



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

AGENDA

President of the Board: **Christine Neuffer** Clerk of the Board: **Jeri Frangello-Anderson**

Board Members: **Ellen Gengler, Aaron Shipman, Vanessa Zaputil**

Recording Secretary:

Date and Time: **Monday, June 10, 2019, 6:00 p.m.**

Resolution Numbers:

Location: **Valley View Water & Sewer District Conference
Room: 3460 S 148th St., Tukwila, WA 98168**

n/a

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07. BUSINESS ITEMS:	a) Finance Committee Mission/Purpose draft	Page 49
	b) Employee Handbook Revision 6.5 Pool Holiday Hours	Page 51
	c) Formation of Employee Handbook Ad Hoc Committee	Page 53
	d) Consideration of Consent to proceed with pool resurfacing grant (Youth and amateur Sports Grant)	Page 54
	e) Employee Appreciation Draft Policy	Page 66
	f) Formation of Strategic Planning Committee	Page 67
08. MISCELLANEOUS:		
09. EXECUTIVE SESSION:	The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
10. ADJOURNMENT		



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 MPD.

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



03. RECOGNITION OF EMPLOYEE OF THE MONTH

EMPLOYEES OF THE MONTH - MAY 2019



Alyssa Zoll

Alyssa has been amazing at lessons across the board! We have noticed her energy she puts to make sure all her kids succeed. She has been an awesome example to all the kids and staff at our pool.

Anastasiya Shapiro (no photo available)

Anastasiya has gone above and beyond our expectations at our pool. She works very hard and does not hesitate to do anything we ask of her. She shows wonderful communication with the staff and patrons. We all around have noticed how much she enjoys her job.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

04. CITIZEN COMMENTS

Members of the community may address the BoC at this time. Kindly limit discussion time to 4 minutes per person or group



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

MINUTES

President of the Board: **Christine Neuffer** *Clerk of the Board:* **Jeri Frangello-Anderson**

Board Members: **Ellen Gengler, Aaron Shipman, Vanessa Zaputil**

Recording Secretary: **Kristine Selleck**

Date and Time: **Monday, May 13, 2019, 6:00 p.m.**

Resolution Numbers:

Location: **Valley View Water & Sewer District Conference
Room: 3460 S 148th St., Tukwila, WA 98168**

2019-02

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

Christine Neuffer called meeting to order at 6:00pm, she 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 Vanessa Zaputil, Commissioner Ellen Gengler, Commissioner Christine Neuffer, Commissioner Jeri Fangello-Anderson, Commissioner Aaron Shipman, Director of Aquatics Operations Brad Harpin and District Administrator Kristine Selleck

02. APPROVE AGENDA

Ellen Gengler made a motion to approve the Agenda, Aaron Shipman seconded.

Discussion:

Vanessa Zaputil made a motion to amend the agenda to add an agenda item – Summer Premium Pay for Lifeguards and Instructors. Ellen Gengler seconded. Discussion: None. Motion Passed 5:0 at 6:04pm.

Original Motion Passed 5:0 at 6:05pm.

03. RECOGNITION OF EMPLOYEE OF THE MONTH

Employee of the Month for April 2019 – Amanda Pham

04. CITIZEN COMMENTS

None

05. CONSENT AGENDA

a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) Meeting:

Vanessa Zaputil made a motion to approve the Draft Minutes from the April 8, 2019 Regular Meeting. Ellen Gengler seconded. Discussion: None. Motion Passed 5.0 at 6:08pm

b) Approve Vouchers:

Ellen Gengler made a motion to approve the vouchers signed in April 2019. Aaron Shipman seconded. Discussion: Aaron Shipman had questions regarding invoices from McKinstry. Motion Passed 5.0

06. REPORTS

- a) Commissioners: Each Commissioner verbally gave report of their TPMPD activities
- b) Director of Aquatics Operations: Brad Harpin read his operations report
- c) District Administrator: Kristine Selleck read her district report
- d) Finance Committee: Vanessa Zaputil gave report of Finance Committee Activity
- e) Tukwila Pool Advisory Committee (TPAC): Thank you, TPAC, for all that you do!
- f) Programming & Outreach/Marketing: Next meeting May 15, 2019 at 5:30pm at Tukwila Pool

07. BUSINESS ITEMS:

Amended Agenda Item) Summer Premium Pay for Lifeguards and Instructors:

Jeri Frangello-Anderson made a motion to authorize the TPMPD Director of Aquatics Operations to establish a summer wage increase of up to \$2/hr for Lifeguards and Swimming Instructor positions, pending legal review of terms and conditions, for the period 06/01/2019 – 08/31/2019. Vanessa Zaputil seconded. Discussion: None. Motion passed 5:0 at 7:30pm

a) 2019 Unclaimed Property Transfer Authorization: Resolution 2019-02:

Ellen Gengler made a motion to read Resolution 2019-02 by title only. Aaron Shipman seconded. Discussion: None. Motion Passed 5:0 at 7:40pm.

Ellen Gengler made a motion to approve Resolution 2019-02. Aaron Shipman seconded. Discussion: None. Motion passed 5:0 at 7:41pm.

b) Employee Handbook Update – Welcome Letter:

Vanessa Zaputil made a motion to approve the new Director of Aquatics Operations Welcome Letter in the Employee Handbook. Ellen Gengler seconded. Discussion: None. Motion passed 5:0 at 7:56pm.

c) Public Records Requests – Back Up Plan: Bookkeeper, Amy O’Neill will attend to any Public Records Request when the District Administrator is unavailable. A procedure will be written down and distributed.

d) Post Retreat Discussion:

Vanessa Zaputil made a motion to update the Tukwila Pool Metropolitan Park District Mission Statement to read:

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.

Aaron Shipman seconded. Motion passed 5:0 at 8:06pm.

08. MISCELLANEOUS: Jeri Frangello-Anderson requested weekly reports to Commissioners regarding District and Operations updates.

09. EXECUTIVE SESSION: The TPMPD Board of Commissioners did not recess into Executive Session per RCW 42.30.110.

10. ADJOURNMENT: Commissioner Ellen Gengler made a motion to adjourn, Commissioner Jeri Frangello-Anderson seconded. Motion Carries 5:0. Meeting adjourned at 8:37pm

ATTEST:

Jeri Frangello-Anderson, Clerk of the Board

Date:



Special District Voucher Approval Document

Scheduled Payment Date: 05/07/2019
 Total Amount: \$4,971.73
 Control Total: 6
 Payment Method: WARRANT



District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20190429192606.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 04/26/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

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)):

	<u>4/30/19</u>		<u>4/29/19</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

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Date Processed:	_____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUXPLMPD_APSUPINV_20190429192606.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1168190	04/22/2019	\$90.00	SERVICE DATES: 05/01/2019 - 05/31/2019 FIRE AND SECURITY MONITORING FEES
MAWI, LYDIA			20190416	04/16/2019	\$5.00	SERVICE DATE: 04/16/2019 FINGERPRINTS REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT
PUGET SOUND ENERGY			20190424	04/24/2019	\$3,228.52	SERVICE DATES: 03/22/2019 - 04/23/2019 UTILITIES NATURAL GAS
SEATTLE CITY LIGHT			20190422	04/22/2019	\$1,522.23	SERVICE DATES: 03/21/2019 - 04/22/2019 UTILITIES ELECTRIC
STILES, JESSICA			20190423	04/23/2019	\$5.98	3RD SATURDAY EVENT DATE: 04/20/2019 (APRIL POOLS DAY) ICE
VALLEY VIEW SEWER DISTRICT			201904220383	04/22/2019	\$120.00	TPMPD MEETING SITE RENTAL: 1ST QUARTER 2019



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190506195649.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9087981233	04/19/2019	\$239.92	DELIVERY DATE: 04/19/2019 CARBON DIOXIDE LIQUID BULK
AMERICAN RED CROSS			22184866	04/24/2019	\$114.00	SERVICE DATE: 03/29/2019- LIFEGUARDING
CIVIC PLUS			185876	04/30/2019	\$234.99	SERVICE DATES: 04/01/2019 - 04/30/2019 REVENUE PROCESSING SOFTWARE
COMCAST BUSINESS			20190428	04/28/2019	\$138.55	SERVICE DATES: 05/08/2019 - 06/07/2019 BUSINESS CABLE AND INTERNET
ORCA PACIFIC, INC.			38231	04/29/2019	\$218.68	SHIP DATE: 04/26/2019 POOL CHEMICALS
SKCDPH			0804259612.00	05/01/2019	\$612.00	2019 RENEWAL FOR PUBLIC HEALTH OPERATING PERMIT
SNURE LAW OFFICE, PSC			20190501	05/01/2019	\$120.00	SERVICE DATE(S): 04/05/2019 REVIEW OF TEXT MESSAGING POLICY



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 05/14/2019
Total Amount: \$1,678.14
Control Total: 7
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190506195649.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 05/03/2019

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 a bove-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)):

MS

5/9/19

Authorized District Signature

Date

Jeanne...

