

## INFORMATIONAL MEMORANDUM

### Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board of Commissioners

FROM: Jennafer Price Cargill, Executive Director

BY: Vicky Carlsen, Deputy Finance Director

DATE: June 18, 2014

SUBJECT: Monthly Financial Report

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#### **ISSUE**

Monthly financial report.

#### **FINANCIAL IMPACT**

#### **DISCUSSION**

April 2014 has been closed and reconciled. Total revenue for the month of April is \$225,123.

Total expenditures for the month are \$75,974. The financial report attached provides additional information detailing the total revenue and expenditures. The charge of \$8,674 for repairs & maintenance is to relocate a pump.

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

#### **RECOMENDATION**

For information only.

#### **ATTACHMENTS**

- A. April Financial Statement
- B. April Support Services Report
- C. May Support Services Report
- D. 2014 MPD Support Services Graph



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

Percent of year expired 33.00%

	BUDGET	Actual Results			Q1		YTD TOTAL	% of BUDGET
		JAN	FEB	MAR	TOTAL	APR		
<b>REVENUE</b>								
TAX REVENUE	\$ 704,395	\$ 1,356	\$ 5,595	\$ 19,258	\$ 26,209	\$ 202,278	\$ 228,487	32.4%
PROGRAMS	191,800	12,905	9,799	19,160	41,863	16,530	58,394	30.4%
RENTALS	54,510	11,501	3,352	3,143	17,996	1,155	19,151	35.1%
SCHOLARSHIPS USED	(10,000)	(527)	(1,070)	(1,518)	(3,115)	(198)	(3,313)	33.1%
OTHER	-	(11)	(24)	(20)	(55)	(13)	(68)	0.0%
SALE OF MERCHANDISE	2,000	137	109	144	389	167	556	27.8%
SALE OF SWIM MERCHANDISE	-	162	186	211	558	228	786	0.0%
DONATIONS	1,000	33	25	20	78	-	78	7.8%
GRANT	30,000	-	-	-	-	4,976	4,976	16.6%
<b>TOTAL REVENUE</b>	<b>973,705</b>	<b>25,555</b>	<b>17,972</b>	<b>40,397</b>	<b>83,924</b>	<b>225,123</b>	<b>309,047</b>	<b>31.7%</b>
<b>EXPENDITURES</b>								
<b>ADMINISTRATION/OVERHEAD</b>								
11 SALARIES	45,000	1,875	3,750	3,750	9,375	3,750	13,125	29.2%
21 FICA	-	143	287	287	717	287	1,004	0.0%
24 INDUSTRIAL INSURANCE	-	6	12	7	25	(1)	24	0.0%
31 OFFICE & OPERATING SUPPLIES	5,000	-	1,989	-	1,989	-	1,989	39.8%
41 LEGAL FEES/PROFESSIONAL SERVICES	14,000	-	1,271	1,512	2,783	690	3,473	24.8%
42 COMMUNICATION	-	-	-	-	-	284	284	0.0%
43 TRAVEL	-	-	4	-	4	-	4	0.0%
45 GROUND LEASE	10,950	-	-	-	-	-	-	0.0%
46 INSURANCE	11,000	10,185	-	-	10,185	-	10,185	92.6%
48 REPAIRS & MAINTENANCE	-	-	208	-	208	-	208	0.0%
51 INTERLOCAL CITY FEES	79,200	7,195	4,478	2,908	14,581	7,756	22,337	28.2%
<b>TOTAL ADMINISTRATION</b>	<b>165,150</b>	<b>19,404</b>	<b>11,998</b>	<b>8,464</b>	<b>39,867</b>	<b>12,766</b>	<b>52,633</b>	<b>31.9%</b>
<b>CAPITAL &amp; DEBT SERVICE</b>								
BRIDGE LOAN PAYMENT	121,458	10,121	10,121	10,121	30,364	10,121	40,485	33.3%
BOND PAYMENT	113,130	-	-	-	-	-	-	0.0%
CIP RESERVE	30,000	-	-	-	-	10,121	-	0.0%
<b>TOTAL CAPITAL &amp; DEBT SERVICE</b>	<b>314,588</b>	<b>10,121</b>	<b>30,364</b>	<b>10,121</b>			<b>40,485</b>	<b>12.9%</b>
<b>OPERATIONS</b>								
11 SALARIES	148,848	11,951	11,923	11,923	35,797	12,074	47,871	32.2%
12 EXTRA LABOR	140,000	11,726	12,157	15,465	39,348	16,481	55,829	39.9%
13 OVERTIME	5,000	145	745	337	1,226	124	23,822	27.0%
<b>SALARIES &amp; WAGES</b>	<b>293,848</b>	<b>24,825</b>	<b>27,725</b>	<b>76,372</b>	<b>28,679</b>		<b>105,051</b>	<b>35.7%</b>
21 FICA	22,005	1,811	1,888	2,110	5,808	2,183	7,991	36.3%
23 PERS	16,379	1,345	1,478	1,574	4,398	1,697	6,095	37.2%
24 INDUSTRIAL INSURANCE	18,050	1,452	1,428	1,696	4,576	1,635	6,211	34.4%
25 LIFE, OPTICAL	1,391	101	110	116	326	101	427	30.7%
25 MEDICAL, DENTAL, LIFE, OPTICAL	30,937	2,578		2,578	2,578		10,313	33.3%
<b>PERSONNEL BENEFITS</b>	<b>88,762</b>	<b>7,735</b>	<b>2,578</b>	<b>7,287</b>	<b>7,482</b>		<b>31,036</b>	<b>35.0%</b>
31 OFFICE & OPERATING SUPPLIES	10,000		8,073	22,843	8,193		3,072	30.7%
31 CHEMICALS	7,375	276	618	1,534	2,428	644	2,952	40.0%
RESALE PURCHASES	1,500	707	886	679	2,271	680	306	20.4%

