

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

May 24, 2011

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1 Minutes of April 26, 2011
- 2 Ratification of bill payment in the amount of \$41, 202.73
- 3 Bookkeeping Proposal from McClain, Crouse & Co
- 4 Policy 450 - Workplace Harassment Prevention
- 5 Policy 451 – Workplace Violence Prevention
- 6 Policy 452 – Federal Family medical Leave Act
- 7 Policy 453 – American Disabilities Act
- 8 Policy 454 – Drug Free Workplace Act

ITEMS FOR DISCUSSION

- 9 Executive Director Report
- 10 Budget and Finance Report
- 11 Staff Report
- 12 Advisory Committee Report

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on June 23, 2011 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

April 26, 2011

3:00 p.m.

1
5/24/11

COMMISSIONERS

MICHAEL CHAPMAN, MIKE DOHERTY, PATRICK DOWNIE, GARY HOLMQUIST, CHERIE KIDD

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

CCK called the meeting to order at 3:04 p.m. CMC, CPD, CCK and CMD were present. CGH is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ACTION TAKEN: CMDm to approve the agenda, CGHs, mc

PUBLIC COMMENT – Agenda Items Only

There was no public comment.

ACTION ITEMS

- 1 Minutes of March 22, 2011
ACTION TAKEN: CPDm to approve the minutes, CMDs, CGH abstained, mc.
- 2 Ratification of visa payment in the amount of \$8,296.88
Steve Burke answered questions from the board.
ACTION TAKEN: CMCm to ratify the credit card payment for the amount of \$8,296.88, CGHs, mc
- 3 Ratification of bill payment in the amount of \$55,281.20
Steve Burke answered questions from the board.
ACTION TAKEN: CMCm to approve the vouchers for the period ending March 22, 2011 totaling \$55,281.20, CMDs, mc
- 4 District Notice of Public Records Index and Copying Facilities Resolution
Steve Burke explained RCW 42.56.070 and the requirements involved.
ACTION TAKEN: CGHm to approve the District Notice of Public Records Index and Copying Facilities Resolution, CPDs, mc
- 5 Ameresco Quantum Energy Audit Fee Proposal
Steve Burke introduced Doug Kilpatrick from the Department of General Administration. He explained the energy conservation measures they are looking at and what priority of savings each will have. They will now establish a plan on how to accomplish the energy services proposal which will include a maximum project cost and estimated energy savings.

Doug also explained the financing options with the energy conservation measures as well as rebates that may be available. Steve Burke shared there were 14 agencies that submitted bids for this project and Quantum was chosen because they had the most recent and up to date energy work with pool facilities. CMC shared the finance committee has a recommendation to move ahead with this proposal.
ACTION TAKEN: CPDm to approve the Ameresco Quantum Energy Audit Fee proposal for a total of \$14,640, CGHs, mc

AGENDA for the Meeting of August 25, 2009
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- 6 Policy 450 - Workplace Harassment Prevention
ACTION TAKEN: This item was postponed to the May meeting.
- 7 Policy 451 – Workplace Violence Prevention
ACTION TAKEN: This item was postponed to the May meeting.
- 8 Policy 453 – American Disabilities Act
ACTION TAKEN: This item was postponed to the May meeting.

ITEMS FOR DISCUSSION

- 9 Executive Director Report
- Steve Burke explained that we are pretty heavy on the budget from the shut-down costs.
 - He has started contacting the local hotels to offer them a program to allow their patrons to use the pool and any classes that are offered for one dollar per room per month. This does not have any effect on the staff of the pool and could potentially bring in some extra revenue.
 - The pool has begun to offer a water balance class in conjunction with Olympic Medical Center. This class is to help with balance mostly in the elderly as sometimes the elderly people get off balance and momentum may cause them to fall and potentially get hurt.
 - The staff at the pool is very stable and has been working hard with training that is nearly complete for the year.
 - Nearly 200 children from the community attended the Eggstravaganza event at the pool. There were many donations from local businesses.
 - There is now a birthday party area at the pool that has a tiki theme. You can also reserve 4 tables and 12 chairs for \$20/hr.
- 10 Budget and Finance Report
Charlie shared there were quite a few expenses including building up inventory and purchases chemicals. There was a finance meeting last Thursday and it was decided that the bills will be paid twice a month to make sure they are paid on bills are paid on time. The budget report layout will be changing next month and you will be able to see what has happen and what is expected to happen in the future, the comparable report will still be included. Charlie will be taking over the bookkeeping of the district and will be asking approval for an increase of cost from \$800 to \$1050 per month.
- 11 Staff Report
Was included in the Executive Director Report.
- 12 Advisory Committee Report

AGENDA for the Meeting of August 25, 2009
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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Greg Shield shared the advisory committee has met with some architects to discuss the items that will need to be done at the pool.

PUBLIC COMMENT

There was no public comment.

FUTURE AGENDA ITEMS

Policy 450, 451 and 453

Proposal from McClain, Crouse & Co, PS

NEXT MEETING DATE

The next meeting will be held on May 24, 2011 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

CCK adjourned the meeting at 4:27 p.m.

PASSED AND ADOPTED this 28thnd Day of April, 2011

WILLIAM SHORE MEMORIAL POOL DISTRICT COMMISSIONERS

Cherie Kidd, President

ATTEST:

Tammy Sullenger, Administrative Asst.

KEY TO ABBREVIATIONS:

| | | | |
|-------|--|----|----------------|
| CCK | Commissioner Cherie Kidd | 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 | | |

CLAIMS PAYMENT REQUEST

District Name

William Shore Memorial Pool District

Fund Number

Period Ending:

5/10/2011

Designate if you are picking up the warrants or if we are to mail. (If picking up, they will be in the Treasurer's Office.)

Pickup McClain & Crouse

Date Submitted:

