

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Jennafer Price Cargill, Executive Director

BY: Vicky Carlsen, Deputy Finance Director

DATE: October 16, 2014

SUBJECT: Monthly Financial Report

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

August 2014 has been closed. Total revenue for the month of August is \$23,394 bringing the total revenue through August to \$539,246. Seattle Children's was billed \$828.25 for 2nd quarter back in August. The City has not received the funds yet and has contacted Seattle Children's to see when we can expect to receive the funds. As soon as the City receives the funds, we will transfer them to the MPD. 3rd quarter will be billed out in October.

Total expenditures for the month are \$69,694. The financial report attached provides additional information detailing the total revenue and expenditures.

Also attached is the September Support Services report detailing City support services for the MPD. 1.5 hours that had been reported by R Eaton for MPD transition meeting has been reversed.

RECOMENDATION

For information only.

ATTACHMENTS

- A. August Financial Statement
- B. September Support Services Report

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

Percent of year expired 66.66%

REVENUE	BUDGET	Q1	Q2	-----	Actual Results		YTD	% of BUDGET
		TOTAL	TOTAL	JUL	AUG	TOTAL		
TAX REVENUE	\$ 704,395	\$ 26,209	\$ 344,737	\$ 3,485	\$ 1,424	\$ 375,855	53.4%	
PROGRAMS	191,800	41,863	49,280	25,041	19,034	135,219	70.5%	
RENTALS	54,510	17,996	6,199	1,208	3,856	29,260	53.7%	
SCHOLARSHIPS USED	(10,000)	(3,115)	(2,084)	(2,057)	(1,656)	(8,911)	89.1%	
OTHER	-	(55)	(54)	(32)	(33)	(174)	0.0%	
SALE OF MERCHANDISE	2,000	389	370	147	237	1,143	57.1%	
SALE OF SWIM MERCHANDISE	-	558	508	203	258	1,527	0.0%	
DONATIONS	1,000	78	-	-	273	351	35.1%	
GRANT	30,000	-	4,976	-	-	4,976	16.6%	
TOTAL REVENUE	973,705	83,924	403,933	27,995	23,394	539,246	55.4%	
EXPENDITURES								
ADMINISTRATION/OVERHEAD								
11 SALARIES	45,000	9,375	11,250	3,750	3,750	28,125	62.5%	
21 FICA	-	717	861	287	287	2,152	0.0%	
24 INDUSTRIAL INSURANCE	-	25	13	7	7	52	0.0%	
26 UNEMPLOYMENT	-	-	296	59	59	415	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	1,466	18,345	131.0%	
42 COMMUNICATION	-	-	429	-	294	722	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	6,172	4,302	43,190	54.5%	
TOTAL ADMINISTRATION	160,150	40,199	41,548	14,188	10,164	106,098	66.2%	
CAPITAL & DEBT SERVICE								
BRIDGE LOAN PAYMENT	121,458	30,364	30,364	10,121	10,121	80,971	66.7%	
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	10,121	137,537	43.7%	
OPERATIONS								
11 SALARIES	148,848	35,797	35,920	13,810	11,311	96,838	65.1%	
12 EXTRA LABOR	140,000	39,348	45,226	19,253	18,430	122,257	87.3%	
13 OVERTIME	5,000	1,226	309	-	-	1,535	30.7%	
SALARIES & WAGES	293,848	76,372	81,454	33,063	29,741	220,630	75.1%	
21 FICA	22,005	5,808	6,197	2,518	2,264	16,787	76.3%	
23 PERS	16,379	4,398	4,668	1,467	1,345	11,877	72.5%	
24 INDUSTRIAL INSURANCE	18,050	4,576	4,530	1,885	1,857	12,848	71.2%	
25 LIFE,OPTICAL	1,391	326	317	109	109	862	62.0%	
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,937	7,735	8,263	2,843	2,843	21,683	70.1%	
PERSONNEL BENEFITS	88,762	22,843	23,975	8,822	8,417	64,057	72.2%	
31 OFFICE & OPERATING SUPPLIES	10,000	2,428	4,318	1,235	1,272	9,253	92.5%	
31 CHEMICALS	7,375	2,271	2,218	801	561	5,851	79.3%	
34 RESALE PURCHASES	1,500	213	358	-	457	1,029	68.6%	
SUPPLIES	18,875	4,912	6,894	2,037	2,290	16,133	85.5%	
42 COMMUNICATION	2,200	464	814	645	278	2,201	100.0%	
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	4,303	37,996	47.5%	
48 REPAIRS & MAINTENANCE	20,800	2,352	11,454	1,522	3,549	18,878	90.8%	
49 MISCELLANEOUS	5,200	1,648	1,788	222	393	4,051	77.9%	
49 CREDIT CARD FEES	4,500	856	1,226	587	436	3,105	69.0%	
OTHER SERVICES & CHARGES	123,450	20,436	32,853	6,011	8,959	68,260	55.3%	
TOTAL OPERATIONS	524,935	124,562	145,176	49,933	49,408	369,079	70.3%	
TOTAL EXPENDITURES	999,673	195,125	273,654	74,241	69,694	612,714	61.3%	
CHANGE IN FUND BALANCE	(25,968)	(111,200)	130,279	(46,246)	(46,300)	(73,468)	282.9%	
BEGINNING FUND BALANCE	440,537	319,430	208,230	338,508	292,262	319,430	72.5%	
ENDING FUND BALANCE	\$ 414,569	\$ 208,230	\$ 338,508	292,262	245,962	\$ 245,962	59.3%	