5/6/2019

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Date Processed: _____



Special District Voucher Approval Document

Scheduled Payment Date: 05/21/2019
 Total Amount: \$10,898.68
 Control Total: 5
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20190513190827.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 05/13/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

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)):		
<u>AMM</u>	<u>5/15/19</u>	
Authorized District Signature	Date	
		<u>Jean Frangello Anderson</u>
		<u>5/13/2019</u>
		Authorized District Signature
		Date

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Date Processed:	_____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190513190827.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9961918743	04/30/2019	\$138.90	RENTAL PERIOD: APRIL 2019 CARBON DIOXIDE CYLINDER RENTAL
CIT			33461567	05/07/2019	\$320.65	BILLING PERIOD: 04/28/2019 - 05/27/2019 EQUIPMENT RENTAL, INSURANCE
CITY OF TUKWILA			LP-00122	05/01/2019	\$10,121.48	BILLING DATE: MAY/2019 CITY BRIDGE LOAN PAYMENT
VALLEY VIEW SEWER DISTRICT			20190501	05/01/2019	\$61.40	SERVICE DATES: 04/01/2019 - 04/3/2019 UTILITIES SEWER
WASHINGTON STATE PATROL			119007494	05/08/2019	\$256.25	SERVICE DATES: APRIL 2019 BACKG ROUND CHECKS SUBMITTED BY TPMPD



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 05/28/2019
Total Amount: \$2,129.31
Control Total: 6
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190520183038.csv
Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 05/17/2019</u>	Email Address: <u>accounting@tukwilapool.org</u>

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)) :		
<u><i>[Signature]</i></u>	<u>5/20/19</u>	<u><i>[Signature]</i></u>
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____

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Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190520183038.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
GDM PRIVATE FINANCIAL SOLUTIONS			61813	04/30/2019	\$258.00	CPA SERVICES: 04/25/2019 BANK MATTERS
MCKINSTRY CO LLC			10070068	02/15/2019	\$1,455.85	SERVICE DATE: 01/30/19 MAINTENANCE AND SERVICE AGREEMENT QUARTERLY PAYMENT
ORCA PACIFIC, INC.			38422	05/08/2019	\$218.68	SHIP DATE: 05/08/2019 POOL CHEMICALS
SELLECK, KRISTINE			20190516	05/16/2019	\$5.00	SERVICE DATE: 05/16/2019 FINGERPRINTS - RESIDENTIAL (REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT)
WALTER E NELSON CO.			478016	05/17/2019	\$186.78	SHIP DATE: 05/20/2019 JANITORIAL SUPPLIES
WARNICK, MAXWELL			20190517	05/17/2019	\$5.00	SERVICE DATE: 05/17/2019 FINGERPRINTS - RESIDENTIAL (REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT)



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

a) Commissioners:

Each Commissioner verbally present their reports. Additional written material may be presented.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Brad Harpin, Director of Aquatics Operations

DATE: June 10, 2019

SUBJECT: **Operations Report**

Interlocal Agreement (ILA): ILA Appendix B-2 for school year 2019-2020 has been requested (information was sent to Assistant Principal Clint Long) **Waiting for response**

King County Youth and Amateur Sports Grant: The grant was awarded in the amount of \$140,000, more information to follow in the coming weeks. **On-going**

LG/WSI STAFF: Emergency equipment has been consolidated to 1 emergency bag (AED, O2, first Aid and more). This will simplify where staff retrieve emergency equipment when activating the EAP. **Completed on 6/3/2019**

In-service (staff training): 18 staff attended in-service (a few staff were excused and expected to meet with a manager during their next scheduled shift)

Website – DOAO and DA met with Ivan on June 1st to work through website Q&A (this was helpful)

Payroll / Time & Attendance: Exploring options to streamline our payroll with few errors and more accurate reporting. **Not Completed/On Going.**

Implemented summer premium pay and completed all necessary paperwork.

Facilities: Waiting for Orca to officially replace the bad solenoid in the CO2 controller. Until this is repaired, we continue to use more CO2 vs. previous months. (this can be costly because of the frequency of our CO2 needs). UPDATE FROM ORCA: Earl was trying to source the solenoid locally. **On-going**

Incident / Accidents: Alarm - Facility Alarm was tripped on Saturday @ approximately 5:49PM (Boiler Room Door). NOT A CONCERN, it looks like the wind moved the door enough to trip the alarm.

Identifying and completing: any tasks that were in progress during the transition of Aquatic leadership. **On-going**

Budget:

Revenue: 347.60.10 Swim Classes/Instruction: +\$1,349.88 (variance) compared to may of 2018.
Participation: May 2019 (208) / May 2018 (229) / Variance (-21 participants / 9.1703% decrease)
Maximum Capacity: 280
Actuals: YTD Actuals: 208 (roughly 74% full)
Difference: -72 participants

Program:

TPMPD will launch the Centennial Campaign in collaboration with the American Red Cross. The Centennial Campaign will support the WSI program. ARC will scholarship residents and non-residents. Program information will be distributed within the community before June 26th (last day of school) [waiting on ARC promotional banner](#)

Camp Tukwilly summer swim lessons program. The TPMPD has agreed to providing swim lessons for Camp Tukwilly participants. The swim lessons will serve on average 12 youth ages 5-12 and will take place at the pool July 8th through August 16th. Flyers have been created and delivered to the Tukwila Community Center.

Community:

Pirates In The Pool: took place May 18th from 1:00PM until 3:00PM. The pool hosted roughly 87 participants.

Shag Senior Housing: DOAO will attend vendor fair June 7th.

Teen Summer Kickoff: End of school year celebration for FHS and SMS on June 26th, Pool staff will be present.

Hazelnut Park Hootenanny: June 26th, TPMPD BOC and Volunteers are encouraged to represent the pool (engage with community and hand out pool passes) this is a great opportunity to support our relationship with the Tukwila Community Center.

