

INFORMATIONAL MEMORANDUM
Tukwila Metropolitan Park District

TO: Tukwila Pool MPD Board

FROM: Vicky Carlsen, Deputy Finance Director

DATE: December 2, 2014

SUBJECT: Monthly Financial Report

ISSUE

Monthly financial report.

FINANCIAL IMPACT

DISCUSSION

October 2014 has been closed. Total revenue for the month of October is \$245,001 bringing the total revenue through October to \$819,028. Seattle Children's was billed \$828.25 for 2nd quarter back in August. The funds were received in November and will be reflected on the next report.

Total expenditures for the month are \$62,440. The financial report attached provides additional information detailing the total revenue and expenditures.

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

RECOMENDATION

For information only.

ATTACHMENTS

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

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

Percent of year expired 83.30%

REVENUE	BUDGET	Q1		Actual Results			Q3		YTD	% of BUDGET
		TOTAL	TOTAL	JUL	AUG	SEP	TOTAL	OCT		
TAX REVENUE	\$ 704,395	\$ 26,209	\$ 344,737	\$ 3,485	\$ 1,424	\$ 5,108	\$ 10,018	\$ 222,051	\$ 603,014	85.6%
PROGRAMS	191,800	41,863	49,280	25,041	19,034	9,578	53,653	7,220	152,017	79.3%
RENTALS	54,510	17,996	6,199	1,208	3,856	20,950	26,015	3,003	53,213	97.6%
SCHOLARSHIPS USED	(10,000)	(3,115)	(2,084)	(2,057)	(1,656)	(1,290)	(5,002)	-	(10,200)	102.0%
OTHER	-	(55)	(54)	(32)	(33)	(4)	(69)	11,688	11,510	0.0%
SALE OF MERCHANDISE	2,000	389	370	147	237	82	465	93	1,317	65.9%
SALE OF SWIM MERCHANDISE	-	558	508	203	258	356	817	132	2,015	0.0%
DONATIONS	1,000	78	-	-	273	-	273	815	1,166	116.6%
GRANT	30,000	-	4,976	-	-	-	-	-	4,976	16.6%
TOTAL REVENUE	973,705	83,924	403,933	27,995	23,394	34,781	86,170	245,001	819,028	84.1%
EXPENDITURES										
ADMINISTRATION/OVERHEAD										
11 SALARIES	45,000	9,375	11,250	3,750	3,750	3,750	11,250	3,750	35,625	79.2%
21 FICA	-	717	861	287	287	287	861	287	2,725	0.0%
24 INDUSTRIAL INSURANCE	-	25	13	7	7	7	21	7	66	0.0%
26 UNEMPLOYMENT	-	-	296	59	59	59	178	59	533	0.0%
31 OFFICE & OPERATING SUPPLIES	-	1,989	-	250	-	140	389	-	2,378	0.0%
41 LEGAL FEES/PROFESSIONAL SERVICES	14,000	3,115	10,153	3,612	1,466	1,083	6,161	2,090	21,518	153.7%
42 COMMUNICATION	-	-	429	-	294	289	582	-	1,011	0.0%
43 TRAVEL	-	4	-	51	-	-	51	-	55	0.0%
45 GROUND LEASE	10,950	-	-	-	-	10,950	10,950	-	10,950	100.0%
46 INSURANCE	11,000	10,185	-	-	-	-	-	-	10,185	92.6%
48 REPAIRS & MAINTENANCE	-	208	-	-	-	-	-	-	208	0.0%
49 MISCELLANEOUS	-	-	412	-	-	662	662	-	1,074	0.0%
51 INTERLOCAL CITY FEES	79,200	14,581	18,135	5,887	4,302	4,605	14,794	3,460	50,970	64.4%
TOTAL ADMINISTRATION	160,150	40,199	41,548	13,903	10,164	21,832	45,898	9,653	137,298	85.7%
