

AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160

Port Angeles, Washington

January 28, 2014

3:00 p.m.

COMMISSIONERS

MICHAEL CHAPMAN, BRAD COLLINS, MIKE DOHERTY, CHERIE KIDD, ANNA MANILDI

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

ACTION ITEMS

- 1a Appointment of 2014 William Shore Memorial Pool Commissioners
- 1b Election of 2014 President and Clerk of the Board
- 1c Resolution appointing **Greg Shield, Mary Doherty, and Todd Clayton** as WSMPD Advisory Committee Members
- 1d Minutes of November 26, 2013
- 1e Ratification of the December 5, 2013 bill payment in the amount of \$30,317.91
- 1f Ratification of the December 13, 2013 bill payment in the amount of \$14,699.32
- 1g Ratification of the January 6, 2014 bill payment in the amount of \$29,681.56
- 1h Ratification of the January 9, 2014 bill payment in the amount of \$31,180.58
- 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 next regularly scheduled WSMPD meeting will be held on February 25, 2014 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

1d
1/28/14

MINUTES

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

Commissioner Pat Downie called the meeting to order at 3:00 p.m. Also present were Commissioners Chapman, Collins, and Doherty. Commissioner Holmquist is excused.

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

ADD – Policy 312 – Commercial Use of District Facilities.

ACTION TAKEN: CMCm to approve the agenda as amended, CMDs, mc

PUBLIC COMMENT – Agenda Items Only

No Public Comment

ACTION ITEMS

- 1a Minutes of October 22, 2013
ACTION TAKEN: CMCm to approve, CBCs, mc
- 1b Ratification of the October 29, 2013 bill payment in the amount of \$32,860.41
ACTION TAKEN: CMDm to ratify, CMCs, mc
- 1c Ratification of the November 13, 2013 bill payment in the amount of \$21,750.76
ACTION TAKEN: CMCm to ratify, CBCs, mc
- 1d Agreement with McClain and Crouse for accounting services
CBC asked when the last audit was done. Steve Burke shared the WA State Auditor has completed an audit through 2010. There will be another audit done by the WA State Auditor in the first part of 2014.
ACTION TAKEN: CMCm to approve the agreement with McClain and Crouse, CBCs, mc
- 1e WSMPD advisory recommendation for board commissioner appointment
Michael Jakubcin, chair of the WSMPD advisory committee addressed the board. The board was provided a packet that explained the process that was used to base their recommendations.
ACTION TAKEN: CBC also nominated Gary Holmquist based on the work that he has done and if willing to continue for an additional four years he would like for him to fulfill a second term, CMCs for discussion purposes. CBC voted yes, CMD and CMC voted no. CMDm to appoint **Anna Manildi as a WSMPD Commissioner beginning January 1, 2014 for the term ending December 31, 2017, CMCs, mc.**

CMDm to authorize the director to prepare a thank you for his service. Steve Burke has spoken with Gary Holmquist and asked him if he is willing to serve on the ad-hoc finance committee. Gary Holmquist agreed to be a part of the finance committee and a memo will be prepared for the chairs signature to this effect.
- 1f WSMPD advisory recommendation for advisory committee appointment

MINUTES for the Meeting of November 26, 2013
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS

Page 2

CMD recused himself from the room. Michael Jakubcin, chair of the WSMPD advisory committee addressed the board with the process that was used to base their recommendations.

ACTION TAKEN: CMCm to accept the advisory committee's recommendation of the appointment of **Greg Shield, Mary Doherty, and Todd Clayton** as members of the WSMPD advisory committee, appointing resolutions and terms will be done at the January WSMPD meeting, CBCs, mc. CMD recused himself.

Steve Burke recognized Tom Bock, current advisory board member who addressed the board as the last meeting in this role. Tom thanked all involved and gave a brief history of his involvement from the beginning of the district and thanked all for their dedication. CPD thanked Tom and shared how impressed he was in the role that Tom played. CBC concurred. CMD shared some history about the pool and emphasized the importance of the pool and children learning to swim with the geographic makeup of this area. He thanked Tom for his involvement from the start and carrying through his commitment to date.

- 1g Policy 201 – Mission, Vision, and Core Values
Steve shared this was recommended by the steering committee.
ACTION TAKEN: CMCm to amend policy 201 – Mission, Vision, and Core Values, CMDs, mc
- 1h Policy 205 – Purpose, Definitions, and General Provisions
ACTION TAKEN: CMCm to approve policy 205 – Purpose, Definitions, and General Provisions, CBCs, mc. CMD asked is telephonic participation should be included in this policy for voting purposes
- 1i Policy 220 – Board and Administration
ACTION TAKEN: This policy has been tabled for a later date.
- 1j Policy 312 – Commercial Use of District Facilities
ACTION TAKEN: CMCm to approve policy 312 – Commercial Use of District Facilities, CMDs, mc

ITEMS FOR DISCUSSION

- 2a Executive Director Report
Steve Burke shared the pool is still undergoing the energy evaluation which will concludes in February, 2014. It is expected that the district will receive the full amount of \$220,000 back from the energy rebate.

