over the comments and suggestions, some of which were personnel related and therefore not included in the meeting tonight. Per the boards' request, he also created a comparison of the changes in hours of operation, customer usage and the changes in revenue due to those hours and presented it to the board. He also went over the current laws regarding transgender patrons and restroom usage.

The financial reports from Asotin County for November 2018 were not ready in time for today's meeting. Amanda Armel was not able to prepare a financial report for the board. She discussed the next meeting date of January 3<sup>rd</sup>. The board agreed with the date for the meeting and at the normal time.

**6) Comments from the Directors**

Higgins stated he felt as though Stoll presents things to the board at meetings that should be brought up in advance. He would like the board to be presented with ideas earlier to allow for information to be discussed and clearly understood before making a decision. Stoll stated that he will try to bring topics to board's attention as early as possible.

Rodgers stated that she feels like she too was rushed and there was not enough time to fully discuss some of the capital project items. She would like to focus on the maintenance issue and hold off the safe. Stoll stated that he was instructed to research the condition of the parking lot and that he was holding off on the safe project until getting the requested parking lot information first. Morrow stated that the top priority of the facility should be getting the facility up to ADA code. Stoll agreed and stated that his motivation for recommendations is to save the facility money while increasing productivity and revenue.

**7) Old Business**

The board reviewed Resolution 18-05: Adopting the 2019 Salary Schedule. Rodgers motioned to adopt Resolution 18-05 with the attached salary schedule. Morrow seconded the motion. Motion passed.

Stoll went over the 2019 membership prices and some changes he made. He discussed the few changes that he made. He answered questions the board had.

**8) New Business**

There are multiple repairs needed to the roof, however there is less than one year left on the warranty. Stoll has been working with the company and an offer was made for a settlement to help with repairs, as replacing the roof is not an option due to the length of time left on the warranty. Stoll will continue to discuss this with the board at the next meeting.

**9) Adjournment**

Rodgers motioned to adjourn the meeting. Morrow seconded the motion. The meeting adjourned at 6:39 p.m.

The next regular meeting will be held January 3, 2019 at 4:15 p.m. for voucher approval.

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Amanda Armel, Clerk

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Doug Higgins, President/CEO

**Asotin County Public Facilities District  
Board of Directors  
January 3, 2019  
Regular Meeting**

The Board of Directors for the Asotin County Public Facilities District in the County of Asotin, State of Washington, met this date.

**Members present:**

Bruce Devereaux, *Vice President*

Connie Morrow, *Member*

Kathie Mattoon, *Member*

**1) Call to order**

Bruce Devereaux called the meeting to order at 4:15pm.

The vouchers were reviewed by the board. Kathie Mattoon motioned to approve the vouchers. Connie Morrow seconded the motion. Vouchers batch APPKT01709, totaling \$89,458.08, is approved.

**2) Adjournment**

Morrow motioned to adjourn the meeting. Mattoon seconded the motion. Meeting adjourned at 4:15pm.

The next regular meeting will be held January 15, 2019 at 4:15pm.

