



# TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

## AGENDA

President of the Board: **Aaron Shipman**

Clerk of the Board:

**Vanessa Zaputil**

Board Members: **Ellen Gengler, Andrew Stahl, Jeri Frangello-Anderson**

Recording Secretary: **Kristine Selleck**

Date and Time: **Monday, May 11, 2020, 6:00 p.m.**

Resolution Numbers:

Location: **Virtual Meeting (GoToMeeting):**

*n/a*

**[https://www.gotomeet.me/TukwilaPoolMPD/20200511\\_boc](https://www.gotomeet.me/TukwilaPoolMPD/20200511_boc)**

**Dial In Number - (Toll Free): 1 866 899 4679**

**Access Code: 110-869-341**

<b>01. CALL TO ORDER/MISSION &amp; VISION/PLEDGE OF ALLEGIANCE/ROLL CALL</b>		Page 2
<b>02. APPROVE AGENDA</b>		Page 1
<b>03. CITIZEN COMMENTS</b>	<i>(Limited to 4 minutes per person or group)</i>	Page 3
<b>04. CONSENT AGENDA</b>	<ul style="list-style-type: none"> <li>a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) <ul style="list-style-type: none"> <li>April 13, 2020 Regular Meeting</li> <li>April 27, 2020 Special Meeting</li> </ul> </li> <li>b) Approve Vouchers</li> </ul>	<ul style="list-style-type: none"> <li>Page 4</li> <li>Page 6</li> <li>Page 7</li> </ul>
<b>05. REPORTS</b>	<ul style="list-style-type: none"> <li>a) Operations/District</li> <li>b) Financial</li> </ul>	<ul style="list-style-type: none"> <li>Page 13</li> <li>Page 19</li> </ul>
<b>06. MISCELLANEOUS:</b>		
<b>07. EXECUTIVE SESSION:</b>	The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
<b>10. ADJOURNMENT</b>		



## **TUKWILA POOL METROPOLITAN PARK DISTRICT (TPMPD)**

### **Mission, Vision & Values**

#### **TPMPD Mission Statement:**

To provide a welcoming public aquatics facility managed in a fiscally-responsible manner with a focus on educating all ages in the lifelong skills of water safety. We carry out this mission with a Board and staff who are compassionate, inclusive, and responsive to the needs of our diverse community, working to foster positive and lifelong experiences with aquatic environments.

#### **TPMPD Vision Statement:**

Contributing to the quality of life for our community, and for future generations, through welcoming, fun, safe and positive aquatic experiences at the Tukwila Pool.

#### **TPMPD Core Values:**

We Value...

- ...a safe, inclusive, caring public resource that is integrated into the fabric of our community
- ...educating all ages of our community in the lifelong skills of swimming and water safety
- ...integrity and maintaining the highest ethical standards by communicating honestly and transparently
- ...treating everyone with respect and embracing diverse opinions
- ...conducting our business and maintaining our facility in a fiscally-responsible manner that ensures the community can depend on aquatics as an available resource for generations to come
- ...creative, affordable and fun programming that is responsive to the community's needs and contributes to the overall health and wellness of the community
- ...a spirit of collaboration and innovation when working with others to enhance services available for our community members
- ...our amazing volunteers!
- ...citizens of Tukwila whose support allows every resident and staff member to feel a sense of ownership of the pool



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

<b>04. CITIZEN COMMENTS</b>	<i>Members of the community may address the BoC at this time. Kindly limit discussion time to 4 minutes per person or group</i>
-----------------------------	---

### Additional Information Regarding Virtual Meetings:

- Tukwila Pool MPD Virtual Public Meetings are **PUBLIC RECORD** and will be posted on our website. Please turn off your webcam/dial in by phone only if you do not wish to have images recorded.
- Members of the public will only be unmuted during the citizens comments section of the meeting in order to address the Board of Commissioners.
- Our current work from home situation has caused a higher demand for virtual software resources, and connection problems may arise. If you experience connection difficulties during the meeting, we suggest the following:
  - a. Turn off your webcam
  - b. Dial in by phone only
  - c. Use the “Who’s Talking” view rather than “Everyone” view
- If your connection is dropped during the meeting, please use the original link/dial in number to rejoin.



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

# MINUTES

President of the Board:

Aaron Shipman

Clerk of the Board:

Vanessa Zaputil

Board Members:

Ellen Gengler, Andrew Stahl, Jeri Frangello-Anderson

Recording Secretary:

Kristine Selleck

Date and Time:

Monday, April 13, 2020, 6:00 a.m.

Resolution Numbers:

Location:

Virtual Meeting (GoToMeeting)

n/a

[https://www.gotomeet.me/TukwilaPoolMPD/20200413\\_boc](https://www.gotomeet.me/TukwilaPoolMPD/20200413_boc)

Dial In Number: (Toll Free): 1 866 899 4679

Access Code: 978-207-901

### 01. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL:

President Commissioner Aaron Shipman called meeting to order, read aloud the Mission, Vision, and Values of the Tukwila Pool Metropolitan Park District, lead the group in the Pledge of Allegiance, and took roll call:

Present: Commissioner Jeri Frangello-Anderson, Commissioner Andrew Stahl, Commissioner Ellen Gengler, Commissioner Vanessa Zaputil, Director of Aquatics Operations Brad Harpin, District Administrator Kristine Selleck, Assistant Manager Austin Stowers, and Commissioner Aaron Shipman.

### 02. APPROVE AGENDA:

Commissioner Ellen Gengler made a motion to approve the Agenda as presented. Commissioner Andrew Stahl seconded. Discussion: None. Motion Passed 5:0 at 6:05pm.

### 03. CITIZENS COMMENTS:

None.

### 04. CONSENT AGENDA:

Commissioner Ellen Gengler made a motion to approve the consent agenda and vouchers together. Commissioner Andrew Stahl seconded. Discussion: None. Motion Passed 5:0 at 6:06pm.

### 05. REPORTS:

Director of Aquatics Operations and District Administrator reports were presented.

### 06. BUSINESS ITEMS:

a) MRSC Rosters – Annual Contract Renewal

Commissioner Ellen Gengler made a motion to approve the MRSC Rosters invoice. Commissioner Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 5:0 at 6:22pm.

b) Employee Handbook Update – Section 3.7.5 Employee Background Checks

Commissioner Ellen Gengler made a motion to approve the word change in the Employee Handbook as prepared. Commissioner Andrew Stahl seconded. Discussion: None. Motion Passed 5:0 at 6:24pm.

**07. MISCELLANEOUS:**

The Board discussed which types of meeting business items are routine and necessary during the COVID-19 Shutdown and virtual meetings.

**08. ADJOURNMENT:**

**Commissioner Ellen Gengler made a motion to adjourn. Commissioner Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 5:0 at 6:39 pm.**

ATTEST:

\_\_\_\_\_  
Vanessa Zaputil, Clerk of the Board

\_\_\_\_\_  
Date:

DRAFT



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Special Meeting of the Board of Commissioners

# MINUTES

President of the Board:

Aaron Shipman

Clerk of the Board:

Vanessa Zaputil

Board Members:

Ellen Gengler, Andrew Stahl, Jeri Frangello-Anderson

Recording Secretary:

Kristine Selleck

Date and Time:

Monday, April 27, 2020, 4:00 p.m.

Resolution Numbers:

Location:

Virtual Meeting (GoToMeeting):

n/a

<https://global.gotomeeting.com/join/470805021>

Dial In Number - (Toll Free): 1 866 899 4679

Access Code: 470-805-021

### 01. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL:

President Commissioner Aaron Shipman called meeting to order, read aloud the Mission, Vision, and Values of the Tukwila Pool Metropolitan Park District, lead the group in the Pledge of Allegiance, and took roll call:

Present: Commissioner Andrew Stahl, Commissioner Jeri Frangello-Anderson, Commissioner Vanessa Zaputil, Commissioner Ellen Gengler, Commissioner Aaron Shipman, Director of Aquatics Operations Brad Harpin, and Assistant Manager Austin Stowers.

District Administrator Kristine Selleck joined the meeting after roll call was taken.

### 02. APPROVE AGENDA:

Commissioner Ellen Gengler made a motion to approve the Agenda as is. Commissioner Andrew Stahl seconded. Discussion: None. Motion Passed 5:0.

### 03. BUSINESS ITEMS:

a) Pool Reopening Operational Plan Discussion – No motions were made

b) Repair/Replacement: Domestic Hot Water Heater

Commissioner Ellen Gengler made a motion to proceed with the purchase of the hot water heater from McKinstry up to \$25,000. Commissioner Vanessa Zaputil seconded. Discussion: This purchase will be reflected on the budget on line 209. Motion Passed 5:0 at 5:10pm.

### 04. MISCELLANEOUS:

The Board discussed which types of meeting business items are routine and necessary during the COVID-19 Shutdown and virtual meetings.

### 05. ADJOURNMENT:

Commissioner Ellen Gengler made a motion to adjourn this meeting and recess into Executive Session in a different virtual meeting for forty five minutes to discuss staff performance evaluations. Commissioner Andrew Stahl seconded. Discussion: None. Motion Passed 5:0 at 5:13 pm.

