

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

April 22, 2014

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, CHERIE KIDD, ANNA MANILDI

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 25, 2014
- 1b Ratification of the April 2, 2014 bill payment in the amount of \$37,555-36
- 1c Ratification of the April 19, 2014 bill payment in the amount of \$35,041.35
- 1c Policy 512 – Capital Improvement Plan Policy
- 1d Policy 452 – Family Medical Leave Act

ITEMS FOR DISCUSSION

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

PUBLIC COMMENT

EXECUTIVE SESSION – To Last No More Than 20 Minutes

The William Shore Memorial Pool District Attorney, Craig Miller, has requested an executive session with the William Shore Memorial Pool District Board of Commissioners and Executive Director. The purpose of this session is to discuss with legal counsel representing the agency matters relating to personnel of the William Shore Memorial Pool District.

RCW 42.30.110 (1) (g) expressly authorize a governing body to convene an executive session for the above-described purposes. The WSMPD Board of Commissioners may recess from this executive session and reconvene in open session in order to take action in connection with one or more administrative and/or substantive matters related to the above-referenced matter. Thereafter, the WSMPD Board of Commissioners may reconvene in executive session based upon the statutory authority set forth above in order to conclude its discussion with legal counsel.

NEXT MEETING DATE

The next regularly scheduled WSMPD meeting will be held on May 27, 2014 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 25, 2014

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, CHERIE KIDD, ANNA MANILDI

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Mike Chapman called the meeting to order at 3:02 p.m. Also present were Commissioners Manildi and Collins, Kidd and Doherty.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ADD: 1G Swearing in of 2014 Commissioners Doherty and Kidd

ACTION TAKEN: CBCm to approve the agenda as presented, CCKs, mc

PUBLIC COMMENT – Agenda Items Only

No Public Comment

ACTION ITEMS

1a Minutes of February 25, 2014

ACTION TAKEN: CBCm to approve as amended, CAMs, mc

1b Ratification of the March 5, 2014 bill payment in the amount of \$37,724.48

ACTION TAKEN: CBCm to ratify, CCKs, mc

1c Ratification of the March 11, 2014 bill payment in the amount of \$20,111.61

ACTION TAKEN: CBCm to ratify, CAMs, mc

1d Policy 375 – Comprehensive Facility Maintenance

Steve Burke explained this policy will spell out how the guidelines of upkeep of the equipment at the pool

ACTION TAKEN: CAMm to approve the policy 375, CBCs, mc

1e Policy 270 – Information Technology Policy

Steve shared the insurance carrier asked to have an additional section added regarding password policy.

ACTION TAKEN: CCKm to approve the policy 270 as updated, CAMs, mc

ITEMS FOR DISCUSSION

2a Executive Director Report

Steve Burke shared there were two audits done this month. The Washington State Auditor completed their three-year audit and had no findings or recommendation. Our insurance audit was last week and the only recommendation was to add the password information to the IT policy.

Steve shared that someone removed the cores from the outside door locks, the locks have been changed and the total cost will be on next month's bill ratification.

The energy audit is nearly complete and Steve expects to receive \$200,000 rebate.

2b Financial Report

MINUTES for the Meeting of March 25, 2014
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
Page 2

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

ACTION TAKEN: CMCm to approve, CAMs, mc

2c Staff Report

Leah Gould shared a PowerPoint slideshow of the first annual cardboard boat races. She presented the board with a signed poster board with all of the participant's signatures. There were 60 participants (30 teams), each contestant received a certificate of participation, and the Peninsula Daily News did a nice article about the event. Donations were received from Sunset Wire & Rope, Hartnagle's, and Swains, Safeway and Albertsons.

The next special event will be held on April 6th and will be the 7th annual Eggstravaganza.

2d Advisory Committee Report

Michael Jakubcin shared the advisory committee met with Leah Gould attending. Their main concern was deciding what day/time of each month to meet. Those present came up with the third Tuesday of each month beginning at 5:10 at the PA library coffee room.

PUBLIC COMMENT

No Public Comment

NEXT MEETING DATE

The next regularly scheduled WSMPD meeting will be held on April 22, 2014 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

ACTION TAKEN: CMC adjourned the meeting at 3:26 pm

PASSED AND ADOPTED this twenty-fifth day of February 2014

William Shore Memorial Pool District Commissioners

Michael C. Chapman, President

ATTEST:

Tammy Sullenger, Administrative Asst.

KEY TO ABBREVIATIONS:

CMC	Commissioner Mike Chapman	m	moved
CBC	Commissioner Brad Collins	mc	motion carried
CMD	Commissioner Mike Doherty (Howard V. Doherty, Jr.)	s	seconded
CCK	Commissioner Cherie Kidd		
CAM	Commissioner Anna Manildi		
WSMPD	William Shore Memorial Pool District		

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CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District
 Period Ending: 4/2/2014
 Date Submitted: 4/2/2014
 Designate if you are picking up the warrants or if we are to mail. (If picking up, they will be in the Treasurer's Office.)
 Fund Number: Pickup McClain & Crouse
 Mail to us: _____

