

# **AGENDA**

## **WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**

Clallam County Courthouse, Room 160

Port Angeles, Washington

March 28, 2017

3:00 p.m.

### **COMMISSIONERS**

**BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH, RANDY JOHNSON**

**CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**PUBLIC COMMENT – Agenda Items Only**

### **ACTION ITEMS**

- 1a Minutes of February 28, 2017
- 1b Ratification of the March 14, 2017 bill payment in the amount of \$25,340.92
- 1c Policy 520 Purchasing (Revised) - Attached

### **ITEMS FOR DISCUSSION**

- 2a Executive Director Report
  - 1. Craig Miller report on annexation of additional territory to a Metro Park District.
- 2b Financial Report
- 2c Staff Report
- 2d Advisory Committee Report

### **PUBLIC COMMENT**

### **NEXT MEETING DATE**

The next WSMPD meeting will be held on April 25, 2017 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

### **ADJOURNMENT**

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# MINUTES

## WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

February 28, 2017

3:00 p.m.

### COMMISSIONERS

~~BRAD COLLINS, CHERIE KIDD, ANNA MANILDI, BILL PEACH, RANDY JOHNSON~~

### CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

Commissioner Anna Manildi called the meeting to order at 3:00 p.m. Also present were Commissioners Kidd, Peach and Johnson.

**ACTION TAKEN:** CCKm to excuse Commissioner Collins, CBPs,mc

### REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

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

### PUBLIC COMMENT – Agenda Items Only

None

### ACTION ITEMS

1a Minutes of January 24, 2017

**ACTION TAKEN:** CCKm to approve, CBPs, mc

1b Ratification of the February 13, 2017 bill payment in the amount of \$21,214.70

**ACTION TAKEN:** CCKm to approve, CBPs, mc

1c Certificate and Oath of Office for new Board member Randy Johnson

### ITEMS FOR DISCUSSION

2a Executive Director Report

1. Supervisor and Management Retention presentation by Christi Wojnowski  
Commissioner Manildi called an executive session for one item of personnel and will last 20 minutes. No decisions are anticipated at conclusion of executive session. Reconvened at 4:42 p.m.
2. Steve Burke explained that the expansion design is now available on Facebook with over 500 surveys already completed.
3. The press release will be this Thursday. They are also planning to visit different service clubs to present expansion details.

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:

- a. Outstanding attendance for February swim lessons with twenty children even on waitlist.

**PAYABLE DISBURSEMENTS**

District Name William Shore Memorial Pool District

Period Ending: 3/14/17

Date Submitted 3/14/17

Invoice #	Invoice Date	Vendor Name	Total Invoice	Clk#	Amt	Account #	Description
	2/10/17	City of PA	\$ 10,268.22		10,268.22	470090	Utilities
7421	2/28/17	McClain, Crouse	\$ 1,250.00		1,250.00	410041	Accountant
16-9560	1/27/17	Integrated Systems	\$ 983.19		983.19	310030	Pool Maintenance
16-9494	1/27/17	Integrated Systems	\$ 2,436.83		2,436.83	310030	Pool Maintenance
	2/9/17	Chemical Products Co	\$ 216.80		216.80	310030	Pool Maintenance
51188439	2/23/17	Khorr Systems Inc	\$ 226.58		226.58	310030	Pool Maintenance
188786	2/7/17	Angeles Millwork & Lumber	\$ 44.90		44.90	310100	Maintenance Supplies
	3/6/17	Christi Wojnowski	\$ 1,000.00		1,000.00	22500	Cafeteria Plan
	6/6/17	Christi Wojnowski	\$ 500.00		500.00	22500	Cafeteria Plan
	2/28/17	Olympic Springs	\$ 27.17		27.17	310010	Office Supplies
	12/22/16	Angeles Machine Works	\$ 350.43		350.43	310030	Pool Maintenance
	3/9/17	Steven Burke	\$ 205.75		205.75	22500	Cafeteria Plan
	1/31/17	Airgas	\$ 101.84		101.84	310030	Pool Chemicals
9060551939	2/21/17	Airgas	\$ 135.26		135.26	310030	Pool Chemicals
9943368004	2/28/17	Airgas	\$ 103.07		103.07	310030	Pool Chemicals
	2/28/17	Canon Financial Services	\$ 167.61		167.61	450030	Office Equip Lease
20170107	2/21/17	Albright Net Managed Works	\$ 100.00		100.00	410013	Network Services
95	3/7/17	Home Guys	\$ 682.92		682.92	310100	Maintenance Supplies
	2/17/17	Clallam County Treasurer Prop Tax	\$ 429.92		429.92	530070	Property Tax
	2/1/17	Olympic Party & Custodial Supplies	\$ 52.65		52.65	310135	Maintenance Supplies
	2/3/17	Olympic Party & Custodial Supplies	\$ 482.84		482.84	310135	Maintenance Supplies
	2/9/17	Olympic Party & Custodial Supplies	\$ 165.46		165.46	310135	Maintenance Supplies
	2/8/17	Olympic Party & Custodial Supplies	\$ 28.44		28.44	310135	Maintenance Supplies
990210	2/28/17	Pacific Office Equip	\$ 56.81		56.81	480040	Equip Repair & Maint
	2/21/17	Schultz, James	\$ 310.32		310.32	22500	Cafeteria Plan
	2/28/17	Sunset Hardware	\$ 13.00		13.00	310135	Bldg Maint
	2/28/17	Swains	\$ 41.29		41.29	310135	Bldg Maint
687005	2/28/17	Cascade Columbia Distribution Co	\$ 759.36		759.36	310030	Pool Chemicals
	2/21/17	Wave	\$ 35.00		35.00	420023	Internet
	3/1/17	Olympic Stationers	\$ 26.27		26.27	310010	Office Supplies
15712	2/22/17	Olympic Printers	\$ 75.00		75.00	310010	Office Supplies
		Visa 1916	\$ 24.00		24.00	490041	Subscriptions
		Visa 1916	\$ 268.15		268.15	490041	Subscriptions
		Visa 1916	\$ 154.00		154.00	310300	Program Supplies
		Visa 1916	\$ 65.03		65.03	310010	Office Supplies
		Visa 1916	\$ 32.70		32.70	310010	Office Supplies
		Visa 1916	\$ 121.39		121.39	310010	Office Supplies
		Visa 1916	\$ 49.00		49.00	310010	Office Supplies
		Visa 1916	\$ 4.33		4.33	490041	Subscriptions
		Visa 1916	\$ 140.80		140.80	340035	Items for Resale
		Visa 1916	\$ 166.79		166.79	340035	Items for Resale
		Visa 1916	\$ 132.67		132.67	310010	Office Supplies



