AGENDA

WILLIAM SHORE MEMORIAL POOL DISTRICT BOARD of COMMISSIONERS

Clallam County Courthouse, Room 160
Port Angeles, Washington
November 22, 2011
3:00 p.m.

COMMISSIONERS

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

CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

REQUEST FOR MODIFICATIONS/APPROVAL OF AGENDA

PUBLIC COMMENT – Agenda Items Only

PRESENTATIONS

1 2012 Budget Presentation
2 2012 Capital Improvement Presentation

ACTION ITEMS

3 Minutes of October 25, 2011
4 Ratification of the October 31, 2011 bill payment in the amount of $42,912.78
5 Adoption of 2012 Annual Budget
6 Adoption of the Regular Property Tax Levy for Collection in the 2012 Calendar Year
7 2012 Levy Certification
8 Contract with Peninsula College for Client Services
9 Amendment to City of Port Angeles Maintenance Contract
10 Policy 515 - Accountability and Reconciling of Financial Accounts
11 Policy 525 - Accounts Receivable
12 Policy 526 – Accounts Payable
13 Policy 570 - Travel and Reimbursement
14 Policy 590 – Capital Assets

ITEMS FOR DISCUSSION

15 Executive Director Report
16 Budget and Finance Report
17 Staff Report
18 Advisory Committee Report

PUBLIC COMMENT

FUTURE AGENDA ITEMS

NEXT MEETING DATE

The next meeting will be held on December 27, 2011 at 3:00 p.m. in the Clallam County Commissioners Board Room, Room 160.

ADJOURNMENT

4
11/22/11

CLAIMS PAYMENT REQUEST

District Name: William Shore Memorial Pool District
Period Ending: 10/31/2011
Date Submitted: 10/31/2011

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

Fund Number
Pickup McClain & Crouse
Mail to us

Invoice #	Invoice Date	Vendor No.	Vendor Name	G or S (Goods or Service)	Quantity	Cost per Unit	Total Invoice	1099 Box	Bars Number	Line #	Description	Account Type	Check Group
102011a	10/31/2011	0025330	WSMPD PAYROLL FUND	s			$ 15,520.53	0	66870.000.57620.10.0010	1	Regular Payroll	E	PD
102011b	10/31/2011	0025330	WSMPD PAYROLL FUND	s			$ 1,187.31	0	66870.000.57620.20.0020	1	Benefits (Payroll Taxes)	E	PD
102011c	10/31/2011	0025330	WSMPD PAYROLL FUND	s			$ 5,169.19	0	66870.000.57620.20.0045	1	L & I	E	PD
102011d	10/31/2011	0025330	WSMPD PAYROLL FUND	s			$ 691.55	0	66870.000.57620.53.0040	1	B & O Tax	E	PD
102011e	10/31/2011	0025330	WSMPD PAYROLL FUND	s			$ 300.00	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
102011f	10/31/2011	0025330	WSMPD PAYROLL FUND	s			$ 2,218.44	0	66870.000.57620.20.0040	1	Unemployment Tax	E	PD
100211	10/2/2011	0024998	Steve Burke	s			$ 550.74	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
visa9062a10	10/24/2011	0026984	VISA9062	s			$ 124.48	0	66870.000.57620.31.0026	1	Uniforms	E	PD
visa9062b10	10/24/2011	0026984	VISA9062	s			$ 656.20	0	66870.000.57620.31.0300	1	Exercise Classes	E	PD
visa9062c10	10/24/2011	0026984	VISA9062	s			$ 604.00	0	66870.000.57620.43.0020	1	Conference Travel	E	PD
visa9062d10	10/24/2011	0026984	VISA9062	s			$ 20.40	0	66870.000.57620.31.0010	1	Office Supp	E	PD
visa9062e10	10/24/2011	0026984	VISA9062	s			$ 1,195.40	0	66870.000.57620.31.0310	1	Swim Instruction	E	PD
visa9062f10	10/24/2011	0026984	VISA9062	s			$ 17.92	0	66870.000.57620.31.0010	1	Office Supp	E	PD
visa9062g10	10/24/2011	0026984	VISA9062	s			$ 241.92	0	66870.000.57620.43.0020	1	Conference Travel	E	PD
visa9062h10	10/24/2011	0026984	VISA9062	s			$ 88.42	0	66870.000.57620.31.0320	1	Special Events	E	PD
visa9062i10	10/24/2011	0026984	VISA9062	s			$ 41.72	0	66870.000.57620.83.0020	1	Interest	E	PD
visa9070a10	10/24/2011	0026959	VISA9070	s			$ 513.99	0	66870.000.57620.31.0300	1	Exercise Classes	E	PD
visa9070b10	10/24/2011	0026959	VISA9070	s			$ 159.00	0	66870.000.57620.31.0026	1	Uniforms	E	PD
visa9070c10	10/24/2011	0026959	VISA9070	s			$ 201.88	0	66870.000.57620.43.0020	1	Conference Travel	E	PD
visa9070d10	10/24/2011	0026959	VISA9070	s			$ 120.19	0	66870.000.57620.20.0032	1	Cafeteria Plan	E	PD
visa9070e10	10/24/2011	0026959	VISA9070	s			$ 86.95	0	66870.000.57620.42.0010	1	Telephone	E	PD
visa9070f10	10/24/2011	0026959	VISA9070	s			$ 195.84	0	66870.000.57620.31.0135	1	Maintenance Supplies	E	PD
visa9070g10	10/24/2011	0026959	VISA9070	s			$ 0.96	0	66870.000.57620.83.0020	1	Interest	E	PD
134192	10/18/2011	0028473	Colorado Time System	s			$ 2,100.00	0	66870.000.57620.49.0090	1	Misc Expense	E	PD
582282735001	10/10/2011	0001882	Office Depot	s			$ 40.71	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
582518894001	10/12/2011	0001882	Office Depot	s			$ 89.57	0	66870.000.57620.31.0010	1	Office Supp	E	PD
581647558001	10/5/2011	0001882	Office Depot	s			$ 31.78	0	66870.000.57620.31.0010	1	Office Supp	E	PD
581647575001	10/4/2011	0001882	Office Depot	s			$ 23.83	0	66870.000.57620.31.0010	1	Office Supp	E	PD
583669858001	10/20/2011	0001882	Office Depot	s			$ 33.39	0	66870.000.57620.31.0010	1	Office Supp	E	PD
583734645001	10/20/2011	0001882	Office Depot	s			$ 88.58	0	66870.000.57620.31.0010	1	Office Supp	E	PD
174263	9/30/2011	0001576	Thurmans	s			$ 73.20	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD

97263-92074	10/13/2011	0001252	City of Port Angeles	s			$ 5,968.57	0	66870.000.57620.47.0090	1	Utilities	E	PD
30481	10/6/2011	0001252	City of Port Angeles	s			$ 2,440.00	0	66870.000.57620.51.0010	1	Maint Contract	E	PD
3604179767	10/2/2011	0000296	CenturyLink	s			$ 237.35	0	66870.000.57620.42.0010	1	Telephone	E	PD
5948-585762	10/3/2011	0028474	Consolidated Electrical Distributors	s			$ 48.19	0	66870.000.57620.31.0135	1	Maint Supplies	E	PD
5948-585827	10/4/2011	0028474	Consolidated Electrical Distributors	s			$ 22.96	0	66870.000.57620.31.0135	1	Maint Supplies	E	PD
7135383	10/3/2011	0001315	Quill	s			$ 59.89	0	66870.000.57620.31.0010	1	Office Supp	E	PD
11383317	10/22/2011	0025591	Canon	s			$ 165.29	0	66870.000.57620.45.0030	1	Equipment Rental	E	PD
1407	10/10/2011	0000107	Aquatic Specialties	s			$ 824.93	0	66870.000.57620.31.0030	1	Pool Chemicals	E	PD
103111	10/31/2011		Tamara Jones	s			$ 261.25	0	66870.000.34730.10.0000	1	Refund	R	PD
253757579	10/7/2011	0000073	Amsan	s			$ 72.71	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD
254911605	10/27/2011	0000073	Amsan	s			$ 423.55	0	66870.000.57620.31.0035	1	Janitorial Supplies	E	PD

Page 1 Total: 42,912.78
Page 2 Total: 0.00
Grand Total: 42,912.78

I do hereby certify
under penalty of

ecutive Director , William Shore Memorial Pool District

Signature | Title | Date

trict Accountant , William Shore Memorial Pool District

Signature | Title | Date

Board

Michael C. Chapman	Commissioner	Date	Recused from any bills related to Clallam County
Patrick Downie	Commissioner	Date	Recused from any bills related to the City of Port Angeles
Howard V. Doherty, Jr.	Commissioner	Date	Recused from any bills related to Clallam County
Gary Holmquist	Commissioner	Date	
Cherie Kidd	Commissioner	Date	Recused from any bills related to the City of Port Angeles

William Shore Memorial Pool District

225 E. 5th St.
Port Angeles, WA 98362-3015
Fax: 360.417.9767

COMMISSIONERS

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

RESOLUTION N^{o}____, 2011

ADOPTING THE 2012 ANNUAL BUDGET

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

1. The District Executive Director and District Accountant has recommended a balanced Annual Budget and estimate of monies required to meet public expenses for the 2012 calendar year.
2. The Clerk of the Board, in accordance with RCW 85.55.120,did give notice that the Board would have a regular meeting on Oct 25, 2011 and Nov. 22, 2011 giving taxpayers the opportunity to be heard regarding the proposed 2012 annual budget
3. The Board of Commissioners conducted public hearing at the regular meeting on Oct 25, 2011 and Nov 22 of 2011 to consider all relevant evidence and testimony regarding the 2012 annual budget.
4. The 2012 annual budget does not exceed the lawful limit of taxation as allowed to be levied by the William Shore Memorial Pool District for the purposes set forth in this budget, the estimated expenditures set forth in this budget being necessary to provide for the safe operation of the William Shore Pool facility and its programs during the 2012 calendar year
5. In accordance with RCW 84.55.120, a budget and levy public hearing was conducted on October 25, 2011 and November 22, 20011.