### 06. EXECUTIVE SESSION:

The TPMPD Board of Commissioners recessed into Executive Session per RCW 42.30.110

ATTEST:

\_\_\_\_\_  
Vanessa Zaputil, Clerk of the Board

\_\_\_\_\_  
Date:



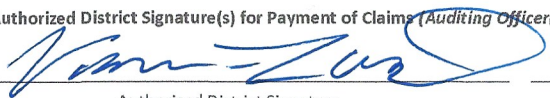

# Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 04/13/2020  
Total Amount: \$17,923.95  
Control Total: 11  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20200403082800.csv  
Fund #: 175910010

<b>CONTACT INFORMATION</b>	
Preparer's Name: <u>Amy O'Neill - Bill Scans 04/01/2020</u>	Email Address: <u>accounting@tukwilapool.org</u>

<b>PAYMENT CERTIFICATION</b>		RCW (42.24.080)	
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).			
<b>Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):</b>			
	<u>4/13/20</u>		<u>04.04.2020</u>
Authorized District Signature	Date	Authorized District Signature	Date
Authorized District Signature	Date	Authorized District Signature	Date
Authorized District Signature	Date	Authorized District Signature	Date

**SUBMIT SIGNED DOCUMENT TO:**

King County Email: SpecialDist.AP@kingcounty.gov  
Accounts Fax: (206) 263-3767  
Payable  
Attn: Special  
Districts  
401 5th

<b>KING COUNTY FINANCE USE ONLY:</b>	
Batch Processed By:	_____
Date Processed:	_____



# Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20200403082800.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9099804883	03/27/2020	\$242.83	DELIVERY DATE: 03.27.20 - CARBON DIOXIDE LIQUID BULK
CITY OF TUKWILA			LP-00135	04/01/2020	\$10,121.48	BILLING DATE: APRIL 2020 CITY BRIDGE LOAN PAYMENT
COMCAST BUSINESS			20200328	03/28/2020	\$190.20	SERVICE DATES: 04.08.20 - 05.07.20 - BUSINESS CABLE AND INTERNET
HIGHLINE DESIGN ALLIANCE			20-001	04/01/2020	\$600.00	SERVICE DATE: SUMMER 2020 - TUKWILA POOL BROCHURE (9 HOURS), PHOTOS AT TPMPD EVENT (02.15.20)
KING COUNTY FINANCE			2123375	03/09/2020	\$424.40	SERVICE DATES: 2019- GENERAL ELECTION VOTERS' PAMPHLET
ORCA PACIFIC, INC.			42098	03/17/2020	\$193.58	SHIP DATE: 03.16.20 - POOL CHEMICALS
PUGET SOUND ENERGY			20200325	03/25/2020	\$4,363.20	SERVICE DATES: 02.24.20 - 03.24.20 - UTILITIES NATURAL GAS
SEATTLE CITY LIGHT			20200323	03/23/2020	\$1,439.39	SERVICE DATES: 02.21.20 - 03.23.20 - UTILITIES ELECTRIC
STANLEY CONVERGENT SECURITY SOLUTIONS			17330272	03/20/2020	\$245.58	SERVICE DATES: 03.19.20- SECURITY MONITORING FEES
STANLEY CONVERGENT SECURITY SOLUTIONS			17379586	03/30/2020	\$46.64	SERVICE DATES: 05.01.20 - 05.31.20 - FIRE MONITORING FEES
STANLEY CONVERGENT SECURITY SOLUTIONS			17384808	03/30/2020	\$56.65	SERVICE DATES: 05.01.20 - 05.31.20 - SECURITY MONITORING FEES





# Special District Voucher Approval Document

Scheduled Payment Date: 04/20/2020  
Total Amount: \$23,121.26  
Control Total: 18  
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
File Name: AP\_TUKPLMPD\_APSUPINV\_20200415121758.csv  
Fund #: 175910010

**CONTACT INFORMATION**

Preparer's Name: Amy O'Neill - Bill Scans 04/14/2020

Email Address: accounting@tukwilapool.org

**PAYMENT CERTIFICATION**

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (~~Auditing Officer(s)~~ or Board Member(s)):

[Signature] 4/15/20  
Authorized District Signature Date

[Signature] 04/15/2020  
Authorized District Signature Date

\_\_\_\_\_  
Authorized District Signature Date

\_\_\_\_\_  
Authorized District Signature Date

\_\_\_\_\_  
Authorized District Signature Date

\_\_\_\_\_  
Authorized District Signature Date

**SUBMIT SIGNED DOCUMENT TO:**

King County Email: SpecialDist.AP@kingcounty.gov  
Accounts Fax: (206) 263-3767  
Payable  
Attn: Special  
Districts  
401 5th

**KING COUNTY FINANCE USE ONLY:**

Batch Processed By: \_\_\_\_\_

Date Processed: \_\_\_\_\_



# Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20200415121758.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9970025224	03/31/2020	\$146.20	RENTAL PERIOD: MARCH 2020- CARBON DIOXIDE CYLINDER RENTAL
CASCADE COMPUTER MAINTENANCE, INC.			1086006	03/31/2020	\$119.82	SERVICE DATE: 03.31.20 - RE- INSTALLATION OF NETWORK IN DOAO OFFICE
CASCADE COMPUTER MAINTENANCE, INC.			1086030	03/31/2020	\$192.50	SERVICE DATE: 03.24.20 & 03.27.20 -SET UP 2 NEW LAPTOPS FOR REMOTE WORK, REMAPPED FOR GVPN
CASCADE COMPUTER MAINTENANCE, INC.			1085969	03/27/2020	\$1,902.24	SERVICE DATE: 03.25.20, - PRECONFIGURED FIREWALL, INSTALLED SWITCH AND NEW FIREWALL, SONICWALL
CIT			35264471	04/07/2020	\$397.20	BILLING PERIOD: 03.28.20 - 04.27.20 - EQUIPMENT RENTAL , 2019 PROPERTY TAX
MCKINSTRY CO LLC			10113650	04/08/2020	\$170.00	2020 BACKFLOW PREVENTER INSPECTION AND FIELD TEST REPORT
MRSC ROSTERS			52655	04/13/2020	\$135.00	MRSC ROSTERS (SW/CON/VEN): LESS THAN 5 MILLION IN CAPITAL EXPENDITURE PER YEAR - ANNUAL SUBSCRIPTION
ORCA PACIFIC, INC.			3933012920	01/29/2020	\$1,425.84	SERVICE DATE: JANUARY 2020 - MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			3683110819	11/13/2019	\$1,425.84	SERVICE DATE: NOVEMBER 2020 - MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			4150033020	03/31/2020	\$1,425.84	SERVICE DATE: MARCH 2020- MONTHLY SERVICE AGREEMENT AT PWR
ORCA PACIFIC, INC.			3844121119	02/03/2020	\$5,816.84	SERVICE DATE: 02.03.20- EQUIPMENT SERVICE
ORCA PACIFIC, INC.			4200031720	03/17/2020	\$475.12	SERVICE DATE: 03.17.20 - EQUIPMENT SERVICE
ORCA PACIFIC, INC.			3901122719	01/13/2020	\$351.88	SERVICE DATE: 12.27.19- EQUIPMENT SERVICE
ORCA PACIFIC, INC.			3479091319	09/17/2019	\$70.36	SERVICE DATE: 09.13.19 - BOTTOM LID ASSEMBLY PLUS S&H
ORCA PACIFIC, INC.			42202	04/01/2020	\$146.33	SERVICE DATE: 03.30.20 - TELE- POLE 12'-24', OREQ STINGER DUAL IN/OUT CAM
ORCA PACIFIC, INC.			20191212	12/12/2019	\$8,522.30	INVOICE DATE: 12/12/2019, 5% RETAINED PAYMENT
VALLEY VIEW SEWER DISTRICT			20200401	04/01/2020	\$184.20	SERVICE DATES: MARCH 2020 - UTILITIES SEWER
WASHINGTON STATE PATROL			120006416	04/02/2020	\$213.75	SERVICE DATES: MARCH 2020 BACKGROUND CHECKS SUBMITTED BY TPMPD

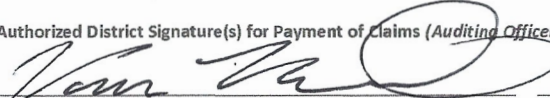



# Special District Voucher Approval Document

Scheduled Payment Date: 04/27/2020  
 Total Amount: \$3,182.37  
 Control Total: 7  
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District  
 File Name: AP\_TUKPLMPD\_APSUPINV\_20200422111455.csv  
 Fund #: 175910010

<b>CONTACT INFORMATION</b>	
Preparer's Name: <u>Amy O'Neill - Bill Scans 04/21/2020</u>	Email Address: <u>accounting@tukwilapool.org</u>

<b>PAYMENT CERTIFICATION</b>		RCW (42.24.080)
<p>I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).</p>		
Authorized District Signature(s) for Payment of Claims ( <i>Auditing Officer(s) or Board Member(s)</i> ):		
	<u>4/22/20</u>	
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____

**SUBMIT SIGNED DOCUMENT TO:**

King County Email: SpecialDist.AP@kingcounty.gov  
 Accounts Fax: (206) 263-3767  
 Payable  
 Attn: Special  
 Districts  
 401 5th

<b>KING COUNTY FINANCE USE ONLY:</b>	
Batch Processed By:	_____
Date Processed:	_____



# Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP\_TUKPLMPD\_APSUPINV\_20200422111455.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CASCADE COMPUTER MAINTENANCE, INC.			1086063	04/03/2020	\$133.78	SERVICE DATE: 04.03.20 - RESET SWITCH AND CONFIRMED POE BUTTON WAS IN PROPER POSITION
CASCADE COMPUTER MAINTENANCE, INC.			1086203	04/16/2020	\$165.00	SERVICE DATE: 04.07.20 - VPN ISSUES AND NETWORK SECURITY POLICIES
MCKINSTRY CO LLC			10114052	04/14/2020	\$96.84	BILLING PERIOD: QUARTER 3 - PREVENTIVE MAINTENANCE SERVICE BILLING PER CONTRACT - HVAC
MCKINSTRY CO LLC			10114053	04/14/2020	\$1,839.98	BILLING PERIOD: QUARTER 3 - PREVENTIVE MAINTENANCE SERVICE BILLING PER CONTRACT - HVAC
ORKIN			194952300	03/12/2020	\$86.60	SERVICE DATE: 03.12.20 - PC STANDARD - EOM 7-PC STANDARD (INDOOR SERVICE)
STANLEY CONVERGENT SECURITY SOLUTIONS			17417306	04/20/2020	\$242.00	SERVICE DATES: 04.17.20 - ALARM RADIO ACCOUNT, SIGNAL STRENGTH AND TAMPER SPRING
WATER DISTRICT NO. 125			20200417	04/17/2020	\$618.17	SERVICE DATES: 02.14.20 - 04.13.20 - UTILITIES WATER



# INFORMATIONAL MEMORANDUM

## Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**  
FROM: Brad Harpin, Director of Aquatics Operations and  
Kristine Selleck, District Administrator  
DATE: May 11, 2020  
SUBJECT: **Operations/District Report**

