

INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Jennafer Price Cargill, Executive Director

BY: Vicky Carlsen, Deputy Finance Director

DATE: August 20, 2014

SUBJECT: Monthly Financial Report

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

June 2014 has been closed and reconciled. Total revenue for the month of June is \$19,761 bringing the total revenue for the first half of the year to \$487,701.

Total expenditures for the month are \$128,139. The financial report attached provides additional information detailing the total revenue and expenditures. There is a charge of \$7,537 for legal/professional services. Legal fees totaled \$3,286.50 and there was a charge of \$4,250.00 to Claire Lyons for facilitation services for the annual Board retreat. Additionally, the June bond payment is reflected in this report.

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

RECOMENDATION

For information only.

ATTACHMENTS

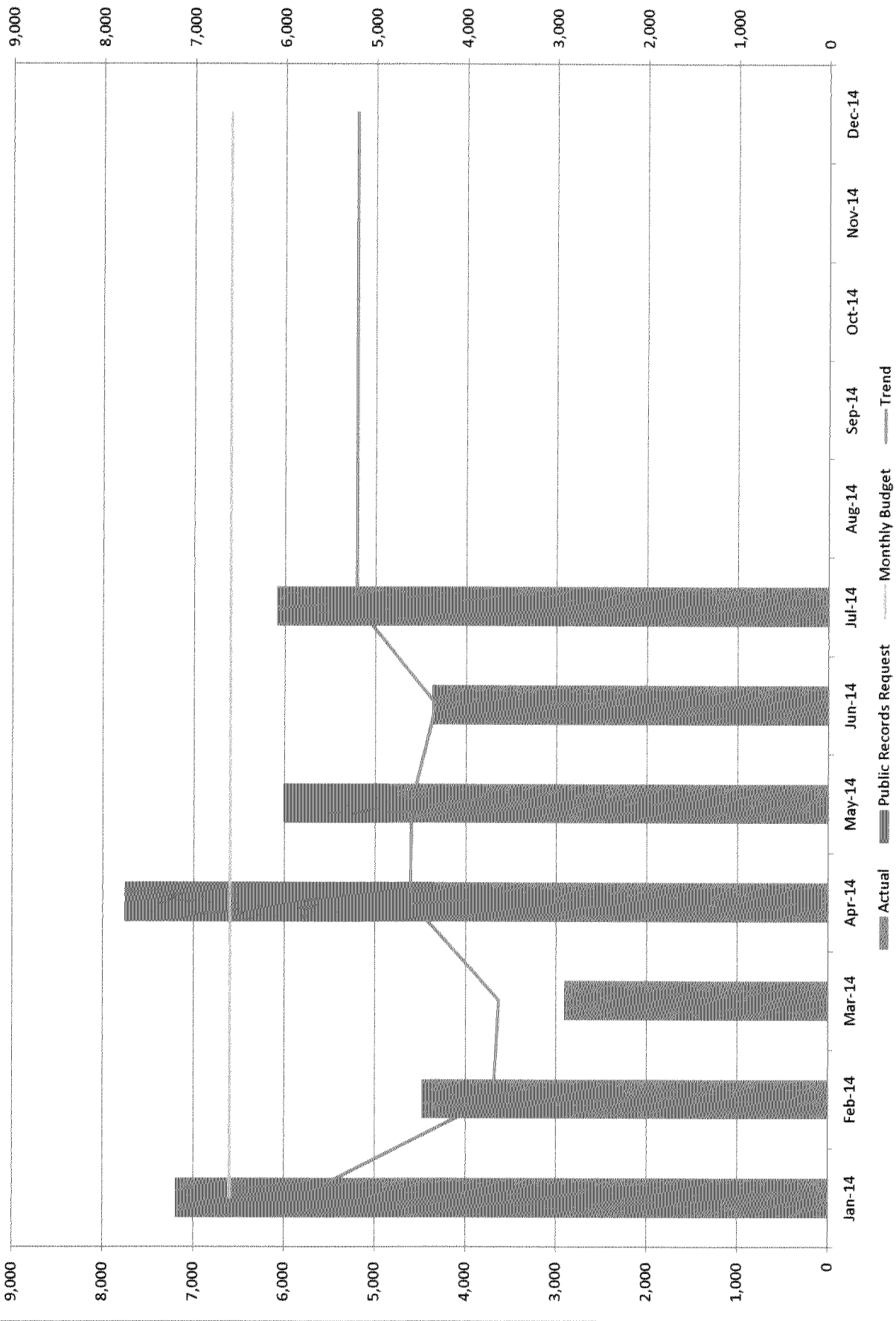
- A. June Financial Statement
- B. July Support Services Report

