

INFORMATIONAL MEMORANDUM

Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Jennafer Price Cargill, Executive Director

BY: Vicky Carlsen, Deputy Finance Director

DATE: September 17, 2014

SUBJECT: Monthly Financial Report

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

July 2014 has been closed. Total revenue for the month of July is \$27,995 bringing the total revenue through July to \$515,852.

Total expenditures for the month are \$73,956. The financial report attached provides additional information detailing the total revenue and expenditures.

Also attached is the August Support Services report detailing City support services for the MPD. The calculation error from July has been corrected. Additionally, hours accidentally reported by Robert Eaton will be reversed on the September report.

RECOMENDATION

For information only.

ATTACHMENTS

- A. July Financial Statement
- B. August Support Services Report
- C. July Support Services Detail (Revised)

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

Percent of year expired 58.30%

REVENUE	BUDGET	Q1	Q2	JUL	YTD	% of BUDGET
		TOTAL	TOTAL		TOTAL	
TAX REVENUE	\$ 704,395	\$ 26,209	\$ 344,737	\$ 3,485	\$ 374,431	53.2%
PROGRAMS	191,800	41,863	51,166	25,041	118,070	61.6%
RENTALS	54,510	17,996	6,199	1,208	25,404	46.6%
SCHOLARSHIPS USED	(10,000)	(3,115)	(3,989)	(2,057)	(9,141)	91.4%
OTHER	-	(55)	(54)	(32)	(141)	0.0%
SALE OF MERCHANDISE	2,000	389	370	147	906	45.3%
SALE OF SWIM MERCHANDISE	-	558	508	203	1,269	0.0%
DONATIONS	1,000	78	-	-	78	7.8%
GRANT	30,000	-	4,976	-	4,976	16.6%
TOTAL REVENUE	973,706	83,924	403,933	27,996	515,852	53.0%
EXPENDITURES						
ADMINISTRATION/OVERHEAD						
11 SALARIES	45,000	9,375	11,250	3,750	24,375	54.2%
21 FICA	-	717	861	287	1,865	0.0%
24 INDUSTRIAL INSURANCE	-	25	13	7	45	0.0%
26 UNEMPLOYMENT	-	-	296	59	356	0.0%
31 OFFICE & OPERATING SUPPLIES	-	1,989	-	250	2,238	0.0%
41 LEGAL FEES/PROFESSIONAL SERVICES	14,000	3,115	10,153	3,612	16,879	120.6%
42 COMMUNICATION	-	-	429	-	429	0.0%
43 TRAVEL	-	4	-	51	55	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%
49 MISCELLANEOUS	-	-	412	-	412	0.0%
51 INTERLOCAL CITY FEES	79,200	14,581	18,135	5,887	38,603	48.7%
TOTAL ADMINISTRATION	160,150	40,199	41,648	13,902	95,649	59.7%
CAPITAL & DEBT SERVICE						
BRIDGE LOAN PAYMENT	121,458	30,364	30,364	10,121	70,849	58.3%
BOND PAYMENT	113,130	-	56,566	-	56,566	50.0%
CIP & LIFE-CYCLE REPLACEMENT	50,000	-	-	-	-	0.0%
CIP RESERVE	30,000	-	-	-	-	0.0%
TOTAL CAPITAL & DEBT SERVICE	314,588	30,364	86,930	10,121	127,415	40.5%
OPERATIONS						
11 SALARIES	148,848	35,797	35,920	13,810	85,527	57.5%
12 EXTRA LABOR	140,000	39,348	45,228	19,253	103,827	74.2%
13 OVERTIME	5,000	1,226	309	-	1,535	30.7%
SALARIES & WAGES	293,848	76,372	81,454	33,063	190,889	65.0%
21 FICA	22,005	5,808	6,197	2,518	14,523	66.0%
23 PERS	16,379	4,398	4,668	1,467	10,532	64.3%
24 INDUSTRIAL INSURANCE	18,050	4,576	4,530	1,885	10,991	60.9%
25 LIFE, OPTICAL	1,391	326	317	109	753	54.1%
25 MEDICAL, DENTAL, LIFE, OPTICAL	30,937	7,735	8,263	2,843	18,840	60.9%
PERSONNEL BENEFITS	88,762	22,843	23,975	8,822	55,640	62.7%
31 OFFICE & OPERATING SUPPLIES	10,000	2,428	4,318	1,235	7,981	79.8%
31 CHEMICALS	7,375	2,271	2,218	801	5,290	71.7%
34 RESALE PURCHASES	1,500	213	358	-	571	38.1%
SUPPLIES	18,875	4,912	6,894	2,037	13,842	73.3%
42 COMMUNICATION	2,200	464	814	645	1,923	87.4%
44 ADVERTISING	10,000	1,194	835	-	2,028	20.3%
45 OPERATING RENTALS & LEASES	750	-	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	13,922	16,736	3,035	33,693	42.1%
48 REPAIRS & MAINTENANCE	20,800	2,352	11,454	1,522	15,329	73.7%
49 MISCELLANEOUS	5,200	1,648	1,788	222	3,658	70.4%
49 CREDIT CARD FEES	4,500	856	1,226	587	2,669	59.3%
OTHER SERVICES & CHARGES	123,450	20,436	32,853	6,011	59,300	48.0%
TOTAL OPERATIONS	524,935	124,562	145,176	49,933	319,671	60.9%
TOTAL EXPENDITURES	999,673	195,126	273,654	73,956	542,735	54.3%
CHANGE IN FUND BALANCE	(25,968)	(111,200)	130,279	(45,961)	(26,883)	103.5%
BEGINNING FUND BALANCE	440,537	319,430	208,230	338,508	319,430	72.5%
ENDING FUND BALANCE	\$ 414,569	\$ 208,230	\$ 338,508	292,547	\$ 292,547	70.6%