CAPITAL & DEBT SERVICE										
BRIDGE LOAN PAYMENT	121,458	30,364	30,364	10,121	10,121	10,121	30,364	10,121	101,213	83.3%
BOND PAYMENT	113,130	-	56,566	-	-	-	-	-	56,566	50.0%
CIP & LIFE-CYCLE REPLACEMENT	50,000	-	-	-	-	-	-	-	-	0.0%
CIP RESERVE	30,000	-	-	-	-	-	-	-	-	0.0%
TOTAL CAPITAL & DEBT SERVICE	314,588	30,364	86,930	10,121	10,121	10,121	30,364	10,121	157,779	50.2%
OPERATIONS										
11 SALARIES	148,848	35,797	35,920	13,810	11,311	12,171	37,292	12,283	121,292	81.5%
12 EXTRA LABOR	140,000	39,348	45,226	19,253	18,430	11,865	49,548	12,953	147,075	105.1%
13 OVERTIME	5,000	1,226	309	-	-	-	-	-	1,535	30.7%
SALARIES & WAGES	293,848	76,372	81,454	33,063	29,741	24,036	86,840	25,236	269,902	91.9%
21 FICA	22,005	5,808	6,197	2,518	2,264	1,827	6,609	1,919	20,534	93.3%
23 PERS	16,379	4,398	4,668	1,467	1,345	1,469	4,280	1,628	14,974	91.4%
24 INDUSTRIAL INSURANCE	18,050	4,576	4,530	1,885	1,857	1,388	5,130	1,487	15,723	87.1%
25 LIFE, OPTICAL	1,391	326	317	109	109	109	328	109	1,081	77.7%
25 MEDICAL, DENTAL, LIFE, OPTICAL	30,937	7,735	8,263	2,843	2,843	2,843	8,528	2,843	27,368	88.5%
PERSONNEL BENEFITS	88,762	22,843	23,975	8,822	8,417	7,636	24,875	7,987	79,680	89.8%
31 OFFICE & OPERATING SUPPLIES	10,000	2,428	4,318	1,235	1,272	236	2,743	1,519	11,008	110.1%
31 CHEMICALS	7,375	2,271	2,218	801	561	1,512	2,874	687	8,051	109.2%
34 RESALE PURCHASES	1,500	213	358	-	457	-	457	-	1,029	68.6%
SUPPLIES	18,875	4,912	6,894	2,037	2,290	1,748	6,075	2,207	20,087	106.4%
41 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	1,076	1,076	0.0%
42 COMMUNICATION	2,200	464	814	645	278	160	1,083	624	2,985	135.7%
44 ADVERTISING	10,000	1,194	835	-	-	349	349	416	2,794	27.9%
45 OPERATING RENTALS & LEASES	750	-	-	-	-	-	-	-	-	0.0%
47 PUBLIC UTILITY SERVICES	80,000	13,922	16,736	3,035	4,303	4,721	12,059	4,640	47,357	59.2%
48 REPAIRS & MAINTENANCE	20,800	2,352	11,454	1,522	3,549	271	5,343	-	19,149	92.1%
49 MISCELLANEOUS	5,200	1,648	1,788	222	393	341	957	229	4,622	88.9%
49 CREDIT CARD FEES	4,500	856	1,226	587	436	210	1,234	251	3,566	79.2%
OTHER SERVICES & CHARGES	123,450	20,436	32,853	6,011	8,959	6,054	21,025	7,237	81,550	66.1%
TOTAL OPERATIONS	524,935	124,562	145,176	49,933	49,408	39,474	138,815	42,666	451,219	86.0%
TOTAL EXPENDITURES	999,673	195,125	273,654	73,956	69,694	71,427	215,077	62,440	746,296	74.7%
TRANSFER TO FUND 633	-	-	-	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(25,968)	(111,200)	130,279	(45,961)	(46,300)	(36,647)	(128,907)	182,561	72,732	-280.1%
BEGINNING FUND BALANCE	440,537	319,430	208,230	338,508	292,547	246,247	338,508	209,601	319,430	72.5%
ENDING FUND BALANCE	\$ 414,569	\$ 208,230	\$ 338,508	292,547	246,247	\$ 209,601	\$ 209,601	\$ 392,162	\$ 392,162	94.6%

