

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

April 23, 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 March 26, 2013
- 1b Ratification of the April 2, 2013 bill payment in the amount of \$41,492.64
- 1c Ratification of the April 16, 2013 bill payment in the amount of \$23,694.73
- 1d Resolution to purchase a limited tax general obligation bond

ITEMS FOR DISCUSSION

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

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on May 28, 2013 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

1b
4/23/13

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number Pickup McClain & Crouse
 Period Ending: 4/2/2013 Designate if you are picking up the warrants or if we are to mail. (If Mail to us
 Date Submitted 4/2/2013 picking up, they will be in the Treasurer's Office.)

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
32013a	3/20/2013	0025330	WSMPD PAYROLL FUND	S		\$ 15,259.38		0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
32013b	3/20/2013	0025330	WSMPD PAYROLL FUND	S		\$ 1,167.37		0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
32013c	3/20/2013	0025330	WSMPD PAYROLL FUND	S		\$ (197.15)		0	66870.000.57620.20.0045	1	L & I	E	PD
32013d	3/25/2013	0025330	WSMPD PAYROLL FUND	S		\$ 814.46		0	66870.000.57620.53.0040	1	State Sales and B & O Tax	E	PD
32013e	3/28/2013	0025330	WSMPD PAYROLL FUND	S		\$ 201.55		0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
40513a	4/5/2013	0025330	WSMPD PAYROLL FUND	S		\$ 15,069.98		0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
40513b	4/5/2013	0025330	WSMPD PAYROLL FUND	S		\$ 1,152.77		0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
40513c	4/5/2013	0025330	WSMPD PAYROLL FUND	S		\$ (191.96)		0	66870.000.57620.20.0045	1	L & I	E	PD
7175	3/31/2013	0023222	McClain	S		\$ 1,050.00		0	66870.000.57620.41.0041	1	Accountant	E	PD
33113	3/31/2013	0000334	Clallam County Commissioners	S		\$ 336.00		0	66870.000.57620.51.0066	1	Clerk	E	PD
v028878585	3/16/2013	0001136	Olympic Medical Center	S		\$ 36.00		0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
227201302	2/27/2013	0031176	Flamingo Audio	S		\$ 813.00		0	66870.000.57620.41.0020	1	Prof Services	E	PD
3604522907	3/25/2013	0031177	Modern Drywall	S		\$ 590.00		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
11638	3/4/2013	0000403	Copy Cat Graphics	S		\$ 311.11		0	66870.000.57620.41.4410	1	Advertising	E	PD
60-193921	3/21/2013	0000403	Clallam County Treasurer	S		\$ 243.26		0	66870.000.57620.53.0050	1	Property Tax	E	PD
3989	3/12/2013	0000107	Aquatic Specialties	S		\$ 88.34		0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
14285	3/11/2013	0000852	Adolph Kiefer	S		\$ 3,886.10		0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
3604179767145b	3/22/2013	0000296	CenturyLink	S		\$ 113.02		0	66870.000.57620.42.0010	1	Telephone	E	PD
2011136	3/22/2013	0025819	Albright	S		\$ 100.00		0	66870.000.57620.41.0013	1	Network Service	E	PD
175500313	3/31/2013	0001540	Swains	S		\$ 64.46		0	66870.000.57620.48.0040	1	Equipment Repair	E	PD
214558	2/28/2013	0001140	Olympic Printers	S		\$ 90.79		0	66870.000.57620.49.0031	1	Printing and Copying	E	PD
244	3/5/2013	0030590	Olympic Party & Custodial Supplies	S		\$ 357.83		0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
265	3/11/2013	0030590	Olympic Party & Custodial Supplies	S		\$ 18.96		0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
273	3/13/2013	0030590	Olympic Party & Custodial Supplies	S		\$ 87.80		0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
296	3/22/2013	0030590	Olympic Party & Custodial Supplies	S		\$ 29.57		0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD

Page 1 Total: 41,492.64
 Page 2 Total: 0.00
 Grand Total: 41,492.64

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

LC 1/13
4/16/13

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number McClain & Crouse
 Period Ending: 4/16/2013 Designate if you are picking up the warrants or if we are to mail. (If Mail to us
 Date Submitted 4/16/2013 picking up, they will be in the Treasurer's Office.)