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
032014a	3/20/2014	0025330	WSMPPD PAYROLL FUND	S			14,970.42	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
032014b	3/20/2014	0025330	WSMPPD PAYROLL FUND	S			1,088.98	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
032014c	3/20/2014	0025330	WSMPPD PAYROLL FUND	S			(173.42)	0	66870.000.57620.20.0045	1	L & I	E	PD
032014d	3/20/2014	0025330	WSMPPD PAYROLL FUND	S			871.13	0	66870.000.57620.53.0040	1	State Sales and B & O Tax	E	PD
040514a	4/5/2014	0025330	WSMPPD PAYROLL FUND	S			50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
040514b	4/5/2014	0025330	WSMPPD PAYROLL FUND	S			15,453.86	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
040514c	4/5/2014	0025330	WSMPPD PAYROLL FUND	S			1,182.21	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
040514e	4/5/2014	0025330	WSMPPD PAYROLL FUND	S			(212.02)	0	66870.000.57620.20.0045	1	L & I	E	PD
1237	3/31/2014	0023222	McClain	S			50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
ccc33114	3/31/2014	0000334	Clallam County Commissioners	S			1,250.00	0	66870.000.57620.41.0041	1	Accountant	E	PD
miller33114	3/31/2014	0032395	Miller Landscaping	S			336.00	0	66870.000.57620.51.0066	1	Clerk	E	PD
9916637573	2/28/2014	0031679	Airgas	S			500.00	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
9024985864	2/26/2014	0031679	Airgas	S			89.55	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
1548	3/5/2014	0030550	Olympic Party & Custodial Supplies	S			176.29	0	66870.000.57620.31.0030	1	Janitorial Supplies	E	PD
100360450	3/5/2014	0014671	The Master Locksmith	S			82.73	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
2061	3/11/2014		Chemical Products Co.	S			815.98	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
377542	3/7/2014	0001198	The Part Works Inc.	S			785.00	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
695453474001	3/5/2014	0001882	Office Depot	S			24.34	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
695453442001	3/5/2014	0001882	Office Depot	S			28.92	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
27	3/17/2014	0032089	Home Guys	S			130.39	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
							55.00	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD

Page 1 Total: 37,555.36
 Page 2 Total: 0.00
 Grand Total: 37,555.36

Board Ratification: As the duly appointed board member for the the district named above, we reviewed the claims listed above. We hereby ratify that the services or merchandise herein specified have been received and that the claims listed are approved.

Michael C. Chapman	Commissioner	Date	Recused from any bills related to Clallam County
Bradley J. Collins	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Howard V. Doherty, Jr.	Commissioner	Date	Recused from any bills related to Clallam County
Cherie Kidd	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Anna Manildi	Commissioner	Date	

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CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District
 Period Ending: 4/19/2014
 Date Submitted: 4/19/2014
 Designate if you are picking up the warrants or if we are to mail. (If picking up, they will be in the Treasurer's Office.)
 Pickup: McClaim & Crouse
 Fund Number: _____
 Mail to us: _____

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
42014a	4/20/2014	0025330	WSMPP PAYROLL FUND	S			14,508.47	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
42014b	4/20/2014	0025330	WSMPP PAYROLL FUND	S			1,109.93	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
42014c	4/20/2014	0025330	WSMPP PAYROLL FUND	S			(196.33)	0	66870.000.57620.20.0045	1	L & I	E	PD
17517	4/5/2014	0003197	Craig Miller	S			157.50	0	66870.000.57620.41.0071	1	Attorney	E	PD
visa16050414	3/24/2014	0026984	VISA9062	S			145.89	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa16050414	3/24/2014	0026984	VISA9062	S			20.55	0	66870.000.57620.42.0020	1	Mail	E	PD
visa16050414	3/24/2014	0026984	VISA9062	S			58.73	0	66870.000.57620.42.0023	1	Internet	E	PD
visa16050414	3/24/2014	0026984	VISA9062	S			0.34	0	66870.000.59276.83.0020	1	Interest	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			373.75	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			973.36	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			1,580.50	0	66871.000.59476.64.0010	1	Capital Equipment	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			411.90	0	66870.000.57620.34.0035	1	Inventory	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			276.38	0	66870.000.57620.41.0020	1	Prof Services	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			13.00	0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			1.61	0	66870.000.57620.42.0020	1	Mail	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			63.74	0	66870.000.57620.31.0320	1	Special Event Supplies	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			304.65	0	66870.000.57620.31.0028	1	Computer Supplies	E	PD
visa15970414	3/24/2014	0026959	VISA9070	S			4.33	0	66870.000.57620.49.0040	1	Subscription	E	PD
1995880314	3/31/2014	0001148	Olympic Springs	S			185.85	0	66870.000.57620.49.0040	1	Subscription	E	PD
1640	3/27/2014	0030350	Olympic Party & Custodial Supplies	S			78.29	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
4755033114	3/31/2014	0001576	Thurmans	S			12.77	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
17072	4/1/2014	0000268	Capacity Provisioning	S			35.00	0	66870.000.57620.42.0023	1	Internet	E	PD
17550033114	3/31/2014	0001540	Swains	S			114.17	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
674571	3/28/2014	0018229	Salbury Industries	S			175.00	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
01-840441-00	3/31/2014	0001533	Sunset Hardware	S			139.33	0	66870.000.57620.31.0320	1	Special Event Supplies	E	PD
31014	3/10/2014		Sam Smith	S			44.00	0	66870.000.36240.10.0020	1	Refund	R	PD
54228726	3/24/2014		DSHS OFFICE OF FINANCIAL REC	S			30.00	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
20485	3/27/2014	0027270	Air Control	S			446.22	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
921992	3/31/2014	0001179	POE	S			67.97	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
2011997	3/23/2014	0025819	Albright	S			100.00	0	66870.000.57620.41.0013	1	Network Service	E	PD
2012008	4/1/2014	0025819	Albright	S			159.13	0	66870.000.57620.41.0013	1	Network Service	E	PD
307566661	3/21/2014	0000073	Amsan	S			47.52	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
307566653	3/21/2014	0000073	Amsan	S			96.58	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
L102496	3/14/2014	0001692	State Auditor	S			3,791.16	0	66870.000.57620.51.0005	1	Auditor Cost	E	PD
97263-920740314	3/14/2014	0001252	City of Port Angeles	S			7,632.24	0	66870.000.57620.47.0090	1	Utilities	E	PD

1c

512 - Capital Improvement Program Plan

1.0 Purpose

A number of important policy considerations need to be considered by the William Shore Memorial Pool District (District) while developing the basis for the Capital Improvement Program (CIP) Plan. These policies provide guidelines for all financial and planning aspects of the CIP, and ultimately affect the project selection process.

