INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO:

Tukwila Pool MPD Board

FROM:

Vicky Carlsen, Deputy Finance Director

DATE:

February 19, 2014

SUBJECT:

Monthly Financial Report

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

December 2013 has been closed and reconciled. Total revenue for the month of December is \$34,358 bringing the total revenue for 2013 to \$1,163,953.

Total expenditures for the month is \$110,243 bringing the total for the year to \$830,559.

Total revenue for 2013 exceeded expenses by \$263,305.

The financial report attached provides additional information detailing the total revenue and expenditures.

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

RECOMENDATION

For information only.

ATTACHMENTS

- A. December Financial Statement
- B. December Support Services Report

Attachment A

TUKWILA POOL MPD Revenues, Expenditures and Fund Balance January 1, 2013 to December 31, 2013

Percent of year expired

100.00%

		Q1	Q2	Q3		ACTUALS			YTD	
	DUDGET	TOTAL	TOTAL	TOTAL	ост	NOV	DEC	YE ADJ	TOTAL	% of BUDGET
REVENUE	\$ 680,186	* TOTAL	\$ 360,602	* 7,483	\$ 179,014	\$ 133,076	\$ 1,112	TEADO	\$ 681,288	100.2%
TAX REVENUE PROGRAMS	180,000	16,573	62,079	76,095	9,970	9,031	7,005	_	180,752	100.4%
	31,000	2,870	8,280	6,357	3,970	3,141	26,104	-	50,723	163.6%
RENTALS SCHOLARSHIPS USED	31,000	2,070	(1,570)	(4,317)	(660)	(908)	(132)		(7,586)	0.0%
	1 1	(183)	427	(124)	(18)	(14)	(7)		81	0.0%
OTHER		73	461	666	119	126	113		1,558	0.0%
SALE OF MERCHANDISE SALE OF SWIM MERCHANDISE		- 73	-	716	213	57	129		1,116	0.0%
		5	1,199	12	1,569	145	33	-	2,963	0.0%
DONATIONS GRANT		3	1,155		1,000			3,059	3,059	
OPERATING LOAN	38,066	250,000	_		-				250,000	656.8%
TOTAL REVENUE	929,252	269,338	431,477	86,888	194,178	144,654	34,358	3,059	1,163,953	125,3%
TOTAL REVENUE	525,252									
EXPENDITURES	14 to 15			a partire	YMST 6					Water to
ADMINISTRATION/OVERHEAD	10.050			10,950					10,950	100.0%
45 GROUND LEASE	10,950		-		7,500	7,500	7,500		90,000	100.0%
51 INTERLOCAL CITY FEES	90,000	22,500	22,500	22,500	7,500	672	10,265		12,013	192.5%
41 LEGAL FEES	6,240	726	350	-	-	0/2	10,200		8,672	87.5%
46 INSURANCE	9,912	8,672			7.500	0.170	17,765	•	121,635	103.9%
TOTAL ADMINSTRATION	117,102	31,898	22,850	33,450	7,500	8,172	17,700	-	121,035	103.976
CAPITAL & DEBT SERVICE BRIDGE LOAN PAYMENT	88,245		19,406	30,364	10,121	10,121	10,121		80,135	90.8%
	85,605	_	56,565	30,00	.0,727	56,565			113,130	132.2%
BOND PAYMENT	30,000		30,303				30,000		30,000	100.0%
