

# **AGENDA**

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

Clallam County Courthouse, Room 160

Port Angeles, Washington

January 22, 2013

3:00 p.m.

### **COMMISSIONERS**

**MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST**

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

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**PUBLIC COMMENT – Agenda Items Only**

### **ACTION ITEMS**

- 1a Minutes of November 27, 2012
- 1b Minutes of January 11, 2013 – Special Meeting
- 1c Ratification of the December 12, 2012 bill payment in the amount of \$31,291.00
- 1d Ratification of the January 7, 2013 bill payment in the amount of \$81,596.06

### **ITEMS FOR DISCUSSION**

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

### **PUBLIC COMMENT**

### **FUTURE AGENDA ITEMS**

### **NEXT MEETING DATE**

The next meeting will be held on February 26, 2012 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

November 27, 2012

3:00 p.m.

1a  
1/22/13

### COMMISSIONERS

**MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST**

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

CGH called the meeting to order at 3:02 p.m., also present were CMC, CBC and CGHMD. CMD joined the meeting at 3:08 p.m.

#### **REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

**ACTION TAKEN:** CMCm to approve the agenda as presented, CBCs, mc

#### **PUBLIC COMMENT – Agenda Items Only**

There was no public comment.

#### **PUBLIC HEARING – 2013 Budget**

There was no public comment.

**ACTION TAKEN:** CGH opened the public hearing with no member of the public had comment, CMCm to close the public hearing, CBCs, mc

#### **ACTION ITEMS**

1a Minutes of October 23, 2012

**ACTION TAKEN:** CMCm to approve, CPDs, mc

1b Ratification of the November 7, 2012 bill payment in the amount of \$35,351.79

**ACTION TAKEN:** CMCm to ratify the bill payment dated November 7, 2012 in the amount of \$35,351.79, CPDs, mc

1c 2013 Budget

CPD asked about the decreased in month to month expenses on the report. Steve Burke shared the City of Port Angeles maintenance contract will be cut in half, repair costs will be lower with the new equipment and the energy savings will be substantial. The dollar amount of the levy will remain the same for 2013 (\$465,000.00).

CBC asked ultra violet and how it works. Steve Burke explained that in an outdoor pool the ultra violet from the sun sanitizes the water with the addition of chlorine. Because the pool is located inside there is no ultra violet and it has to be added for sanitation purposes.

Steve Burke explained the 2013 budget report in detail and answered additional questions from the board.

**ACTION TAKEN:** CMCm to approve resolution 5, 2012 regarding the 2013 annual budget as recommended by the finance committee, CPDs, mc

**MINUTES for the Meeting of November 27, 2012**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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- 1d Regular Property Tax Levy for Collection in the 2013 Calendar Year  
CMC shared the finance committee once again is not recommending the 1% tax increase that is allowed by law.  
**ACTION TAKEN:** CMCm to adopt the regular property tax levy for collection in the 2013 calendar year, CBCs, mc
- 1e 2013 Levy Certification  
**ACTION TAKEN:** CMCm to approve the levy certification in the amount of \$465,000.00 and authorize the president to sign, CPDs, mc

**ITEMS FOR DISCUSSION**

- 2a Executive Director Report  
Steve Burke spoke briefly about the capital projects that have been completed:  
-Pool Plumbing Project  
This project is now completed and closed. There was one change order for approximately \$10,000 to reroute some pipes into the attic of the pool instead of the tunnel. With this project complete there is no metal piping left in the domestic water system or the pool system.  
-Lighting Upgrade Project  
This project is now completed and closed. There were two change orders that equaled an estimated \$5,000 in saving. This allowed them to add a couple of items that will allow additional lighting to be put on the automatic system. Additionally with the saving they were also able to change out the sump pump and stay within the contracted amount.

CBC asked about the expected closure with the phase 2 capital project that will begin in the spring. Steve answered that he would like to begin the bidding process in December but is not sure how long the pool will have to be closed to complete the project.

- 2b Financial Report  
Charlie McClain explained the budget and finance report in detail and answered questions from the board.
- 2c Staff Report
- Seth Leighton shared that there are currently 150+ children enrolled in swimming lessons.
  - A new masters program has began at the pool. They have hired a coach that is paid from the fees collected for the club. They are currently swimming in between aerobic classes and continues to grow.
  - The aerobic classes continue to be very popular with over 20 people in each class; this is up from last year.
  - Leah Gould shared they are cross-training swimming instructors to be certified to teach all of the aerobic classes.
  - The Pun' Kin patch was a success again this year, reaching full capacity at the pool. They were very close to getting enough donations to cover all of the fees of this event. The information was sent to all of the local schools and was a great way to get the information out.
- 2d Advisory Committee Report

**MINUTES for the Meeting of November 27, 2012**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
**Page 3**

Greg Shield the committee met and discussed the shut-down as well as the energy upgrades that have occurred at the pool. He also shared that there will be an opening on the advisory committee as Larry Doyle's term will expire the end of this year.

**PUBLIC COMMENT**

Peter Ripley, 114 E. 6<sup>th</sup> Street, Apt 102, shared that he was thankful that no taxes were being raised. He thanked the staff for providing new wheelchairs to be used by the disabled at the pool.

Sandra Guoan, 934 W. Lauridsen Boulevard, Apt 213, Port Angeles, WA 98363, shared that she is an employee at the pool as spoken with Patsy Feeley at Senator Jim Hargrove's office about personnel issues. She shared that Ms. Feeley is going to assist with her with the issues and would like to meet with the board of commissioners to discuss.

**ACTION TAKEN:** CPDm to recess into executive session to discuss with retained legal counsel representing the district matters relating to personnel issues for a time period not to exceed 10 minutes, CMDs, mc and session convened at 4:02 p.m.

Board reconvened in open session at 4:11

**NEXT MEETING DATE**

The next meeting date will be held on January 22, 2013 unless a need arises to hold a special meeting. The December meeting is cancelled as it falls on the Christmas holiday.

**ADJOURNMENT**

**ACTION TAKEN:** CMCm to adjourn the meeting at 3:12, CPDs, mc

PASSED AND ADOPTED this twenty-second day of January, 2013

WILLIAM SHORE MEMORIAL POOL DSTRIC COMMISSIONERS

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Gary Holmquist, President

ATTEST:

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Tammy Sullenger, Administrative Asst.

**KEY TO ABBREVIATIONS:**

CBC	Commissioner Brad Collins	m	moved
CDD	Commissioner Patrick Downie	mc	motion carried
CGH	Commissioner Gary Holmquist	s	seconded
CMC	Commissioner Mike Chapman		
CMD	Commissioner Mike Doherty (Howard V. Doherty, Jr.)		
WSMPD	William Shore Memorial Pool District		

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1/22/13

**MINUTES – Special Meeting**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS**  
Clallam County Courthouse, Room 160  
Port Angeles, Washington  
January 11, 2013  
1:30 p.m.

**COMMISSIONERS**

**MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST**

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

CPD called the meeting to order at 1:35 p.m., also present were CMC and CBC. CMD and CGH were excused.

**REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA**

Steve Burke asked to add action item 6 – Local Agency Financing Contract

**ACTION TAKEN:** CMCm to approve the agenda as modified, CBCs, mc

**PUBLIC COMMENT – Agenda Items Only**

There was no public comment.

**ACTION ITEMS**

**Items pertaining to the LOCAL Loan Program**

- 1 Resolution for Local Loan Reimbursement  
**ACTION TAKEN:** CMCm to approve, CPDs, mc
- 2 Resolution for Authorization for the Acquisition of Personal Property and Execution of a Financing Contract and Related Documentation Relating to the Acquisition of Person Property  
**ACTION TAKEN:** CMCm to approve, CBCs, mc
- 3 Certificate of Authorizing Resolution/Ordinance  
No action was taken as authorization to sign this document has been addressed.
- 4 Certificate Designating Authorized Agency Representatives  
**ACTION TAKEN:** CBCm to approve, CMCs, mc
- 5 Local Agency Tax Certificate  
No action was taken as authorization to sign this document has been addressed.
- 6 Local Agency Financing Contract  
No action was taken as authorization to sign this document has been addressed.

**ITEMS FOR DISCUSSION – No Items**

**PUBLIC COMMENT**

There was no public comment.

**NEXT MEETING DATE**

The next meeting will be held on January 22, 2012 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

**MINUTES for the Meeting of January, 11, 2013**  
**WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS**  
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**ADJOURNMENT**

**ACTION TAKEN:** CMCm to adjourn the meeting at 1:47, CBCs, mc

PASSED AND ADOPTED this twenty-second day of January, 2013

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

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Patrick Downie, Vice-President

ATTEST:

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Tammy Sullenger, Administrative Asst.