ATTACHMENTS

- Monthly Comparison / Scholarship Report
- Revenue Report (General Ledger Summary)
- Membership Check-In Report
- POS Summary Report



Revenue Report for June 2019 TPMPD Board Meeting
April 2019 & May 2019 Monthly Comparison

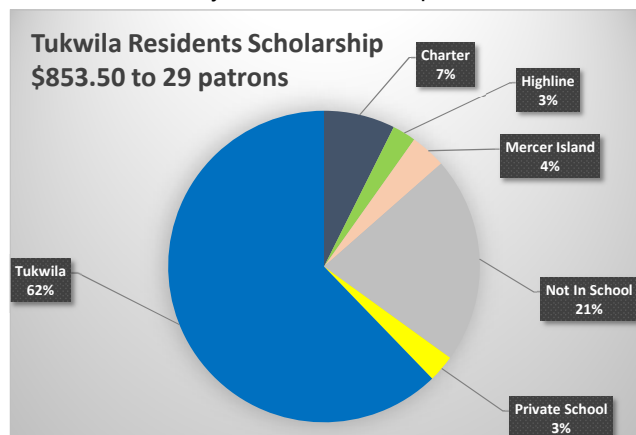
Category	April 2018	April 2019	May 2018	May 2019
341.70.10 Merchandise Sales (Taxable)	\$ 305.96	\$ 358.48	\$ 308.66	\$ 432.14
341.70.20 Merchandise Sales (Non-Taxable)	\$ 235.00	\$ 231.00	\$ 227.45	\$ 175.25
347.30.10 Pass Sales	\$ 3,423.63	\$ 3,154.88	\$ 2,417.76	\$ 3,234.78
347.30.20 General Admission	\$ 3,022.92	\$ 1,939.99	\$ 3,040.24	\$ 2,484.16
347.30.30 Special Events	\$ -	\$ -	\$ 141.54	\$ 197.93
347.60.10 Swim Classes/Instruction	\$ 8,948.00	\$ 6,808.50	\$ 10,269.12	\$ 11,619.00
347.60.20 Exercise Classes	\$ 107.75	\$ 228.25	\$ 343.25	\$ 285.25
347.60.30 Lifeguard Classes	\$ 200.00	\$ -	\$ 730.00	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ 70.00	\$ -	\$ 175.00	\$ -
347.90.10 Advertising/Sponsorship	\$ -	\$ 15.00	\$ -	\$ 15.00
362.40.10 Facility Rental (short-term)	\$ 813.64	\$ 381.82	\$ 372.73	\$ 259.09
362.40.20 Equipment (Locker) Rental	\$ 45.45	\$ -	\$ -	\$ -
362.40.30 Facility Rental (long-term)	\$ 9,760.00	\$ 9,012.00	\$ 3,998.00	\$ 8,601.00
367.10.10 Cash Donations	\$ 0.50	\$ 5.90	\$ 38.25	\$ 2.55
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ -	\$ -	\$ -
369.80.00 Deposit Over / Short	\$ 5.90	\$ 9.40	\$ 15.25	\$ (23.10)
369.91.00 Other Misc. Revenue	\$ -	\$ -	\$ -	\$ -
369.91.10 Scholarship Usage (Tukwila Residents Scholarship)	\$ 540.50	\$ 647.50	\$ 216.00	\$ 853.50
369.91.40 Discounts Applied	\$ -	\$ (108.84)	\$ -	\$ (85.98)
369.91.50 Gift Certificate Usage	\$ -	\$ -	\$ -	\$ -
395.10.00 Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
369.00.10 Account Credit	\$ -	\$ -	\$ -	\$ -
Total Pool Operations Revenue	\$ 27,479.25	\$ 22,683.88	\$ 22,293.25	\$ 28,050.57
313.11.00 Sales Tax Collected	\$ 762.15	\$ 579.02	\$ 605.57	\$ 632.23
Total:	\$ 28,241.40	\$ 23,262.90	\$ 22,898.82	\$ 28,682.80

Revenue Report for June 2019 TPMPD Board Meeting
April 2019 & May 2019 Monthly Comparison

Scholarship Funds Applied	April 2018	April 2019	May 2018	May 2019
Pre-School Classes	\$ -	\$ 31.50	\$ 24.00	\$ 12.00
Minnnow Swim Classes (Ages 5 & under)	\$ 569.00	\$ 120.00	\$ 773.00	\$ 286.50
Sharks Swim Classes (Ages 6+)	\$ 1,813.00	\$ 289.50	\$ 2,107.00	\$ 351.00
Super Strokes Swim Classes	\$ 180.00	\$ 63.00	\$ 129.00	\$ 42.00
Pre-Comp Swim Classes	\$ 67.50	\$ 89.50	\$ 42.00	\$ 114.00
Private Lessons	\$ -	\$ -	\$ 30.00	\$ -
Adult Swim Classes	\$ -	\$ 54.00	\$ -	\$ 48.00
Lifeguard Classes	\$ 295.00	\$ -	\$ -	\$ -
Total:	\$ 2,924.50	\$ 647.50	\$ 3,105.00	\$ 853.50

Monetary Revenue from Swim Instruction Programs	April 2018	April 2019	May 2018	May 2019
347.60.30 Lifeguard Classes	\$ 200.00	\$ -	\$ 730.00	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ 70.00	\$ -	\$ 175.00	\$ -
347.60.10 Swim Classes/Instruction	\$ 8,948.00	\$ 6,808.50	\$ 10,269.12	\$ 11,619.00
Total Revenue from Swim Instruction Programs (Monetary Plus Scholarship Revenue):	\$ 12,142.50	\$ 7,456.00	\$ 14,279.12	\$ 12,472.50

May 2019 Scholarship Statistics





Tukwila Pool Metropolitan Park District
CivicPlus GL Summary
May 2019

GL Codes

GL Type	GL Code	Cash	Check	Credit/Debit	Total
Revenue	341.70.10: Sale of Merchandise (Taxed)	\$ 215.43	\$ -	\$ 216.71	\$ 432.14
Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$ 73.00	\$ -	\$ 102.25	\$ 175.25
Revenue	347.30.10: Pass Sales	\$ 310.90	\$ 35.45	\$ 2,888.43	\$ 3,234.78
Revenue	347.30.20: General Admission	\$ 1,599.32	\$ -	\$ 884.84	\$ 2,484.16
Revenue	347.30.30: Special Events	\$ 118.16	\$ -	\$ 79.77	\$ 197.93
Revenue	347.60.10: Swim Classes and Instruction	\$ 1,210.00	\$ 56.00	\$ 10,353.00	\$ 11,619.00
Revenue	347.60.20: Exercise Classes	\$ 203.50	\$ -	\$ 81.75	\$ 285.25
Revenue	347.60.30: Lifeguard Classes				\$ -
Revenue	347.90.00: Other Fees-Pass through Red Cross				\$ -
Revenue	347.90.10: Advertising/Sponsorship	\$ -	\$ -	\$ 15.00	\$ 15.00
Revenue	362.40.10: Facility Rentals-Short Term	\$ -	\$ -	\$ 259.09	\$ 259.09
Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$ 312.00	\$ 4,065.00	\$ 4,224.00	\$ 8,601.00
Revenue	367.10.10: Cash Donations	\$ 2.55	\$ -	\$ -	\$ 2.55
Revenue	369.91.40.01: Employee Discount on Food Purchases	\$ (18.16)	\$ -	\$ (67.82)	\$ (85.98)
Revenue	395.10.00: Sales of Capital Assets				\$ -
Liability	313.11.00: Sales Tax Collected	\$ 223.80	\$ 3.55	\$ 404.88	\$ 632.23
Totals for GL Codes		\$ 4,250.50	\$ 4,160.00	\$ 19,441.90	\$ 27,852.40
QBO Adjustments: TPMPD Scholarship Funds Applied					\$ 853.50
Deposit Over/Short					\$ (23.10)
Total:					\$ 28,682.80



Run On 06/04/2019 10:14 AM
Run By TPMPD Bookkeeper
From 05/01/2019 12:00 AM
To 05/31/2019 11:59 PM

Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 2018-1 Month Adult	60
2. 1 Month Memberships 2018-1 Month Family (2 Adults & Children)	7
3. 1 Month Memberships 2018-1 Month Youth/Veteran/Senior	119
4. 10 Visit Memberships 10x Adult	8
5. 10 Visit Memberships 10x Youth/Veteran/Senior	7
6. 10 Visit Memberships 2018 10x Adult	60
7. 10 Visit Memberships 2018 10x Youth/Veteran/Senior	232
8. 3 Month Memberships 2018 3 Month Adult	18
9. 3 Month Memberships 2018 3 Month Youth/Vet/Senior	95
10. Annual Memberships 1 Year Adult	26
11. Annual Memberships 1 Year Youth/Vet/Senior	100
12. Annual Memberships 2018-1 Year Adult	58
13. Annual Memberships 2018-1 Year Youth/Vet/Senior	145
14. Annual Memberships Youth/Senior Non-Resident	14
15. Exercise Pass 10 Visit 10x Exercise Veteran/Senior	18
	967
Totals for Check-In Summary by Membership	967