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

Percent of year expired 50.00%

	BUDGET	Actual Results			Q2 TOTAL	YTD TOTAL	% of BUDGET	
		Q1 TOTAL	APR	MAY				JUN
REVENUE								
TAX REVENUE	\$ 704,395	\$ 26,209	\$ 131,718	\$ 211,449	\$ 1,570	\$ 344,737	\$ 370,946	52.7%
PROGRAMS	191,800	41,863	17,222	13,971	17,931	49,124	90,988	47.4%
RENTALS	54,510	17,996	1,155	4,147	897	6,199	24,196	44.4%
SCHOLARSHIPS USED	(10,000)	(3,115)	(890)	(237)	(957)	(2,084)	(5,198)	52.0%
OTHER	-	(55)	(13)	(16)	(25)	(54)	(109)	0.0%
SALE OF MERCHANDISE	2,000	389	167	81	123	370	759	38.0%
SALE OF SWIM MERCHANDISE	-	558	228	58	222	508	1,066	0.0%
DONATIONS	1,000	78	-	-	-	-	78	7.8%
GRANT	30,000	-	4,976	-	-	4,976	4,976	16.6%
TOTAL REVENUE	973,705	83,924	154,563	229,453	19,761	403,777	487,701	50.1%
EXPENDITURES								
ADMINISTRATION/OVERHEAD								
11 SALARIES	45,000	9,375	3,750	3,750	3,750	11,250	20,625	45.8%
21 FICA	-	717	287	287	287	861	1,578	0.0%
24 INDUSTRIAL INSURANCE	-	25	(1)	7	7	13	38	0.0%
31 OFFICE & OPERATING SUPPLIES	5,000	1,989	-	-	-	-	1,989	39.8%
41 LEGAL FEES/PROFESSIONAL SERVICES	14,000	3,115	690	1,926	7,537	10,153	13,267	94.8%
42 COMMUNICATION	-	-	284	-	144	429	429	0.0%
43 TRAVEL	-	4	-	-	-	-	4	0.0%
45 GROUND LEASE	10,950	-	-	-	-	-	-	0.0%
46 INSURANCE	11,000	10,185	-	-	-	-	10,185	92.6%
48 REPAIRS & MAINTENANCE	-	208	-	-	-	-	208	0.0%
49 MISCELLANEOUS	-	-	-	-	412	412	412	0.0%
51 INTERLOCAL CITY FEES	79,200	14,581	7,756	6,788	4,369	18,912	33,493	42.3%
TOTAL ADMINISTRATION	165,150	40,199	12,766	12,757	16,505	42,029	82,228	49.8%
CAPITAL & DEBT SERVICE								
BRIDGE LOAN PAYMENT	121,458	30,364	10,121	10,121	10,121	30,364	60,728	50.0%
BOND PAYMENT	113,130	-	-	-	56,566	56,566	56,566	50.0%
CIP & LIFE-CYCLE REPLACEMENT	50,000	-	-	-	-	-	-	0.0%
CIP RESERVE	30,000	-	-	-	-	-	-	0.0%
TOTAL CAPITAL & DEBT SERVICE	314,588	30,364	10,121	10,121	66,687	86,930	117,294	37.3%
OPERATIONS								
11 SALARIES	148,848	35,797	12,074	11,923	11,923	35,920	71,717	48.2%
12 EXTRA LABOR	140,000	39,348	16,481	14,326	14,419	45,226	84,574	60.4%
13 OVERTIME	5,000	1,226	124	-	185	309	1,535	30.7%
SALARIES & WAGES	293,848	76,372	28,679	26,249	26,527	81,454	157,826	53.7%
21 FICA	22,005	5,808	2,183	1,997	2,018	6,197	12,005	54.6%
23 PERS	16,379	4,398	1,697	1,546	1,424	4,668	9,066	55.4%
24 INDUSTRIAL INSURANCE	18,050	4,576	1,635	1,425	1,470	4,530	9,106	50.4%
25 LIFE,OPTICAL	1,391	326	101	108	108	317	643	46.3%
25 MEDICAL,DENTAL,LIFE,OPTICAL	30,937	7,735	2,578	2,843	2,843	8,263	15,998	51.7%
PERSONNEL BENEFITS	88,762	22,843	8,193	7,919	7,863	23,975	46,818	52.7%
31 OFFICE & OPERATING SUPPLIES	10,000	2,428	644	2,128	1,546	4,318	6,746	67.5%
31 CHEMICALS	7,375	2,271	680	943	595	2,218	4,489	60.9%
34 RESALE PURCHASES	1,500	213	93	265	-	358	571	38.1%
SUPPLIES	18,875	4,912	1,418	3,336	2,141	6,894	11,806	62.5%
42 COMMUNICATION	2,200	464	154	423	237	814	1,278	58.1%
44 ADVERTISING	10,000	1,194	-	492	342	835	2,028	20.3%
45 OPERATING RENTALS & LEASES	750	-	-	-	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	13,922	5,545	5,185	6,006	16,736	30,658	38.3%
48 REPAIRS & MAINTENANCE	20,800	2,352	326	9,984	1,143	11,454	13,806	66.4%
49 MISCELLANEOUS	5,200	1,648	222	1,291	275	1,788	3,436	66.1%
49 CREDIT CARD FEES	4,500	856	318	496	412	1,226	2,082	46.3%
OTHER SERVICES & CHARGES	123,450	20,436	6,565	17,871	8,416	32,853	53,289	43.2%
TOTAL OPERATIONS	524,935	124,562	44,855	55,374	44,947	145,176	269,739	51.4%
TOTAL EXPENDITURES	1,004,673	195,125	67,743	78,253	128,139	274,136	469,261	46.7%
CHANGE IN FUND BALANCE	(30,968)	(111,200)	86,820	151,199	(108,378)	129,641	18,441	-59.5%
BEGINNING FUND BALANCE	440,537	319,430	208,230	295,050	446,249	208,230	319,430	72.5%
ENDING FUND BALANCE	\$ 409,569	\$ 208,230	\$ 295,050	446,249	337,871	\$ 337,871	\$ 337,871	82.5%