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
42013a	4/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 14,349.83	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
42013b	4/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 1,097.82	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
42013c	4/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ (185.49)	0	66870.000.57620.20.0045	1	L & I	E	PD
17222	4/4/2013	0003197	Craig Miller	S			\$ 805.00	0	66870.000.57620.41.0071	1	Attorney	E	PD
visa1605a3	3/24/2013	0026984	VISA9062	S			\$ 56.36	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1605b3	3/24/2013	0026984	VISA9062	S			\$ 2.00	0	66870.000.57620.41.4410	1	Advertising	E	PD
visa1605c3	3/24/2013	0026984	VISA9062	S			\$ 14.50	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa1605d3	3/24/2013	0026984	VISA9062	S			\$ 584.27	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
visa1605e3	3/24/2013	0026984	VISA9062	S			\$ 646.90	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1605f3	3/24/2013	0026984	VISA9062	S			\$ 300.29	0	66870.000.57620.49.0040	1	Dues	E	PD
visa1605g3	3/24/2013	0026984	VISA9062	S			\$ 29.46	0	66870.000.59276.83.0020	1	Interest	E	PD
visa1605h3	3/24/2013	0026984	VISA9062	S			\$ 133.99	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
visa1605i3	3/24/2013	0026984	VISA9062	S			\$ 169.10	0	66870.000.57620.31.0026	1	Uniforms	E	PD
visa1597a3	3/24/2013	0026959	VISA9070	S			\$ 216.38	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1597b3	3/24/2013	0026959	VISA9070	S			\$ 42.59	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
visa1597c3	3/24/2013	0026959	VISA9070	S			\$ 279.45	0	66870.000.57620.34.0035	1	Inventory	E	PD
visa1597d3	3/24/2013	0026959	VISA9070	S			\$ 610.99	0	66870.000.57620.41.0020	1	Prof Services	E	PD
visa1597e3	3/24/2013	0026959	VISA9070	S			\$ 3.45	0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
visa1597f3	3/24/2013	0026959	VISA9070	S			\$ 16.09	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
visa1597g3	3/24/2013	0026959	VISA9070	S			\$ 55.05	0	66870.000.57620.43.0020	1	Training	E	PD
35410	3/26/2013	0001252	City of Port Angeles	S			\$ 1,220.00	0	66870.000.57620.51.0010	1	Maint Contract	E	PD
199588-03	3/31/2013	0001148	Olympic Springs	S			\$ 93.29	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
175500413	3/31/2013	0001540	Swains	S			\$ 48.65	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
109436033113	3/31/2013	0000091	Angeles Millwork	S			\$ 423.31	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
2093000313	3/31/2013	0000714	Hartnagel	S			\$ 120.82	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
29662	3/30/2013	0001203	Pen Print	S			\$ 26.02	0	66870.000.57620.49.0031	1	Printing	E	PD
2011160	4/8/2013	0025819	Albright	S			\$ 88.75	0	66870.000.57620.41.0013	1	Network Service	E	PD
1749183	3/31/2013	0001533	Sunset Hardware	S			\$ 57.26	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
2001	3/26/2013	0004950	Fairchild Floors	S			\$ 1,155.48	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
12631578	3/22/2013	0025591	Canon	S			\$ 151.51	0	66870.000.57620.45.0030	1	Equip Rent	E	PD
4755033113	3/31/2013	0001576	Thurmans	S			\$ 83.47	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
898940	3/27/2013	0001179	POE	S			\$ 862.65	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
899807	3/31/2013	0001179	POE	S			\$ 78.06	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
900092	4/8/2013	0001179	POE	S			\$ 57.43	0	66870.000.57620.31.0010	1	Office Supplies	E	PD

Page 1 Total: 23,694.73
 Page 2 Total: 0.00
 Grand Total: 23,694.73

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
4/23/13

WILLIAM SHORE MEMORIAL PARK DISTRICT

CLALLAM COUNTY, WASHINGTON

RESOLUTION NO. _____ 3. 2013

A RESOLUTION of the Board of Metropolitan Park Commissioners of William Shore Memorial Park District, Clallam County, Washington, relating to contracting indebtedness; accepting the proposal of Kitsap Bank in Port Angeles, Washington, to purchase a limited tax general obligation bond payable from taxes and other revenues of the District; authorizing the issuance of the bond in an aggregate principal amount of \$650,000 to provide the funds necessary to construct energy efficiency improvements to the District's pool, pay the costs of issuance of the bond, and repay a portion of the outstanding balance on a line of credit that is allocated to capital improvements; fixing the form, terms and covenants of the bond; creating a special fund for the payment of the bond; and providing for the delivery of the bond to Kitsap Bank.