Run On 06/04/2019 10:15 AM
 Run By TPMPD Bookkeeper
 From 05/01/2019 12:00 AM
 To 05/31/2019 11:59 PM

POS Summary Report

Item Description	Quantity	Total
1. POS Item: *	1	\$5.00
2. POS Item: 2018 Adult (18-54) NON-Resident Family Swim	46	\$209.19
3. POS Item: 2018 Adult (18-54) NON-Resident Lap Swim	96	\$436.72
4. POS Item: 2018 Adult (18-54) NON-Resident Open Swim	17	\$77.29
5. POS Item: 2018 Adult (18-54) Resident Family Swim	30	\$122.75
6. POS Item: 2018 Adult (18-54) Resident Lap Swim	25	\$102.27
7. POS Item: 2018 Adult (18-54) Resident Open Swim	18	\$73.63
8. POS Item: 2018 Adult Exercise Class (18-54) NON-Residen	4	\$26.00
9. POS Item: 2018 Adult Exercise Class (18-54) Resident	12	\$78.00
10. POS Item: 2018 Adult Free Pass (18-54)	3	\$0.00
11. POS Item: 2018 Late Night (Friday) Resident	56	\$127.28
12. POS Item: 2018 Late Night NON-Resident	7	\$15.91
13. POS Item: 2018 NO SCHOOL Special (Early Release)	1	\$2.27
14. POS Item: 2018 Senior (55+) NON-Resident Family Swim	4	\$11.81
15. POS Item: 2018 Senior (55+) NON-Resident Lap Swim	20	\$59.01
16. POS Item: 2018 Senior (55+) NON-Resident Open Swim	3	\$8.85
17. POS Item: 2018 Senior (55+) Resident Family Swim	9	\$26.58
18. POS Item: 2018 Senior (55+) Resident Lap Swim	106	\$312.75
19. POS Item: 2018 Senior Exercise (55+) NON-Resident	2	\$10.00
20. POS Item: 2018 Senior Exercise (55+) Resident	5	\$25.00
21. POS Item: 2018 Shower (ID REQUIRED)	4	\$7.28
22. POS Item: 2018 Special Events NON-Resident	18	\$53.17
23. POS Item: 2018 Special Events Resident	49	\$144.76
24. POS Item: 2018 Veteran Resident Family Swim	1	\$2.95
25. POS Item: 2018 Veteran Resident Lap Swim	8	\$23.61
26. POS Item: 2018 Youth (3-17) NON-Resident Family Swim	37	\$109.27
27. POS Item: 2018 Youth (3-17) NON-Resident Lap Swim	14	\$41.30
28. POS Item: 2018 Youth (3-17) NON-Resident Open Swim	25	\$73.85
29. POS Item: 2018 Youth (3-17) Resident Family Swim	87	\$256.99
30. POS Item: 2018 Youth (3-17) Resident Lap Swim	68	\$200.80
31. POS Item: 2018 Youth (3-17) Resident Open Swim	60	\$177.25
32. POS Item: 2018 Youth Free Pass (3-17)	3	\$0.00
33. Discount: Staff Price	19	\$24.10
34. POS Item: Corn Nuts	14	\$20.25
35. POS Item: Cracker/Cookies	44	\$17.75
36. POS Item: Donation	11	\$2.55
37. POS Item: Ear Plugs	4	\$10.92
38. POS Item: Fruit Snacks	2	\$0.75
39. Discount: Staff Price	45	\$48.99
40. Discount: Staff Price	29	\$20.25
41. POS Item: Lock4sale	6	\$38.16
42. POS Item: Meat Stick	19	\$15.75
43. POS Item: Nuts	14	\$10.00
44. Discount: Staff Price	2	\$1.36
45. POS Item: Replacement Membership Card	3	\$13.65
46. POS Item: Snapple	1	\$0.91
47. POS Item: Swim cap, silicone	10	\$90.90
48. POS Item: Swim Diaper	1	\$1.82
49. POS Item: Swim Goggles	16	\$101.80
50. POS Item: Trail Mix	28	\$36.75
51. POS Item: TV Advertising (Monthly)	1	\$15.00
52. Discount: Staff Price	27	\$35.49
53. Discount: Staff Price	81	\$45.46
Totals for POS Summary Report	1216	\$3,374.15



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Kristine Selleck, District Administrator

DATE: June 10, 2019

SUBJECT: **District Administrator's Report**

District Tasks Completed:

- a) Continued working on records organization.
- b) Assisted our Director of Aquatics Operations when needed.
- c) Completed 2018WA SAO Annual Report
- d) Attended Summit Law Group Webinar: Effective Performance Evaluations
- e) Completed Public Records Request PRR20190516.01 and reviewed procedure with our Bookkeeper
- f) Attended MRSC Rosters Webinar
- g) Completed 2018 Unclaimed Property Transfer
- h) Sent 2019 Unclaimed Property Due Diligence Letters

ATTACHMENTS

- Tukwila Pool MPD – District Administrator's Annual Agenda Items Schedule
- WA SAO 2019 Annual Report Package
- 2018 Unclaimed Property Transfer Report Confirmation

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>FC: CIP and Deposit Account Funds Transfers (Due 12/31)</p>	<p>DA: W-2 and 1099 Distribution (Due 01/31)</p>		<p>FC: Year-End Financial Reports</p>	<p>DA: WCIA Annual Review and Audit Report</p>	<p>DA: WA SAO Annual Report (Due 05/31)</p> <p>DA: Unclaimed Property Due Diligence Letters (Due 05/31)</p>		<p>DA: JLARC Public Records Data Reporting (Due 08/01)</p>				<p>Board President: State of the District</p>
B U S I N E S S I T E M S	<p>Resolution: King County Accounts Payable Auditing Officer Delgation</p>			<p>Contract Renewal: MRSC Rosters</p>						<p>Resolution: Unclaimed Property Transfer (Due 10/31)</p>	<p>Resolution: Limit Factor Increase</p> <p>Resolution: General Tax Levy</p>	<p>Resolution: Annual Budget</p> <p>Resolution: Meeting Schedule</p> <p>Officer Selection</p> <p>TPAC Appointments</p> <p>Contract Renewals: Attorney and CPA</p>

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

ANNUAL REPORT CERTIFICATION

Tukwila Metropolitan Park District
(Official Name of Government)

3084
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address 4414 S 144th St
Tukwila, WA 98168

Official Website Address www.tukwilapool.org

Official E-mail Address district@tukwilapool.org

Official Phone Number 425-276-4976

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kristine Selleck District Administrator

Contact Phone Number 425-276-4976

Contact E-mail Address district@tukwilapool.org

I certify 21st day of May, 2019, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Kristine Selleck (district@tukwilapool.org)

**Tukwila Metropolitan Park District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018**

Beginning Cash and Investments

30810	Reserved	356,404
30880	Unreserved	360,799
388 / 588	Prior Period Adjustments, Net	1,247

Revenues

310	Taxes	967,561
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	166,805
350	Fines and Penalties	-
360	Miscellaneous Revenues	128,867
Total Revenues:		1,263,233

Expenditures

570	Culture and Recreation	849,220
Total Expenditures:		849,220
Excess (Deficiency) Revenues over Expenditures:		414,013

Other Increases in Fund Resources

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	14
Total Other Increases in Fund Resources:		14

Other Decreases in Fund Resources

594-595	Capital Expenditures	69,025
591-593, 599	Debt Service	234,588
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	7,501
Total Other Decreases in Fund Resources:		311,114

Increase (Decrease) in Cash and Investments: 102,913

Ending Cash and Investments

5081000	Reserved	393,575
5088000	Unreserved	427,787
Total Ending Cash and Investments		821,362

The accompanying notes are an integral part of this statement.