NOW, THEREFORE, BE IT RESOLVED by the William Shore Memorial Pool District Board of Commissioners, in consideration of the above findings of fact:

1. Approve and adopt the 2012 Annual Budget in the amounts of $1,660,250.00 in resources and $1,500,535.00 in expenditures.
2. Details of the budget are noted in exhibit A attached to and incorporated to this resolution.

PASSED AND ADOPTED this _____ day of _____2011

WSMPD PRESIDENT

ATTEST:

_____ _____

Tammy Sullenger, Admin Asst. Cherie Kidd, President

CC: Clallam County Treasurer, Budget Director and Auditor

William Shore Memorial Pool District

225 E. 5th St.
Port Angeles, WA 98362-3015
Fax: 360.417.9767

COMMISSIONERS

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

RESOLUTION N^{o}_____, 2011

A RESOLUTION FOR ADOPTING THE REGULAR PROPERTY TAX LEVY FOR COLLECTION IN THE 2012 CALENDAR YEAR

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

1. The Board of Commissioners has given proper public notice and conducted public hearing on Oct 25, 2011 and Nov 22 of 2011 to consider all relevant evidence and testimony regarding regular property taxes to be levied in 2011 for collection in 2012.
2. The highest lawful levy amount for collection in 2011 was $478,392 as certified by the Clallam County Assessor's Office.
3. The population of the William Shore Memorial Pool District is greater than 10,000
4. In accordance with RCW 84.55.120, a budget and levy public hearing was conducted on October 25, 2011 and November 22, 20011.

NOW, THEREFORE, BE IT RESOLVED by the William Shore Memorial Pool District Board of Commissioners, in consideration of the above findings of fact:

1. In accordance with RCW 84.53.020 and RCW 35.61.210, the Board of Commissioners authorizes the collection of levies in 2012 be $468,000, which is approximately $10,300 less than the estimated amount that will be authorized by Clallam County Assessor's Office and the Department of Revenue.
2. The Board of Commissioners does not authorize the 1% levy increase allowed by RCW 84.55.101
3. The Board of Commissioners does reserve the right to protect our future levy capacity when calculating future highest lawful levy capacities as allowed by RCW 84.55.092

PASSED AND ADOPTED this _____ day of _____2011

WSMPD PRESIDENT

ATTEST:

_____ _____

Tammy Sullenger, Admin Asst. Cherie Kidd, President

CC: Clallam County Assessor, Auditor and Treasurer

Department of Revenue
Washington State

Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Cherie Kidd (Name),

President (Title), for William Shore Memorial Pool District (District Name), do hereby certify to

the Clallam (Name of County) County legislative authority that the Board of Commissioners (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in **2012** (Year of Collection) as provided in the district's

budget, which was adopted following a public hearing held on **11/22/11** (Date of Public Hearing):

Regular Levy: $465,000.00
(State the **total** dollar amount to be levied)

Excess Levy: _____
(State the **total** dollar amount to be levied)

Refund Levy: _____
(State the **total** dollar amount to be levied)

Signature: _____ Date: 11/22/11

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov/content/taxes/property/default.aspx or call (360) 534-1400. Teletype (TTY) users may call (360) 705-6718.

Contract No. 0142F00-2_B122

CLIENT SERVICES CONTRACT
BETWEEN
PENINSULA COLLEGE
AND
WILLIAM SHORE MEMORIAL POOL DISTRICT

This Contract is made and entered into by and between PENINSULA COLLEGE, State of Washington and WILLIAM SHORE MEMORIAL POOL DISTRICT, hereinafter referred to as the "WILLIAM SHORE MEMORIAL POOL DISTRICT" for the express purposes that are set forth in the following provisions of this contract.

WILLIAM SHORE MEMORIAL POOL DISTRICT
225 E. 5th St.
Port Angeles, WA 98362

info@williamshorepool.org
Tel: 360-417-9767
Fax: 360-452-4471
UBI No.: 603-23-028

PURPOSE

It is the intent of the parties to enter into a contract whereby the WILLIAM SHORE MEMORIAL POOL DISTRICT will provide professional Aquatics training that is offered to students through the College.

SCOPE OF WORK

A. Attachment A, attached hereto and incorporated by reference, contains the General Terms and Conditions governing work to be performed under this Contract, the nature of the working relationship between PENINSULA COLLEGE and the WILLIAM SHORE MEMORIAL POOL DISTRICT, and specific obligations of both parties.

B. The WILLIAM SHORE MEMORIAL POOL DISTRICT will provide services, staff, and otherwise do all things necessary for or incidental to the performance of work, as set forth in Attachment B – Scope of work.

C. The WILLIAM SHORE MEMORIAL POOL DISTRICT shall produce the following written reports or other written documents (deliverables) by the dates indicated below:
   - Approved syllabus one week before each class starts.

PERIOD OF PERFORMANCE

Subject to other contract provisions, the period of performance under this Contract will be from January 1, 2011 through June 30, 2012.

COMPENSATION/PAYMENT

WILLIAM SHORE MEMORIAL POOL DISTRICT will be compensated for services rendered based on the schedule set forth in Attachment B.

BILLING PROCEDURES AND PAYMENT

PENINSULA COLLEGE will pay WILLIAM SHORE MEMORIAL POOL DISTRICT upon receipt of properly completed invoices, which shall be submitted to the contract manager not more often than monthly. The invoices shall describe and document, to PENINSULA COLLEGE'S satisfaction, the work performed, and the amount. Payment shall be considered timely if made by PENINSULA COLLEGE within thirty (30) days after receipt of properly completed invoices. Payment shall be sent to the address designated by the WILLIAM SHORE MEMORIAL POOL DISTRICT.

PENINSULA COLLEGE may, in its sole discretion, terminate the Contract or withhold payments claimed by the WILLIAM SHORE MEMORIAL POOL DISTRICT for services rendered if the WILLIAM SHORE MEMORIAL POOL DISTRICT fails to satisfactorily comply with any term or condition of this Contract.

No payments in advance or in anticipation of services or supplies to be provided under this Contract shall be made by PENINSULA COLLEGE.

PENINSULA COLLEGE shall not pay any claims for payment for services submitted more than twelve (12) months after the calendar month in which the services were performed.

CONTRACT MANAGEMENT

The Contract Manager for each of the parties shall be the contact person for all communications and billings regarding the performance of this Contract.

Contract Manager for WILLIAM SHORE MEMORIAL POOL DISTRICT is:	**Contract Manager for PENINSULA COLLEGE is:**
Steve Burke **225 E. 5th St.** **Port Angeles, WA 98362** PHONE: 360-460-3526 FAX: 360-452-4471 E-MAIL ADDRESS: **sburke@williamshorepool.org**	**Bob Lawrence-Markarian** 1502 E. LAURIDSEN BLVD. PORT ANGELES, WA 98362 PHONE: 360.417.6344 FAX: 360.565.2062 E-MAIL ADDRESS: **blawrence@pencol.edu**

INSURANCE

The WILLIAM SHORE MEMORIAL POOL DISTRICT shall provide insurance coverage as set out in this section. The intent of the required insurance is to protect the state should there be any claims, suits, actions, costs, damages or expenses arising from any negligent or intentional act or omission of the WILLIAM SHORE MEMORIAL POOL DISTRICT or sub-agents of the WILLIAM SHORE MEMORIAL POOL DISTRICT while performing under the terms of this Contract. The WILLIAM SHORE MEMORIAL POOL DISTRICT shall provide insurance coverage that shall be maintained in full force and effect during the term of this Contract, as follows:

Commercial General Liability Insurance Policy

Provide a Commercial General Liability Insurance Policy, including contractual liability, written on an occurrence basis, in adequate quantity to protect against legal liability arising out of contract activity but no less than $1,000,000 per occurrence.

Additionally, the WILLIAM SHORE MEMORIAL POOL DISTRICT is responsible for ensuring that any sub-agent of the WILLIAM SHORE MEMORIAL POOL DISTRICT provides adequate insurance coverage for the activities arising out of subcontracts.

Professional Liability, Errors and Omissions Insurance

The WILLIAM SHORE MEMORIAL POOL DISTRICT shall maintain Professional Liability or Errors and Omissions Insurance. The WILLIAM SHORE MEMORIAL POOL DISTRICT shall maintain minimum limits of no less than $1,000,000 per occurrence to cover all program activities by the WILLIAM SHORE MEMORIAL POOL DISTRICT and licensed staff employed or under contract to the WILLIAM SHORE MEMORIAL POOL DISTRICT. The state of Washington, its agents and employees need *not* be named as additional insureds under this policy.

The required insurance shall be issued by an insurance company(s) authorized to do business within the state of Washington, and for Professional Liability or Errors and Omissions Insurance, William Shore Memorial Pool District is part of the Washington Cities Insurance Authority and no further documentation is necessary.