---

- a) **Recovery Framework – Aquatics Operations:**
- i. Operations Team is actively planning and designing procedures for the following: Budget, Staff Team, Distancing Plan, Cleaning and disinfection, Communication, Implementation and Reopening.
  - ii. ARC Account Executive for the PNW weekly zoom meeting will be attended by DOAO, and Assistant Managers Jessica s. and Austin S. Topics: Pete DeQuincy (Facility??) will share his organizations plans for swimming lessons and lifeguard training. Northwest Red Cross Training Provider Check-in / Updates / Q&A. Meeting Date &Time: Friday, May 8, 2020 at 12:00pm *Meetings will be held on Fridays in the month of May.*
- b) **Water Safety Program – *The month of May is National Water Safety Month***
- i. DOAO and Assistant Manager, Jessica S. are actively preparing to deliver water safety program through various media (Facebook, Website, Newsletter, YouTube, GoToMeetings).
    - a. DOAO communicated with Connie Harvey, Dir. Aquatics Centennial Initiatives to discuss resources for delivering water safety programs that align with ARC Standards.
    - b. All communication Platforms have been tested and the operations team feels we can do a good job of delivering various water safety curriculum.
  - ii. Water Safety Program will begin Monday, May 11, 2020. An introductory newsletter will be the first piece of communication sharing the Tukwila Pool Mission, the importance of Water Safety tips & Training. Future newsletters and Water Safety curriculum will be communicated on Fridays.
- c) **Facility – Domestic Hot Water Heater**  
Operations will source and purchase the Hot Water Heater independently and will work with McKinstry or MacDonald-Miller to facilitate the installation. DOAO will select a vendor based on Installation Proposal. (waiting for installation proposal from MacDonald-Miller). DOAO will explain what led to this decision and answer commissioner questions.
- d) **WCIA Annual Review completed via virtual meeting with Carlene Brown**
- e) **Washington State Patrol Business Audit completed.**
- f) **Washington State Patrol Technical Audit documentation completed.**  
IT requirements must be postponed until we reopen. We will be researching alternative vendors for background checks due to the extent of IT requirements [NCIS (WRPA’s partner vendor), Paychex, DataQuest]

### ATTACHMENTS

- WCIA 2020 Annual Review Follow Up Letter
- WCIA Tukwila Pool MPD Property Schedule as of 04/23/2020
- Tukwila Pool MPD – District Administrator’s Annual Agenda Items Schedule



P.O. Box 88030  
Tukwila, WA 98138  
Phone: 206-575-6046  
Fax: 206-575-7426

May 8, 2020

Kristine Selleck  
Tukwila Metropolitan Pool  
4414 South 144th Street  
Tukwila, WA 98168

RE: 2020 Annual Review & Audit

Dear Kristine:

This letter is a follow-up to the virtual meeting on April 27, 2020 to perform the 2020 Annual Review. Following the terms of the WCIA Membership COMPACT, we met to conduct the Annual Review. I'd like to thank you and Brad for setting aside a portion of the day to meet with me.

### **2019 AUDIT RESULTS**

There were no mandatory audit requirements from the Personnel Audit for follow-up this year.

### **2020 AUDIT RESULTS**

Due to the interruption of business as a result of COVID-19 virus, we did not conduct an audit for this year. However, there was discussion of conducting a walk thru for the following year. As such, there will be no need for compliance follow-up in 2020.

### **PROPERTY PROGRAMS**

I provided current copies of your property schedule for review. The schedule should be reviewed for accuracy on the values of the property to ensure all properties you wish to have covered are shown on the schedule.

### **COMPACT STATUS & TRAINING REQUIREMENTS**

To date, you have attended the January Full Board meeting as well as the training provided prior to the meeting. Please be advised that WCIA may change the COMPACT

requirements for 2020 as a result of the interruption in business due to the COVID-19 virus. Once this decision has been made, members will be notified. In the meantime, the Member Services Department is working on scheduling web-based trainings to assist members in meeting their training requirements.

<b>SUMMARY</b>
----------------

This completes the findings of our visit. I appreciated the hospitality shown to me during our visit. It was great to meet with you and Brad and I encourage either of you to contact me with any risk management concerns you may have.

Sincerely,

*Carlene Brown*

Carlene Brown  
Risk Management Representative  
Washington Cities Insurance Authority  
carleneb@wciapool.org

Location Number	Member Loc. No.	Year Built	Description	Address/Serial Number	Bldg. Sq. Ft.	Deductible	Building Value	Contents Value	Property in the Open (PITO) Value	Total Value
<b>Member: Tukwila Pool Metropolitan Park District</b>										
<b>Property Type: Building</b>										
TKPD-14785	1	1972	Pool Building	4414 S 144TH ST	14,256	\$25,000	\$4,169,400	\$256,700	\$9,600	\$4,435,700
Totals for <b>Building</b> - 1 Property Schedule							<b>\$4,169,400</b>	<b>\$256,700</b>	<b>\$9,600</b>	<b>\$4,435,700</b>
Totals for <b>Tukwila Pool Metropolitan Park District</b> - 1 Property Schedule							<b>\$4,169,400</b>	<b>\$256,700</b>	<b>\$9,600</b>	<b>\$4,435,700</b>
Grand Totals - 1 Property Schedule							<b>\$4,169,400</b>	<b>\$256,700</b>	<b>\$9,600</b>	<b>\$4,435,700</b>



## Report Definition

**Description:** Property Schedule (Print View)

**Filters:** (Effective Date (Policy) is between 01/01/2020 and 12/31/2020 and Action Type is not equal to Deleted) and Member is equal to Tukwila Pool Metropolitan Park District

**Groups:** Member then Property Type

**Sorts:** No Sorts

**Options:** None

Tukwila Pool MPD - District Administrator's Annual Agenda Items Schedule:

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
R E P O R T S	<p><b>FC:</b> CIP Account Funds Transfer (Due 12/31)</p>	<p><b>DA:</b> W-2 and 1099 Distribution (Due 01/31)</p> <p><b>DA:</b> Roster Bi-Annual Legal Notice</p> <p><b>FC:</b> Deposit Account Funds Transfers (Due 1/31)</p>			<p><b>DA:</b> WCIA Annual Review and Audit Report</p>	<p><b>DA:</b> WA SAO Annual Report (Due 05/31)</p> <p><b>DA:</b> Unclaimed Property Due Diligence Letters (Due 05/31)</p>	<p><b>DA:</b> Roster Bi-Annual Legal Notice</p>	<p><b>DA:</b> JLARC Public Records Data Reporting (Due 08/01)</p>	<p><b>DA:</b> WCIA Liability Exposure Questionnaire (Due 09/03)</p>	<p><b>DA:</b> Renew Business License</p>	<p><b>DA:</b> Expiring TPAC Positions (<i>if applicable</i>)</p>	<p><b>Board President:</b> State of the District</p>
B U S I N E S S I T E M S	<p><b>Resolution:</b> King County Accounts Payable Auditing Officer Delegation</p>	<p>Year-End Financial Review</p>	<p>Finance Committee Officer Appointments</p> <p>P&amp;O Committee Officer Appointments</p>	<p><b>Contract Renewal:</b> MRSC Rosters</p>				<p>Mid Year Budget Review</p>		<p><b>Resolution:</b> Unclaimed Property Transfer (Due 10/31)</p>	<p>Public Hearing: Property Tax Levy</p> <p><b>Resolution:</b> Limit Factor Increase</p> <p><b>Resolution:</b> General Tax Levy</p>	<p>Public Hearing: Annual Budget</p> <p><b>Resolution:</b> Annual Budget</p> <p><b>Resolution:</b> Meeting Schedule</p> <p>BoC Officer Selections</p> <p>TPAC Appointments</p> <p><b>Contract Renewals:</b> Attorney and CPA</p>

File Location: <https://docs.google.com/document/d/119pWgelssRbISBJwfgPSCSgJGQOyaEx-6ttcAf-YFZ4/edit?usp=sharing>



# TUKWILA POOL METROPOLITAN PARK DISTRICT

## Regular Meeting of the Board of Commissioners

### 05. REPORTS

#### b) Finance Committee

March 2020 Financial Reports Attached:

- COVID-19 Response Purchases
- Balance Sheet
- Budget Report
- Budget Vs. Actuals Report
- Combined Excise Tax Return
- Purchasing Card Transaction Report



# Tukwila Pool Metropolitan Park District

## (COVID-19 RESPONSE PURCHASES)

All Dates

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>576.20.300 Shared Expenditures</b>							
<b>576.20.300.30.14 Computer Equipment (Replacement)</b>							
03/24/2020	Expense		Sound Microsystems	2 Lenovo Thinkpad Laptops (\$1538.90 each) (COVID-19 Response Purchase)	Tukwila Pool MPD (P-Cards Reconcile) - 2794:213.15 US Bank Brad PC - 1958	3,077.80	3,077.80
<b>Total for 576.20.300.30.14 Computer Equipment (Replacement)</b>						<b>\$3,077.80</b>	
<b>576.20.300.40.10 IT/Computer Service</b>							
04/20/2020	Check	9840860	Cascade Computer Maintenance, Inc.	Service Date: 03.24.20 & 03.27.20, Invoice Date: 03.31.20- Set up 2 new laptops for remote work, Remapped for GVPN (COVID-19 Response Purchase)	Bank - 1.Operations and General Fund:115.21 KC Fund 175910010 General:US Bank (King County) - #2969	192.50	192.50
<b>Total for 576.20.300.40.10 IT/Computer Service</b>						<b>\$192.50</b>	
<b>576.20.300.40.35 Software Programs/Subscriptions (non-financial)</b>							
03/31/2020	Expense		LogMeIn, Inc.	Go To Meeting Business package with Toll-free and Call me add-ons, (COVID-19 Response Purchase)	Tukwila Pool MPD (P-Cards Reconcile) - 2794:213.14 US Bank Kristine PC - 2183	217.06	217.06
05/01/2020	Expense		LogMeIn, Inc.	May 2020 Go To Meeting Toll Free Number Monthly Fee- (COVID-19 Response Purchase)	Tukwila Pool MPD (P-Cards Reconcile) - 2794:213.14 US Bank Kristine PC - 2183	6.72	223.78
<b>Total for 576.20.300.40.35 Software Programs/Subscriptions (non-financial)</b>						<b>\$223.78</b>	
<b>Total for 576.20.300 Shared Expenditures</b>						<b>\$3,494.08</b>	



# Tukwila Pool Metropolitan Park District

## BALANCE SHEET

As of March 31, 2020

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
Bank - 1.Operations and General Fund	
111.10 US Bank Checking Acct - 5669	52,121.18
111.11 US Bank Deposit Acct - 8744	56,180.04
115.21 KC Fund 175910010 General	<b>361,507.39</b>
<b>Total Bank - 1.Operations and General Fund</b>	<b>469,808.61</b>
Bank - 2.Allocated Savings	
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	445,254.57
<b>Total Bank - 2.Allocated Savings</b>	<b>445,254.57</b>
<b>Total Bank Accounts</b>	<b>\$915,063.18</b>
Other Current Assets	
113.00 Change Fund	823.25
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$823.25</b>
<b>Total Current Assets</b>	<b>\$915,886.43</b>
Fixed Assets	
172.00 Tukwila Pool - Building	2,032,757.62
181.00 Tukwila Pool - Non Building	30,264.37
<b>Total Fixed Assets</b>	<b>\$2,063,021.99</b>
<b>TOTAL ASSETS</b>	<b>\$2,978,908.42</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (P-Cards Reconcile) - 2794	4,090.65
<b>Total Credit Cards</b>	<b>\$4,090.65</b>
Other Current Liabilities	
231.00 Payroll Liabilities	884.89
231.30 Unclaimed Property Transfer Account	0.00
<b>Total Other Current Liabilities</b>	<b>\$884.89</b>
<b>Total Current Liabilities</b>	<b>\$4,975.54</b>
Long-Term Liabilities	
217.10 Bond Payable	316,831.85
227.00 Bridge Loan Payable	372,389.30
<b>Total Long-Term Liabilities</b>	<b>\$689,221.15</b>
<b>Total Liabilities</b>	<b>\$694,196.69</b>
Equity	<b>\$2,284,711.73</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,978,908.42</b>