Adopted April ~~24~~23, 2013

This document prepared by:

*Foster Pepper PLLC
1111 Third Avenue, Suite 3400
Seattle, Washington 98101
(206) 447-4400*

WILLIAM SHORE MEMORIAL POOL DISTRICT

CLALLAM COUNTY, WASHINGTON

RESOLUTION NO. _____ 3, 2013

A RESOLUTION of the Board of Metropolitan Park Commissioners of William Shore Memorial Park District, Clallam County, Washington, relating to contracting indebtedness; accepting the proposal of Kitsap Bank in Port Angeles, Washington, to purchase a limited tax general obligation bond payable from taxes and other revenues of the District; authorizing the issuance of the bond in an aggregate principal amount of \$650,000 to provide the funds necessary to construct energy efficiency improvements to the District's pool, pay the costs of issuance of the bond, and repay a portion of the outstanding balance on a line of credit that is allocated to capital improvements; fixing the form, terms and covenants of the bond; creating a special fund for the payment of the bond; and providing for the delivery of the bond to Kitsap Bank.

BE IT RESOLVED BY THE BOARD OF METROPOLITAN PARK COMMISSIONERS OF WILLIAM SHORE MEMORIAL PARK DISTRICT, CLALLAM COUNTY, WASHINGTON, as follows:

Section 1. Definitions. As used in this resolution, the following words and phrases shall have the meanings set forth herein.

- (a) "Bank" means Kitsap Bank, or its corporate successor.
- (b) "Board" means the Board of Metropolitan Park Commissioners of the District.
- (c) "Bond" means the District's Limited Tax General Obligation Bond, 2013 in the principal amount \$650,000 issued pursuant to this resolution.
- (d) "Bond Fund" means the District's Limited Tax General Obligation Bond Fund, 2013 established pursuant to Section 12 in the office of the Treasurer as a special account for the purpose of paying principal of and interest on the Bond.
- (e) "Bond Register" means the books or records maintained by the Bond Registrar for the purpose of registration of the Bond.
- (f) "Bond Registrar" means the Treasurer of the District.
- (g) "Business Day" means any day of the year other than (i) a Saturday or Sunday, (ii) any day on which banks located in the city in which the District, the Bond Registrar or the office of the Bank at which draws are required to be presented is located are required or

authorized by law to remain closed, or (iii) any day on which the New York Stock Exchange is closed.

(h) “Code” means the Internal Revenue Code of 1986, as amended, and applicable rules and regulations promulgated thereunder.

(i) “County” means Clallam County, Washington.

(j) “District” means William Shore Memorial Pool District, Clallam County, Washington.

(k) “Executive Director” means the Executive Director of the District.

(l) “Issue Date” means the date of delivery of the Bond to the Bank in exchange for the purchase price of the Bond.

(m) “Line of Credit” means the not to exceed \$750,000 line of credit with the County pursuant to the Cooperation Agreement relating to Financing Matters for the William Shore Memorial Pool District between the County and the District dated June 8, 2010.

(n) “Maturity Date” means the date that is 10 years after the Issue Date.

(o) “Project” means constructing energy efficiency improvements to the District’s pool.

(p) “Purchase Offer” means the Bank’s purchase offer dated March 25, 2013, on file with the Executive Director and incorporated herein by this reference.

(q) “Treasurer” or “Treasurer of the District” means the Treasurer of Clallam County, Washington, *ex officio* treasurer of the District.

Section 2. Findings and Determinations. The Board makes the following findings and determinations.

(a) The District is a duly organized and legally existing metropolitan park district organized under chapter 35.61 RCW, incorporated pursuant to an approving vote of its residents on May 19, 2009 and certified on June 3, 2009.

(b) The District is in need of carrying out the Project, the estimated cost of which is more than \$650,000, and the District does not have available sufficient funds to pay the cost.

(c) The aggregate amount of draws outstanding on the Line of Credit that is/are allocated to capital improvements is \$~~_____~~264,851, and the District may repay all or part of such outstanding balance at any time, but each draw must be repaid no later than June 1 of the calendar year following the calendar year in which the draw was made. All draws under the Line of Credit mature on June 1, 2014. In order to modify debt service requirements and other terms of the Line of Credit in accordance with RCW 39.43.020, the Board finds that it is in the

Only if the Bond contains a Certificate of Authentication in substantially the following form, manually signed by the Bond Registrar, shall the Bond be valid or obligatory for any purpose or entitled to the benefits of this resolution: “Certificate of Authentication. This Bond is the fully registered William Shore Memorial Pool District, Clallam County, Washington, Limited Tax General Obligation Bond, 2013.” The authorized signing of the Certificate of Authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated and delivered and is entitled to the benefits of this resolution.