**KEY TO ABBREVIATIONS:**

CBC	Commissioner Brad Collins	m	moved
CDD	Commissioner Patrick Downie	mc	motion carried
CGH	Commissioner Gary Holmquist	s	seconded
CMC	Commissioner Mike Chapman		
CMD	Commissioner Mike Doherty (Howard V. Doherty, Jr.)		
WSMPD	William Shore Memorial Pool District		

10/13  
1/2/13

**CLAIMS PAYMENT REQUEST**

District Name William Shore Memorial Pool District Fund Number McClain & Crouse  
 Period Ending: 12/12/2012 Pickup Mail to us  
 Date Submitted: 12/12/2012

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.)

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
120512a	12/15/2012	0025330	WSMPD PAYROLL FUND	S		\$ 12,550.71		0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
120512b	12/15/2012	0025330	WSMPD PAYROLL FUND	S		\$ 960.15		0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
120512c	12/15/2012	0025330	WSMPD PAYROLL FUND	S		\$ (196.05)		0	66870.000.57620.20.0045	1	L & I	E	PD
120512d	12/26/2012	0025330	WSMPD PAYROLL FUND	S		\$ 603.57		0	66870.000.57620.53.0040	1	B & O Tax	E	PD
120512e	12/15/2012	0025330	WSMPD PAYROLL FUND	S		\$ 195.00		0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
17080	12/15/2012	0003197	Craig Miller	S		\$ 647.50		0	66870.000.57620.41.0071	1	Attorney	E	PD
visa1605a11	11/23/2012	0026984	VISA9062	S		\$ 21.67		0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1605b11	11/23/2012	0026984	VISA9062	S		\$ 120.99		0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
visa1605c11	11/23/2012	0026984	VISA9062	S		\$ 123.95		0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa1605d11	11/23/2012	0026984	VISA9062	S		\$ 157.18		0	66870.000.57620.31.0026	1	Uniforms	E	PD
visa1605e11	11/23/2012	0026984	VISA9062	S		\$ 157.68		0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1605f11	11/23/2012	0026984	VISA9062	S		\$ 39.72		0	66870.000.57620.48.0010	1	Building Repair	E	PD
visa1605g11	11/23/2012	0026984	VISA9062	S		\$ 29.13		0	66870.000.57620.83.0020	1	Interest	E	PD
visa1597a11	11/23/2012	0026959	VISA9070	S		\$ 558.47		0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1597b11	11/23/2012	0026959	VISA9070	S		\$ 26.47		0	66870.000.57620.31.0320	1	Event Supplies	E	PD
visa1597c11	11/23/2012	0026959	VISA9070	S		\$ 1,084.30		0	66870.000.57620.34.0035	1	Inventory	E	PD
visa1597d11	11/23/2012	0026959	VISA9070	S		\$ 510.27		0	66870.000.57620.41.0020	1	Prof Services	E	PD
visa1597e11	11/23/2012	0026959	VISA9070	S		\$ 160.00		0	66870.000.57620.49.0040	1	Study Guide	E	PD
visa1597f11	11/23/2012	0026959	VISA9070	S		\$ 362.50		0	66870.000.57620.31.0300	1	Exercise Supplies	E	PD
visa1597g11	11/23/2012	0026959	VISA9070	S		\$ 20.00		0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
visa1597h11	11/23/2012	0026959	VISA9070	S		\$ 43.31		0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa1597i11	11/23/2012	0026959	VISA9070	S		\$ 89.83		0	66870.000.57620.48.0040	1	Equipment Repair	E	PD
visa1597j11	11/23/2012	0026959	VISA9070	S		\$ 299.25		0	66870.000.57620.31.0026	1	Uniforms	E	PD
123112int	12/31/2012	0000366	Clallam County Treasurer	S		\$ 1,748.75		0	66870.000.57620.83.0020	1	Interest	E	PD
01-722719-00	11/30/2012	0001533	Sunset Hardware	S		\$ 37.03		0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
199588_11	11/30/2012	0001148	Olympic Springs	S		\$ 70.79		0	66870.000.57620.31.0010	1	Office Supplies	E	PD
3372	10/16/2012	0000107	Aquatic Specialty	S		\$ 14.96		0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
WIL002_11	11/30/2012	0001179	POE	S		\$ 143.33		0	66870.000.57620.48.0115	1	Office Equip Repair	E	PD
1	12/11/2012	0030588	Roger Sanders	S		\$ 180.00		0	66870.000.57620.41.0013	1	Computer Service	E	PD
PW-2012-03	10/5/2012	0000742	Hoch Construction	S		\$ 7,857.38		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
7981	11/30/2012	0030591	Starfish Aquatics Institute	S		\$ 350.00		0	66870.000.57620.49.0040	1	Membership	E	PD
1071	10/3/2012	0023839	After Hours Upholstery	S		\$ 367.58		0	66870.000.57620.48.0115	1	Office Repair	E	PD
277992533	11/27/2012	0000073	Amsan	S		\$ 402.60		0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
113012_4	11/30/2012	0030590	Olympic Party & Custodial Supplies	S		\$ 848.38		0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
722163	8/31/2012	0030589	West Excavation	S		\$ 704.60		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD

Page 1 Total: 31,291.00  
 Page 2 Total: 0.00  
 Grand Total: 31,291.00

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
Patrick Downie	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
Gary Holmquist	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Brad Collins	Commissioner	Date	Recused from any bills related to the City of Port Angeles

1/22/13  
1/21/13

CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District  
 Period Ending: 1/7/2013  
 Date Submitted: 1/7/2013  
 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
122012a	12/20/2012	0025330	WSMPD PAYROLL FUND	S		\$ 12,618.89		0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
122012b	12/20/2012	0025330	WSMPD PAYROLL FUND	S		\$ 965.34		0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
122012c	12/20/2012	0025330	WSMPD PAYROLL FUND	S		\$ (209.86)		0	66870.000.57620.20.0045	1	L & I	E	PD
010513a	1/5/2013	0025330	WSMPD PAYROLL FUND	S		\$ 10,707.21		0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
010513b	1/5/2013	0025330	WSMPD PAYROLL FUND	S		\$ 819.13		0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
010513c	1/5/2013	0025330	WSMPD PAYROLL FUND	S		\$ (148.11)		0	66870.000.57620.20.0045	1	L & I	E	PD
6401	12/31/2012	0023222	Charles McClain	S		\$ 1,050.00		0	66870.000.57620.41.0041	1	Accounting	E	PD
123112	12/31/2012	0000334	Clallam County Commissioners	S		\$ 336.00		0	66870.000.57620.51.0066	1	Clerk	E	PD
visa1603a12	12/23/2012	0026984	VISA9062	S		\$ 218.10		0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1603b12	12/23/2012	0026984	VISA9062	S		\$ 133.99		0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
visa1605c12	12/23/2012	0026984	VISA9062	S		\$ 499.45		0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa1603d12	12/23/2012	0026984	VISA9062	S		\$ 730.62		0	66870.000.57620.31.0026	1	Uniforms	E	PD
visa1605e12	12/23/2012	0026984	VISA9062	S		\$ 173.78		0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1605f12	12/23/2012	0026984	VISA9062	S		\$ 101.90		0	66870.000.57620.31.0320	1	Event Supplies	E	PD
visa1605g12	12/23/2012	0026984	VISA9062	S		\$ 10.80		0	66870.000.57620.42.0020	1	Mailing	E	PD
visa1605h12	12/23/2012	0026984	VISA9062	S		\$ 967.78		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
visa1597a12	12/23/2012	0026959	VISA9070	S		\$ 2,043.29		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
visa1597b12	12/23/2012	0026959	VISA9070	S		\$ 147.34		0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1597c12	12/23/2012	0026959	VISA9070	S		\$ 396.50		0	66870.000.57620.34.0035	1	Inventory	E	PD
visa1597d12	12/23/2012	0026959	VISA9070	S		\$ 315.00		0	66870.000.57620.41.0020	1	Prof Services	E	PD
visa1597e12	12/23/2012	0026959	VISA9070	S		\$ 72.84		0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
175501112	11/30/2012	0001540	Swains	S		\$ 14.18		0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
121812001	12/18/2012		Abigail Millard	S		\$ 375.00		0	66870.000.34730.10.0000	1	Pass Refund	R	
121812002	12/17/2012		Lloyd Stewart	S		\$ 450.00		0	66870.000.34730.10.0000	1	Pass Refund	R	
194	12/3/2012	0000352	Clallam Information Tech	S		\$ 84.25		0	66870.000.57620.49.0031	1	Printing	E	PD
3564	12/4/2012	000107	Aquatic Specialty	S		\$ 1,476.41		0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
sl142764	12/13/2012	0026865	Knorr Systems	S		\$ 1,129.67		0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
101148	12/27/2012	0023221	WA CITIES INS AUTHORITY	S		\$ 11,106.00		0	66870.000.57620.46.0030	1	INSURANCE	E	PD
2	1/7/2013	0030588	Roger Sanders	S		\$ 50.00		0	66870.000.57620.41.0013	1	Computer Service	E	PD
97263-92074	12/15/2012	0001252	City of Port Angeles	S		\$ 10,975.50		0	66870.000.57620.47.0090	1	Utilities	E	PD
34144	12/4/2012	0001252	City of Port Angeles	S		\$ 2,440.00		0	66870.000.57620.51.0010	1	Maint Contract	E	PD
esl1729	11/6/2012	0029068	Enigma Systems	S		\$ 18,077.50		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
4771764-001	12/7/2012	0004618	North Peninsula Electric	S		\$ 1,073.16		0	66870.000.57620.31.0135	1	Maint Supplies	E	PD
04179767-12022012	12/2/2012	0000296	CenturyLink	S		\$ 115.29		0	66870.000.57620.42.0010	1	Telephone	E	PD
28665	12/3/2012	0004564	James Siemens	S		\$ 1,456.00		0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
201550	12/31/2012	0026309	Natl Park and Rec	S		\$ 360.00		0	66870.000.57620.49.0040	1	Membership	E	PD
12407230	12/22/2012	0025591	Canon	S		\$ 151.51		0	66870.000.57620.45.0030	1	Equip Rent	E	PD
348832	12/6/2012	0001198	The Part Works	S		\$ 123.09		0	66870.000.57620.31.0135	1	Maint Supplies	E	PD
2011034	12/20/2012	0025819	Albright	S		\$ 100.00		0	66870.000.57620.41.0013	1	Network Service	E	PD
635513381001	12/6/2012	0001882	Office Depot	S		\$ 75.50		0	66870.000.57620.31.0010	1	Office Supplies	E	PD
11516	11/15/2012	0000403	Copy Cat graphics	S		\$ 13.01		0	66870.000.57620.31.0135	1	Maint Supplies	E	PD

