

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

November 26, 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 October 22, 2013
- 1b Ratification of the October 29, 2013 bill payment in the amount of \$32,860.41
- 1c Ratification of the November 13, 2013 bill payment in the amount of \$21,750.76
- 1d Agreement with McClain and Crouse for accounting services
- 1e WSMPD advisory recommendation for board commissioner appointment
- 1f WSMPD advisory recommendation for advisory committee appointment
- 1g Policy 201 – Mission, Vision, and Core Values
- 1h Policy 205 – Purpose, Definitions, and General Provisions
- 1i Policy 220 – Board and Administration

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 December meeting falls on Christmas Eve and has been cancelled. The next regularly scheduled WSMPD meeting will be held on January 28, 2014 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

1a
11/26/13

MINUTES

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

October 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

Commissioner Pat Downie called the meeting to order at 3:03 p.m. Also present were Commissioners Chapman, Collins, Holmquist and Doherty.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

The date of the agenda and the date of the next meeting was incorrect.

ACTION TAKEN: CMCm to approve the agenda as corrected, CGHs, mc

PUBLIC COMMENT – Agenda Items Only

No Public Comment

ACTION ITEMS

- 1a Minutes of September 24, 2013
ACTION TAKEN: CMCm to approve, CGHs, mc
- 1b Ratification of the October 4, 2013 bill payment in the amount of \$32,310.92
ACTION TAKEN: CGHm to ratify, CMCs, mc
- 1c Ratification of the October 16, 2013 bill payment in the amount of \$81,838.30
ACTION TAKEN: CGHm to ratify, CMCs, mc
- 1d 2014 Budget/Levy Hearing
Steve Burke explained the draft 2014 budget. The major changes are the pool should be receiving an energy rebate in 2014 and is listed as revenue. The same number will be in the expenditure line to pay back the loan to the county. The proposed 2014 budget will increase the levy amount by 2.1% from 465k to 475k.
ACTION TAKEN: CPD opened the public hearing; there was no public input, CPD closed the public hearing
- 1e 2014 Budget
ACTION TAKEN: CMCm to approve adoption of the 2014 annual budget, CGHs, mc
- 1f Regular Property Tax Levy for Collections in the 2014 Calendar Year
ACTION TAKEN: CMCm to adopt the regular property tax levy for collection in the 2014 calendar year, CGHs, mc
- 1g 2014 Levy Certification
ACTION TAKEN: Steve Burke explained that this item does not need to be addressed in a board meeting and has been removed from the agenda.

MINUTES for the Meeting of October 22, 2012
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- 1h Proposed Pricing Changes
Steve Burke shared a proposed document that if approved will go into effect on January 1, 2014.
ACTION TAKEN: CMCm to approve the admissions price increase proposal as presented, CGHs, mc
- 1i Policy 385 – Hazardous Chemicals Communication
ACTION TAKEN: CMCm to approve policy 385 – Hazardous Chemicals Communication, CGHs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report
Steve Burke shared two awards from the Washington State and National Finance Officers for the 2013 WSMPD budget. This awards applying best practices and following their guidelines for establishing the WSMPD budget.

The energy adjusted baseline was done in September and the pool is under the numbers that were projected. October will be the “energy hog” month where the maximum energy is used to project the difference. Once the information is received and processed the energy rebate will be issued to the pool.

Steve would like to see the pool advisory committee review all application received for the commissioner and advisory position. Once reviewed, interviews will be conducted and the advisory committee will recommend appointment for both positions (commissioner and advisory committee member) to the board. A copy of all of the applications will be sent to all board members via email for review. All board members agreed this was a good process.

- 2b Financial Report
Charlie McClain explained the budget and finance report in detail and answered questions from the board.
- 2c Staff Report
- Christi shared the pool is being proactive about the happenings at the pool. They want to make sure that it is an inviting environment and patrons are made aware of what activities/classes/schedule are going on. Regular updates are made to the web-site and the Facebook page.
 - The pumpkin patch in the pool special event will be on Sunday, October 27th. The pool has received over \$400 in donations (pumpkins and other prizes).
 - The week of October 28th there will be a swim instructor training. There are some adjustments being made to the swim program to make it a clearer program that will allow the instructors to provide a higher quality of instruction. They are also making some changes in the age groups of the lessons.
 - There are some classes being added to the schedule and some of the current exercise classes have been adjusted.

MINUTES for the Meeting of October 22, 2012
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
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- The pool experienced a minor medical emergency last week and she commended the staff. They handled the emergency very well, they remained calm and EMS arrived very quickly. CPD shared that he was there when the emergency happened and conveyed the staff did an amazing job.

2d Advisory Committee Report

Michael Jakubcin appreciated the opportunity to hear the board engage in what the expectation of the advisory committee is with the recommendations of the openings on the board and advisory committee. He apologized for missing last month's meeting and the discussion about the term limits of the by-laws (but did read the minutes). The advisory will be meeting a couple of times prior to the next board meeting to bring recommendations forward for the open positions.