## 520 - Purchasing Policy

### Table of Contents

<b>1.0 Purpose</b>	2
<b>2.0 Purchasing Approval and Payment Procedures</b>	2
2.1 Approval Authority for all Purchases	2
2.2 Batch/Voucher Payment Approvals	2
<b>3.0 Purchased Services</b>	3
<b>4.0 Non-Public Works Open Market Purchases</b>	3
4.1 General Conditions	3
4.2 Purchases Greater then \$50,000	Error! Bookmark not defined.
4.3 Purchases less than \$50,000	3
4.4 Purchases less than \$40,000	Error! Bookmark not defined.
4.6 Intergovernmental Cooperative Purchasing Agreements	4
4.7 Waiving the Competitive Bid Requirements for Purchases	4
<b>5.0 Purchase/Services Needing Contracts</b>	5
5.1 Written Contract Always Required for Certain Purchases	5
5.2 Written Contract Required for Purchase of Goods and Services Over \$50,000	5
5.3 Contracts for Professional Services	5
5.4 Contract Change Order Authority	5
<b>6.0 Small Public Works Purchases/Projects</b>	6
6.1 Public Works Purchases Greater than \$20,000	6
6.2 Using a Small Public Works Roster	6
6.3 Using a Limited Publics Works Roster	6
6.4 Consultant Roster	6
6.5 Using MRSC as the District's Official Small Public Works Rosters	6
6.6 Waiving the Competitive Bid Requirements for Public Works Purchases	7
<b>7.0 Competitive Bidding and Procedures</b>	7
7.1 Public Notice	7
7.2 Bid Specifications	7
7.3 Award	8
7.4 Cancellation	8
7.5 Submittal of Bids	9
7.6 Bid Security	9
7.7 Insurance	9
7.8 Records Management	9
<b>8.0 Unauthorized Purchases</b>	9
8.1 Definition	9
8.2 Responsibility for Unauthorized Purchases	9
<b>9.0 Purchasing Cards</b>	9
9.1 Issuance, Use and Control of Purchasing Cards	9
9.2 Distribution	10
9.3 Authorization and Control	10
9.4 Credit Limit	10
9.5 Preferred Uses of Purchasing Card	10
9.6 Payment of Purchasing Card Bills	10
9.7 Unauthorized Charges and Use	10
9.8 Lost or Stolen Purchasing Cards	10
9.9 Cash Advances	10
9.10 Return of Purchasing Card at Employment Termination	10

### **1.0 Purpose**

The William Shore Pool District (District) Board of Commissioners (Board) is responsible for establishing policy direction for the District under Washington State law (RCW35.61.135). Prudent business practice and good government provides that the Board establish policies regarding the fiscal activities of the District including but not limited to purchasing in accordance with applicable local, state and federal law and regulations. Transferring authority and responsibility to the Executive Director or his or her designee for purchasing requires formal action by the Board. This Purchasing Policy establishes the authority granted to the Executive Director or his or her designee and procedure considerations related to the purchase of goods and/or services for use by District in service and for the benefit to the community.

### **2.0 Purchasing Approval and Payment Procedures**

It shall be the administrative function of the Executive Director or his or her designee to review all District purchases prior to submission for payment. The Executive Director or his/her designee will stamp date and mark "received" and list a chart of account number listed on each invoice or payment request. All stamped purchases or invoices will be considered approved unless noted otherwise. Approval authority documentation will be maintained with each invoice or payment request

#### **2.1 Approval Authority for all Purchases**

The following is the level of purchase authority for the District:

##### **2.1.1 Up to \$2,500**

The Aquatics Manager has the authority to make purchases up to \$2,500 for budgeted items or reoccurring supplies and inventory and chemicals.

##### **2.1.2 More than \$2,500 and less then \$10,000**

The Executive Director or his or her designee for the above purchase levels shall be authorized to sign quotes and review and approve purchases.

##### **2.1.3 More than \$10,000 and less then \$30,000**

The Finance Committee of the Board shall authorize and approve of any purchases more than \$10,000 and less then \$30,000. Any required documentation shall be attached to the bid, quote or purchase request. Upon receipt of vendor invoice for items purchased or services rendered, the Executive Director or his/her designee shall approve and submit for payment in accordance with section 2.2.

##### **2.3.4. More than \$30,000**

The Board shall authorize and approve of any purchases more than \$30,000. Any required documentation shall be attached to the bid, quote or purchase request. Upon receipt of vendor invoice for items purchased or services rendered, the Executive Director or his/her designee shall approve and submit for payment in accordance with section 2.2.

##### **2.3.5 Exceptions**

Reoccurring expenses, such as utilities or chemical purchases do not need prior approval for purchase or have been specifically identified in the annual budget.

##### **2.3.6 Splitting Purchase Orders, Invoices and Contracts**

Splitting of a purchase order, contract or an invoice to avoid seeking and receiving the approvals required by this policy and its administrative procedures is prohibited.

### **2.2 Batch/Voucher Payment Approvals**

The Executive Director or his designee shall determine a schedule for approving and submitting batch/voucher payments.

#### **2.2.1 Batch/Voucher Submission Approval**

All batch submissions request for payment will be approved for payment by the Aquatics Manager or Executive Director and the District Accountant. The batch request will be done at a frequency to ensure timely payment to all vendors.

### **2.2.2 Board Review**

All batch/voucher payments will be presented to the Board at the following scheduled regular or special meeting for ratification of the voucher payments.

### **3.0 Purchased Services**

Purchased services are those provided by vendors for routine, necessary, and continuing functions of a local government agency, mostly relating to physical activities. These services are usually repetitive, routine, or mechanical in nature, support the agency's day-to-day operations, involve the completion of specific tasks or projects, and involve minimal decision-making. Examples of purchased services include mechanical maintenance, janitorial and landscape services, or repairs services.

Prior to the use of a vendor for a purchased service, like mechanical maintenance, the Executive Director or his or her designee will determine the best vendor for this service by looking at price, expertise and availability, this can be done informal or more formal depending on the cost of services requested. There is no maximum dollar amount threshold for purchased services.

### **4.0 Personal Services**

Personal services are those provided by vendors to provide technical expertise to accomplish a specific study, project, task, or other work statement, not including professional architecture, engineering, landscape architecture, or surveying services. Examples of purchased services include, strategic planning, accounting and legal services.

Prior to the use of a vendor for a personal service, like accounting, the Executive Director or his or her designee will determine the best vendor for this service by looking at price, expertise and availability, this can be done informal or more formal depending on the cost of services requested. There is no maximum dollar amount threshold for purchased services.