Page 1 Total: 81,596.06  
 Page 2 Total: 0.00  
 Grand Total: 81,596.06

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
Patrick Downie	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
Gary Holmquist	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Brad Collins	Commissioner	Date	Recused from any bills related to the City of Port Angeles

2b  
1/22/13

**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

As of December 31, 2012



**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  
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 December 31, 2012 and 2011 and the related Statements of Activities for the years 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 required by accounting principles generally accepted in the United States of America. If the omitted disclosures 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.

January 16, 2013

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of December 31, 2012 and 2011

	<u>Dec 31, 12</u>	<u>Dec 31, 11</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
10000 · County Fund Balance	227,159.16	159,155.62
10050 · Capital Improvement Account	12,647.00	0.00
10100 · Cash in Till	100.00	118.04
10200 · Credit Card Processing Account	3,034.61	2,463.68
10400 · Cash in Payroll Account	9,985.15	23,564.38
<b>Total Checking/Savings</b>	<u>252,925.92</u>	<u>185,301.72</u>
<b>Accounts Receivable</b>		
11300 · Credit Card Receivable	929.57	1,266.08
<b>Total Accounts Receivable</b>	<u>929.57</u>	<u>1,266.08</u>
<b>Other Current Assets</b>		
12001 · Undeposited Funds	1,603.25	1,757.50
12500 · PASD Advance	317.60	2,267.46
<b>Total Other Current Assets</b>	<u>1,920.85</u>	<u>4,024.96</u>
<b>Total Current Assets</b>	<u>255,776.34</u>	<u>190,592.76</u>
<b>Fixed Assets</b>		
15000 · Building and Improvements	501,901.78	0.00
16000 · Equipment	9,533.87	6,522.80
<b>Total Fixed Assets</b>	<u>511,435.65</u>	<u>6,522.80</u>
<b>TOTAL ASSETS</b>	<u><u>767,211.99</u></u>	<u><u>197,115.56</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Credit Cards</b>		
21000 · Visa	5,811.39	2,095.03
<b>Total Credit Cards</b>	<u>5,811.39</u>	<u>2,095.03</u>
<b>Other Current Liabilities</b>		
22000 · Wages Payable	10,319.06	13,638.74
22500 · Accrued Cafeteria Plan Liab	3,600.46	1,382.66
23000 · Deferred Compensation Liability	708.00	708.00
24000 · Payroll Liabilities	8,585.74	12,347.66
24500 · Accrued Sales Tax Liability	6,599.83	6,831.12
25000 · Due to Others	25,124.57	4,142.92
26000 · Due for Professional Services	1,386.00	1,386.00
27000 · Due to the City of Port Angeles	13,415.50	0.00
<b>Total Other Current Liabilities</b>	<u>69,739.16</u>	<u>40,437.10</u>
<b>Total Current Liabilities</b>	<u>75,550.55</u>	<u>42,532.13</u>
<b>Long Term Liabilities</b>		
27200 · Loan from Clallam County	395,995.06	142,957.69
27300 · Washington LOCAL lease-purchase	150,000.00	0.00
<b>Total Long Term Liabilities</b>	<u>545,995.06</u>	<u>142,957.69</u>
<b>Total Liabilities</b>	<u>621,545.61</u>	<u>185,489.82</u>
<b>Equity</b>		
32000 · Unrestricted Net Assets	12,425.74	-72,331.57
Net Income	133,240.64	83,957.31
<b>Total Equity</b>	<u>145,666.38</u>	<u>11,625.74</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>767,211.99</u></u>	<u><u>197,115.56</u></u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the year ended December 31, 2012 and 2011

	Jan - Dec 12	Jan - Dec 11
<b>Income</b>		
3111000 · Real and Property Taxes	462,258.58	480,022.38
3113000 · Sale of Tax Title Property	83.62	0.00
3121000 · Private Harvest Tax	2,459.55	7,313.32
3172000 · Leasehold Excise Tax	3,540.36	4,759.63
3370759 · Housing Authority PILT	84.51	0.00
3417000 · Merchandise Sales		
3417010 · Vending Revenue	335.56	0.00
3417100 · Sale Items - Taxable	7,167.00	4,567.10
<b>Total 3417000 · Merchandise Sales</b>	<b>7,502.56</b>	<b>4,567.10</b>
3470000 · Admissions		
3473010 · General Admissions	42,023.20	56,354.00
3473011 · Pass Sales	54,794.04	56,477.65
3476035 · Swim Instruction	72,288.77	76,389.20
3476040 · Camps and Special Events	7,035.02	1,946.50
3476045 · Exercise Classes	42,844.86	27,731.50
<b>Total 3470000 · Admissions</b>	<b>218,985.89</b>	<b>218,899.05</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	6,952.50	4,844.00
3625062 · Contracted Rental	31,196.39	32,423.12
<b>Total 45030 · Facility Rental</b>	<b>38,148.89</b>	<b>37,267.12</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,077.50	561.50
3624030 · Locker Rental	1,278.50	1,513.16
<b>Total 45040 · Miscellaneous Rental</b>	<b>2,356.00</b>	<b>2,074.66</b>
<b>Total 3620000 · Rental Income</b>	<b>40,504.89</b>	<b>39,341.78</b>
3825000 · DNR - Other than Timber	357.83	103.15
3698100 · Cash Overages and Shortages	-46.89	46.56
3699000 · Other Miscellaneous Revenue	2,607.45	4,577.00
3951030 · Sale of County Timber	16,365.75	8,163.69
<b>Total Income</b>	<b>754,704.10</b>	<b>747,793.66</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	80,082.24	95,690.82
100030 · Instructors	43,935.41	40,143.03
100040 · Head Guards	49,445.20	40,122.00
100050 · Supervisors	79,395.75	107,484.61
100060 · Maintenance	5,051.00	0.00
100070 · Executive Director	45,000.00	38,750.00
100000 · Regular Time - Other	0.00	0.00
<b>Total 100000 · Regular Time</b>	<b>302,909.60</b>	<b>322,190.66</b>
100080 · Overtime	1,359.87	4,416.57
100090 · Sick/Vacation Pay	4,384.40	1,449.05
62140 · Premiums	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>308,653.87</b>	<b>328,056.28</b>
200000 · Personnel Benefits		
200020 · Benefits	23,660.95	27,511.42
200032 · Cafeteria Plan - Salaried	11,789.80	11,675.00
200040 · Unemployment Compensation	7,564.48	8,955.14
200045 · Department of Labor & Industry	10,919.93	13,294.96
<b>Total 200000 · Personnel Benefits</b>	<b>53,935.16</b>	<b>61,436.52</b>
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	6,175.61	6,955.65
310028 · Computer Supplies	0.00	69.66
<b>Total 310000 · Office Supplies</b>	<b>6,175.61</b>	<b>7,025.51</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the year ended December 31, 2012 and 2011