All policies shall be primary to any other valid and collectable insurance. The WILLIAM SHORE MEMORIAL POOL DISTRICT shall instruct the insurers to give PENINSULA COLLEGE 30-days advance notice of any insurance cancellation.

ASSURANCES

PENINSULA COLLEGE and the WILLIAM SHORE MEMORIAL POOL DISTRICT agree that all activity pursuant to this Contract will be in accordance with all applicable current or future federal, state and local laws, rules, and regulations.

APPROVAL

This Contract shall be subject to the written approval of the authorized representative of PENINSULA COLLEGE and shall not be binding until so approved. The Contract may be altered, amended, or waived only by a written amendment executed by both parties.

ENTIRE AGREEMENT

This Contract, including referenced attachments, represents all the terms and conditions agreed upon by the parties. No other statements or representations written or oral, shall be deemed a part hereof.

Agreed to and signed by:

WILLIAM SHORE MEMORIAL POOL DISTRICT	**PENINSULA COLLEGE**
_____	_____
Signature	Signature
_____	Vice President for
Title Date	Administrative Services Date

ATTACHMENT B – SCOPE OF WORK

In consideration of the above, WILLIAM SHORE MEMORIAL POOL DISTRICT will invoice the college for:

Compensation Schedule and Performance of Work

Class	Dates	Location	Invoice Amount/ Notes
Red Cross CPR/AED Certification	January 5 and 8, 2012 12:00pm – 4:00pm	Wm. Shore Pool	$25.00 per student – minimum 12 students. Can discuss pro-rate if fewer than 12.
Red Cross Lifeguard Certification	January 10 – February 2, 2012 12:00pm – 4:00pm	Wm. Shore Pool	$150.00 per student – minimum 12 students. Can discuss pro-rate if fewer than 12.
Red Cross Water Safety Instructor	TBD	Wm. Shore Pool	$175.00 per student – minimum 12 students. Can discuss pro-rate if fewer than 12.
Water Treatment and Chemicals	TBD	Wm. Shore Pool	$10.00 per student – minimum 12 students. Can discuss pro-rate if fewer than 12.

AMENDMENT TO AGREEMENT BETWEEN THE CITY OF PORT ANGELES AND WILLIAM SHORE MEMORIAL POOL DISTRICT

This Amendment is made effective on the first day of January, 2012 by and between the City of Port Angeles, a Washington municipal corporation ("City"), and the William Shore Memorial Pool District ("WSMPD"), a Metropolitan Park District organized pursuant to Chapter 35.61 RCW, both located in Clallam County, Washington.

The Parties recite, covenant, and agree as follows:

Section 1. Prior Agreement. The Parties entered into an Agreement dated June 7, 2010 providing for pool maintenance. Except as provided in Section 2 below, the June 7, 2010 Agreement between the City and WSMPD is ratified and shall remain unchanged and in full effect.

Section 2. The June 7, 2010 Agreement is hereby amended by adding to sub-part A of Section 1 of the Agreement a new paragraph, which shall read as follows:

> At the option of WSMPD, the hours allotted for fixed price work may be decreased to not less than 30 hours per month. To exercise this option, WSMPD must provide 60 days written notice to the City prior to the month the reduction of hours is to become effective. And, at the option of WSMPD, the hours allotted for fixed price work may be decreased to not less than 20 hours per month. To exercise this option, WSMPD must provide 90 days written notice to the City prior to the month the reduction of hours is to become effective.

CITY OF PORT ANGELES	WILLIAM SHORE MEMORIAL POOL DISTRICT
By: _____	By: _____
Title: _____	Title: _____
Approved as to form:	Approved as to form:
_____	_____
William E. Bloor, City Attorney	Craig L. Miller, Attorney
Attest:	Attest:
_____	_____
Janessa Hurd, City Clerk	Tammy Sullenger, District Clerk

515 Accountability and Reconciling of Financial Accounts

1.0 Purpose

The purpose of reconciliation and verification of William Shore Memorial Pool District's financial accounts is to provide for an effective internal control environment to ensure that:

1.1 The information transmitted to, contained in, and reported from the District's financial systems is accurate, complete and recorded in a timely manner;

1.2 The information can be relied upon for making accurate financial and administrative decisions; and

1.3 Fraud, theft, compliance violations and other irregularities are quickly detected and reported to the appropriate authorities.

District personnel must comply with the requirements of this policy to ensure that an effective internal control environment is maintained.

2.0 Policy

This policy governs reconciling and verifying financial accounts used by District for the receipt and payment of District funds. Review of financial accounts should be performed on a regular and timely basis and should include the verification, reconciliation and review of:

- Monthly activity statements for all District accounts with the County or in public banking or investment institutions;
- Petty Cash/Imprest Funds
- Payroll accounts; and
- Merchant Accounts (credit card receipts)

Accountability and procedures must be assigned and in place in each department to ensure that inaccuracies or incomplete financial information identified during the reconciliation or verification process are investigated and corrected in a timely manner.

2.1 List of Financial Accounts

The Executive Director, or his designee, will maintain a master list of District financial accounts. This list will show:

- Purpose of financial account
- When the account was established and/or closed
- Responsible person for maintaining the account
- Person responsible for the reconciliation of the account
- Person responsible for verifying and reviewing the reconciliation of the account
- Interval which the verification and review will occur

2.2Reconciliation

Reconciliation is the process of comparing information that exists in two systems or locations, analyzing differences and making corrections so that the information is accurate, complete and consistent in both locations. Financial accounts must be reconciled on a periodic and timely basis to verify that all items were correctly posted to the account. All funds within the financial account must be included in the reconciliation unless previous arrangements have been made. Without performing reconciliations, inaccurate recording of transactions may occur that would result in incorrect reporting and could impact resources.

2.2.1 Reconciliation Schedule

On a scheduled basis all financial/bank accounts will be reconciled by the District Accountant and reviewed by the Executive Director, or his designee. A Monthly Financial/Bank Account Reconciliation Form will be completed with attached backup documentation. The following is the approved schedule:

a. Bank Accounts: Monthly
b. Petty Cash/Imprest Accounts: When adding funds or Semi-Annually
c. County Treasury Accounts: Monthly
d. Credit Card Merchant Accounts: Monthly

2.2.2 Reconciliation Procedures

The District Accountant shall establish and perform the appropriate reconciliation reports and certify them. The Executive Director shall review and sign each report.

3.0 Segregation of Duties

Segregation of duties is one of the most important features for financial accountability. The fundamental premise of segregated duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same action. These are called incompatible duties when performed by the same individual. Minimum segregation of duties are the following:

1. The Executive Director and the Board President will be the signer's of any District Accounts at private banking institutions that are under the control of the District.
2. The District Accountant will be responsible to reconcile all District accounts.
3. The Executive Director or the Board President will approve all purchases from District maintained accounts.
4. The Executive Director and the District Accountant will approve all purchases from our County Treasurer account.

Attachment A

William Shore Memorial Pool District
Monthly Finanical/Bank Reconciliation Report

		Attach Documentation	
Bank:			
Finanical Account (last 4#'s):		*Bank Statement*	
Account Description:		*Reconciliation Report*	
		Hours Report	
Statement Month/Year:		*Payroll Report*	
		County Deposit Report	
Beginning Date:		*Voided or Missing Check #*	
Ending Date:			

RECONCILIATION

Bank Statement Ending Balance:		(Attach Statement)
Uncleared Transactions		
Checks and Payments:		(Attach Reconcilation Report and Detail)
Deposits and Credits:		
Adjusted Ending Balance:	**$0.00**	
Book Register Balance:		
Difference:	***$0.00***	

Reason:

Payroll Reconciliation (if applicable)(Attach Payroll Report)

Payroll Hrs total Reported		**Payroll Hrs Paid**		
Date	**Hours**	**Date**	**Hours**	**Amount**
TOTAL	**0**	**TOTAL**	**0**	**$0.00**
	Difference:	***0***		

Payroll Deposits from County	
Date	**Amount**
TOTAL	**$0.00**

Credit Card Deposit Reconciliation (if applicable)

Bank Statement CC Deposits:	
Book CC Deposits:	
Difference:	
Bank Statement CC Transfers to County:	
CC Deposit to County per County:	
Uncleared CC Deposits to County per County:	
Previous Month Deposits Cleared per County:	
Difference:	
CC Deposits per Daily Deposit Sheet:	
Reconciled Items (attached):	
Difference:	

Reason:

I CERTIFY THAT ALL TRANSACTIONS SUMMARIZED ON THIS STATEMENT HAVE BEEN AUTHORIZED AND WERE MADE FOR OFFICIAL DISTRICT PURPOSES. A COPY OF THE BANK STATEMENT AND RECONCILIATION REPORT AND DETAIL IS ATTACHED.

Prepared By:

Name	Position	Signature	Date

Reviewed By:

Name	Position	Signature	Date

525 Accounts Receivable Policy

1.0 Purpose
These procedures specify the steps that must be taken to ensure accounts receivable are invoiced, posted and collected in a timely, fair and cost effective manner.

2.0 Policy
The William Shore Memorial Pool District (District) monitors A/R to ensure timely and accurate payment by William Shore Pool customers and, as necessary, resolving outstanding invoices.

3.0 Definitions
Accounts Receivable (A/R) - Includes money owed to William Shore Memorial Pool District for goods or services provided to students and/or other parties.

Customer – Any person or organization that utilizes the services or purchases goods from the William Shore Memorial Pool District.

A/R Management System – The District program which tracks and managers all A/R customers.