5/10/2011

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 |
|--------------|--------------|------------|------------------------------|---------------------------|----------|---------------|---------------|----------|-------------------------|--------|---------------------------|--------------|-------------|
| 3544 | 4/30/2011 | 0023222 | Charles McClain | S | | | \$ 1,050.00 | | 66870.000.57620.41.0041 | 1 | Accounting | E | PD |
| 16565 | 5/5/2011 | 0003197 | Craig Miller | S | | | \$ 542.50 | | 66870.000.57620.41.0071 | 1 | Legal | E | PD |
| 43011 | 4/30/2011 | 0000334 | Clallam County Commissioners | S | | | \$ 336.00 | | 66870.000.57620.51.0066 | 1 | Clerk | E | PD |
| 46009640501 | 5/1/2011 | 0005309 | Peninsula Daily News | S | | | \$ 61.46 | | 66870.000.57620.44.0010 | 1 | Advertising | E | PD |
| 050511a | 5/5/2011 | 0025330 | WSMND PAYROLL FUND | S | | | \$ 13,108.67 | | 66870.000.57620.10.0000 | 1 | Regular Payroll | E | PD |
| 050511b | 5/5/2011 | 0025330 | WSMND PAYROLL FUND | S | | | \$ 1,079.31 | | 66870.000.57620.20.0020 | 1 | Benefits (Payroll Taxes) | E | PD |
| 050511c | 5/5/2011 | 0025330 | WSMND PAYROLL FUND | S | | | \$ (219.83) | | 66870.000.57620.20.0045 | 1 | L & I | E | PD |
| 050511d | 5/5/2011 | 0025330 | WSMND PAYROLL FUND | S | | | \$ 6,836.00 | | 66870.000.57620.20.0032 | 1 | Benefits (Cafeteria Plan) | E | PD |
| 050511e | 5/5/2011 | 0025330 | WSMND PAYROLL FUND | S | | | \$ 619.26 | | 66870.000.57620.53.0040 | 1 | B & O Tax - April | E | PD |
| 172811 | 5/2/2011 | | Michelle Olsen | S | | | \$ 150.00 | | 66870.000.36240.10.0020 | 1 | Refund | R | PD |
| 366 | 4/20/2011 | 0000107 | Aquatic Specialties | S | | | \$ 117.67 | | 66870.000.57620.31.0030 | 1 | POOL CHEMICALS | E | PD |
| 373 | 4/22/2011 | 0000107 | Aquatic Specialties | S | | | \$ 1,476.41 | | 66870.000.57620.31.0030 | 1 | POOL CHEMICALS | E | PD |
| 3604179767 | 5/19/2011 | 0004211 | Qwest | S | | | \$ 168.56 | | 66870.000.57620.42.0010 | 1 | Telephone | E | PD |
| 561314815001 | 4/18/2011 | 0001882 | Office Depot | S | | | \$ 33.15 | | 66870.000.57620.31.0010 | 1 | Office Supp | E | PD |
| 17550 | 4/30/2011 | 0001540 | Sweins | S | | | \$ 190.38 | | 66870.000.57620.31.0310 | 1 | Swim Supplies | E | PD |
| visa9062a4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 64.59 | | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |
| visa9062b4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 27.17 | | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |
| visa9062c4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 193.86 | | 66870.000.57620.31.0135 | 1 | MAINT SUPP | E | PD |
| visa9062d4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 121.13 | | 66870.000.57620.31.0010 | 1 | MAINT SUPP | E | PD |
| visa9062e4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 6.76 | | 66870.000.57620.31.0135 | 1 | MAINT SUPP | E | PD |
| visa9062f4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 238.20 | | 66870.000.57620.31.0320 | 1 | Special Supplies | E | PD |
| visa9062g4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 136.80 | | 66870.000.57620.31.0020 | 1 | Office Supp | E | PD |
| visa9062h4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 26.44 | | 66870.000.57620.31.0010 | 1 | MAINT SUPP | E | PD |
| visa9062i4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 199.06 | | 66870.000.57620.31.0135 | 1 | MAINT SUPP | E | PD |
| visa9062j4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 93.75 | | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |
| visa9062k4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 125.58 | | 66870.000.57620.31.0010 | 1 | Office Supp | E | PD |
| visa9062l4 | 4/24/2011 | 0026984 | VISA9062 | S | | | \$ 7.59 | | 66870.000.57620.43.0020 | 1 | Travel-Training | E | PD |
| visa9070a4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 71.30 | | 66870.000.57620.43.0020 | 1 | Travel-Training | E | PD |
| visa9070b4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 13.00 | | 66870.000.57620.43.0020 | 1 | Travel-Training | E | PD |
| visa9070c4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 59.85 | | 66870.000.57620.31.0010 | 1 | Office Supp | E | PD |
| visa9070d4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 46.10 | | 66870.000.57620.31.0135 | 1 | MAINT SUPP | E | PD |
| visa9070e4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 94.94 | | 66870.000.57620.31.0320 | 1 | Special Supplies | E | PD |
| visa9070f4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 87.51 | | 66870.000.57620.31.0020 | 1 | Postage | E | PD |
| visa9070g4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 39.55 | | 66870.000.57620.43.0020 | 1 | Travel-Training | E | PD |
| visa9070h4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 40.00 | | 66870.000.57620.43.0020 | 1 | Travel-Training | E | PD |
| visa9070i4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 21.14 | | 66870.000.57620.43.0020 | 1 | Travel-Training | E | PD |
| visa9070j4 | 4/24/2011 | 0026959 | VISA9070 | S | | | \$ 93.69 | | 66870.000.57620.31.0020 | 1 | Travel-Training | E | PD |
| 272663 | 4/30/2011 | 0001533 | Sunset Hardware | S | | | \$ 18.54 | | 66870.000.57620.31.0135 | 1 | MAINT SUPP | E | PD |
| 109436 | 4/30/2011 | 0000091 | Angelles Millworks | S | | | \$ 81.64 | | 66870.000.57620.48.0010 | 1 | Building Maint | E | PD |
| 1330 | 4/21/2011 | 0000070 | American Red Cross | S | | | \$ 120.00 | | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |

5/24/11

| | | | | | | | | | | | | | | |
|-------------|-----------|---------|--------------------------|---|--|--|----|----------|--|-------------------------|---|---------------------|---|----|
| 97263-92074 | 4/15/2011 | 0001252 | City of Port Angeles | S | | | \$ | 9,819.40 | | 66870.000.57620.47.0090 | 1 | Utilities | E | PD |
| 3757 | 4/29/2011 | 0001252 | City of Port Angeles | S | | | \$ | 2,440.00 | | 66870.000.57620.51.0010 | 1 | Maint Contract | E | PD |
| 161952 | 4/29/2011 | 0002542 | Ferguson Enterprises | S | | | \$ | 50.00 | | 66870.000.57620.31.0135 | 1 | MAINT SUPP | E | PD |
| 10939469 | 4/21/2011 | 0025591 | Canon Financial Services | S | | | \$ | 165.29 | | 66870.000.57620.45.0030 | 1 | Lease | E | PD |
| 1436376 | 4/25/2011 | 0001014 | Moore Medical | S | | | \$ | 35.41 | | 66870.000.57620.31.0056 | 1 | Lifeguard Supplies | E | PD |
| 855785 | 5/1/2011 | 0001179 | POE | S | | | \$ | 44.23 | | 66870.000.57620.48.0115 | 1 | Copier Maint | E | PD |
| 199588 | 4/30/2011 | 0001148 | Olympic Springs | S | | | \$ | 55.79 | | 66870.000.57620.31.0010 | 1 | Office Supp | E | PD |
| 244442661 | 5/5/2011 | 0000073 | Amsan | S | | | \$ | 611.31 | | 66870.000.57620.31.0035 | 1 | Janitorial Supplies | E | PD |
| 244353611 | 5/4/2011 | 0000073 | Amsan | S | | | \$ | 329.19 | | 66870.000.57620.31.0030 | 1 | POOL CHEMICALS | E | PD |
| 244178141 | 5/2/2011 | 0000073 | Amsan | S | | | \$ | 74.38 | | 66870.000.57620.31.0030 | 1 | POOL CHEMICALS | E | PD |

Page 1 Total: 41,202.73
Page 2 Total: 0.00
Grand Total: 41,202.73

I do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered or the labor performed as described herein, and that the claim is a just, due, and unpaid obligation against the district. I am authorized to approve payment to the above listed claims that will be ratified by the WSPD Board of Commissioners at the next regularly scheduled board meeting. I hereby request Clallam County to issue warrants for the listed claims.

| | | |
|------------------------|--|--|
| Signature | Executive Director, William Shore Memorial Pool District | Date |
| Signature | Title District Accountant, William Shore Memorial Pool District | Date |
| 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 |
| Cherie Kidd | Commissioner | Date Recused from any bills related to the City of Port Angeles |

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.



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 J. Crouse
April 25, 2011

Board of Directors

William Shore Memorial Pool District

Port Angeles, WA 98362

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will compile, from information you provide, the statements of financial position of William Shore Memorial Pool District as of December 31, 2011 and 2010, and the related statements of activities for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We will not audit or review such financial statements. We will not review or evaluate internal controls, confirm receivables or other balances with third parties, or observe physical inventory. Our services will be limited to presenting in financial statement form information that management represents to us. You are responsible for the preparation and fair presentation of the financial statements using the accounting standards generally accepted in the United States of America. We will not express an opinion or other form of assurance on such financial statements.