34 SUPPLIES	18,876	54	159	-	213	93	1,037	6,330	33.5%
COMMUNICATION	2,200	1,663	2,213	4,912	1,418	-	-	618	28.1%
42		103	278	83	464	154			
44 ADVERTISING	10,000	-	415	778	1,194	-	-	1,194	11.9%
45 OPERATING RENTALS & LEASES	750	-	-	-	-	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	-	7,218	6,704	13,922	5,545	-	19,467	24.3%
48 REPAIRS & MAINTENANCE	20,800	261	1,425	667	2,352	8,674	-	11,026	53.0%
49 MISCELLANEOUS	5,200	1,252	558	(162)	1,648	222	-	1,870	36.0%
49 CREDIT CARD FEES	4,500	266	247	343	856	201	-	1,057	23.5%
OTHER SERVICES & CHARGES		10,142	8,413	20,436	14,797	34,026	44,112		
TOTAL OPERATIONS	123,450	46,424	124,562	53,087				35,232	28.5%
	524,935	63,552	66,231	65,009	194,793	75,974		177,649	33.8%
<b>TOTAL EXPENDITURES</b>	<b>1,004,673</b>	(37,997)	(48,259)	(24,612)	(110,868)	149,149		<b>270,767</b>	<b>27.0%</b>
CHANGE IN FUND BALANCE	(30,968)							38,280	-123.6%
BEGINNING FUND BALANCE	440,537	319,430	281,433	233,174	319,430	208,562		319,430	72.5%
<b>ENDING FUND BALANCE</b>	<b>\$ 409,569</b>	<b>\$ 281,433</b>	<b>\$ 233,174</b>	<b>\$ 208,562</b>	<b>\$ 208,562</b>	<b>\$ 357,710</b>		<b>\$ 357,710</b>	<b>87.3%</b>

Tukwila Metropolitan Park District  
 Support Services Summary  
 April 2014

Dept Description	DEPT	Values	Sum of HOSum of SALARIES & BENEFITS
Mayors Office	03	70.00	3,801.51
Finance	05	21.50	1,175.98
Parks and Recreation	07	27.00	1,171.33
Information Technology	12	9.25	536.58
Parks	15	8.00	365.68
<b>Grand Total</b>		<b>135.75</b>	<b>\$7,051.08</b>

Overhead Expense 10% \$705.11  
 Invoice Total \$7,756.19

Sum of Hours	Activity Description	Total
ALMBERG-DIDEON, DANA		3
	Set up chambers for MPD meeting	0.5
	MPD: PR: Neuffer: Pull documents from MPD folder in file cabinet and copy petition documents	1.5
	Scan minutes and copy audio into DRC (put items away from meeting)	1
CARLSEN, VICTORIA		0.5
	public records request	0.5
EATON, ROBERT		2
	Door removal	2
FRICKE, KAREN		2
	MPD Payroll Processing	2
GARDNER, STEPHANIE		1
	Operations Report Prep.	1