Tukwila Metropolitan Park District

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
3084	001	General	3081000	Reserved Cash and Investments - Beginning	\$356,404
3084	001	General	3088000	Unreserved Cash and Investments - Beginning	\$360,799
3084	001	General	3111000	Property Tax	\$960,162
3084	001	General	3131100	Local Retail Sales and Use Tax	\$7,399
3084	001	General	3417000	Sales of Merchandise	\$6,901
3084	001	General	3473000	Activity Fees	\$65,264
3084	001	General	3476000	Program Fees	\$93,050
3084	001	General	3479000	Other Fees	\$1,590
3084	001	General	3611000	Investment Earnings	\$10,894
3084	001	General	3620000	Rents and Leases	\$89,875
3084	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$20,178
3084	001	General	3699100	Miscellaneous Other	\$7,920
3084	001	General	5762010	Swimming Pools	\$489,490
3084	001	General	5762020	Swimming Pools	\$60,712
3084	001	General	5762030	Swimming Pools	\$66,980
3084	001	General	5762040	Swimming Pools	\$232,039
3084	001	General	5081000	Reserved Cash and Investments - Ending	\$393,575
3084	001	General	5088000	Unreserved Cash and Investments - Ending	\$427,787
3084	001	General	3881000	Prior Period Adjustment (s)	\$1,247
3084	001	General	3951000	Proceeds from Sales of Capital Assets	\$14
3084	001	General	58990	Other Custodial Activities	\$7,501
3084	001	General	59176	Debt Repayment - Park Facilities	\$209,198
3084	001	General	59276	Interest and Other Debt Service Cost - Park Facilities	\$25,390
3084	001	General	59476	Capital Expenditures/Expenses - Park Facilities	\$69,025

**Tukwila Metropolitan Park District
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.85	City of Tukwila LTGO Bond	12/1/2022	513,549	-	99,196	414,353
263.85	City of Tukwila Bridge Loan	5/1/2023	623,021	-	110,002	513,019
	Total General Obligation Debt/Liabilities:		1,136,570	-	209,198	927,372
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		2,088	11,639	7,883	5,844
	Total Revenue and Other (non G.O.) Debt/Liabilities:		2,088	11,639	7,883	5,844
	Total Liabilities:		1,138,658	11,639	217,081	933,216

**Labor Relations Consultant(s)
For the Year Ended December 31, 20__**

Has your government engaged labor relations consultants? ___ Yes X No

If yes, please provide the following information for each consultant:

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): Maximum compensation allowed: Duration of services: Services provided:

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 20__**

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

a. Which class of risk does the entity self-insure? Check all that apply.

- i. Liability
- ii. Property
- iii. Health and Welfare (medical, vision, dental, prescription)
- iv. Unemployment Compensation
- v. Workers' Compensation
- vi. Other - please describe: _____

b. Does the entity self-insure as an individual program? (yes/no)

- i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: _____

c. Does the entity self-insure as a joint program? (yes/no)

 If answered YES, list the other member(s): _____

EFF DATE
1-1-11

SUPERSEDES
1-1-10

BARS MANUAL:
CASH BASIS

PT CH PAGE
4 3 57

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. ____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. ____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. ____ Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

File your report(s)

Confirmation

You have successfully submitted the reports and payment options below.

Holder Name	Holder ID	FEIN	Tracking #	Amount Due
TUKWILA POOL METROPOLITAN PARK DISTRICT	000076893	453190673	76893020181	\$141.95 Property Due
DISTRICT ADMINISTRATOR				\$0.00 Late Pay and/or File Penalty
4414 S 144TH ST.				\$0.00 Interest
TUKWILA, WA 98168				\$141.95 Total Due

Payment Method - E-Check
Confirmation# - 9323



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

d) Finance Committee

April 2019 Financial Reports Attached:

- Balance Sheet
- Budget Report
- Budget Vs. Actuals Report
- Combined Excise Tax Return
- Purchasing Card Transaction Report



Tukwila Pool Metropolitan Park District

BALANCE SHEET

As of April 30, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111.10 US Bank Checking Acct - 5669	53,128.86
111.11 US Bank Deposit Acct - 8744	90,139.54
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	396,306.71
115.21 KC Fund 175910010 General	480,593.10
Total Bank Accounts	\$1,020,168.21
Other Current Assets	
113.00 Change Fund	400.00
Undeposited Funds	4,121.35
Total Other Current Assets	\$4,521.35
Total Current Assets	\$1,024,689.56
Fixed Assets	
172.00 Tukwila Pool - Building	2,032,757.62
181.00 Tukwila Pool - Non Building	30,264.37
Total Fixed Assets	\$2,063,021.99
TOTAL ASSETS	\$3,087,711.55
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (P-Cards Reconcile) - 2794	1,917.74
Total Credit Cards	\$1,917.74
Other Current Liabilities	
231.00 Payroll Liabilities	1,802.62
Total Other Current Liabilities	\$1,802.62
Total Current Liabilities	\$3,720.36
Long-Term Liabilities	
217.10 Bond Payable	414,353.27
227.00 Bridge Loan Payable	475,860.85
Total Long-Term Liabilities	\$890,214.12
Total Liabilities	\$893,934.48
Equity	\$2,193,777.07
TOTAL LIABILITIES AND EQUITY	\$3,087,711.55