Consultants have been brought back to the pool to do some adjustments to the new equipment. With the weather getting colder there are adjustments that have been needed.

The steering committee met recently and is working on a questionnaire and comment document that will be directed to district residents. This would include questions of where the residents feel the next steps are for the pool. Steve shared that information will be brought for the board's approval Jan/Feb. The district includes an estimated 29,000 voting residents and the goal would be to get 1000 responses.
- 2b Financial Report
Charlie McClain explained the budget and finance report in detail and answered questions from the board.
- 2c Staff Report

MINUTES for the Meeting of November 26, 2013
WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD OF COMMISSIONERS
Page 3

Christi Wojonowski shared the following:

- Over 150 people attended the pumpkin in the pool event. They hope to continue similar events in the future.
- Changes have been made to the aerobics schedule and feedback was received from the patrons. They will continue to smooth out the issues that are faced.
- In December there are a lot of activities at the pool.
- There will be open swims planned during the holiday school closure as well as the City of Port Angeles Parks and Recreation and local daycares.
- There will be a home school swim party in December and also testing a swim event for children with special needs.
- The Lower Elwha tribe is going to purchase \$10,000 worth of passes for approved members of the Lower Elwha Tribe. This amount is in addition to a monthly usage that they are currently paying for.

2d Advisory Committee Report

Greg Shield commented that it is nice that so many people are using the pool. However, some of the regular pool users are getting frustrated for having to wait. He feels it is important to restructure some of the happenings to accommodate the most users of the pool.

PUBLIC COMMENT

No Public Comment

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

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

PASSED AND ADOPTED this twenty-eighth day of January 2014

William Shore Memorial Pool District Commissioners

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		

1/28/14
/e

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number _____
 Period Ending: 12/5/2013 Designate if you are picking up the warrants or if we are to mail. (if _____
 Date Submitted 12/5/2013 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
112013a	11/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 13,743.43	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
112013b	11/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 1,051.36	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
112013c	11/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ (179.99)	0	66870.000.57620.20.0045	1	L & I	E	PD
112013d	11/25/2013	0025330	WSMPD PAYROLL FUND	S			\$ 658.19	0	66870.000.57620.53.0040	1	State Sales and B & O Tax	E	PD
112013e	11/20/2013	0025330	WSMPD PAYROLL FUND	S			\$ 50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
120513a	12/5/2013	0025330	WSMPD PAYROLL FUND	S			\$ 12,743.04	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
120513b	12/5/2013	0025330	WSMPD PAYROLL FUND	S			\$ 974.85	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
120513c	12/5/2013	0025330	WSMPD PAYROLL FUND	S			\$ (158.97)	0	66870.000.57620.20.0045	1	L & I	E	PD
120513e	12/5/2013	0025330	WSMPD PAYROLL FUND	S			\$ 50.00	0	66870.000.57620.42.0010	1	Telephone	E	PD
650	11/30/2013	0023222	McClain	S			\$ 1,050.00	0	66870.000.57620.41.0041	1	Accountant	E	PD
113013	11/30/2013	0000334	Clallam County Commissioners	S			\$ 336.00	0	66870.000.57620.51.0066	1	Clerk	E	PD

Page 1 Total: 30,317.91
 Page 2 Total: 0.00
 Grand Total: 30,317.91

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
_____	Brad Collins	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
_____	Cherie Kidd	Commissioner	_____	Date	_____	Recused from any bills related to the City of Port Angeles
_____	Anna Manildi	Commissioner	_____	Date	_____	