2.0 Areas of Consideration

2.1 Long-Range Plans and the CIP

The CIP will be updated annually as part of the District's budget process. The District Board of Commissioners (Board) may amend the CIP Plan at any time as required. The CIP is the document that outlines the long-range plans that have been developed by the Board and District Advisory Council (AC) and staff. This ensures that the District's CIP reflects the input and recommendations of the Board, AC and staff and is responsive to the stated direction of the Board and AC.

2.2 CIP Committee

A Board appointed CIP Committee, to include:

- Two Board members
- Two AC members
- District Executive Director
- Aquatics Manager and
- District Finance Officer

This Committee is established each year to review, plan and develop recommendations to the District Executive Director in developing and updating the CIP. The Committee will review proposed capital projects in regards to priority, costing (design, capital, and operating), congruence with District needs and objectives, and prioritize projects by a set of deterministic criteria.

2.3 Establishing CIP Priorities

The District uses the following basic CIP project prioritization and selection process:

1. Each CIP focus area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed by staff and the AC in conjunction with Board priorities and input from citizens. The District has divided its CIP projects into the following Focus areas: Expansion Project, Exterior Improvement Projects, Accessibility Improvement Projects, Safety Improvement Projects and Interior Improvement Projects.
2. The project expenditure plans must include all capital costs and any applicable maintenance and operation expenditures along with a recommended funding source.
3. The CIP Committee evaluates the various CIP projects and selects those with the highest priority based on input from citizens, project stakeholders, the AC, and Board goals.
4. The District Executive Director develops a preliminary CIP Plan and is recommended to the to the full Board.
5. The Board reviews the preliminary CIP Plan, holds public hearings, if needed, on the plan, makes their desired alterations, and then officially adopts the CIP and establishes related appropriations as a part of the District's budget.
6. Within the available funding, the highest priority projects are then selected and funded in the CIP.

2.4 Scoping and Costing Based on Pre-design Study

512 Capital Improvement Program Plan

For some projects it is difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, or to construct the projects. Future project costs are refined through the pre-design study process.

2.5 CIP Maintenance and Operating Costs

CIP projects, as approved by the District Board, shall have a funding plan for maintenance and operating costs identified in the project description. These costs will be included in the City's financial planning and budgeting.

2.6 Public Input at All Phases of Projects

The District makes a serious commitment to public, stakeholders and patron involvement. The District's CIP plans will be developed through an extensive citizen involvement.

2.7 Use of Debt in the CIP

The CIP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the CIP will include a determination as to the type of financing the projects will utilize. The use of long-term debt will need to be justified in the CIP and to the District Board. The District Accountant monitors CIP cash flow regularly and utilizes fund balances to minimize the amount of borrowing required. Projected financing costs are included within a project in the administrative program area.

2.8 Authority to Fund Projects

The authority to expend or borrow rest solely with the District Board. An approved CIP plan does not infer the authority to incur expenditures or debt. All CIP projects will also need to be part of the annual budget, which is the primary document for revenue and expenditures authorization.

2.9 CIP Plan Update and Amendment

The CIP Plan will be updated at least annually during the budget process. The Board may amend the CIP Plan at any time if a decision must be made and action must be taken before the next CIP review period. All project additions or deletions must be approved by the Board. The CIP is required to be updated at a minimum annually to:

- Make any adjustments in future program years when changes occur in funding or cost.
- Add a year of programming to replace the current year funded.

3.0 CIP Budget Criteria

The CIP and budgeting involves the development of a long term plan for capital expenditures for the District. Capital expenditures include expenditures for buildings, land, major equipment, and other commodities which are of significant value (greater than \$10,000) and have a useful life of at least five years.

The CIP lists each proposed capital item to be undertaken, the year in which it will be started, the amount expected to be expended in each year and the proposed method of financing these expenditures. Based on these details, summaries of capital activity in each year can be prepared as well as summaries of financial requirements such as amounts of general obligation bonds to be issued, amounts of general operation funds required and any anticipated intergovernmental support, etc.

The capital improvement budget is enacted annually as part of the District Budget, based on the CIP Plan. It encompasses enacting appropriations for the projects in the first year of the capital improvement plan.

512 Capital Improvement Program Plan

Flexibility is built into the capital improvement plan to allow for delay of projects when financing constraints make it impossible to allow for funding of the entire array of projects and to move future projects forward when financial availability makes it possible.