PUBLIC COMMENT

No public Comment

NEXT MEETING DATE

The next meeting will be held on November 26, 2013 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

ACTION TAKEN: CPD adjourned the meeting at 4:18 pm

PASSED AND ADOPTED this twenty-sixth day of November October 2013

William Shore Memorial Pool District Commissioners

Patrick Downie, President

ATTEST:

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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11/26/13

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number _____
 Period Ending: 10/29/2013 Designate if you are picking up the warrants or if we are to mail. (If _____
 Date Submitted 10/29/2013 picking up, they will be in the Treasurer's Office.) Mail to us _____
Pickup McClain & Crouse

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
102013a	10/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 13,539.13	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
102013b	10/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 1,035.77	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
102013c	10/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 4,216.37	0	66870.000.57620.20.0045	1	L & I	E	PD
102013d	10/25/2013	0025330	WSMPD PAYROLL FUND	S			\$ 1,017.98	0	66870.000.57620.53.0040	1	State Sales and B & O Tax	E	PD
102013e	10/31/2013	0025330	WSMPD PAYROLL FUND	S			\$ 338.96	0	66870.000.57620.20.0040	1	Unemployment	E	PD
97263-920741013	10/11/2013	0001252	City of Port Angeles	S			\$ 7,161.30	0	66870.000.57620.47.0090	1	Utilities	E	PD
wspd-203	10/23/2013	0023221	WA Cities Ins Auth	S			\$ 50.00	0	66870.000.57620.43.0020	1	Travel-Training	E	PD
1009	10/16/2013	0030590	Olympic Party & Custodial Supplies	S			\$ 459.62	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
13-255	10/25/2013	0001686	WA Parks and Rec	S			\$ 150.00	0	66870.000.57620.43.0020	1	Travel-Training	E	PD
102813	10/28/2013	0025328	Leah Gould	S			\$ 46.02	0	66870.000.57620.31.0320	1	Special Event Supplies	E	PD
74472	10/22/2013	0001378	Ruddell's	S			\$ 379.22	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
74481	10/22/2013	0001378	Ruddell's	S			\$ 214.63	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
2011668	10/22/2013	0025819	Albright	S			\$ 100.00	0	66870.000.57620.41.0013	1	Network Service	E	PD
30392	9/13/2013	0001203	Pen Print	S			\$ 27.10	0	66870.000.57620.49.0031	1	Printing	E	PD
9912974753	9/30/2013	0031679	Airgas	S			\$ 95.23	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
2013-159G1-1	10/10/2013	0031791	Abacus Resource Management	S			\$ 506.01	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
2013-159a1	10/3/2013	0031791	Abacus Resource Management	S			\$ 398.04	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
17041	10/8/2013	0026854	Flooring Services	S			\$ 254.14	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
6038	10/10/2013	0001145	Olympic Sewer	S			\$ 141.60	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
602560	10/15/2013	0002386	Cascade Columbia	S			\$ 480.64	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
58528	10/21/2013	0001131	Olympic Electric	S			\$ 231.43	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
130	8/25/2013	0030102	Pantry and Latch	S			\$ 933.32	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
52	10/15/2012	0030102	Pantry and Latch	S			\$ 1,084.00	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD

Page 1 Total: 32,860.41
 Page 2 Total: 0.00
 Grand Total: 32,860.41

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

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11/26/13

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number _____
 Period Ending: 11/13/2013 Designate if you are picking up the warrants or if we are to mail. (if _____
 Date Submitted: 11/13/2013 picking up, they will be in the Treasurer's Office.)
 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
110513a	11/15/2013	0025330	WSMPD PAYROLL FUND	S			\$ 14,128.33	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
110513b	11/15/2013	0025330	WSMPD PAYROLL FUND	S			\$ 1,080.77	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
110513c	11/15/2013	0025330	WSMPD PAYROLL FUND	S			\$ (189.41)	0	66870.000.57620.20.0045	1	L & I	E	PD
566	10/31/2013	0023222	McClain	S			\$ 1,050.00	0	66870.000.57620.41.0041	1	Accountant	E	PD
103113	10/31/2013	0000334	Clallam County Commissioners	S			\$ 336.00	0	66870.000.57620.51.0066	1	Clerk	E	PD
17382	11/15/2013	0003197	Craig Miller	S			\$ 455.00	0	66870.000.57620.41.0071	1	Attorney	E	PD
visa1605a10	10/24/2013	0026984	VISA9062	S			\$ 276.85	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1605b10	10/24/2013	0026984	VISA9062	S			\$ 9.00	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa1605d10	10/24/2013	0026984	VISA9062	S			\$ 133.40	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
visa1605f10	10/24/2013	0026984	VISA9062	S			\$ 8.66	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1597b10	10/24/2013	0026959	VISA9070	S			\$ 27.51	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1597c10	10/24/2013	0026959	VISA9070	S			\$ 61.74	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
visa1597d10	10/24/2013	0026959	VISA9070	S			\$ 28.09	0	66870.000.57620.31.0310	1	Swim Supplies	E	PD
visa1597e10	10/24/2013	0026959	VISA9070	S			\$ 205.20	0	66870.000.57620.42.0023	1	VOIP	E	PD
1995881013	10/31/2013	0001148	Olympic Springs	S			\$ 8.45	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
13198603	10/22/2013	0025591	Canon	S			\$ 4.33	0	66870.000.57620.49.0040	1	Dues and Subscriptions	E	PD
4755103113	10/31/2013	0001576	Thurmans	S			\$ 93.32	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
156056	10/31/2013	0001540	Swains	S			\$ 399.09	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
01-807046-00	10/31/2013	0001533	Sunset Hardware	S			\$ 110.94	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
603690	10/31/2013	0002386	Cascade Columbia	S			\$ 34.03	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
9021071150	10/23/2013	0031679	Airgas	S			\$ 228.33	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
1	11/11/2013	0032395	Michaels Lawncare	S			\$ 917.18	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
111213	11/12/2013	0032090	Christi Wojnowski	S			\$ 139.37	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
110413	11/4/2013	0032090	Christi Wojnowski	S			\$ 125.00	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
				S			\$ 185.00	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
				S			\$ 297.66	0	66870.000.57620.43.0010	1	Conference Travel	E	PD

87808	10/31/2013	0001149	Olympic Stationers	S	\$	24.06	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
20012-002-6	10/24/2013	0029179	Cross Engineers	S	\$	1,280.00	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
16422	11/1/2013	0000268	CPI	S	\$	35.00	0	66870.000.57620.42.0023	1	Internet	E	PD
912768	10/31/2013	0001179	POE	S	\$	103.70	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
82166659	10/28/2013	0001014	Moore Medical	S	\$	2.65	0	66870.000.57620.31.0310	1	Swim Supplies	E	PD

