

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Vicky Carlsen, Deputy Finance Director

DATE: February 19, 2014

SUBJECT: Monthly Financial Report

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

December 2013 has been closed and reconciled. Total revenue for the month of December is \$34,358 bringing the total revenue for 2013 to \$1,163,953.

Total expenditures for the month is \$110,243 bringing the total for the year to \$830,559.

Total revenue for 2013 exceeded expenses by \$263,305.

The financial report attached provides additional information detailing the total revenue and expenditures.

Also attached is the December Support Services report detailing City support services for the MPD.

RECOMENDATION

For information only.

ATTACHMENTS

- A. December Financial Statement
- B. December Support Services Report

Attachment A

TUKWILA POOL MPD
Revenues, Expenditures and Fund Balance
January 1, 2013 to December 31, 2013

Percent of year expired 100.00%

	BUDGET	Q1	Q2	Q3	ACTUALS			YE ADJ	YTD	% of BUDGET
		TOTAL	TOTAL	TOTAL	OCT	NOV	DEC		TOTAL	
REVENUE										
TAX REVENUE	\$ 680,186	\$ -	\$ 360,602	\$ 7,483	\$ 179,014	\$ 133,076	\$ 1,112	-	\$ 681,288	100.2%
PROGRAMS	180,000	16,573	62,079	76,095	9,970	9,031	7,005	-	180,752	100.4%
RENTALS	31,000	2,870	8,280	6,357	3,970	3,141	26,104	-	50,723	163.6%
SCHOLARSHIPS USED	-	-	(1,570)	(4,317)	(660)	(908)	(132)	-	(7,586)	0.0%
OTHER	-	(183)	427	(124)	(18)	(14)	(7)	-	81	0.0%
SALE OF MERCHANDISE	-	73	461	666	119	126	113	-	1,558	0.0%
SALE OF SWIM MERCHANDISE	-	-	-	716	213	57	129	-	1,116	0.0%
DONATIONS	-	5	1,199	12	1,569	145	33	-	2,963	0.0%
GRANT	-	-	-	-	-	-	-	3,059	3,059	
OPERATING LOAN	38,066	250,000	-	-	-	-	-	-	250,000	656.8%
TOTAL REVENUE	929,252	269,338	431,477	86,888	194,178	144,654	34,358	3,059	1,163,953	125.3%
EXPENDITURES										
ADMINISTRATION/OVERHEAD										
45 GROUND LEASE	10,950	-	-	10,950	-	-	-	-	10,950	100.0%
51 INTERLOCAL CITY FEES	90,000	22,500	22,500	22,500	7,500	7,500	7,500	-	90,000	100.0%
41 LEGAL FEES	6,240	726	350	-	-	672	10,265	-	12,013	192.5%
46 INSURANCE	9,912	8,672	-	-	-	-	-	-	8,672	87.5%
TOTAL ADMINISTRATION	117,102	31,898	22,850	33,450	7,500	8,172	17,765	-	121,635	103.9%
CAPITAL & DEBT SERVICE										
BRIDGE LOAN PAYMENT	88,245	-	19,406	30,364	10,121	10,121	10,121	-	80,135	90.8%
BOND PAYMENT	85,605	-	56,565	-	-	56,565	-	-	113,130	132.2%
CIP RESERVE	30,000	-	-	-	-	-	30,000	-	30,000	100.0%
TOTAL CAPITAL & DEBT SERVICE	203,850	-	132,536	30,364	10,121	66,686	40,121	-	223,265	109.5%
OPERATIONS										
11 SALARIES	141,684	27,018	35,070	35,849	11,923	11,923	12,044	-	133,827	94.5%
12 EXTRA LABOR	118,000	9,584	37,966	48,466	13,853	10,712	11,139	-	131,720	111.6%
13 OVERTIME	-	-	-	1,247	152	195	-	-	1,594	0.0%
SALARIES & WAGES	259,684	36,603	73,036	85,562	25,928	22,830	23,183	-	267,141	102.9%
21 FICA	19,773	2,784	5,564	6,523	1,976	1,759	1,764	-	20,369	103.0%
23 PERS	15,106	1,870	2,931	3,838	1,345	1,280	1,217	-	12,481	82.6%
24 INDUSTRIAL INSURANCE	14,694	1,617	5,145	5,072	1,502	1,204	1,200	-	15,740	107.1%
25 LIFE,OPTICAL	1,263	252	322	325	108	108	116	-	1,231	97.5%
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,939	6,029	7,735	7,735	2,578	2,578	2,578	-	29,233	94.5%
PERSONNEL BENEFITS	61,775	12,552	21,698	23,491	7,509	6,929	6,875	-	79,054	96.7%
31 OFFICE & OPERATING SUPPLIES	8,679	15,876	(10,385)	5,372	2,001	699	959	-	14,521	167.3%
31 CHEMICALS	6,500	730	997	3,427	613	397	557	-	6,720	103.4%
34 RESALE PURCHASES	-	-	840	1,706	-	120	-	-	2,666	0.0%
SUPPLIES	15,179	16,605	(8,549)	10,505	2,614	1,216	1,515	-	23,907	157.5%
41 PROFESSIONAL SERVICES	100	465	2,324	-	-	5,849	-	-	6,638	8638.1%
42 COMMUNICATION	4,000	629	475	436	200	275	80	-	2,096	52.4%
44 ADVERTISING	4,000	507	2,842	1,667	-	-	2,885	-	7,901	197.5%
45 OPERATING RENTALS & LEASES	400	-	-	297	-	-	-	-	297	74.2%
47 PUBLIC UTILITY SERVICES	103,120	10,454	20,671	17,539	4,145	5,900	8,744	-	67,453	65.4%
48 REPAIRS & MAINTENANCE	20,000	147	3,119	5,556	774	1,426	8,519	-	19,540	97.7%
49 MISCELLANEOUS	5,000	1,092	1,928	1,228	299	350	343	-	5,240	104.8%
49 CREDIT CARD FEES	3,400	346	1,416	1,870	368	220	214	-	4,434	130.4%
53 EXCISE TAX	-	-	-	-	-	-	-	-	-	0.0%
OTHER SERVICES & CHARGES	140,020	13,639	32,775	28,593	5,785	14,021	20,784	-	115,598	82.6%
TOTAL OPERATIONS	496,658	79,400	118,960	148,151	41,836	44,996	52,357	-	485,700	97.8%
TOTAL EXPENDITURES	817,610	111,298	274,346	211,965	59,458	119,854	110,243	-	830,599	101.6%
TRANSFER TO FUND 633							70,048		70,048	
CHANGE IN FUND BALANCE	111,642	158,040	157,131	(125,077)	134,720	24,800	(145,933)	3,059	263,305	235.8%
BEGINNING FUND BALANCE	197,605	56,125	214,165	427,861	302,784	437,505	462,305	316,371	56,125	28.4%
ENDING FUND BALANCE	\$ 309,247	\$ 214,165	\$ 371,296	\$ 302,784	\$ 437,505	\$ 462,305	\$ 316,371	\$ 319,430	\$ 319,430	103.3%