14
1/28/13

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number Pickup McClain & Crouse
 Period Ending: 12/13/2013 Designate if you are picking up the warrants or if we are to mail. (If Mail to us
 Date Submitted 12/13/2013 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
visa1605a11	11/24/2013	0026984	VISA9062	S			\$ 27.09	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
visa1605e11	11/24/2013	0026984	VISA9062	S			\$ 258.16	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1597a11	11/24/2013	0026959	VISA9070	S			\$ 5.25	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1597c11	11/24/2013	0026959	VISA9070	S			\$ 682.45	0	66870.000.57620.34.0035	1	Inventory	E	PD
visa1597e11	11/24/2013	0026959	VISA9070	S			\$ 347.49	0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
visa1597g11	11/24/2013	0026959	VISA9070	S			\$ 4.33	0	66870.000.57620.49.0040	1	Subscription	E	PD
visa1597i11	11/24/2013	0026959	VISA9070	S			\$ 240.11	0	66870.000.57620.41.0020	1	Prof Services	E	PD
97263-920741115	11/15/2013	0001252	City of Port Angeles	S			\$ 7,892.68	0	66870.000.57620.47.0090	1	Utilities	E	PD
199588113013	11/30/2013	0001148	Olympic Springs	S			\$ 93.29	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
17550113013	11/30/2013	0001540	Swains	S			\$ 76.76	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
2011763	11/22/2013	0025819	Albright	S			\$ 100.00	0	66870.000.57620.41.0013	1	Network Service	E	PD
813717	11/6/2013	0001533	Sunset Hardware	S			\$ 43.73	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
13286661	11/21/2013	0025591	Canon	S			\$ 165.29	0	66870.000.57620.45.0030	1	Equip Rent	E	PD
1189	12/3/2013	0030590	Olympic Party & Custodial Supplies	S			\$ 287.09	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
293760	11/13/2013	0001576	Thurmans	S			\$ 7.47	0	66870.000.57620.41.0135	1	Maintenance Supplies	E	PD
914464	11/29/2013	0001179	POE	S			\$ 62.58	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
9913563374	10/31/2013	0031679	Airgas	S			\$ 99.15	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
681830919001	11/6/2013	0001882	Office Depot	S			\$ 39.98	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
681830831001	11/5/2013	0001882	Office Depot	S			\$ 265.82	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
682802637001	11/12/2013	0001882	Office Depot	S			\$ 54.84	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
604664	11/15/2013	0002386	Cascade Columbia	S			\$ 763.48	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
17434	12/4/2013	0003197	Craig Miller	S			\$ 350.00	0	66870.000.57620.41.0071	1	Attorney	E	PD
51153238	11/19/2013	0026865	Knorr Systems	S			\$ 128.96	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
20012-002-7	11/25/2013	0029179	Cross Engineers	S			\$ 640.00	0	66871.000.59476.62.0110	1	Capital Improvements	E	PD
2	12/9/2013	0032395	Michaels Lawncare	S			\$ 150.00	0	66870.000.57620.48.0010	1	Bldg Maint	E	PD
5553	11/13/2013	0000107	Aquatic Specialties	S			\$ 13.01	0	66870.000.57620.48.0040	1	Equip Maint	E	PD

82298966	11/13/2013	00010114	Moore Medical	\$				\$	21.55	0	66870.000.57620.31.0056	1	Swim Supplies	E	PD
543812913	12/9/2013	00284731	Colorado Time Systems	\$				\$	721.26	0	66871.000.59476.64.0010	1	Capital Equipment	E	PD
w076103113	10/31/2013	0032608	Shaltry and Rudd Orthodontics	\$				\$	185.00	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
11302013	11/30/2013	0032609	Banbury Day Care	\$				\$	114.25	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
194385	11/5/2013	0032607	Government Finance Officers Assoc	\$				\$	160.00	0	66870.000.57620.49.0040	1	Subscription	E	PD
41762338	11/20/2013	0031772	We Promote You	\$				\$	607.00	0	66870.000.57620.31.0026	1	Uniforms	E	PD
244	10/27/2013	0000352	Clallam Information Tech	\$				\$	56.25	0	66870.000.57620.49.0031	1	Printing	E	PD
16548	12/1/2013	0000268	Capacity Provisioning	\$				\$	35.00	0	66870.000.57620.42.0023	1	Internet	E	PD

Page 1 Total: 14,699.32
Page 2 Total: 0.00
Grand Total: 14,699.32

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
Brad Collins	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
Cherie Kidd	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Anna Maniidi	Commissioner	Date	