4.0 Steps in the Capital Improvement Process

The capital improvement process is built around the following eight steps:

1. Establishment of the administrative and policy framework for capital planning and budgeting. The first step in implementing an effective CIP and budget process is to establish the underlying organizational and policy framework within which the process operates. This is the purpose of this policy.
2. Prepare inventory of existing facilities and systems. This will help to indicate the eventual need for renewal, replacement, expansion or retirement of some of the physical plant. This inventory is part of the Maintenance and Operation documents which are updated on a regular basis. The CIP should use this document for the inventory portion required.
3. Determine by CIP Committee review the status of previously approved projects. The CIP should report on the status of previously approved projects. The estimated costs of these projects should be reviewed to ensure accuracy and the funding sources which would be needed to finance the completion of the project. This status review also allows Board the opportunity to stay informed of projects approved in previous years.
4. The CIP and Finance Committee should perform financial analysis of each project. Financial analysis involves the determination of the District's financial capability for major expenditures by examining past, present and future revenue, expenditures and municipal debt. The selection and scheduling of funding sources of these major expenditures is known as financial planning. This financial planning may need to be reviewed in tandem with the Finance Committee prior to submission to the Board. Some of the important objectives of financial planning include:
 - Stabilizing the levy rate
 - Maintaining a preferred balance of debt service and current expenditures
 - Determination of debt capacity and appropriate debt service levels
 - Maximizing intergovernmental aid relative to local expenditures

The intent is to come up with a level of capital expenditures by fund, which the District can safely afford over the next several years while maintaining a minimal impact of the levy tax rate and other District revenues.

5. The CIP Committee should compile and evaluate project requests. Once the Finance planning has completed as shown above, the CIP Committee will review and prioritize each project based on the criteria agreed upon by the Board and AC. A draft CIP is then developed and submitted to the CIP and AC Committees for review. The Board then reviews, modifies and adopts the CIP.
6. Adoption of the CIP and budget. The Board, which has been involved in the CIP process from the beginning by its presence on the CIP Committee and establishing policy guidelines under which the CIP was developed, has the final responsibility to adopt the CIP.
7. Monitoring the CIP. The Executive Director is responsible to monitor the actual development and completion of the projects which has been assigned expenditure approval in the approved District Budget.
8. Modifications. Significant changes in project scope, time or costs, requires a CIP amendment by the Board.

5.0 Capital Project Criteria

- **Legal:** State or Federal mandate may require that a particular project be implemented. Court orders and judgments concerning legal requirements that may affect how projects are prioritized.

512 Capital Improvement Program Plan

- **Safety:** The benefit to the environment, safety or public health of the community should be evaluated.
- **Project Funds:** The extent to which outside funding is available for the project or purchase should be evaluated.
- **Facility Needs:** The project should alleviate identified problems or deficiencies.
- **Related Projects:** Often projects in one category are essential to the success of those in others.
- **Efficiency:** Projects that substantially improve the quality of service at the same operating cost, or eliminate obsolete and inefficient facilities should be identified using this category.
- **Economic Impact:** A project may affect the local economy. Increases or decreases in property valuations may occur.
- **Public:** Projects are generally more easily implemented if there is public demand and support for them. Such public support should be gauged in terms of its strength and the depth of understanding it represents.

452 - FEDERAL FAMILY MEDICAL LEAVE ACT

1.0 Purpose

The William Shore Memorial Pool District (District) will comply with applicable state and federal laws on Family Medical Leaves whenever it has the required number of employees in its employ for application of the laws and the factual circumstances warrant its application.. The FMLA provides up to 12 weeks of unpaid leave every 12 months to eligible employees for certain family and medical reasons. To be eligible an employee must have worked for the District at least one year, and for 1,250 hours over the previous 12 months.

If it is determined that the District needs to comply with the FMLA, the following is listed as our policy to administering the FMLA.

2.0 Requirements for use of FMLA

Unpaid FMLA leave may be granted for any of the following reasons:

- To care for a child after birth or placement for adoption or foster care.
- To care for an employee's spouse, son, daughter or parent who has a serious health condition.
- For a serious health condition that makes an employee unable to perform the essential functions of his/her job.
- To care for an employee's spouse, son, daughter, parent or next of kin undergoing medical treatment as a member of the armed forces, National Guard or Reserves.
- For "any qualifying exigency" (as the Secretary of Labor shall by regulation determine) arising out of the call to duty of an employee's spouse, son, daughter or parent.

3.0 Rules and Eligibility

3.1 Intermittent Leave

Under some circumstances, FMLA leave may be taken intermittently -- which means taking leave in blocks of time, or by reducing an employee's normal weekly or daily work schedule -- if medically necessary because of a serious health condition. If an employee is granted intermittent leave or works a reduced schedule, he/she may be required to provide a written certification from his/her health care provider that includes the projected dates and duration of treatment and a statement of the medical necessity for taking intermittent leave or working a reduced schedule.

3.2 Alternative Positions

The District may temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced work schedule.

3.3 Birth and Adoptions

If FMLA leave is taken for the birth or placement for adoption or foster care of a child, use of intermittent leave is subject to the District's prior approval. Leave to care for a child after birth or placement for adoption or foster care must be concluded within 12 months of the birth or placement

3.4 Substitution of Paid Leave

The District may require an employee to use accrued sick leave or vacation as part of the employee's FMLA entitlement. For example, if an employee wishes to take 12 weeks of FMLA leave due to his/her own serious illness and he/she has accrued two weeks of sick leave and two weeks of vacation, the employee would first take two weeks of sick leave, then two weeks of

452 Federal Family Medical Leave Act

vacation, in that order, and would then have eight weeks of unpaid FMLA leave available. However, the District will not require an employee to use sick leave if the leave is for a purpose for which sick leave is not normally available, e.g. bonding with a newborn child.

