

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Jennafer Price Cargill, Executive Director

BY: Vicky Carlsen, Deputy Finance Director

DATE: April 16, 2014

SUBJECT: **Monthly Financial Report**

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

February 2014 has been closed and reconciled. Total revenue for the month of February is \$25,555.

Total expenditures for the month are \$66,231. The financial report attached provides additional information detailing the total revenue and expenditures. January utility costs are reflected in the February financial statement. Additionally, office and operating supplies of \$1,989 were for items necessary for the Executive Director.

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

RECOMENDATION

For information only.

ATTACHMENTS

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

TUKWILA POOL MPD
Revenues, Expenditures and Fund Balance
January 1, 2014 to February 28, 2014

Percent of year expired 16.66%

REVENUE	BUDGET	Actual Results		YTD TOTAL	% of BUDGET
		JAN	FEB		
TAX REVENUE	\$ 704,395	\$ 1,356	\$ 5,595	\$ 6,952	1.0%
PROGRAMS	191,800	12,905	9,824	22,729	11.9%
RENTALS	54,510	11,501	3,352	14,853	27.2%
SCHOLARSHIPS USED	(10,000)	(527)	(1,070)	(1,597)	16.0%
OTHER	-	(11)	-	(11)	0.0%
SALE OF MERCHANDISE	2,000	137	109	245	12.3%
SALE OF SWIM MERCHANDISE	-	162	186	348	0.0%
DONATIONS	1,000	33	25	58	5.8%
GRANT	30,000	-	-	-	0.0%
TOTAL REVENUE	973,705	25,555	18,021	43,576	4.5%
EXPENDITURES					
ADMINISTRATION/OVERHEAD					
11 SALARIES	45,000	1,875	3,750	5,625	12.5%
21 FICA	-	143	287	430	0.0%
24 INDUSTRIAL INSURANCE	-	6	12	18	0.0%
31 OFFICE & OPERATING SUPPLIES	5,000	-	1,989	1,989	39.8%
41 LEGAL FEES	14,000	-	1,271	1,271	9.1%
43 TRAVEL	-	-	4	4	0.0%
45 GROUND LEASE	10,950	-	-	-	0.0%
46 INSURANCE	11,000	10,185	-	10,185	92.6%
48 REPAIRS & MAINTENANCE	-	-	208	208	0.0%
51 INTERLOCAL CITY FEES	79,200	7,195	4,478	11,673	14.7%
TOTAL ADMINISTRATION	165,150	19,404	11,998	31,403	19.0%
CAPITAL & DEBT SERVICE					
BRIDGE LOAN PAYMENT	121,458	10,121	10,121	20,242	16.7%
BOND PAYMENT	113,130	-	-	-	0.0%
CIP & LIFE-CYCLE REPLACEMENT	50,000	-	-	-	0.0%
CIP RESERVE	30,000	-	-	-	0.0%
TOTAL CAPITAL & DEBT SERVICE	314,588	10,121	10,121	20,242	6.4%
OPERATIONS					
11 SALARIES	148,848	11,951	11,923	23,874	16.0%
12 EXTRA LABOR	140,000	11,726	12,157	23,883	17.1%
13 OVERTIME	5,000	145	745	890	17.8%
SALARIES & WAGES	293,848	23,822	24,825	48,647	16.6%
21 FICA	22,005	1,811	1,888	3,699	16.8%
23 PERS	16,379	1,345	1,478	2,824	17.2%
24 INDUSTRIAL INSURANCE	18,050	1,452	1,428	2,880	16.0%
25 LIFE,OPTICAL	1,391	101	110	210	15.1%
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,937	2,578	2,578	5,156	16.7%
PERSONNEL BENEFITS	88,762	7,287	7,482	14,769	16.6%
31 OFFICE & OPERATING SUPPLIES	10,000	276	618	894	8.9%
31 CHEMICALS	7,375	707	886	1,593	21.6%
34 RESALE PURCHASES	1,500	54	159	213	14.2%
SUPPLIES	18,875	1,037	1,663	2,699	14.3%
42 COMMUNICATION	2,200	103	278	381	17.3%
44 ADVERTISING	10,000	-	415	415	4.2%
45 OPERATING RENTALS & LEASES	750	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	-	7,218	7,218	9.0%
48 REPAIRS & MAINTENANCE	20,800	261	1,425	1,685	8.1%
49 MISCELLANEOUS	5,200	1,252	558	1,810	34.8%
49 CREDIT CARD FEES	4,500	266	247	513	11.4%
OTHER SERVICES & CHARGES	123,450	1,881	10,142	12,023	9.7%
TOTAL OPERATIONS	524,935	34,026	44,112	78,138	14.9%
TOTAL EXPENDITURES	1,004,673	63,552	66,231	129,783	12.9%
CHANGE IN FUND BALANCE	(30,968)	(37,997)	(48,210)	(86,207)	278.4%
BEGINNING FUND BALANCE	440,537	319,430	281,433	319,430	72.5%
ENDING FUND BALANCE	\$ 409,569	\$ 281,433	\$ 233,223	\$ 233,223	56.9%