CLAIMS PAYMENT REQUEST

District Name William Shore Memorial Pool District Fund Number McClain & Crouse
 Period Ending: 1/9/2014 Designate if you are picking up the warrants or if we are to mail. (If Mail to us
 Date Submitted 1/9/2014 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
visa1605a12	12/24/2013	0026984	VISA9062	S			\$ 6,291.94	0	66871.000.59476.64.0010	1	Capital Equipment	E	PD
visa1605b12	12/24/2013	0026984	VISA9062	S			\$ 563.30	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
visa1605c12	12/24/2013	0026984	VISA9062	S			\$ 17.03	0	66870.000.57620.48.0040	1	Bldg Maint	E	PD
visa1605d12	12/24/2013	0026984	VISA9062	S			\$ 99.84	0	66870.000.57620.31.0320	1	Event Supplies	E	PD
visa1605e12	12/24/2013	0026984	VISA9062	S			\$ 81.65	0	66870.000.57620.43.0010	1	Conference Travel	E	PD
visa1597a12	12/24/2013	0026959	VISA9070	S			\$ 708.32	0	66871.000.59476.64.0010	1	Capital Equipment	E	PD
visa1597b12	12/24/2013	0026959	VISA9070	S			\$ 25.70	0	66870.000.57620.41.4410	1	Advertising	E	PD
visa1597c12	12/24/2013	0026959	VISA9070	S			\$ 397.51	0	66870.000.57620.34.0035	1	Inventory	E	PD
visa1597d12	12/24/2013	0026959	VISA9070	S			\$ 362.24	0	66870.000.57620.31.0026	1	Uniforms	E	PD
visa1597e12	12/24/2013	0026959	VISA9070	S			\$ 25.29	0	66870.000.57620.31.0056	1	Lifeguard Supplies	E	PD
visa1597f12	12/24/2013	0026959	VISA9070	S			\$ 98.26	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
visa1597g12	12/24/2013	0026959	VISA9070	S			\$ 4.33	0	66870.000.57620.49.0040	1	Subscription	E	PD
visa1597h12	12/24/2013	0026959	VISA9070	S			\$ 770.16	0	66870.000.57620.41.0020	1	Prof Services	E	PD
visa1597i12	12/24/2013	0026959	VISA9070	S			\$ 6,825.32	0	66870.000.57620.47.0090	1	Utilities	E	PD
97263-920741213	12/13/2013	0001252	City of Port Angeles	S			\$ 78.29	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
199588123113	12/31/2013	0001148	Olympic Springs	S			\$ 208.30	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
17550123113	12/31/2013	0001540	Swains	S			\$ 158.98	0	66870.000.57620.41.0013	1	Network Service	E	PD
2011836	1/3/2014	0025819	Albright	S			\$ 100.00	0	66870.000.57620.41.0013	1	Equip Maint	E	PD
2011808	12/23/2013	0025819	Albright	S			\$ 69.46	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
820797	12/31/2013	0001533	Sunset Hardware	S			\$ 165.29	0	66870.000.57620.45.0030	1	Equip Rent	E	PD
13375783	12/22/2013	0025591	Canon	S			\$ 436.53	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
1290	1/2/2014	0030590	Olympic Party & Custodial Supplies	S			\$ 38.05	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
1254	12/20/2013	0030590	Olympic Party & Custodial Supplies	S			\$ 36.36	0	66870.000.57620.48.0040	1	Equip Maint	E	PD
916220	1/1/2014	0001179	POE	S			\$ 200.57	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
9022463908	12/4/2013	0031679	Airgas	S			\$ 95.23	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
9914441827	11/30/2013	0031679	Airgas	S			\$ 9.08	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
685640013001	12/5/2013	0001882	Office Depot	S			\$ 55.27	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
685640012001	12/5/2013	0001882	Office Depot	S			\$ 36.71	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
685639882001	12/5/2013	0001882	Office Depot	S			\$ 95.94	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
689701723001	12/20/2013	0001882	Office Depot	S			\$ 2.87	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
686030258002	12/23/2013	0001882	Office Depot	S			\$ 137.21	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
686030258001	12/9/2013	0001882	Office Depot	S			\$ 19.99	0	66870.000.57620.31.0010	1	Office Supplies	E	PD
686030374001	12/7/2013	0001882	Office Depot	S			\$	0	66870.000.57620.31.0010	1	Office Supplies	E	PD

16
1/28/14

11/28/14

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 Councilmen 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 Commissioners, term is four years and may serve 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 Citizen Advisory Committee:** The Board will establish a Citizen's Advisory Committee that is comprised of seven members. Terms of the members will be staggered and serve 3 year terms and can serve two consecutive terms

3.1.10. Adhoc 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. Ad hoc committees that have been established include:

- **Finance Committee:** This committee shall be comprised of at least one Citizen Advisory Committee member, two Board members, Executive Director and the District Accountant. The President may nominate other committee members as desired.

220-Board and Administration

- **Strategic Planning Committee:** This Committee shall be comprised of at least two Board members, two Citizen Advisory members, Executive Director, Aquatics Manager and the District Accountant. The President may nominate other committee members as desired.

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.
- 3.2.4. The Board will approve and certify the District Tax Levy for the upcoming year prior to the date set by the County Assessor.
- 3.2.5. The Board will approve the Annual Budget no later then 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.
- 3.3.3. **Telephonic Attendance:** The Commissioners may attend the Board of Commissioners meetings by telephone if necessary.

26
1/28/14

**William Shore Memorial Pool District
FINANCIAL STATEMENTS**

As of December 31, 2013



McClain, Crouse & Co, PS

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

Certified Public Accountants

Charles S. McClain

Karen L. Crouse

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors

William Shore Memorial Pool District

We have compiled the accompanying Statements of Financial Position of William Shore Memorial Pool District (a nonprofit corporation) as of December 31, 2013 and 2012 and the related Statements of Activities for the years then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the accounting principles generally accepted in the United States of America. The budget comparison is presented for supplementary analysis purposes only.

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

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

Management has elected to omit substantially all of the disclosures 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.