Our report on the annual financial statements of William Shore Memorial Pool District is presently expected to read as follows:

We have compiled the accompanying statement of financial position of William Shore Memorial Pool District as of December 31, 2011, and the related statements of activities for the year 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 accounting principles generally accepted in the United States of America.

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 financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards 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.

If management elects to omit substantially all disclosures from the financial statements, we will include an additional paragraph that will read as follows:

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with U.S. generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the organization's assets, liabilities, net assets, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

If for any reason we are unable to complete the compilation of your financial statements we will not issue a report on such statements as a result of this engagement.

Charles McClain is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The distribution of our report is restricted to the internal use of the management of your company, and, accordingly, will not be distributed to outside parties to obtain credit or for any other purpose without our prior express written consent. Our compilation engagement will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

Our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, we will inform you of any material errors that come to our attention and any fraud or other illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as part of this engagement, and our engagement cannot be relied upon to disclose the same.

Prior to preparation and execution of this engagement letter, we discussed with you the fact that we provide clients with levels of service higher than a compilation, such as audit and review services, and we explained to you the manner in which such levels of service differ from a compilation. We also explained to you that we provide clients with services specifically focused on identifying and addressing weaknesses in internal controls (internal control review), and on searching for the existence of fraud within your company (fraud audit). We further explained the additional costs associated with such higher and different levels of service. After consideration of such services, you have informed us that you wish to retain us to perform only the compilation services described in this letter.

You are responsible for adopting sound accounting policies, for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, for retaining supporting documentation for those transactions, and for devising a system of internal controls that will, among other things, help assure the preparation of proper financial statements. Furthermore, you are responsible for management decisions and functions, for designating a competent employee to oversee any of the services we provide, and for evaluating the adequacy and results of those services.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving (a) management (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

In addition to these compilation services, the attached correspondence dated April 19, 2011 outlines the procedures and objectives of the engagement.

Our fees for this engagement are not contingent on the results of our services. Rather, our fees for this engagement will be based on our standard hourly rates. Our fee for these services will be \$1,050 per month. You acknowledge that this is not a limit to the total fees we may charge for our services, and that our fees may actually exceed that range. However, in the event that we encounter unusual circumstances that would require us to expand the scope of the engagement, and/or if we anticipate our fees exceeding the aforementioned amount, we will adjust our estimate, and obtain your prior approval before continuing with the engagement.

We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our costs of collection, including attorneys' fees. If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental,

direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records. The balance of our engagement file, other than the compiled financial statement, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate or incomplete information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of Clallam Washington, by Peninsula Dispute Resolution, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Washington law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be asserted within one year from the date any such cause of action accrues, or within three years from the completion of the engagement, whichever is earlier, notwithstanding any statutory provision to the contrary.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties. If you would like us to provide

you with any other services not specifically outlined in this engagement letter, you must make that request of us in writing. If we agree to provide the requested additional services, we will create a separate engagement letter specifically addressing the same, and that engagement letter, upon your signature, will govern our provision of those additional services.

If, after full consideration and consultation with counsel if so desired, you agree that the foregoing terms shall govern this engagement, please sign the copy of this letter in the space provided and return the original signed letter to me, keeping a fully-executed copy for your records.

Thank you for your attention to this matter, and please contact me with any questions that you may have.

Very truly yours,

A handwritten signature in black ink, appearing to be 'C. McClain', written over a horizontal line.

Charles McClain
CPA

ACCEPTED AND AGREED:

William Shore Memorial Pool District

By: Steve Burke
Its: Executive Director

Date

April 19, 2010

Finance Committee:

Due to the increase in the time necessary to accomplish the needs of the William Shore Memorial Pool District, I have determined that the monthly charge for my firm's services must increase to \$1,050 per month. The Executive Director has requested that I itemize out my services to better understand the scope.

Payroll Preparation

Payroll is prepared on the 5th and 20th of each month for the hours worked in the previous semimonthly period. After preparation, payroll is reviewed and signed by CSM. Quarterly unemployment and workmen's comp are prepared each quarter and paid out of the payroll account. Deferred compensation is paid monthly to the state fund. The payroll account is reimbursed monthly with the standard monthly bills based upon the current month calculations. Charlie – 1 hours; Laurie – 3 hours

Sales

Daily a sales report, broken down by category and method of payment, is compiled by staff. The reports are emailed to McClain and Crouse. These daily reports are summarized in a worksheet in Excel to be posted to Quickbooks at the end of the month. All cash and checks are deposited directly with the county. All credit card receipts, whether processed at the pool or online are deposited in the credit card bank account. Each week ending on Thursday, the credit card receipts are reconciled with the deposits to the bank through the following Monday and then an itemized report with check attached is deposited with the county. Charlie – 8 hours

Payables

Invoices to be paid are accumulated by the Executive Director and coded. The accountant, attorney and payroll reimbursement are added to these invoices. An excel spreadsheet required by the county is used to list all invoices to be paid. Attached are copies of the invoices listed on the sheet. The county prepared checks are picked up by McClain and Crouse staff. CSM matches the checks to the original invoices and gives them to Laurie to mail. With the establishment of two credit card accounts and other difficulties in timely payment, a second payable sheet has now been established to meet the due date of those cards. Charlie – 4 hours, Laurie – 1 hour.

General Ledger

The organization has three bank accounts. The payroll account and credit card account are with Kitsap Bank. The third bank account is at the county. In addition to the daily deposits of cash and checks from the pool and the transfer checks from the credit card account, the account deposits the tax receipts from county collections. The accounting is received monthly from the Treasurers office along with a detailed list of postings of receipts. Since the county records are on a cash basis, there is a reconciliation required for deposits made in the current month for prior month income and current month income not yet deposited. Payables and the end of month payroll are also accrued since they are paid in the succeeding month. Charlie – 5 hours

Financial Statements

CSM prepares financial statements monthly for board review. A Statement of Financial Position and Statement of Operations are printed out and compared to either prior year data or budget data. The reports are reviewed to make sure no mispostings have been made. Charlie – 2 hours

Meetings

CSM meets with the Finance Committee as needed to discuss ongoing operations, personnel issues, capital improvements, policy, and budget. CSM attends the general board meeting on the fourth Tuesday of each month to present the payables for approval and financial statement for review and answer questions. Charlie – 3 hours

Budget

Four months prior to the end of the year, CSM prepares a budget for the following year using prior data and projected adjustments. The preliminary budget is presented to the finance committee for improvements and suggestions. The final version is presented to the full board and must be approved prior to the deadline established by law. At that time the full board approves the following year property tax authorization. Charlie – 1 hour.

Total monthly hours

Charlie – 24 hours @ \$80 - \$1,920

Laurie – 4 hours @ \$40 - \$160

Discount 50%

Monthly bill \$1,050

450 - WORKPLACE HARASSMENT PREVENTION

1.0 Purpose:

The William Shore Memorial Pool District (District) is committed to insuring that the practices and conduct of all its employees comply with the requirements of federal law and state laws against employment discrimination. To that end, the District expects all employees to work in a manner that respects the feelings and dignity of their co-workers. It is the policy of the District that all employees have the right to work in an environment free from harassment based upon their race, color, religion, gender, national origin, age, marital status, veterans' status, sexual orientation, disability, or any other protected status or characteristic. Any such harassment of employees by their co-workers or supervisors will not be tolerated by the District.