### **5.0 Non-Public Works Open Market Purchases**

#### **5.1 General Conditions (purchases \$40,000 or less)**

In accordance with RCW 35.61.135(3), purchases of supplies, materials and equipment and professional services, costing less than \$40,000 may be made on the open market, such as but not limited to sources such as retail stores, catalogs and other locations listing vendors available to provide the above mentioned items. Purchases greater than \$40,000 must be done by bid and contract as outlined in RCW 35.61.135(1).

#### **5.2 Purchases less than \$40,000**

All open market purchases less than \$40,000 shall be made by securing telephone or written quotations, or both, from three different vendors. Whenever possible, the vendors shall be listed on the City of Port Angeles Vendor List to assure that a competitive price is established, in accordance with RCW 39.04.190. The District uses the City of Port Angeles Vendor List as the District Vendor List as authorized by RCW 39.04.190(4). A purchase awarded pursuant to this section need not be advertised.

#### **5.3 Telephone Quotations**

The District shall use the following process to obtain telephone quotations from vendors for the purchase of materials, supplies, or equipment:

1. Vendors shall be given a description of the specific materials, supplies, or equipment to be purchased, including the number, quantity, quality, and type desired, the proposed delivery date, and any other significant terms of purchase;

2. A District representative shall make a good faith effort to contact at least three (3) of the vendors on the roster to obtain telephone solicitation quotations from the vendors for the required materials, supplies, or equipment;
3. The District representative shall not share telephone quotation from one vendor with other vendors solicited for the bid on the materials, supplies, or equipment;

#### **5.4 Intergovernmental Cooperative Purchasing Agreements**

As an alternative to requirements under Section 2.2 of this policy, the District may contract and/or purchase materials, supplies, or equipment with the suppliers designated on any current state agency, county, city, or town purchasing rosters for the materials, supplies, or equipment, when the roster has been established in accordance with the competitive bidding law for purchases applicable to the state agency, county, city, or town.

RCW 35.61.135(4) allows the District to join with other governmental agencies for the purchase of supplies, equipment, or services by entering into a written Intergovernmental Cooperative Purchasing Agreement (also known as an interlocal agreement). Prior to making a purchase under such an agreement, the District must ensure that the procedure used by the agency that originally awarded the bid, proposal, or contract is allowable within the District's purchasing policy. The originating agency must also have fulfilled one of two additional public notice requirements:

- Posted the bid or solicitation notice on a web site established and maintained by a public agency, purchasing cooperative, or similar service provider, for purposes of posting public notice of bid or proposal solicitations.
- Provided an access link on the state's web portal to the notice.

The District may also make a bid call with another government entity as a joint purchase that complies with the procurement requirements of both jurisdictions. When practical, the District should include language in its solicitations that allows other public agencies to purchase from the District's contracts or purchase orders, provided that other agencies provide similar rights and reciprocal privileges to the District. The District Board shall approve all Intergovernmental Cooperative Purchasing Agreements. The District's attorney shall approve all such agreements as to form.

#### **5.5 Waiving the Competitive Bid Requirements for Purchases**

Competitive bidding requirements may be waived by the governing body of the municipality as noted in RCW 39.04.280 for:

- (a) Purchases that are clearly and legitimately limited to a single source of supply;
- (b) Purchases involving special facilities or market conditions;
- (c) Purchases in the event of an emergency;
- (d) Purchases of insurance or bonds; and
- (e) Public works in the event of an emergency.

If the competitive bid process is waived by reasons listed above, a written documentation of the factual basis for the exception must be filed and be open to public inspection.

If an emergency exists, the Executive Director may declare an emergency situation exists, waive competitive bidding requirements, and award all necessary contracts on behalf of the District to address the emergency situation. If a purchase or contract is awarded without competitive bidding due to an emergency, a written finding of the existence of an emergency must be made by the Executive Director and duly entered of record no later than two weeks following the award of the contract.

When such a purchase is clearly and legitimately limited to a single source or supply, or the materials, supplies, equipment or services are subject to special market conditions, then such purchase may be made without competitive, sealed bid and by negotiation; provided that prior to making of such a purchase, the Executive Director obtains the approval in accordance with section 9.0 of this policy.

#### **5.6 Determining the Lowest Responsible Bid.**

In determining the lowest responsible bid, the district shall use RCW 43.19.1911(9) as guidance.

#### **5.7 Award**

If the service or purchase was required to use the bidding process, a written record of each vendor's quotations shall be made open to public inspection or telephone inquiry after the award of the contract. Any contract awarded under this subsection need not be advertised.

### **6.0 Purchase/Services Needing Contracts**

A written contract may be initiated by the District or by the other party to the agreement. It must be signed by at least one authorized representative from each party. The authorized signature is determined for the district by the dollar amount of the contract.

#### **6.1 Written Contract Always Required for Certain Purchases**

A written contract is always required for the following types of purchases.

1. All lease or rental agreements for equipment or real property
2. All intergovernmental agreements
3. All services with the exception of minor services such as repairs.
4. Cooperative purchasing agreements
5. Maintenance and licensing agreements (except licenses and/or maintenance agreements for standardized, non-customized, software or hardware)
6. Other contracts/agreements deemed necessary by the Board.

#### **6.2 Written Contract Required for Purchase of Goods and Services Over \$50,000**

A written contract/bid is required for purchase of goods and services when the purchase of a single item from a single vendor exceeds \$50,000 per year. Non open market purchases, like utilities, are not required to follow this policy

#### **6.3 Contracts for Professional Services**

Contracts for professional architectural, landscape architecture, surveying and engineering services require quality based selection (QBS) and an advertising and negotiation process in accordance with RCW 39.80.

Contracts for other professional services as defined as activities such as consulting that have a primarily intellectual final product) do not require an advertising and negotiation process. Although the Executive Director shall attempt to secure contracts at the most reasonable rate possible.

#### **6.4 Contract Change Order Authority**

The Executive Director shall have authority to approve and sign construction change orders less than \$15,000 on construction contracts if the change order does not substantially change the scope of the project and if the total contract amount as adjusted by the change order is within the amount budgeted for the project. For construction change orders which exceed \$15,000 or

substantially change the scope of the project or budget approval from the Finance Committee is required.

## **7.0 Small Public Works Purchases/Projects**

### **7.1 Public Works Purchases Greater than \$20,000**

All Purchases of public works, where the cost exceeds \$20,000 shall be authorized by the Board and made by an advertised call for bids.