4.0 Designation of A/R Manager
The Executive Director shall designate a District employee the responsibility of managing the District A/R's and invoicing in accordance with this policy and procedures.

5.0 A/R Procedures
5.1 Granting of Credit
Payment at the time of transaction (when goods are sold or services are rendered) should be collected whenever possible by cash, check, or debit/credit card. District credit may be granted when the collection of payment at the time of transaction is not practical or when deemed to be in the best interest of the District. In these cases, prudence with respect to the credit risk incurred must be observed at the time of transaction.

5.2 Collecting Customer Data
At a minimum, customer name, address, and telephone number must be obtained prior to granting credit. For businesses, the name of a contact person must be collected. Obtaining a Taxpayer Identification Number (e.g. FEIN, SSN) is not mandatory; however, it is a useful collection tool and should be considered to minimize risk, depending upon your familiarity with the customer, the amount of the credit extended, and the nature of your business with them.

5.3 Payment Terms
Implicit in the granting of credit by the District is the intention that payment will be made in full within 30 days of invoicing. The Executive Director must approve any formal arrangements authorizing credit for more than 30 days unless other District policies or regulations exist to the contrary.

5.4 Timeliness of Invoicing

Prompt invoicing is essential for effective management of receivables. The responsible A/R Manager should enter and complete invoices in the accounts receivable A/RManagement System as expeditiously as possible, but no later than ten business days after the debt to the District is incurred, unless other guidelines/requirements indicate otherwise, i.e. sponsored program invoices.

5.5 Follow up Statements
The District, on a monthly basis, will issue a current statement of outstanding invoices to any customers with outstanding A/R balances.

5.6 Receipt of Payments/Credits
The A/R manager will post any payments/credits that are received to the A/R Management System and then include the payment with the District's daily deposits to the County Treasure.

5.7 Collection Procedures
Collection of receivables is the responsibility of the A/R Manager. Care will be taken to protect the District's business relationship with the customer and is encouraged to utilize their business relationship to help obtain timely payment of invoices. Account statements, letters, and phone calls will be utilized to collect past due accounts. Accounts that remain past due for an extended period of time will be referred to an outside collection agency. The A/R Manager may agree to payment arrangements at the direction of the Executive Director, in lieu of referral to outside collection. The Executive Director, when appropriate, may authorize litigation to collect any outstanding receivables.

5.8 Write Off as Bad Debt
Bad debt is defined as "payment for actual costs incurred on any given customer that is deemed uncollectible.The District recognizes bad debts arising from A/R after all appropriate internal and external collection efforts have proven unsuccessful. The District Account and the Executive Director will make the determination as to when an outstanding customer A/R balance will be converted to a write-off as bad debt.

526 Accounts Payable Policy

1.0 Purpose

The purpose of Accounts Payable is to ensure that all William Shore Memorial Pool District (District) funds are disbursed and recorded in accordance with generally accepted accounting principles and Washington State regulations and laws. Accounts Payable is responsible for verifying and processing all invoices for payment. Purchasing rules and regulations are covered in policy (520-Purchasing).

2.0 Policy

To ensure the responsible stewardship of District funds it is the District's policy to conduct business according to the principles of accountability, completeness, timeliness and accuracy. Guided by these principles, the District shall make timely payment of appropriate invoices in the most efficient manner possible. Further, the District expects all employees of the District and all vendors conducting business with the District to follow this policy. Adherence to a uniform policy assures fair, consistent, equitable, and judicious use of District funds. Expenditures paid by the District shall occur in the furtherance of the District's mission. Therefore, it is incumbent upon each person responsible for making decisions on expenditures to ensure that funds are expended consistent with this policy. This policy pertains to payments to vendors, travel and employee reimbursements.

3.0 Procedures

3.1Submission's for payment

All supporting documentation including but not limited to invoices, statements, vouchers, contractual agreements, and receiving reports shall be attached to the Check Request Form and reviewed and approved by the Executive Director, or his/her designee. At the following District Board meeting the commissioners will ratify all Check/Payment Requests Forms.

3.2 Supporting Documentation and Purchasing Approvals

Supporting documentation must accompany each Check/Payment Request Form. It is the duty of the purchaser or person making request for purchase to ensure that all steps in the District's purchasing rules and regulations (520 Purchasing)are followed in a prompt manner with proper authorization for transactions and all supporting documentation for payment prior to any submission to the Executive Director, or his /her designee. If proper documentation is not included with the request for payment, the Executive Director or the District accountant will not process payment and the documentation will be returned and will be notified to provide proper paperwork. Any documentation without the appropriate signature(s) will be forwarded back to the originating person for compliance.

3.3 Advance Payments to Vendors

Advance payments shall be avoided whenever possible. It is always a prudent business practice to not pay for goods or services until they have been received and rendered satisfactory. Exceptions to the policy *may* include but are not limited to:

- Books, periodicals and newspapers, including trade and professional publications
- Maintenance service contracts
- Vendors who offer and demonstrate substantial payment discounts
- Membership dues
- Seminar/Conference registrations

3.4 Invoice
Vendors to whom an advanced payment is to be issued must provide an invoice or written confirmation of total costs, including taxes, freight and/or handling for the full amount of the advance payment prior to the issuance of the advance payment. Advance payments issued to individuals must be supported by documentation indicating the need for advance payment. Authorized signature(s) by the requesting department must be on all advanced payment requests.

3.5 Documentation for Payment Request
Payment will not be made from anything but an original invoice in order to prevent duplicate payments. Packing slips and statements should not be submitted for payment. It is the responsibility of the purchaser to provide an original invoice. If for any reason a copy must be submitted, the top of theinvoice should be marked "Original Lost". Make sure that the original has not already been submitted forpayment before sending a copy of an invoice to the Executive Director for processing. All authorizations, account coding and purchase order numbers for purchasesshould be written on the face of the invoice. Approval signatures and account coding shouldnot be made on the remittance portion of the invoice.

3.6Vendors
All vendors are required to provide their taxpayer identification number (TIN) to Accounts Payable using IRS Form W-9. Payments to vendors failing to meet proper filing requirements may be withheld. New vendors must have all billing information submitted along with the first request for payment. Independent Contractors must have the following forwarded to Accounts Payable prior to issuing of payment:

- Copy of Contract, if contract has been entered into
- Completed W-9 Form
- Certificate of Insurance, if applicable
- Completed Sole Proprietor Form

3.7 Routing of Request for Payments
The request for payment, regardless of type, involves the steps:

1. **Submit Check/Payment Request:**The request for payment is documented and submitted to the Executive Director in accordance with this policy and the Purchasing Policy for review and approval.
2. **Verification and Initial Approval:**The Executive Director, or his/her designee, ensure proper documentation and budget coding then submits to District Accountant for payment.
3. **Payments made by the County Treasurer**
    a. **Submit Claims Payment Request Report:** The District Accountant or his/her designee logs the payment requests on the District Claims Payment Request Report for payments which will be paid by the County Treasurer. Both the Executive Director and the District Accountant certifies the completed District Claim Payment Request Report.
    b. **Submit Claim Payment Request to County Auditor:**The District Accountant or his/her designee submits the District Claims Payment Request Report to the Clallam County Auditors office for payment processing.

4. **Signature:** In accordance with our Financial Accountability Policy the check signer needs to be someone who does not enter or reconcile the financial accounts the checks are being written against.
5. **Distribution of Payments:**Once printed and signed, the District Accountant or his/her designeewill distribute the checks.
6. The **Board Ratification:**The District Board of Commissioners all Check/Payment requests and County Treasurer Claims Payment Request at the next scheduled board meeting. The Board of Commissioners has the authority to remove any payment Request from the Claims Payment Request Report

4.3 Payment of District Credit Card Procedures

The District policy regarding using District credit cards for purchases is located in 520 - Purchasing Policy. These procedures for documenting credit card purchases and submitting the statement to Accounts Payable for payment is the responsibility of the person assigned to the credit card. The following is the procedures for submitting the monthly credit card statement for payment:

4.3.1 Monthly Card Statement Verified: District credit card transactions listed on the monthly statement should be checked against the Purchasing Log by the credit card holder and attached documentation for accuracy and completeness. Any errors should be noted on the monthly Credit Card Reconciliation Report.

4.3.2 Paying invoices with Credit Card: In order to keep track of all invoices, receipts and eliminate double payment to vendors, invoices and receipts paid by credit card will be marked with "PAID WITH PURCHASE CARD" and the date the payment was made. A copy of the invoice should be filed in the vendor file and the original kept with the credit card reconciliation report.

4.3.3 Reason for Purchase: Either the credit card log or the monthly Credit Card Reconciliation Report should include anexplanation on the reason for the purchase and the BARS expenditure code.

4.3.4Credit Card Reconciliation Report: A Credit Card Reconciliation Report covering the Monthly Credit Card Statement along with the original purchase/salesdocumentation should be attached to the original Credit Card Statement. To assist the Account Payable, BARS expenditure codes can be written directly on the statement. This does not eliminate the need for documentation.

4.3.5 Recurring Purchases: For recurring purchase/sale transactions a District Vendor file should be established and a copy of the purchase/sale should be placed in the vendor file for future reference.

4.3.6 Submission and Approval: The monthly credit card statement and the attached Credit Card Reconciliation Report should be signed and submitted one week prior to the due date to the Executive Director for approval and processing for payment. If your creditcard statement and report is not received in a timely manner your card usage will be suspended.