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Amanda Armel, Clerk

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Doug Higgins, President/CEO

<b>Membership Census</b>													2018 Total	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Indoor	4717	4952	5120	5266	5642	6423	6244	6383	6448	6751	6888	5914	70748	
Waterpark	0	0	0	0	0	2333	2913	1963	0	0	0	0	7209	
Silver & Fit	275	304	346	349	391	426	492	524	562	585	628	666	5548	
Silver Sneakers	194	195	201	203	209	210	222	224	226	224	236	241	2585	
<b>FACILITY TOTAL</b>	<b>5186</b>	<b>5451</b>	<b>5667</b>	<b>5818</b>	<b>6242</b>	<b>9392</b>	<b>9871</b>	<b>9094</b>	<b>7236</b>	<b>7560</b>	<b>7752</b>	<b>6821</b>	<b>86090</b>	
<i>Difference from 2017</i>	<i>3,096</i>	<i>2,953</i>	<i>2,875</i>	<i>2,814</i>	<i>2,928</i>	<i>4,283</i>	<i>4,277</i>	<i>3,897</i>	<i>2,983</i>	<i>3,135</i>	<i>3,193</i>	<i>2,109</i>	<i>38,543</i>	
<b>Indoor</b>														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2018 TOTAL	
Pass Scans	6421	5591	5751	5211	4949	4551	6244	4960	4241	4702	4746	3472	60839	Pass Scans
Daily Admissions	1896	1388	2645	1925	2027	1270	1440	1896	722	870	1012	1783	18874	Daily Admissions
LCSC	270	328	353	329	61	0	0	0	243	192	243	121	2140	LCSC
<b>TOTAL VISITS</b>	<b>8587</b>	<b>7307</b>	<b>8749</b>	<b>7465</b>	<b>7037</b>	<b>5821</b>	<b>7684</b>	<b>6856</b>	<b>5206</b>	<b>5764</b>	<b>6001</b>	<b>5376</b>	<b>81853</b>	<b>TOTAL VISITS</b>
<i>Difference from 2017</i>	<i>2,014</i>	<i>655</i>	<i>1,040</i>	<i>337</i>	<i>1,084</i>	<i>2,050</i>	<i>3,706</i>	<i>2,453</i>	<i>-89</i>	<i>267</i>	<i>220</i>	<i>-371</i>	<i>13,366</i>	
<b>Waterpark</b>														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2018 TOTAL	
Pass Scans	0	0	0	0	0	1686	3077	1264	0	0	0	0	6027	Pass Scans
Opening Day	0	0	0	0	0	1500	0	0	0	0	0	0	1500	Opening Day
Daily Admissions	0	0	0	0	0	4555	10135	4841	0	0	0	0	19531	Daily Admissions
<b>TOTAL VISITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7741</b>	<b>13212</b>	<b>6105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27058</b>	<b>TOTAL VISITS</b>
<i>Difference from 2017</i>						<i>-2,301</i>	<i>-1,167</i>	<i>-2,230</i>						
<b>Swim Lessons</b>														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2018 TOTAL	
Group	47	46	60	64	61	115	206	129	3	24	35	0	790	
Private	14	15	16	17	28	61	91	68	32	20	18	12	392	
Boys and Girls Club	0	0	0	0	0	0	0	0	0	0	0	0	0	
School District	0	40	200	0	0	0	0	0	0	0	0	0	240	
<b>TOTAL LESSONS</b>	<b>61</b>	<b>101</b>	<b>276</b>	<b>81</b>	<b>89</b>	<b>176</b>	<b>297</b>	<b>197</b>	<b>35</b>	<b>44</b>	<b>53</b>	<b>12</b>	<b>1182</b>	
<i>Difference from 2017</i>	<i>-14</i>	<i>-21</i>	<i>125</i>	<i>-187</i>	<i>35</i>	<i>-18</i>	<i>80</i>	<i>36</i>	<i>-6</i>	<i>-17</i>	<i>15</i>	<i>6</i>	<i>-6</i>	
<b>Attendance</b>														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2018 TOTAL	
Indoor	8587	7307	8749	7465	7037	5821	7684	6856	5206	5764	6001	5376	81853	
Waterpark	0	0	0	0	0	7741	13212	6105	0	0	0	0	27058	
Swim Lessons	61	101	276	81	89	176	297	197	35	44	53	12	1182	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2018 TOTAL	
<b>TOTAL</b>	<b>8648</b>	<b>7408</b>	<b>9025</b>	<b>7546</b>	<b>7126</b>	<b>13738</b>	<b>21193</b>	<b>13158</b>	<b>5241</b>	<b>5808</b>	<b>6054</b>	<b>5388</b>	<b>110333</b>	<b>TOTAL</b>
<i>Difference from 2017</i>	<i>2,000</i>	<i>634</i>	<i>1,165</i>	<i>150</i>	<i>1,119</i>	<i>-269</i>	<i>2,619</i>	<i>259</i>	<i>-95</i>	<i>250</i>	<i>235</i>	<i>-365</i>	<i>7,702</i>	