CIP RESERVE	203,850		132,536	30,364	10,121	66,686	40,121		223,265	109.5%
TOTAL CAPITAL & DEBT SERVICE	203,850		132,330		10,721					
OPERATIONS	141 504	27,018	35,070	35,849	11.923	11,923	12,044		133,827	94.5%
11 SALARIES	141,684				13,853	10,712	11,139		131,720	111.6%
12 EXTRA LABOR	118,000	9,584	37,966	48,466			11,100		1,594	0.0%
13 OVERTIME	-			1,247	152	195				
SALARIES & WAGES	259,684	36,603	73,036	85,562	25,928	22,830	23,183	-	267,141	102.9%
21 FICA	19,773	2,784	5,564	6,523	1,976	1,759	1,764	-	20,369	103.0%
23 PERS	15,106	1,870	2,931	3,838	1,345	1,280	1,217	•	12,481	82.6%
24 INDUSTRIAL INSURANCE	14,694	1,617	5,145	5,072	1,502	1,204	1,200	•	15,740	107.1%
25 LIFE,OPTICAL	1,263	252	322	325	108	108	116	-	1,231	97.5%
25 MEDICAL, DENTAL, LIFE, OPTICAL	30,939	6,029	7,735	7,735	2,578	2,578	2,578	-	29,233	94.5%
PERSONNEL BENEFITS	81,775	12,552	21,698	23,491	7,509	6,929	6,875	•	79,054	96.7%
31 OFFICE & OPERATING SUPPLIES	8,679	15,876	(10,385)	5,372	2,001	699	959	-	14,521	167.3%
31 CHEMICALS	6,500	730	997	3,427	613	397	557	-	6,720	103.4%
34 RESALE PURCHASES	- 1	-	840	1,706	-	120	-	-	2,666	0.0%
SUPPLIES	15,179	16,605	(8,549)	10,505	2,614	1,216	1,515	•	23,907	157.5%
41 PROFESSIONAL SERVICES	100	465	2,324	-		5,849	-	-	8,638	8638.1%
42 COMMUNICATION	4,000	629	475	436	200	275	80	-	2,096	52.4%
44 ADVERTISING	4,000	507	2,842	1,667	-	-	2,885	-	7,901	197.5%
45 OPERATING RENTALS & LEASES	400	-	-	297	-			-	297	74.2%
47 PUBLIC UTILITY SERVICES	103,120	10,454	20,671	17,539	4,145	5,900	8,744		67,453	65.4%
48 REPAIRS & MAINTENANCE	20,000	147	3,119	5,556	774	1,426	8,519	-	19,540	97.7%
49 MISCELLANEOUS	5,000	1,092	1,928	1,228	299	350	343	-	5,240	104.8%
49 CREDIT CARD FEES	3,400	346	1,416	1,870	368	220	214		4,434	130.4%
53 EXCISE TAX		-	-		-	-	-	-	-	0.0%
OTHER SERVICES & CHARGES	140,020	13,639	32,775	28,593	5,785	14,021	20,784	-	115,598	82.6%
TOTAL OPERATIONS	496,658	79,400	118,960	148,151	41,836	44,996	52,357		485,700	97.8%
TOTAL EXPENDITURES	817,610	111,298	274,346	211,965	59,458	119,854	110,243		830,599	101.6%
TRANSFER TO FUND 633		111,200	2.,5040	2,1,000	20,100	,	70,048		70,048	
CHANGE IN FUND BALANCE	111,642	158,040	157,131	(125,077)	134,720	24,800	(145,933)	3,059	263,305	235.8%
	197,605	56,125	214,165	427,861	302,784	437,505	462,305	316,371	56,125	28.4%
BEGINNING FUND BALANCE		\$ 214,165	\$ 371,296	\$ 302,784	\$ 437,505	\$ 462,305	\$ 316,371	\$ 319,430	\$ 319,430	103.3%
ENDING FUND BALANCE	\$ 309,247	4 4,100	φ 311,430	9 302,104	4 401,000	¥ 402,503	4 0 (0 ₁ 01)	4 0101400	4 0131430	103.370