4.3.7 Approval Procedures: The Executive Director or his/her designee will check the Cardholder's monthly statement and Credit Card Reconciliation Report for the following items:

- Receipts and shipping documents exist for each purchase
- The goods were received or the services performed
- Detailed explanations for purchases are included on the Purchasing Log
- The proper BARS coding is included for each purchase

The approving signature on a Cardholder's monthly Credit Card Reconciliation Report indicates that the Cardholder's purchases are authorized, and that those purchases were made in accordance with applicable procedures.

4.3.8 Loss of Documentation: If the Cardholder does not have documentation for a transaction listed on the monthly statement, anexplanation should be attached that includes a description of the item(s) purchased, date of purchase,vendor's name and reason for the lack of supporting documentation. This should be submitted for the Executive Director's review and approval.

4.3.9 Returns/Disputes: If an item is not satisfactory, the wrong item is received, damaged and/or defective, order is duplicatedetc.; the Cardholder should make contact with the vendor to explain the problem and inquire about returnpolicies.If items purchased by the use of Purchasing Cards are found to be unacceptable, the Cardholder isresponsible for obtaining replacement or correction of the item as soon as possible. If the Vendor has notreplaced or corrected the item by the date the Cardholder receives his/her monthly statement, then thepurchase of that item will be considered in dispute. The Cardholder should fill out the "CustomerStatement of Disputed Item" found on back of the credit card statement. Once the form has been filled outcompletely, please mail to the credit card company and a copy should be filed in the credit card vendor file.Any fraudulent charges should be reported immediately.

When disputing a charge, note on the monthly Credit Card Reconciliation Report that the item is in dispute prior to submitting toAccounts Payable. Please code the item in dispute that will then be credited the following cycle.If an item has been returned and a credit voucher received, verify that this credit is reflected on themonthly statement when it is forwarded to Accounts Payable. Again, credit must be coded properly.

4.3.10: Uncleared Transactions: If purchased items or credits are not listed on the monthly statement, documentation for these items orcredits should be retained by the Cardholder until the next monthly statement. If the purchase or creditdoes not appear on the statement within 30 days after the date of purchase, the Cardholder or ApprovingSupervisor shall notify the **vendor**.

Travel Reimbursements/Expense Reports

The District will reimburse its employees for authorized expenses incurred while fulfilling their responsibilities as employees after proper District procedures are followed. Please see the Travel reimbursement Policy (570 Reimbursement Policy) for greater details. Expense reimbursements should be requested using the Official Travel Expense Report or the Reimbursement Formand completed by following the instructions noted on the bottom of the form. Attach appropriateexpenditure receipts to the Expense Report. **Expenditures will not be reimbursed without appropriatereceipts.** Expense Reports are to be submitted no later than 10 days after each trip ends.

4.4 Record Retention

All records shall be kept in compliance with the State of Washington's written retention schedule.

570 Travel and Reimbursement Policy

1.0 Purpose

This policy ensures that William Shore Memorial Pool District (District) officials, Board members and employee travel is consistent with the official objectives of the District. It also ensures fair and equitable treatment of employees by defining procedures for authorized business travel and guidelines for expense reimbursement.

Employees are expected to exercise prudent judgment whenincurring travel expenses on official District business. The failure of employees to followthis policy, or incur excessive expenses, may be cause for disciplinary action. Nonbusiness related expenses and/or expenses not made in accordance with this policy wouldnot be approved or reimbursed.

Employees are expected to utilize local training opportunities, where travel is notnecessary, as much as possible. The use of local training and other alternatives totravel such as teleconferencing, on-line training, satellite training, and/or train thetrainer models is encouraged. The number of employees attending a particular meetingshould be the minimum necessary, consistent with the benefit to be derived therefrom.

2.0 Policy

Employees and officials may be reimbursed for normal and reasonable travel and other expenses incurred for a William Shore Memorial Pool District business related purpose. Travel costs are defined as expenses for transportation, lodging, meals and related items incurred by employees who are traveling for District business purpose only.

The District does not reimburse business expenses on a per diem basis. Travel expense and business expense reimbursement is based on actual expenses incurred. Expenses are reimbursed based on a Travel Report Form filed within 15 days after completion of the trip. Travelers should obtain all receipts or confirmations which support expenses over $25.00.

2.1 Documentation

No claim for reimbursement shall be paid unless it is accompanied with a District Travel Report Form (Attachment A) with attached vendor's receipt for any expense over $25.00. Should a receipt be lost or not be obtainable, an employee certification signed by the Executive Director will serve as a substitute for a receipt. Such receipt or certification should show the date, a description of the purchase, vendor identification, amount paid, and an explanation for the lack of a receipt should that be the case.

2.2 Meals

Meals may be reimbursed by the District when associated with official business. Payment for table service at a restaurant commonly referred to as a tip, not to exceed 15% (or $1.00 whichever is greater) of the meal price (including sales tax), is reimbursable as a reasonable and necessary cost for such service.

All employees and officials claiming reimbursement for meals consumed while on District business but not on overnight travel must have required receipts and use the District Reimbursement Form not the Travel Report Form.

2.3Reimbursable Travel Expenses

The District may reimburse the following business expenses:

- **Personal Vehicle:** Expenses shall be reimbursed for travel at the current maximum rate allowed by the United States Internal Revenue Service (IRS).
- **Air travel:** The District will reimburse the cost of standard airfare (coach) only. The lowest available discount airfare or customary standard airfare (coach or equivalent) must be purchased. Reservations should be made in advance to guarantee the ticket is purchased at the lowest available discount fare. Accommodation savings of the traveler may offset additional cost incurred by purchasing the ticket at a higher price.
- **Automobile Rental Expenses:** Automobile rental expenses will be reimbursed to the extent they are reasonable and appropriate. A receipt must support such expenses. Automobile insurance will not be reimbursed for domestic automobile rental, and should be declined. Additional automobile insurance should be purchased when renting an automobile for foreign travel.
- **Alcoholic Beverages:**Alcoholic beverages are not allowed as a reimbursable travel expense.
- **Incidental Expenses:**Reasonable, incidental charges such as gratuities are reimbursable and need not be supported by a receipt.
- **Laundry:**Laundry services and valet services which cannot be deferred until completion of the trip may be claimed as a reimbursable expense.
- **Lodging/Meals:**Itemized receipts for all lodging expense must accompany the Travel Report Form.

Note:*Employees are encouraged to seek out reasonably priced accommodations to minimize the cost to the District. Costs associated with upgrades in accommodations will not be reimbursed unless standard accommodations are not available.*

2.4 Travel Report Form (Attachment A)

The Travel Repot Form should be filled out within 15 days from the end of the travel for all overnight travel. All non-overnight travel should be reimbursed by using the District Reimbursement From. Reimbursement for meals is based on actual expenses. If expenses include the cost of meals for other persons, the Travel Report Form must list names of individuals, the purpose, time, place and amount.

The cost of Conferences, seminars, Training Courses, and Classes related to employee training and training materials should not be listed on the Travel Report Form.

2.5 Cash Advance

The employeeor official may request a cash travel advance for the estimated expenses to be incurred that are not to be paid directly by the District or by District credit card. To receive a cash advance, the traveler must make the request for the advance a reasonable time in advance of the date of travel. If a Travel Report Form is not filed within fifteen (15) days of the date **the travel is completed,** the travel advance will be deducted from the next payroll check.

2.6Non-Travel Reimbursement of Expenses:

Reimbursable employee non-travel expenses:

- Same day travel and meals consumed by the District employees during meetings and other functions, which conduct official District business or serve to benefit the District are reimbursable to the employee.
- Meetings or functions wherein a District function, public purpose, training or District program is served or furthered and wherein the Executive Director has expressly approved the meeting as such, the District may incur such costs directly or as a reimbursement to employees who have incurred such costs on behalf of the District.
- All non-travel reimbursements should be made on the District Reimbursement Form. The Travel Report Form should only be used for overnight travel.

Quasi-Employee Refreshments:
"Quasi-employees" are defined as non-compensated volunteers, advisory committee members, board and commission members and others who are participating in District business but are not on the District's payroll.

- Coffee, utensils and other light refreshments at meetings involving volunteers and other 'quasi-employees" are authorized District expenditures.
- Incidental consumption of refreshments by District employees at meetings involving quasi-employees is allowed.

Ceremonies and celebrations:

- Reasonable expenses, including food and beverage, associated with commemorating a dedication or an unveiling that is recognized as serving a public purpose are legitimate District expenditures.
- Private celebrations rather than public celebrations are not generally considered as serving a public purpose. Refreshment, food and beverage related costs would therefore not be recognized as legitimate District expenditures.
- Support of a local "event" or celebration may not take the form of a gratuitous contribution of public funds to a private person, committee or organization. Expenditure of public funds on a publicly sponsored event requires (1) the existence of a recognizable public or municipal purpose that relates to the purpose of the District's existence, (2) proper authorization from the legislative authority (Board of Commissioners) for such public sponsorship, and (3) a reasonable relationship between the amount of the District's expenditure and the "public" nature of the event.

Attachment A

Official Travel Report/Reimbursement

Name:	Dates of Travel:
Telephone:	Approved by:
Travel Purpose:	Trip Destination:

Transportation

Date	Mode of Transportation	Private Car Mileage	Cost of Transportation	Misc. Transportation Costs	District Credit Card Used Total	Reimbursement Total
				Total		

Lodging/Meals

Date	Lodging/Meals	Cost of Lodging / Meals	Misc. Lodging/Meals Expense	District Credit Card Used Total	Reimbursement Total
			Total		

Grand Total of District Credit Card:		Grand Total Reimbursement:	

I certify the above is a true statement, that the expenses claimed were incurred by me on official District business on the dates shown, and that I have attached the original receipts of any expense of $25.00 or more in accordance with District travel policies.