**ACPFD Monthly Financial Report  
November 2018**

<b>Revenues</b>	<b>2018 Budget</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
PFD LOCAL TAX	\$715,000	55,575.40	69,408.51	50,216.42	48,615.56	68,260.22	59,015.50
OPTIONAL SALES TAX	\$385,000	28,552.68	28,678.98	39,013.79	28,080.57	27,120.54	38,786.17
<b>TAX REVENUE</b>	<b>\$1,100,000</b>	<b>84,128.08</b>	<b>98,087.49</b>	<b>89,230.21</b>	<b>76,696.13</b>	<b>95,380.76</b>	<b>97,801.67</b>
DONATIONS	\$0	6.87	48.00	62.54	61.83	55.79	40.03
CASH OVER / SHORT	\$0	(74.06)	(4.19)	0.48	28.82	2.30	(192.04)
SPONSORSHIP	\$20,000	-	-	-	-	1,200.00	11,300.00
MEMBERSHIP	\$315,000	21,323.70	24,905.78	17,532.75	16,992.61	17,716.08	69,457.37
DAILY ADMISSION	\$195,000	6,986.00	6,928.00	6,119.95	7,721.25	8,069.74	20,787.50
CLASSES	\$45,000	4,299.25	5,016.00	9,410.00	2,160.00	4,495.90	5,802.00
RENTALS	\$60,000	11,209.13	5,032.76	1,536.02	7,730.15	6,277.68	10,175.08
CONCESSION	\$45,000	187.00	176.00	80.00	32.00	20.00	6,827.40
RETAIL SALES	\$20,000	2,066.60	4,480.99	1,744.15	1,835.23	2,302.97	2,821.03
MISCELLANEOUS REVENUE	\$7,000	354.85	318.40	392.26	399.77	970.78	331.50
SALES TAX REVENUE	\$40,000	3,018.17	3,085.23	2,318.04	2,727.70	2,468.17	8,919.09
<b>EARNED REVENUE</b>	<b>\$747,000</b>	<b>49,377.51</b>	<b>49,986.97</b>	<b>39,196.19</b>	<b>39,689.36</b>	<b>43,579.41</b>	<b>136,268.96</b>
<b>TOTAL REVENUE</b>	<b>\$1,847,000</b>	<b>133,505.59</b>	<b>148,074.46</b>	<b>128,426.40</b>	<b>116,385.49</b>	<b>138,960.17</b>	<b>234,070.63</b>

<b>Operating Expenditures</b>	<b>2018 Budget</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
INSURANCE	\$40,000	41,704.24	-	-	-	-	-
LEGAL FEES	\$2,000	-	-	-	-	-	-
AUDIT FEES	\$8,000	-	-	-	-	-	-
BOARD STIPENDS	\$7,200	750.00	550.00	600.00	700.00	650.00	600.00
BOARD TRAVEL	\$1,500	-	-	-	-	1,212.39	-
<b>DISTRICT SPECIFIC EXPENSE SUBTOTAL</b>	<b>\$58,700</b>	<b>42,454.24</b>	<b>550.00</b>	<b>600.00</b>	<b>700.00</b>	<b>1,862.39</b>	<b>600.00</b>
SALES TAX REMITTANCE	\$40,000	7,176.24	3,436.73	-	5,666.90	3,066.52	3,480.93
AQUATIC CENTER REFUNDS	\$2,000	-	371.55	90.76	100.77	41.83	71.77
<b>MISC PAYMENTS SUBTOTAL</b>	<b>\$42,000</b>	<b>7,176.24</b>	<b>3,808.28</b>	<b>90.76</b>	<b>5,767.67</b>	<b>3,108.35</b>	<b>3,552.70</b>
SALARIES - ADMIN STAFF	\$190,000	16,848.06	16,810.52	16,852.19	17,328.30	13,997.84	13,670.68
WAGES - SAFETY, SERVICE, INSTR.	\$700,000	46,484.90	41,963.36	41,779.40	46,200.21	59,152.24	96,004.24
SOCIAL SECURITY	\$50,000	3,926.61	3,643.98	3,672.11	3,938.75	4,535.25	6,799.85
MEDICARE	\$12,000	918.32	852.20	858.82	921.16	1,060.66	1,590.27