Tukwila Metropolitan Park District
 Support Services Summary
 September 2014

Dept Description	DEPT	Values	Sum of HC	Sum of SALARIES & BENEFITS
Mayors Office	03	10.50		447.83
Finance	05	46.75		1,897.59
Parks and Recreation	07	44.50		1,530.68
Public Works	13	1.50		49.74
Parks	15	5.00		260.91
Grand Total		108.25		\$4,186.75

Overhead Expense	10%	\$418.68
Invoice Total		\$4,605.43

Sum of Hours	Activity Description	Total
ALMBERG-DIDEON, DANA		
	Set up chambers for MPD meeting	1
	Set up chambers for Special MPD meeting	0.5
		0.5
CARLSEN, VICTORIA		3.5
	MPD Accounting	1
	Review MPD statements	1
	MPD Financial statement review and accounting	1.5
EATON, ROBERT		5
	MPD Transition Meeting	-1.5
	MPD SST Mtg and Prep	1.5
	MPD SST Mtg, Prep, and Re-cap	2
	MPD SST Weekly Mtg with ED and Assets Inventory List	3
FRICKE, KAREN		2
	MPD Payroll Processing	2
HART, MELISSA		2.25
	MPD: Review and edit August 27th MPD Board Meeting minutes, email to City staff for comments and provide paper minutes to Board for comments prior to :	0.75
	MPD: Communicate with Board P resident about Commissioner attendance City Staff meeting	0.5
	MPD Special Meeting: Assist with Chamber set-up, records issues and minute template for transcription.	0.5
	MPD Meeting: Assist with Chamber set-up, prepare minute template for monthly MPD Board Meeting, coordinate transcription of meeting minutes with contra	0.5
JUE, LILY		8
	Finance: Reconcile July 2014 MPD bank statement & GL cash	4
	Finance: Reconcile August 2014 MPD Bank Statement & GL Cash	4
KING, JAMES		44.5
	POOL check pressures on filter tank system, lube diving board, lube pool cover rollers, checked for proper operation of showers and toilets in men's locker room	3
	POOL boiler inspection by state (I had to be on site)	2
	POOL diagnosed and replaced defective water flow valve for drinking fountain at pool	2.5
	installed 2 of the 4 seats for the men's locker room, backwashed filters, started cleaning up the downstairs area.	7.5
	finished installing other 2 benches in women's locker room, bought tin plate and cut to fit on bottom of the drinking fountain	3
	took readings , lubed pool cover rollers & diving board	2
	check readings lube pool roller and diving board	2
-1	Did readings lubed pool cover rollers and diving board, repaired plugin on west wall south plug in in women's shower.	4
	Backwash pool filters clean flooring around pool filter tank "slippery due to chemical spillage"	4.5

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

KING, JAMES	go to pool and try and fix pool floor scrubber	3
	check reads at pool and lube pool cover rollers and diving board	1
	clean out room at pool with Robert Eaton ship old pool filters to be repaired	8
	do pressure readings and lube diving board and pool cover rollers	2
LE, BAO-TRAN		4.25
	Digitize records	3
	TRANSITION PREP: Format records to pdf. Digitize records	1.25
O'FLAHERTY, CHRISTY		3
	MPD: PR: Zaputil: Receipt of new request; distribute to staff and set timelines; also distribute to MPD staff	0.25
	MPD: PR: Zaputil: Receipt of responsive documents from staff; basic review of records; transmit documents to Board Atty to include an example of prior redacted	0.5
	MPD: PR: Zaputil: Receipt of correspondence from Board Atty; compose fulfillment letter and transmit to requester and staff	0.25
	MPD: Correspondence with ED regarding upcoming agenda, special meeting notice, and year-end public hearings; Receipt of draft special meeting notice, m	0.5
	MPD: PR Zaputil: Receipt of final records from Board Atty; review and save copy; compose final correspondence and distribute	0.5
	MPD: Ongoing communication with ED regarding special meeting notice and special meeting agenda and regular MPD agenda	0.5
	MPD: Communication regarding MPD agenda packet materials	0.5
ZELLERHOFF, CRAIG		14
	MPD Accounting	13
	MPD Accounting - IT Costs for Kate K.	1
JABER, SUSAN		1
	MPD ACCOUNTS PAYABLE PROCESSING	1
TAKECHI, RICHARD		1.25
	Prepare MPD excise tax return	0.5
	Process MPD receipts.	0.5
	Process MPD excise tax amendments	0.25
HANSEN, PENNY		2
	Processing MPD Receipts	2
WARTELLA, VICTOR		1.5
	W/O # 25628 MPD MEETING SETUP	0.5
	w/o # 25628: MPD SPECIAL MEETING SETUP	0.5
	w/o # 25628: MPD REGULAR MEETING SETUP	0.5
SANCHEZ ESPEJEL, NADIA		15
	MPD transition - financial records copied for MPD	15
Grand Total		108.25

2014 MPD Support Services Cost