Tukwila Metropolitan Park District Support Services Summary December 2013

	Sum of SALARIES & BENEFITS	3,700.11	680.22		1,971.77	
12 (Multiple Items)	Values Sum of HOURS	20.00	14.50	37.00		
PER TASK	Marie Control of the		S	20	15	Grand Total
	Dept Description	City Administrator/City Clerk	Finance	Parks and Recreation	Parks and Recreation	

(Multiple Items)
Activity Date

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	Produce & Distribute MPD packet
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CARLSEN, VICTORIA	
	MPD Board Meeting
CLINE, DAVID	
	MPD Board Support
	MPD Board Preparation and respond to requests
EATON, ROBERT	19
	PM = Warranty Work
The state of the s	PM = Warranty Work Coordination
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	Troubleshooting BECS
FRICKE, KAREN	
**************************************	MPD Payroll Processing
GARDNER, STEPHANIE	
	MPD Special Meeting Prep.
HART, MELISSA	
	Prepare minute template for MPD Special Meeting: provide staff support at the December 10 Special Maeting

Tukwila Metropolitan Park District Support Services Summary December 2013

Assist staff with updates to agenda p at the December 10 Special Meeting JUE, LILY Accounting: Nov. 2013 Monthly Bank LE, BAO-TRAN DIGITIZE documents DIGITIZE agenda O'FLAHERTY, CHRISTY MPD: Response to Board President request; review of responsive records records; review, edits and distribution MPD: Finalize draft minutes from ler MPD: Receipt of responsive records distribute to requester; file electronic correspondence, emails, phone calls MPD: Preparation of Special Meetin multiple communications with staff, Econtracts, attachments, etc. MPD: Preparation of Special Meetin multiple communications with staff, Econtracts, attachments, etc. MPD: Receipt, review and response agenda packets MPD: Receipt, review and response agenda packets MPD: Receipt, review and response agenda packets MPD: Receipt of emails and respond as necessary; receipt of Administrator and Board President at MPD: Ongoing communication with vagenda from sheet and agenda items; ongoing communication with vagenda from sheet and agenda items; on Dimes and provide to staff for distributions and provide to staff for distributions and provide to staff for distributions.	Assist staff with updates to agenda packet materials for the December 16 Regular meeting, as directed by the Board at the December 10 Special Meeting. Accounting: Nov. 2013 Monthly Bank Statement/GL Cash Reconciliation DIGITIZE documents DIGITIZE agenda	The same of the sa
Accounting DIGITIZE of DIGITIZE of DIGITIZE of DIGITIZE of MPD: Res request; re records; re records; re MPD: Fline MPD: Prep multiple to contracts, s MPD: Prep multiple co contracts, s MPD: Prep multiple co contracts, s MPD: Rec agenda pa MPD: Rec Administra MPD: Rec agenda pa mount respon Administra MPD: Rec	13 Monthly Bank Statement/GL Cash Reconciliation	
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MPD: Receipt of responsive distribute to requester; file correspondence, emails, phe MPD: Preparation of Specimultiple communications with contracts, attachments, etc. MPD: Transmit draft agend MPD: Receipt, review and agenda packets MPD: Receipt and review of MOU agenda item; Receipt and respond as necessary; Administrator and Board Promunications, organization and Board Promers; ongoing communications; ongoing communications; ongoing communications and respond a front sheet and agenda front sheet and agenda front sheet and agenda provide to straff in Times and conveying to the Times and conveying to	MPD: Finalize draft minites from landity modified for distribution to the Docum	t t
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multiple communications wi contracts, attachments, etc. MPD: Transmit draft agend MPD: Receipt, review and agenda packets MPD: Receipt and review or MPD: Receipt and review or MOU agenda item; Receipt and respond as necessary; Administrator and Board Pro MPD: Ongoing communicat items; ongoing communicat agenda front sheet and age MPD: Seek final approval or Times and provide to straff for	MPD: Preparation of Special Meeting Agenda for 12/10 and legal notification for newspaper and posting to include	- Charge trees correct Virginia Correct cons
Contracts, attachments, etc. MPD: Transmit draft agend MPD: Receipt, review and agenda packets MPD: Receipt and review of MOU agenda item; Receipt and respond as necessary; Administrator and Board Promers, orgoing communicat items; ongoing communicat agenda front sheet and age MPD: Seek final approval of Times and provide to straff items.	multiple communications with staff, Board President, City Administrator, and editing and finalization of memos.	•
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Administrator and Board Proministrator and Board Prominical items; ongoing communicat agenda front sheet and age MPD: Seek final approval of Times and provide to staff for the staff of th	MFD: Receipt and review of emails from board members to include responses as necessary; Review and edits to MOU agenda item; Receipt of emails from multiple TPAC members regarding minutes and reports for MPD packets and respond as necessary; receipt of agenda items for 12/16 agenda to compile packets collaboration with and the city.	ო
MPD: Ongoing communicat items; ongoing communicat agenda front sheet and age MPD: Seek final approval of Times and provide to staff to	Administrator and Board President as necessary	
items; ongoing communicat agenda front sheet and age MPD: Seek final approval o	MPD: Ongoing communication via phone and emails with Board President regarding meeting start time and agenda	3
MPD: Seek final approval of Times and provide to staff fi	items; ongoing communication with various TPAC members regarding inclusion of minutes in the packets; prepare agenda front sheet and agenda items to include legal notification of special meeting due to time change	
Times and provide to staff f	MPD: Seek final approval of MPD agenda from Board President; transmit special meeting notification to Seattle	0.5
Board Attorney	provide to staff for distribution and filing; electronic distribution of email links and documents to Board and riney)
MPD: Review, respond to r	MPD: Review, respond to multiple emails from Board President and Attorney; Staff support at MPD meeting from	2.25
5:15-7:30, to include cleanu	to include cleanup and distribution of voucher sheets, legislation and minutes	
MPD: Begin composition of the second of the	MPD: Begin composition of MPD minutes from 12/16 meeting	2
WIPU: COMPIERE COMPOSITION OF THE PROPERTY OF	wir D.: Complete composition of minutes; proofread and edit draft	4

Tukwila Metropolitan Park District Support Services Summary December 2013

	with Brian Snure to attain signature on the contracts, which were transmitted via USPS mail to him	c.0
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5 (0000)	Create agenda sheet for 12-10-13 MPD Special meeting.	0.5
	Review and edit new resolution regarding change in meeting day and time.	C
	Create agenda sheet for 12-16-13 MPD meeting.	C
William Model I DICK	Prooffedit 12-16-13 MPD meeting minutes; close pink sheet files for (2) resolutions adopted at 12-16-13 mtg.	0.5
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and the desired the selection of the sel	MPD Agenda Memos	2
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demonstrate of manufacture and	MPD E.D. Meet & Greet	
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	MPD Memos	7
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	Processing MPD Receipts	0.5
Company of the second s	Prepare MPD excise tax return	0.5
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	Pool deposit	16
HANSEN, PENNY		
	· Processing MPD Receipts	diministration of the market arrangement