Page 1 Total: 21,750.76

Page 2 Total: 0.00

Grand Total: 21,750.76

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
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Brad Collins	Commissioner	Date	Recused from any bills related to the City of Port Angeles

1d
11/26/13

November 5, 2013

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, 2013 and 2012, and the related statements of activities for the years 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, 2013, 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 and cash flows 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 and cash flows ordinarily included in financial statements prepared in accordance with U.S. generally accepted accounting principles. If the omitted disclosures and cash flows 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 November 5, 2013 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 \$1,250 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,

Charles McClain
CPA

ACCEPTED AND AGREED:

William Shore Memorial Pool District

By: Steve Burke
Its: Executive Director

Date

William Shore Memorial Pool District – Accounting Responsibilities and Procedures

Payroll Preparation

WSMPD maintains a separate payroll account at Kitsap Bank. Payroll is prepared on the 5th and 20th of each month for the hours worked in the previous semimonthly period. Three employees are on salary. We receive the hours broken down by employee and category 2-3 days prior to the payroll date. WSMPD uses Quickbooks to prepare and maintain the payroll records. After preparation, payroll is reviewed and signed by CSM. Federal tax deposits are automatic. 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 salaried employees accrue contributions to a cafeteria plan from which they can pay medical bills, insurance, child care etc. An Excel spreadsheet keeps track of the accrual and disbursements. The payroll account is reimbursed semimonthly with the accounts payable prepared by the county based upon the previous payroll calculations and account disbursements.

Sales

Sales come from a variety of sources; general admission, pass sales, swimming instruction, exercise classes, merchandise sales, locker rent, and one time and ongoing pool rentals. Daily a report is compiled for that days receipts broken down by category and method of payment. The reports are emailed to CSM who saves a copy of the attachment in H:\WSMPD. These daily reports are summarized in a worksheet in Excel (see Monthly Sales and Credit Card Summary in H:\WSMPD) for analysis purposes and posted to Quickbooks as Sales Receipts as either a cash sale or a credit card sale. The daily reports and summaries are kept in a three ring binder. All cash and checks received at the pool are deposited directly with the county. All credit card receipts processed at the pool are deposited in the credit card bank account. All credit card receipts processed online are deposited in the payroll account. Each week ending on Thursday, the credit card receipts are reconciled with the deposits to the bank (accessed by an internet account, see General Ledger section) through the following Monday and then an itemized report is prepared. The credit card sales come from the sales spreadsheet and the credit card charges come from the credit card reconciliation (2.15% of sales) and the bank statements (three monthly charges). A check is attached to two copies of the report and this is taken to the county treasurer's office. A copy of the report is titled Credit Card Summary in H:\WSMPD. The copy is stamped and filed in the three ring sale binder. The credit card reconciliation report makes sure that the credit card charges on the daily sheets are actually deposited into the bank account (less the 2.15% fee).

Payables

On the second and fourth Mondays of the month, invoices to be paid are accumulated by the Executive Director and coded. The monthly bills of the accountant, attorney, and county clerk and the semimonthly reimbursement of payroll and excise tax costs are added to these invoices. An excel spreadsheet required by the county is used to list all invoices to be paid. See Monthly Billing Form 2011 in H:\WSMPD. A new page is created for each payable date. All boxes on the form must be filled out. If the vendor ID number is unknown, look to previous payable sheets, or to the vendor list provided by the county. If the vendor number is still not available, you must email Tomi Elliot (telliott@co.clallam.wa.us) or Joann Vickery-Cook (jvickery-cook@co.clallam.wa.us). When the spreadsheet is completed, send it by email to Tomi and Joann. The county lets us know when the checks are ready. We print out a copy of the payable sheet, shrink it and arrange to have it signed by CSM and the executive director. The county will give us the checks when they receive a signed copy of the report. We match the checks

to the original invoices and prepare them for mail. The invoices and check stubs are maintained and are given to the executive director for filing.

Accounts Receivable

At the beginning of each month, the pool manager emails a list of charges to be billed and a list of which receivables were paid in the preceding month. The entries are made through the accounts receivable section in Quickbooks with an invoice and/or statement printed off for mailing. Since the payments cannot be recorded twice they must be removed from the daily sheets when entered in the next section.

General Ledger

The organization has three bank accounts. The payroll account and credit card account are with Kitsap Bank. They are accessible through the internet; user name csm0350, password Buster54. The bank sends a code number by email to allow access. The third bank account is at the county. It receives the daily deposits of cash and checks from the pool, the weekly transfer checks from the credit card account and the tax receipts from county levy collections. The payments approved above are deducted from the account. The accounting for this account 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.

The daily sheets are posted to Quickbooks under Record Deposits. The cash and checks received by the county are listed as Cash Sales. Charges from Credit Card Sales are posted through Quickbooks to Deposits in Transit. As the credit card deposits appear on the Kitsap Bank Credit Card Account, they are posted into Quickbooks with the credit going to Deposits in Transit. The remaining amount in Deposits in Transit at the end of each month should be the credit card sales not deposited until the following month less credit card charges. The amount remaining in Undeposited funds should be Cash Sales not recorded by the County at the end of the month. Since expenses from the prior month are paid in the succeeding month, accrued expenses are setup. The payables accumulated on the second Monday of the month are considered prior month activity. Payroll is also accrued since the end of month payroll is paid in the succeeding month.

Financial Statements

CSM prepares financial statements monthly for board review. The title page and accountant's report are in H:\WSMPD and adjusted monthly. A Statement of Financial Position, Statement of Activities-Prior Year Comparison and Statement of Activities-Actual vs. Budget are printed out and emailed to Tammy Sullenger (tsullenger@co.clallam.wa.us) along with the Monthly Billing spreadsheet (for board after the fact approval). The reports are reviewed to make sure no mispostings have been made.