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 04.30.2019	% of Budget
2	Unrestricted Opening Balance	308.80.00		198,375.00	198,389.00	238,546.00	271,557.67	288,491.29	343,876.36	380,436.35	427,786.63	
3	Revenues											
4	General Property Tax											
5	Real and Personal Property Tax	311.10.00	Based on estimates provided by King County-assumption of 6% increase	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	427,227.88	42.36%
6			Total 311 General Property Tax	790,492.00	795,676.52	862,277.00	894,556.71	918,571.00	960,162.17	1,008,584.00	427,227.88	
7	Local Retail Sales & Use Taxes											
8	Sales Tax Collected	313.11.00	10% of Taxable sales	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	2,258.97	30.32%
9			Total 313 Local Retail Tax	5,738.00	6,108.63	5,453.00	7,389.04	7,555.00	7,398.95	7,450.00	2,258.97	
10	Merchandise											
11	Taxed Merchandise (Taxable)	341.70.10	Gatorade, Vitamin Water, goggles, caps, shirts, etc.	1,700.00	2,390.84	3,000.00	2,689.15	3,000.00	4,082.95	4,000.00	1,318.57	32.96%
12	Untaxed Merchandise (Non-taxable)	341.70.20		700.00	1,332.36	1,900.00	2,962.01	2,000.00	2,818.30	3,500.00	924.25	26.41%
13			Total 341 Merchandise	2,400.00	3,723.20	4,900.00	5,651.16	5,000.00	6,901.25	7,500.00	2,242.82	
14	Cultural and Recreation											
15	Activity Fees - General Passes (Taxable)	347.30.10		20,400.00	23,641.12	22,500.00	21,524.26	24,200.00	28,239.24	25,000.00	10,716.66	42.87%
16	Activity Fees - General Admissions (Taxable)	347.30.20		31,200.00	29,895.49	27,000.00	36,576.41	38,500.00	34,938.38	36,500.00	8,041.48	22.03%
17	Activity Fees - Special Events (Taxable)	347.30.30		1,800.00	1,314.61	1,600.00	2,124.73	2,200.00	2,086.47	2,500.00	720.58	28.82%
18	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		80,000.00	61,278.50	93,000.00	65,973.68	60,000.00	88,362.60	85,000.00	26,138.43	30.75%
19	Program Fees - Exercise Classes (Non-taxable)	347.60.20		1,500.00	330.89	800.00	415.00	300.00	3,122.25	6,400.00	736.00	11.50%
20	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30	*2019: 10 patrons at \$125 each, TSD LG Class 1 semester	1,000.00	-	1,000.00	880.00	1,250.00	1,565.00	3,750.00	110.00	2.93%
21	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons lifeguard class (cert fee included) 10x\$35	200.00	100.00	300.00	105.00	350.00	385.00	350.00	35.00	10.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners						1,205.00	300.00	75.00	25.00%
23			Total 347 Cultural and Recreation	136,100.00	116,560.61	146,200.00	127,599.08	126,800.00	159,903.94	159,800.00	46,573.15	
24	Interest											
25	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported below on CIP Fund Budget	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	2,713.64	34.79%
26			Total 361 Interest	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	2,713.64	
27	Rents, Leases and Concessions											
28	Rentals - Short-Term, One-time (Taxable)	362.40.10	Provide customer information	3,600.00	5,049.92	3,000.00	8,002.31	7,150.00	4,295.69	6,500.00	1,418.18	21.82%
29	Equipment and Locker Rentals (Taxable)	362.40.20		1,000.00	328.76	1,200.00	985.96	500.00	407.26	-	-	
30	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		42,000.00	54,186.00	50,000.00	96,273.35	83,950.00	85,171.00	89,000.00	45,141.00	50.72%
31			Total 362 Rents, Leases and Concessions	46,600.00	59,564.68	54,200.00	105,261.62	91,600.00	89,873.95	95,500.00	46,559.18	
32	Contributions from Private Sources											
33	Cash Donations (Non-taxable)	367.10.10		250.00	190.00	250.00	755.00	200.00	179.10	250.00	32.85	13.14%
34	Gifts In-Kind (Non-taxable)	367.10.20			-		-					
35	Grant Revenue Swim Lessons	367.10.30						10,000.00	10,000.00	-	-	
36	Grant Revenue Junior Guard	367.10.40						5,000.00	5,000.00	-	-	
37	Grant Revenue Misc. Overhead	367.10.50						5,000.00	5,000.00	-	-	
38			Total 367 Contributions	250.00	190.00	250.00	755.00	20,200.00	20,179.10	250.00	32.85	
39	Miscellaneous Revenue											
40	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information				53.27		-		-	
41	Deposit Over / Short	369.80.00					11.31		11.15		20.30	
42	Other Miscellaneous Revenue	369.91.00	provide detail if used		(23.84)		(362.43)					
43	Scholarship Funds Applied	369.91.10	Include name of recipient	10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	3,323.50	33.24%
44	Adult Free Passes Applied	369.91.20	20% of those distributed			60.00	-					
45	Youth Free Passes Applied	369.91.30	20% of those distributed			300.00	9.00					
46	Discounts Applied *	369.91.40					(44.00)				(288.25)	
47	Gift Certificates	369.91.50					322.00					
48			Total 369 Miscellaneous Revenue	10,000.00	10,045.53	10,360.00	7,334.07	10,000.00	7,920.15	10,000.00	3,055.55	
49	Sales of Capital Assets											
50	Sales of Capital Assets	395.10.00					272.73		13.64		490.91	
51			Total 395 Sale of Capital Assets	-	-	-	272.73	-	13.64	-	490.91	
52	Nonrevenue Transfers In											
53	Transfers In from Capital Improvement Fund	397.00.10		50,000.00			-					
54			Total 397 Transfers-In	50,000.00	-	-	-	-	-	-	-	
55	Prior Period Adjustment(s)											
56	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance				-		9,606.15			
57			Total 388 Prior Period Adjustment(s)	-	-	-	-	-	9,606.15	-	-	
58			Total Revenue	1,042,430.00	994,433.20	1,086,140.00	1,154,047.26	1,184,226.00	1,272,852.94	1,296,884.00	531,154.95	

* 2019 Discounts applied as of 04.30.2019 = \$288.25 are for Employee discounts on food purchases

