

## INFORMATIONAL MEMORANDUM

### Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board**

FROM: Vicky Carlsen, Deputy Finance Director

DATE: March 19, 2014

SUBJECT: **Monthly Financial Report**

**ISSUE**

Monthly financial report.

**FINANCIAL IMPACT**

**DISCUSSION**

January 2014 has been closed and reconciled. Total revenue for the month of January is \$24,091.

Total expenditures for the month are \$63,286. The financial report attached provides additional information detailing the total revenue and expenditures. The invoice for public utility services for January services was not received until after the final January accounts payable run. January utility costs will be reflected in the February financial statement.

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

**RECOMENDATION**

For information only.

**ATTACHMENTS**

- A. January Financial Statement
- B. February Support Services Report



**TUKWILA POOL MPD**  
**Revenues, Expenditures and Fund Balance**  
**January 1, 2014 to January 31, 2014**

Percent of year expired 8.33%

REVENUE	BUDGET	-----		YTD TOTAL	% of BUDGET
		JAN			
TAX REVENUE	\$ 704,395	\$ 268		\$ 268	0.0%
PROGRAMS	191,800	12,533		12,533	6.5%
RENTALS	54,510	11,501		11,501	21.1%
SCHOLARSHIPS USED	(10,000)	(527)		(527)	5.3%
OTHER	-	(11)		(11)	0.0%
SALE OF MERCHANDISE	2,000	133		133	6.6%
SALE OF SWIM MERCHANDISE	-	162		162	0.0%
DONATIONS	1,000	33		33	3.3%
GRANT	30,000	-		-	0.0%
<b>TOTAL REVENUE</b>	<b>973,705</b>	<b>24,091</b>		<b>24,091</b>	<b>2.5%</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION/OVERHEAD</b>					
11 SALARIES	45,000	1,875		1,875	4.2%
21 FICA	-	143		143	0.0%
24 INDUSTRIAL INSURANCE	-	6		6	0.0%
31 OFFICE & OPERATING SUPPLIES	5,000	-		-	0.0%
41 LEGAL FEES	14,000	-		-	0.0%
45 GROUND LEASE	10,950	-		-	0.0%
46 INSURANCE	11,000	10,185		10,185	92.6%
51 INTERLOCAL CITY FEES	79,200	7,195		7,195	9.1%
<b>TOTAL ADMINISTRATION</b>	<b>165,150</b>	<b>19,404</b>		<b>19,404</b>	<b>11.7%</b>
<b>CAPITAL &amp; DEBT SERVICE</b>					
BRIDGE LOAN PAYMENT	121,458	10,121		10,121	8.3%
BOND PAYMENT	113,130	-		-	0.0%
CIP & LIFE-CYCLE REPLACEMENT	50,000	-		-	0.0%
CIP RESERVE	30,000	-		-	0.0%
<b>TOTAL CAPITAL &amp; DEBT SERVICE</b>	<b>314,588</b>	<b>10,121</b>		<b>10,121</b>	<b>3.2%</b>
<b>OPERATIONS</b>					
11 SALARIES	148,848	11,951		11,951	8.0%
12 EXTRA LABOR	140,000	11,726		11,726	8.4%
13 OVERTIME	5,000	145		145	2.9%
<b>SALARIES &amp; WAGES</b>	<b>293,848</b>	<b>23,822</b>		<b>23,822</b>	<b>8.1%</b>
21 FICA	22,005	1,811		1,811	8.2%
23 PERS	16,379	1,345		1,345	8.2%
24 INDUSTRIAL INSURANCE	18,050	1,452		1,452	8.0%
25 LIFE,OPTICAL	1,391	101		101	7.2%
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,937	2,578		2,578	8.3%
<b>PERSONNEL BENEFITS</b>	<b>88,762</b>	<b>7,287</b>		<b>7,287</b>	<b>8.2%</b>
31 OFFICE & OPERATING SUPPLIES	10,000	276		276	2.8%
31 CHEMICALS	7,375	707		707	9.6%
34 RESALE PURCHASES	1,500	54		54	3.6%
<b>SUPPLIES</b>	<b>18,875</b>	<b>1,037</b>		<b>1,037</b>	<b>5.5%</b>
42 COMMUNICATION	2,200	103		103	4.7%
44 ADVERTISING	10,000	-		-	0.0%
45 OPERATING RENTALS & LEASES	750	-		-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	-		-	0.0%
48 REPAIRS & MAINTENANCE	20,800	261		261	1.3%
49 MISCELLANEOUS	5,200	1,252		1,252	24.1%
49 CREDIT CARD FEES	4,500	-		-	0.0%
<b>OTHER SERVICES &amp; CHARGES</b>	<b>123,450</b>	<b>1,615</b>		<b>1,615</b>	<b>1.3%</b>
<b>TOTAL OPERATIONS</b>	<b>524,935</b>	<b>33,761</b>		<b>33,761</b>	<b>6.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,004,673</b>	<b>63,286</b>		<b>63,286</b>	<b>6.3%</b>
CHANGE IN FUND BALANCE	(30,968)	(39,195)		(39,195)	126.6%
BEGINNING FUND BALANCE	440,537	319,430		319,430	72.5%
<b>ENDING FUND BALANCE</b>	<b>\$ 409,569</b>	<b>\$ 280,235</b>		<b>\$ 280,235</b>	<b>68.4%</b>