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

**HART, MELISSA**

	<b>18.25</b>
MPD: Finished review of 1,690 emails for the Neuffer request to determine: responsiveness, City Attorney review needed, MPD Attorney review, questions and issues. Reviewed 55 emails and met with City Attorney to discuss status of request.	2
MPD: Begin review of 1,677 emails for the Neuffer request to determine: responsiveness, City Attorney review needed, MPD Attorney review, questions and issues. Reviewed 244 emails.	3
MPD: Continued review of 1,690 emails for the Neuffer request to determine: responsiveness, City Attorney review needed, MPD Attorney review, questions and issues. Reviewed 154 emails.	1.5
MPD: Continued review of 1,690 emails for the Neuffer request to determine: responsiveness, City Attorney review needed, MPD Attorney review, questions and issues. Reviewed 554 emails.	3
MPD: Continued review of 1,690 emails for the Neuffer request to determine: responsiveness, City Attorney review needed, MPD Attorney review, questions and issues. Reviewed 670 emails.	3.5
MPD: Review March MPD meeting minutes from ED, edit (changing Board Member to Commissioner)for consistency, distribute via email and paper copies to MPD Board of Commissioners with timeline for review.	1
MPD: PR-Neuffer begin review of City's responsive documents for the public records request.	0.5
MPD: PR-Neuffer Continued review of potentially responsive emails with Assistant City Attorney (405 emails), finalize the review and transfer them to the "Responsive" folder.	2
MPD: Meeting with MPD attorney to discuss Neuffer records request 15 minutes past my scheduled shift.	0.5
MPD: Telephone assistance at 11:02 p.m. to Commissioners relating to the audio equipment - 15 min.	1.25
MPD: PR-Neuffer review 201 emails for responsiveness (specific key word search) for 1 hour, and begin meeting with MPD attorney at 4:45 p.m. regarding responsive emails and documents for the Neuffer request.	<b>7.75</b>

**LE, BAO-TRAN**

MPD: Neuffer PRR - HTML coding to pull up 15 customized keyword searches including date range	4
MPD: Neuffer PRR - review customized keyword search links to ensure accurate results	1.5
MPD: PR: Neuffer: hard code URL links for 3 additional keywords and test links for accuracy	0.5
MPD: digitize agenda	1.5
MPD: digitize minutes	0.25

**MARCUM, MICHAEL**

MPD- PRR for Neuffer - Creation of shared folder structure for PRR	<b>4.5</b>
MPD- PRR for Neuffer - Helped Jenmafer to export email in a format Christy is able to use.	0.25
MPD- PRR for Neuffer - Documentation search	0.25
Working on Malcolm's computer.	1
	3

**O'FLAHERTY, CHRISTY**

**28**

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

MPD: PR Request Neuffer: Receipt of extensive public records request; review/distribute to City staff and attorneys and MPD staff and attorneys; provide input on keyword searching and provide same list to MPD and Attorney for similar search of MPD records; collaboration with ED regarding methods for identifying responsive documents; work with IT and attorneys to establish a shared network drive for key staff members to review approximately 1450 emails and documents from initial search 2

MPD: PR Request Neuffer: Phone call and message to requester for clarification; Collaboration with pool staff regarding identification of responsive records to PR request; create repository for file sharing and receive some responsive records for review; based on my review, additional input to IT regarding additional keyword searching for gender swim records; collaboration with ED to perform additional search based on new keywords and coordinate use of FTP site to transfer records to my office, necessitating assistance from IT; 2.5

MPD: PR Request Neuffer: Email requester regarding clarifying questions and receive follow-up phone call with extensive conversation to clarify various questions about identifying multiple single gender swim records; communicate information to pool staff and answer questions about next steps; follow-up email to requester to verify understanding of clarifying discussion 1.5

MPD: PR Request Neuffer: Additional clarifying email with requester to include follow-up in writing to requester; compose email to staff with clarifying information for use in records searching and identification; distribution to ED; Receipt of TPAC minutes from member; Respond and send on to ED 1.5

MPD: PR Request Neuffer: Receipt of information from pool staff, meeting with pool staff member and review of followup information and review of preliminary responsive records 1.5

MPD: PR Neuffer: compose 5-day letter with installment timeline and distribute to requester and staff; Review of responsive electronic records from ED; concern about format of emails and attachments; contact ED and IT to provide assistance 1

MPD: PR Neuffer: Upon review of preliminary documents, outreach to additional staff members occurred with direction on identifying applicable file series; lengthy email direction to staff that included guidance to Executive Director of MPD; initial test run of searching entire repository of Digital Records Center with test keywords; Request to IT to assist ED with issues associated with searching her separate systems; Communication with police staff regarding any records they may have that would be responsive 2

MPD: PR: Neuffer: Receipt of complete keyword list from IT; modifications made for greater responsiveness and generation of additional records for review; Provision of complete keyword list to Digital Records Coordinator with direction on effectuating search through entire repository of DRC; Communication with Finance staff regarding identification of paper records not captured in electronic search; multiple communications involving Finance Director and Deputy Director; Email and phone communication with IT Technician for information regarding technology systems being searched for inclusion in the file; contact Executive Director with additional keyword search criteria for searching separate MPD systems; Contact Mayor's staff regarding identification of paper records that may be responsive 2.5