3.5 Advance Notice and Medical Certifications

The District requires that an employee provide the District with advance leave notice, with medical certification of the need for a leave related to a serious health condition, and with medical certification of the employee's fitness to return to duty after medical leave. Taking leave, or reinstatement after leave, may be denied if the following requirements are not met:

- An employee must give the District at least 30 days' advance notice of his/her request for leave if the reason for the leave is foreseeable based on an expected birth, placement for adoption or foster care, or planned medical treatment. If 30 days' notice is not practicable, then the employee must give the District notice as soon as practicable. If the employee does not give the District 30 days' advance notice, and if the employee is able to foresee the need for the leave and the approximate date of the leave, the District may deny the employee's request for leave until at least 30 days after the date the employee gives the District such notice.
- The District requires that employees provide a medical certification to support a request for leave because of a serious health condition (the employee's, employee's child's, spouse's or parent's) whenever the leave is expected to extend beyond three consecutive working days or will involve intermittent or part-time leave. The District may require second or third opinions, at the District's option and expense.
- The District requires employees provide a medical certification of fitness for duty to return to work after a medical leave that extends beyond ten consecutive working days, or that involves substance abuse, or where the medical condition and the employee's job are such that the District believes the employee may present a serious risk of injury to the employee or others if the employee is not fit to return to work.

3.6 Periodic Reporting

If an employee takes FMLA leave for more than ten consecutive days, the District requires that the employee report in, to his/her department head or designee, at least every two weeks regarding the employee's status and intent to return to work, unless a different requirement is set by the department head.

3.7 Couples Employed by Us

If both the employee and the employee's spouse work for the District and the employee requests leave for the birth, adoption or foster care placement of a child, to care for a new child, or to care for a sick parent, the total annual FMLA leave available to both individuals for those purposes is 12 weeks.

3.8 Determining Leave Availability

FMLA leave is available for up to 12 weeks during a 12-month period. For purposes of calculating leave availability, the "12-month period" is a rolling 12-month period measured backwards from the date the employee uses any FMLA leave.

3.9 Leave Related to Pregnancy

If an employee takes leave for pregnancy disability, the leave taken while the employee is physically unable to work will be in addition to the employee's annual 12-week FMLA leave allowance. For example, if an employee works until her due date and then the physician certifies a six-week disability period, the employee could take as much as 18 weeks of leave. However,

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insurance benefits would only be continued at the District's expense for 12 weeks. After that the employee would need to arrange to self-pay benefit premiums.

3.10 Reinstatement Rights

If an employee takes leave under this policy, he/she usually will be able to return to the same or a similar job with equivalent status, pay, and benefits, and one which entails substantially equivalent skill, effort, responsibility and authority.

4.0 Required Record Keeping

The District must keep the records specified by these regulations for no less than three years and make them available for inspection, copying, and transcription by representatives of the Department of Labor upon request.

4.1 Items Required

- a. Dates: FMLA leave is taken by FMLA eligible employees (e.g., available from time records, requests for leave, etc., if so designated). Leave must be designated in records as FMLA leave; leave so designated may not include leave required under State law or an employer plan, which is not also covered by FMLA.
- b. If FMLA leave is taken by eligible employees in increments of less than one full day, the hours of the leave.
- c. Copies of employee notices of leave furnished to the employer under FMLA.
- d. Any documents (including written and electronic records) or medical records which were used to qualify employee for FMLA

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of March 31, 2014



Certified Public Accountants

Charles S. McClain

Karen L. Crouse

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors

William Shore Memorial Pool District

We have compiled the accompanying Statements of Financial Position of William Shore Memorial Pool District (a nonprofit corporation) as of March 31, 2014 and 2013 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.

McClain, Crouse and Co. P.S.

April 17, 2014

Statements of Financial Position
As of March 31, 2014 and 2013

	Mar 31, 14	Mar 31, 13
ASSETS		
Current Assets		
Checking/Savings		
10000 - County Fund Balance	184,340.55	171,954.21
10050 - Capital Improvement Account	10,051.11	6,476.50
10100 - Cash in Till	100.00	100.00
10200 - Credit Card Processing Account	7,172.24	3,081.95
10400 - Cash in Payroll Account	3,818.05	6,030.48
Total Checking/Savings	205,481.95	187,643.14
Accounts Receivable		
11300 - Accounts Receivable	6,500.44	3,003.50
Total Accounts Receivable	6,500.44	3,003.50
Other Current Assets		
12001 - Undeposited Funds	3,461.99	0.00
12500 - PASD Advance	301.59	317.60
Total Other Current Assets	3,763.58	317.60
Total Current Assets	215,745.97	190,964.24
Fixed Assets		
15000 - Building and Improvements	1,893,487.33	521,375.34
16000 - Equipment	35,226.27	3,057.37
Total Fixed Assets	1,928,713.60	524,432.71
Other Assets		
18600 - Bond Expense	7,800.00	0.00
Total Other Assets	7,800.00	0.00
TOTAL ASSETS	2,152,259.57	715,396.95
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 - Visa	4,414.58	3,160.87
Total Credit Cards	4,414.58	3,160.87
Other Current Liabilities		
22000 - Wages Payable	12,594.63	12,060.25
22500 - Accrued Cafeteria Plan Liab	7,067.03	5,807.95
23000 - Deferred Compensation Liability	858.00	708.00
24000 - Payroll Liabilities	8,463.13	8,821.49
24500 - Accrued Sales Tax Liability	5,935.66	6,799.23
25000 - Due to Others	10,103.16	10,076.94
26000 - Due for Professional Services	1,743.50	2,191.00
27000 - Due to the City of Port Angeles	7,632.24	1,220.00
Total Other Current Liabilities	54,397.35	47,684.86
Total Current Liabilities	58,811.93	50,845.73
Long Term Liabilities		
27200 - Loan from Clallam County	257,808.78	407,808.78
27300 - Washington LOCAL I	120,233.17	131,093.25
27310 - Washington LOCAL II	425,760.06	28,369.00
27400 - Kitsap Bank Loan	623,616.51	0.00
Total Long Term Liabilities	1,427,418.52	567,271.03
Total Liabilities	1,486,230.45	618,116.76