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
2	<b>Tukwila Pool Metropolitan Park District General Fund Budget</b>										
3	<b>Unrestricted Opening Balance</b>	<b>308.80.00</b>		<b>288,491.29</b>	<b>343,876.36</b>	<b>380,436.35</b>	<b>427,786.63</b>		<b>583,163.16</b>	<b>614,777.95</b>	
4	<b>Revenue</b>										
5	Real and Personal Property Tax	311.10.00		918,571.00	960,162.17	1,008,584.00	1,030,320.55	102.16%	1,099,431.00	47,164.47	4.29%
6	<b>Total 311 General Property Tax</b>			<b>918,571.00</b>	<b>960,162.17</b>	<b>1,008,584.00</b>	<b>1,030,320.55</b>		<b>1,099,431.00</b>	<b>47,164.47</b>	
7	Sales Tax Collected	313.11.00	10% of Taxable sales	7,555.00	7,398.95	7,450.00	6,694.73	89.86%	8,070.00	1,308.97	16.22%
8	<b>Total 313 Local Retail Sales &amp; Use Taxes</b>			<b>7,555.00</b>	<b>7,398.95</b>	<b>7,450.00</b>	<b>6,694.73</b>		<b>8,070.00</b>	<b>1,308.97</b>	
9	Local Grants	337.00.10	King County Youth and Amateur Sports Grant	-	-	-	-		140,000.00	140,000.00	100.00%
10	<b>Total 337 Local Grants, Entitlements, and Other Payments</b>								<b>140,000.00</b>	<b>140,000.00</b>	
11	Taxed Merchandise (Taxable)	341.70.10	Bottled drinks, gear, shampoo, etc.	3,000.00	4,082.95	4,000.00	4,666.56	116.66%	4,500.00	1,205.91	26.80%
12	Untaxed Merchandise (Non-taxable)	341.70.20		2,000.00	2,818.30	3,500.00	3,170.36	90.58%	3,000.00	726.32	24.21%
13	<b>Total 341 Merchandise</b>			<b>5,000.00</b>	<b>6,901.25</b>	<b>7,500.00</b>	<b>7,836.92</b>		<b>7,500.00</b>	<b>1,932.23</b>	
14	Activity Fees - General Passes (Taxable)	347.30.10		24,200.00	28,239.24	25,000.00	29,717.61	118.87%	30,000.00	4,845.54	16.15%
15	Activity Fees - Healthcare Member Reimbursement (Taxable)	347.30.11	Silver Sneakers	-	-	-	-		-	65.91	
16	Activity Fees - General Admissions (Taxable)	347.30.20		38,500.00	34,938.38	36,500.00	27,263.94	74.70%	37,800.00	5,821.41	15.40%
17	Activity Fees - Special Events (Taxable)	347.30.30		2,200.00	2,086.47	2,500.00	1,516.52	60.66%	2,400.00	358.21	14.93%
18	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		60,000.00	88,362.60	85,000.00	91,055.68	107.12%	102,000.00	16,047.00	15.73%
19	Program Fees - Exercise Classes (Non-taxable)	347.60.20		300.00	3,122.25	6,400.00	2,220.00	34.69%	3,500.00	557.25	15.92%
20	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30		1,250.00	1,565.00	3,750.00	2,568.50	68.49%	2,400.00	80.00	3.33%
21	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons Lifeguard Class Certification	350.00	385.00	350.00	385.00	110.00%	924.00	-	0.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners	-	1,205.00	300.00	195.00	65.00%	240.00	45.00	18.75%
23	<b>Total 347 Cultural and Recreation</b>			<b>126,800.00</b>	<b>159,903.94</b>	<b>159,800.00</b>	<b>154,922.25</b>		<b>179,264.00</b>	<b>27,820.32</b>	
24	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported on CIP Fund Budget	4,500.00	10,893.64	7,800.00	10,769.64	138.07%	7,800.00	2,787.78	35.74%
25	<b>Total 361 Interest and Other Earnings</b>			<b>4,500.00</b>	<b>10,893.64</b>	<b>7,800.00</b>	<b>10,769.64</b>		<b>7,800.00</b>	<b>2,787.78</b>	
26	Rentals - Short-Term, One-time (Taxable)	362.40.10		7,150.00	4,295.69	6,500.00	4,055.91	62.40%	6,000.00	938.19	15.64%
27	Equipment and Locker Rentals (Taxable)	362.40.20		500.00	407.26	-	-		-	-	
28	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		83,950.00	85,171.00	89,000.00	104,062.00	116.92%	99,000.00	23,409.00	23.65%
29	<b>Total 362 Rents, Leases and Concessions</b>			<b>91,600.00</b>	<b>89,873.95</b>	<b>95,500.00</b>	<b>108,117.91</b>		<b>105,000.00</b>	<b>24,347.19</b>	
30	Cash Donations (Non-taxable)	367.10.10		200.00	179.10	250.00	408.28	163.31%	250.00	75.39	30.16%
31	Gifts In-Kind (Non-taxable)	367.10.20		-	-	-	-		-	-	
32	Grant Revenue Swim Lessons	367.10.30		10,000.00	10,000.00	-	7,313.00		3,000.00	3,405.00	113.50%
33	Grant Revenue Junior Guard	367.10.40		5,000.00	5,000.00	-	-		-	-	
34	Grant Revenue Misc. Overhead	367.10.50		5,000.00	5,000.00	-	-		-	-	
35	<b>Total 367 Contributions from Private Sources</b>			<b>20,200.00</b>	<b>20,179.10</b>	<b>250.00</b>	<b>7,721.28</b>		<b>3,250.00</b>	<b>3,480.39</b>	
36	Unapplied Cash Income (Account Credit)	369.00.10		-	-	-	(393.00)		-	-	
37	Deposit Over / Short	369.80.00		-	11.15	-	88.43		-	(5.95)	
38	Other Miscellaneous Revenue	369.91.00	2020: Vendor Credits from Allstream and Valley View Sewer	-	-	-	-		-	266.56	
39	Scholarship Funds Applied	369.91.10		10,000.00	7,909.00	10,000.00	11,275.10	112.75%	12,000.00	1,338.50	11.15%
40	Discounts Applied	369.91.40	includes staff food discounts	-	-	-	(1,189.54)		(1,200.00)	(342.38)	
41	Gift Certificates	369.91.50		-	-	-	-		-	-	
42	Refunds Issued: COVID-19 Shut Down	369.91.60		-	-	-	-		-	(3,915.93)	
43	<b>Total 369 Miscellaneous Revenue</b>			<b>10,000.00</b>	<b>7,920.15</b>	<b>10,000.00</b>	<b>9,780.99</b>		<b>10,800.00</b>	<b>(2,659.20)</b>	
44	Sales of Capital Assets	395.10.00		-	13.64	-	536.36		-	-	
45	<b>Total 395 Sales of Capital Assets</b>				<b>13.64</b>		<b>536.36</b>				
46	Transfers In from Capital Improvement Fund	397.00.10		-	-	-	-		-	-	
47	<b>Total 397 Non-Revenue Transfers-In</b>										
48	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance	-	9,606.15	-	-		-	-	
49	<b>Total 388 Prior Period Adjustment(s)</b>				<b>9,606.15</b>						
50	<b>Total Revenue</b>			<b>1,184,226.00</b>	<b>1,272,852.94</b>	<b>1,296,884.00</b>	<b>1,336,700.63</b>		<b>1,561,115.00</b>	<b>246,182.15</b>	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
51	<b>Expenditures</b>										
52	<b>Board Expenditures</b>										
53	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings (regular and retreat)	5,130.00	4,000.00	9,600.00	3,882.00	40.44%	9,600.00	768.00	8.00%
54	<b>BOC Supplies</b>										
55	BOC Office Supplies	576.20.100.30.10	business cards, etc.	100.00	71.30	100.00	219.88	219.88%	100.00	-	0.00%
56	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	100.00	46.22	500.00	468.97	93.79%	500.00	-	0.00%
57	BOC Meeting Food	576.20.100.30.30	retreat	250.00	149.80	250.00	74.37	29.75%	250.00	-	0.00%
58	<b>BOC Services</b>										
59	Consultant Fees	576.20.100.40.10		300.00	-	300.00	-	0.00%	300.00	-	0.00%
60	Transcription Services	576.20.100.40.20		750.00	-	750.00	-	0.00%	100.00	-	0.00%
61	Meeting Site Rental	576.20.100.40.30		600.00	1,565.00	600.00	725.00	120.83%	1,000.00	245.81	24.58%
62	Public Records Request	576.20.100.40.40		500.00	-	500.00	-	0.00%	500.00	-	0.00%
63	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	100.00	-	100.00	-	0.00%	100.00	-	0.00%
64	<b>BOC Development</b>										
65	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	-	200.00	-	0.00%	150.00	-	0.00%
66	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	-	650.00	-	0.00%	650.00	135.38	20.83%
67	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	200.00	-	200.00	316.26	158.13%	200.00	-	0.00%
68	<b>BOC Intergovernmental Costs</b>										
69	Election Costs	576.20.100.50.10	billed in 2020 for the 2019 election cycle	6,000.00	9,174.11	-	-	-	14,200.00	-	0.00%
70	<b>Total 576.20.100 Board Expenditures</b>			<b>14,880.00</b>	<b>15,006.43</b>	<b>13,750.00</b>	<b>5,686.48</b>		<b>27,650.00</b>	<b>1,149.19</b>	
71	<b>Executive Expenditures</b>										
72	<b>Executive Salaries &amp; Wages</b>										
73	Executive Director/District Administrator Wages	576.20.200.10.10		37,740.00	36,393.49	33,100.00	35,498.80	107.25%	39,060.00	8,656.16	22.16%
74	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		5,661.00	4,559.42	4,965.00	4,900.63	98.70%	5,859.00	1,265.73	21.60%
75	<b>Executive Development</b>										
76	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	150.00	42.12	150.00	-	0.00%	150.00	-	0.00%
77	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00	-	500.00	694.00	138.80%	500.00	-	0.00%
78	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	200.00	11.34	200.00	10.00	5.00%	200.00	-	0.00%
79	<b>Total 576.20.200 Executive Expenditures</b>			<b>44,251.00</b>	<b>41,006.37</b>	<b>38,915.00</b>	<b>41,103.43</b>		<b>45,769.00</b>	<b>9,921.89</b>	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
80	<b>Shared Expenditures</b>										
81	<b>Shared Salary &amp; Wages</b>										
82	Bookkeeper Wages	576.20.300.10.10		12,500.00	19,634.67	21,840.00	12,188.74	55.81%	21,320.00	3,530.96	16.56%
83	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	1,242.42	3,276.00	1,769.83	54.02%	3,198.00	500.39	15.65%
84	<b>Shared Supplies/Equipment</b>										
85	<b>Office/Computer Supplies/Equipment (consumable)</b>										
86	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,500.00	1,147.92	1,500.00	1,268.03	84.54%	1,000.00	199.06	19.91%
87	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	550.00	531.09	1,000.00	449.18	44.92%	1,000.00	152.74	15.27%
88	<b>Office/Computer Supplies/Equipment (non-consumable)</b>										
89	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	5,239.84	3,000.00	3,735.59	124.52%	3,000.00	62.74	2.09%
90	Computer Equipment (replacement)	576.20.300.30.14	includes new firewall and switch	2,500.00	4,617.05	1,000.00	-	0.00%	3,000.00	3,723.29	124.11%
91	<b>Shared Services</b>										
92	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	4,000.00	3,755.06	4,000.00	4,878.65	121.97%	4,500.00	2,065.30	45.90%
93	Legal Services	576.20.300.40.20		8,000.00	2,446.00	6,000.00	1,248.00	20.80%	5,500.00	137.50	2.50%
94	<b>Communication Services</b>										
95	Telephone	576.20.300.40.31	Personal Mobile Device Stipend (per Policy 560)	-	200.00	-	600.00		600.00	150.00	25.00%
96	Postage	576.20.300.40.32		200.00	224.48	300.00	383.05	127.68%	310.00	116.45	37.56%
97	Website & Email hosting	576.20.300.40.33	Rackspace, Dreamhost, Website Update	1,500.00	1,576.40	1,500.00	1,794.20	119.61%	3,500.00	-	0.00%
98	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,500.00	4,864.63	4,200.00	3,893.14	92.69%	4,000.00	990.54	24.76%
99	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office, Adobe, When to Work, McAfee	1,600.00	1,226.17	1,700.00	867.91	51.05%	1,700.00	484.53	28.50%
100	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only	200.00	-	200.00	-	0.00%	200.00	-	0.00%
101	Printing & Copying Services	576.20.300.40.37	Sharp Lease & other non-program printing services	5,500.00	5,126.86	5,500.00	4,770.12	86.73%	5,000.00	1,049.47	20.99%
102	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported on CIP Fund Budget	800.00	(743.47)	500.00	403.19	80.64%	500.00	45.06	9.01%
103	Payroll Services	576.20.300.40.50		6,000.00	5,024.92	6,000.00	8,202.06	136.70%	8,000.00	2,286.56	28.58%
104	Membership Dues	576.20.300.40.60	WRPA, MRSC Rosters, Amazon, Costco, ARC, WAPRO	1,000.00	775.00	2,000.00	1,900.90	95.05%	1,900.00	2,222.39	116.97%
105	Miscellaneous Services	576.20.300.40.70		500.00	-	200.00	-	0.00%	200.00	-	0.00%
106	<b>Risk Management Services</b>										
107	Security & Fire Alarm	576.20.300.40.81		2,500.00	2,383.83	2,900.00	7,263.64	250.47%	3,000.00	631.62	21.05%
108	Pest Control	576.20.300.40.82		700.00	851.36	700.00	751.64	107.38%	700.00	166.26	23.75%
109	Insurance	576.20.300.40.83	WCIA - Travelers	14,000.00	11,176.00	17,500.00	12,500.00	71.43%	14,500.00	14,190.00	97.86%
110	Fingerprinting (WSP)	576.20.300.40.84	*2020 - \$71.25 + \$10 fingerprinting x 20 people	900.00	890.00	1,250.00	1,633.00	130.64%	2,000.00	386.25	19.31%
111	<b>Financial Services</b>										
112	Accounting Services (Independent)	576.20.300.40.91		-	-	-	-		-	-	
113	CPA Services	576.20.300.40.92		8,000.00	4,300.00	6,000.00	1,367.75	22.80%	4,500.00	160.00	3.56%
114	Software Programs (financial)	576.20.300.40.93	QuickBooks and CivicRec	500.00	225.00	500.00	510.00	102.00%	6,200.00	120.00	1.94%
115	<b>Shared Intergovernmental Services</b>										
116	External Taxes and Operating Assessments	576.20.300.50.10	include description	-	-	-	-		-	-	
117	Washington Business License	576.20.300.50.20		-	19.00	-	-		-	-	
118	Tukwila Business License	576.20.300.50.30		-	-	-	-		-	-	
119	Annual Permits	576.20.300.50.40	King Co Health	650.00	593.00	650.00	612.00	94.15%	650.00	-	0.00%
120	Interlocal Agreements	576.20.300.50.50		-	-	-	-		-	-	
121	State Audit	576.20.300.50.60		-	5,415.70	8,000.00	4,477.50	55.97%	-	3,991.59	
122	<b>Total 576.20.300 Shared Expenditures</b>			<b>82,100.00</b>	<b>82,742.93</b>	<b>101,216.00</b>	<b>77,468.12</b>		<b>99,978.00</b>	<b>37,362.70</b>	