### **7.2 Using a Small Public Works Roster**

For all Public Work projects, the District may use a roster system as authorized by RCW 36.61.135 for all competitive bidding in excess of \$20,000 and not to exceed \$300,000 or the current maximum amount authorized by RCW Statute.

### **7.3 Using a Limited Publics Works Roster**

If a work, construction, alteration, repair or improvement project is estimated to cost less than \$35,000 which includes the costs of labor, material, equipment and sales, and/or use taxes as applicable, District may award such a contract using the limited public works process provided under RCW 39.04.155, subsection (3). This small works roster process does not apply to contracts for professional architectural and engineering services, which are regulated by RCW 39.80.

### **7.4 Consultant Roster**

The District will use the Consultant Roster to select engineering, architectural, or other consultants for negotiations and contracts, and will do so in accord with all applicable laws and regulations. The District shall be independently responsible for its own and the selected consultants' compliance with laws and regulations governing services, including all selection laws, and any other requirements as appropriate. The District also shall be independently responsible to conduct a consultant selection process consistent with applicable statutes, ordinances, and the requirements of the District and to enter into a contract directly with the consultant thus selected.

### **7.5 Using MRSC as the District's Official Small Public Works Rosters**

MRSC maintains the MRSC Rosters as allowed to the District and other Public Agency members by RCW 39.04.155 and Chapter 39.80 RCW, respectively. MRSC maintains the Roster in accordance to all applicable RCW statutes. MRSC maintains a Small Works Roster and a Consultant Roster (including architects, engineers, and other consultants). The District will use both the MRSC Rosters Small Works and Consultant Rosters as their official roster system for the above stated purchases.

#### **7.5.1 MRSC Small Public Works Roster and Roster**

The District will use the Small Public Works Roster to select contractors for public work projects up to \$300,000 in value or as otherwise limited by statutes, ordinances, and laws applicable to the District. The District shall be responsible for its own and the selected contractors' compliance with all laws and regulations governing purchases, including all selection laws, retainage and bonds, prevailing wages, and any other appropriate requirements. The District also shall be independently responsible to conduct a quotation or bid process consistent with applicable statutes, ordinances, and the requirements of the Public Agency and to enter into a contract directly with the contractor thus selected

#### **7.5.2 Using the MRSC Limited Publics Works Roster**

If a work, construction, alteration, repair or improvement project is estimated to cost less than \$35,000 which includes the costs of labor, material, equipment and sales, and/or use taxes as applicable, District may award such a contract using the limited public works process provided under RCW 39.04.155, subsection (3). This small works roster process

does not apply to contracts for professional architectural and engineering services which are regulated by RCW 39.80

### **7.6 Waiving the Competitive Bid Requirements for Public Works Purchases**

Competitive bidding requirements may be waived by the governing body of the municipality as noted in RCW 39.04.280 for:

- (a) Purchases that are clearly and legitimately limited to a single source of supply;
- (b) Purchases involving special facilities or market conditions;
- (c) Purchases in the event of an emergency;
- (d) Purchases of insurance or bonds; and
- (e) Public works in the event of an emergency.

If the competitive bid process is waived by reasons listed above, a written documentation of the factual basis for the exception must be filed and be open to public inspection.

If an emergency exists, the Executive Director may declare an emergency situation exists, waive competitive bidding requirements, and award all necessary contracts on behalf of the District to address the emergency situation. If a purchase or contract is awarded without competitive bidding due to an emergency, a written finding of the existence of an emergency must be made by the Executive Director and duly entered of record no later than two weeks following the award of the contract.

When such a purchase is clearly and legitimately limited to a single source or supply, or the materials, supplies, equipment or services are subject to special market conditions, then such purchase may be made without competitive, sealed bid and by negotiation; provided that prior to making of such a purchase, the Executive Director obtains the approval of the Finance Committee or Board depending on the approval authority authorized to approve the amount of purchase.

## **8.0 Competitive Bidding and Procedures**

### **8.1 Public Notice**

While state law does not contain any detailed requirements for public notice, good business practice calls for using a notification process that will reach the most contractors and allow enough time for responsive bids to be prepared. Advertisements for bids should include the following items:

- Title of the project
- Nature and scope of the work
- Where contract documents (plans, specifications) may be obtained
- Cost to obtain a set of contract documents
- Place, date, and time that bids are due
- Statement that a bid bond must accompany the bid
- Statements that the District retains the right to reject any or all bids, and to waive minor irregularities in the bidding process

### **8.2 Bid Specifications**

Bid specifications should incorporate a clear and accurate description of the technical requirements for the material, product, or service to be purchased. Such descriptions should not contain features that unduly restrict competition. When it is impractical or uneconomical to make clear and accurate description requirements, a —brand name or equall description may be used. The responsibility of demonstrating to the District's satisfaction that a product is —equall to that specified shall be on the vendor proposing the substitution. Requests for approval of substitutions must be made with sufficient time to allow the District to adequately review the proposal, including time for vendors to

respond to questions and requests for additional information or clarification. The District has no obligation to accept proposed substitutions. Acceptance of a substitute product proposed as an —equall to that specified will be made in writing. If this acceptance occurs prior to the bid, other bidders will be notified to the extent practical.

### **8.3 Award**

The contract will be awarded to the lowest responsive and responsible bidder whose bid meets the requirements and criteria included in the invitation for bids. RCW 39.04.350 outlines criteria that a bidder must meet in order to be considered responsible.

#### **8.3.1 Lowest Responsive Bid Determination**

The determination of the lowest responsive bid requires meeting conditions set forth in the invitation for bid and submitting the lowest price.

#### **8.3.2 Lowest Responsible Bidder Determination**

In determining the lowest responsible bidder for the purchase of goods and/or services for use by the District, consideration may be given to:

- A. Ability/Capacity/Skill: The ability, capacity and skill of the vendor to perform the project or provide the goods and services;
- B. Prompt Delivery: The ability of the vendor to perform the project or provide the goods or services promptly or within the time specified, without delay or interference;
- C. Experience: The reputation, experience and efficiency of the vendor;
- D. Previous Performance/References: The quality of performance on previous contracts or purchases;
- E. Compliance with Laws and Regulations: The previous and existing compliance by the vendor with laws and regulations relating to contracts and services;
- F. Service Capability: The sufficiency of the financial resources and the ability of the vendor to perform the work or provide the goods or services being purchased; also the ability of the vendor to provide future maintenance and service for the goods or services purchased;
- G. Quantity and Scope of Conditions: The number and scope of conditions attached to the quotation; and
- H. Terms/Billing Procedures, Other Charges, and Reliability: The payment terms/billing procedures, quality, delivery times, freight charges, shipping points and the reliability of the vendor.