2.0 Definitions:

For the purpose of this policy, "sexual harassment" is unwelcome behavior of a sexual nature that affects terms and conditions of employment. Sexual harassment includes (1) sexual advances and other verbal or physical conduct where submission to the advances or conduct is made a term or condition of employment or is used as the basis for employment decisions and (2) unwelcome verbal or physical conduct of a sexual nature that interferes with an employee's work or creates a hostile, intimidating, or offensive work environment.

Some examples of behavior that could constitute or contribute to sexual harassment include but are not limited to:

- Unwelcome or unwanted flirtations, propositions, or advances. This includes patting, pinching, brushing up against, hugging, cornering, kissing, fondling, putting one's arm around another, or any other similar physical contact considered unacceptable by another individual.
- Requests or demands for sexual favors. This includes subtle or blatant expectations, pressures, or requests for any type of sexual favor accompanied by an implied or stated promise of preferential treatment or negative consequences concerning an individual's employment.
- Verbal abuse or kidding that is sexually oriented and considered unacceptable by another individual. This includes comments about an individual's body or appearance when such comments go beyond an isolated innocuous compliment; off-color jokes or offensive language; or any other tasteless, sexually oriented comments, innuendoes, or offensive actions, including leering, whistling, or gesturing.
- Participation in fostering a work environment that is generally intimidating, hostile, or offensive because of unwelcome or unwanted sexually oriented conversation, office décor, suggestions, requests, demands, physical contacts, or attention.

For the purpose of this policy, "other harassment" (nonsexual) is defined as verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of such individual's protected status or characteristics such as his/her race, color, religion, gender, national origin, age, marital status, sexual orientation, or disability that:

- Has the purpose or effect of creating an intimidating, hostile, or offensive work environment; or
- Has the purpose or effect of unreasonably interfering with an individual's work performance; or

- Otherwise adversely affects an individual's employment opportunities.

Some examples of behavior that could constitute or contribute to harassment include but are not limited to: using epithets, slurs, or negative stereotypes; threatening, intimidating, or engaging in hostile acts that relate to protected status or characteristics such as those referred to above; jokes or pranks that refer to or denigrate a protected status; or placing on walls, bulletin boards, or elsewhere on the work premises or circulating in the workplace written or graphic material that denigrates or shows hostility or aversion toward a person or group because of a protected characteristic.

3.0 Complaint Process

An employee who feels harassed should immediately tell the offending individual how they feel and ask them to stop. If that does not work or if the employee is uncomfortable confronting the offending individual, the employee should report the incident promptly. A complaint can be made verbally or in writing to the employee's supervisor or the employee's department head (see Attachment A). In addition or in the alternative, as the employee may wish, the complaint may be brought to the attention of the Executive Director.

The complaint form available from the Supervisor or Executive Director(see Attachment A) may be used to file a written complaint hereunder. A harassment complaint will be handled as follows:

- Every complaint is to be reported promptly to the Executive Director either by the complainant or by the person receiving the complaint.
- The complaint will be immediately investigated, normally by the Executive Director. However, choice of investigator, level of formality, and the procedures used in the investigation may vary, depending upon the nature of the allegations and full circumstances of the situation, including the context in which the alleged incidents occurred.
- Confidentiality will be maintained throughout the investigatory process to the extent practical and consistent with the District need to undertake a full investigation.
- There shall be no retaliation by the District's officers, elected officials, supervisors, or other employees toward any employee bringing a complaint in good faith or cooperating with the investigation of a harassment complaint.
- Where the investigation confirms the allegations, the District will take prompt corrective action and, where appropriate, discipline the offending individual. Discipline may include verbal and written reprimands, professional counseling, reassignment, or other appropriate action, up to and including termination. The affected individuals will be informed of the outcome of the investigation.
- There may be instances in which an employee reporting harassment seeks only to discuss the matter informally and does not wish the District to undertake an investigation or to take further steps. In such situations, the District may arrange some informal mechanism for resolving the issues. However, an individual reporting harassment should be aware that the District may decide it must take action to address the harassment beyond informal means.

The Supervisor shall be responsible for disseminating information on the District Policy Against Workplace Harassment, for developing training programs and guidelines for preventing sexual or other forms of harassment, and for investigating and resolving allegations of harassment.

All officers, supervisors, and managers (generally, “supervisors”) are assigned responsibility for implementing this policy, ensuring compliance with and knowledge of its terms, and for taking immediate and appropriate corrective action if they witness inappropriate behavior or receive a complaint. Supervisors must open and maintain channels of communication to permit employees to raise concerns of sexual or other workplace harassment without fear of retaliation, stop any observed harassment, and treat harassment matters with sensitivity, confidentiality, and objectivity. A supervisor’s failure to carry out these responsibilities may result in disciplinary action up to and including discharge.

Attachment A

William Shore Memorial Pool District Harassment Complaint Form

Name of employee _____

Name of offending employee _____

Please detail below all incidents of improper conduct, including the dates and where each incident of improper conduct occurred (*continue on back or separate sheet if necessary*):

Other persons present:
What response did you make to the conduct in question?

What action do you want the William Shore Memorial Pool District to take?

Do you believe you can continue to work with this person during an investigation?

This complaint form shall be kept **CONFIDENTIAL** to the extent practical and consistent with the William Shore Memorial Pool District need to undertake a full investigation.

_____/_____/_____
Date **Signature Print Name**

Please provide this form to your supervisor, the department head or Executive Director. The William Shore Memorial Pool District is firmly committed to preventing sexual or other harassment in the workplace. If you believe that you are in any way retaliated against or affected in your employment as a result of filing a complaint of sexual or other harassment, please promptly complete another complaint form and submit it to the William Shore Memorial Pool District in the same manner as this form.

451 WORKPLACE VIOLENCE PREVENTION

1.0 Purpose

The William Shore Memorial Pool District (District) is committed to providing a safe workplace for its employees, guests, contractors, vendors and the public. Therefore, in an effort to help prevent or reduce the possibility of violence here in our workplace, the District has implemented this policy on workplace violence for our employees.

2.0 Workplace Violence Prohibition

The District strictly prohibits threatened or actual workplace violence. This includes, but is not limited to, any of the following conduct associated in or around the workplace, or otherwise related to employment:

- 2.1 Bullying or threatening injury or damage against a person or property
- 2.2 Fighting or threatening to fight with another person
- 2.3 Threatening to use, or in the possession, custody, storage, or control of a weapon (an instrument or device of any kind which may be used to inflict bodily harm or injury, or to establish fear simply due to its presence on the scene) on the District premises unless the person is engaged in official law enforcement business.
- 2.4 Abusing or injuring another person
- 2.5 Abusing or damaging property
- 2.6 Using obscene or abusive language or gestures in a threatening manner
- 2.7 Raising voices in a threatening manner

(Because of the potential for misunderstanding, joking about any of the above misconduct is also prohibited.)

3.0 Definitions

"District Premises" Definition: The term "premises" means all areas within the ownership and/or control of the District, including, but not limited to, buildings, offices, work areas, lounges, parking lots, desks, cabinets, lockers, storage areas, and any other the District owned property on which employees may work. *The District reserves the right to search all facility "premises" when the facility management determines that such a search is a reasonable and necessary precaution for work place safety.*

4.0 Reporting Violent Conduct. Any workplace violence incidents or incidents indicating a potential for violence are to be reported by an employee to the supervisor (and/or Department Head) as soon as possible. Incident reports are to be completed, as appropriate. If the District determines that an employee has violated this policy, the employee will be subject to immediate discipline up to and including discharge. Concerns with members of the public or other parties shall be handled by the District as it determines under its policies and procedures.