If any officer whose signature appears on the Bond ceases to be an officer of the District authorized to sign bonds before the Bond bearing his or her signature is authenticated or delivered by the Bond Registrar or issued by the District, the Bond nevertheless may be authenticated, issued and delivered and, when authenticated, issued and delivered, shall be as binding on the District as though that person had continued to be an officer of the District authorized to sign bonds. The Bond also may be signed on behalf of the District by any person who, on the actual date of signing of the Bond, is an officer of the District authorized to sign bonds, although he or she did not hold the required office on the date of issuance of the Bond.

Section 12. Bond Fund and Application of Bond Proceeds. There is created and established in the office of the Treasurer a special fund designated as the Limited Tax General Obligation Bond Fund, 2013, for the purpose of paying principal of and interest on the Bond. All taxes and other revenues collected for and allocated to the payment of the principal of and interest on the Bond shall be deposited in the Bond Fund.

There is created and established in the office of the Treasurer a special fund designated as the Capital Improvement Fund Name (301) (the “Project Fund”). The proceeds of the Bond shall be deposited into the Project Fund and used to pay the costs of the Project and the costs of issuance and sale of the Bond. Any proceeds of the Bond not needed to pay the costs of the Project and the costs of issuance and sale of the Bond shall be used to repay a portion of the outstanding balance on the Line of Credit that is allocated to capital improvements on or before June 1, 2014. Until needed to pay those costs, the District may invest such proceeds in the Project Fund temporarily in any legal investment, and the investment earnings may be retained in the Bond Fund and spent for the purposes of that fund.

Section 13. Acceptance of Purchase Offer. The Bank has submitted a proposal to purchase the Bond under the terms and conditions of this resolution and the Purchase Offer. The Board finds that accepting the Purchase Offer is in the District’s best interest and therefore authorizes the Executive Director to accept the Purchase Offer. The Bond will be prepared at District expense and will be delivered to the Bank in accordance with the Purchase Offer, with the approving legal opinion of Foster Pepper PLLC, municipal bond counsel of Seattle, Washington, regarding the Bond. The proper District officials are authorized and directed to do everything necessary for the prompt delivery of the Bond to the Bank and for the proper application and use of the proceeds of the Bond.

Section 14. General Authorization and Ratification. The appropriate officers of the District are severally authorized and directed to take any actions and to execute documents as in their judgment may be necessary or desirable to carry out the terms of, and complete the transactions contemplated by, this resolution (including everything necessary for the prompt

Section 16. Effective Date of Resolution. This resolution shall be in full force and effect upon its adoption in accordance with law.

ADOPTED by the Board of Metropolitan Park Commissioners of William Shore Memorial Pool District, Clallam County, Washington, at a regular open public meeting thereof this ~~24th~~23rd day of April, 2013.

WILLIAM SHORE MEMORIAL POOL DISTRICT
CLALLAM COUNTY, WASHINGTON

Chair

Commissioner

Commissioner

Commissioner

Commissioner

ATTEST:

Clerk of the Board of Metropolitan
Park Commissioners of the District

APPROVED AS TO FORM:

Foster Pepper PLLC, Bond Counsel

CERTIFICATION

I, the undersigned, Clerk of the Board of Metropolitan Park Commissioners of William Shore Memorial Pool District, Clallam County, Washington (the "District"), hereby certify as follows:

1. The attached copy of Resolution No. ~~_____~~3, 2013 (the "Resolution") is a full, true and correct copy of a resolution duly passed at a regular meeting of the Board of Metropolitan Commissioners of the District (the "Board") held at the regular meeting place thereof on April ~~24, 2013~~23, 2013, as that Resolution appears on the minute book of the District; and the Resolution is now in full force and effect; and

2. A quorum of the members of the Board was present throughout the meeting and a majority of those members present voted in the proper manner for the adoption of the Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand this ~~_____~~23rd day of April, 2013.

WILLIAM SHORE MEMORIAL POOL DISTRICT,
CLALLAM COUNTY, WASHINGTON

Clerk of the Board of Metropolitan
Park Commissioners of the District

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4/23/13

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

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

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

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

Management has elected to omit substantially all of the disclosures 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.