	Jan - Dec 12	Jan - Dec 11
<b>310050 · Program Supplies and Equipment</b>		
310300 · Exercise Classes	655.11	4,368.92
310310 · Swim Instruction	1,874.01	1,870.30
310320 · Camps and Specials Events	2,135.04	1,098.04
<b>Total 310050 · Program Supplies and Equipment</b>	<b>4,664.16</b>	<b>7,337.26</b>
<b>310100 · Maintenance Supplies and Repair</b>		
310026 · Uniforms and Clothing	2,393.70	4,702.38
310030 · Pool Chemicals	12,249.14	17,120.47
310035 · Cleaning & Janitorial Supplies	5,032.46	7,921.72
310056 · Lifeguard supplies & equipment	4,570.85	4,074.63
310135 · Maintenance Supplies	10,557.06	9,244.25
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>34,803.21</b>	<b>43,063.45</b>
340035 · Items for Resale	6,889.63	6,140.48
360010 · Small Tools and Minor Equipment	3,713.69	3,414.02
<b>Total 300000 · Supplies</b>	<b>56,246.30</b>	<b>66,980.70</b>
<b>4000000 · Charges for Services</b>		
<b>410020 · Professional Services</b>		
410013 · Network/Computer Service	2,011.06	1,274.34
410041 · Accounting Services	12,600.00	11,850.00
410071 · Legal Services	4,037.50	3,657.50
410020 · Professional Services - Other	1,633.51	5,004.27
<b>Total 410020 · Professional Services</b>	<b>20,282.07</b>	<b>21,786.11</b>
<b>420000 · Communications</b>		
420010 · Telephone	1,942.93	2,364.57
420020 · Postage, Mailing Service	779.34	157.90
420023 · Website and Internet	157.40	568.10
<b>Total 420000 · Communications</b>	<b>2,879.67</b>	<b>3,090.57</b>
<b>430000 · Travel</b>		
430010 · Conference, Convention, Meeting	3,123.06	2,585.06
430020 · Travel - Training	1,350.05	3,149.02
<b>Total 430000 · Travel</b>	<b>4,473.11</b>	<b>5,744.08</b>
<b>440010 · Advertising</b>	1,173.11	1,084.42
<b>450000 · Operating Rentals and Leases</b>		
450030 · Office Equipment Leases/Rents	1,818.12	1,729.74
<b>Total 450000 · Operating Rentals and Leases</b>	<b>1,818.12</b>	<b>1,729.74</b>
<b>460030 · Insurance-Property &amp; Liability</b>	10,081.00	8,249.00
<b>470090 · Utilities</b>	91,722.45	94,641.62
<b>480000 · Repair and Maint-Contracted</b>		
480010 · Building-Repair and Maintenance	6,842.56	9,323.32
480040 · Equipment-Repair & Maintenance	2,708.70	2,181.37
480115 · Office Equipment Maintenance	1,259.46	453.50
<b>Total 480000 · Repair and Maint-Contracted</b>	<b>10,810.72</b>	<b>11,958.19</b>
<b>49000 · Miscellaneous Expense</b>		
490031 · Print and Copying Service	532.89	308.28
490040 · Memberships and Dues	1,909.00	1,616.00
490041 · Subscriptions	57.50	3,810.00
490090 · Credit Card Charges	5,987.13	3,616.28
49000 · Miscellaneous Expense - Other	12.54	0.00
<b>Total 49000 · Miscellaneous Expense</b>	<b>8,499.06</b>	<b>9,349.56</b>
<b>500000 · Intergovernmental Services</b>		
500100 · County Clerk Services	4,032.00	4,032.00
510005 · State Auditor	2,577.34	1,128.60
510010 · PA City Maintenance Services	29,280.00	29,321.00
530040 · State Sales and B & O Tax	9,310.77	10,056.75
530070 · Clallam County Treas - Prop Tax	164.90	163.26
<b>Total 500000 · Intergovernmental Services</b>	<b>45,365.01</b>	<b>44,701.61</b>
<b>Total 4000000 · Charges for Services</b>	<b>197,104.32</b>	<b>202,334.90</b>
<b>Total 57620 · Operating Costs</b>	<b>615,939.65</b>	<b>658,808.40</b>
<b>5850000 · Nonoperational Expenses</b>		
5947660 · Capital Improvements		
620110 · Building and Structures	0.00	0.00
<b>Total 5947660 · Capital Improvements</b>	<b>0.00</b>	<b>0.00</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the year ended December 31, 2012 and 2011

	Jan - Dec 12	Jan - Dec 11
830020 · Interest Expense	5,523.81	5,027.95
Total 5850000 · Nonoperational Expenses	5,523.81	5,027.95
66900 · Reconciliation Discrepancies	0.00	0.00
Total Expense	621,463.46	663,836.35
Net Income	133,240.64	83,957.31

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2012

	Dec 12	Budget	Jan - Dec 12	YTD Budget	Annual Budget
<b>Income</b>					
3111000 - Real and Property Taxes	2,500.28	38,750.00	462,258.58	465,000.00	465,000.00
3113000 - Sale of Tax Title Property	0.00		83.62		
3121000 - Private Harvest Tax	1,124.54	583.33	2,459.55	7,000.00	7,000.00
3172000 - Leasehold Excise Tax	1,074.93	500.00	3,540.36	6,000.00	6,000.00
3370759 - Housing Authority PILOT	0.00		84.51		
3417000 - Merchandise Sales					
3417010 - Vending Revenue	0.00	416.67	335.56	5,000.00	5,000.00
3417100 - Sale Items - Taxable	579.00		7,167.00		
Total 3417000 - Merchandise Sales	579.00	416.67	7,502.56	5,000.00	5,000.00
3470000 - Admissions					
3473010 - General Admissions	2,978.00	5,208.33	42,023.20	62,500.00	62,500.00
3473011 - Pass Sales	3,552.50	5,000.00	54,794.04	60,000.00	60,000.00
3476835 - Swim Instruction	4,823.50	6,583.33	72,288.77	79,000.00	79,000.00
3476040 - Camps and Special Events	616.50	333.33	7,035.02	4,000.00	4,000.00
3476045 - Exercise Classes	5,644.35	2,583.33	42,844.86	31,000.00	31,000.00
Total 3470000 - Admissions	17,714.85	19,708.32	218,985.89	236,500.00	236,500.00
3620000 - Rental Income					
45030 - Facility Rental					
3624010 - One time use Rental	0.00	354.17	6,952.50	4,250.00	4,250.00
3625062 - Contracted Rental	6,186.80	2,583.33	31,186.39	31,000.00	31,000.00
Total 45030 - Facility Rental	6,186.80	2,937.50	38,148.89	35,250.00	35,250.00
45040 - Miscellaneous Rental					
3624020 - Equipment Rental	20.00	0.00	1,077.50	0.00	0.00
3624030 - Locker Rental	83.50	166.67	1,278.50	2,000.00	2,000.00
Total 45040 - Miscellaneous Rental	103.50	166.67	2,356.00	2,000.00	2,000.00
Total 3620000 - Rental Income	6,290.30	3,104.17	40,504.89	37,250.00	37,250.00
3625000 - DNR - Other than Timber	0.00	0.00	357.83	0.00	0.00
3698100 - Cash Overages and Shortages	46.50		-46.89	0.00	0.00
3699000 - Other Miscellaneous Revenue	2,479.42	208.33	2,607.45	2,500.00	2,500.00
3951039 - Sale of County Timber	12,677.09	1,916.67	16,365.75	23,000.00	23,000.00
Total Income	44,468.89	65,187.49	754,704.10	782,250.00	782,250.00
<b>Expense</b>					
57620 - Operating Costs					
100001 - Salaries and Wages					
100000 - Regular Time					
100020 - Lifeguards	7,866.38	8,166.67	80,082.24	98,000.00	98,000.00
100030 - Instructors	5,095.40	3,583.33	43,935.41	43,000.00	43,000.00
100040 - Head Guards	3,956.00	3,208.33	49,445.20	38,500.00	38,500.00
100050 - Supervisors	3,628.96	8,541.67	79,395.75	102,500.00	102,500.00
100060 - Maintenance	1,089.00		5,051.00		
100070 - Executive Director	3,750.00	3,750.00	45,000.00	45,000.00	45,000.00
100000 - Regular Time - Other	0.00		0.00		
Total 100000 - Regular Time	25,514.74	27,250.00	302,908.60	327,000.00	327,000.00