January 21, 2014

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

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	211,385.36	227,159.16
10050 · Capital Improvement Account	58,577.95	12,647.00
10100 · Cash in Till	100.00	100.00
10200 · Credit Card Processing Account	1,315.53	3,034.61
10400 · Cash in Payroll Account	7,362.86	9,985.15
Total Checking/Savings	<u>278,741.70</u>	<u>252,925.92</u>
Accounts Receivable		
11300 · Accounts Receivable	7,688.47	929.57
Total Accounts Receivable	<u>7,688.47</u>	<u>929.57</u>
Other Current Assets		
12001 · Undeposited Funds	1,740.67	1,603.25
12500 · PASD Advance	301.59	317.60
Total Other Current Assets	<u>2,042.26</u>	<u>1,920.85</u>
Total Current Assets	<u>288,472.43</u>	<u>255,776.34</u>
Fixed Assets		
15000 · Building and Improvements	1,852,797.73	482,995.03
16000 · Equipment	32,749.79	9,533.87
Total Fixed Assets	<u>1,885,547.52</u>	<u>492,528.90</u>
Other Assets		
18600 · Bond Expense	7,800.00	0.00
Total Other Assets	<u>7,800.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>2,181,819.95</u></u>	<u><u>748,305.24</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
21000 · Visa	9,445.57	5,811.39
Total Credit Cards	<u>9,445.57</u>	<u>5,811.39</u>
Other Current Liabilities		
22000 · Wages Payable	9,989.49	10,319.06
22500 · Accrued Cafeteria Plan Liab	6,649.72	3,600.46
23000 · Deferred Compensation Liability	708.00	708.00
24000 · Payroll Liabilities	7,868.76	8,585.74
24500 · Accrued Sales Tax Liability	6,627.46	6,599.83
25000 · Due to Others	3,536.69	25,124.57
26000 · Due for Professional Services	1,386.00	1,386.00
27000 · Due to the City of Port Angeles	6,825.32	13,415.50
Total Other Current Liabilities	<u>43,591.44</u>	<u>69,739.16</u>
Total Current Liabilities	<u>53,037.01</u>	<u>75,550.55</u>
Long Term Liabilities		
27200 · Loan from Clallam County	257,808.78	395,995.06
27300 · Washington LOCAL I	120,233.17	131,093.25
27310 · Washington LOCAL II	425,760.06	0.00
27400 · Kitsap Bank Loan	623,616.51	0.00
Total Long Term Liabilities	<u>1,427,418.52</u>	<u>527,088.31</u>
Total Liabilities	<u>1,480,455.53</u>	<u>602,638.86</u>

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

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>
Equity		
32000 - Unrestricted Net Assets	145,666.38	12,425.74
Net Income	555,698.04	133,240.64
Total Equity	<u>701,364.42</u>	<u>145,666.38</u>
TOTAL LIABILITIES & EQUITY	<u>2,181,819.95</u>	<u>748,305.24</u>

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2013 and 2012

	Jan - Dec 13	Jan - Dec 12:
Income		
3111000 · Real and Property Taxes	464,803.09	462,258.58
3113000 · Sale of Tax Title Property	0.00	83.62
3121000 · Private Harvest Tax	0.00	2,459.55
3172000 · Leasehold Excise Tax	4,977.70	3,540.36
3174000 · Timber Excise Tax	2,869.15	0.00
3370759 · Housing Authority PILT	41.75	84.51
3417000 · Merchandise Sales		
3417010 · Vending Revenue	29.92	335.56
3417100 · Sale Items - Taxable	10,326.60	7,167.00
Total 3417000 · Merchandise Sales	10,356.52	7,502.56
3470000 · Admissions		
3473010 · General Admissions		
3473011 · Pass Sales	59,231.00	54,794.04
3473010 · General Admissions - Other	51,284.95	42,023.20
Total 3473010 · General Admissions	110,515.95	96,817.24
3476035 · Swim Instruction	66,990.63	72,288.77
3476040 · Camps and Special Events	11,949.30	7,035.02
3476045 · Exercise Classes	63,810.88	42,844.86
Total 3470000 · Admissions	253,266.76	218,985.89
3620000 · Rental Income		
45030 · Facility Rental		
3624010 · One time use Rental	5,840.00	6,952.50
3625062 · Contracted Rental	26,317.97	31,196.39
Total 45030 · Facility Rental	32,157.97	38,148.89
45040 · Miscellaneous Rental		
3624020 · Equipment Rental	1,620.25	1,077.50
3624030 · Locker Rental	1,165.25	1,278.50
Total 45040 · Miscellaneous Rental	2,785.50	2,356.00
Total 3620000 · Rental Income	34,943.47	40,504.89
3625000 · DNR - Other than Timber	317.35	357.83
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	-321.25	-46.89
3699000 · Other Miscellaneous Revenue	1,985.21	2,607.45
3951030 · Sale of County Timber	12,417.16	16,365.75
44800 · Indirect Public Support		
44850 · Grant	415,000.00	0.00
Total 44800 · Indirect Public Support	415,000.00	0.00
Total Income	1,207,156.91	754,704.10
Expense		
57620 · Operating Costs		
100001 · Salaries and Wages		
100000 · Regular Time		
100020 · Lifeguards	99,679.22	80,082.24
100030 · Instructors	39,110.15	43,935.41
100040 · Head Guards	59,978.37	49,445.20
100050 · Supervisors	73,270.81	79,395.75
100060 · Maintenance	12,616.80	5,051.00
100070 · Executive Director	45,000.00	45,000.00
100080 · Regular Time - Other	0.00	0.00
Total 100000 · Regular Time	329,655.35	302,909.60