Employees are encouraged to report the existence of restraining orders and protection orders. Also, in emergency situations, employees should call law enforcement directly.

5.0 Imminent Danger/Violence Incident Procedure

Any employee who reasonably believes that a situation with an aggressive employee, resident, guest, contractor, vendor, or other party (e.g., any person who uses obscene or abusive language or gestures, makes threats or acts in a violent or threatening manner) may immediately become violent, putting the employee or others in imminent danger, the employee should promptly leave the work area and report to his/her supervisor (and/or the Executive Director). No disciplinary action shall be taken against any employee who leaves a work area when the employee has a reasonable belief that an emerging situation with an aggressive person is likely to turn violent at that time. The supervisor should take immediate action and contact the Executive Director as soon as possible for immediate action (e.g., 911 call). The timing and circumstances of possible return by the employee to the area should be coordinated by the on duty pool supervisor or the Executive Director. The employee, supervisor and/or Department Head will follow the District procedures in response to such events, including incident reporting and appropriate action deemed necessary by facility supervisor.

6.0 Security Precautions. All the District security policies and rules must be adhered to at all times. To prevent inappropriate outsider access, facility solicitation and access rules must be strictly followed. It is especially important that building security rules and procedures are specifically enforced at all times (e.g., doors locked after hours). Failure to comply with these requirements may lead to disciplinary action, up to and including discharge.

452 FEDERAL FAMILY MEDICAL LEAVE ACT

1.0 Purpose

The William Shore Memorial Pool District (District) complies with the federal Family and Medical Leave Act of 1993 ("FMLA") and all applicable state laws (WFLA) related to family and medical leave. The FMLA provides up to 12 weeks of unpaid leave every 12 months to eligible employees for certain family and medical reasons. To be eligible an employee must have worked for the District at least one year, and for 1,250 hours over the previous 12 months.

2.0 Requirements for use of FMLA

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

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

3.0 Rules and Eligibility

3.1 Intermittent Leave

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

3.2 Alternative Positions

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

3.3 Birth and Adoptions

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

3.4 Substitution of Paid Leave

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

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

3.5 Advance Notice and Medical Certifications

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

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

3.6 Periodic Reporting

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

3.7 Couples Employed by Us

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

3.8 Determining Leave Availability

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

3.9 Leave Related to Pregnancy

If an employee takes leave for pregnancy disability, the leave taken while the employee is physically unable to work will be in addition to the employee's annual 12-week FMLA leave allowance. For example, if an employee works until her due date and then the physician certifies a six-week disability period, the employee could take as much as 18 weeks of leave. However, insurance benefits would only be continued at the District's expense for 12 weeks. After that the employee would need to arrange to self-pay benefit premiums.

3.10 Reinstatement Rights

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

4.0 Required Record Keeping

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

4.1 Items Required

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

453 American Disabilities Act

1.0 Purpose

It is the policy of the William Shore Memorial Pool District (District) not to discriminate on the basis of disability against any qualified person. To this end all decisions relating to employment including, but not limited to recruitment, selection, training, assignment, promotion, compensation, and transfer will be determined by the applicant's or employee's ability with consideration of any requested reasonable accommodation. This policy is applicable to all employment policies and practices.

2.0 Definitions

A reasonable accommodation can be defined as the adjustment to job duties, performance methods, and/or work setting or service delivery to meet the individualized need of an individual, applicant or employee with a disability.

The provision of a reasonable accommodation removes barriers in a specific situation, which prevent or limit the application process, recruitment, employment and upward mobility of a qualified person with a disability. Examples of reasonable accommodation may include but are not limited to: Job restructuring; modifying work schedules; implementing flexible leave policies; reassigning to a vacant position; providing qualified readers or interpreters.

3.0 Request for Accommodations

Any applicant for employment or current employee may request an accommodation by completing a request for accommodation form (See Attachment A) It is the responsibility of the requester to complete in full and submit the form to the Human Resources Department and their manager. Although the responsibility for requesting the reasonable accommodation rests primarily with the applicant or employee, the Supervisors or the Executive Director is available as resources in the preparation, explanation, and dissemination of reasonable accommodation information. In any case, the form must be completed in its entirety prior to being submitted.

4.0 Review of Accommodations Requests

The determination whether to provide an accommodation is made on a case-by-case basis. This is an individual process through which the District and the individual with a disability discuss and consider necessary (and reasonable) changes. The District will make a "reasonable effort" to determine the appropriate accommodation. Primary consideration should be given to the preferences of the individual when deciding on accommodation; however, the District has the ultimate discretion to choose between effective accommodations.

If the request is approved, the Supervisor or Executive Director will notify the requester and will make the necessary implementation arrangements. If the request is denied, the requester may appeal to the Executive Director within thirty (30) calendar days.

If a department reviews and approves the request for accommodation, it shall provide the accommodation without undue delay.

Attachment A
Accommodation Request

To: _____ Date of Request: _____

From: _____

I hereby request the following accommodation: _____

Accommodation Needed:

(Signature of employee or job applicant)

454 Drug-Free Workplace Act

1.0 Purpose

In pursuit of the goal to maintain a drug-free workplace and in accordance with the Drug-Free Workplace Act of 1988, the William Shore Memorial Pool District (District) has adopted the following rules and regulations

2.0 Rules and Regulations

2.1 The unlawful manufacture, possession, distribution, or use of controlled substances is prohibited in the workplace and during work time.

2.2 Employees who violate this prohibition are subject to corrective or disciplinary action as deemed appropriate, up to and including termination.

2.3 As an on-going condition of employment, employees are required to abide by this prohibition and to notify, in writing and within five (5) days other violation, her/his supervisor of any criminal drug statute conviction, they receive. Included in this requirement are convictions for Driving While Intoxicated (DWI) and Driving Under the Influence (DUI).

2.4 If an employee receives such a conviction, the District may take appropriate personnel action against the employee, up to and including termination, depending on the relationship to the employee's job.

2.5 The District provides referral to an Employee Assistance Plan for information about drug counseling and treatment.

2.6 The District reserves the right to search and inspect all areas of the workplace and the District premises for the maintenance of a safe and healthy workplace.

2.7 The District will impose disciplinary sanctions on employees ranging from educational and rehabilitation efforts up to and including termination of employment and referral for prosecution for violations of this policy. Each situation will be looked at on a case-by-case basis.

10
5/29/11

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of April 30, 2011



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 April 30, 2011 and 2010 and the related Statements of Activities for the four 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.