	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
123	<b>Swimming Pool Expenditures</b>										
124	<b>Swimming Pool Salaries and Wages</b>										
125	Lifeguard Wages	576.20.400.10.10		126,450.00	129,910.22	182,015.00	138,899.48	76.31%	190,000.00	42,749.37	22.50%
126	Instructor Wages	576.20.400.10.20		42,500.00	60,522.58	51,000.00	52,515.38	102.97%	61,000.00	12,820.77	21.02%
127	Water Exercise Instructor Wages	576.20.400.10.25		-	551.50	4,000.00	4,366.90	109.17%	7,200.00	1,239.77	17.22%
128	Head Guard Wages	576.20.400.10.30		-	-	-	-	-	-	-	-
129	Director of Aquatic Operations Salary	576.20.400.10.40		66,734.00	66,559.98	68,726.00	71,573.47	104.14%	72,000.00	17,374.98	24.13%
130	Assistant Aquatics Manager Wages	576.20.400.10.50		89,000.00	105,707.03	124,280.00	120,740.81	97.15%	120,000.00	31,203.97	26.00%
131	Front Desk Wages	576.20.400.10.60		50,100.00	29,238.93	30,000.00	24,567.81	81.89%	40,000.00	5,622.78	14.06%
132	Maintenance Worker Wages	576.20.400.10.65		-	-	13,000.00	-	0.00%	-	-	-
133	Overtime Wages	576.20.400.10.70		7,500.00	6,249.25	7,500.00	3,382.96	45.11%	5,000.00	193.03	3.86%
134	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	9,105.10	-	10,182.00	-	0.00%
135	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		23,500.00	24,920.45	28,951.00	27,410.85	94.68%	28,800.00	6,954.81	24.15%
136	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	-	-	-	-	-	-	-
137	<b>Swimming Pool Personnel Benefits</b>										
138	<b>Non-Taxable Benefits</b>										
139	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	35,711.35	37,560.96	44,236.35	39,084.38	88.35%	45,581.53	10,165.48	22.30%
140	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	25,674.83	9,998.77	20,238.86	11,628.02	57.45%	20,854.30	3,401.13	16.31%
141	L&I	576.20.400.20.13	TPMPD's contribution	15,000.00	13,151.85	15,000.00	11,572.18	77.15%	20,000.00	2,061.60	10.31%
142	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-
143	<b>Swimming Pool Supplies</b>										
144	<b>Program Supplies and Equipment</b>										
145	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells	200.00	318.17	300.00	93.83	31.28%	300.00	-	0.00%
146	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	kick boards, floatation bars, dive toys, swim platform	500.00	736.74	800.00	2,189.00	273.63%	3,500.00	-	0.00%
147	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	2,400.00	2,810.34	3,000.00	2,759.71	91.99%	2,400.00	588.33	24.51%
148	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, hip packs, badges, lanyards, whistles	2,500.00	2,150.43	2,000.00	1,945.65	97.28%	4,000.00	139.05	3.48%
149	Safety Supplies & Equipment	576.20.400.30.15	life jackets, rescue tubes, first aid/biohazard supplies	2,500.00	3,782.30	1,740.00	923.62	53.08%	2,100.00	478.02	22.76%
150	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	150.00	235.52	100.00	61.29	61.29%	200.00	-	0.00%
151	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	500.00	2,591.56	500.00	95.00	19.00%	570.00	50.47	8.85%
152	<b>Maintenance and Repairs Supplies</b>										
153	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus	14,000.00	10,989.69	10,000.00	12,349.03	123.49%	15,000.00	3,517.52	23.45%
154	Janitorial Supplies & Equipment	576.20.400.30.22		8,000.00	10,584.60	11,000.00	6,642.57	60.39%	11,000.00	2,135.28	19.41%
155	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	6,000.00	10,541.74	5,000.00	2,801.50	56.03%	5,000.00	801.02	16.02%
156	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, plants, bark	2,000.00	54.20	1,000.00	203.04	20.30%	1,000.00	-	0.00%
157	Repairs/Maintenance Supplies & Equipment	576.20.400.30.25	paint, paint brushes, rust remover, gloves, etc.	-	-	-	1,237.16	-	1,000.00	-	0.00%
158	Resale Inventory	576.20.400.30.30		3,500.00	5,011.34	5,000.00	3,663.93	73.28%	5,500.00	1,572.89	28.60%
159	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	49.83	200.00	74.68	37.34%	1,500.00	-	0.00%