Meetings

CSM meets with the Finance Committee as needed to discuss ongoing operations, personnel issues, capital improvements, policy, and budget. CSM meets with the Strategic Planning Committee periodically for long term planning. 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.

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.

Supplies

McClain and Crouse provides all the postage and envelopes, as needed, for the preparation of payroll and the payment of payables. This amounts to a cost of approximately \$25 per month.

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NOV 22 2013

WSMP Advisory Committee Member Appointment Recommendations: November 26, 2013

As was requested by the Board of Commissioners, a five-member quorum of the Advisory committee conducted interviews with all eight applicants for Board and Committee vacancies.

A list of eight questions (see attachment) was used in the interviews lasting 20-25 minutes, and each applicant response was scored 1-6 points by each Committee member. Interviews were held on the evenings of November 6th and 7th.

The Committee quorum met on November 14th, discussed the applicant interview results, and reached the following appointment recommendations:

WSMP Board of Commissioners: Anna Manildi

WSMP Advisory Committee: Greg Shield, Mary Doherty, Todd Clayton

The Committee quorum making these recommendations by consensus are:

Tom Bock

Linda Fairchild

Bill Roberds

Eric Wade

Michael Jakubcin

TIMELINE

NOVEMBER 5, 2013

6:30 pm - Advisory Committee Meeting

NOVEMBER 6, 2013

6:30pm	#1	Robert Dickinson
7:00pm	#2	Greg Shield
7:30pm	#3	Phyllis Darling
8:00pm	#4	Mary Doherty

NOVEMBER 7, 2013

6:30pm	#5	Terry Weed
7:00pm	#6	Todd Clayton
7:30pm	#7	Anna Minildi
8:00pm	#8	Gary Holmquist

NOVEMBER 14, 2013

5:30pm - Advisory Committee Meeting

NOVEMBER 26, 2013

Final Recommendations for Positions to WSMPD Board of Commissioners

All meetings are held at: Capacity Provisioning Incorporated
116 1/2 W 8th St.
Port Angeles, WA

Was in attendance, Answered all questions	1 point
Knowledgeable about pool operations, Pool user, Community orientated	1 or 2 Points
Good insight and suggestions, enthusiastic, Solid answers, will contribute.	1, 2 or 3 points

1. As the "fifth member", citizen at large on this board, serving with four elected officials, how would you perceive your role?
2. What is the greatest challenge facing management of this pool/park district in the next 2-4 years?
3. Is the current balance of tax levy revenue and paid admission revenue equitable, or should it be shifting further in either direction in the next three years?
4. How would you assess the merits of a serious proposal to expand the mission and operations of this special tax district beyond the swimming pool? Examples?
5. What would be the most likely obstacle to your consistent attendance at monthly board meetings?
6. Are you usually intent on studying an issue in detail, or do you tend to leave details to someone closer to the situation under consideration?
7. How would you be likely to approach a contentious situation with pool users who are advocating for a decision opposed by the taxpayer base of the district, or vice versa?
8. What is your familiarity with the pool operation from a user standpoint?

Prague: No right answer to most questions

how do you approach a problem

Ex silt filtration

Hypothetical pool expansion

3 lane

ok?

William Shore Memorial Pool District

225 E. 5th St.
Port Angeles, WA 98362-3015
Fax: 360.417.2493

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COMMISSIONERS

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

RESOLUTION 7, 2013

APPOINTING A COMMISSIONER TO THE WILLIAM SHORE MEMORIAL POOL DISTRICT

THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS find as follows:

1. A vacancy exists on the William Shore Memorial Pool District Board of Commissioners because of an expired term of the fifth at-large position; and
2. The William Shore Memorial Pool District Advisory Committee conducted interviews of all applicants on November 6-7, 2013, and has forwarded a consensus of the recommendation to the vacant Commissioner position.

NOW, THEREFORE, THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS OF WILLIAM SHORE MEMORIAL POOL DISTRICT, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

1. That **Anna Manildi** is appointed for a term ending December 31, 2017.

PASSED AND ADOPTED this twenty-sixth day of November, 2013

WSMPD PRESIDENT

ATTEST:

Tammy Sullenger, Admin Asst.

Patrick Downie, President

William Shore Memorial Pool District

225 E. 5th St.
Port Angeles, WA 98362-3015
Fax: 360.417.2493

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COMMISSIONERS

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

RESOLUTION 8, 2013

APPOINTING MEMBERS TO THE WILLIAM SHORE MEMORIAL POOL
DISTRICT CITIZENS ADVISORY COMMITTEE

THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS find as follows:

1. Vacancies exist on the William Shore Memorial Pool District Advisory Committee because of expired terms; and
2. The William Shore Memorial Pool District Advisory Committee conducted interviews of all applicants on November 6-7, 2013, and has forwarded a consensus of the recommendations to the vacant positions.

NOW, THEREFORE, THE WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS OF WILLIAM SHORE MEMORIAL POOL DISTRICT, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

1. That **Greg Shield** is reappointed for a term ending December 31, 20 .
2. That **Mary Doherty** is appointed for a term ending December 31, 20 .
3. That **Todd Clayton** is appointed for a term ending December 31, 20 .

PASSED AND ADOPTED this twenty-sixth day of November 2013

WSMPD PRESIDENT

ATTEST:

Tammy Sullenger, Admin Asst.

Patrick Downie, President

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201-Mission, Vision and Core Values

201 – Mission, Vision and Core Values

1. Mission Statement

To provide high quality, safe, and accessible aquatic programs, services, and facilities that enhance the quality of life for all ages, cultures, and abilities, which encourage health, wellness, learning and fun.