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2012

	Dec 12	Budget	Jan - Dec 12	YTD Budget	Annual Budget
100080 · Overtime	0.00	416.67	1,359.87	5,000.00	5,000.00
100090 · Sick/Vacation Pay	-276.96	166.67	4,384.40	2,000.00	2,000.00
62140 · Premiums	0.00	0.00	0.00	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>25,237.78</b>	<b>27,833.34</b>	<b>308,653.87</b>	<b>334,000.00</b>	<b>334,000.00</b>
200000 · Personnel Benefits					
200020 · Benefits	1,930.88	2,250.00	23,660.95	27,000.00	27,000.00
200032 · Cafeteria Plan - Salaried	710.00	975.00	11,789.80	11,700.00	11,700.00
200040 · Unemployment Compensation	-158.99	710.00	7,564.48	8,520.00	8,520.00
200045 · Department of Labor & Industry	3,613.19	1,065.00	10,919.93	12,780.00	12,780.00
<b>Total 200000 · Personnel Benefits</b>	<b>6,094.88</b>	<b>5,000.00</b>	<b>53,935.16</b>	<b>60,000.00</b>	<b>60,000.00</b>
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	440.94	625.00	6,175.61	7,500.00	7,500.00
310012 · Printing and Copying	0.00	66.67	0.00	800.00	800.00
310028 · Computer Supplies	0.00	0.00	0.00	0.00	0.00
<b>Total 310000 · Office Supplies</b>	<b>440.94</b>	<b>691.67</b>	<b>6,175.61</b>	<b>8,300.00</b>	<b>8,300.00</b>
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	6.48	125.00	655.11	1,500.00	1,500.00
310310 · Swim Instruction	-6.48	150.00	1,674.01	1,800.00	1,800.00
310320 · Camps and Specials Events	101.90	150.00	2,135.04	1,800.00	1,800.00
<b>Total 310050 · Program Supplies and Equipment</b>	<b>101.90</b>	<b>425.00</b>	<b>4,664.16</b>	<b>5,100.00</b>	<b>5,100.00</b>
310100 · Maintenance Supplies and Equipment					
310026 · Uniforms and Clothing	730.62	208.33	2,393.70	2,500.00	2,500.00
310030 · Pool Chemicals	2,606.08	1,041.67	12,249.14	12,500.00	12,500.00
310035 · Cleaning & Janitorial Supplies	0.00	625.00	5,032.46	7,500.00	7,500.00
310055 · Lifeguard supplies & equipment	72.84	333.33	4,570.85	4,000.00	4,000.00
310135 · Maintenance Supplies	1,722.88	1,041.67	10,557.05	12,500.00	12,500.00
<b>Total 310100 · Maintenance Supplies and Repair</b>	<b>5,132.43</b>	<b>3,250.00</b>	<b>34,803.21</b>	<b>39,000.00</b>	<b>39,000.00</b>
340035 · Items for Resale	388.50	291.67	6,889.63	3,500.00	3,500.00
350010 · Small Tools and Minor Equipment	9.43	208.33	3,713.69	2,500.00	2,500.00
<b>Total 300000 · Supplies</b>	<b>6,081.20</b>	<b>4,866.67</b>	<b>56,246.30</b>	<b>58,400.00</b>	<b>58,400.00</b>
400000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	150.00	100.00	2,011.06	1,200.00	1,200.00
410041 · Accounting Services	1,050.00	1,050.00	12,600.00	12,600.00	12,600.00
410071 · Legal Services	0.00	416.67	4,037.50	5,000.00	5,000.00
410020 · Professional Services - Other	315.00	208.33	1,693.51	2,500.00	2,500.00
<b>Total 410020 · Professional Services</b>	<b>1,515.00</b>	<b>1,775.00</b>	<b>20,282.07</b>	<b>21,300.00</b>	<b>21,300.00</b>
420000 · Communications					
420910 · Telephone	115.29	233.33	1,942.93	2,800.00	2,800.00
420820 · Postage, Mailing Service	10.80	25.00	779.34	300.00	300.00
420023 · Website and internet	0.00	60.00	157.40	720.00	720.00
<b>Total 420000 · Communications</b>	<b>126.09</b>	<b>318.33</b>	<b>2,879.67</b>	<b>3,820.00</b>	<b>3,820.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending December 31, 2012

	Dec 12	Budget	Jan - Dec 12	YTD Budget	Annual Budget
430000 - Travel					
430010 - Conference, Convention, Meeting	27.81	183.33	3,123.06	2,200.00	2,200.00
430020 - Travel - Training	0.00	166.67	1,350.05	2,000.00	2,000.00
<b>Total 430000 - Travel</b>	<b>27.81</b>	<b>350.00</b>	<b>4,473.11</b>	<b>4,200.00</b>	<b>4,200.00</b>
440010 - Advertising	0.00	137.50	1,173.11	1,650.00	1,650.00
450000 - Operating Rentals and Leases					
450030 - Office Equipment Leases/Rents	151.51	154.17	1,818.12	1,850.00	1,850.00
<b>Total 450000 - Operating Rentals and Leases</b>	<b>151.51</b>	<b>154.17</b>	<b>1,818.12</b>	<b>1,850.00</b>	<b>1,850.00</b>
460030 - Insurance-Property & Liability	0.00		10,081.00	3,200.00	3,200.00
470090 - Utilities	10,975.50	7,916.67	91,722.45	95,000.00	95,000.00
480000 - Repair and Maint-Contracted					
480010 - Building-Repair and Maintenance	0.00	1,000.00	6,842.86	12,000.00	12,000.00
480040 - Equipment-Repair & Maintenance	0.00	250.00	2,708.70	3,000.00	3,000.00
480115 - Office Equipment Maintenance	0.00	28.17	1,259.46	350.00	350.00
<b>Total 480000 - Repair and Maint-Contracted</b>	<b>0.00</b>	<b>1,278.17</b>	<b>10,810.72</b>	<b>15,350.00</b>	<b>15,350.00</b>
49000 - Miscellaneous Expense					
490031 - Print and Copying Service	84.25	16.67	532.89	200.00	200.00
490040 - Memberships and Dues	360.00	129.17	1,908.00	1,550.00	1,550.00
490041 - Subscriptions	0.00	8.33	57.50	100.00	100.00
490090 - Credit Card Charges	757.47	270.83	5,987.13	3,250.00	3,250.00
49000 - Miscellaneous Expense - Other	12.54	0.00	12.54	0.00	0.00
<b>Total 49000 - Miscellaneous Expense</b>	<b>1,214.26</b>	<b>425.00</b>	<b>8,499.06</b>	<b>5,100.00</b>	<b>5,100.00</b>
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	342.00	4,032.00	4,100.00	4,100.00
510005 - State Auditor	0.00	0.00	2,577.34	0.00	0.00
510010 - PA City Maintenance Services	2,440.00	2,480.00	29,280.00	29,760.00	29,760.00
530040 - State Sales and B & O Tax	664.17	1,000.00	9,310.77	12,000.00	12,000.00
530050 - External Taxes/Operating Assess	0.00	16.67	0.00	200.00	200.00
530070 - Clallam County Treas - Prop Tax	0.00	0.00	184.90	0.00	0.00
<b>Total 500000 - Intergovernmental Services</b>	<b>3,440.17</b>	<b>3,838.67</b>	<b>45,365.01</b>	<b>46,060.00</b>	<b>46,060.00</b>
<b>Total 4000000 - Charges for Services</b>	<b>17,450.94</b>	<b>16,194.51</b>	<b>197,104.32</b>	<b>197,530.00</b>	<b>197,530.00</b>
Total 57520 - Operating Costs	54,864.20	53,894.52	615,939.85	649,930.00	649,930.00
5850000 - Nonoperational Expenses					
5947660 - Capital Improvements					
620110 - Building and Structures	0.00	833.33	0.00	10,000.00	10,000.00
640010 - Machinery and Equipment	0.00	833.33	0.00	10,000.00	10,000.00
<b>Total 5947660 - Capital Improvements</b>	<b>0.00</b>	<b>833.33</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
830020 - Interest Expense	2,043.85	250.00	5,523.81	3,000.00	3,000.00
<b>Total 5850000 - Nonoperational Expenses</b>	<b>2,043.85</b>	<b>1,083.33</b>	<b>5,523.81</b>	<b>13,000.00</b>	<b>13,000.00</b>
66980 - Reconciliation Discrepancies	-12.54		0.00		
<b>Total Expense</b>	<b>56,895.51</b>	<b>54,977.85</b>	<b>621,463.46</b>	<b>662,930.00</b>	<b>662,930.00</b>
<b>Net Income</b>	<b>-12,405.62</b>	<b>10,209.64</b>	<b>133,240.64</b>	<b>119,320.00</b>	<b>119,320.00</b>

**William Shore Memorial Pool District  
FINANCIAL STATEMENTS**

As of November 30, 2012

## 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 November 30, 2012 and 2011 and the related Statements of Activities for the eleven 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 required by accounting principles generally accepted in the United States of America. If the omitted disclosures 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.