Travelers Signature: Date:

Authorizing Signature:Date:

Please attach receipts for all listed expenses, sign the form and send to the Executive Director for approval.

570 Travel and Reimbursement Policy

1.0 Purpose

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Reimbursable employee non-travel expenses:

- Same day travel and meals consumed by the District employees during meetings and other functions, which conduct official District business or serve to benefit the District are reimbursable to the employee.
- Meetings or functions wherein a District function, public purpose, training or District program is served or furthered and wherein the Executive Director has expressly approved the meeting as such, the District may incur such costs directly or as a reimbursement to employees who have incurred such costs on behalf of the District.
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Telephone:	Approved by:
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Lodging/Meals

Date	Lodging/Meals	Cost of Lodging / Meals	Misc. Lodging/Meals Expense	District Credit Card Used Total	Reimbursement Total
			Total		

Grand Total of District Credit Card:		Grand Total Reimbursement:	

I certify the above is a true statement, that the expenses claimed were incurred by me on official District business on the dates shown, and that I have attached the original receipts of any expense of $25.00 or more in accordance with District travel policies.

Travelers Signature: Date:

Authorizing Signature:Date:

Please attach receipts for all listed expenses, sign the form and send to the Executive Director for approval.

590 Capital Asset Policy

1.0 Purpose

This policy is established to provide guidelines to ensure adequate stewardship over William Shore Memorial Pool District (District) resources through control and accountability of capital assets, and to collect and maintain complete and accurate capital assets information required for preparation of financial statements in accordance with generally accepted accounting principles.

2.0 Definitions

Fixed Assets

Fixed assets are tangible, non-consumable items including, but not limited to: land, buildings, machinery, equipment, and vehicles owned by the District valued at $5,000 or more with a life expectancy of over one year. The value of the fixed asset includes the purchase price plus sales tax, as well as costs to acquire (shipping and handling), install (excluding site preparation costs), secure, and prepare an item for its intended use. The original purchase of a software program is considered a fixed asset if it meets the $5,000 threshold established above. Improvements to an existing asset that extends the life of the asset are capitalized and depreciated over the remaining useful life of the related asset.

Small & Attractive Assets

Assets valued at less than $5,000 that are defined as high risk for theft. These assets are not normally consumed within one year. These assets may include items in one or more of the following categories:

a. Portable and marketable, either alone or as a component unit.
b. Assets that can be utilized for personal gain.
c. Assets repeatedly reported as lost and/or stolen within the industry and society.

3.0 Capitalization Threshold

All assets with a cost of $5,000 or more shall be capitalized. Although *Small & Attractive Assets* (assets costing less than $5,000) do not meet the District's capitalization threshold, they are considered assets for purposes of marking and identification, recordkeeping, and tracking.

4.0 Improvement/Repair/Maintenance Expenses

Routine repair and maintenance costs will be expensed as they are incurred and will not be capitalized. Major repairs will be capitalized if they result in betterments/ improvements to the District's capital assets. To the extent that a project replaces the "old" part of a capital asset, outlays will not be capitalized; and to the extent that the project is betterment/improvement, outlays will be capitalized.

5.0 Expected Useful Life of Assets

The District shall use the IRS Publication *946 Table of Class Lives and Recovery Periods* or as such publication is updated, modified, or amended, to determine the life of acquired assets.

6.0 Revision of Expected Useful Life

The State of Washington Office of State Auditor *Accounting Guidance* manual, states "As the District uses its capital assets, it may need to revise the expected useful life of some of them. Any such changes should be applied prospectively; that is, the rate should be recalculated based on the

remaining useful life at the time of the revision, and the new rate should be applied in the present and future accounting periods. No changes should be made to financial records of previous years for revised estimates."

7.0 Tagging New Assets

All assets fitting descriptions of a fixed asset, small and attractive asset, and/or high-risk asset (other than infrastructure, vehicles, small tools, and computer components) shall be recorded on the District Fixed Asset Log maintained by the Executive Director and District Accountant. All assets that are surpluses or traded-in shall be removed from the fixed asset inventory and the tag listing.

8.0 Disposal of Surplus Items

Before an asset is sold or otherwise disposed of, it must first be determined if the asset had originally been purchased with grant monies. If this is the case, the District must refer to the grant agreement and follow prescribed procedures for disposition. The Board must first declare an asset surplus before it can be sold, or otherwise disposed of. If the asset is to be sold, it will then be sold in accordance with applicable state law. If the asset is no longer in working order and cannot reasonably be repaired for re-sale, the department manager, along with one other member of the management team will properly dispose of the asset. The department manager and witness will sign an Affidavit of Destruction/Disposition (Attachment A). The Executive Director or his/her designee, who shall remove the asset from any listings and cease depreciation if applicable, will retain the Affidavit of Destruction/Disposition.

9.0 Lost, Stolen, or Missing Property

When suspected or known losses of capital assets or small and attractive items occur, staff should conduct a search for the missing property. If the missing property is not found:

- Notify the Executive Director
- Have the individual deemed to be primarily responsible for the asset, as well as that individual's supervisor, complete and sign a statement to include a description of events surrounding the disappearance of the property, who was notified of the loss, and steps taken to locate the property.
- The Executive Director shall report known or suspected losses of capital assets to the State Auditor's office in accordance with RCW 43.09.185, and a copy of the report shall be provided to the Board of Commissioners.

ATTACHMENT A

AFFIDAVIT OF ASSET DESTRUCTION/DISPOSITION
STATE OF WASHINGTON
Clallam County
William Shore Memorial Pool District

I,_____ , being first duly sworn upon oath, state that I have destroyed/disposed of , asset no. _____, in the proper manner detailed below, and that said destruction/disposition was witnessed by_____ .

Destruction/Disposition Method:

☐Sale* ☐Recycled ☐Thrown Away

Date of Destruction/Disposition: _____

Name of Recycle Service, if applicable: _____

Any additional pertinent information: If sold through a District sale process or action, provide the following detail:

Auction Business Name: _____

Date Sent: _____

Scheduled Sale Date: _____

Name of Contact: _____

Signed: _____

Subscribed and sworn on this day of_____ ,_____ .

Affiant Signature:_____

Witness Signature:_____

William Shore Memorial Pool District
FINANCIAL STATEMENTS

As of October 31, 2011

McClain, Crouse & Co, PS
227 W. Eighth Street Port Angeles, WA 98362 (360) 457-3303 FAX (360) 457-7415
Certified Public Accountants
Charles S. McClain
Karen L. Crouse

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
William Shore Memorial Pool District

We have compiled the accompanying Statements of Financial Position of William Shore Memorial Pool District (a nonprofit corporation) as of October 31, 2011 and 2010 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 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.

November 17, 2011

William Shore Memorial Pool District
Statements of Financial Position
As of October 31, 2011 and 2010

	Oct 31, 11	Oct 31, 10
ASSETS		
Current Assets		
Checking/Savings		
10000 · County Fund Balance	211,432.64	155,998.26
10100 · Cash in Till	137.73	289.00
10200 · Credit Card Processing Account	2,570.18	4,588.25
10400 · Cash in Payroll Account	-1,063.78	10,261.55
Total Checking/Savings	213,076.77	171,137.06
Accounts Receivable		
11300 · Credit Card Receivable	1,349.61	1,063.50
Total Accounts Receivable	1,349.61	1,063.50
Other Current Assets		
12000 · Deposit in Transit	627.50	254.50
12500 · Prepaid Expenses	2,967.46	0.00
Total Other Current Assets	3,594.96	254.50
Total Current Assets	218,021.34	172,455.06
Fixed Assets		
16000 · Equipment	6,522.80	0.00
Total Fixed Assets	6,522.80	0.00
TOTAL ASSETS	**224,544.14**	**172,455.06**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
22000 · Wages Payable	11,998.03	8,100.94
22500 · Accrued Cafeteria Plan Liab	3,592.34	2,590.00
23000 · Deferred Compensation Liability	2,060.50	0.00
24000 · Payroll Liabilities	2,956.77	6,060.10
24500 · Accrued Sales Tax Liability	5,244.11	0.00
25000 · Due to Others	9,417.19	8,041.50
26000 · Due for Professional Services	1,386.00	3,912.00
27000 · Due to the City of Port Angeles	8,408.57	15,540.21
Total Other Current Liabilities	45,063.51	44,244.75
Total Current Liabilities	45,063.51	44,244.75
Long Term Liabilities		
27200 · Loan from Clallam County	142,957.69	220,858.20
Total Long Term Liabilities	142,957.69	220,858.20
Total Liabilities	188,021.20	265,102.95
Equity		
32000 · Unrestricted Net Assets	-69,383.59	-244,701.57
Net Income	105,906.53	152,053.68
Total Equity	36,522.94	-92,647.89
TOTAL LIABILITIES & EQUITY	**224,544.14**	**172,455.06**

See Accountant's Report

William Shore Memorial Pool District
Statements of Activities
for the ten months ended October 31, 2011 and 2010