2. Vision Statement

To ensure a legacy of excellence in providing high quality aquatic recreational facilities, programs and services to serve the needs of our community.

3. Core Values

- **People Focused:** *Provide the aquatic recreational needs of our community that strengthens the body, sharpens the mind, and renews the spirit of current and future generations*
- **Sustainable Excellence** – *Deliver the highest quality sustainable product, service, facility and experience financially possible.*
- **Integrity** – *Operate with an objective, honest, and balanced perspective.*
- **Collaborative** – *Work in cooperation with all stakeholders including residents, communities, public and private organizations, and policymakers*
- **Diversity** – *Support the public we serve, and offer suitable programs, activities, and services that are accessible.*
- **Dedication** – *Commit to getting the job done the right way, no matter what takes*
- **Fun** – *Work at providing fun and enjoyable activities for all ages and abilities*

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205 – Purpose, Definitions and General Provisions

1. Purpose:

The William Shore Memorial Pool District (District) administrative policies and procedures are an official publication of District. They are adopted by the District Board of Commissioners and contain the policies, procedures, and regulations of the District. These policies, procedures, and regulations are established to direct all employees in carrying out their duties and responsibilities and to provide an expectation of consistency, accountability, and predictability to our district citizens and patrons. Violations of any of the policies, procedures, or regulations contained in this manual may be grounds for disciplinary action.

2. Authority

- 2.1. The District is governed by numerous statutes of the State of Washington. However, the principal statutory authority is the Metropolitan Park District RCW 35.61, which is a codification of the general law relating to Metropolitan Park Districts in Washington. References to, and excerpts from the RCW 35.61 and other related laws are contained in this Policy Manual
- 2.2. The District also has operating requirements from the Washington Administrative Code (WAC) 246-260 for operations of Water Recreation Facilities, which are referenced in the Policy Manual.
- 2.3. The State of Washington RCW 35.61.130 establishes the authority of the District Board of Commissioners to issue, modify, or approve all policies, procedures, or other directives to operate and manage the District.

3. Applicability

Unless otherwise stated in a specific policy, District Policies and Procedures apply to all departments, employees, District Officials, and volunteers.

4. Revisions

The Board of Commissioners may periodically review the policies contained in this Policy Manual and revise or amend them from time to time as it deems appropriate at a regular meeting of the Board by a simple majority.

5. Severability

If any policy or part thereof contained in this Policy Manual shall be determined invalid in a court of law, such determination shall not affect the validity of the remaining policies.

6. Additional Manuals and Guidelines

Due to the specialized topic and the need for detailed procedures, the District Executive Director or his/her designee may develop manuals and guidelines to implement the Policies and Procedures established by the Board of Commissioners and shall be considered incorporated and part of this Policy Manual.

7. Definitions

For the purpose of this Policy Manual, the following terms shall have the definitions given herein:

- 7.1. "District" is the William Shore Memorial Pool District.
- 7.2. "Board" is the Board of Commissioners of the William Shore Memorial Pool District.
- 7.3. "Executive Director" is the Executive Director of the William Shore Memorial Pool District.
- 7.4. "RCW" is the Revised Code of Washington
- 7.5. "WAC" is the Washington Administrative Code

205-Purpose, Definitions and General Provisions

- 7.6. "Policy" is any plan or course of action reflecting the aims to be achieved by the District officially approved by the Board. A policy must be formulated and approved by the Board and shall be recorded in the Policy and Procedure Manual.
- 7.7. "Administrative Procedures" is any plan or course of action formulated and implemented by the District staff to facilitate the day-to-day District operations within the respective policy guidelines. Administrative Procedures, when appropriate, will be documented and placed in the District Policy Manual.
- 7.8. For the purpose of this Policy Manual, words in the masculine gender shall include the feminine gender and words in the singular number shall include the plural number and vice-versa, and words in the present tense shall include the future tense.

220 – Board and Administration

1. Purpose

The purpose of this policy is to Inform the public and William Shore Memorial Pool District (District) Officials and employees of the legal and administrative requirements relating to the operation of the District by the District Board of Commissioners (Board).

2. Scope

This policy was developed by the requirements of the following by-laws and Codes:

- By-laws of the William Shore Memorial Pool District as adopted on 8-25-2009.
- Revised Code of Washington (RCW) 35.61 – Metropolitan Park Districts

3. Policy

3.1. Organization of Board of Commissioners

- 3.1.1. **Government:** The government of the District is vested in the Board. The members of the Board constitute the corporate authority.
- 3.1.2. **Number:** The Board is comprised of five members. Two City of Port Angeles Council members and two Clallam County Commissioners. The Board selects by nomination and motion the fifth Commissioner who is required to be a registered voter living within the District boundaries.
- 3.1.3. **Terms:** There are no terms of the four ex officio Commissioners. The fifth Commissioner, which is appointed by the four ex-officio Commissioners, term is four years and may serve no more than two consecutive terms.
- 3.1.4. **Vacancies:** Any vacancies shall be filled by the appropriate legislative body.
- 3.1.5. **Compensation:** Commissioners shall receive no compensation for their services.
- 3.1.6. **Selection of Board Officers:** During the first regular meeting in January the Board will select a President and Clerk of the Board.
- 3.1.7. **President:** The President of the Board will preside at each Board Meeting and ensure the meeting is conducted in accordance to the published agenda. The President may sign on behalf of the Board any contract, resolutions and other instruments that were approved by the Board. In the Presidents absence, the Clerk will preside at the Board Meeting.
- 3.1.8. **Appointed Officers:** The Board shall appoint an Attorney to represent the District in all legal matters
- 3.1.9. **Appointment of Committees:** The Board may establish ad hoc committees to conduct the affairs of the Board. The President shall nominate the members of the ad hoc committees and appointed by the Board. The Board will establish a Citizen's Advisory Committee that is comprised of seven members. Terms of the members will be staggered, two year terms and may serve no more than three consecutive terms.