December 14, 2012

**William Shore Memorial Pool District**  
**Statements of Financial Position**  
As of November 30, 2012 and 2011

	<u>Nov 30, 12</u>	<u>Nov 30, 11</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
10000 · County Fund Balance	235,475.97	193,869.87
10100 · Cash in TIII	100.00	118.04
10200 · Credit Card Processing Account	2,528.72	770.43
10400 · Cash in Payroll Account	9,275.72	23,252.11
<b>Total Checking/Savings</b>	<u>247,380.41</u>	<u>218,010.45</u>
<b>Accounts Receivable</b>		
11300 · Credit Card Receivable	1,690.85	774.60
<b>Total Accounts Receivable</b>	<u>1,690.85</u>	<u>774.60</u>
<b>Other Current Assets</b>		
12001 · Undeposited Funds	0.00	1,190.00
12500 · PASD Advance	1,108.90	2,967.46
<b>Total Other Current Assets</b>	<u>1,108.90</u>	<u>4,157.46</u>
<b>Total Current Assets</b>	<u>250,180.16</u>	<u>222,942.51</u>
<b>Fixed Assets</b>		
15000 · Building and Improvements	496,471.28	0.00
16000 · Equipment	6,522.80	6,522.80
<b>Total Fixed Assets</b>	<u>502,994.08</u>	<u>6,522.80</u>
<b>TOTAL ASSETS</b>	<u><u>753,174.24</u></u>	<u><u>229,465.31</u></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Credit Cards</b>		
21000 · Visa	3,804.72	0.00
<b>Total Credit Cards</b>	<u>3,804.72</u>	<u>0.00</u>
<b>Other Current Liabilities</b>		
22000 · Wages Payable	10,346.49	10,904.79
22600 · Accrued Cafeteria Plan Liab	4,675.45	3,807.40
23000 · Deferred Compensation Liability	708.00	1,518.50
24000 · Payroll Liabilities	4,587.99	4,777.97
24500 · Accrued Sales Tax Liability	6,539.23	6,632.32
25000 · Due to Others	17,462.39	7,621.01
26000 · Due for Professional Services	2,033.50	1,722.00
27000 · Due to the City of Port Angeles	10,185.59	0.00
<b>Total Other Current Liabilities</b>	<u>56,538.64</u>	<u>36,983.99</u>
<b>Total Current Liabilities</b>	<u>60,343.36</u>	<u>36,983.99</u>
<b>Long Term Liabilities</b>		
27200 · Loan from Clallam County	384,755.88	142,957.69
27300 · Washington LOCAL lease-purchase	150,000.00	0.00
<b>Total Long Term Liabilities</b>	<u>534,755.88</u>	<u>142,957.69</u>
<b>Total Liabilities</b>	<u>595,099.24</u>	<u>179,941.68</u>
<b>Equity</b>		
32000 · Unrestricted Net Assets	12,425.74	-72,331.57
Net Income	145,649.26	121,855.20
<b>Total Equity</b>	<u>158,075.00</u>	<u>49,523.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>753,174.24</u></u>	<u><u>229,465.31</u></u>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the eleven months ended November 30, 2012 and 2011

	Jan - Nov 12	Jan - Nov 11
<b>Income</b>		
3111000 · Real and Property Taxes	459,758.32	457,630.79
3113000 · Sale of Tax Title Property	83.62	0.00
3121000 · Private Harvest Tax	1,335.01	6,253.85
3172000 · Leasehold Excise Tax	2,465.43	3,636.88
3370769 · Housing Authority P.I.L.T	84.51	0.00
3417000 · Merchandise Sales		
3417010 · Vending Revenue	335.56	0.00
3417100 · Sale Items - Taxable	6,588.00	4,209.10
<b>Total 3417000 · Merchandise Sales</b>	<b>6,923.56</b>	<b>4,209.10</b>
3470000 · Admissions		
3473010 · General Admissions	39,045.20	52,954.50
3473011 · Pass Sales	51,241.54	49,761.85
3476035 · Swim Instruction	67,365.27	70,541.10
3476040 · Camps and Special Events	6,418.52	1,616.50
3476045 · Exercise Classes	37,200.51	25,433.00
<b>Total 3470000 · Admissions</b>	<b>201,271.04</b>	<b>200,306.95</b>
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	6,952.50	4,169.00
3625062 · Contracted Rental	25,009.59	30,423.62
<b>Total 45030 · Facility Rental</b>	<b>31,962.09</b>	<b>34,592.62</b>
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,057.50	558.50
3624030 · Locker Rental	1,195.00	1,393.41
<b>Total 45040 · Miscellaneous Rental</b>	<b>2,252.50</b>	<b>1,951.91</b>
<b>Total 3620000 · Rental Income</b>	<b>34,214.59</b>	<b>36,544.53</b>
3625000 · DNR - Other than Timber	357.83	103.15
3698100 · Cash Overages and Shortages	-93.39	38.56
3699000 · Other Miscellaneous Revenue	128.03	4,369.19
3951030 · Sale of County Timber	3,688.66	8,163.69
<b>Total Income</b>	<b>710,217.21</b>	<b>721,256.69</b>
<b>Expense</b>		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	72,115.86	88,174.58
100030 · Instructors	38,840.01	37,159.53
100040 · Head Guards	45,449.20	36,904.80
100050 · Supervisors	75,768.79	97,079.18
100060 · Maintenance	3,971.00	0.00
100070 · Executive Director	41,250.00	35,000.00
100000 · Regular Time - Other	0.00	0.00
<b>Total 100000 · Regular Time</b>	<b>277,394.86</b>	<b>294,318.07</b>
100080 · Overtime	1,359.67	3,664.26
100090 · Sick/Vacation Pay	4,661.36	1,409.30
62140 · Premiums	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00
<b>Total 100001 · Salaries and Wages</b>	<b>283,416.09</b>	<b>299,391.63</b>
200000 · Personnel Benefits		
200020 · Benefits	21,730.27	24,600.22
200032 · Cafeteria Plan - Salaried	11,079.80	10,700.00
200040 · Unemployment Compensation	7,723.47	7,386.78
200045 · Department of Labor & Industry	7,306.74	9,250.94
<b>Total 200000 · Personnel Benefits</b>	<b>47,840.28</b>	<b>51,937.94</b>
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	5,734.67	6,542.38
310028 · Computer Supplies	0.00	69.86
<b>Total 310000 · Office Supplies</b>	<b>5,734.67</b>	<b>6,612.24</b>