April 18, 2013

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

	<u>Mar 31, 13</u>	<u>Mar 31, 12</u>
ASSETS		
Current Assets		
Checking/Savings		
10000 - County Fund Balance	171,954.21	85,842.87
10050 - Capital Improvement Account	6,476.50	0.00
10100 - Cash in Till	100.00	100.00
10200 - Credit Card Processing Account	3,081.95	1,540.49
10400 - Cash in Payroll Account	6,030.48	23,646.46
Total Checking/Savings	<u>187,643.14</u>	<u>111,129.82</u>
Accounts Receivable		
11300 - Credit Card Receivable	3,003.50	2,195.94
Total Accounts Receivable	<u>3,003.50</u>	<u>2,195.94</u>
Other Current Assets		
12001 - Undeposited Funds	0.00	476.75
12500 - PASD Advance	317.60	1,308.90
Total Other Current Assets	<u>317.60</u>	<u>1,785.65</u>
Total Current Assets	<u>190,964.24</u>	<u>115,111.41</u>
Fixed Assets		
15000 - Building and Improvements	533,805.59	12,000.00
16000 - Equipment	9,533.87	6,522.80
Total Fixed Assets	<u>543,339.46</u>	<u>18,522.80</u>
TOTAL ASSETS	<u><u>734,303.70</u></u>	<u><u>133,634.21</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 - Visa	3,160.87	6,008.24
Total Credit Cards	<u>3,160.87</u>	<u>6,008.24</u>
Other Current Liabilities		
22000 - Wages Payable	12,060.25	11,385.87
22500 - Accrued Cafeteria Plan Liab	5,807.95	2,942.58
23000 - Deferred Compensation Liability	708.00	708.00
24000 - Payroll Liabilities	9,012.91	9,192.76
24500 - Accrued Sales Tax Liability	5,935.66	6,862.19
25000 - Due to Others	10,076.94	5,940.93
26000 - Due for Professional Services	2,191.00	0.00
27000 - Due to the City of Port Angeles	1,220.00	0.00
Total Other Current Liabilities	<u>47,012.71</u>	<u>37,032.33</u>
Total Current Liabilities	<u>50,173.58</u>	<u>43,040.57</u>
Long Term Liabilities		
27200 - Loan from Clallam County	407,808.78	142,957.69
27300 - Washington LOCAL lease-purchase	178,369.00	0.00
Total Long Term Liabilities	<u>586,177.78</u>	<u>142,957.69</u>
Total Liabilities	<u>636,351.36</u>	<u>185,998.26</u>
Equity		
32000 - Unrestricted Net Assets	145,666.38	11,625.74
Net Income	-47,714.04	-63,989.79
Total Equity	<u>97,952.34</u>	<u>-52,364.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>734,303.70</u></u>	<u><u>133,634.21</u></u>

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

	Jan - Mar 13	Jan - Mar 12
Income		
3111000 · Real and Property Taxes	39,779.14	40,570.13
3113000 · Sale of Tax Title Property	0.00	83.62
3172000 · Leasehold Excise Tax	117.83	20.92
3417000 · Merchandise Sales		
3417010 · Vending Revenue	0.00	194.56
3417100 · Sale Items - Taxable	2,450.50	1,826.50
Total 3417000 · Merchandise Sales	2,450.50	2,021.06
3470000 · Admissions		
3473010 · General Admissions	12,096.25	13,491.50
3473011 · Pass Sales	13,122.00	17,182.04
3476035 · Swim Instruction	24,867.10	20,069.12
3476040 · Camps and Special Events	5,711.00	3,032.07
3476045 · Exercise Classes	17,998.75	6,203.11
Total 3470000 · Admissions	73,795.10	59,977.84
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	3,105.00	3,440.00
3625062 · Contracted Rental	2,474.28	7,432.60
Total 45030 · Facility Rental	5,579.28	10,872.60
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	267.00	184.00
3624030 · Locker Rental	402.50	307.50
Total 45040 · Miscellaneous Rental	669.50	491.50
Total 3620000 · Rental Income	6,248.78	11,364.10
3625000 · DNR - Other than Timber	165.71	42.88
3698100 · Cash Overages and Shortages	-31.00	-125.14
3699000 · Other Miscellaneous Revenue	322.58	67.36
3951030 · Sale of County Timber	3,940.73	0.00
Total Income	126,789.37	114,022.77
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	25,485.12	19,770.32
100030 · Instructors	11,743.95	11,612.17
100040 · Head Guards	15,660.20	12,055.20
100050 · Supervisors	21,049.98	27,745.71
100060 · Maintenance	3,408.00	0.00
100070 · Executive Director	11,250.00	11,250.00
100000 · Regular Time - Other	0.00	0.00
Total 100000 · Regular Time	88,597.25	82,433.40
100080 · Overtime	0.00	738.98
100090 · Sick/Vacation Pay	0.00	2,519.59
62140 · Premiums	0.00	0.00
100001 · Salaries and Wages - Other	0.00	0.00
Total 100001 · Salaries and Wages	88,597.25	85,691.97
200000 · Personnel Benefits		
200020 · Benefits	6,777.67	6,555.43
200032 · Cafeteria Plan - Salaried	3,230.01	3,277.50
200040 · Unemployment Compensation	2,294.99	2,812.45
200045 · Department of Labor & Industry	2,204.72	1,994.46
Total 200000 · Personnel Benefits	14,507.39	14,639.84