2014 MPD Support Services Cost



Tukwila Metropolitan Park District
 Support Services Summary
 July 2014

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

Tukwila Metropolitan Park District
 Support Services Summary
 July 2014

Dept Description	DEPT	Values	Sum of HC Sum of SALARIES & BENEFITS
Mayors Office	03	15.25	702.05
Finance	05	25.25	1,305.43
Parks and Recreation	07	33.50	1,253.50
IT	12	23.00	1,347.40
Parks	15	13.50	484.43
Grand Total		110.50	\$5,092.81

Overhead Expense	10%	\$509.28
Invoice Total		\$6,086.53

Sum of Hours	Full Name	Activity Description	Total
3	ALMBERG-DIDEON, DANA		
2		Reprint MPD packet materials and set up chambers for meeting	
1	CARLSEN, VICTORIA	Print & distribute MPD packet	
1.5		MPD Accounting	
1		Meeting with ED regarding budget	
0.5	CLINE, DAVID	MPD Meeting	
2		MPD Meeting	
2	EATON, ROBERT	MPD Meeting	
10		MPD Repairs and Maintenance Budget Line Item Update and Forecast Memo	
2.5		Facility Maintenance - Boiler Expansion Tank, pumps, filter system.	
2		Burglar Alarm Response	
4		MPD Transition Meeting	
1.5	FRICKE, KAREN	MPD Meeting	
2		MPD Payroll Processing	
2	HART, MELISSA	MPD Meeting	
6		MPD: Received minutes from Lady of Letters and forwarded summary minutes to the MPD Executive Director. Began review of minutes.	
0.25		MPD: Print final Resolution for signature by Board President and Clerk of the Board in preparation of mailing to MPD Board Attorney. Distributed June MPD E	
0.5		MPD: Assist in the preparation of the Council Chambers for the July MPD Board meeting.	
0.5		MPD: Finish restoring Council Chambers for Court use from July MPD Board meeting. gathered Audio CD and signed documents left in Chambers; copy and	
4.25		Receive MPD Special Meeting minutes from the ED, review and transfer to the standard minute template. Returned minutes to ED with a reminder that the r	
0.5			
5.75	JUE, LILY	Fin & Acctg: Reviewed & posted 14 MPD uploaded JEs regarding loan pmts & loan receivables for the months of Jan thru July 2014.	
1.25		Fin & Acctg: Portion of MPD March bank statement reconciliation.	
3		April 2014 MPD Bank Reconciliation	
1.5	KING, JAMES	did walk through at pool checked all pressures lubed door latches with wd 40	
11.5		took pool readings. lubed diving board & pool cover rollers, lubed exterior doors, called multiple contractors for quotes for new expansion tank cost and labor (
2		check pool readings lube pool cover rollers and diving board	
5.5		took readings of pool pressures, inspected door for not closing properly, bought and installed longer screws to hold upper hinge so door doesn't sag6	
2			
2	LE, BAO-TRAN	Digitize records	
1.5			
1.5			