Tukwila Metropolitan Park District
 Support Services Summary
 December 2013

PER TASK 12 (Multiple Items)

Dept Description	DEPT	Values	Sum of SALARIES & BENEFITS
City Administrator/City Clerk	03	50.00	3,700.11
Finance	05	14.50	680.22
Parks and Recreation	07	37.00	2,596.61
Parks and Recreation	15	19.00	1,971.77
Grand Total		120.50	\$8,948.71

Activity Date	(Multiple Items)	Activity Description	Total
		ALMBERG-DIDEON, DANA	
		Produce & Distribute MPD packet	2
		Set up Council Chambers for MPD meeting	1.5
			0.5
		CARLSEN, VICTORIA	
		MPD Board Meeting	1
			1
		CLINE, DAVID	
		MPD Board Support	13
		MPD Board Preparation and respond to requests	3
		MPD Meeting and Preparation	3
		MPD Board Meeting Support	4
			3
		EATON, ROBERT	
		PM = Warranty Work	19
		Facility Alarm Response	5
		FM = Boiler Inspection	4
		PM = Warranty Work Coordination	1
		PM = Warranty Work = 3hrs	2
		PM = Warranty Work = 1hr / Pool Tour for TPAC Member Kim McCoy = 1hr	2
		Troubleshooting BECS	2
			2
		FRICKE, KAREN	
		MPD Payroll Processing	2
			2
		GARDNER, STEPHANIE	
		MPD Special Meeting Prep.	2
			2
		HART, MELISSA	
		Prepare minute template for MPD Special Meeting; provide staff support at the December 10 Special Meeting.	5
			3.5