When a trade-in option exists and is in the District's best interest, the price offered on the trade will be considered when determining the lowest responsive and responsible bid. RCW 39.30.040 allows any local sales tax revenue generated by the purchase to be considered in determining the lowest responsive and responsible bid. Other preferences favoring local businesses are not permitted.

### **8.4 Cancellation**

An invitation for bids may be cancelled. Additionally, the District (at its sole discretion) may choose to reject any or all bids, in whole or in part. An invitation for bids may be canceled at the discretion of the Executive Director or his or her designee. The reasons shall be documented and made part of the purchase contract file. Each invitation for bids issued by the District shall state that the invitation may be canceled. Notice of cancellation shall be sent to all parties who have been provided with a copy of the invitation. The notice shall identify the invitation for bid and state briefly the reasons for its cancellation.

**8.5 Submittal of Bids**

Bids will be submitted as specified in the invitation for bid by the appointed date and time listed in the invitation. Each bid will be date and time stamped as it is received. Late bids will not be accepted. If the bid is a sealed bid, all qualified bids will be opened and read aloud publicly at the appointed time. No District representative shall inform a contractor of the terms or amount of any other contractor's bid for the same project prior to the bid opening date and time. The contract must be awarded to the lowest responsive and responsible bidder, or else all bids must be rejected. A written record shall be made of each contractor's bid on a project and of any conditions imposed on the bid. Immediately after an award is made, the bid quotations shall be recorded, open to public inspection, and available by telephone inquiry. Original specifications and the original bid responses will be retained for review and audit as required.

**8.6 Bid Security**

Bid security shall be required for all competitive bidding for public works contracts, and shall be included in the bid package. Security shall be in the form of a bond with a value of at least 5% of the amount of the bid, provided by a surety company that is authorized to do business in Washington State, or the equivalent in cash or certified check. Bid security shall be required on bids for materials, supplies, and equipment only if it is determined to be necessary. When the invitation for bids requires submittal of bid security, noncompliance will result in rejection of the bid. If a bidder is permitted to withdraw a bid before award, its bid security shall be returned.

**8.7 Insurance**

Contracts for public works and professional services shall contain requirements for contractor-provided insurance, as deemed necessary by the District's Attorney.

**8.8 Records Management**

The Executive Director or his designee shall maintain records of all contracts awarded and all contractor/consultants contacted in the process.

**9.0 Unauthorized Purchases**

**9.1 Definition**

No District employee shall purchase or contract for any supplies, material, equipment or contractual service or make any contract within the purview of this policy other than through the Executive Director or his or her designee. Any purchase or contract made contrary to the provisions of this policy shall not be approved by any District officer and the District shall not be bound except as may be required or provided by law.

**9.2 Responsibility for Unauthorized Purchases**

District employees other than those identified in this policy are not authorized to make purchase agreements binding and obligating the District to a financial commitment. Should a District employee violate this trust and the District experiences a financial loss, then the District shall be entitled to recover the full amount of such loss from the employee.

**10.0 Purchasing Cards**

**10.1 Issuance, Use and Control of Purchasing Cards**

The District hereby adopts the following system for the issuance, use and control of purchasing cards by District officials, and employees accordingly. The Executive Director shall implement the following system for managing the distribution, use, control, credit limits and payment of bills related to the use of credit cards by District officials and employees. The Executive Director is

authorized to adopt any additional procedures or policies necessary to implement the provisions of this section.

**10.2 Distribution**

The Executive Director may obtain and authorize supervisors to carry credit cards for use when the purchasing card use would benefit the District.

**10.3 Authorization and Control**

The Executive Director or his or her designee shall manage the accounting controls to ensure the proper usage of purchasing cards and purchasing card funds.

**10.4 Credit Limit**

The credit limit for the card issued to the Executive Director shall not exceed \$10,000 per month. The purchase card, which is maintain in the safe for use of Aquatics Manager shall not exceed \$10,000 per month. With the approval of the District Accountant approved larger purchases can be made within the budget restraints. Any single purchase is to be made in accordance to Section 10 of this policy.

**10.5 Preferred Uses of Purchasing Card**

The use of a purchasing card will benefit the District when used instead of petty cash and when the purchasing card is used for purchasing of operating supplies, also business related to travel in lieu of using the purchase order process and in accordance with the policies contained within this section.

**10.6 Payment of Purchasing Card Bills**

The Executive Director or his or her designee shall establish and implement a written procedure for the payment of all purchasing card bills. Payment and authorization of purchases on the card will be made according to Section 2 of the purchasing policy. Receipts for Reoccurring online purchases (monthly) made using purchase cards can be maintained in the online account of the business where the purchase was made and do not need to be attached to the request for payment.

**10.7 Unauthorized Charges and Use**

No employee of the District shall use the District issued purchasing card for non-District business. Any employee who violates this policy shall be subject to disciplinary action up to and including termination and shall be billed for all charges on the purchasing card. The Executive Director or his or her designee is authorized and directed to make payroll deductions to recover any unauthorized charges.

**10.8 Lost or Stolen Purchasing Cards**

The Cardholder will first immediately contact the Card Issuer, then notify the Executive Director or his or her designee.

**10.9 Cash Advances**

Cash advances on purchasing cards are prohibited except in the case of an emergency.

**10.10 Return of Purchasing Card at Employment Termination**

The Cardholder must return purchasing card to his or her supervisor upon termination.

**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

*As of February 28, 2017*





# McClain, Crouse & Co, PS

227 W. Eighth Street Port Angeles, WA 98362 (360) 457-3303 FAX (360) 457-7415

Certified Public Accountants

Charles S. McClain • charliem@olympen.com

Karen L. Crouse • karenl@olympen.com

## Board of Directors

### William Shore Memorial Pool District

Management is responsible for the accompanying financial statements of William Shore Memorial Pool District (a nonprofit organization), which comprise the statements of financial position as of February 28, 2017 and 2016, and the related statements of activities for the two months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements. The budget comparison is presented for supplementary analysis purposes only.

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.