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2013 and 2012

	Jan - Dec 13	Jan - Dec 12
100080 - Overtime	253.88	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	333,027.79	308,653.87
200000 - Personnel Benefits		
200020 - Benefits	26,116.95	23,660.95
200032 - Cafeteria Plan - Salaried	11,313.91	11,789.80
200040 - Unemployment Compensation	1,465.07	5,017.96
200045 - Department of Labor & Industry	15,174.76	13,466.45
Total 200000 - Personnel Benefits	54,070.69	53,935.16
300000 - Supplies		
310000 - Office Supplies		
310010 - Office Supplies	9,079.97	6,175.61
310028 - Computer Supplies	989.20	0.00
Total 310000 - Office Supplies	10,069.17	6,175.61
310050 - Program Supplies and Equipment		
310300 - Exercise Classes	116.69	655.11
310310 - Swim Instruction	28.09	1,874.01
310320 - Camps and Specials Events	890.60	2,135.04
Total 310050 - Program Supplies and Equipment	1,035.38	4,664.16
310100 - Maintenance Supplies and Repair		
310026 - Uniforms and Clothing	1,562.93	2,393.70
310030 - Pool Chemicals	15,965.04	12,249.14
310035 - Cleaning & Janitorial Supplies	6,666.80	5,032.46
310056 - Lifeguard supplies & equipment	4,545.54	4,570.85
310135 - Maintenance Supplies	6,520.80	10,557.06
Total 310100 - Maintenance Supplies and Repair	35,261.11	34,803.21
340035 - Items for Resale	4,330.95	6,889.63
350010 - Small Tools and Minor Equipment	1,537.40	3,713.69
Total 300000 - Supplies	52,234.01	56,246.30
400000 - Charges for Services		
410020 - Professional Services		
410013 - Network/Computer Service	1,597.73	2,011.06
410041 - Accounting Services	12,600.00	12,600.00
410071 - Legal Services	6,720.10	4,037.50
410020 - Professional Services - Other	3,790.10	1,633.51
Total 410020 - Professional Services	24,707.93	20,282.07
420000 - Communications		
420010 - Telephone	1,077.62	1,942.93
420020 - Postage, Mailing Service	256.57	779.34
420023 - Website and Internet	310.20	157.40
Total 420000 - Communications	1,644.39	2,879.67
430000 - Travel		
430010 - Conference, Convention, Meeting	3,001.24	3,123.06
430020 - Travel - Training	1,332.07	1,350.05
Total 430000 - Travel	4,333.31	4,473.11
440010 - Advertising	1,464.75	1,173.11
450000 - Operating Rentals and Leases		
450030 - Office Equipment Leases/Rents	1,859.46	1,818.12
Total 450000 - Operating Rentals and Leases	1,859.46	1,818.12
460030 - Insurance-Property & Liability	11,106.00	10,081.00
470090 - Utilities	94,628.18	91,722.45

William Shore Memorial Pool District
Statements of Activities
for the years ended December 31, 2013 and 2012

	Jan - Dec 13	Jan - Dec 12
480000 · Repair and Maint-Contracted		
480010 · Building-Repair and Maintenance	4,654.05	6,842.56
480040 · Equipment-Repair & Maintenance	3,479.50	2,708.70
480115 · Office Equipment Maintenance	355.36	1,259.46
Total 480000 · Repair and Maint-Contracted	8,488.91	10,810.72
490000 · Miscellaneous Expense		
490031 · Print and Copying Service	609.15	532.89
490040 · Memberships and Dues	3,204.40	1,909.00
490041 · Subscriptions	0.00	57.50
490090 · Credit Card Charges	7,028.91	5,987.13
66900 · Reconciliation Discrepancies	0.00	0.00
49000 · Miscellaneous Expense - Other	0.00	12.54
Total 490000 · Miscellaneous Expense	10,842.46	8,499.06
500000 · Intergovernmental Services		
500100 · County Clerk Services	4,032.00	4,032.00
510005 · State Auditor	0.00	2,577.34
510010 · PA City Maintenance Services	6,100.00	29,280.00
530040 · State Sales and B & O Tax	9,249.25	9,310.77
530070 · Clallam County Treas - Prop Tax	243.26	164.90
Total 500000 · Intergovernmental Services	19,624.51	45,365.01
Total 4000000 · Charges for Services	178,699.90	197,104.32
Total 57620 · Operating Costs	618,032.39	615,939.65
5850000 · Nonoperational Expenses		
5947660 · Capital Improvements		
620110 · Building and Structures	0.00	0.00
Total 5947660 · Capital Improvements	0.00	0.00
830020 · Interest Expense	33,426.48	5,523.81
Total 5850000 · Nonoperational Expenses	33,426.48	5,523.81
Total Expense	651,458.87	621,463.46
Net Income	555,698.04	133,240.64