Ad hoc committees that have been established include:

- **Finance Committee:** This committee is comprised of two Citizen Advisory Committee members, two Board members, Executive Director and the District Accountant.
- **Strategic Planning Committee:** This Committee is comprised of two Board members, two Citizen Advisory members, Executive Director, Aquatics Manager and the District Accountant.

3.2. Primary Functions of Board of Commissioners

- 3.2.1. The board shall have the powers and duties as authorized in RCW 35.61- Metropolitan Park Districts.
- 3.2.2. The Board shall establish the District's goals and objectives and revise if necessary annually.
- 3.2.3. The Board shall adopt Policies and Rules as necessary for the operation of its facilities.

220-Board and Administration

- 3.2.4. The Board will approve and certify the District Tax Levy for the upcoming year prior to November 11th.
- 3.2.5. The Board will approve the Annual Budget no later than December 31st.

3.3. Meetings of the Board of Commissioners

- 3.3.1. **Time and Place:** The Board will meet monthly on the fourth Tuesday of the month in the Clallam County Commissioners Board room at 3pm.
- 3.3.2. **Quorum:** Four Board Commissioners shall be considered a Quorum.

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William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of October 31, 2013



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 October 31, 2013 and 2012 and the related Statements of Activities for the ten months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in equity. Accordingly these financial statements are not designed for those who are not informed about such matters.

McClain, Crouse and Co. P.S.

November 13, 2013

William Shore Memorial Pool District
Statements of Financial Position
As of October 31, 2013 and 2012

	Oct 31, 13	Oct 31, 12
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	239,397.61	198,196.20
10050 · Capital Improvement Account	57,333.11	0.00
10100 · Cash in Till	100.00	100.00
10200 · Credit Card Processing Account	1,882.83	2,413.63
10400 · Cash in Payroll Account	22,712.70	23,330.67
Total Checking/Savings	321,426.25	224,040.50
Accounts Receivable		
11300 · Accounts Receivable	6,474.57	1,719.57
Total Accounts Receivable	6,474.57	1,719.57
Other Current Assets		
12001 · Undeposited Funds	312.75	0.00
12500 · PASD Advance	301.59	1,108.90
Total Other Current Assets	614.34	1,108.90
Total Current Assets	328,515.16	226,868.97
Fixed Assets		
15000 · Building and Improvements	1,856,043.83	466,325.35
16000 · Equipment	25,028.27	6,522.80
Total Fixed Assets	1,881,072.10	472,848.15
Other Assets		
18600 · Bond Expense	7,800.00	0.00
Total Other Assets	7,800.00	0.00
TOTAL ASSETS	2,217,387.26	699,717.12
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 · Visa	763.23	4,178.26
Total Credit Cards	763.23	4,178.26
Other Current Liabilities		
22000 · Wages Payable	11,512.15	11,955.28
22500 · Accrued Cafeteria Plan Liab	5,117.31	4,475.64
23000 · Deferred Compensation Liability	708.00	708.00
24000 · Payroll Liabilities	4,900.06	3,264.00
24500 · Accrued Sales Tax Liability	6,593.85	6,627.37
25000 · Due to Others	2,846.84	5,808.94
25500 · Accrued Construction Costs	1,280.00	0.00
26000 · Due for Professional Services	1,841.00	2,676.00
27000 · Due to the City of Port Angeles	0.00	6,554.24
Total Other Current Liabilities	34,799.21	42,069.47
Total Current Liabilities	35,562.44	46,247.73
Long Term Liabilities		
27200 · Loan from Clallam County	257,808.78	381,969.42
27300 · Washington LOCAL I	120,233.17	131,093.25
27310 · Washington LOCAL II	425,760.06	0.00
27400 · Kitsap Bank Loan	650,000.00	0.00
Total Long Term Liabilities	1,453,802.01	513,062.67
Total Liabilities	1,489,364.45	559,310.40

William Shore Memorial Pool District
Statements of Financial Position
As of October 31, 2013 and 2012

	<u>Oct 31, 13</u>	<u>Oct 31, 12</u>
Equity		
32000 - Unrestricted Net Assets	145,666.38	12,425.74
Net Income	582,356.43	127,980.98
Total Equity	<u>728,022.81</u>	<u>140,406.72</u>
TOTAL LIABILITIES & EQUITY	<u>2,217,387.26</u>	<u>699,717.12</u>

William Shore Memorial Pool District
Statements of Activities
for the ten months ended October 31, 2013 and 2012