Statements of Financial Position
As of March 31, 2014 and 2013

	<u>Mar 31, 14</u>	<u>Mar 31, 13</u>
Equity		
32000 - Unrestricted Net Assets	701,248.42	145,666.38
Net Income	-35,219.30	-48,386.19
Total Equity	<u>666,029.12</u>	<u>97,280.19</u>
TOTAL LIABILITIES & EQUITY	<u>2,152,259.57</u>	<u>715,396.95</u>

Statements of Activities 2014
for the three months ended March 31, 2014 and 2013

	Jan - Mar 14	Jan - Mar 13
Income		
3111000 · Real and Property Taxes	42,048.79	39,779.14
3172000 · Leasehold Excise Tax	234.07	117.83
3417000 · Merchandise Sales		
3417010 · Vending Revenue	126.67	0.00
3417100 · Sale Items - Taxable	2,107.00	2,450.50
Total 3417000 · Merchandise Sales	2,233.67	2,450.50
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	17,878.25	13,122.00
3473010 · General Admissions - Other	13,097.31	12,096.25
Total 3473010 · General Admissions	30,975.56	25,218.25
3476035 · Swim Instruction	25,609.00	24,867.10
3476040 · Camps and Special Events	1,707.25	5,711.00
3476045 · Exercise Classes	18,406.50	17,998.75
Total 3470000 · Admissions	76,698.31	73,795.10
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	1,907.50	2,085.00
3625062 · Contracted Rental	10,188.09	3,494.28
Total 45030 · Facility Rental	12,095.59	5,579.28
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	445.78	267.00
3624030 · Locker Rental	542.16	402.50
Total 45040 · Miscellaneous Rental	987.94	669.50
Total 3620000 · Rental Income	13,083.53	6,248.78
3625000 · DNR - Other than Timber	45.78	165.71
3698100 · Cash Overages and Shortages	-66.00	-31.00
3699000 · Other Miscellaneous Revenue	91.04	322.58
3951030 · Sale of County Timber	0.00	3,940.73
Total Income	134,369.19	126,789.37
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	25,791.37	25,485.12
100030 · Instructors	9,150.05	11,743.95
100040 · Head Guards	12,974.80	15,660.20
100050 · Supervisors	20,250.00	21,049.98
100060 · Maintenance	3,204.00	3,408.00
100070 · Executive Director	11,250.00	11,250.00
Total 100000 · Regular Time	82,620.22	88,597.25
100080 · Overtime	0.00	0.00
Total 100001 · Salaries and Wages	82,620.22	88,597.25
200000 · Personnel Benefits		
200020 · Benefits	6,567.01	6,777.67
200032 · Cafeteria Plan - Salaried	3,150.00	3,230.01
200040 · Unemployment Compensation	911.25	881.74
200045 · Department of Labor & Industry	2,971.18	3,426.55
Total 200000 · Personnel Benefits	13,599.44	14,315.97

Statements of Activities 2014
for the three months ended March 31, 2014 and 2013

	Jan - Mar 14	Jan - Mar 13
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	1,567.95	2,034.95
310028 · Computer Supplies	304.65	989.20
Total 310000 · Office Supplies	<u>1,872.60</u>	<u>3,024.15</u>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	728.84	105.45
310320 · Camps and Specials Events	353.75	578.86
Total 310050 · Program Supplies and Equipment	<u>1,082.59</u>	<u>684.31</u>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	107.32	314.75
310030 · Pool Chemicals	2,576.64	3,352.53
310035 · Cleaning & Janitorial Supplies	1,908.41	1,670.66
310056 · Lifeguard supplies & equipment	118.56	428.53
310135 · Maintenance Supplies	1,505.87	2,155.65
Total 310100 · Maintenance Supplies and Repair	<u>6,216.80</u>	<u>7,922.12</u>
340035 · Items for Resale	999.99	1,487.98
350010 · Small Tools and Minor Equipment	3,351.82	956.04
Total 300000 · Supplies	<u>13,523.80</u>	<u>14,074.60</u>
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	659.13	313.75
410041 · Accounting Services	3,750.00	3,150.00
410071 · Legal Services	420.00	1,785.00
410020 · Professional Services - Other	941.38	1,885.86
Total 410020 · Professional Services	<u>5,770.51</u>	<u>7,134.61</u>
420000 · Communications		
420010 · Telephone	514.00	336.40
420020 · Postage, Mailing Service	88.31	92.00
420023 · Website and Internet	368.93	0.00
Total 420000 · Communications	<u>971.24</u>	<u>428.40</u>
430000 · Travel		
430010 · Conference, Convention, Meeting	1,573.57	1,013.96
430020 · Travel - Training	0.00	467.86
Total 430000 · Travel	<u>1,573.57</u>	<u>1,481.82</u>
440010 · Advertising	374.15	971.36
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	468.31	454.53
Total 450000 · Operating Rentals and Leases	<u>468.31</u>	<u>454.53</u>
460030 · Insurance-Property & Liability	11,314.00	11,106.00
470090 · Utilities	23,929.66	22,557.02
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	3,215.25	585.31
480040 · Equipment-Repair & Maintenance	2,590.38	600.14
480115 · Office Equipment Maintenance	0.00	277.30
Total 480000 · Repair and Maint-Contracted	<u>5,805.63</u>	<u>1,462.75</u>
49000 · Miscellaneous Expense		
490031 · Print and Copying Service	0.00	342.82
490040 · Memberships and Dues	809.32	765.29
490090 · Credit Card Charges	1,923.18	1,482.17
Total 49000 · Miscellaneous Expense	<u>2,732.50</u>	<u>2,590.28</u>