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

	Jan - Mar 13	Jan - Mar 12
300000 · Supplies		
310000 · Office Supplies		
310010 · Office Supplies	2,034.95	1,107.05
310028 · Computer Supplies	989.20	0.00
Total 310000 · Office Supplies	<u>3,024.15</u>	<u>1,107.05</u>
310050 · Program Supplies and Equipment		
310300 · Exercise Classes	105.45	138.52
310310 · Swim Instruction	0.00	24.39
310320 · Camps and Specials Events	578.86	222.12
Total 310050 · Program Supplies and Equipment	<u>684.31</u>	<u>385.03</u>
310100 · Maintenance Supplies and Repair		
310026 · Uniforms and Clothing	314.75	72.55
310030 · Pool Chemicals	3,352.53	3,358.05
310035 · Cleaning & Janitorial Supplies	1,670.66	1,162.76
310056 · Lifeguard supplies & equipment	428.53	2,739.06
310135 · Maintenance Supplies	2,155.65	1,973.72
Total 310100 · Maintenance Supplies and Repair	<u>7,922.12</u>	<u>9,306.14</u>
340035 · Items for Resale	1,487.98	1,350.20
350010 · Small Tools and Minor Equipment	956.04	191.22
Total 300000 · Supplies	<u>14,074.60</u>	<u>12,339.64</u>
4000000 · Charges for Services		
410020 · Professional Services		
410013 · Network/Computer Service	313.75	222.62
410041 · Accounting Services	3,150.00	3,150.00
410071 · Legal Services	1,785.00	1,312.50
410020 · Professional Services - Other	1,885.86	5,169.31
Total 410020 · Professional Services	<u>7,134.61</u>	<u>9,854.43</u>
420000 · Communications		
420010 · Telephone	336.40	517.39
420020 · Postage, Mailing Service	92.00	135.28
420023 · Website and Internet	0.00	157.40
Total 420000 · Communications	<u>428.40</u>	<u>810.07</u>
430000 · Travel		
430010 · Conference, Convention, Meeting	1,013.96	899.45
430020 · Travel - Training	467.86	1,322.85
Total 430000 · Travel	<u>1,481.82</u>	<u>2,222.30</u>
440010 · Advertising	971.36	0.00
450000 · Operating Rentals and Leases		
450030 · Office Equipment Leases/Rents	454.53	454.53
Total 450000 · Operating Rentals and Leases	<u>454.53</u>	<u>454.53</u>
460030 · Insurance-Property & Liability	11,106.00	10,081.00
470090 · Utilities	22,557.02	25,834.38
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	363.63	108.40
480040 · Equipment-Repair & Maintenance	600.14	474.60
480115 · Office Equipment Maintenance	277.30	53.73
480000 · Repair and Maint-Contracted - Other	221.68	0.00
Total 480000 · Repair and Maint-Contracted	<u>1,462.75</u>	<u>636.73</u>
490000 · Miscellaneous Expense		
490031 · Print and Copying Service	342.82	17.88
490040 · Memberships and Dues	765.29	197.00
490041 · Subscriptions	0.00	22.50
490090 · Credit Card Charges	1,046.26	1,082.26
Total 490000 · Miscellaneous Expense	<u>2,154.37</u>	<u>1,319.64</u>

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

	Jan - Mar 13	Jan - Mar 12
500000 - Intergovernmental Services		
500100 - County Clerk Services	1,008.00	1,008.00
510005 - State Auditor	0.00	2,577.34
510010 - PA City Maintenance Services	6,100.00	7,320.00
530040 - State Sales and B & O Tax	1,669.26	2,992.49
530070 - Clallam County Treas - Prop Tax	243.26	0.00
Total 500000 - Intergovernmental Services	<u>9,020.52</u>	<u>13,897.83</u>
Total 4000000 - Charges for Services	<u>56,771.38</u>	<u>65,110.91</u>
Total 57620 - Operating Costs	173,950.62	177,782.36
5850000 - Nonoperational Expenses		
830020 - Interest Expense	116.88	0.00
Total 5850000 - Nonoperational Expenses	116.88	0.00
66900 - Reconciliation Discrepancies	0.00	-1.04
Total Expense	<u>174,067.50</u>	<u>177,781.32</u>
Net Income	<u><u>-47,278.13</u></u>	<u><u>-63,758.55</u></u>