Tukwila Metropolitan Park District  
 Support Services Summary  
 February 2014

PER 2  
 TASK 049

Dept Description	DEPT	Values	Sum of HC Sum of SALARIES & BENEFITS
Human Resources	03	13.00	672.27
Finance	05	27.50	1,652.29
Parks and Recreation	07	29.50	1,729.32
Information Technology	12	0.50	17.28
<b>Grand Total</b>		<b>70.50</b>	<b>\$4,071.16</b>

Overhead Expense 10% \$407.12  
 Invoice Total \$4,478.28

Activity Date	(Multiple Items)	Total
Sum of Hours	Activity Description	Total
EATON, ROBERT	Power outage issues at pool	10.5
	Warranty items	4
	1 Yr Warranty Walkthrough Meeting, Prep, and follow-up.	3.5
FRICKE, KAREN	MPD Payroll Processing	2
HART, MELISSA	Review minutes prepared by contractor from January 22nd MPD meeting, minor edits and distribute.	2
	Prepare and mail Oaths of Office for MPD Board to King County Elections per direction from MPD Attorney.	1
	Review and print February 26th MPD agenda packet materials, communicate with ED on one change and comments to proposed resolution.	0.75
	Chambers setup for MPD meeting, meet with ED to discuss meeting procedures and review information provided, prepare minute template for Lady of Letters and convert audio for inclusion into the Digital Records Center.	0.75
	Review minutes prepared by contractor from January 22nd MPD meeting, minor edits and distribute.	1.5
JUE, LILY	Prepared 2013 final year-end MPD 638 fixed asset journal entry.	3
	MPD 2013 Final Govt-Wide Fixed Asset Entry	2
LE, BAO-TRAN	Digitize documents	1
	Digitize agenda packet. Produce packets	1.75
O'FLAHERTY, CHRISTY	MPD: Receipt of email regarding pool demonstration event; respond to email with input regarding the notice; prepare draft notice for 2/15 event	0.25
	MPD: Email collaboration with ED regarding agenda and crafting of resolutions	1.5
	MPD: Receipt of and acknowledge TPAC Chairperson Report; slight re-format of report based on collaboration with TPAC member; talk with ED regarding OPMA and Resolution for upcoming agenda; receipt of and review DRAFT Resolution for packet	5.25
	MPD: Receipt of TPAC minutes for 1/11/14 via email; review and final edits for January MPD meeting minutes	0.5
	PR: Distributed DRAFT MPD agenda; worked with ED to incorporate her items to ensure correctness	0.5
	MPD: Provide Operations Report for agenda to ED; Contact TPAC member to ensure agenda items were accurate; receipt of feedback and adjust agenda front sheet; communication with ED regarding same	0.5
	MPD: Conversation with ED regarding OPMA; Receipt of multiple emails and attachments for compiling agenda packet; ongoing communication with ED	1.5

**Tukwila Metropolitan Park District  
Support Services Summary  
February 2014**

PER	2	1
O'FLAHERTY, CHRISTY	MPD: Transmit resolutions to staff for the packet for review and finalizing; answer staff questions regarding packet materials; prepare final resolutions and voucher sheets for signature; talk with ED briefly in City Hall	1
SAXTON, BARBARA	Proof/edit 1-22-14 MPD meeting minutes. Review and edit of resolution on revised establishment of TPAC Create agenda sheet for 2-26-14 MPD meeting. Review and edit of resolution re Executive Director Cmte. Review agenda packet (in Dana's absence).	2 0.5 0.5 1
STILL, RICK	MPD 1-yr warrantee walk	1
ZELLERHOFF, CRAIG	MPD Accounting	16.5 16.5
JABER, SUSAN	MPD - ACCOUNTS PAYABLE PROCESSING MPD ACCOUNTS PAYABLE PROCESSING	4 2 2
TAKECHI, RICHARD	Process MPD receipts Prepare MPD excise tax return	1.5 1 0.5
HALE, PAULA	pool deposit pool deposit	18 17
COMPTON, ERIC	Fixing phones and cabling	1 0.5
HANSEN, PENNY	Processing MPD Receipts	0.5 0.5
<b>Grand Total</b>		<b>70.5</b>