**ACPFD Monthly Financial Report  
November 2018**

<b>Revenues</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>YTD</b>	<b>Remaining</b>	<b>% Earn</b>
PFD LOCAL TAX	62,383.48	68,910.44	70,137.04	63,941.50	62,659.21	\$679,123.28	\$35,876.72	95%
OPTIONAL SALES TAX	33,080.85	35,557.42	41,116.49	38,537.43	33,979.14	\$372,504.06	\$12,495.94	97%
<b>TAX REVENUE</b>	<b>95,464.33</b>	<b>104,467.86</b>	<b>111,253.53</b>	<b>102,478.93</b>	<b>96,638.35</b>	<b>\$1,051,627.34</b>	<b>\$48,372.66</b>	<b>96%</b>
DONATIONS	117.68	38.93	4.61	25.12	11.91	\$473.31	N/A	N/A
CASH OVER / SHORT	8.67	(14.92)	(0.96)	(1.19)	(0.39)	-\$247.48	N/A	N/A
SPONSORSHIP	8,900.00	300.00	-	-	-	\$21,700.00	-\$1,700.00	109%
MEMBERSHIP	33,342.04	14,873.83	16,224.34	16,579.58	14,893.02	\$263,841.10	\$51,158.90	84%
DAILY ADMISSION	79,298.52	47,475.50	5,076.37	3,138.25	3,554.12	\$195,155.20	-\$155.20	100%
CLASSES	7,766.28	3,572.50	2,425.00	1,160.00	621.00	\$46,727.93	-\$1,727.93	104%
RENTALS	11,994.51	4,389.91	12,223.68	3,785.09	2,802.30	\$77,156.31	-\$17,156.31	129%
CONCESSION	17,451.33	8,916.14	10.00	-	-	\$33,699.87	\$11,300.13	75%
RETAIL SALES	6,196.52	3,665.80	915.84	892.84	750.59	\$27,672.56	-\$7,672.56	138%
MISCELLANEOUS REVENUE	646.40	3,959.18	561.82	925.06	304.82	\$9,164.84	-\$2,164.84	131%
SALES TAX REVENUE	11,196.85	5,407.91	2,482.92	1,728.27	1,516.67	\$44,869.02	-\$4,869.02	112%
<b>EARNED REVENUE</b>	<b>176,918.80</b>	<b>92,584.78</b>	<b>39,923.62</b>	<b>28,233.02</b>	<b>24,454.04</b>	<b>\$720,212.66</b>	<b>\$26,787.34</b>	<b>96%</b>
<b>TOTAL REVENUE</b>	<b>272,383.13</b>	<b>197,052.64</b>	<b>151,177.15</b>	<b>130,711.95</b>	<b>121,092.39</b>	<b>\$1,771,840.00</b>	<b>\$75,160.00</b>	<b>96%</b>

<b>Operating Expenditures</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>YTD</b>	<b>Remaining</b>	<b>% Spent</b>
INSURANCE	-	1,000.00	-	-	-	42,704.24	(\$2,704.24)	107%
LEGAL FEES	-	-	-	-	-	\$0.00	\$2,000.00	0%
AUDIT FEES	-	-	-	-	8,045.63	\$8,045.63	(\$45.63)	101%
BOARD STIPENDS	650.00	550.00	550.00	600.00	600.00	\$6,800.00	\$400.00	94%
BOARD TRAVEL	-	-	-	-	-	\$1,212.39	\$287.61	81%
<b>DISTRICT SPECIFIC EXPENSE SUBTOTAL</b>	<b>650.00</b>	<b>1,550.00</b>	<b>550.00</b>	<b>600.00</b>	<b>8,645.63</b>	<b>\$58,762.26</b>	<b>(\$62.26)</b>	<b>100%</b>
SALES TAX REMITTANCE	9,931.67	12,906.56	6,831.31	2,861.13	2,070.92	\$57,428.91	(\$17,428.91)	144%
AQUATIC CENTER REFUNDS	372.01	50.00	15.08	20.00	-	\$1,133.77	\$866.23	57%
<b>MISC PAYMENTS SUBTOTAL</b>	<b>10,303.68</b>	<b>12,956.56</b>	<b>6,846.39</b>	<b>2,881.13</b>	<b>2,070.92</b>	<b>\$58,562.68</b>	<b>(\$16,562.68)</b>	<b>139%</b>
SALARIES - ADMIN STAFF	11,495.51	11,085.30	10,465.43	10,875.08	12,975.92	\$152,404.83	\$37,595.17	80%
WAGES - SAFETY, SERVICE, INSTR.	104,370.01	90,301.31	42,888.79	40,063.96	43,152.08	\$652,360.50	\$47,639.50	93%
SOCIAL SECURITY	7,183.66	6,285.96	3,319.70	3,158.19	3,456.44	\$49,920.50	\$79.50	100%
MEDICARE	1,680.01	1,470.06	776.40	738.63	808.35	\$11,674.88	\$325.12	97%