**William Shore Memorial Pool District  
Statements of Activities**

for the eleven months ended November 30, 2012 and 2011

	Jan - Nov 12	Jan - Nov 11
310050 - Program Supplies and Equipment		
310300 - Exercise Classes	648.63	3,899.92
310310 - Swim Instruction	1,880.49	1,819.10
310320 - Camps and Specials Events	2,033.14	1,036.87
<b>Total 310050 - Program Supplies and Equipment</b>	<b>4,562.26</b>	<b>6,755.89</b>
310100 - Maintenance Supplies and Repair		
310026 - Uniforms and Clothing	1,663.08	4,702.38
310030 - Pool Chemicals	9,643.08	14,385.91
310035 - Cleaning & Janitorial Supplies	5,032.46	7,629.84
310056 - Lifeguard supplies & equipment	4,498.01	3,748.52
310135 - Maintenance Supplies	8,834.17	9,046.13
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>29,670.78</b>	<b>39,515.78</b>
340035 - Items for Resale	6,493.13	6,140.46
350010 - Small Tools and Minor Equipment	3,704.26	2,150.48
<b>Total 300000 - Supplies</b>	<b>50,165.10</b>	<b>61,174.85</b>
4000000 - Charges for Services		
410020 - Professional Services		
410013 - Network/Computer Service	1,861.06	1,174.34
410041 - Accounting Services	11,550.00	10,800.00
410071 - Legal Services	4,037.50	3,657.50
410020 - Professional Services - Other	1,318.51	4,836.39
<b>Total 410020 - Professional Services</b>	<b>18,767.07</b>	<b>20,468.23</b>
420000 - Communications		
420010 - Telephone	1,827.64	1,989.07
420020 - Postage, Mailing Service	768.54	154.02
420023 - Website and Internet	157.40	466.10
<b>Total 420000 - Communications</b>	<b>2,753.58</b>	<b>2,611.19</b>
430000 - Travel		
430010 - Conference, Convention, Meeting	3,095.25	2,291.39
430020 - Travel - Training	1,350.05	3,020.60
<b>Total 430000 - Travel</b>	<b>4,445.30</b>	<b>5,311.99</b>
440010 - Advertising	1,173.11	1,084.42
450000 - Operating Rentals and Leases		
450030 - Office Equipment Leases/Rents	1,666.61	1,564.45
<b>Total 450000 - Operating Rentals and Leases</b>	<b>1,666.61</b>	<b>1,564.45</b>
460030 - Insurance-Property & Liability	10,081.00	8,249.00
470090 - Utilities	80,746.95	85,799.76
480000 - Repair and Maint-Contracted		
480010 - Building-Repair and Maintenance	6,842.56	9,061.29
480040 - Equipment-Repair & Maintenance	2,708.70	2,170.02
480115 - Office Equipment Maintenance	1,259.46	403.40
<b>Total 480000 - Repair and Maint-Contracted</b>	<b>10,810.72</b>	<b>11,634.71</b>
49000 - Miscellaneous Expense		
490031 - Print and Copying Service	448.64	308.28
490040 - Memberships and Dues	1,549.00	1,335.00
490041 - Subscriptions	57.50	3,495.00
490080 - Credit Card Charges	5,229.66	1,617.69
49000 - Miscellaneous Expense - Other	0.00	1,804.67
<b>Total 49000 - Miscellaneous Expense</b>	<b>7,284.80</b>	<b>8,560.64</b>
500000 - Intergovernmental Services		
500100 - County Clerk Services	3,696.00	3,696.00
510005 - State Auditor	2,577.34	0.00
510010 - PA City Maintenance Services	26,840.00	26,840.00
530040 - State Sales and B & O Tax	8,646.60	9,161.29
530070 - Clallam County Treas - Prop Tax	164.90	163.26
<b>Total 500000 - Intergovernmental Services</b>	<b>41,924.84</b>	<b>39,860.55</b>
<b>Total 4000000 - Charges for Services</b>	<b>179,653.98</b>	<b>185,144.94</b>
<b>Total 57620 - Operating Costs</b>	<b>581,075.45</b>	<b>597,649.36</b>
5850000 - Nonoperational Expenses		
5947660 - Capital Improvements		
620110 - Building and Structures	0.00	0.00
<b>Total 5947660 - Capital Improvements</b>	<b>0.00</b>	<b>0.00</b>

**William Shore Memorial Pool District**  
**Statements of Activities**  
for the eleven months ended November 30, 2012 and 2011

	Jan - Nov 12	Jan - Nov 11
830020 · Interest Expense	3,479.96	1,752.13
Total 5860000 · Nonoperational Expenses	3,479.96	1,752.13
66900 · Reconciliation Discrepancies	12.54	0.00
<b>Total Expense</b>	<b>564,567.95</b>	<b>599,401.49</b>
<b>Net Income</b>	<b>145,649.28</b>	<b>121,855.20</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending November 30, 2012

	Nov 12	Budget	Jan - Nov 12	YTD Budget	Annual Budget
<b>Income</b>					
3111000 - Real and Property Taxes	46,898.82	38,750.00	458,758.32	426,250.00	465,000.00
3113000 - Sale of Tax Title Property	0.00		83.62		
3121000 - Private Harvest Tax	0.00	583.33	1,335.01	6,416.67	7,000.00
3172000 - Leasehold Excise Tax	0.00	500.00	2,465.43	5,500.00	6,000.00
3370759 - Housing Authority PILOT	0.00		84.51		
3417000 - Merchandise Sales					
3417010 - Vending Revenue	0.00		385.56		
3417100 - Sale Items - Taxable	682.50	416.67	6,588.00	4,583.33	5,000.00
<b>Total 3417000 - Merchandise Sales</b>	<b>682.50</b>	<b>416.67</b>	<b>6,923.56</b>	<b>4,583.33</b>	<b>5,000.00</b>
3470000 - Admissions					
3473010 - General Admissions	2,866.50	5,208.33	39,045.20	57,291.67	62,500.00
3473011 - Pass Sales	3,604.50	5,000.00	51,241.54	55,000.00	60,000.00
3476035 - Swim Instruction	4,994.75	6,583.33	67,365.27	72,416.67	79,000.00
3476040 - Camps and Special Events	0.00	333.33	6,418.52	3,666.67	4,000.00
3476045 - Exercise Classes	5,639.15	2,583.33	37,200.51	28,416.67	31,000.00
<b>Total 3470000 - Admissions</b>	<b>17,224.90</b>	<b>19,708.32</b>	<b>201,271.04</b>	<b>216,791.68</b>	<b>236,500.00</b>
3620000 - Rental Income					
45030 - Facility Rental					
3624010 - One time use Rental	796.50	364.17	6,952.50	3,895.83	4,250.00
3625062 - Contracted Rental	4,268.20	2,583.33	25,009.59	28,416.67	31,000.00
<b>Total 45030 - Facility Rental</b>	<b>5,064.70</b>	<b>2,937.50</b>	<b>31,962.09</b>	<b>32,312.50</b>	<b>35,250.00</b>
45040 - Miscellaneous Rental					
3624020 - Equipment Rental	426.50	0.00	1,057.50	0.00	0.00
3624030 - Locker Rental	127.25	166.67	1,165.00	1,833.33	2,000.00
<b>Total 45040 - Miscellaneous Rental</b>	<b>553.75</b>	<b>166.67</b>	<b>2,252.50</b>	<b>1,833.33</b>	<b>2,000.00</b>
<b>Total 3620000 - Rental Income</b>	<b>5,638.45</b>	<b>3,104.17</b>	<b>34,214.59</b>	<b>34,145.83</b>	<b>37,250.00</b>
3625000 - DNR - Other than Timber	5.33	0.00	357.83	0.00	0.00
368100 - Cash Overages and Shortages	182.25	0.00	-83.39	0.00	0.00
3699000 - Other Miscellaneous Revenue	0.00	208.33	128.03	2,291.67	2,500.00
3951030 - Sale of County Timber	10.47	1,916.67	3,688.66	21,083.33	23,000.00
<b>Total Income</b>	<b>70,642.72</b>	<b>65,187.49</b>	<b>710,217.21</b>	<b>717,062.51</b>	<b>782,250.00</b>
<b>Expense</b>					
57620 - Operating Costs					
100001 - Salaries and Wages					
100000 - Regular Time					
100020 - Lifeguards	7,122.41	8,166.67	72,115.86	89,833.33	98,000.00
100030 - Instructors	4,206.30	3,583.33	38,840.01	38,416.67	43,000.00
100040 - Head Guards	2,760.00	3,206.33	45,449.20	35,291.67	38,500.00
100050 - Supervisors	6,350.00	8,541.67	75,766.79	93,956.33	102,500.00
100060 - Maintenance	1,044.00		3,971.00		
100070 - Executive Director	3,750.00	3,750.00	41,250.00	41,250.00	45,000.00
100000 - Regular Time - Other	0.00		0.00		
<b>Total 100000 - Regular Time</b>	<b>25,232.71</b>	<b>27,250.00</b>	<b>277,394.86</b>	<b>299,750.00</b>	<b>327,000.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending November 30, 2012