	Jan - Oct 11		Jan - Oct 10	
Income				
3111000 · Real and Property Taxes		406,338.58		400,996.38
3121000 · Private Harvest Tax		6,253.85		19,405.07
3172000 · Leasehold Excise Tax		3,636.88		4,256.91
3417000 · Merchandise Sales				
3417100 · Sale Items - Taxable	3,706.10		4,483.57	
Total 3417000 · Merchandise Sales		3,706.10		4,483.57
3470000 · Admissions				
3473010 · General Admissions	48,937.85		0.00	
3473011 · Pass Sales	45,845.35		114,731.91	
3476035 · Swim Instruction	66,061.05		47,684.15	
3476040 · Camps and Special Events	1,616.50		0.00	
3476045 · Exercise Classes	23,348.00		7,180.00	
Total 3470000 · Admissions		185,808.75		169,596.06
3620000 · Rental Income				
45030 · Facility Rental				
3624010 · One time use Rental	3,484.00		0.00	
3625062 · Contracted Rental	28,542.62		500.00	
45030 · Facility Rental - Other	0.00		24,402.23	
Total 45030 · Facility Rental		32,026.62		24,902.23
45040 · Miscellaneous Rental				
3624020 · Equipment Rental	378.00		378.76	
3624030 · Locker Rental	1,353.36		946.19	
Total 45040 · Miscellaneous Rental		1,731.36		1,324.95
Total 3620000 · Rental Income		33,757.98		26,227.18
3625000 · DNR - Other than Timber		103.15		158.19
3698100 · Cash Overages and Shortages		-21.44		112.18
3699000 · Other Miscellaneous Revenue		4,331.63		2,989.26
3951030 · Sale of County Timber		8,115.23		0.00
Total Income		652,030.71		628,224.80
Expense				
57620 · Operating Costs				
100001 · Salaries and Wages				
100000 · Regular Time				
100020 · Lifeguards	81,116.79		0.00	
100030 · Instructors	34,202.48		0.00	
100040 · Head Guards	33,361.20		0.00	
100050 · Supervisors	86,677.53		0.00	
100070 · Executive Director	31,250.00		0.00	
100000 · Regular Time - Other	0.00		236,390.65	
Total 100000 · Regular Time		266,608.00		236,390.65
100080 · Overtime	3,409.80		2,355.70	
100090 · Sick/Vacation Pay	1,372.20		0.00	
62111 · Regular Time - Maintenance	0.00		9,513.66	
62151 · Overtime - Maintenance	0.00		1,362.38	
100001 · Salaries and Wages - Other	0.00		0.00	
Total 100001 · Salaries and Wages		271,390.00		249,622.39
200000 · Personnel Benefits				
200020 · Benefits	22,458.08		26,237.59	
200032 · Cafeteria Plan - Salaried	9,725.00		7,292.69	
200040 · Unemployment Compensation	6,692.76		7,741.19	
200045 · Department of Labor & Industry	11,324.87		3,493.88	
62161 · Benefits - Maintenance	0.00		3,382.66	
62171 · Retirement - Maintenance	0.00		377.37	
Total 200000 · Personnel Benefits		50,200.71		48,525.38
300000 · Supplies				
310000 · Office Supplies				
310010 · Office Supplies	5,648.93		10,326.02	
310012 · Printing and Copying	308.28		1,764.90	
310028 · Computer Supplies	74.08		0.00	
Total 310000 · Office Supplies		6,031.29		12,090.92

See Accountant's Report

William Shore Memorial Pool District
Statements of Activities
for the ten months ended October 31, 2011 and 2010

	Jan - Oct 11		Jan - Oct 10	
310050 · Program Supplies and Equipment				
310300 · Exercise Classes	3,441.95		0.00	
310310 · Swim Instruction	1,779.61		0.00	
310320 · Camps and Specials Events	1,022.60		522.00	
Total 310050 · Program Supplies and Equipment		6,244.16		522.00
310100 · Maintenance Supplies and Repair				
310026 · Uniforms and Clothing	4,552.56		0.00	
310030 · Pool Chemicals	13,687.33		7,127.52	
310035 · Cleaning & Janitorial Supplies	6,588.00		4,102.96	
310056 · Lifeguard supplies & equipment	2,905.35		425.22	
310135 · Maintenance Supplies	8,397.07		11,517.54	
65040 · Operating Supplies	0.00		11,765.43	
Total 310100 · Maintenance Supplies and Repair		36,130.31		34,938.67
340035 · Items for Resale		5,603.41		4,665.11
350010 · Small Tools and Minor Equipment		2,136.92		184.85
Total 300000 · Supplies		56,146.09		52,401.55
4000000 · Charges for Services				
410020 · Professional Services				
410013 · Network/Computer Service	693.59		135.51	
410041 · Accounting Services	9,750.00		5,595.00	
410071 · Legal Services	3,657.50		12,715.00	
410020 · Professional Services - Other	4,658.99		0.00	
Total 410020 · Professional Services		18,760.08		18,445.51
420000 · Communications				
420010 · Telephone	1,881.31		2,838.85	
420020 · Postage, Mailing Service	148.59		25.40	
420023 · Website and Internet	418.10		0.00	
Total 420000 · Communications		2,448.00		2,864.25
430000 · Travel				
430010 · Conference, Convention, Meeting	2,291.39		66.46	
430020 · Travel - Training	2,982.60		1,329.65	
Total 430000 · Travel		5,273.99		1,396.11
440010 · Advertising		1,084.42		1,081.52
450000 · Operating Rentals and Leases				
450030 · Office Equipment Leases/Rents	1,412.94		0.00	
Total 450000 · Operating Rentals and Leases		1,412.94		0.00
460030 · Insurance-Property & Liability		8,249.00		8,318.00
470090 · Utilities		78,962.14		71,393.24
480000 · Repair and Maint-Contracted				
480010 · Building-Repair and Maintenance	9,081.29		1,495.17	
480040 · Equipment-Repair & Maintenance	2,029.11		0.00	
480115 · Office Equipment Maintenance	289.87		0.00	
Total 480000 · Repair and Maint-Contracted		11,380.27		1,495.17
49000 · Miscellaneous Expense				
490040 · Memberships and Dues	1,335.00		0.00	
490041 · Subscriptions	0.00		0.00	
490090 · Credit Card Charges	824.89		0.00	
49000 · Miscellaneous Expense - Other	1,804.67		1,821.56	
Total 49000 · Miscellaneous Expense		3,964.56		1,821.56
500000 · Intergovernmental Services				
500100 · County Clerk Services	3,360.00		3,696.00	
510010 · PA City Maintenance Services	24,400.00		7,200.00	
530040 · State Sales and B & O Tax	7,205.25		4,846.67	
530070 · Clallam County Treas - Prop Tax	163.26		0.00	
Total 500000 · Intergovernmental Services		35,128.51		15,742.67
Total 4000000 · Charges for Services		166,663.91		122,558.03
Total 57620 · Operating Costs		544,400.71		473,107.35

See Accountant's Report

William Shore Memorial Pool District
Statements of Activities
for the ten months ended October 31, 2011 and 2010

	Jan - Oct 11	Jan - Oct 10
5850000 · Nonoperational Expenses		
65550 · State Excise Tax	0.00	163.26
830020 · Interest Expense	1,723.47	2,900.51
Total 5850000 · Nonoperational Expenses	1,723.47	3,063.77
Total Expense	546,124.18	476,171.12
Net Income	**106,906.53**	**152,053.68**

See Accountant's Report

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and ten months ending October 31, 2011

	Oct 11	Budget	Jan - Oct 11	YTD Budget	Annual Budget
Income					
3111000 · Real and Property Taxes	135,673.18	37,500.00	406,338.58	375,000.00	450,000.00
3121000 · Private Harvest Tax	0.00	583.34	6,253.85	5,833.34	7,000.00
3172000 · Leasehold Excise Tax	21.81	208.33	3,636.88	2,083.33	2,500.00
3417000 · Merchandise Sales					
3417100 · Sale Items - Taxable	414.50	416.66	3,706.10	4,166.66	5,000.00
Total 3417000 · Merchandise Sales	414.50	416.66	3,706.10	4,166.66	5,000.00
3470000 · Admissions					
3473010 · General Admissions	3,508.25	4,458.33	48,937.85	44,583.30	53,500.00
3473011 · Pass Sales	2,087.75	5,470.83	45,845.35	54,708.30	65,650.00
3476035 · Swim Instruction	7,682.55	6,680.00	66,061.05	66,800.00	80,160.00
3476040 · Camps and Special Events	550.00	500.00	1,616.50	3,000.00	4,000.00
3476045 · Exercise Classes	2,610.00	2,285.00	23,348.00	22,850.00	27,420.00
Total 3470000 · Admissions	16,438.55	19,394.16	185,808.75	191,941.60	230,730.00
3620000 · Rental Income					
45030 · Facility Rental					
3624010 · One time use Rental	530.00	333.33	3,484.00	3,333.30	4,000.00
3625062 · Contracted Rental	4,540.12	2,583.33	28,542.62	25,833.30	31,000.00
45030 · Facility Rental - Other	0.00	0.00	0.00	0.00	0.00
Total 45030 · Facility Rental	5,070.12	2,916.66	32,026.62	29,166.60	35,000.00
45040 · Miscellaneous Rental					
3624020 · Equipment Rental	10.00	50.00	378.00	500.00	600.00
3624030 · Locker Rental	85.75	116.67	1,353.36	1,166.70	1,400.00
Total 45040 · Miscellaneous Rental	95.75	166.67	1,731.36	1,666.70	2,000.00
Total 3620000 · Rental Income	5,165.87	3,083.33	33,757.98	30,833.30	37,000.00
3625000 · DNR - Other than Timber	0.00	6.25	103.15	62.50	75.00
3698100 · Cash Overages and Shortages	23.49	0.00	-21.44	0.00	0.00
3699000 · Other Miscellaneous Revenue	162.88	416.67	4,331.63	4,166.70	5,000.00
3951030 · Sale of County Timber	1,925.00	183.33	8,115.23	1,833.33	2,200.00
Total Income	159,825.28	61,792.07	652,030.71	615,920.76	739,505.00
Expense					
57620 · Operating Costs					
100001 · Salaries and Wages					
100000 · Regular Time					
100020 · Lifeguards	8,593.49	7,916.67	81,116.79	79,166.70	95,000.00
100030 · Instructors	3,272.83	3,579.17	34,202.48	35,791.70	42,950.00
100040 · Head Guards	4,677.60	2,402.50	33,361.20	24,025.00	28,830.00
100050 · Supervisors	9,940.55	9,838.33	86,677.53	98,383.30	118,060.00
100070 · Executive Director	3,750.00	2,552.08	31,250.00	25,520.80	30,625.00
100000 · Regular Time - Other	0.00	0.00	0.00	0.00	0.00
Total 100000 · Regular Time	30,234.47	26,288.75	266,608.00	262,887.50	315,465.00