**ACPFD Monthly Financial Report  
November 2018**

<b>Operating Expenditures</b>	<b>2018 Budget</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
RETIREMENT	\$45,000	4,321.43	3,473.99	3,557.06	3,080.94	2,902.26	2,769.35
MEDICAL INSURANCE	\$60,000	5,129.11	5,129.11	4,396.38	4,396.38	3,663.65	3,663.65
DENTAL INSURANCE	\$9,000	797.60	797.60	697.90	697.90	598.20	598.20
VISION INSURANCE	\$1,200	96.80	96.80	84.70	90.30	77.40	77.40
LABOR & INDUSTRY	\$35,000	1,365.18	1,395.27	1,354.31	1,622.99	1,889.01	3,041.84
LIFE INSURANCE	\$500	40.32	40.32	35.28	35.28	30.24	30.24
TRAVEL & TRAINING	\$12,000	2,559.73	2,742.13	143.59	2,404.95	3,584.19	472.56
UNEMPLOYMENT	\$0	314.41	-	-	337.38	-	-
<b>WAGES &amp; BENEFITS SUBTOTAL</b>	<b>\$1,114,700</b>	<b>82,802.47</b>	<b>76,945.28</b>	<b>73,431.74</b>	<b>81,054.54</b>	<b>91,490.94</b>	<b>128,718.28</b>
PROFESSIONAL SERVICES	\$15,000	941.61	320.67	1,268.25	2,247.38	1,268.43	2,335.00
CONTRACT INSTRUCTOR	\$1,500	-	-	-	-	-	-
COMMUNICATIONS	\$6,000	802.47	536.71	550.44	620.90	956.87	4,031.48
ADVERTISING	\$15,000	615.54	37.50	735.00	2,881.64	2,307.46	2,641.99
PRINTING / POSTAGE	\$8,000	593.68	957.66	150.00	229.47	1,501.89	621.97
SERVICE CHARGES	\$25,000	2,979.08	2,091.54	1,674.20	1,954.19	1,638.89	1,585.58
SUPPLIES - CONCESSION	\$25,000	438.73	471.25	181.12	749.13	919.87	4,832.21
SUPPLIES - OPERATING	\$60,000	8,299.60	5,129.33	2,504.28	6,857.67	5,558.58	6,324.26
SUPPLIES - POOL CHEMICALS	\$25,000	-	740.07	476.76	498.30	5,554.31	1,710.72
SUPPLIES - PROGRAM	\$7,000	704.49	209.16	561.08	647.56	496.74	607.00
SUPPLIES - RENTAL	\$7,000	75.49	1,711.41	183.60	901.34	441.86	191.91
SUPPLIES - RETAIL	\$10,000	1,909.05	4,246.41	976.23	2,804.24	428.80	88.76
SUPPLIES - SMALL TOOLS	\$1,500	-	-	-	-	95.37	-
SUPPLIES - UNIFORMS	\$3,500	-	682.50	-	34.00	161.80	1,649.50
SUPPLIES - TECHNOLOGY	\$5,000	455.15	1,654.92	-	125.00	816.75	-
<b>GOODS &amp; SERVICES SUBTOTAL</b>	<b>\$214,500</b>	<b>17,814.89</b>	<b>18,789.13</b>	<b>9,260.96</b>	<b>20,550.82</b>	<b>22,147.62</b>	<b>26,620.38</b>
UTILITIES - ELECTRIC	\$100,000	5,801.45	5,236.16	5,198.74	4,780.97	5,548.77	9,545.79
UTILITIES - GAS	\$70,000	6,134.54	5,036.33	4,914.31	3,888.92	3,697.21	4,407.69
UTILITIES - WATER	\$12,000	1,210.82	1,347.33	2,292.68	1,129.41	1,264.05	1,985.60
UTILITIES - SEWER	\$7,000	574.04	574.04	(574.04)	574.04	574.04	574.04
UTILITIES - SOLID WASTE	\$3,500	-	151.86	151.86	151.86	151.86	151.86
STORMWATER FEE	\$2,400	-	599.28	-	-	599.28	-
<b>UTILITIES SUBTOTAL</b>	<b>\$194,900</b>	<b>13,720.85</b>	<b>12,945.00</b>	<b>11,983.55</b>	<b>10,525.20</b>	<b>11,835.21</b>	<b>16,664.98</b>
BUILDING / EQUIPMENT REPAIR	\$100,000	13,281.57	17,778.86	10,055.85	10,424.47	9,899.23	10,039.91
LANDSCAPE	\$10,000	877.76	-	472.80	515.34	1,650.19	2,061.38
<b>MAINTENANCE SUBTOTAL</b>	<b>\$110,000</b>	<b>14,159.33</b>	<b>17,778.86</b>	<b>10,528.65</b>	<b>10,939.81</b>	<b>11,549.42</b>	<b>12,101.29</b>
<b>OPERATING EXPENSES</b>	<b>\$1,734,800</b>	<b>178,128.02</b>	<b>130,816.55</b>	<b>105,895.66</b>	<b>129,538.04</b>	<b>141,993.93</b>	<b>188,257.63</b>
Excess Revenue	\$112,200	(44,622.43)	17,257.91	22,530.74	(13,152.55)	(3,033.76)	45,813.00