March 17, 2017

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of February 28, 2017 and 2016

	Feb 28, 17	Feb 29, 16
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	21,226.36	7,845.02
10100 · Cash in Till	100.00	100.00
10150 · Kitsap Bank		
10200 · Credit Card Processing Account	5,747.81	13,130.51
10400 · Cash in Operating Account	3,815.00	1,420.16
10500 · Money Market Account	95,072.32	100,043.68
Total 10150 · Kitsap Bank	104,635.13	114,594.35
Total Checking/Savings	125,961.49	122,539.37
Accounts Receivable		
11300 · Accounts Receivable	8,776.72	10,287.97
Total Accounts Receivable	8,776.72	10,287.97
Other Current Assets		
12000 · Deposit in Transit	1,263.50	420.75
12500 · PASD Advance	301.59	301.59
12501 · Tukwila Advance	659.10	659.10
Total Other Current Assets	2,224.19	1,381.44
Total Current Assets	136,962.40	134,208.78
Fixed Assets		
15000 · Building and Improvements	2,036,693.72	1,979,371.19
16000 · Equipment	45,833.38	39,573.38
Total Fixed Assets	2,082,527.10	2,018,944.57
Other Assets		
18600 · Bond Expense	7,800.00	7,800.00
Total Other Assets	7,800.00	7,800.00
<b>TOTAL ASSETS</b>	<b>2,227,289.50</b>	<b>2,160,953.35</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable	11,008.71	8,651.19
Total Accounts Payable	11,008.71	8,651.19
Credit Cards		
21000 · Visa	4,063.99	2,083.34
Total Credit Cards	4,063.99	2,083.34
Other Current Liabilities		
22000 · Wages Payable	12,976.35	12,660.31
22500 · Accrued Cafeteria Plan Liab	5,501.38	6,526.10
23000 · Deferred Compensation Liability	1,716.00	1,566.00
24000 · Payroll Liabilities	4,476.85	7,041.66
24500 · Accrued Sales Tax Liability	5,933.60	7,179.86
26500 · Uncashed old paychecks	1,935.89	1,935.89
Total Other Current Liabilities	32,540.07	36,909.82
Total Current Liabilities	47,612.77	47,644.35

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of February 28, 2017 and 2016

	Feb 28, 17	Feb 29, 16
<b>Long Term Liabilities</b>		
27300 · Washington LOCAL I	85,388.21	97,451.81
27310 · Washington LOCAL II	357,344.80	374,126.16
27400 · Kitsap Bank Loan	446,896.88	507,712.37
<b>Total Long Term Liabilities</b>	<b>889,629.89</b>	<b>979,290.34</b>
<b>Total Liabilities</b>	<b>937,242.66</b>	<b>1,026,934.69</b>
<b>Equity</b>		
32000 · Unrestricted Net Assets	1,357,175.12	1,193,962.08
Net Income	-67,128.28	-59,943.42
<b>Total Equity</b>	<b>1,290,046.84</b>	<b>1,134,018.66</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,227,289.50</b>	<b>2,160,953.35</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the two months ended February 28, 2017 and 2016

	Jan - Feb 17	Jan - Feb 16
<b>Income</b>		
3111000 · Real and Property Taxes	21,266.69	7,613.93
3172000 · Leasehold Excise Tax	1,712.45	1,404.61
3417000 · Merchandise Sales		
3417010 · Vending Revenue	8.63	71.47
3417100 · Sale Items - Taxable	1,014.73	1,158.00
<b>Total 3417000 · Merchandise Sales</b>	<b>1,023.36</b>	<b>1,229.47</b>
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	10,952.25	16,258.75
3473010 · General Admissions - Other	7,375.35	9,508.83
<b>Total 3473010 · General Admissions</b>	<b>18,327.60</b>	<b>25,767.58</b>
3476035 · Swim Instruction	11,856.15	15,243.00
3476040 · Camps and Special Events	1,496.25	483.00
3476045 · Exercise Classes	9,108.00	11,326.00
<b>Total 3470000 · Admissions</b>	<b>40,788.00</b>	<b>52,819.58</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	1,704.50	2,015.00
3625062 · Contracted Rental	9,628.16	8,331.66
<b>Total 45030 · Facility Rental</b>	<b>11,332.66</b>	<b>10,346.66</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	695.90	775.67
3624030 · Locker Rental	0.00	0.00
<b>Total 45040 · Miscellaneous Rental</b>	<b>695.90</b>	<b>775.67</b>
<b>Total 3620000 · Rental Income</b>	<b>12,028.56</b>	<b>11,122.33</b>
3625000 · DNR - Other than Timber	16.61	46.81
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	0.00	72.50
<b>Total 3670000 · Direct Public Support</b>	<b>0.00</b>	<b>72.50</b>
3951030 · Sale of County Timber	254.05	2,047.38
<b>Total Income</b>	<b>77,089.73</b>	<b>76,356.61</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100010 · Clerk Services	200.00	200.00
100020 · Lifeguards	25,475.51	24,260.73
100030 · Instructors	7,848.81	7,263.20
100040 · Head Guards	11,165.07	10,862.57
100050 · Supervisors	16,402.76	15,487.52
100060 · Maintenance	1,175.74	3,032.82
100070 · Executive Director	7,875.00	7,875.00
<b>Total 100000 · Regular Time</b>	<b>70,142.89</b>	<b>68,981.84</b>
<b>Total 100001 · Salaries and Wages</b>	<b>70,142.89</b>	<b>68,981.84</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the two months ended February 28, 2017 and 2016

	Jan - Feb 17	Jan - Feb 16
200000 · Personnel Benefits		
200020 · Benefits	5,043.06	4,925.89
200032 · Cafeteria Plan - Salaried	2,428.00	2,336.26
200040 · Unemployment Compensation	806.31	799.53
200045 · Department of Labor & Industry	1,806.78	2,150.95
<b>Total 200000 · Personnel Benefits</b>	<b>10,084.15</b>	<b>10,212.63</b>
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	1,555.97	1,406.99
<b>Total 310000 · Office Supplies</b>	<b>1,555.97</b>	<b>1,406.99</b>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	154.00	0.00
310310 · Swim Instruction	0.00	55.75
310050 · Program Supplies and Equipment - Other	189.80	0.00
<b>Total 310050 · Program Supplies and Equipment</b>	<b>343.80</b>	<b>55.75</b>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	0.00	1,568.13
310030 · Pool Chemicals	5,287.29	1,413.17
310035 · Cleaning & Janitorial Supplies	0.00	1,008.07
310135 · Maintenance Supplies	1,276.22	0.00
310100 · Maintenance Supplies and Repair - Other	1,735.94	0.00
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>8,299.45</b>	<b>3,989.37</b>
340035 · Items for Resale	872.51	1,074.41
350010 · Small Tools and Minor Equipment	819.74	75.89
<b>Total 300000 · Supplies</b>	<b>11,891.47</b>	<b>6,602.41</b>
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	1,506.95	200.00
410030 · Transaction Services (Rec1)	170.00	0.00
410041 · Accounting Services	2,700.00	2,500.00
410071 · Legal Services	140.00	175.00
410020 · Professional Services - Other	0.00	503.49
<b>Total 410020 · Professional Services</b>	<b>4,516.95</b>	<b>3,378.49</b>
420000 · Communications		
420010 · Telephone	350.25	472.24
420020 · Postage, Mailing Service	28.69	28.01
420023 · Website and Internet	126.95	181.90
<b>Total 420000 · Communications</b>	<b>505.89</b>	<b>682.15</b>
430000 · Travel		
430010 · Conference, Convention, Meeting	975.60	919.73
430020 · Travel - Training	0.00	610.00
<b>Total 430000 · Travel</b>	<b>975.60</b>	<b>1,529.73</b>
440010 · Advertising	651.00	0.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	335.22	335.22
<b>Total 450000 · Operating Rentals and Leases</b>	<b>335.22</b>	<b>335.22</b>
460030 · Insurance-Property & Liability	19,575.00	15,319.00
470090 · Utilities	19,952.32	16,450.95