	Jan - Oct 13	Jan - Oct 12
Income		
3111000 · Real and Property Taxes	428,988.96	412,859.50
3113000 · Sale of Tax Title Property	0.00	83.62
3121000 · Private Harvest Tax	0.00	1,335.01
3172000 · Leasehold Excise Tax	3,910.36	2,465.43
3174000 · Timber Excise Tax	1,808.11	0.00
3370759 · Housing Authority PI/LT	41.75	84.51
3417000 · Merchandise Sales		
3417010 · Vending Revenue	0.00	335.56
3417100 · Sale Items - Taxable	8,824.10	5,905.50
Total 3417000 · Merchandise Sales	8,824.10	6,241.06
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	39,503.75	47,637.04
3473010 · General Admissions - Other	44,608.70	36,058.70
Total 3473010 · General Admissions	84,112.45	83,695.74
3476035 · Swim Instruction	58,667.63	62,370.52
3476040 · Camps and Special Events	9,731.30	6,418.52
3476045 · Exercise Classes	54,250.88	31,561.36
Total 3470000 · Admissions	206,762.26	184,046.14
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	5,840.00	6,156.00
3625062 · Contracted Rental	18,909.01	20,721.39
Total 45030 · Facility Rental	24,749.01	26,877.39
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,154.25	631.00
3624030 · Locker Rental	1,044.50	1,067.75
Total 45040 · Miscellaneous Rental	2,198.75	1,698.75
Total 3620000 · Rental Income	26,947.76	28,576.14
3625000 · DNR - Other than Timber	317.32	352.50
3670000 · Direct Public Support		
3671100 · Individ, Business Contributions	6,500.00	0.00
Total 3670000 · Direct Public Support	6,500.00	0.00
3698100 · Cash Overages and Shortages	-278.25	-275.64
3699000 · Other Miscellaneous Revenue	1,902.83	128.03
3951030 · Sale of County Timber	11,917.02	3,678.19
44800 · Indirect Public Support		
44850 · Grant	415,000.00	0.00
Total 44800 · Indirect Public Support	415,000.00	0.00
Total Income	1,112,642.22	639,574.49
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	84,836.82	64,993.45
100030 · Instructors	34,019.00	34,633.71
100040 · Head Guards	50,497.99	42,689.20
100050 · Supervisors	60,304.13	69,418.79
100060 · Maintenance	10,474.80	2,927.00
100070 · Executive Director	37,500.00	37,500.00
100000 · Regular Time - Other	0.00	0.00
Total 100000 · Regular Time	277,632.74	252,162.15

William Shore Memorial Pool District
Statements of Activities
for the ten months ended October 31, 2013 and 2012

	Jan - Oct 13	Jan - Oct 12
100080 · Overtime	43.88	1,359.87
100090 · Sick/Vacation Pay	3,118.56	4,384.40
62140 · Premiums	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	280,795.18	257,906.42
200000 · Personnel Benefits		
200020 · Benefits	22,121.11	19,777.67
200032 · Cafeteria Plan - Salaried	9,297.25	10,069.80
200040 · Unemployment Compensation	1,751.84	4,585.46
200045 · Department of Labor & Industry	12,062.41	9,018.07
Total 200000 · Personnel Benefits	45,232.61	43,451.00
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	8,097.84	4,936.32
310028 · Computer Supplies	989.20	0.00
Total 310000 · Office Supplies	9,087.04	4,936.32
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	116.69	286.13
310310 · Swim Instruction	30.74	1,874.01
310320 · Camps and Specials Events	790.76	1,935.67
Total 310050 · Program Supplies and Equipment	938.19	4,095.81
310100 · Maintenance Supplies and Repair		
310028 · Uniforms and Clothing	593.69	1,206.65
310030 · Pool Chemicals	14,677.65	9,288.88
310035 · Cleaning & Janitorial Supplies	5,905.13	3,567.11
310056 · Lifeguard supplies & equipment	3,798.56	4,478.01
310135 · Maintenance Supplies	5,598.35	8,614.92
Total 310100 · Maintenance Supplies and Repair	30,573.38	27,155.57
340035 · Items for Resale	3,250.99	5,408.83
350010 · Small Tools and Minor Equipment	1,504.39	3,680.42
Total 300000 · Supplies	45,353.99	45,276.95
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	1,238.75	1,070.79
410041 · Accounting Services	10,500.00	10,500.00
410071 · Legal Services	6,370.10	3,390.00
410020 · Professional Services - Other	2,779.83	1,318.51
Total 410020 · Professional Services	20,888.68	16,279.30
420000 · Communications		
420010 · Telephone	877.62	1,690.35
420020 · Postage, Mailing Service	256.57	768.54
420023 · Website and Internet	240.20	157.40
Total 420000 · Communications	1,374.39	2,616.29
430000 · Travel		
430010 · Conference, Convention, Meeting	2,656.18	2,843.23
430020 · Travel - Training	1,332.07	1,350.05
Total 430000 · Travel	3,988.25	4,193.28
440010 · Advertising	1,439.05	823.11
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	1,528.88	1,515.10
Total 450000 · Operating Rentals and Leases	1,528.88	1,515.10
460030 · Insurance-Property & Liability	11,106.00	10,081.00
470090 · Utilities	79,910.18	73,001.36

William Shore Memorial Pool District
Statements of Activities
for the ten months ended October 31, 2013 and 2012

	Jan - Oct 13	Jan - Oct 12
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	4,246.89	6,802.84
480040 · Equipment-Repair & Maintenance	2,553.46	2,618.87
480115 · Office Equipment Maintenance	355.36	748.55
Total 480000 · Repair and Maint-Contracted	7,155.71	10,170.26
490000 · Miscellaneous Expense		
490031 · Print and Copying Service	552.90	448.64
490040 · Memberships and Dues	3,035.74	1,039.00
490041 · Subscriptions	0.00	57.50
490090 · Credit Card Charges	5,583.79	4,474.41
66900 · Reconciliation Discrepancies	0.00	12.54
Total 490000 · Miscellaneous Expense	9,172.43	6,032.09
500000 · Intergovernmental Services		
500100 · County Clerk Services	3,360.00	3,360.00
510005 · State Auditor	0.00	2,577.34
510010 · PA City Maintenance Services	6,100.00	24,400.00
530040 · State Sales and B & O Tax	7,749.78	8,043.03
530070 · Clallam County Treas - Prop Tax	243.26	164.90
Total 500000 · Intergovernmental Services	17,453.04	38,545.27
Total 4000000 · Charges for Services	154,016.61	163,257.06
Total 57620 · Operating Costs	525,398.39	509,891.43
5850000 · Nonoperational Expenses		
5947660 · Capital Improvements		
520110 · Building and Structures	0.00	0.00
Total 5947660 · Capital Improvements	0.00	0.00
830020 · Interest Expense	4,887.40	1,702.08
Total 5850000 · Nonoperational Expenses	4,887.40	1,702.08
Total Expense	530,285.79	511,593.51
Net Income	582,356.43	127,980.98