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<b>Operating Expenditures</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>YTD</b>	<b>Remaining</b>	<b>% Spent</b>
RETIREMENT	2,750.16	3,366.30	2,989.67	3,207.78	3,411.91	\$35,830.85	\$9,169.15	80%
MEDICAL INSURANCE	7,327.30	4,396.38	4,396.38	7,327.30	4,396.38	\$54,222.02	\$5,777.98	90%
DENTAL INSURANCE	1,096.70	697.90	697.90	902.50	697.90	\$8,280.30	\$719.70	92%
VISION INSURANCE	139.90	89.90	89.50	87.50	87.50	\$1,017.70	\$182.30	85%
LABOR & INDUSTRY	3,227.87	2,825.05	1,247.87	1,239.32	1,218.77	\$20,427.48	\$14,572.52	58%
LIFE INSURANCE	45.36	30.24	30.24	30.24	85.68	\$433.44	\$66.56	87%
TRAVEL & TRAINING	958.76	908.62	360.37	453.32	1,138.88	\$15,727.10	(\$3,727.10)	131%
UNEMPLOYMENT	392.21	-	-	650.54	-	\$1,694.54	(\$1,694.54)	-
<b>WAGES &amp; BENEFITS SUBTOTAL</b>	<b>140,667.45</b>	<b>121,457.02</b>	<b>67,262.25</b>	<b>68,734.36</b>	<b>71,429.81</b>	<b>\$1,003,994.14</b>	<b>\$110,705.86</b>	<b>90%</b>
PROFESSIONAL SERVICES	1,183.77	5,397.41	1,648.91	348.24	1,047.41	\$18,007.08	(\$3,007.08)	120%
CONTRACT INSTRUCTOR	-	-	-	-	-	\$0.00	\$1,500.00	0%
COMMUNICATIONS	1,228.85	836.01	553.92	565.67	571.21	\$11,254.53	(\$5,254.53)	188%
ADVERTISING	732.72	2,457.30	1,003.00	2,140.50	556.00	\$16,108.65	(\$1,108.65)	107%
PRINTING / POSTAGE	27.54	1,416.05	450.73	1,394.28	204.27	\$7,547.54	\$452.46	94%
SERVICE CHARGES	6,133.05	5,010.10	3,019.17	1,625.65	985.54	\$28,696.99	(\$3,696.99)	115%
SUPPLIES - CONCESSION	3,506.26	8,598.67	201.78	338.37	198.74	\$20,436.13	\$4,563.87	82%
SUPPLIES - OPERATING	6,053.71	6,417.40	6,787.14	4,574.26	5,900.77	\$64,407.00	(\$4,407.00)	107%
SUPPLIES - POOL CHEMICALS	10,345.89	1,050.35	4,735.95	560.44	-	\$25,672.79	(\$672.79)	103%
SUPPLIES - PROGRAM	1,010.79	572.60	488.53	453.55	324.66	\$6,076.16	\$923.84	87%
SUPPLIES - RENTAL	1,108.85	219.78	52.45	767.71	225.37	\$5,879.77	\$1,120.23	84%
SUPPLIES - RETAIL	-	-	222.03	305.65	2,974.53	\$13,955.70	(\$3,955.70)	140%
SUPPLIES - SMALL TOOLS	-	-	-	-	-	\$95.37	\$1,404.63	6%
SUPPLIES - UNIFORMS	(240.00)	-	837.80	219.50	255.50	3,600.60	(\$100.60)	103%
SUPPLIES - TECHNOLOGY	791.60	500.00	-	605.00	-	4,948.42	\$51.58	99%
<b>GOODS &amp; SERVICES SUBTOTAL</b>	<b>31,883.03</b>	<b>32,475.67</b>	<b>20,001.41</b>	<b>13,898.82</b>	<b>13,244.00</b>	<b>\$226,686.73</b>	<b>(\$12,186.73)</b>	<b>106%</b>
UTILITIES - ELECTRIC	12,161.73	13,476.46	11,146.45	4,515.49	4,659.36	\$82,071.37	\$17,928.63	82%
UTILITIES - GAS	6,211.37	4,076.13	3,176.08	1,880.25	2,399.81	\$45,822.64	\$24,177.36	65%
UTILITIES - WATER	2,138.94	2,367.90	2,342.69	1,566.53	1,215.73	\$18,861.68	(\$6,861.68)	157%
UTILITIES - SEWER	574.04	574.04	574.04	574.04	574.04	\$5,166.36	\$1,833.64	74%
UTILITIES - SOLID WASTE	281.46	281.46	281.46	281.46	-	\$1,885.14	\$1,614.86	54%
STORMWATER FEE	-	599.28	-	599.28	281.46	\$2,678.58	(\$278.58)	112%
<b>UTILITIES SUBTOTAL</b>	<b>21,367.54</b>	<b>21,375.27</b>	<b>17,520.72</b>	<b>9,417.05</b>	<b>9,130.40</b>	<b>\$156,485.77</b>	<b>\$38,414.23</b>	<b>80%</b>
BUILDING / EQUIPMENT REPAIR	10,924.48	1,838.31	4,356.99	10,141.17	7,788.92	\$106,529.76	(\$6,529.76)	107%
LANDSCAPE	1,671.74	1,769.83	985.99	169.63	1,410.87	\$11,585.53	(\$1,585.53)	116%
<b>MAINTENANCE SUBTOTAL</b>	<b>12,596.22</b>	<b>3,608.14</b>	<b>5,342.98</b>	<b>10,310.80</b>	<b>9,199.79</b>	<b>\$118,115.29</b>	<b>(\$8,115.29)</b>	<b>107%</b>
<b>OPERATING EXPENSES</b>	<b>217,467.92</b>	<b>193,422.66</b>	<b>117,523.75</b>	<b>105,842.16</b>	<b>113,720.55</b>	<b>\$1,622,606.87</b>	<b>\$112,193.13</b>	<b>94%</b>
Excess Revenue	54,915.21	3,629.98	33,653.40	24,869.79	7,371.84	\$149,233.13	-\$37,033.13	133%