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

	Mar 13	Budget	Jan - Mar 13	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	35,633.94	38,750.00	39,779.14	116,250.00	465,000.00
3121000 · Private Harvest Tax	0.00	583.33	0.00	1,750.03	7,000.00
3172000 · Leasehold Excise Tax	0.00	333.33	117.83	1,000.03	4,000.00
3417000 · Merchandise Sales					
3417100 · Sale Items - Taxable	675.00	583.33	2,450.50	1,750.03	7,000.00
Total 3417000 · Merchandise Sales	675.00	583.33	2,450.50	1,750.03	7,000.00
3470000 · Admissions					
3473010 · General Admissions	4,406.75	4,166.67	12,096.25	12,499.97	50,000.00
3473011 · Pass Sales	4,509.50	4,833.33	13,122.00	14,500.03	58,000.00
3476035 · Swim Instruction	8,037.60	6,500.00	24,867.10	19,500.00	78,000.00
3476040 · Camps and Special Events	1,785.00	541.67	5,711.00	1,624.97	6,500.00
3476045 · Exercise Classes	6,692.50	2,583.33	17,998.75	7,750.03	31,000.00
Total 3470000 · Admissions	25,431.35	18,625.00	73,795.10	55,875.00	223,500.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	0.00	666.67	3,105.00	1,999.97	8,000.00
3625062 · Contracted Rental	1,057.80	2,583.33	2,474.28	7,750.03	31,000.00
Total 45030 · Facility Rental	1,057.80	3,250.00	5,579.28	9,750.00	39,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	163.00	0.00	267.00	0.00	0.00
3624030 · Locker Rental	148.50		402.50		
45040 · Miscellaneous Rental - Other	0.00	166.67	0.00	499.97	2,000.00
Total 45040 · Miscellaneous Rental	311.50	166.67	669.50	499.97	2,000.00
Total 3620000 · Rental Income	1,369.30	3,416.67	6,248.78	10,249.97	41,000.00
3525000 · DNR - Other than Timber	162.71		165.71		
3598100 · Cash Overages and Shortages	-30.00		-31.00		
3599000 · Other Miscellaneous Revenue	0.76	41.67	322.58	124.97	500.00
3951030 · Sale of County Timber	1,689.69	666.67	3,940.73	1,999.97	8,000.00
Total Income	64,932.75	63,000.00	126,789.37	189,000.00	756,000.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	9,136.00	7,166.67	25,485.12	21,499.97	86,000.00
100030 · Instructors	4,075.20	5,000.00	11,743.95	15,000.00	60,000.00
100040 · Head Guards	5,271.50	3,916.67	15,660.20	11,749.97	47,000.00
100050 · Supervisors	7,016.66	7,166.67	21,049.98	21,499.97	86,000.00

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

	Mar 13	Budget	Jan - Mar 13	YTD Budget	Annual Budget
100060 · Maintenance	1,080.00	1,083.33	3,408.00	3,250.03	13,000.00
100070 · Executive Director	3,750.00	3,750.00	11,250.00	11,250.00	45,000.00
Total 100000 · Regular Time	30,329.36	28,083.34	88,597.25	84,249.94	337,000.00
100080 · Overtime	0.00	208.33	0.00	625.03	2,500.00
100090 · Sick/Vacation Pay	0.00	208.33	0.00	625.03	2,500.00
Total 100001 · Salaries and Wages	30,329.36	28,500.00	88,597.25	85,500.00	342,000.00
200000 · Personnel Benefits					
200020 · Benefits	2,320.14		6,777.67		
200032 · Cafeteria Plan - Salaried	1,076.67		3,230.01		
200040 · Unemployment Compensation	745.07		2,294.99		
200045 · Department of Labor & Industry	725.62		2,204.72		
200000 · Personnel Benefits - Other	0.00	5,233.33	0.00	15,700.03	62,800.00
Total 200000 · Personnel Benefits	4,867.50	5,233.33	14,507.39	15,700.03	62,800.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	423.46	458.33	2,034.95	1,375.03	5,500.00
310028 · Computer Supplies	862.65		989.20		
Total 310000 · Office Supplies	1,286.11	458.33	3,024.15	1,375.03	5,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	150.00	105.45	450.00	1,800.00
310310 · Swim Instruction	0.00	150.00	0.00	450.00	1,800.00
310320 · Camps and Specials Events	0.00	125.00	578.86	375.00	1,500.00
Total 310050 · Program Supplies and Equipment	0.00	425.00	684.31	1,275.00	5,100.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	169.10	166.67	314.75	499.97	2,000.00
310030 · Pool Chemicals	88.34	1,041.67	3,352.53	3,124.97	12,500.00
310035 · Cleaning & Janitorial Supplies	510.25	625.00	1,670.66	1,875.00	7,500.00
310056 · Lifeguard supplies & equipment	3.45	333.33	428.53	1,000.03	4,000.00
310135 · Maintenance Supplies	324.70	708.33	2,155.65	2,125.03	8,500.00
Total 310100 · Maintenance Supplies and Repair	1,095.84	2,875.00	7,922.12	8,625.00	34,500.00
340035 · Items for Resale	279.45	508.33	1,487.98	1,525.03	6,100.00
350010 · Small Tools and Minor Equipment	6.28	375.00	966.04	1,125.00	4,500.00
Total 300000 · Supplies	2,667.68	4,641.66	14,074.60	13,925.06	55,700.00