Tukwila Metropolitan Park District
 Support Services Summary
 August 2014

Dept Description	DEPT	Values Sum of HOURS	Sum of SALARIES & BENEFITS
Mayors Office	03	2.75	121.42
Finance	05	25.50	1,431.58
Parks and Recreation	07	26.50	1,226.03
IT	12	1.00	47.39
Parks	15	15.00	1,084.26
Grand Total		70.75	\$3,910.68

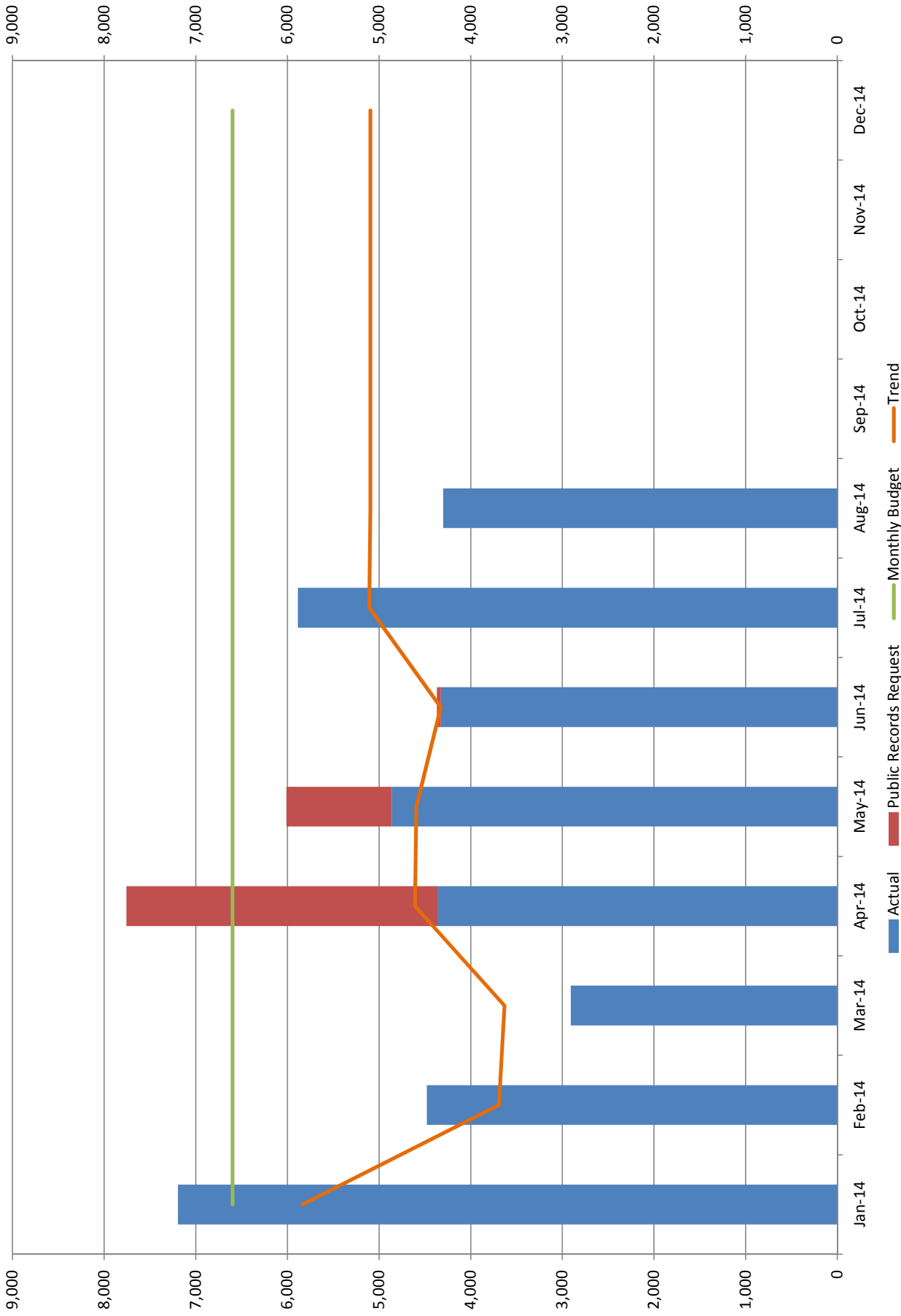
Overhead Expense	10%	\$391.07
Invoice Total		\$4,301.74