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the two months ended February 28, 2017 and 2016

	Jan - Feb 17	Jan - Feb 16
<b>480000 · Repair and Maint-Contracted</b>		
480010 · Building-Repair and Maintenance	1,668.52	6,633.96
480040 · Equipment-Repair & Maintenance	128.32	160.73
<b>Total 480000 · Repair and Maint-Contracted</b>	<u>1,796.84</u>	<u>6,794.69</u>
<b>49000 · Miscellaneous Expense</b>		
490040 · Memberships and Dues	989.33	1,758.81
490041 · Subscriptions	296.48	4.33
490090 · Credit Card Charges	1,289.39	2,078.01
66900 · Reconciliation Discrepancies	0.00	0.50
<b>Total 49000 · Miscellaneous Expense</b>	<u>2,575.20</u>	<u>3,841.65</u>
<b>500000 · Intergovernmental Services</b>		
530040 · State Sales and B & O Tax	788.33	2,176.55
530070 · Clallam County Treas - Prop Tax	429.92	0.00
<b>Total 500000 · Intergovernmental Services</b>	<u>1,218.25</u>	<u>2,176.55</u>
<b>Total 4000000 · Charges for Services</b>	<u>52,102.27</u>	<u>50,508.43</u>
<b>57620 · Operating Costs - Other</b>	<u>0.00</u>	<u>0.00</u>
<b>Total 57620 · Operating Costs</b>	<u>144,220.78</u>	<u>136,305.31</u>
<b>5850000 · Nonoperational Expenses</b>		
830020 · Interest Expense	-2.77	-5.28
<b>Total 5850000 · Nonoperational Expenses</b>	<u>-2.77</u>	<u>-5.28</u>
<b>Total Expense</b>	<u>144,218.01</u>	<u>136,300.03</u>
<b>Net Income</b>	<u><u>-67,128.28</u></u>	<u><u>-59,943.42</u></u>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget17**  
for the month ending February 28, 2017

	Feb 17	Budget	Jan - Feb 17	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	19,249.67	10,000.00	21,266.69	20,000.00	510,000.00
3172000 · Leasehold Excise Tax	1,712.45	458.00	1,712.45	916.00	5,500.00
3174000 · Timber Excise Tax	0.00	216.00	0.00	432.00	2,600.00
3417000 · Merchandise Sales					
3417010 · Vending Revenue	8.63	42.00	8.63	80.00	500.00
3417100 · Sale Items - Taxable	547.00	625.00	1,014.73	1,250.00	7,500.00
Total 3417000 · Merchandise Sales	555.63	667.00	1,023.36	1,330.00	8,000.00
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	5,239.25	7,333.00	10,952.25	14,670.00	88,000.00
3473010 · General Admissions - Other	4,122.10	5,416.00	7,375.35	10,840.00	65,000.00
Total 3473010 · General Admissions	9,361.35	12,749.00	18,327.60	25,510.00	153,000.00
3476035 · Swim Instruction	4,437.00	7,500.00	11,856.15	15,000.00	90,000.00
3476040 · Camps and Special Events	825.75	833.00	1,496.25	1,670.00	10,000.00
3476045 · Exercise Classes	5,049.50	5,833.00	9,108.00	11,670.00	70,000.00
Total 3476000 · Admissions	19,673.60	26,915.00	40,788.00	53,850.00	323,000.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	777.50	1,042.00	1,704.50	2,080.00	12,500.00
3625062 · Contracted Rental	6,886.08	2,708.00	9,628.16	5,420.00	32,500.00
Total 45030 · Facility Rental	7,663.58	3,750.00	11,332.66	7,500.00	45,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	368.15	479.00	695.90	960.00	5,750.00
3624030 · Locker Rental	0.00		0.00		
Total 45040 · Miscellaneous Rental	368.15	479.00	695.90	960.00	5,750.00
Total 3620000 · Rental Income	8,031.73	4,229.00	12,028.56	8,460.00	50,750.00
3625000 · DNR - Other than Timber	10.61		16.61		
3699000 · Other Miscellaneous Revenue	0.00	42.00	0.00	80.00	500.00
3951030 · Sale of County Timber	254.06	1,667.00	254.06	3,330.00	20,000.00
Total Income	49,487.21	44,194.00	77,089.73	88,398.00	920,350.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget17**  
for the month ending February 28, 2017

Expense	Feb 17	Budget	Jan - Feb 17	YTD Budget	Annual Budget
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time	100.00	125.00	200.00	250.00	1,500.00
100010 · Clerk Services	12,303.27	12,500.00	25,475.51	25,000.00	150,000.00
100020 · Lifeguards	3,850.66	4,333.00	7,848.81	8,670.00	52,000.00
100030 · Instructors	5,409.01	5,333.00	11,165.07	10,670.00	64,000.00
100040 · Head Guards	8,201.38	7,750.00	16,402.76	15,500.00	93,000.00
100050 · Supervisors	540.38	1,333.00	1,175.74	2,670.00	16,000.00
100060 · Maintenance	3,937.50	3,937.50	7,875.00	7,875.00	47,250.00
100070 · Executive Director					
Total 100000 · Regular Time	34,342.20	35,311.50	70,142.89	70,635.00	423,750.00
100090 · Sick/Vacation Pay	0.00	833.00	0.00	1,670.00	10,000.00
Total 100001 · Salaries and Wages	34,342.20	36,144.50	70,142.89	72,305.00	433,750.00
200000 · Personnel Benefits					
200020 · Benefits	2,463.48	2,500.00	5,043.06	5,000.00	30,000.00
200032 · Cafeteria Plan - Salaried	1,214.00	1,000.00	2,428.00	2,000.00	12,000.00
200040 · Unemployment Compensation	406.64	83.00	806.31	170.00	1,000.00
200045 · Department of Labor & Industry	926.87	1,417.00	1,806.78	2,830.00	17,000.00
Total 200000 · Personnel Benefits	5,010.99	5,000.00	10,084.15	10,000.00	60,000.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	621.71	750.00	1,555.97	1,500.00	9,000.00
310028 · Computer Supplies	0.00	167.00	0.00	330.00	2,000.00
Total 310000 · Office Supplies	621.71	917.00	1,555.97	1,830.00	11,000.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	154.00	83.00	154.00	170.00	1,000.00
310310 · Swim Instruction	0.00	83.00	0.00	170.00	1,000.00
310320 · Camps and Specials Events	0.00	42.00	0.00	80.00	500.00
310050 · Program Supplies and Equipment - Other	0.00		189.80		
Total 310050 · Program Supplies and Equipment	154.00	208.00	343.80	420.00	2,500.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget17**  
for the month ending February 28, 2017