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

	Mar 13	Budget	Jan - Mar 13	YTD Budget	Annual Budget
4000000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	188.75	100.00	313.75	300.00	1,200.00
410041 · Accounting Services	1,050.00	1,050.00	3,150.00	3,150.00	12,600.00
410071 · Legal Services	805.00	250.00	1,785.00	750.00	3,000.00
410020 · Professional Services - Other	1,423.99	166.67	1,885.86	499.97	2,000.00
Total 410020 · Professional Services	3,467.74	1,566.67	7,134.61	4,699.97	18,800.00
420000 · Communications					
420010 · Telephone	113.02	200.00	336.40	600.00	2,400.00
420020 · Postage, Mailing Service	0.00	16.67	92.00	49.97	200.00
420023 · Website and Internet	0.00	50.00	0.00	150.00	600.00
Total 420000 · Communications	113.02	266.67	428.40	799.97	3,200.00
430000 · Travel					
430010 · Conference, Convention, Meeting	646.90	250.00	1,013.96	750.00	3,000.00
430020 · Travel - Training	55.05	208.33	467.86	625.03	2,500.00
Total 430000 · Travel	701.95	458.33	1,481.82	1,375.03	5,500.00
440010 · Advertising	313.11	137.50	971.36	412.50	1,650.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	151.51	154.17	454.53	462.47	1,850.00
Total 450000 · Operating Rentals and Leases	151.51	154.17	454.53	462.47	1,850.00
460030 · Insurance-Property & Liability	0.00	708.33	11,106.00	2,125.03	8,500.00
470090 · Utilities	0.00	7,083.33	22,557.02	21,250.03	85,000.00
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	42.59	791.67	363.63	2,374.97	9,500.00
480040 · Equipment-Repair & Maintenance	142.52	208.33	600.14	625.03	2,500.00
480115 · Office Equipment Maintenance	0.00	29.17	277.30	87.47	350.00
480000 · Repair and Maint-Contracted - Other	0.00		221.68		
Total 480000 · Repair and Maint-Contracted	185.11	1,029.17	1,462.75	3,087.47	12,350.00
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	116.81	8.33	342.82	25.03	100.00
490040 · Memberships and Dues	300.29	129.17	765.29	387.47	1,550.00
490041 · Subscriptions	0.00	320.83	0.00	962.53	3,850.00
490090 · Credit Card Charges	672.35	416.67	1,482.17	1,249.97	5,000.00
Total 49000 · Miscellaneous Expense	1,089.45	875.00	2,590.28	2,625.00	10,500.00

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

	Mar 13	Budget	Jan - Mar 13	YTD Budget	Annual Budget
500000 · Intergovernmental Services					
500100 · County Clerk Services	336.00	341.67	1,008.00	1,024.97	4,100.00
510010 · PA City Maintenance Services	1,220.00	2,458.33	6,100.00	7,375.03	29,500.00
530040 · State Sales and B & O Tax	0.00	1,000.00	1,669.26	3,000.00	12,000.00
530050 · External Taxes/Operating Assess	0.00	16.67	0.00	49.97	200.00
530070 · Clallam County Treas - Prop Tax	243.26		243.26		
Total 500000 · Intergovernmental Services	1,799.26	3,816.67	9,020.52	11,449.97	45,800.00
Total 400000 · Charges for Services	7,821.15	16,095.84	57,207.29	48,287.44	193,150.00
Total 57620 · Operating Costs	45,685.69	54,470.83	174,386.53	163,412.53	653,650.00
5850000 · Nonoperational Expenses					
830020 · Interest Expense	29.46	541.67	116.88	1,624.97	6,500.00
Total 5850000 · Nonoperational Expenses	29.46	541.67	116.88	1,624.97	6,500.00
Total Expense	45,715.15	55,012.50	174,503.41	165,037.50	660,150.00
Net Income	19,217.60	7,987.50	-47,714.04	23,962.50	95,650.00