Sum of Hours Full Name	Activity Description	Total
ALMBERG-DIDEON, DANA	Copy & Distribute MPD packet	0.5
CARLSEN, VICTORIA	MPD Accounting	0.5
EATON, ROBERT	Researched and drafted response to financial questions raised at Board meeting	3
FRICKE, KAREN	Security alarm response	2
HART, MELISSA	CAP Prep - MPD Support Services Transition	1
JUE, LILY	MPD Payroll Processing	15
KING, JAMES	MPD Meeting: Prepare minute template for Lady of Letters, assist in Chamber set-up and identify records to be signed at the August Board Meeting.	4
LE, BAO-TRAN	Finance: April MPD Bank reconciliation	2
O'FLAHERTY, CHRISTY	Finance: May 2014 MPD bank reconciliation	5
STILL, RICK	Finance: June 2014 MPD bank statement reconciliation	4
ZELLERHOFF, CRAIG	took readings for pool/lubed diving board and pool cover rollers, looked at floor scrubber briefly due to lack of time.	14.5
JABER, SUSAN	repaired shower that wouldn't shut off also pulled floor scrubber apart and repaired as necessary for it to work.	2.5
	POOL check pressures at pool grease diving board and pool cover rollers	5.5
	POOL backwashed pool filters lubed pool cover rollers and diving board	1.5
	POOL Did check on pressures and noted readings in book	4
	Digitize records	1
	MPD: Multiple communications with Executive Director regarding MPD agenda for printing	0.75
	MPD Board Meeting	0.75
	MPD Accounting	0.75
	MPD ACCOUNTS PAYABLE PROCESSING	2
		2
		4
		4
		2
		1

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

JABER, SUSAN	MPD - A/P CLAIMS PROCESSING	1
TAKECHI, RICHARD		1.5
	Prepare MPD excise tax return.	0.5
	Process MPD receipts.	1
HALE, PAULA		10
	pool deposit	10
COMPTON, ERIC		1
	Printer Maintenance	1
HANSEN, PENNY		2
	Processing MPD Receipts	2
Grand Total		70.75

2014 MPD Support Services Cost



Tukwila Metropolitan Park District
Support Services Summary
July 2014

Dept Description	DEPT	Values	Sum of HO	Sum of SALARIES & BENEFITS
Mayors Office	03	15.25		702.05
Finance	05	25.25		1,305.43
Parks and Recreation	07	33.50		1,253.50
IT	12	23.00		1,347.40
Parks	15	13.50		743.59
Grand Total		110.50		\$5,351.97