MPD: PR: Neuffer: Communication with ED regarding issues associated with responsive emails; download responsive documents from FTP site; collaboration regarding 4/23 agenda; create example public notice documents for Executive Sessions; Retreats; work sessions 2

MPD: PR: Neuffer: Review documents provided as responsive to include links to Digital Records Center 1

MPD Agenda: Collaboration with ED regarding preparation of 4/23 agenda 1

MPD: PR: Neuffer: Ongoing collaboration with staff to identify responsive records with contact to Pool staff and ED regarding types of responsive records and the provision of electronic records where possible; retrieval of documents from ED from FTP site; additional electronic search for term "gender only" in both City and MPD systems with approximately 1600+ emails and documents to review for responsiveness; Incorporate electronic documents from Parks & Rec into common drive for review 2

MPD: PR: Neuffer: Communication with Aquatics Specialist regarding ongoing identification and provision of responsive records relating to attendance sheets, point of sale records, rental contracts, etc.; MPD Agenda: Communication with MPD Attorney and Council staff regarding Executive Session language for the agenda; contact ED regarding agenda packet issues; 1.5

MPD: Review of MPD agenda packet; receipt of email from MPD Attorney; Prepare Executive Session language for Board President 1

MPD: PR: Neuffer: Phone conversation with pool staff regarding identifying records for request. 0.25

MPD: PR: Neuffer: Receipt of phone call from requester regarding next steps to submit a new request; receipt of emailed PR request; distribute to staff and set timelines 0.5

O'FLAHERTY, CHRISTY

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

	MPD: PR: NEUFFER1: Contact ED and MPD Attorney regarding upcoming responsiveness date and status of Attorney-Client records; review and document responses; meeting with Aquatics Program Coordinator for receipt of paper records, discussion about electronic files and additional records to be identified; PR: NEUFFER2: Receipt of responsive records from Parks & Rec; follow-up for clarity regarding content; distribute to Attorneys and ED for review and release	2
	MPD: PR: Neuffer2: Receipt of response from MPD Atty regarding responsive records; correspond with City Atty for approval to release; compose fulfillment letter and distribute to requester with responsive records 2 days after receipt of request.	0.75
	MPD: PR Neuffer: Receipt and review of responsive records	0.5
	MPD: PR: Neuffer: Prepare responsive records for first installment; assess charges; compose installment letter and distribute to requester	1
<b>ZELLERHOFF, CRAIG</b>		<b>13</b>
	MPD Accounting	13
<b>JABER, SUSAN</b>		<b>2.5</b>
	MPD ACCOUNTS PAYABLE PROCESSING	2.5
<b>AGMATA, STACEY</b>		<b>4</b>
	Aquatics PRR	2
	Neuffer public records request	2
<b>EBERLE, TAMARA</b>		<b>0.25</b>
	public records request	0.25
<b>JAEGER, BRIAN</b>		<b>6</b>
	mowing, line trim, blowing	2
	spraying	1
	line trimming	1
	mowing, line trim, litter p/u	1
	pool mowed litter p/u	1
<b>TAKECHI, RICHARD</b>		<b>1.5</b>
	Process MPD receipts	0.5
	Prepare MPD excise tax return	0.5
	Processing MPD receipts.	0.5
<b>HALE, PAULA</b>		<b>22</b>



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

	pool deposit	22
<b>COMPTON, ERIC</b>		<b>0.75</b>
	Public Records request document search	0.25
	Troubleshooting cellular wi-fi hot spot	0.5
<b>KIRBY, SCOTT</b>		<b>13</b>
	Designing and testing new website for tukwilapool.org	10
	Work on updated tukwilapool.org website	3
<b>HANSEN, PENNY</b>		<b>2</b>
	Processing MPD Receipts	2
<b>BOLLINGER, GUY</b>		<b>0.75</b>
	PRR-Neuffer-File index search for police department	0.5
	PDR search of files	0.25
<b>MIOTKE, MARY</b>		<b>3</b>
	PRR Neuffer	3

**Grand Total** 135.75



Tukwila Metropolitan Park District  
 Support Services Summary  
 May 2014

Dept Description	DEPT	Values	Sum of SALARIES & BENEFITS
Mayors Office	03	24.25	1,727.49
Finance	05	18.50	974.00
Parks and Recreation	07	43.00	2,024.17
Public Works	13	1.50	61.75
Parks	15	12.00	676.05
<b>Grand Total</b>		<b>99.25</b>	<b>\$5,463.46</b>

Overhead Expense 10% \$546.35

Invoice Total \$6,009.81

Sum of Hours	Activity Description	Total
0.25	ALMBERG-DIDEON, DANA	

CLINE, DAVID  
 Send to email group notice regarding MPD retreat. Post on bulletin board and file in legal notice drawer.