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

	Dec 13	Budget	Jan - Dec 13	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	3,210.34	38,750.00	464,803.09	465,000.00	465,000.00
3121000 · Private Harvest Tax	0.00	583.33	0.00	7,000.00	7,000.00
3172000 · Leasehold Excise Tax	1,067.34	333.33	4,977.70	4,000.00	4,000.00
3174000 · Timber Excise Tax	1,061.04		2,869.15		
3370759 · Housing Authority PILOT	0.00		41.75		
3417000 · Merchandise Sales					
3417010 · Vending Revenue	29.92	583.33	29.92	7,000.00	7,000.00
3417100 · Sale Items - Taxable	399.50		10,326.60		
Total 3417000 · Merchandise Sales	429.42	583.33	10,356.52	7,000.00	7,000.00
3470000 · Admissions					
3473010 · General Admissions					
3473011 · Pass Sales	5,485.00	4,833.33	59,231.00	58,000.00	58,000.00
3473010 · General Admissions - Other	3,093.25	4,166.67	51,284.95	50,000.00	50,000.00
Total 3473010 · General Admissions	8,578.25	9,000.00	110,515.95	108,000.00	108,000.00
3476035 · Swim Instruction	4,645.50	6,500.00	66,990.63	78,000.00	78,000.00
3476040 · Camps and Special Events	663.00	541.67	11,949.30	6,500.00	6,500.00
3476045 · Exercise Classes	4,147.50	2,583.33	63,810.88	31,000.00	31,000.00
Total 3476000 · Admissions	18,024.25	18,625.00	253,266.76	223,500.00	223,500.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	0.00	666.67	5,840.00	8,000.00	8,000.00
3625062 · Contracted Rental	2,102.08	2,583.33	26,317.97	31,000.00	31,000.00
Total 45030 · Facility Rental	2,102.08	3,250.00	32,157.97	39,000.00	39,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	378.00	0.00	1,620.25	0.00	0.00
3624030 · Locker Rental	54.25		1,165.25		
45040 · Miscellaneous Rental - Other	0.00	166.67	0.00	2,000.00	2,000.00
Total 45040 · Miscellaneous Rental	432.25	166.67	2,785.50	2,000.00	2,000.00
Total 3620000 · Rental Income	2,534.33	3,416.67	34,943.47	41,000.00	41,000.00
3625000 · DNR - Other than Timber	0.00		317.35		
3670000 · Direct Public Support			6,500.00		
3671100 · Individ, Business Contributions	0.00		6,500.00		
Total 3670000 · Direct Public Support	0.00	0.00	6,500.00	0.00	0.00
3698100 · Cash Overages and Shortages	0.00		-321.25		
3699000 · Other Miscellaneous Revenue	82.38	41.67	1,985.21	500.00	500.00
3951030 · Sale of County Timber	-22.38	666.67	12,417.16	8,000.00	8,000.00

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

	Dec 13	Budget	Jan - Dec 13	YTD Budget	Annual Budget
44800 · Indirect Public Support					
44850 · Grant	0.00		415,000.00		
Total 44800 · Indirect Public Support	0.00	63,000.00	1,207,156.91	756,000.00	756,000.00
Total Income	26,386.72	63,000.00	1,207,156.91	756,000.00	756,000.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	7,125.30	7,166.67	99,679.22	86,000.00	86,000.00
100030 · Instructors	2,330.76	5,000.00	39,110.15	60,000.00	60,000.00
100040 · Head Guards	4,640.74	3,916.67	59,978.37	47,000.00	47,000.00
100050 · Supervisors	6,633.34	7,166.67	73,270.81	86,000.00	86,000.00
100060 · Maintenance	1,056.00	1,083.33	12,616.80	13,000.00	13,000.00
100070 · Executive Director	3,750.00	3,750.00	45,000.00	45,000.00	45,000.00
Total 100000 · Regular Time	25,536.14	28,083.34	329,655.35	337,000.00	337,000.00
100080 · Overtime	210.00	208.33	253.86	2,500.00	2,500.00
100090 · Sick/Vacation Pay	0.00	208.33	3,118.56	2,500.00	2,500.00
100001 · Salaries and Wages - Other	0.00		0.00		
Total 100001 · Salaries and Wages	25,746.14	28,500.00	333,027.79	342,000.00	342,000.00
200000 · Personnel Benefits					
200020 · Benefits	1,969.63		26,116.95		
200032 · Cafeteria Plan - Salaried	1,008.33		11,313.91		
200040 · Unemployment Compensation	-933.47		1,465.07		
200045 · Department of Labor & Industry	2,311.80		15,174.76		
200000 · Personnel Benefits - Other	0.00	5,233.33	0.00	62,800.00	62,800.00
Total 200000 · Personnel Benefits	4,356.29	5,233.33	54,070.69	62,800.00	62,800.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	533.62	458.33	9,079.97	5,500.00	5,500.00
310028 · Computer Supplies	0.00		989.20		
Total 310000 · Office Supplies	533.62	458.33	10,069.17	5,500.00	5,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	0.00	150.00	116.69	1,800.00	1,800.00
310310 · Swim Instruction	0.00	150.00	28.09	1,800.00	1,800.00
310320 · Camps and Specials Events	99.84	125.00	890.60	1,500.00	1,500.00
Total 310050 · Program Supplies and Equipment	99.84	425.00	1,035.38	5,100.00	5,100.00