May 13, 2011

William Shore Memorial Pool District
Statements of Financial Position
As of April 30, 2011

| | Apr 30, 11 | Apr 30, 10 |
|---|-------------------|-------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 10000 · County Fund Balance | 156,365.05 | 0.00 |
| 10100 · Cash in Till | 22.04 | 0.00 |
| 10200 · Credit Card Processing Account | 1,538.41 | 0.00 |
| 10400 · Cash in Payroll Account | 18,755.36 | 0.00 |
| Total Checking/Savings | 176,680.86 | 0.00 |
| Accounts Receivable | | |
| 11300 · Credit Card Receivable | 3,451.08 | 0.00 |
| Total Accounts Receivable | 3,451.08 | 0.00 |
| Other Current Assets | | |
| 12000 · Deposit in Transit | 1,497.25 | 0.00 |
| Total Other Current Assets | 1,497.25 | 0.00 |
| Total Current Assets | 181,629.19 | 0.00 |
| TOTAL ASSETS | 181,629.19 | 0.00 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| 22000 · Wages Payable | 10,735.71 | 0.00 |
| 23000 · Deferred Compensation Liability | 1,084.00 | 0.00 |
| 24000 · Payroll Liabilities | 2,910.27 | 0.00 |
| 25000 · Due to Others | 5,591.42 | 0.00 |
| 26000 · Due for Professional Services | 1,928.50 | 4,227.00 |
| 27000 · Due to the City of Port Angeles | 12,259.40 | 50,019.44 |
| Total Other Current Liabilities | 34,509.30 | 54,246.44 |
| Total Current Liabilities | 34,509.30 | 54,246.44 |
| Long Term Liabilities | | |
| 27200 · Loan from Clallam County | 142,957.69 | 122,504.80 |
| Total Long Term Liabilities | 142,957.69 | 122,504.80 |
| Total Liabilities | 177,466.99 | 176,751.24 |
| Equity | | |
| 32000 · Unrestricted Net Assets | -62,302.29 | -244,701.57 |
| Net Income | 66,464.49 | 67,950.33 |
| Total Equity | 4,162.20 | -176,751.24 |
| TOTAL LIABILITIES & EQUITY | 181,629.19 | 0.00 |

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2011 and 2010

| | Jan - Apr 11 | Jan - Apr 10 |
|---|-------------------|-------------------|
| Income | | |
| 3111000 · Real and Property Taxes | 198,947.35 | 177,018.46 |
| 3121000 · Forest Excise Tax | 4,393.40 | 0.00 |
| 3172000 · Leasehold Excise Tax | 1,214.96 | 5,320.73 |
| 3417000 · Merchandise Sales | | |
| 3417100 · Sale Items - Taxable | 1,617.10 | 2,005.59 |
| Total 3417000 · Merchandise Sales | 1,617.10 | 2,005.59 |
| 3470000 · Admissions | | |
| 3473010 · General Admissions | 17,609.00 | 0.00 |
| 3473011 · Pass Sales | 21,882.60 | 54,512.25 |
| 3476035 · Swim Instruction | 26,719.35 | 19,907.12 |
| 3476040 · Camps and Special Events | 1,066.50 | 0.00 |
| 3476045 · Exercise Classes | 9,140.00 | 0.00 |
| Total 3470000 · Admissions | 76,417.45 | 74,419.37 |
| 3620000 · Rental Income | | |
| 45030 · Facility Rental | | |
| 3624010 · One time use Rental | 1,303.50 | 0.00 |
| 3625000 · Contracted Rental | 11,713.00 | 0.00 |
| 45030 · Facility Rental - Other | 0.00 | 7,613.72 |
| Total 45030 · Facility Rental | 13,016.50 | 7,613.72 |
| 45040 · Miscellaneous Rental | | |
| 3624020 · Equipment Rental | 333.00 | 287.27 |
| 3624030 · Locker Rental | 446.00 | 386.39 |
| Total 45040 · Miscellaneous Rental | 779.00 | 673.66 |
| Total 3620000 · Rental Income | 13,795.50 | 8,287.38 |
| 3698100 · Cash Overages and Shortages | 5.76 | 3.86 |
| 3699000 · Other Miscellaneous Revenue | 2,626.21 | 433.80 |
| 41130 · Department of Natural Resources | 19.24 | 0.00 |
| Total Income | 299,036.97 | 267,489.19 |
| Expense | | |
| 57620 · Operating Costs | | |
| 100001 · Salaries and Wages | | |
| 100000 · Regular Time | | |
| 100020 · Lifeguards | 31,890.67 | 0.00 |
| 100030 · Instructors | 10,986.70 | 0.00 |
| 100040 · Head Guards | 9,612.00 | 0.00 |
| 100050 · Supervisors | 36,020.00 | 0.00 |
| 100070 · Executive Director | 7,500.00 | 0.00 |
| 100000 · Regular Time - Other | 0.00 | 89,465.39 |
| Total 100000 · Regular Time | 96,009.37 | 89,465.39 |
| 100080 · Overtime | 2,286.14 | 1,609.84 |
| 62111 · Regular Time - Maintenance | 0.00 | 5,168.99 |
| 62151 · Overtime - Maintenance | 0.00 | 924.86 |
| Total 100001 · Salaries and Wages | 98,295.51 | 97,169.08 |
| 200000 · Personnel Benefits | | |
| 200020 · Benefits | 8,506.08 | 13,794.15 |
| 200032 · Cafeteria Plan - Salaried | 300.00 | 973.96 |
| 200040 · Unemployment Compensation | 3,821.94 | 5,234.05 |
| 200045 · Department of Labor & Industry | 3,513.99 | 220.44 |
| 62161 · Benefits - Maintenance | 0.00 | 1,759.07 |
| 62171 · Retirement - Maintenance | 0.00 | 128.31 |
| Total 200000 · Personnel Benefits | 16,142.01 | 22,109.98 |

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2011 and 2010

| | Jan - Apr 11 | Jan - Apr 10 |
|---|--------------|--------------|
| 300000 · Supplies | | |
| 310000 · Office Supplies | | |
| 310010 · Office Supplies | 2,921.58 | 111.18 |
| 310012 · Printing and Copying | 240.53 | 178.79 |
| Total 310000 · Office Supplies | 3,162.11 | 289.97 |
| 310050 · Program Supplies and Equipment | | |
| 310300 · Exercise Classes | 573.24 | 0.00 |
| 310310 · Swim Instruction | 490.38 | 0.00 |
| 310320 · Camps and Specials Events | 699.00 | 0.00 |
| Total 310050 · Program Supplies and Equipment | 1,762.62 | 0.00 |
| 310100 · Maintenance Supplies and Repair | | |
| 310026 · Uniforms and Clothing | 3,445.25 | 0.00 |
| 310030 · Pool Chemicals | 7,838.07 | 5,814.61 |
| 310035 · Cleaning & Janitorial Supplies | 2,911.24 | 3,075.90 |
| 310056 · Lifeguard supplies & equipment | 1,243.29 | 0.00 |
| 310135 · Maintenance Supplies | 6,701.23 | 3,210.75 |
| 65040 · Operating Supplies | 0.00 | 6,259.78 |
| Total 310100 · Maintenance Supplies and Repair | 22,139.08 | 18,361.04 |
| 340035 · Items for Resale | 2,616.26 | 992.40 |
| 350010 · Small Tools and Minor Equipment | 1,805.36 | 0.00 |
| Total 300000 · Supplies | 31,485.43 | 19,643.41 |
| 4000000 · Charges for Services | | |
| 410020 · Professional Services | | |
| 410013 · Network/Computer Service | 100.00 | 0.00 |
| 410041 · Accounting Services | 3,450.00 | 1,345.00 |
| 410071 · Legal Services | 2,117.50 | 6,660.00 |
| 410020 · Professional Services - Other | 3,968.20 | 0.00 |
| Total 410020 · Professional Services | 9,635.70 | 8,005.00 |
| 420000 · Communications | | |
| 420010 · Telephone | 705.76 | 960.16 |
| 420020 · Postage, Mailing Service | 50.60 | 4.84 |
| 420023 · Website and Internet | 59.85 | 0.00 |
| Total 420000 · Communications | 816.21 | 965.00 |
| 430000 · Travel | | |
| 430010 · Conference, Convention, Meeting | 461.97 | 0.00 |
| 430020 · Travel - Training | 1,817.34 | 871.00 |
| Total 430000 · Travel | 2,279.31 | 871.00 |
| 440010 · Advertising | 861.46 | 75.00 |
| 450000 · Operating Rentals and Leases | | |
| 450030 · Office Equipment Leases/Rents | 642.67 | 0.00 |
| Total 450000 · Operating Rentals and Leases | 642.67 | 0.00 |
| 460030 · Insurance-Property & Liability | 8,249.00 | 8,318.00 |
| 470090 · Utilities | 37,672.51 | 37,087.39 |
| 480000 · Repair and Maint-Contracted | | |
| 480010 · Building-Repair and Maintenance | 6,763.52 | 0.00 |
| 480040 · Equipment-Repair & Maintenance | 832.69 | 0.00 |
| 480115 · Office Equipment Maintenance | 67.83 | 0.00 |
| Total 480000 · Repair and Maint-Contracted | 7,664.04 | 0.00 |
| 490000 · Miscellaneous Expense | | |
| 490040 · Memberships and Dues | 1,005.00 | 0.00 |
| 490000 · Miscellaneous Expense - Other | 845.01 | 372.60 |
| Total 490000 · Miscellaneous Expense | 1,850.01 | 372.60 |