Tukwila Metropolitan Park District
Support Services Summary
December 2013

HART, MELISSA	PER	Cleaned-up Chambers after MPD Special Meeting for Court business next day; email status of agenda items to City Clerk in preparation of meeting agenda for Regular meeting; convert audio for uploading into the Digital Records Center and escort remaining meeting attendees out of City Hall and secure building.	12	0.5
JUE, LILY		Assist staff with updates to agenda packet materials for the December 16 Regular meeting, as directed by the Board at the December 10 Special Meeting.	1	
LE, BAO-TRAN		Accounting: Nov. 2013 Monthly Bank Statement/GL Cash Reconciliation	2	2
O'FLAHERTY, CHRISTY		DIGITIZE documents	3.75	0.25
		DIGITIZE agenda	3.5	3.5
			23.75	2
		MPD: Response to Board President regarding agenda items; response to Board Attorney regarding public records request; review of responsive records for PR request; response to board member regarding attorney review of records; review, edits and distribution of Draft 11/18 MPD minutes; attend Executive Director Meet and Greet		
		MPD: Finalize draft minutes from lengthy meeting for distribution to the Board	0.75	
		MPD: Receipt of responsive records from Board Attorney for PR request; compose fulfillment correspondence; distribute to requester; file electronic records for retention; Transmit draft agenda items to Board President; multiple correspondence, emails, phone calls regarding preparation of agenda items for the December 10 Special Meeting	1.75	
		MPD: Preparation of Special Meeting Agenda for 12/10 and legal notification for newspaper and posting, to include multiple communications with staff, Board President, City Administrator, and editing and finalization of memos, contracts, attachments, etc.		3
		MPD: Transmit draft agenda items to Board President and staff; communicate regarding items	0.5	
		MPD: Receipt, review and response to multiple emails from TPAC members regarding the provision of minutes in agenda packets	0.5	
		MPD: Receipt and review of emails from Board members to include responses as necessary; Review and edits to MOU agenda item; Receipt of emails from multiple TPAC members regarding minutes and reports for MPD packets and respond as necessary; receipt of agenda items for 12/16 agenda to compile packet; collaboration with staff, City Administrator and Board President as necessary		3
		MPD: Ongoing communication via phone and emails with Board President regarding meeting start time and agenda items; ongoing communication with various TPAC members regarding inclusion of minutes in the packets; prepare agenda front sheet and agenda items to include legal notification of special meeting due to time change		3
		MPD: Seek final approval of MPD agenda from Board President; transmit special meeting notification to Seattle Times and provide to staff for distribution and filing; electronic distribution of email links and documents to Board and Board Attorney		0.5
		MPD: Review, respond to multiple emails from Board President and Attorney; Staff support at MPD meeting from 5:15-7:30, to include cleanup and distribution of voucher sheets, legislation and minutes		2.25
		MPD: Begin composition of MPD minutes from 12/16 meeting		2
		MPD: Complete composition of minutes; proofread and edit draft		4

Tukwila Metropolitan Park District
 Support Services Summary
 December 2013

PER	12	
O'FLAHERTY, CHRISTY	MPD: Provide Jennafer Snure 2 originals of Executive Director contract to sign in City Clerk's Office; communication with Brian Snure to attain signature on the contracts, which were transmitted via USPS mail to him	0.5
SAXTON, BARBARA	Proof/edit 11-18-13 MPD meeting minutes.	2.5
	Create agenda sheet for 12-10-13 MPD Special meeting.	0.5
	Review and edit new resolution regarding change in meeting day and time.	0.5
	Create agenda sheet for 12-16-13 MPD meeting.	0.5
	Proof/edit 12-16-13 MPD meeting minutes; close pink sheet files for (2) resolutions adopted at 12-16-13 mtg.	19
STILL, RICK	MPD Agenda Memos	2
	MPD Agenda prep	1
	MPD Meeting	2.5
	MPD E.D. Meet & Greet	1
	MPD Memo research	2
	MPD Memos	4
	MPD Public comment/request response	2
	MPD Special meeting	2.5
	MPD Legal discussion	1
	DR reporter interview	1
ZELLERHOFF, CRAIG	MPD Accounting	3.5
JABER, SUSAN	MPD accounts payable processing	3.5
TAKECHI, RICHARD	MPD accounts payable processing	4
	Processing MPD Receipts	1
	Prepare MPD excise tax return	0.5
HALE, PAULA	Pool deposit	16
HANSEN, PENNY	Processing MPD Receipts	16
	Processing MPD Receipts	1
	Processing MPD Receipts	1
Grand Total		120.5