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 04.30.2019	% of Budget
59	Expenditures											
60	Board Expenditures											
61	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings	5,000.00	1,605.50	5,130.00	5,130.00	5,130.00	4,000.00	9,600.00	1,024.00	10.67%
62	BOC Supplies											
63	BOC Office Supplies	576.20.100.30.10	business cards, etc.	250.00	64.51	100.00	-	100.00	71.30	100.00	-	0.00%
64	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	200.00	185.19	100.00	18.68	100.00	46.22	500.00	-	0.00%
65	BOC Meeting Food	576.20.100.30.30	retreat	250.00	120.97	250.00	102.07	250.00	149.80	250.00	-	0.00%
66	BOC Services											
67	Consultant Fees	576.20.100.40.10		500.00	23.50	500.00	-	300.00	-	300.00	-	0.00%
68	Transcription Services	576.20.100.40.20		3,200.00	5,634.00	5,400.00	3,238.00	750.00	-	750.00	-	0.00%
69	Meeting Site Rental	576.20.100.40.30		1,000.00	670.00	600.00	-	600.00	1,565.00	600.00	245.00	40.83%
70	Public Records Request	576.20.100.40.40		1,000.00	16.43	500.00	-	500.00	-	500.00	-	0.00%
71	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	200.00		200.00	-	100.00	-	100.00	-	0.00%
72	BOC Development											
73	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	58.45	200.00	43.60	200.00	-	200.00	-	0.00%
74	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	250.00	650.00	-	650.00	-	650.00	-	0.00%
75	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	1,000.00	812.73	200.00	135.00	200.00	-	200.00	-	0.00%
76	BOC Intergovernmental Costs											
77	Election Costs	576.20.100.50.10	billed in 2018 for the 2017 election cycle	5,900.00	5,988.43	-	-	6,000.00	9,174.11	-	-	
78	Total 576.20.100 Board Expenditures			19,350.00	15,429.71	13,830.00	8,667.35	14,880.00	15,006.43	13,750.00	1,269.00	
79	Executive Expenditures											
80	Executive Salaries & Wages											
81	Executive Director/District Administrator Wages	576.20.200.10.10		45,000.00	43,854.09	46,456.00	36,890.94	37,740.00	36,393.49	33,100.00	13,052.25	39.43%
82	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		6,750.00	5,343.75	6,968.00	5,272.48	5,661.00	4,559.42	4,965.00	1,841.28	37.09%
83	Executive Personnel Benefits											
84	Non-Taxable Benefits											
85	FICA	576.20.200.20.11	Included in Pool Personnel Benefits	3,646.00		4,087.00	-					
86	Unemployment	576.20.200.20.12		912.00		2,420.00	-					
87	L & I	576.20.200.20.13		456.00		122.00	-					
88	Executive Development											
89	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	200.00		70.00	43.25	150.00	42.12	150.00	-	0.00%
90	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00		500.00	380.00	500.00	-	500.00	410.00	82.00%
91	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	650.00	1,296.25	200.00	-	200.00	11.34	200.00	-	0.00%
92	Total 576.20.200 Executive Expenditures			58,114.00	50,494.09	60,823.00	42,586.67	44,251.00	41,006.37	38,915.00	15,303.53	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 04.30.2019	% of Budget
93	Shared Expenditures											
94	Shared Salary & Wages											
95	Bookkeeper Wages	576.20.300.10.10		12,500.00	1,436.25	7,500.00	11,099.13	12,500.00	19,634.67	21,840.00	3,321.26	15.21%
96	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	-	-	1,242.42	3,276.00	498.19	15.21%
97	Non-Taxable Benefits											
98	FICA	576.20.300.20.11				575.00	-					
99	Unemployment	576.20.300.20.12	Included in Pool Personnel Benefits			450.00	-					
100	L & I	576.20.300.20.13				70.00	-					
101	Shared Supplies/Equipment											
102	Office/Computer Supplies/Equipment (consumable)											
103	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,000.00	852.04	1,000.00	1,325.25	1,500.00	1,147.92	1,500.00	173.65	11.58%
104	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	900.00	388.96	800.00	555.88	550.00	531.09	1,000.00	153.26	15.33%
105	Office/Computer Supplies/Equipment (non-consumable)											
106	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	1,005.49	1,000.00	475.91	1,000.00	5,239.84	3,000.00	869.29	28.98%
107	Computer Equipment (replacement)	576.20.300.30.14	2019 Need to replace laptop: \$600			1,000.00	2,007.41	2,500.00	4,617.05	1,000.00		0.00%
108	Shared Services											
109	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	3,400.00	444.40	1,000.00	2,138.42	4,000.00	3,755.06	4,000.00	815.05	20.38%
110	Legal Services	576.20.300.40.20		13,750.00	5,037.00	10,000.00	5,912.00	8,000.00	2,446.00	6,000.00	372.00	6.20%
111	Communication Services											
112	Telephone	576.20.300.40.31		2,190.00	181.28	-	-		200.00		200.00	
113	Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	224.48	300.00	62.35	20.78%
114	Website & Email hosting	576.20.300.40.33	Rackspace & Bluehost	500.00	1,399.83	1,300.00	1,312.88	1,500.00	1,576.40	1,500.00	37.80	2.52%
115	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,500.00	8,190.38	7,750.00	7,594.98	7,500.00	4,864.63	4,200.00	1,306.76	31.11%
116	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$250), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	720.00	1,504.02	1,500.00	956.66	1,600.00	1,226.17	1,700.00	376.96	22.17%
117	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only		455.00	200.00	329.00	200.00	-	200.00		0.00%
118	Printing & Copying Services	576.20.300.40.37	For Ricoh & other non-program printing services	3,000.00	4,854.70	4,700.00	5,471.59	5,500.00	5,126.86	5,500.00	1,935.82	35.20%
119	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported below on CIP Fund Budget	1,800.00	801.26	2,300.00	343.60	800.00	(743.47)	500.00	272.44	54.49%
120	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	2,820.00	5,440.76	5,000.00	5,235.27	6,000.00	5,024.92	6,000.00	2,284.03	38.07%
121	Membership Dues	576.20.300.40.60	Annual: Costco \$60, WRPA \$580, MRSC Rosters \$135, Amazon Prime \$110, ARC \$300	960.00	700.00	1,000.00	1,168.26	1,000.00	775.00	2,000.00	1,900.90	95.05%
122	Miscellaneous Services	576.20.300.40.70		1,000.00	0.02	500.00	-	500.00	-	200.00		0.00%
123	Risk Management Services											
124	Security & Fire Alarm	576.20.300.40.81	Monitoring \$90/month = \$1080, Yearly Inspection \$320	4,170.00	4,423.71	4,200.00	2,462.39	2,500.00	2,383.83	2,900.00	4,750.94	163.83%
125	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	800.00	655.13	700.00	576.55	700.00	851.36	700.00	166.26	23.75%
126	Insurance	576.20.300.40.83	WCIA - Travelers	12,420.00	12,148.00	12,612.00	13,170.00	14,000.00	11,176.00	17,500.00	11,807.00	67.47%
127	Fingerprinting (WSP)	576.20.300.40.84	*2019- \$55 per person x 20 people + \$7.5 average fingerprinting (\$5 for res, \$10 non res)		62.09	800.00	385.00	900.00	890.00	1,250.00	30.00	2.40%
128	Financial Services											
129	Accounting Services (Independent)	576.20.300.40.91	Independent		7,098.35		-					
130	CPA Services	576.20.300.40.92		10,000.00	7,458.50	10,000.00	6,627.50	8,000.00	4,300.00	6,000.00	1,109.75	18.50%
131	Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$75/ quarter =\$300	500.00	262.44	500.00	150.00	500.00	225.00	500.00	75.00	15.00%
132	Shared Intergovernmental Services											
133	External Taxes and Operating Assessments	576.20.300.50.10	include description	5,000.00	49.00	1,000.00	-					
134	Washington Business License	576.20.300.50.20					-		19.00			
135	Tukwila Business License	576.20.300.50.30					-					
136	Annual Permits	576.20.300.50.40	King Co Health	800.00	593.00	600.00	593.00	650.00	593.00	650.00		0.00%
137	Interlocal Agreements	576.20.300.50.50					-					
138	State Audit	576.20.300.50.60	2019 SAO Rates: -\$100/hr local gov audit work, \$125/hr fraud investigations -\$75/hr auditors in travel status	5,000.00		13,500.00	2,606.09		5,415.70	8,000.00		0.00%
139	Total 576.20.300 Shared Expenditures			92,230.00	65,544.76	91,757.00	72,633.97	82,100.00	82,742.93	101,216.00	32,518.71	

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1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 04.30.2019	% of Budget
140	Swimming Pool Expenditures											
141	Swimming Pool Salaries and Wages											
142	Lifeguard Wages	576.20.400.10.10		65,116.00	71,867.59	96,000.00	108,028.79	126,450.00	129,910.22	182,015.00	43,636.08	23.97%
143	Instructor Wages	576.20.400.10.20		32,642.00	37,391.80	52,000.00	41,251.52	42,500.00	60,522.58	51,000.00	13,361.97	26.20%
144	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	-	-	551.50	4,000.00	1,417.71	35.44%
145	Head Guard Wages	576.20.400.10.30		43,275.00	36,090.33	-	-	-	-	-	-	-
146	Director of Aquatic Operations Salary	576.20.400.10.40		55,000.00	56,705.55	55,000.00	47,711.48	66,734.00	66,559.98	68,726.00	28,240.19	41.09%
147	Assistant Aquatics Manager Wages	576.20.400.10.50		40,000.00	30,261.64	75,000.00	80,564.74	89,000.00	105,707.03	124,280.00	41,555.19	33.44%
148	Front Desk Wages	576.20.400.10.60		45,197.00	40,562.32	44,000.00	34,254.08	50,100.00	29,238.93	30,000.00	7,481.47	24.94%
149	Maintenance Worker Wages	576.20.400.10.65		-	-	-	-	-	-	13,000.00	-	0.00%
150	Overtime Wages	576.20.400.10.70		-	1,365.00	-	14,532.98	7,500.00	6,249.25	7,500.00	1,328.57	17.71%
151	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		14,520.00	12,652.39	19,500.00	19,512.44	23,500.00	24,920.45	28,951.00	9,847.28	34.01%
152	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	4,185.68	-	37.34	-	-	-	-	-
153	Swimming Pool Personnel Benefits											
154	Non-Taxable Benefits											
155	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	22,850.00	25,901.58	26,124.00	31,022.68	35,711.35	37,560.96	44,236.35	12,745.52	28.81%
156	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	5,712.00	19,213.46	18,178.00	12,764.03	25,674.83	9,998.77	20,238.86	4,049.24	20.01%
157	L&I	576.20.400.20.13	TPMPD's contribution	2,856.00	9,105.79	9,500.00	8,597.08	15,000.00	13,151.85	15,000.00	4,182.93	27.89%
158	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-	-
159	Swimming Pool Supplies											
160	Program Supplies and Equipment											
161	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells \$20x10	200.00	179.40	200.00	139.80	200.00	318.17	300.00	93.83	31.28%
162	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	swim table	1,800.00	513.30	1,200.00	412.20	500.00	736.74	800.00	2,189.00	273.63%
163	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	1,400.00	1,003.56	1,400.00	2,469.67	2,400.00	2,810.34	3,000.00	981.47	32.72%
164	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, swimsuits, hip packs, badges, lanyards, whistles, polo shirts	2,000.00	2,359.00	1,700.00	1,807.39	2,500.00	2,150.43	2,000.00	1,945.65	97.28%
165	Safety Supplies & Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes ** more lifejackets for 2018	2,250.00	1,635.95	1,700.00	3,119.56	2,500.00	3,782.30	1,740.00	490.15	28.17%
166	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	-	-	-	156.44	150.00	235.52	100.00	61.29	61.29%
167	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	-	-	-	243.22	500.00	2,591.56	500.00	-	0.00%
168	Maintenance and Repairs Supplies											
169	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus **adding them degreasing the filters 2 times a year as part of their service	10,634.00	11,802.64	11,000.00	10,574.12	14,000.00	10,989.69	10,000.00	5,438.18	54.38%
170	Janitorial Supplies & Equipment	576.20.400.30.22		4,400.00	6,199.61	6,000.00	9,574.70	8,000.00	10,584.60	11,000.00	2,995.04	27.23%
171	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	600.00	1,392.49	1,500.00	2,353.81	6,000.00	10,541.74	5,000.00	1,124.40	22.49%
172	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, equipment rentals, plants, bark **yearly mulch \$700, new plants \$1300	500.00	435.83	500.00	812.92	2,000.00	54.20	1,000.00	38.47	3.85%
173	Resale Inventory	576.20.400.30.30		1,200.00	3,032.40	2,600.00	3,494.40	3,500.00	5,011.34	5,000.00	1,428.19	28.56%
174	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	115.94	200.00	283.85	200.00	49.83	200.00	-	0.00%