Statements of Activities 2014
for the three months ended March 31, 2014 and 2013

	Jan - Mar 14	Jan - Mar 13
500000 · Intergovernmental Services		
500100 · County Clerk Services	1,008.00	1,008.00
510005 · State Auditor	4,125.56	0.00
510010 · PA City Maintenance Services	0.00	6,100.00
530040 · State Sales and B & O Tax	1,759.58	2,532.83
530070 · Clallam County Treas - Prop Tax	0.00	243.26
Total 500000 · Intergovernmental Services	<u>6,893.14</u>	<u>9,884.09</u>
Total 4000000 · Charges for Services	<u>59,832.71</u>	<u>58,070.86</u>
Total 57620 · Operating Costs	169,576.17	175,058.68
5850000 · Nonoperational Expenses		
830020 · Interest Expense	12.32	116.88
Total 5850000 · Nonoperational Expenses	<u>12.32</u>	<u>116.88</u>
Total Expense	<u>169,588.49</u>	<u>175,175.56</u>
Net Income	<u><u>-35,219.30</u></u>	<u><u>-48,386.19</u></u>

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending March 31, 2014

	Mar 14	Budget	Jan - Mar 14	YTD Budget	Annual Bnc
Income					
3111000 · Real and Property Taxes	30,739.12	20,000.00	42,048.79	60,000.00	47
3121000 · Private Harvest Tax	0.00	167.00	0.00	500.00	
3172000 · Leasehold Excise Tax	234.07	417.00	234.07	1,250.00	
3174000 · Timber Excise Tax	0.00	125.00	0.00	375.00	
3417000 · Merchandise Sales					
3417010 · Vending Revenue	48.68	42.00	126.67	125.00	5
3417100 · Sale Items - Taxable	855.50	708.00	2,107.00	2,125.00	8.5
Total 3417000 · Merchandise Sales	904.18	750.00	2,233.67	2,250.00	
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	6,033.50	4,583.00	17,878.25	13,750.00	55,000.0
3473010 · General Admissions - Other	5,006.00	3,958.00	13,097.31	11,875.00	47,500.0
Total 3473010 · General Admissions	11,039.50	8,541.00	30,975.56	25,625.00	102.50
3476035 · Swim Instruction	10,507.00	6,250.00	25,609.00	18,750.00	75.00
3476040 · Camps and Special Events	162.75	833.00	1,707.25	2,500.00	10.00
3476045 · Exercise Classes	5,002.00	5,417.00	18,406.50	16,250.00	65.00
Total 3476000 · Admissions	26,711.25	21,041.00	76,698.31	63,125.00	250.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	1,000.00	667.00	1,907.50	2,000.00	8,000.0
3625062 · Contracted Rental	2,232.83	2,583.00	10,188.09	7,750.00	31,000.0
Total 45030 · Facility Rental	3,232.83	3,250.00	12,095.59	9,750.00	39.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	168.50	125.00	445.78	375.00	1,500.00
3624030 · Locker Rental	241.50	83.00	542.16	250.00	1,000.00
Total 45040 · Miscellaneous Rental	410.00	208.00	987.94	625.00	2,500.00
Total 3620000 · Rental Income	3,642.83	3,458.00	13,083.53	10,375.00	41.00
3698100 · DNR - Other than Timber	6.64	29.00	45.78	88.00	
3699000 · Cash Overages and Shortages	0.00		-66.00		
3951030 · Sale of County Timber	69.14	208.00	91.04	625.00	2.00
44800 · Indirect Public Support	0.00	1,500.00	0.00	4,500.00	18.00
44850 · Grant	0.00	0.00	0.00	200,000.00	200,000.00
Total 44800 · Indirect Public Support	0.00	0.00	0.00	200,000.00	200.00
Total Income	62,307.23	47,695.00	134,369.19	343,088.00	1,007.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending March 31, 2014