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<b>Capital Fund Budget</b>	<b>2018 Budget</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
<b>CAPITAL FUND BALANCE (EOM)</b>	<b>\$64,400</b>	<b>\$38,273.82</b>	<b>\$31,853.77</b>	<b>\$6,656.49</b>	<b>(\$6,512.94)</b>	<b>(\$67,475.05)</b>	<b>(\$77,677.38)</b>
<b>BUILDING / EQUIPMENT REPLACEMENT</b>							
MEZZANINE FLOOR	\$10,000	-	-	-	-	-	-
WATERPARK SHADE AWNINGS	\$2,000	-	-	-	-	-	-
RETAIL SPACE	\$10,000	3,596.02	-	-	-	-	-
POOL PUMP/MOTORS	\$5,000	3,673.49	-	4,186.50	-	6,140.00	8,802.23
ADA <b>UPGRADES</b>	\$6,000	-	-	-	-	-	-
CANOPY PAINT/REPAIR	\$10,000	-	-	14,590.73	-	-	-
<b>DOMESTIC WATER BOILER</b>	<b>\$100,000</b>	15,005.55	6,420.05	6,420.05	13,169.43	54,822.11	-
<b>ACID BARRELL STORAGE</b>	<b>\$2,600</b>	-	-	-	-	-	-
<b>SUPPLIES - TECHNOLOGY</b>							
LAPTOP COMPUTER (2)	\$2,400	2,804.51	-	-	-	-	-
<b>SUPPLIES - PROGRAM</b>							
PADDLE BOARDS	\$4,000	-	-	-	-	-	-
<b>LANDSCAPE</b>							
POLE BANNERS	\$10,000	-	-	-	-	-	1,400.10
<b>UNEXPECTED CAPITAL EXPENSES</b>							
TBD	\$5,000	1,046.61	-	-	-	-	-
<b>Total Capital Expenses</b>	<b>\$167,000</b>	<b>26,126.18</b>	<b>6,420.05</b>	<b>25,197.28</b>	<b>13,169.43</b>	<b>60,962.11</b>	<b>10,202.33</b>
<b>Total Operating Expenses</b>	<b>\$1,734,800</b>	<b>178,128.02</b>	<b>130,816.55</b>	<b>105,895.66</b>	<b>129,538.04</b>	<b>141,993.93</b>	<b>188,257.63</b>
<b>Total Expenses</b>	<b>\$1,901,800</b>	<b>204,254.20</b>	<b>137,236.60</b>	<b>131,092.94</b>	<b>142,707.47</b>	<b>202,956.04</b>	<b>198,459.96</b>