Tukwila Metropolitan Park District
Support Services Summary
October 2014

Dept Description	DEPT	Values	Sum of SALARIES & BENEFITS
Mayors Office	03	12.75	586.28
Finance	05	34.75	1,660.54
Parks and Recreation	07	19.00	586.35
Parks	15	5.25	311.95
Grand Total		71.75	\$3,145.12

Overhead Expense 10%
Invoice Total \$3,459.63

Sum of Hours	Activity Description	Total
1	ALMBERG-DIDEON, DANA	
0.5	Set up chambers for MPD meeting	
0.5	Set up for Special MPD meeting	
4	MPD tax legislation	
1	Researched application process for DES	
0.5	Meet with Jenmater regarding property tax legislation	
0.5	Draft property tax memo	
1	Review MPD financial statements	
5.25	MPD SST Weekly Mig - Document Transfer Discussion	
1.5	MPD - Mig with Dave Perkins	
1	MPD - Mig w/ Verna (Transition moving forward post ED Resignation)	
1.25	MPD SST Weekly Meeting w/ ED	
2	Payroll Processing	
1	MPD Payroll Processing	
4.75	MPD Special Meeting: Convert audio from special meeting for inclusion into the Digital Records Center; communicate with Executive Director on direction for	
0.5	MPD Meeting: Provide staff support at October MPD Board Meeting, prepare minute template for Lady of Letters, and convert audio for inclusion into the Dig	
3	MPD: Assist Board President and Commissioners with several items for unfinished items from October Board meeting and begin preparation of agenda for t	
1.25		
5.5	Update MPD 2014 Fixed Assets Depreciation Schedules/Entry	
1.5	Finance & Acq: MPD Sept 2014 Bank & GL Cash Reconciliation	
2	Finance & Acq: MPD Sept 2014 Bank & GL Cash Reconciliation	
19	checked pool readings lubed diving board and pool cover rollers	
2	backwashed Pool cleaned filters took readings cleaned strainer	
4	checked reads at pool and greased diving board and pool cover roller	
2	rotate chemical barrels, take readings, lube diving board and pool cover roller	
4	finished cleaning out basement of pool	
3	cleaned all leaves out of gutters	
2	check readings at pool ,grease pool cover roller and diving board	
2		
	JUE, LILY	
	KING, JAMES	
	HART, MELISSA	
	FRICKE, KAREN	
	EATON, ROBERT	
	CARLSEN, VICTORIA	

Tukwila Metropolitan Park District
 Support Services Summary
 October 2014

LE, BAO-TRAN	Digitized records	3
	Transition - converted digital records to pdfs	2
		1
O'FLAHERTY, CHRISTY		3.5
	MPD: Communication to ED regarding year end meetings and notices	0.5
	MPD: communication with Board President and Board Attorney on Special Meeting notice; Work with ED on upcoming public hearings	1
	MPD: Meet with Jenmater and Parks staff regarding transfer of electronic, paper record to the MPD	1
	MPD: Receipt of updated Special Mig. Notice from Board Atty; Prepare notice to newspaper and distribute; direction to City Clerk's staff to post and distribut	1
SAXTON, BARBARA		0.5
	Recreate resolution re opening a new bank account	0.5
ZELLERHOFF, CRAIG		15.5
	MPD Accounting	15.5
JABER, SUSAN		4
	MPD ACCOUNTS PAYABLE PROCESSING	3
	MPD ACCOUNTS PAYABLE MONTH END PROCESSING	1
TAKECHI, RICHARD		1.75
	Prepare MPD excise tax return	0.75
	Process MPD receipts.	1
HANSEN, PENNY		2
	Processing MPD Receipts	1
	Processing MDP Receipts	1
Grand Total		71.75

2014 MPD Support Services Cost