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
160	<b>Swimming Pool Services</b>										
161	Transaction Services/Merchant Fees	576.20.400.40.10	Credit Card processing fees: Authorize.net and EVO Payments	9,000.00	9,599.39	11,220.00	15,351.10	136.82%	12,070.65	1,397.38	11.58%
162	Translation Services	576.20.400.40.20		300.00	-	500.00	-	0.00%	500.00	-	0.00%
163	Grant Translation	576.20.400.40.21		500.00	-	-	-	-	-	-	-
164	<b>Advertising &amp; Promotion</b>										
165	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochure design	2,000.00	2,470.00	2,000.00	1,920.00	96.00%	2,200.00	-	0.00%
166	Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	4,657.19	4,000.00	3,690.52	92.26%	6,000.00	-	0.00%
167	Staff Recruiting	576.20.400.40.33	Job Postings: Indeed, Facebook, Job Board, etc.	800.00	1,037.96	1,000.00	1,471.58	147.16%	2,500.00	180.75	7.23%
168	Promotional giveaways	576.20.400.40.34	program promotion only	500.00	-	500.00	17.97	3.59%	500.00	-	0.00%
169	Outreach & Marketing Services	576.20.400.40.35	additional services as needed	2,000.00	387.56	2,000.00	1,161.56	58.08%	4,000.00	-	0.00%
170	Grant Marketing	576.20.400.40.36		1,700.00	153.57	-	-	-	-	-	-
171	Grant Overhead	576.20.400.40.37		2,800.00	825.43	-	-	-	-	-	-
172	Lifeguard Recruiting	576.20.400.40.38		1,000.00	1,328.94	1,500.00	586.63	39.11%	-	-	-
173	<b>Staff Development</b>										
174	Travel/Transportation (Staff Development)	576.20.400.40.41	For pool and shared staff only	400.00	1,352.03	1,000.00	-	0.00%	1,000.00	-	0.00%
175	Tuition/Registration Fees (Staff development)	576.20.400.40.42	For pool and shared staff only	2,000.00	2,746.14	3,500.00	1,970.40	56.30%	4,000.00	623.92	15.60%
176	<b>Rentals and Leases</b>										
177	Equipment Rentals	576.20.400.40.51		-	-	-	336.00	-	-	1,128.11	-
178	Facility Ground Lease	576.20.400.40.52	TSD ILA executed 07.11.2017	-	-	-	-	-	-	-	-
179	<b>Utilities</b>										
180	Electrical (Utilities)	576.20.400.40.61		17,600.00	16,219.91	19,000.00	17,234.67	90.71%	19,000.00	3,904.88	20.55%
181	Gas (Utilities)	576.20.400.40.62		58,000.00	42,364.04	50,000.00	37,125.48	74.25%	48,000.00	12,801.68	26.67%
182	Water (Utilities)	576.20.400.40.63		6,500.00	5,908.14	7,000.00	6,680.02	95.43%	7,500.00	2,678.48	35.71%
183	Sewer (Utilities)	576.20.400.40.64		1,500.00	704.35	1,500.00	734.25	48.95%	1,500.00	184.20	12.28%
184	Garbage Collection (Utilities)	576.20.400.40.65		1,000.00	-	1,000.00	-	0.00%	1,000.00	-	0.00%
185	Storm Drain (Utilities)	576.20.400.40.66		-	-	-	-	-	-	-	-
186	Other (Utilities)	576.20.400.40.67		-	-	-	-	-	-	-	-
187	<b>Repairs and Maintenance Services</b>										
188	Maintenance/Janitorial Services	576.20.400.40.71		-	-	-	-	-	-	-	-
189	Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Plumbing, Doors, Walls, Floors, Electrical	40,000.00	62,912.49	30,000.00	24,856.28	82.85%	55,000.00	1,936.82	3.52%
190	Equipment Repairs/Maintenance Services	576.20.400.40.73		21,000.00	13,950.56	37,112.00	27,881.74	75.13%	25,000.00	918.61	3.67%
191	Landscaping/Groundskeeping Services	576.20.400.40.74		-	-	-	-	-	-	-	-
192	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	110.96	200.00	-	0.00%	200.00	-	0.00%
193	<b>Miscellaneous Services</b>										
194	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	7,909.00	10,000.00	11,275.10	112.75%	12,000.00	1,338.50	11.15%
195	Red Cross	576.20.400.40.92	Non-staff Certification fees (LG Class)	350.00	324.00	350.00	305.00	87.14%	924.00	-	0.00%
196	Aerobics Partner	576.20.400.40.93		-	1,275.00	2,400.00	350.00	14.58%	-	-	-
197	Other Services	576.20.400.40.94	2020: Junk Removal	-	-	-	1,208.88	-	-	722.09	-
198	Discounts Applied	576.20.400.40.97		-	-	-	-	-	-	-	-
199	Gift Certificates	576.20.400.40.98		-	-	-	-	-	-	-	-
200	<b>Total 576.20.400 Swimming Pool Expenditures</b>			<b>707,770.17</b>	<b>710,464.64</b>	<b>815,369.21</b>	<b>704,044.53</b>		<b>876,582.48</b>	<b>170,885.69</b>	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
201	<b>Sales Tax, Debt Service, and Transfers Out</b>										
202	Sales Tax Paid	586.00.300.00.00		7,555.00	7,501.34	7,450.00	6,818.99	91.53%	8,070.00	1,562.39	19.36%
203	<b>Total 586.00.300 Sales Tax</b>			<b>7,555.00</b>	<b>7,501.34</b>	<b>7,450.00</b>	<b>6,818.99</b>		<b>8,070.00</b>	<b>1,562.39</b>	
204	City Bridge Loan (Principle)	591.76.300.70.10	Monthly billing, payoff date: 05/2023	110,002.05	110,002.05	112,222.37	112,222.37	100.00%	114,487.50	28,407.74	24.81%
205	Loans and Bonds (Principle)	591.76.300.70.20	Bi-Annual Billing, payoff date 12/2022	99,195.63	99,195.63	97,521.42	97,521.42	100.00%	101,461.29	-	0.00%
206	<b>Total 591.76.300 Debt Service Principle</b>			<b>209,197.68</b>	<b>209,197.68</b>	<b>209,743.79</b>	<b>209,743.79</b>		<b>215,948.79</b>	<b>28,407.74</b>	
207	City Bridge Loan (Interest)	592.76.300.80.10		11,455.71	11,455.71	9,235.39	9,235.39	100.00%	6,970.26	1,956.70	28.07%
208	Loans and Bonds (Interest)	592.76.300.80.20		13,934.37	13,934.37	15,608.58	15,608.58	100.00%	11,668.71	-	0.00%
209	<b>Total 592.76.300 Debt Service Interest</b>			<b>25,390.08</b>	<b>25,390.08</b>	<b>24,843.97</b>	<b>24,843.97</b>		<b>18,638.97</b>	<b>1,956.70</b>	
210	CIP Supplies	595.76.300.30.00	<i>Reported below: 2020 Capital Improvement Project/</i>								
211	CIP Services	595.76.300.40.00	<i>Lifetime Replacement Fund Budget</i>								
212	<b>Total 595.76.300 Park Facility Improvements (CIP)</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
213	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + Grant Revenue for CIP Project	80,000.00	97,633.20	80,000.00	80,000.00	100.00%	220,000.00	140,000.00	63.64%
214	<b>Total 597.00.300 Transfers Out</b>			<b>80,000.00</b>	<b>97,633.20</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>100.00%</b>	<b>220,000.00</b>	<b>140,000.00</b>	<b>63.64%</b>
215	<b>Total Expenditures</b>			<b>1,171,143.93</b>	<b>1,188,942.67</b>	<b>1,291,287.97</b>	<b>1,149,709.31</b>		<b>1,512,637.24</b>	<b>391,246.30</b>	
216											
217	<b>Tukwila Pool Metropolitan Park District General Fund Budget Summary</b>										
218	<b>Opening Balance</b>			<b>288,491.29</b>	<b>343,876.36</b>	<b>380,436.35</b>	<b>427,786.63</b>		<b>583,163.16</b>	<b>614,777.95</b>	
219	<b>Total Revenue</b>			<b>1,184,226.00</b>	<b>1,272,852.94</b>	<b>1,296,884.00</b>	<b>1,336,700.63</b>		<b>1,561,115.00</b>	<b>246,182.15</b>	
220	<b>Total Expenditures</b>			<b>(1,171,143.93)</b>	<b>(1,188,942.67)</b>	<b>(1,291,287.97)</b>	<b>(1,149,709.31)</b>		<b>(1,512,637.24)</b>	<b>(391,246.30)</b>	
221	<b>Ending Balance</b>			<b>301,573.36</b>	<b>427,786.63</b>	<b>386,032.38</b>	<b>614,777.95</b>		<b>631,640.92</b>	<b>469,713.80</b>	
222	<b>Net Income (Total Revenue less Total Expenditures)</b>			<b>13,082.07</b>	<b>83,910.27</b>	<b>5,596.03</b>	<b>186,991.32</b>		<b>48,477.76</b>	<b>(145,064.15)</b>	
223	<b>Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures</b>										
224	3 Months Operational and Debt Service Expenses:			272,785.98	272,827.37	302,821.99	267,427.33		323,159.31	62,811.58	
225	Requirement Met?			YES	YES	YES	YES		YES	YES	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 03.31.2020	% of Budget 2020
226	<b>Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget</b>										
227	<b>Unrestricted Opening Balance (CIP)</b>			<b>353,305.00</b>	<b>353,305.00</b>	<b>392,029.51</b>	<b>393,575.05</b>		<b>361,080.05</b>	<b>369,672.78</b>	
228											
229	Transfers in from General Fund		Annual CIP Transfer	80,000.00	97,633.20	80,000.00	80,000.00	100.00%	80,000.00	-	0.00%
230			Grant Revenue Transfer In	-	-	-	-		140,000.00	140,000.00	100.00%
231				-	-	-	-		-	-	
232				-	-	-	-		-	-	
233	Prior Period Adjustment(s)		EOYadjustment to the Budget Report balance to match the General Ledger (QBO)	-	11,661.44	-	-		-	-	
234	Investment Income		Interest earned from CIP Fund	-	-	-	8,802.78		2,500.00	2,106.89	84.28%
235	<b>Total Revenue</b>			<b>\$80,000.00</b>	<b>\$109,294.64</b>	<b>\$80,000.00</b>	<b>\$88,802.78</b>		<b>\$222,500.00</b>	<b>\$142,106.89</b>	
236											
237	CIP Expenditures	2019, 2017	Pool Liner	-	-	55,000.00	112,494.36	204.54%	75,000.00	66,473.94	88.63%
238		2025	Heat Exchanger (Pool Water)	-	-	-	-		-	-	
239		2018, 2023, 2028	Pool Covers	12,501.00	16,830.62	-	-		-	-	
240		2020	Painting (Int & Ext)	-	-	-	-		120,205.00	-	0.00%
241		2020, 2028	ADA Chair Lift	-	-	-	-		10,000.00	-	0.00%
242		2018	Starting/Diving Blocks	18,000.00	17,999.97	-	-		-	-	
243		2022	Diving Board	-	-	-	-		-	-	
244		2026	Domestic Boiler	-	-	-	-		-	-	
245		2030	Stall Partitions	-	-	-	-		-	-	
246		2023	Locker Room Floor Resurfacing	-	-	-	-		-	-	
247		2028	Pool Deck Floor Resurfacing	-	-	-	-		-	-	
248		2018	Slide Steps/Plaftorm	12,000.00	13,354.00	-	-		-	-	
249		2018	Lighting (Pool Deck)	6,200.00	7,954.10	-	-		-	-	
250		2018	Lane Dividers	-	3,336.80	-	-		-	-	
251		2018	Security Cameras	-	9,549.10	-	-		-	-	
252	<b>Items not included in LifeCycle Replacement Plan</b>										
253		2032	Pool Circ Pump/VFD	-	-	-	-		-	-	
254		2033	Roof	-	-	-	-		-	-	
255		2031	HVAC Controls	-	-	-	-		-	-	
256	Bank Charges		Bank Service Fees from CIP Fund	-	-	-	210.69		250.00	51.16	20.46%
257	<b>Total Expenditures</b>			<b>48,701.00</b>	<b>69,024.59</b>	<b>55,000.00</b>	<b>112,705.05</b>		<b>205,455.00</b>	<b>66,525.10</b>	
258											
259	<b>Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget Summary</b>										
260	<b>Opening Balance</b>			<b>353,305.00</b>	<b>353,305.00</b>	<b>392,029.51</b>	<b>393,575.05</b>		<b>361,080.05</b>	<b>369,672.78</b>	
261	<b>Total Revenue</b>			<b>\$80,000.00</b>	<b>\$109,294.64</b>	<b>\$80,000.00</b>	<b>\$88,802.78</b>		<b>\$222,500.00</b>	<b>\$142,106.89</b>	
262	<b>Total Expenditures</b>			<b>(48,701.00)</b>	<b>(69,024.59)</b>	<b>(55,000.00)</b>	<b>(112,705.05)</b>		<b>(205,455.00)</b>	<b>(66,525.10)</b>	
263	<b>Ending Balance (CIP)</b>			<b>384,604.00</b>	<b>393,575.05</b>	<b>417,029.51</b>	<b>369,672.78</b>		<b>378,125.05</b>	<b>445,254.57</b>	