William Shore Memorial Pool District
Statements of Activities
for the four months ended April 30, 2011 and 2010

| | Jan - Apr 11 | Jan - Apr 10 |
|---|--------------|--------------|
| 500000 · Intergovernmental Services | | |
| 500100 · County Clerk Services | 1,344.00 | 1,344.00 |
| 510010 · PA City Maintenance Services | 12,160.00 | 0.00 |
| 530040 · State Sales and B & O Tax | 1,671.43 | 3,415.14 |
| 530070 · Clallam County Treas - Prop Tax | 163.26 | 0.00 |
| Total 500000 · Intergovernmental Services | 15,338.69 | 4,759.14 |
| Total 4000000 · Charges for Services | 85,009.60 | 60,453.13 |
| Total 57620 · Operating Costs | 230,932.55 | 199,375.60 |
| 5850000 · Nonoperational Expenses | | |
| 65550 · State Excise Tax | 0.00 | 163.26 |
| 830020 · Interest Expense | 1,639.93 | 0.00 |
| Total 5850000 · Nonoperational Expenses | 1,639.93 | 163.26 |
| Total Expense | 232,572.48 | 199,538.86 |
| Net Income | 66,464.49 | 67,950.33 |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and four months ending April 30, 2011

| | Apr 11 | Budget | Jan - Apr 11 | YTD Budget | Annual Budget |
|---|-------------------|------------------|-------------------|-------------------|-------------------|
| Income | | | | | |
| 3111000 - Real and Property Taxes | 159,476.86 | 37,500.00 | 198,947.35 | 150,000.00 | 450,000.00 |
| 3121000 - Forest Excise Tax | 2,593.05 | | 4,393.40 | | |
| 3172000 - Leasehold Excise Tax | 189.43 | | 1,214.96 | | |
| 3417000 - Merchandise Sales | | | | | |
| 3417100 - Sale Items - Taxable | 426.60 | 500.00 | 1,617.10 | 2,000.00 | 5,000.00 |
| Total 3417000 - Merchandise Sales | 426.60 | 500.00 | 1,617.10 | 2,000.00 | 5,000.00 |
| 3470000 - Admissions | | | | | |
| 3473010 - General Admissions | 5,165.75 | 10,000.00 | 17,609.00 | 44,750.00 | 128,750.00 |
| 3473011 - Pass Sales | 5,882.60 | 0.00 | 21,882.60 | 0.00 | 0.00 |
| 3476035 - Swim Instruction | 8,322.50 | 6,250.00 | 26,719.35 | 17,750.00 | 58,100.00 |
| 3476040 - Camps and Special Events | 1,066.50 | 0.00 | 1,066.50 | 0.00 | 4,000.00 |
| 3476045 - Exercise Classes | 2,485.00 | 0.00 | 9,140.00 | 0.00 | 0.00 |
| Total 3470000 - Admissions | 22,922.35 | 16,250.00 | 76,417.45 | 62,500.00 | 190,650.00 |
| 3620000 - Rental Income | | | | | |
| 45030 - Facility Rental | | | | | |
| 3624010 - One time use Rental | 150.00 | | 1,303.50 | | |
| 3625000 - Contracted Rental | 1,248.00 | 3,000.00 | 11,713.00 | 10,350.00 | 29,350.00 |
| 45030 - Facility Rental - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 45030 - Facility Rental | 1,398.00 | 3,000.00 | 13,016.50 | 10,350.00 | 29,350.00 |
| 45040 - Miscellaneous Rental | | | | | |
| 3624020 - Equipment Rental | 0.00 | 50.00 | 333.00 | 200.00 | 600.00 |
| 3624030 - Locker Rental | 175.25 | 100.00 | 446.00 | 250.00 | 1,050.00 |
| Total 45040 - Miscellaneous Rental | 175.25 | 150.00 | 779.00 | 450.00 | 1,650.00 |
| Total 3620000 - Rental Income | 1,573.25 | 3,150.00 | 13,795.50 | 10,800.00 | 31,000.00 |
| 3698100 - Cash Overages and Shortages | -4.65 | 0.00 | 5.78 | 0.00 | 0.00 |
| 3699000 - Other Miscellaneous Revenue | 979.52 | 0.00 | 2,626.21 | 0.00 | 0.00 |
| 41130 - Department of Natural Resources | 0.00 | | 19.24 | | |
| Total Income | 188,156.41 | 57,400.00 | 299,036.97 | 225,300.00 | 677,850.00 |
| Expense | | | | | |
| 57620 - Operating Costs | | | | | |
| 100001 - Salaries and Wages | | | | | |
| 100000 - Regular Time | | | | | |
| 100020 - Lifeguards | 8,268.63 | | 31,890.67 | | |
| 100030 - Instructors | 3,877.30 | | 10,986.70 | | |
| 100040 - Head Guards | 2,101.20 | | 9,612.00 | | |
| 100050 - Supervisors | 10,852.00 | | 36,020.00 | | |
| 100070 - Executive Director | 0.00 | | 7,500.00 | | |
| 100000 - Regular Time - Other | 0.00 | 20,000.00 | 0.00 | 80,000.00 | 255,000.00 |
| Total 100000 - Regular Time | 25,099.13 | 20,000.00 | 96,009.37 | 80,000.00 | 255,000.00 |
| 100080 - Overtime | 497.70 | 0.00 | 2,286.14 | 0.00 | 0.00 |
| 62111 - Regular Time - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62151 - Overtime - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 100001 - Salaries and Wages | 25,596.83 | 20,000.00 | 98,295.51 | 80,000.00 | 255,000.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and four months ending April 30, 2011