	Mar 14	Budget	Jan - Mar 14	YTD Budget	Annual Bud
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time	8,035.07	8,167.00	25,791.37	24,500.00	98,000.00
100020 · Lifeguards	3,433.78	3,750.00	9,150.05	11,250.00	45,000.00
100030 · Instructors	3,416.63	4,583.00	12,974.80	13,750.00	55,000.00
100040 · Head Guards	6,750.00	6,667.00	20,250.00	20,000.00	80,000.00
100050 · Supervisors	1,080.00	1,083.00	3,204.00	3,250.00	13,000.00
100060 · Maintenance	3,750.00	3,750.00	11,250.00	11,250.00	45,000.00
100070 · Executive Director					
Total 100000 · Regular Time	26,465.48	28,000.00	82,620.22	84,000.00	336,000.00
100080 · Overtime	0.00		0.00		
100090 · Sick/Vacation Pay	0.00	375.00	0.00	1,125.00	4,500.00
Total 100001 · Salaries and Wages	26,465.48	28,375.00	82,620.22	85,125.00	340,500.00
200000 · Personnel Benefits					
200020 · Benefits	2,271.19	2,000.00	6,567.01	6,000.00	24,000.00
200032 · Cafeteria Plan - Salaried	1,050.00	1,083.00	3,150.00	3,250.00	13,000.00
200040 · Unemployment Compensation	267.27	550.00	911.25	1,650.00	6,600.00
200045 · Department of Labor & Industry	978.51	1,096.00	2,971.18	3,287.00	13,150.00
Total 200000 · Personnel Benefits	4,566.97	4,729.00	13,599.44	14,187.00	56,750.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	237.60	625.00	1,567.95	1,875.00	7,500.00
310028 · Computer Supplies	304.65		304.65		
Total 310000 · Office Supplies	542.25	625.00	1,872.60	1,875.00	7,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	63.00	728.84	188.00	750.00
310310 · Swim Instruction	0.00	150.00	0.00	450.00	1,800.00
310320 · Camps and Specials Events	307.75	179.00	353.75	538.00	2,150.00
Total 310050 · Program Supplies and Equipment	307.75	392.00	1,082.59	1,176.00	4,700.00
310100 · Maintenance Supplies and Equipment					
310026 · Maintenance Supplies and Repair					
310030 · Uniforms and Clothing	107.32	167.00	107.32	500.00	2,000.00
310035 · Pool Chemicals	1,111.80	1,042.00	2,576.64	3,125.00	12,500.00
310035 · Cleaning & Janitorial Supplies	361.38	583.00	1,908.41	1,750.00	7,000.00
310056 · Lifeguard supplies & equipment	13.00	333.00	118.56	1,000.00	4,000.00
310135 · Maintenance Supplies	587.56	708.00	1,505.87	2,125.00	8,500.00
Total 310100 · Maintenance Supplies and Repair	2,181.06	2,833.00	6,216.80	8,500.00	34,000.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending March 31, 2014

	Mar 14	Budget	Jan - Mar 14	YTD Budget	Annual Bud
340035 · Items for Resale	411.90	583.00	999.99	1,750.00	7,000.00
350010 · Small Tools and Minor Equipment	3,234.80	208.00	3,351.82	625.00	2,500.00
Total 300000 · Supplies	6,677.76	4,641.00	13,523.80	13,926.00	55,710.00
4000000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	259.13	167.00	659.13	500.00	2,000.00
410044 · Accounting Services	1,250.00	1,050.00	3,750.00	3,150.00	12,600.00
410071 · Legal Services	157.50	250.00	420.00	750.00	3,000.00
410020 · Professional Services - Other	276.38		941.38		
Total 410020 · Professional Services	1,943.01	1,467.00	5,770.51	4,400.00	17,600.00
420000 · Communications					
420010 · Telephone	100.00	125.00	514.00	375.00	1,500.00
420020 · Postage, Mailing Service	22.16	67.00	88.31	200.00	800.00
420023 · Website and Internet	93.73		368.93		
Total 420000 · Communications	215.89	192.00	971.24	575.00	2,300.00
430000 · Travel					
430010 · Conference, Convention, Meeting	1,272.40	250.00	1,573.57	750.00	3,000.00
430020 · Travel - Training	0.00	208.00	0.00	625.00	2,500.00
Total 430000 · Travel	1,272.40	458.00	1,573.57	1,375.00	5,500.00
440010 · Advertising	185.85	167.00	374.15	500.00	2,000.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	151.51	154.00	468.31	463.00	1,850.00
Total 450000 · Operating Rentals and Leases	151.51	154.00	468.31	463.00	1,850.00
460030 · Insurance-Property & Liability	0.00	0.00	11,314.00	11,500.00	11,500.00
470090 · Utilities	7,632.24	5,417.00	23,929.66	16,250.00	65,000.00
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	1,370.98	417.00	3,215.25	1,250.00	5,000.00
480040 · Equipment-Repair & Maintenance	1,518.98	208.00	2,590.38	625.00	2,500.00
480115 · Office Equipment Maintenance	0.00	100.00	0.00	300.00	1,200.00
Total 480000 · Repair and Maint-Contracted	2,889.96	725.00	5,805.63	2,175.00	8,700.00
490000 · Miscellaneous Expense					
490031 · Print and Copying Service	-117.26	63.00	0.00	188.00	750.00
490040 · Memberships and Dues	211.33	250.00	809.32	750.00	3,000.00
490090 · Credit Card Charges	631.20	542.00	1,923.18	1,625.00	6,500.00
Total 490000 · Miscellaneous Expense	725.27	855.00	2,732.50	2,563.00	10,250.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending March 31, 2014

	Mar 14	Budget	Jan - Mar 14	YTD Budget	Annual Buc
500000 · Intergovernmental Services					
500100 · County Clerk Services	336.00	342.00	1,008.00	1,025.00	4,100.00
510005 · State Auditor	3,791.16	0.00	4,125.56	0.00	3,400.00
530040 · State Sales and B & O Tax	0.00	792.00	1,759.58	2,375.00	9,500.00
530070 · Ciallam County Treas - Prop Tax	0.00	0.00	0.00	0.00	200.00
Total 500000 · Intergovernmental Services	4,127.16	1,134.00	6,893.14	3,400.00	17,200.00
Total 4000000 · Charges for Services	19,143.29	10,569.00	59,832.71	43,201.00	141,900.00
Total 57620 · Operating Costs	56,853.50	48,314.00	169,576.17	156,439.00	590,000.00
585000 · Nonoperational Expenses					
830020 · Interest Expense	0.33	0.00	12.32	4,045.00	49,000.00
Total 585000 · Nonoperational Expenses	0.33	0.00	12.32	4,045.00	49,000.00
Total Expense	56,853.83	48,314.00	169,588.49	160,484.00	640,000.00
Net Income	5,453.40	-619.00	-35,219.30	182,604.00	36,000.00