Overhead Expense	10%	\$535.20
Invoice Total		\$5,887.17

Sum of Hours	Activity Description	Total
ALMBERG-DIDEON, DANA		3
	Reprint MPD packet materials and set up chambers for meeting	2
	Print & distribute MPD packet	1
CARLSEN, VICTORIA		1.5
	MPD Accounting	1
	Meeting with ED regarding budget	0.5
CLINE, DAVID		2
	MPD Meeting	2
EATON, ROBERT		10
	MPD Repairs and Maintenance Budget Line Item Update and Forecast Memo	2.5
	Facility Maintenance - Boiler Expansion Tank, pumps, filter system.	2
	Burglar Alarm Response	4
	MPD Transition Meeting	1.5*
FRICKE, KAREN		2
	MPD Payroll Processing	2
HART, MELISSA		6
	MPD: Received minutes from Lady of Letters and forwarded summary minutes to the MPD Executive Director. Began review of minutes.	0.25
	MPD: Print final Resolution for signature by Board President and Clerk of the Board in preparation of mailing to MPD Board Attorney. Distributed June MPD E	0.5
	MPD: Assist in the preparation of the Council Chambers for the July MPD Board meeting.	0.5
	MPD: Finish restoring Council Chambers for Court use from July MPD Board meeting, gathered Audio CD and signed documents left in Chambers; copy and	4.25
	Receive MPD Special Meeting minutes from the ED, review and transfer to the standard minute template. Returned minutes to ED with a reminder that the m	0.5
JUE, LILY		5.75
	Fin & Accgr: Reviewed & posted 14 MPD uploaded JEs regarding loan pmts & loan receivables for the months of Jan thru July 2014.	1.25
	Fin & Accgr: Portion of MPD March bank statement reconciliation.	3
	April 2014 MPD Bank Reconciliation	1.5
KING, JAMES		11.5
	did walk through at pool checked all pressures lubed door latches with wd 40	2
	took pool readings, lubed diving board & pool cover rollers, lubed exterior doors, called multiple contractors for quotes for new expansion tank cost and labor c	5.5
	check pool readings lube pool cover rollers and diving board	2
	took readings of pool pressures, inspected door for not closing properly, bought and installed longer screws to hold upper hinge so door doesn't sag	2
LE, BAO-TRAN		1.5
	Digitize records	1.5

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

MARCUM, MICHAEL				15
	Dead computer, card printer not working.			4
	Finished working on card printer. Started setting up external email accounts for MPD board. Changing DNS services to different carrier for MPD			4
	Finalized DNS switch MPD, migrated email from old carrier to new. Configured Jennifers email client on her phone and laptop, created step-by-step instructic			5
	Continued Outlook configuration for the new MPDI email for Jennafer			1
	Kathy Hougardy- MPD Email issue through web portal. Ticket #6277			1
O'FLAHERTY, CHRISTY				2.75
	MPD: Re-send of various meeting notice templates to ED; Review and edit Special Meeting Notice for 7/19 as well as Special Meeting Agenda; Provide guidt			1
	MPD: Update Special Meeting Agenda Front Sheet with corrected location; correspondence with E.D. regarding agenda status; file final special meeting notic			0.5
	MPD: Receipt of email to download packet materials distributed at 7/19 Special Meeting; downloaded materials and provided direction to staff to import them i			0.75
	MPD: Multiple emails with ED regarding amended agenda for 7/23 Board Meeting; receive amended agenda for inclusion in DRC and creation of printed copi			0.5
ZELLERHOFF, CRAIG				9.5
	MPD Accounting			9.5
JABER, SUSAN				2.5
	MPD ACCOUNTS PAYABLE PROCESSING			2
	MPD MONTH END A/P PROCESSING			0.5
JAEGER, BRIAN				3.5
	litter p/u,change cans			0.5
	mowing,line trimming around bldng			1
	cleanup for event			2
TAKECHI, RICHARD				2
	Processing MPD Receipts			2
	Process MPD receipts.			0.5
	Preparing MPD excise tax return			0.5
HALE, PAULA				1
	pool deposit			22
COMPTON, ERIC				3
	IT Assistance			3
HANSEN, PENNY				2
	Processing MPD Receipts			2
MIOTKE, MARY				5
	Setting up MPD Commissioner's email accounts with archive and annual billing			5
Grand Total				110.5

* Corrections to the hours reported for Robert Eaton will occur on the September invoice.