# Tukwila Pool Metropolitan Park District

## BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

March 2020

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
<b>Income</b>			
311 General Property Tax			
311.10.00 Real and Personal Property Tax	38,648.32	91,619.25	42.18 %
<b>Total 311 General Property Tax</b>	<b>38,648.32</b>	<b>91,619.25</b>	<b>42.18 %</b>
313 Local Retail Tax			
313.11.00 Sales Tax Collected	179.20	672.50	26.65 %
<b>Total 313 Local Retail Tax</b>	<b>179.20</b>	<b>672.50</b>	<b>26.65 %</b>
337 Local Grants, Entitlements, and Other Payments			
337.00.10 Local Grants		11,666.67	
<b>Total 337 Local Grants, Entitlements, and Other Payments</b>		<b>11,666.67</b>	
341 Merchandise			
341.70.10 Taxed Merchandise (Taxable)	308.66	375.00	82.31 %
341.70.20 Untaxed Merchandise (Non-taxable)	217.32	250.00	86.93 %
<b>Total 341 Merchandise</b>	<b>525.98</b>	<b>625.00</b>	<b>84.16 %</b>
347 Cultural and Recreation			
347.30.10 Activity Fees - General Passes (Taxable)	616.82	2,500.00	24.67 %
347.30.20 Activity Fees - General Admissions (Taxable)	845.42	3,150.00	26.84 %
347.30.30 Activity Fees - Special Events (Taxable)		200.00	
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	1,387.50	8,500.00	16.32 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	29.50	291.67	10.11 %
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)		200.00	
347.90.00 Other Fees - Pass through to Red Cross (Non-taxable)		77.00	
347.90.10 Other Fees - Advertising/Sponsorship (Non-taxable)	15.00	20.00	75.00 %
<b>Total 347 Cultural and Recreation</b>	<b>2,894.24</b>	<b>14,938.67</b>	<b>19.37 %</b>
361 Interest			
361.10.00 Interest and Other Earnings			
361.10.00.01 Interest General Fund	748.83	650.00	115.20 %
<b>Total 361.10.00 Interest and Other Earnings</b>	<b>748.83</b>	<b>650.00</b>	<b>115.20 %</b>
<b>Total 361 Interest</b>	<b>748.83</b>	<b>650.00</b>	<b>115.20 %</b>
362 Rents, Leases and Concessions			
362.40.10 Rentals - Short-Term, One-time (Taxable)		500.00	
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	11,905.00	8,250.00	144.30 %
<b>Total 362 Rents, Leases and Concessions</b>	<b>11,905.00</b>	<b>8,750.00</b>	<b>136.06 %</b>
367 Contributions from Private Sources			
367.10.10 Cash Donations (Non-taxable)	34.50	20.83	165.63 %
367.10.30 Grant Revenue Swim Lessons	1,623.00	250.00	649.20 %
<b>Total 367 Contributions from Private Sources</b>	<b>1,657.50</b>	<b>270.83</b>	<b>612.01 %</b>
369 Miscellaneous Revenue			
369.00.10 Unapplied Cash Income (Account Credit)	-8.00		



# Tukwila Pool Metropolitan Park District

## BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

March 2020

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
369.80.00 Deposit Over/Short	2.00		
369.91.10 Scholarship Funds Applied	729.50	1,000.00	72.95 %
369.91.40 Discounts Applied			
369.91.40.01 Employee Discount on Food Purchases	-99.94	-100.00	99.94 %
<b>Total 369.91.40 Discounts Applied</b>	<b>-99.94</b>	<b>-100.00</b>	<b>99.94 %</b>
369.91.60 Refunds Issued COVID-19 Shut Down	-3,915.93		
<b>Total 369 Miscellaneous Revenue</b>	<b>-3,292.37</b>	<b>900.00</b>	<b>-365.82 %</b>
<b>Total Income</b>	<b>\$53,266.70</b>	<b>\$130,092.92</b>	<b>40.95 %</b>
<b>GROSS PROFIT</b>	<b>\$53,266.70</b>	<b>\$130,092.92</b>	<b>40.95 %</b>
<b>Expenses</b>			
576.20.100 Board Expenditures			
576.20.100.10.00 BOC Stipend		800.00	
576.20.100.30.10 BOC Office Supplies		8.33	
576.20.100.30.20 BOC Equipment		41.67	
576.20.100.30.30 BOC Meeting Food		20.83	
576.20.100.40.10 Consultant Fees		25.00	
576.20.100.40.20 Transcription Services		8.33	
576.20.100.40.30 Meeting Site Rental		83.33	
576.20.100.40.40 Public Records Requests		41.67	
576.20.100.40.50 Travel (BOC non-development)		8.33	
576.20.100.40.61 Travel/Transportation (BOC Development)		12.50	
576.20.100.40.62 Tuition/Registration Fees (BOC Development)		54.17	
576.20.100.40.70 BOC Notices/Ads		16.67	
576.20.100.50.10 Election Costs		1,183.33	
<b>Total 576.20.100 Board Expenditures</b>		<b>2,304.16</b>	
576.20.200 Executive Expenditures			
576.20.200.10.10 Executive Director/District Administrator Wages	2,669.14	3,255.00	82.00 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	400.37	488.25	82.00 %
576.20.200.40.11 Travel/Transportation (Exec. Development)		12.50	
576.20.200.40.12 Tuition/Registration Fees (Exec. Development)		41.67	
576.20.200.40.20 Travel (Exec. non-development)		16.67	
<b>Total 576.20.200 Executive Expenditures</b>	<b>3,069.51</b>	<b>3,814.09</b>	<b>80.48 %</b>
576.20.300 Shared Expenditures			
576.20.300.10.10 Bookkeeper Wages	1,202.93	1,776.67	67.71 %
576.20.300.10.20 Other Taxable Compensation (Shared Benefits Stipend)	180.44	266.50	67.71 %
576.20.300.30.11 Office Supplies (Consumables)	18.65	83.33	22.38 %
576.20.300.30.12 Printing Supplies (Consumables)		83.33	
576.20.300.30.13 Office Equipment (Non-Consumable)		250.00	
576.20.300.30.14 Computer Equipment (Replacement)	3,143.75	250.00	1,257.50 %



# Tukwila Pool Metropolitan Park District

## BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

March 2020

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
576.20.300.40.10 IT/Computer Service	1,775.92	375.00	473.58 %
576.20.300.40.20 Legal Services	137.50	458.33	30.00 %
576.20.300.40.31 Telephone	50.00	50.00	100.00 %
576.20.300.40.32 Postage	7.75	25.83	30.00 %
576.20.300.40.33 Website & Email Hosting		291.67	
576.20.300.40.34 Internet/VolP Phones	343.64	333.33	103.09 %
576.20.300.40.35 Software Programs/Subscriptions (non-financial)	233.55	141.67	164.85 %
576.20.300.40.36 Advertising/Posting Fees (DOAO)		16.67	
576.20.300.40.37 Printing & Copying Services	339.51	416.67	81.48 %
576.20.300.40.40 Bank Charges			
576.20.300.40.40.01 Bank Charges General Fund	17.07	41.67	40.96 %
<b>Total 576.20.300.40.40 Bank Charges</b>	<b>17.07</b>	<b>41.67</b>	<b>40.96 %</b>
576.20.300.40.50 Payroll Service	604.79	666.67	90.72 %
576.20.300.40.60 Membership Dues	1,905.49	158.33	1,203.49 %
576.20.300.40.70 Miscellaneous Services		16.67	
576.20.300.40.81 Security & Fire Alarms	103.29	250.00	41.32 %
576.20.300.40.82 Pest Control	79.66	58.33	136.57 %
576.20.300.40.83 Insurance		1,208.33	
576.20.300.40.84 Fingerprinting (WSP)		166.67	
576.20.300.40.92 CPA Services		375.00	
576.20.300.40.93 Software Programs (financial)		516.67	
576.20.300.50.40 Annual Permits		54.17	
<b>Total 576.20.300 Shared Expenditures</b>	<b>10,143.94</b>	<b>8,331.51</b>	<b>121.75 %</b>
576.20.400 Swimming Pool Expenditures			
576.20.400.10.10 Lifeguard Wages	15,311.71	15,833.33	96.71 %
576.20.400.10.20 Instructor Wages	3,726.28	5,083.33	73.30 %
576.20.400.10.25 Water Exercise Instructor Wages	468.47	600.00	78.08 %
576.20.400.10.40 Director of Aquatics Operations Salary	5,866.66	6,000.00	97.78 %
576.20.400.10.50 Assistant Aquatics Manager Wages	9,712.25	10,000.00	97.12 %
Assistant Aquatics Manager Floating and Vacation	95.00		
<b>Total 576.20.400.10.50 Assistant Aquatics Manager Wages</b>	<b>9,807.25</b>	<b>10,000.00</b>	<b>98.07 %</b>
576.20.400.10.60 Front Desk Wages	2,251.58	3,333.33	67.55 %
576.20.400.10.70 Overtime Wages		416.67	
576.20.400.10.75 Summer Incentive Pay Wages		848.50	
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	2,336.85	2,400.00	97.37 %
576.20.400.20.11 FICA	3,382.93	3,798.46	89.06 %
576.20.400.20.12 Unemployment	1,157.80	1,737.86	66.62 %
576.20.400.20.13 L&I		1,666.67	
576.20.400.30.11 Exercise Classes Supplies & Equipment		25.00	
576.20.400.30.12 Swim Classes/Instruction Supplies & Equipment		291.67	