| | Apr 11 | Budget | Jan - Apr 11 | YTD Budget | Annual Budget |
|---|----------|----------|--------------|------------|---------------|
| 200000 · Personnel Benefits | | | | | |
| 200020 · Benefits | 2,334.63 | 2,400.00 | 8,506.08 | 9,600.00 | 30,400.00 |
| 200032 · Cafeteria Plan - Salaried | 0.00 | 900.00 | 300.00 | 3,600.00 | 10,800.00 |
| 200040 · Unemployment Compensation | 694.27 | 0.00 | 3,821.94 | 0.00 | 0.00 |
| 200045 · Department of Labor & Industry | 1,622.35 | 0.00 | 3,513.99 | 0.00 | 0.00 |
| 200045 · Benefits - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62161 · Retirement - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62171 · Retirement - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62181 · Unemployment Comp - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62191 · Department of L & I - Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 200000 · Personnel Benefits | 4,651.25 | 3,300.00 | 16,142.01 | 13,200.00 | 41,200.00 |
| 300000 · Supplies | | | | | |
| 310000 · Office Supplies | | | | | |
| 310010 · Office Supplies | 421.94 | 667.00 | 2,921.58 | 2,667.00 | 8,000.00 |
| 310012 · Printing and Copying | 0.00 | 0.00 | 240.53 | 0.00 | 0.00 |
| Total 310000 · Office Supplies | 421.94 | 667.00 | 3,162.11 | 2,667.00 | 8,000.00 |
| 310050 · Program Supplies and Equipment | | | | | |
| 310300 · Exercise Classes | 0.00 | 333.00 | 573.24 | 1,333.00 | 4,000.00 |
| 310310 · Swim Instruction | 190.38 | 150.00 | 480.38 | 600.00 | 1,800.00 |
| 310320 · Camps and Specials Events | 557.45 | 0.00 | 699.00 | 0.00 | 1,800.00 |
| Total 310050 · Program Supplies and Equipment | 747.83 | 483.00 | 1,752.62 | 1,933.00 | 7,600.00 |
| 310100 · Maintenance Supplies and Equipment | | | | | |
| 310026 · Uniforms and Clothing | 0.00 | | | | |
| 310030 · Pool Chemicals | 1,997.85 | 750.00 | 3,445.25 | 3,000.00 | 9,000.00 |
| 310035 · Cleaning & Janitorial Supplies | 661.31 | 267.00 | 2,911.24 | 1,067.00 | 3,200.00 |
| 310056 · Lifeguard supplies & equipment | 340.92 | | 1,243.29 | | |
| 310135 · Maintenance Supplies | 464.32 | 1,500.00 | 6,701.23 | 6,000.00 | 18,000.00 |
| 65040 · Operating Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 310100 · Maintenance Supplies and Equipment | 3,464.20 | 2,517.00 | 22,139.08 | 10,067.00 | 30,200.00 |
| 340035 · Items for Resale | 0.00 | 500.00 | 2,616.26 | 2,000.00 | 6,000.00 |
| 350010 · Small Tools and Minor Equipment | 0.00 | 833.00 | 1,805.36 | 3,333.00 | 10,000.00 |
| Total 300000 · Supplies | 4,633.97 | 5,000.00 | 31,485.43 | 20,000.00 | 61,800.00 |
| 4000000 · Charges for Services | | | | | |
| 410020 · Professional Services | | | | | |
| 410013 · Network/Computer Service | 0.00 | | 100.00 | | |
| 410041 · Accounting Services | 1,050.00 | 800.00 | 3,450.00 | 3,200.00 | 9,600.00 |
| 410071 · Legal Services | 542.50 | 850.00 | 2,117.50 | 3,400.00 | 10,200.00 |
| 410020 · Professional Services - Other | 0.00 | | 3,968.20 | | |
| Total 410020 · Professional Services | 1,592.50 | 1,650.00 | 9,635.70 | 6,600.00 | 19,800.00 |
| 420000 · Communications | | | | | |
| 420010 · Telephone | 168.56 | 333.00 | 705.76 | 1,333.00 | 4,000.00 |
| 420020 · Postage, Mailing Service | 39.55 | | 50.60 | | |
| 420023 · Website and Internet | 0.00 | | 59.85 | | |
| Total 420000 · Communications | 208.11 | 333.00 | 816.21 | 1,333.00 | 4,000.00 |

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and four months ending April 30, 2011

| | Apr 11 | Budget | Jan - Apr 11 | YTD Budget | Annual Budget |
|---|------------|-----------|--------------|------------|---------------|
| 430000 - Travel | | | | | |
| 430010 - Conference, Convention, Meeting | 0.00 | 0.00 | 461.97 | 500.00 | 1,000.00 |
| 430020 - Travel - Training | 246.72 | 100.00 | 1,817.34 | 400.00 | 1,200.00 |
| 68330 - Travel - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 430000 - Travel | 246.72 | 100.00 | 2,279.31 | 900.00 | 2,200.00 |
| 440010 - Advertising | 61.46 | 167.00 | 881.46 | 667.00 | 2,000.00 |
| 450000 - Operating Rentals and Leases | | | | | |
| 450030 - Office Equipment Leases/Rents | 165.29 | 200.00 | 642.67 | 800.00 | 2,400.00 |
| Total 450000 - Operating Rentals and Leases | 165.29 | 200.00 | 642.67 | 800.00 | 2,400.00 |
| 460030 - Insurance-Property & Liability | 0.00 | 1,000.00 | 8,249.00 | 4,000.00 | 12,000.00 |
| 470090 - Utilities | 9,819.40 | 8,500.00 | 37,672.51 | 34,000.00 | 90,500.00 |
| 480000 - Repair and Maint-Contracted | | | | | |
| 480010 - Building-Repair and Maintenance | 81.64 | 500.00 | 6,763.52 | 2,000.00 | 6,000.00 |
| 480040 - Equipment-Repair & Maintenance | 0.00 | 500.00 | 832.69 | 2,000.00 | 6,000.00 |
| 480115 - Office Equipment Maintenance | 44.23 | | 57.83 | | |
| Total 480000 - Repair and Maint-Contracted | 125.87 | 1,000.00 | 7,654.04 | 4,000.00 | 12,000.00 |
| 490000 - Miscellaneous Expense | | | | | |
| 490040 - Memberships and Dues | 0.00 | | 1,005.00 | | |
| 490000 - Miscellaneous Expense - Other | 242.20 | 0.00 | 845.01 | 0.00 | 0.00 |
| Total 490000 - Miscellaneous Expense | 242.20 | 0.00 | 1,850.01 | 0.00 | 0.00 |
| 500000 - Intergovernmental Services | | | | | |
| 500100 - County Clerk Services | 336.00 | 337.00 | 1,344.00 | 1,347.00 | 4,040.00 |
| 510010 - PA City Maintenance Services | 2,440.00 | 2,400.00 | 12,160.00 | 9,600.00 | 28,800.00 |
| 530040 - State Sales and B & O Tax | 487.73 | 1,000.00 | 1,671.43 | 4,000.00 | 12,000.00 |
| 530070 - Clallam County Treas - Prop Tax | 0.00 | | 153.26 | | |
| Total 500000 - Intergovernmental Services | 3,263.73 | 3,737.00 | 15,338.69 | 14,947.00 | 44,840.00 |
| Total 4000000 - Charges for Services | 15,725.28 | 16,687.00 | 85,009.60 | 67,247.00 | 189,740.00 |
| Total 57620 - Operating Costs | 50,607.33 | 44,987.00 | 230,932.55 | 180,447.00 | 547,740.00 |
| 5850000 - Nonoperational Expenses | | | | | |
| 830020 - Interest Expense | 0.00 | | 1,639.93 | | |
| Total 5850000 - Nonoperational Expenses | 0.00 | | 1,639.93 | | |
| Total Expense | 50,607.33 | 44,987.00 | 232,572.48 | 180,447.00 | 547,740.00 |
| Net Income | 137,549.08 | 12,413.00 | 66,464.49 | 44,853.00 | 130,110.00 |