CLINE, DAVID

Reviewing MPD Audio from April 23, 2014 Meeting

Executive Director Committee

MPD Retreat Preparation and Attendance

EATON, ROBERT

Routine Deep Clean Acid Wash

Backwash and Facility Maintenance = 2.5hrs / Agenda Prep = 1.5hrs

FRICKE, KAREN

MPD Payroll Processing

GARDNER, STEPHANIE

MPD Public Records Request Research

MPD: Public Records Request Research

EDC Meeting Prep. and Meeting attendance

Public Records Request Response

HART, MELISSA

MPD: PR-Neuffer discuss with Pool and Parks and Recreation staff status of documents responsive to the request; create CD of all responsive documents for review by MPD Attorney; travel to Des Moines office of MPD Attorney to drop off CD and pick-up his revived/redacted emails responsive to the request that will be provided in the 2nd installment.

MPD: Copy and distribute April 23rd MPD Board Meeting Minutes to Commissioners 0.25

MPD: PR-Neuffer: Compiled records that were reviewed/redacted by the MPD Board Attorney and Tukwila Assistant City Attorney in preparation of providing the 2nd installment (and final) to the requestor. Reviewed status of request and records provided in the 1st installment. Researched use of an FTP site as a way to increase expediency and expand on current processes in fulfilling public record requests. This time includes travel time to retrieve records from the MPD Board Attorney. 2.5

MPD: Received the April 23rd MPD Meeting minutes from Executive Director (edited). Reviewed minutes and began identifying suggested changes and emailed back to Executive Director seeking clarification. 0.75

MPD: Incorporated changes to the April 23rd MPD meeting minutes and final review. 0.5

JUE, LILY

5

Finance/Accounting: Reconciling MPD Jan. 2014 bank stmnt & GL Cash. 1

Finance/Accounting: Reconciling MPD Feb. 2014 bank statement 2

Finance/Accounting: Reconciling MPD Jan. 2014 bank statement. 2

W:\Users\Craig\MPD\2014 Financials\City Support Services\2014 City Support Services Detail

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

KING, JAMES

10

acid wash pool deck 4

do maintenance at pool 6

LE, BAO-TRAN

0.5

Digitized records 0.5

O'FLAHERTY, CHRISTY

6

MPD: PR: Neuffer: Contact P&R staff, webmaster and desktop publisher to ensure records associated with social media, the website and paper publications associated with single gender swim were provided for this request; Begin review of various records types from P&R staff gleaned from network document searches were responsive to the request <extensive>

3

MPD: PR: Neuffer: Collaboration with Deputy City Clerk regarding review of pool records for responsiveness; status of City Attorney and MPD Attorney review; process for next steps

0.5

MPD: PR: Neuffer: Request for WCIA Audit record; Receipt of record; communication with MPD Attorney for approval to release; communication with MPD Executive Director regarding next steps

0.5

PR: MPD: Neuffer: Review of correspondence and status of responsive records; collaboration with the Deputy City Clerk and Asst City Attorney, contact requester regarding process for transmitting electronic records; preparation of fulfillment correspondence for 2nd and final installment of large request

2

STILL, RICK

5

MPD ED & TPAC RE: event plan

1

MPD Board Retreat

ZELLERHOFF, CRAIG

4

MPD Accounting

5.5

MPD Invoice Processing

5

JABER, SUSAN

0.5

MPD ACCOUNTS PAYABLE PROCESSING

2.5

2.5

<b>JAEGER, BRIAN</b>			<b>3</b>
	mow		3
<b>TAKECHI, RICHARD</b>			<b>1.5</b>
	Process MPD receipts		0.5
	Prepare MPD excise tax return.		0.5
	Process MPD receipts.		0.5
<b>HALE, PAULA</b>			<b>19</b>
	pool deposit		19
<b>HANSEN, PENNY</b>			<b>2</b>
	Processing MPD Receipts		2
<b>WARTELLA, VICTOR</b>			<b>0.5</b>
	MPD MEETING SET UP IN COUNCIL CHAMBERS.		0.5
<b>DONALDSON, JOHNATHAN</b>			<b>1</b>
	MPD MEETING SET UPS		1
<b>Grand Total</b>			<b>99.25</b>

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# 2014 MPD Support Services Cost