	Nov 12	Budget	Jan - Nov 12	YTD Budget	Annual Budget
100080 - Overtime	0.00	416.67	1,359.87	4,583.33	5,000.00
100090 - Sick/Vacation Pay	276.96	166.67	4,661.36	1,833.33	2,000.00
62140 - Premiums	0.00		0.00		
160001 - Salaries and Wages - Other	0.00		0.00	0.00	0.00
<b>Total 100001 - Salaries and Wages</b>	<b>25,509.67</b>	<b>27,833.34</b>	<b>283,416.09</b>	<b>306,166.66</b>	<b>334,000.00</b>
200000 - Personnel Benefits					
200020 - Benefits	1,962.60	2,250.00	21,730.27	24,750.00	27,000.00
200032 - Cafeteria Plan - Salaries	1,010.00	975.00	11,079.80	10,725.00	11,700.00
200040 - Unemployment Compensation	591.49	710.00	7,723.47	7,810.00	8,520.00
200045 - Department of Labor & Industry	835.19	1,065.00	7,306.74	11,715.00	12,760.00
<b>Total 200000 - Personnel Benefits</b>	<b>4,389.28</b>	<b>5,000.00</b>	<b>47,840.28</b>	<b>55,000.00</b>	<b>60,000.00</b>
300000 - Supplies					
310000 - Office Supplies					
310010 - Office Supplies	798.35	625.00	5,734.67	6,875.00	7,500.00
310012 - Printing and Copying	0.00	66.67	0.00	733.33	800.00
310028 - Computer Supplies	0.00	0.00	0.00	0.00	0.00
<b>Total 310000 - Office Supplies</b>	<b>798.35</b>	<b>691.67</b>	<b>5,734.67</b>	<b>7,608.33</b>	<b>8,300.00</b>
310050 - Program Supplies and Equipment					
310300 - Exercise Classes	352.50	125.00	648.63	1,375.00	1,500.00
310310 - Swim Instruction	6.46	150.00	1,880.49	1,650.00	1,800.00
310320 - Camps and Specials Events	97.47	150.00	2,033.14	1,650.00	1,800.00
<b>Total 310050 - Program Supplies and Equipment</b>	<b>466.45</b>	<b>425.00</b>	<b>4,562.26</b>	<b>4,675.00</b>	<b>5,100.00</b>
310100 - Maintenance Supplies and Repair					
310025 - Maintenance Supplies and Repair	456.43	206.33	1,663.08	2,291.67	2,500.00
310030 - Uniforms and Clothing	354.18	1,041.67	9,643.06	11,458.33	12,500.00
310035 - Cleaning & Janitorial Supplies	1,465.35	625.00	5,032.46	6,875.00	7,500.00
310056 - Lifeguard supplies & equipment	20.00	333.33	4,498.01	3,666.67	4,000.00
310135 - Maintenance Supplies	219.25	1,041.67	8,934.17	11,458.33	12,500.00
<b>Total 310100 - Maintenance Supplies and Repair</b>	<b>2,515.21</b>	<b>3,250.00</b>	<b>29,670.78</b>	<b>35,750.00</b>	<b>39,000.00</b>
340035 - Items for Resale	1,064.30	291.67	6,493.13	3,208.33	3,500.00
350010 - Small Tools and Minor Equipment	23.84	206.33	3,704.28	2,291.67	2,500.00
<b>Total 300000 - Supplies</b>	<b>4,888.15</b>	<b>4,886.67</b>	<b>50,165.10</b>	<b>53,533.33</b>	<b>58,400.00</b>
4000000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	790.27	100.00	1,861.06	1,100.00	1,200.00
410041 - Accounting Services	1,050.00	1,050.00	11,550.00	11,550.00	12,600.00
410071 - Legal Services	647.50	416.67	4,037.50	4,583.33	5,000.00
410020 - Professional Services - Other	0.00	206.33	1,318.51	2,291.67	2,500.00
<b>Total 410020 - Professional Services</b>	<b>2,487.77</b>	<b>1,775.00</b>	<b>18,767.07</b>	<b>19,525.00</b>	<b>21,300.00</b>
420000 - Communications					
420010 - Telephone	137.29	233.33	1,827.64	2,586.67	2,800.00
420020 - Postage, Mailing Service	0.00	25.00	768.54	275.00	300.00
420023 - Website and Internet	0.00	60.00	157.40	660.00	720.00
<b>Total 420000 - Communications</b>	<b>137.29</b>	<b>318.33</b>	<b>2,753.58</b>	<b>3,501.67</b>	<b>3,820.00</b>

**William Shore Memorial Pool District**  
**Statement of Revenue and Expense**  
for the month ending November 30, 2012

	Nov 12	Budget	Jan - Nov 12	YTD Budget	Annual Budget
430000 - Travel					
430010 - Conference, Convention, Meeting	252.02	183.33	3,095.25	2,016.67	2,200.00
430020 - Travel - Training	0.00	166.67	1,350.05	1,833.33	2,000.00
<b>Total 430000 - Travel</b>	<b>252.02</b>	<b>350.00</b>	<b>4,445.30</b>	<b>3,850.00</b>	<b>4,200.00</b>
440010 - Advertising	350.00	137.50	1,173.11	1,512.50	1,650.00
450000 - Operating Rentals and Leases	151.51	154.17	1,668.61	1,695.83	1,850.00
450030 - Office Equipment Leases/Rents	151.51	154.17	1,668.61	1,695.83	1,850.00
<b>Total 450000 - Operating Rentals and Leases</b>	<b>151.51</b>	<b>154.17</b>	<b>1,668.61</b>	<b>1,695.83</b>	<b>1,850.00</b>
460030 - Insurance-Property & Liability	0.00	7,916.67	10,081.00	3,200.00	3,200.00
470030 - Utilities	7,745.59	7,916.67	80,746.95	87,083.33	95,000.00
480000 - Repair and Maint-Contracted					
480010 - Building-Repair and Maintenance	39.72	1,000.00	6,842.56	11,000.00	12,000.00
480040 - Equipment-Repair & Maintenance	89.83	250.00	2,708.70	2,750.00	3,000.00
480115 - Office Equipment Maintenance	510.91	29.17	1,259.46	320.83	350.00
<b>Total 480000 - Repair and Maint-Contracted</b>	<b>640.46</b>	<b>1,278.17</b>	<b>10,810.72</b>	<b>14,070.83</b>	<b>15,350.00</b>
49000 - Miscellaneous Expense					
490031 - Print and Copying Service	0.00	16.67	448.54	183.33	200.00
490040 - Memberships and Dues	510.00	129.17	1,548.00	1,420.83	1,560.00
490041 - Subscriptions	0.00	8.33	57.50	91.67	100.00
490080 - Credit Card Charges	755.25	270.83	5,228.66	2,979.17	3,250.00
49000 - Miscellaneous Expense - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 49000 - Miscellaneous Expense</b>	<b>1,265.25</b>	<b>425.00</b>	<b>7,284.80</b>	<b>4,675.00</b>	<b>5,100.00</b>
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	342.00	3,696.00	3,758.00	4,100.00
510005 - State Auditor	0.00	0.00	2,577.34	0.00	0.00
510010 - PA City Maintenance Services	2,440.00	2,480.00	26,840.00	27,280.00	29,760.00
530040 - State Sales and B & O Tax	603.57	1,000.00	8,648.60	11,000.00	12,000.00
530050 - External Taxes/Operating Assess	0.00	16.67	0.00	183.33	200.00
530070 - Clallam County Treas - Prop Tax	0.00	0.00	164.90	0.00	0.00
<b>Total 500000 - Intergovernmental Services</b>	<b>3,379.57</b>	<b>3,838.67</b>	<b>41,924.84</b>	<b>42,221.33</b>	<b>46,060.00</b>
<b>Total 4000000 - Charges for Services</b>	<b>16,409.46</b>	<b>16,194.51</b>	<b>179,653.98</b>	<b>181,335.49</b>	<b>197,530.00</b>
<b>Total 57620 - Operating Costs</b>	<b>51,196.56</b>	<b>53,894.52</b>	<b>561,075.45</b>	<b>596,035.48</b>	<b>649,930.00</b>
5850000 - Nonoperational Expenses					
5947660 - Capital Improvements	0.00	833.33	0.00	9,166.67	10,000.00
620110 - Building and Structures	0.00	833.33	0.00	9,166.67	10,000.00
640010 - Machinery and Equipment	0.00	250.00	3,478.96	2,750.00	3,000.00
<b>Total 5947660 - Capital Improvements</b>	<b>0.00</b>	<b>833.33</b>	<b>3,478.96</b>	<b>9,166.67</b>	<b>10,000.00</b>
830020 - Interest Expense	1,777.88	250.00	3,478.96	2,750.00	3,000.00
<b>Total 5850000 - Nonoperational Expenses</b>	<b>1,777.88</b>	<b>1,083.33</b>	<b>3,478.96</b>	<b>11,916.67</b>	<b>13,000.00</b>
66900 - Reconciliation Discrepancies	0.00	0.00	12.54	0.00	0.00
<b>Total Expense</b>	<b>52,974.44</b>	<b>54,977.85</b>	<b>564,567.95</b>	<b>607,952.15</b>	<b>662,930.00</b>
<b>Net Income</b>	<b>17,688.28</b>	<b>10,209.64</b>	<b>145,649.26</b>	<b>109,110.36</b>	<b>119,320.00</b>