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

	Dec 13	Budget	Jan - Dec 13	YTD Budget	Annual Budget
310100 - Maintenance Supplies and Repair					
310026 - Uniforms and Clothing	362.24	166.67	1,562.93	2,000.00	2,000.00
310030 - Pool Chemicals	424.76	1,041.67	15,965.04	12,500.00	12,500.00
310035 - Cleaning & Janitorial Supplies	474.58	625.00	6,666.80	7,500.00	7,500.00
310056 - Lifeguard supplies & equipment	375.29	333.33	4,545.54	4,000.00	4,000.00
310135 - Maintenance Supplies	794.49	708.33	6,520.80	8,500.00	8,500.00
Total 310100 - Maintenance Supplies and Repair	2,431.36	2,875.00	35,261.11	34,500.00	34,500.00
340035 - Items for Resale	397.51	508.33	4,330.95	6,100.00	6,100.00
350010 - Small Tools and Minor Equipment	17.29	375.00	1,537.40	4,500.00	4,500.00
Total 300000 - Supplies	3,479.62	4,641.66	52,234.01	55,700.00	55,700.00
400000 - Charges for Services					
410020 - Professional Services					
410013 - Network/Computer Service	258.98	100.00	1,587.73	1,200.00	1,200.00
410041 - Accounting Services	1,050.00	1,050.00	12,600.00	12,600.00	12,600.00
410071 - Legal Services	0.00	250.00	6,720.10	3,000.00	3,000.00
410020 - Professional Services - Other	770.16	166.67	3,790.10	2,000.00	2,000.00
Total 410020 - Professional Services	2,079.14	1,566.67	24,707.93	18,800.00	18,800.00
420000 - Communications					
420010 - Telephone	100.00	200.00	1,077.62	2,400.00	2,400.00
420020 - Postage, Mailing Service	0.00	16.67	256.57	200.00	200.00
420023 - Website and Internet	35.00	50.00	310.20	600.00	600.00
Total 420000 - Communications	135.00	266.67	1,644.39	3,200.00	3,200.00
430000 - Travel					
430010 - Conference, Convention, Meeting	81.65	250.00	3,001.24	3,000.00	3,000.00
430020 - Travel - Training	0.00	208.33	1,332.07	2,500.00	2,500.00
Total 430000 - Travel	81.65	458.33	4,333.31	5,500.00	5,500.00
440010 - Advertising	25.70	137.50	1,464.75	1,650.00	1,650.00
450000 - Operating Rentals and Leases	165.29	154.17	1,859.46	1,850.00	1,850.00
450030 - Office Equipment Leases/Rents	165.29	154.17	1,859.46	1,850.00	1,850.00
Total 450000 - Operating Rentals and Leases	165.29	154.17	1,859.46	1,850.00	1,850.00
460030 - Insurance-Property & Liability	0.00	708.33	11,106.00	8,500.00	8,500.00
470090 - Utilities	6,825.32	7,083.33	94,628.18	85,000.00	85,000.00
480000 - Repair and Maint-Contracted	257.16	791.67	4,654.05	9,500.00	9,500.00
480010 - Building-Repair and Maintenance	694.40	208.33	3,479.50	2,500.00	2,500.00
480040 - Equipment-Repair & Maintenance	0.00	29.17	355.36	350.00	350.00
480115 - Office Equipment Maintenance	0.00	1,029.17	8,468.91	12,350.00	12,350.00
Total 480000 - Repair and Maint-Contracted	951.56	1,029.17	8,468.91	12,350.00	12,350.00

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

	Dec 13	Budget	Jan - Dec 13	YTD Budget	Annual Budget
49000 - Miscellaneous Expense					
490031 - Print and Copying Service	0.00	8.33	609.15	100.00	100.00
490040 - Memberships and Dues	4.33	129.17	3,204.40	1,550.00	1,550.00
490041 - Subscriptions	0.00	320.83	0.00	3,850.00	3,850.00
490090 - Credit Card Charges	728.66	416.67	7,028.91	5,000.00	5,000.00
Total 49000 - Miscellaneous Expense	732.99	875.00	10,842.46	10,500.00	10,500.00
500000 - Intergovernmental Services					
500100 - County Clerk Services	336.00	341.67	4,032.00	4,100.00	4,100.00
510010 - PA City Maintenance Services	0.00	2,458.33	6,100.00	29,500.00	29,500.00
530040 - State Sales and B & O Tax	691.80	1,000.00	9,249.25	12,000.00	12,000.00
530050 - External Taxes/Operating Assess	0.00	16.67	0.00	200.00	200.00
530070 - Clalliam County Treas - Prop Tax	0.00		243.26		
Total 500000 - Intergovernmental Services	1,027.80	3,816.67	19,624.51	45,800.00	45,800.00
Total 4000000 - Charges for Services	12,024.45	16,095.84	178,699.90	193,150.00	193,150.00
Total 57620 - Operating Costs	45,606.50	54,470.83	618,032.39	653,650.00	653,650.00
5850000 - Nonoperational Expenses					
830020 - Interest Expense	16,509.58	541.67	33,426.48	6,500.00	6,500.00
Total 5850000 - Nonoperational Expenses	16,509.58	541.67	33,426.48	6,500.00	6,500.00
Total Expense	62,116.08	55,012.50	651,458.87	660,150.00	660,150.00
Net Income	-35,729.36	7,987.50	555,698.04	95,850.00	95,850.00