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending October 31, 2013

	Oct 13	Budget	Jan - Oct 13	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	147,729.38	38,750.00	428,988.96	387,500.00	465,000.00
3121000 · Private Harvest Tax	0.00	583.33	0.00	5,833.34	7,000.00
3172000 · Leasehold Excise Tax	948.67	333.33	3,910.36	3,333.34	4,000.00
3174000 · Timber Excise Tax	0.00		1,608.11		
3370759 · Housing Authority PILT	0.00		41.75		
3417000 · Merchandise Sales	2,154.00	583.33	8,824.10	5,833.34	7,000.00
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	2,307.50	4,833.33	39,503.75	48,333.34	58,000.00
3473010 · General Admissions - Other	3,708.75	4,166.67	44,608.70	41,666.66	50,000.00
Total 3473010 · General Admissions	6,016.25	9,000.00	84,112.45	90,000.00	108,000.00
3476035 · Swim Instruction	3,167.00	6,500.00	58,667.63	65,000.00	78,000.00
3476040 · Camps and Special Events	1,482.00	541.67	9,731.30	5,416.66	6,500.00
3476045 · Exercise Classes	8,195.00	2,583.33	54,250.88	25,833.34	31,000.00
Total 3470000 · Admissions	18,860.25	18,625.00	206,762.26	186,250.00	223,500.00
3620000 · Rental Income					
45030 · Facility Rental	2,496.64	3,250.00	24,749.01	32,500.00	39,000.00
45040 · Miscellaneous Rental	149.50	166.67	2,198.75	1,666.66	2,000.00
Total 3620000 · Rental Income	2,646.14	3,416.67	26,947.76	34,166.66	41,000.00
3625000 · DNR - Other than Timber	24.46		317.32		
3670000 · Direct Public Support	0.00		6,500.00		
3698100 · Cash Overages and Shortages	-105.00		-278.25		
3699000 · Other Miscellaneous Revenue	343.20		1,902.83		
3951030 · Sale of County Timber	1,813.82	41.67	11,917.02	416.66	500.00
44800 · Indirect Public Support	0.00	666.67	415,000.00	6,666.66	8,000.00
Total Income	174,424.92	63,000.00	1,112,642.22	630,000.00	756,000.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	7,949.00	7,166.67	84,836.82	71,666.66	86,000.00
100030 · Instructors	3,037.21	5,000.00	34,019.00	50,000.00	60,000.00
100040 · Head Guards	5,499.91	3,916.67	50,497.99	39,166.66	47,000.00
100050 · Supervisors	6,333.34	7,166.67	60,304.13	71,666.66	86,000.00
100060 · Maintenance	1,088.00	1,083.33	10,474.80	10,833.34	13,000.00
100070 · Executive Director	3,750.00	3,750.00	37,500.00	37,500.00	45,000.00
Total 100000 · Regular Time	27,667.46	28,083.34	277,632.74	280,833.32	337,000.00

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month ending October 31, 2013

	Oct 13	Budget	Jan - Oct 13	YTD Budget	Annual Budget
100080 · Overtime	0.00	208.33	43.88	2,083.34	2,500.00
100090 · Sick/Vacation Pay	0.00	208.33	3,118.56	2,083.34	2,500.00
100001 · Salaries and Wages - Other	0.00		0.00		
Total 100001 · Salaries and Wages	27,667.46	28,500.00	280,795.18	285,000.00	342,000.00
200000 · Personnel Benefits	4,619.13	5,233.33	45,232.61	52,333.34	62,800.00
300000 · Supplies					
310000 · Office Supplies	126.04	458.33	9,087.04	4,583.34	5,500.00
310050 · Program Supplies and Equipment	76.76	425.00	938.19	4,250.00	5,100.00
310100 · Maintenance Supplies and Repair	3,547.40	2,875.00	30,573.38	28,750.00	34,500.00
340035 · Items for Resale	0.00	508.33	3,250.99	5,083.34	6,100.00
350010 · Small Tools and Minor Equipment	9.44	375.00	1,504.39	3,750.00	4,500.00
Total 300000 · Supplies	3,759.64	4,641.66	45,353.99	46,416.68	55,700.00
4000000 · Charges for Services					
410020 · Professional Services	1,605.00	1,566.67	20,888.68	15,666.66	18,800.00
420000 · Communications	290.20	266.67	1,374.39	2,666.66	3,200.00
430000 · Travel	802.02	458.33	3,988.25	4,583.34	5,500.00
440010 · Advertising	0.00	137.50	1,439.05	1,375.00	1,650.00
450000 · Operating Rentals and Leases	151.51	154.17	1,528.88	1,541.66	1,850.00
460030 · Insurance-Property & Liability	0.00	708.33	11,106.00	7,083.34	8,500.00
470090 · Utilities	7,161.30	7,083.33	79,910.18	70,833.34	85,000.00
480000 · Repair and Maint-Contracted	3,296.66	1,029.17	7,155.71	10,291.66	12,350.00
49000 · Miscellaneous Expense	600.32	875.00	9,172.43	8,750.00	10,500.00
500000 · Intergovernmental Services	994.19	3,816.67	17,453.04	38,166.66	45,800.00
Total 4000000 · Charges for Services	14,901.20	16,095.84	154,016.61	160,958.32	193,150.00
Total 57620 · Operating Costs	50,947.43	54,470.83	525,398.39	544,708.34	653,650.00
5850000 · Nonoperational Expenses	-0.01	541.67	4,887.40	5,416.66	6,500.00
Total Expense	50,947.42	55,012.50	530,285.79	550,125.00	660,150.00
Net Income	123,477.50	7,987.50	582,356.43	79,875.00	95,850.00