Tukwila Metropolitan Park District
 Support Services Summary
 March 2014

Dept Description	DEPT	Values Sum of HOURS	Sum of SALARIES & BENEFITS
Human Resources	03	14.75	777.30
Finance	05	14.00	751.81
Parks and Recreation	07	20.00	896.30
Information Technology	12	1.50	58.54
Public Works	13	1.50	42.95
Parks	15	3.00	116.80
Grand Total		54.75	\$2,643.70
Overhead Expense		10%	\$264.37
Invoice Total			\$2,908.07

Sum of Hours Full Name	Activity Description	Total
ALMBERG-DIDEON, DANA		1.5
	Photocopy and distribute MPD packet	1.5
CARLSEN, VICTORIA		2
	Daily cash reports uploaded into Eden	1
	Import daily cash reports for February to Eden	1
FRICKE, KAREN		2
	MPD Payroll Processing	2
HART, MELISSA		4
	Remove meeting items from Council Chambers after March MPD meeting. Convert audio from March meeting for incorporation into Digital Records Center. Copy and distribute items signed at March MPD meeting. Prepare and send minute template to Lady of Letter.	1
	Received draft minutes from Lady of Letters that included several areas that needed attention such as comments made by Board Members without microphone, and identifying who seconded a motion.	1.5
	Continued edits of February MPD minutes.	0.5
	Finalized edits to minutes, forward to City Clerk for review and distribute to City staff and prepare for Board.	1
JUE, LILY		0.5
	Accounting/Finance: Posting of monthly MPD journal entries (12)	0.5
LE, BAO-TRAN		1.5
	Assist Executive Director on compiling agenda packet	0.5
	Digitize agenda packet and TPAC doc	0.75
	Digitize minutes, TPAC docs	0.25
O'FLAHERTY, CHRISTY		6.75
	MPD: Follow-up on Facility Use Agreement for MPD	0.5
	MPD: Assistance reviewing/editing Facility Use Agreement with the City for meetings and access by the Executive Director	1
	MPD: Review/added language to Exhibit A (Rules) for Facility Use Agreement Key Card component and distribute to Asst City Attorney; Response to Executive Director regarding OPMA issues associated with Executive Committee meetings	1
	MPD: Prepare paperwork to attain City facilities key card for Executive Director; talk with staff in PW, HR and City Administration; transmit Exhibit A to Executive Director and MPD Attorney; Communication to ED regarding agenda process for March meeting	1
	MPD: Work on attaining the various signatures required for key card access; receipt of email questions by MPD Attorney that were forwarded to Asst. City Attorney regarding Facility Use Agreement; printed approved agreement and attachment as part of key card access documentation	0.5
	MPD: Collaboration with staff and Executive Director regarding amendments to Board Minutes, to include review of potential changes and suggestions to ED	1

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

O'FLAHERTY, CHRISTY	MPD: Receipt of additional document for MPD packet after distribution; provide input to ED regarding next steps MPD: Discussions with Ed regarding provision of additional items for agenda reminder regarding distribution of minutes in time for approval at Board meeting; and preference on handling of invoice	0.75 1
SAXTON, BARBARA		1
	Proof/edit 2-26-14 MPD meeting minutes.	0.5
	Reviewed packet received from MPD; communication with Exec Dir re chgs to mtg mins	0.5
ZELLERHOFF, CRAIG		7
	MPD Accounting	7
JABER, SUSAN		2
	MPD ACCOUNT PAYABLE PROCESSING	1.5
	MPD MONTH-END CLAIMS PROCESSING	0.5
JAEGER, BRIAN		3
	mowing, line trimming, blowing off	3
TAKECHI, RICHARD		0.5
	Process MPD receipts	0.5
HALE, PAULA		20
	pool deposit	20
COMPTON, ERIC		1.5
	Troubleshooting phone replacing PC	0.5
WARTELLA, VICTOR		1
	Set up for MPD meeting in Council Chambers	1.5
	W/O # 25628: MPD MEETING SET UP	0.75
Grand Total		54.75