	Feb 17	Budget	Jan - Feb 17	YTD Budget	Annual Budget
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	0.00	167.00	0.00	330.00	2,000.00
310030 · Pool Chemicals	1,441.07	1,000.00	5,287.29	2,000.00	12,000.00
310035 · Cleaning & Janitorial Supplies	0.00	600.00	0.00	1,200.00	7,200.00
310056 · Lifeguard supplies & equipment	0.00	292.00	0.00	580.00	3,500.00
310135 · Maintenance Supplies	783.68	208.00	1,276.22	420.00	2,500.00
310100 · Maintenance Supplies and Repair - Other	1,735.94		1,735.94		
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>3,960.69</b>	<b>2,267.00</b>	<b>8,299.45</b>	<b>4,530.00</b>	<b>27,200.00</b>
340035 · Items for Resale	307.59	417.00	872.51	830.00	5,000.00
350010 · Small Tools and Minor Equipment	348.60	83.00	819.74	170.00	1,000.00
<b>Total 300000 · Supplies</b>	<b>5,392.59</b>	<b>3,892.00</b>	<b>11,891.47</b>	<b>7,780.00</b>	<b>46,700.00</b>
4000000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	141.00	417.00	1,506.95	830.00	5,000.00
410030 · Transaction Services (Rec1)	170.00	250.00	170.00	500.00	3,000.00
410041 · Accounting Services	1,250.00	1,300.00	2,700.00	2,600.00	15,600.00
410071 · Legal Services	140.00	208.00	140.00	420.00	2,500.00
<b>Total 410020 · Professional Services</b>	<b>1,701.00</b>	<b>2,175.00</b>	<b>4,516.95</b>	<b>4,350.00</b>	<b>26,100.00</b>
420000 · Communications					
420010 · Telephone	100.00	250.00	350.25	500.00	3,000.00
420020 · Postage, Mailing Service	0.00	42.00	28.69	80.00	500.00
420023 · Website and Internet	35.00	125.00	126.95	250.00	1,500.00
<b>Total 420000 · Communications</b>	<b>135.00</b>	<b>417.00</b>	<b>505.89</b>	<b>830.00</b>	<b>5,000.00</b>
430000 · Travel					
430010 · Conference, Convention, Meeting	622.16	383.00	975.60	770.00	4,600.00
430020 · Travel - Training	0.00	325.00	0.00	650.00	3,900.00
<b>Total 430000 · Travel</b>	<b>622.16</b>	<b>708.00</b>	<b>975.60</b>	<b>1,420.00</b>	<b>8,500.00</b>
440010 · Advertising	26.00	50.00	651.00	100.00	600.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	167.61	167.00	335.22	330.00	2,000.00
<b>Total 450000 · Operating Rentals and Leases</b>	<b>167.61</b>	<b>167.00</b>	<b>335.22</b>	<b>330.00</b>	<b>2,000.00</b>
460030 · Insurance-Property & Liability	0.00	0.00	19,575.00	16,000.00	16,000.00
470090 · Utilities	10,268.22	7,667.00	19,952.32	15,330.00	92,000.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense and Budget17**  
for the month ending February 28, 2017

	Feb 17	Budget	Jan - Feb 17	YTD Budget	Annual Budget
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	985.60	1,375.00	1,668.52	2,750.00	16,500.00
480040 · Equipment-Repair & Maintenance	56.81	125.00	128.32	250.00	1,500.00
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>1,042.41</b>	<b>1,500.00</b>	<b>1,796.84</b>	<b>3,000.00</b>	<b>18,000.00</b>
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	42.00	0.00	80.00	500.00
490040 · Memberships and Dues	850.00	308.00	989.33	620.00	3,700.00
490041 · Subscriptions	296.48		296.48		
490090 · Credit Card Charges	701.12	917.00	1,289.39	1,830.00	11,000.00
<b>Total 49000 · Miscellaneous Expense</b>	<b>1,847.60</b>	<b>1,267.00</b>	<b>2,575.20</b>	<b>2,530.00</b>	<b>15,200.00</b>
500000 · Intergovernmental Services					
510005 · State Auditor	0.00	417.00	0.00	830.00	5,000.00
530040 · State Sales and B & O Tax	0.00	1,042.00	788.33	2,080.00	12,500.00
530070 · Clallam County Treas - Prop Tax	429.92	0.00	429.92	0.00	375.00
<b>Total 500000 · Intergovernmental Services</b>	<b>429.92</b>	<b>1,459.00</b>	<b>1,218.25</b>	<b>2,910.00</b>	<b>17,875.00</b>
<b>Total 4000000 · Charges for Services</b>	<b>16,239.92</b>	<b>15,410.00</b>	<b>52,102.27</b>	<b>46,800.00</b>	<b>201,275.00</b>
Total 57620 · Operating Costs	60,985.70	60,446.50	144,220.78	136,885.00	741,725.00
5850000 · Nonoperational Expenses					
830020 · Interest Expense	-0.11	0.00	-2.77	0.00	35,000.00
<b>Total 5850000 · Nonoperational Expenses</b>	<b>-0.11</b>	<b>0.00</b>	<b>-2.77</b>	<b>0.00</b>	<b>35,000.00</b>
<b>Total Expense</b>	<b>60,985.59</b>	<b>60,446.50</b>	<b>144,218.01</b>	<b>136,885.00</b>	<b>776,725.00</b>
<b>Net Income</b>	<b>-11,498.38</b>	<b>-16,252.50</b>	<b>-67,128.28</b>	<b>-48,487.00</b>	<b>143,625.00</b>