<i>End of Month Cash Reserve Fund Balance</i>		<i>Difference</i>	
<b>Month</b>	<b>Balance</b>	<b>Monthly</b>	<b>Overall</b>
<i>December</i>	\$421,845.08	-	-
<i>January</i>	\$353,590.71	-16.2%	-16.2%
<i>February</i>	\$363,237.38	2.7%	-13.9%
<i>March</i>	\$360,859.00	-0.7%	-14.5%
<i>April</i>	\$321,608.01	-10.9%	-23.8%
<i>May</i>	\$257,711.83	-19.9%	-38.9%
<i>June</i>	\$293,352.63	13.8%	-30.5%
<i>July</i>	\$333,792.62	13.8%	-20.9%
<i>August</i>	\$318,937.27	-4.5%	-24.4%
<i>September</i>	\$336,905.68	5.6%	-20.1%
<i>October</i>	\$373,399.51	10.8%	-11.5%
<i>November</i>	\$380,119.26	1.8%	-9.9%
<i>December</i>			

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<b>Capital Fund Budget</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>YTD</b>	<b>Remaining</b>	<b>% Spent</b>
<b>CAPITAL FUND BALANCE (EOM)</b>	<b>(87,879.71)</b>	<b>(105,201.55)</b>	<b>(123,686.88)</b>	<b>(127,797.83)</b>	<b>(132,551.41)</b>	<b>(\$133,223.45)</b>	<b>(\$133,223.45)</b>	<b>307%</b>
<b>BUILDING / EQUIPMENT REPLACEMENT</b>								
MEZZANINE FLOOR	14,763.96	-	-	-	-	\$14,763.96	(\$4,763.96)	148%
WATERPARK SHADE AWNINGS	-	-	-	-	-	\$0.00	\$2,000.00	0%
RETAIL SPACE	-	-	-	-	-	\$3,596.02	\$6,403.98	36%
POOL PUMP/MOTORS	-	14,438.33	-	-	-	\$37,240.55	(\$32,240.55)	745%
ADA <b>UPGRADES</b>	-	4,047.00	-	2,084.54	-	\$6,131.54	(\$131.54)	102%
CANOPY PAINT/REPAIR	-	-	-	-	-	\$14,590.73	(\$4,590.73)	146%
<b>DOMESTIC WATER BOILER</b>	-	-	2,718.39	2,669.04	-	\$101,224.62	(\$1,224.62)	101%
<b>ACID BARRELL STORAGE</b>	2,557.88	-	-	-	-	\$2,557.88	\$42.12	98%
<b>SUPPLIES - TECHNOLOGY</b>								
LAPTOP COMPUTER (2)	-	-	-	-	-	\$2,804.51	(\$404.51)	117%
<b>SUPPLIES - PROGRAM</b>								
PADDLE BOARDS	-	-	-	-	-	\$0.00	\$4,000.00	0%
<b>LANDSCAPE</b>								
POLE BANNERS	-	-	-	-	672.04	\$2,072.14	\$7,927.86	21%
<b>UNEXPECTED CAPITAL EXPENSES</b>								
TBD	-	-	1,392.56	-	-	\$2,439.17	\$2,560.83	49%
<b>Total Capital Expenses</b>	<b>17,321.84</b>	<b>18,485.33</b>	<b>4,110.95</b>	<b>4,753.58</b>	<b>672.04</b>	<b>\$187,421.12</b>	<b>(\$20,421.12)</b>	<b>112%</b>
<b>Total Operating Expenses</b>	<b>217,467.92</b>	<b>193,422.66</b>	<b>117,523.75</b>	<b>105,842.16</b>	<b>113,720.55</b>	<b>\$1,622,606.87</b>	<b>\$112,193.13</b>	<b>94%</b>
<b>Total Expenses</b>	<b>234,789.76</b>	<b>211,907.99</b>	<b>121,634.70</b>	<b>110,595.74</b>	<b>114,392.59</b>	<b>\$1,810,027.99</b>	<b>\$91,772.01</b>	<b>95%</b>