See Accountant's Report

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and ten months ending October 31, 2011

	Oct 11	Budget	Jan - Oct 11	YTD Budget	Annual Budget
100080 · Overtime	102.60	416.67	3,409.80	4,166.70	5,000.00
100090 · Sick/Vacation Pay	212.00	166.67	1,372.20	1,666.70	2,000.00
62111 · Regular Time - Maintenance	0.00	0.00	0.00	0.00	0.00
62151 · Overtime - Maintenance	0.00	0.00	0.00	0.00	0.00
100001 · Salaries and Wages - Other	0.00		0.00		
Total 100001 · Salaries and Wages	30,549.07	26,872.09	271,390.00	268,720.90	322,465.00
200000 · Personnel Benefits					
200020 · Benefits	2,254.34	3,500.00	22,458.08	35,000.00	42,000.00
200032 · Cafeteria Plan - Salaried	975.00	900.00	9,725.00	9,000.00	10,800.00
200040 · Unemployment Compensation	712.65	0.00	6,692.76	0.00	0.00
200045 · Department of Labor & Industry	462.21	0.00	11,324.87	0.00	0.00
62161 · Benefits - Maintenance	0.00	0.00	0.00	0.00	0.00
62171 · Retirement - Maintenance	0.00	0.00	0.00	0.00	0.00
62181 · Unemployment Comp - Maintenance	0.00	0.00	0.00	0.00	0.00
62191 · Department of L & I - Maintenan	0.00	0.00	0.00	0.00	0.00
Total 200000 · Personnel Benefits	4,404.20	4,400.00	50,200.71	44,000.00	52,800.00
300000 · Supplies					
310000 · Office Supplies					
310010 · Office Supplies	365.36	725.00	5,648.93	7,250.00	8,700.00
310012 · Printing and Copying	0.00	66.67	308.28	666.70	800.00
310028 · Computer Supplies	0.00		74.08		
Total 310000 · Office Supplies	365.36	791.67	6,031.29	7,916.70	9,500.00
310050 · Program Supplies and Equipment					
310300 · Exercise Classes	1,170.19	166.67	3,441.95	1,666.70	2,000.00
310310 · Swim Instruction	1,195.40	150.00	1,779.61	1,500.00	1,800.00
310320 · Camps and Specials Events	88.42	225.00	1,022.60	1,350.00	1,800.00
Total 310050 · Program Supplies and Equipment	2,454.01	541.67	6,244.16	4,516.70	5,600.00
310100 · Maintenance Supplies and Repair					
310026 · Uniforms and Clothing	283.48	416.67	4,552.56	4,166.70	5,000.00
310030 · Pool Chemicals	865.64	900.00	13,687.33	9,000.00	10,800.00
310035 · Cleaning & Janitorial Supplies	569.46	625.00	6,588.00	6,250.00	7,500.00
310056 · Lifeguard supplies & equipment	0.00	333.33	2,905.35	3,333.30	4,000.00
310135 · Maintenance Supplies	266.99	1,500.00	8,397.07	15,000.00	18,000.00
65040 · Operating Supplies	0.00	0.00	0.00	0.00	0.00
Total 310100 · Maintenance Supplies and Repair	1,985.57	3,775.00	36,130.31	37,750.00	45,300.00
340035 · Items for Resale	0.00	500.00	5,603.41	5,000.00	6,000.00
350010 · Small Tools and Minor Equipment	13.56	833.00	2,136.92	8,333.00	10,000.00
Total 300000 · Supplies	4,818.50	6,441.34	56,146.09	63,516.40	76,400.00
4000000 · Charges for Services					
410020 · Professional Services					
410013 · Network/Computer Service	0.00	100.00	693.59	1,000.00	1,200.00
410041 · Accounting Services	1,050.00	1,050.00	9,750.00	9,750.00	11,850.00
410071 · Legal Services	0.00	525.00	3,657.50	5,250.00	6,300.00
410020 · Professional Services - Other	0.00	100.00	4,658.99	4,800.00	5,000.00
Total 410020 · Professional Services	1,050.00	1,775.00	18,760.08	20,800.00	24,350.00

See Accountant's Report

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and ten months ending October 31, 2011

	Oct 11	Budget	Jan - Oct 11	YTD Budget	Annual Budget
420000 · Communications					
420010 · Telephone	324.30	229.17	1,881.31	2,291.70	2,750.00
420020 · Postage, Mailing Service	0.00	25.00	148.59	250.00	300.00
420023 · Website and Internet	0.00	45.00	418.10	450.00	540.00
Total 420000 · Communications	324.30	299.17	2,448.00	2,991.70	3,590.00
430000 · Travel					
430010 · Conference, Convention, Meeting	0.00	0.00	2,291.39	2,000.00	2,000.00
430020 · Travel - Training	1,047.80	175.00	2,982.60	1,750.00	2,100.00
68330 · Travel - Other	0.00	0.00	0.00	0.00	0.00
Total 430000 · Travel	1,047.80	175.00	5,273.99	3,750.00	4,100.00
440010 · Advertising	0.00	167.00	1,084.42	1,667.00	2,000.00
450000 · Operating Rentals and Leases					
450030 · Office Equipment Leases/Rents	165.29	200.00	1,412.94	2,000.00	2,400.00
Total 450000 · Operating Rentals and Leases	165.29	200.00	1,412.94	2,000.00	2,400.00
460030 · Insurance-Property & Liability	0.00	0.00	8,249.00	8,300.00	8,300.00
470090 · Utilities	5,968.57	8,750.00	78,962.14	87,500.00	105,000.00
480000 · Repair and Maint-Contracted					
480010 · Building-Repair and Maintenance	0.00	666.67	9,061.29	6,666.70	8,000.00
480040 · Equipment-Repair & Maintenance	0.00	416.67	2,029.11	4,166.70	5,000.00
480115 · Office Equipment Maintenance	0.00	29.17	289.87	291.70	350.00
Total 480000 · Repair and Maint-Contracted	0.00	1,112.51	11,380.27	11,125.10	13,350.00
49000 · Miscellaneous Expense					
490031 · Print and Copying Service	0.00	16.67	0.00	166.70	200.00
490040 · Memberships and Dues	0.00	129.17	1,335.00	1,291.70	1,550.00
490041 · Subscriptions	0.00	8.33	0.00	83.30	100.00
490090 · Credit Card Charges	215.86	270.83	824.89	2,708.30	3,250.00
49000 · Miscellaneous Expense - Other	0.00	0.00	1,804.67	0.00	0.00
Total 49000 · Miscellaneous Expense	215.86	425.00	3,964.56	4,250.00	5,100.00
500000 · Intergovernmental Services					
500100 · County Clerk Services	336.00	337.00	3,360.00	3,367.00	4,040.00
510005 · State Auditor	0.00	150.00	0.00	1,500.00	1,800.00
510010 · PA City Maintenance Services	2,440.00	2,440.00	24,400.00	24,400.00	29,280.00
530040 · State Sales and B & O Tax	0.00	500.00	7,205.25	5,000.00	6,000.00
530050 · External Taxes/Operating Assess	0.00	16.67	0.00	166.70	200.00
530070 · Clallam County Treas - Prop Tax	0.00		163.26		
Total 500000 · Intergovernmental Services	2,776.00	3,443.67	35,128.51	34,433.70	41,320.00
Total 4000000 · Charges for Services	11,547.82	16,347.35	166,663.91	176,817.50	209,510.00
Total 57620 · Operating Costs	51,319.59	54,060.78	544,400.71	553,054.80	661,175.00

See Accountant's Report

William Shore Memorial Pool District
Statement of Revenue and Expense
for the month and ten months ending October 31, 2011

	Oct 11	Budget	Jan - Oct 11	YTD Budget	Annual Budget
5850000 · Nonoperational Expenses					
830020 · Interest Expense	42.68	275.00	1,723.47	2,750.00	3,300.00
Total 5850000 · Nonoperational Expenses	42.68	275.00	1,723.47	2,750.00	3,300.00
Total Expense	51,362.27	54,335.78	546,124.18	555,804.80	664,475.00
Net Income	**108,463.01**	**7,456.29**	**105,906.53**	**60,115.96**	**75,030.00**

See Accountant's Report