# Tukwila Pool Metropolitan Park District

## BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

March 2020

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
576.20.400.30.13 Special Events Supplies & Equipment		200.00	
03-March (Egg Hunt)	180.76		
<b>Total 576.20.400.30.13 Special Events Supplies &amp; Equipment</b>	<b>180.76</b>	<b>200.00</b>	<b>90.38 %</b>
576.20.400.30.14 Staff Uniforms Supplies & Equipment		333.33	
576.20.400.30.15 Safety Supplies & Equipment		175.00	
576.20.400.30.16 Lifeguard Class Supplies & Equipment		16.67	
576.20.400.30.17 Drop In/Open Swim Supplies & Equipment		47.50	
576.20.400.30.21 Pool Chemicals Supplies & Equipment	1,087.52	1,250.00	87.00 %
576.20.400.30.22 Janitorial Supplies & Equipment	756.44	916.67	82.52 %
576.20.400.30.23 Tools and Equipment		416.67	
576.20.400.30.24 Landscaping Supplies & Equipment		83.33	
576.20.400.30.25 Repairs/Maintenance Supplies & Equipment		83.33	
576.20.400.30.30 Resale Inventory	526.66	458.33	114.91 %
576.20.400.30.40 Miscellaneous Supplies & Equipment		125.00	
576.20.400.40.10 Transaction Services/Merchant Fees	405.06	1,005.89	40.27 %
576.20.400.40.20 Translation Services		41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)		183.33	
576.20.400.40.32 Printing & Copying (A&P)		500.00	
576.20.400.40.33 Advertising/Posting Fees (A&P)		208.33	
576.20.400.40.34 Promotional Giveaways		41.67	
576.20.400.40.35 Outreach Marketing Services		333.33	
576.20.400.40.41 Travel/Transportation (Staff development)		83.33	
576.20.400.40.42 Tuition/Registration Fees (Staff development)	337.00	333.33	101.10 %
576.20.400.40.61 Electrical (Utilities)	1,489.76	1,583.33	94.09 %
576.20.400.40.62 Gas (Utilities)	5,003.41	4,000.00	125.09 %
576.20.400.40.63 Water (Utilities)	796.81	625.00	127.49 %
576.20.400.40.64 Sewer (Utilities)	122.80	125.00	98.24 %
576.20.400.40.65 Garbage Collection (Utilities)		83.33	
576.20.400.40.72 Facility Repairs/Maintenance Services		4,583.33	
576.20.400.40.73 Equipment Repairs/Maintenance Services		2,083.33	
576.20.400.40.80 Travel (Staff non-development)		16.67	
576.20.400.40.91 Scholarship Funds Expensed	729.50	1,000.00	72.95 %
576.20.400.40.92 Red Cross		77.00	
576.20.400.40.94 Other Services	722.09		
<b>Total 576.20.400 Swimming Pool Expenditures</b>	<b>56,467.34</b>	<b>73,048.52</b>	<b>77.30 %</b>
586.00.300 Sales Tax			
586.00.300.00.00 Sales Tax Paid	514.57	672.50	76.52 %
<b>Total 586.00.300 Sales Tax</b>	<b>514.57</b>	<b>672.50</b>	<b>76.52 %</b>
591.76.300 Debt Service Principle			
591.76.300.70.10 City Bridge Loan Principal	9,485.02	9,540.63	99.42 %





# Tukwila Pool Metropolitan Park District

## BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

March 2020

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
591.76.300.70.20 Loans and Bonds Principal		8,455.11	
<b>Total 591.76.300 Debt Service Principle</b>	<b>9,485.02</b>	<b>17,995.74</b>	<b>52.71 %</b>
592.76.300 Debt Service Interest			
592.76.300.80.10 City Bridge Loan Interest	636.46	580.86	109.57 %
592.76.300.80.20 Loans and Bonds Interest		972.39	
<b>Total 592.76.300 Debt Service Interest</b>	<b>636.46</b>	<b>1,553.25</b>	<b>40.98 %</b>
597.00.300 Transfers Out			
597.00.300.00.10 Transfers Out to Capital Improvement Fund		18,333.33	
<b>Total 597.00.300 Transfers Out</b>		<b>18,333.33</b>	
<b>Total Expenses</b>	<b>\$80,316.84</b>	<b>\$126,053.10</b>	<b>63.72 %</b>
NET OPERATING INCOME	<b>\$ -27,050.14</b>	<b>\$4,039.82</b>	<b>-669.59 %</b>
Other Income			
361.10.00.02 Interest CIP Fund	732.40	208.33	351.56 %
CIP Transfer in from General Fund		18,333.33	
<b>Total Other Income</b>	<b>\$732.40</b>	<b>\$18,541.66</b>	<b>3.95 %</b>
Other Expenses			
576.20.300.40.40.02 Bank Charges CIP Fund	18.05	20.83	86.65 %
595.76.300 Park Facility Improvements (CIP)			
595.76.300.40.00 CIP Services		17,100.42	
<b>Total 595.76.300 Park Facility Improvements (CIP)</b>		<b>17,100.42</b>	
Transfer Activity			
City Bridge Loan Principle	-9,485.02		
<b>Total Transfer Activity</b>	<b>-9,485.02</b>		
<b>Total Other Expenses</b>	<b>\$ -9,466.97</b>	<b>\$17,121.25</b>	<b>-55.29 %</b>
NET OTHER INCOME	<b>\$10,199.37</b>	<b>\$1,420.41</b>	<b>718.06 %</b>
NET INCOME	<b>\$ -16,850.77</b>	<b>\$5,460.23</b>	<b>-308.61 %</b>



# Combined Excise Tax Return

603-151-833  
TUKWILA POOL METROPOLITAN  
PARK DISTRICT

**Filing Period:** March 31, 2020

**Due Date:** April 27, 2020

**Filing Frequency:** Monthly

## Business & Occupation

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	1,770.90	1,770.90	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	11,924.24	11,924.24	0.00	0.015000	0.00
<b>Total Business &amp; Occupation</b>					0.00

## State Sales and Use

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	1,770.90	0.00	1,770.90	0.065000	115.11
<b>Total State Sales and Use</b>					115.11

## Deductions

Tax Classification	Deduction	Amount
<b>Business &amp; Occupation</b>		
Retailing	Other: 299 Tax Exempt Non Enterprise Activities and Sales (WAC 45820189)	1,770.90
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	Other: 499 Tax Exempt Non Enterprise Swimming Pool Lessons and Activities(WAC 45820189)	11,924.24

## Local City and/or County Sales Tax

Location	Taxable Amount	Tax Rate	Tax Due
1729 - TUKWILA	1,770.90	0.035000	61.98
<b>Total Local City and/or County Sales Tax</b>			61.98

<b>Total Tax</b>	<b>177.09</b>
<b>Subtotal</b>	<b>177.09</b>
<b>Total Amount Owed</b>	<b>177.09</b>

---

**Prepared By:** Amy O'Neill  
**Phone Number:** (206) 267-2350  
**E-Mail Address:** accounting@tukwilapool.org  
**Submitted Date:** 4/15/2020  
**Confirmation #:** 0-013-750-193

**Payment Type:** ACH Debit/E-Check  
**Amount:** \$177.09  
**Effective Date:** 4/16/2020



**Tukwila Pool Metropolitan Park District**  
**TRANSACTION DETAIL PURCHASING CARD ACCOUNTS**  
 March 2020

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
<b>Tukwila Pool MPD (P-Cards Reconcile) - 2794</b>			
213.14 US Bank Kristine PC - 2183			
03/05/2020	Amazon.com	Avery White Removable Laser ID Labels	18.65
03/06/2020	Swim Outlet	Resale Inventory: Sporti Antifog Plus Goggles	267.28
03/06/2020	Adobe	Monthly Subscription Acrobat Pro	16.49
03/10/2020	Intermedia.net	Billing Period: 02.10.20 - 03.10.20 Hosted PBX Phone Service	184.08
03/11/2020	Costco Wholesale	Resale Inventory: Cliff Bars, Austin Cookies and Crackers, Jack Link Beef Sticks, Propel Water, Snapple, Vitamin Water	264.87
03/19/2020	RE-PC	Computer dual monitor stand	65.95
03/19/2020	USPS	Fingerprints to WPS	7.75
03/31/2020	LogMeIn, Inc.	Go To Meeting Business package (\$192.00), Toll-free and Call me flat rate (\$5.00), (COVID-19 Response Purchase)	217.06
<b>Total for 213.14 US Bank Kristine PC - 2183</b>			<b>\$1,042.13</b>
213.15 US Bank Brad PC - 1958			
03/04/2020	Lightbulbs.com	10- Philips 24 watt 39-64 volt 46" T5 Miniture BI-Pin Base 4000k LED	197.81
03/05/2020	Amazon.com	3rd Saturday Event Date: 03.21.20 (Spring Egg Hunt) Plastic Easter Eggs	84.70
03/06/2020	Amazon.com	3rd Saturday Event Date: 03.21.20 (Spring Egg Hunt) Duck Beach Balls	26.38
03/06/2020	Amazon.com	3rd Saturday Event Date: 03.21.20 (Spring Egg Hunt) Tablecloth and Mesh Laundry Bags	32.31
03/10/2020	Amazon.com	3rd Saturday Event Date: 03.20.2020 (egg Hunt) Toys	37.37
03/16/2020	1-800-Got Junk	Junk Pick up	722.09
03/24/2020	Sound Microsystems	Credit Card statement did not reflect receipt. Refund applied to different month (04.22.20) 2 Lenovo Thinkpad Laptops (\$1538.90 each) (COVID-19 Response Purchase)	3,077.80
<b>Total for 213.15 US Bank Brad PC - 1958</b>			<b>\$4,178.46</b>
<b>Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794</b>			<b>\$5,220.59</b>