1	A	B	C	D	E	F	G	H	I	J	K	L
Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 04.30.2019	% of Budget	
175 Swimming Pool Services												
176 Transaction Services/Merchant Fees	576.20.400.40.10	Rec 1 Services, Credit Card processing fees	4,800.00	5,221.19	6,500.00	7,577.47	9,000.00	9,599.39	11,220.00	3,261.53	29.07%	
177 Translation Services	576.20.400.40.20		500.00	766.21	500.00	-	300.00	-	500.00	-	0.00%	
178 Grant Translation	576.20.400.40.21						500.00	-		-		
179 Advertising & Promotion												
180 Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochures included 500 for marketing grant	3,000.00	1,532.81	2,000.00	780.00	2,000.00	2,470.00	2,000.00	780.00	39.00%	
181 Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	3,362.13	4,000.00	3,564.38	4,000.00	4,657.19	4,000.00	1,244.22	31.11%	
182 Advertising/Posting Fees (A&P)	576.20.400.40.33	Assistant Manager position & program promotion only	600.00	1,020.00	800.00	228.00	800.00	1,037.96	1,000.00	-	0.00%	
183 Promotional giveaways	576.20.400.40.34	program promotion only	1,000.00	521.67	800.00	40.51	500.00	-	500.00	-	0.00%	
184 Outreach & Marketing Services	576.20.400.40.35	additional services as needed			4,000.00	600.00	2,000.00	387.56	2,000.00	-	0.00%	
185 Grant Marketing	576.20.400.40.36						1,700.00	153.57		-		
186 Grant Overhead	576.20.400.40.37						2,800.00	825.43		-		
187 Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed					1,000.00	1,328.94	1,500.00	142.46	9.50%	
188 Staff Development												
189 Travel/Transportation (Staff Development)	576.20.400.40.41	For pool staff only	-	-	-	189.62	400.00	1,352.03	1,000.00	-	0.00%	
190 Tuition/Registration Fees (Staff development)	576.20.400.40.42	Lifeguard re-cert (staff only), Management training & WSI or equivalent: 20 staff at \$35/cert=\$700	2,250.00	575.00	4,500.00	1,568.08	2,000.00	2,746.14	3,500.00	1,946.00	55.60%	
191 Rentals and Leases												
192 Equipment Rentals	576.20.400.40.51		1,000.00	452.00	500.00	-	-	-	-	-	-	
193 Facility Ground Lease	576.20.400.40.52	Tukwila School District	11,497.00	11,497.50	11,497.00	-	-	-	-	-	-	
194 Utilities												
195 Electrical (Utilities)	576.20.400.40.61		16,000.00	15,033.65	16,000.00	15,996.92	17,600.00	16,219.91	19,000.00	5,949.66	31.31%	
196 Gas (Utilities)	576.20.400.40.62		48,000.00	46,044.27	49,000.00	48,948.96	58,000.00	42,364.04	50,000.00	15,293.34	30.59%	
197 Water (Utilities)	576.20.400.40.63		4,200.00	4,390.41	5,100.00	6,474.42	6,500.00	5,908.14	7,000.00	3,782.28	54.03%	
198 Sewer (Utilities)	576.20.400.40.64		7,920.00	1,091.96	4,200.00	1,186.46	1,500.00	704.35	1,500.00	243.05	16.20%	
199 Garbage Collection (Utilities)	576.20.400.40.65		900.00	-	1,000.00	-	1,000.00	-	1,000.00	-	0.00%	
200 Storm Drain (Utilities)	576.20.400.40.66					-	-	-	-	-	-	
201 Other (Utilities)	576.20.400.40.67					-	-	-	-	-	-	
202 Repairs and Maintenance Services												
203 Maintenance/Janitorial Services	576.20.400.40.71		-	-	-	-	-	-	-	-	-	
204 Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Preventative Maintenance, Plumbing, Doors, Walls, Floors	20,000.00	20,533.89	20,000.00	31,799.21	40,000.00	62,912.49	30,000.00	14,106.41	47.02%	
205 Equipment Repairs/Maintenance Services	576.20.400.40.73		4,000.00	3,444.26	4,000.00	21,227.84	21,000.00	13,950.56	37,112.00	3,092.49	8.33%	
206 Landscaping/Groundskeeping Services	576.20.400.40.74											
207 Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	16.62	200.00	21.04	200.00	110.96	200.00	-	0.00%	
208 Miscellaneous Services												
209 Scholarship Funds Expensed	576.20.400.40.91		10,000.00	10,069.37	10,000.00	7,344.92	10,000.00	7,909.00	10,000.00	3,323.50	33.24%	
210 Red Cross	576.20.400.40.92	Certification fees for Lifeguarding classes (non-staff) 2019: 10 patrons at \$35 each	200.00	991.00	780.00	350.00	350.00	324.00	350.00	305.00	87.14%	
211 Aerobics Partner	576.20.400.40.93					-		1,275.00	2,400.00	350.00	14.58%	
212 Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	1,000.00	-	500.00	-						
213 Adult Free Passes	576.20.400.40.95				60.00	-						
214 Youth Free Passes	576.20.400.40.96				300.00	9.00						
215 Discounts Applied	576.20.400.40.97					-				-		
216 Gift Certificates	576.20.400.40.98						322.00					
217		Total 576.20.400 Swimming Pool Expenditures	493,419.00	500,537.19	569,539.00	581,948.07	707,770.17	710,464.64	815,369.21	238,451.76		

	A	B	C	D	E	F	G	H	I	J	K	L
1	Item Description	GL Code	Notes	2016 Budget	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved Budget	2019 Actuals as of 04.30.2019	% of Budget
218	Sales Tax											
219	Sales Tax Paid	586.00.300.00.00		5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	2,192.69	29.43%
220			Total 586.00.300 Sales Tax	5,738.00	4,776.24	5,453.00	7,999.75	7,555.00	7,501.34	7,450.00	2,192.69	
221	Debt Service Principle											
222	City Bridge Loan (Principle)	591.76.300.70.10		105,692.00	105,692.32	107,826.00	107,825.66	110,002.05	110,002.05	112,222.37	37,158.56	33.11%
223	Loans and Bonds (Principle)	591.76.300.70.20		93,737.00	93,737.30	96,428.00	96,427.85	99,195.63	99,195.63	97,521.42	-	0.00%
224			Total 591.76.300 Debt Service Principle	199,429.00	199,429.62	204,254.00	204,253.51	209,197.68	209,197.68	209,743.79	37,158.56	
225	Debt Service Interest											
226	City Bridge Loan (Interest)	592.76.300.80.10		15,766.00	15,765.44	13,632.00	13,632.10	11,455.71	11,455.71	9,235.39	3,327.36	36.03%
227	Loans and Bonds (Interest)	592.76.300.80.20		19,393.00	19,392.70	16,702.00	16,702.15	13,934.37	13,934.37	15,608.58	-	0.00%
228			Total 592.76.300 Debt Service Interest	35,159.00	35,158.14	30,334.00	30,334.25	25,390.08	25,390.08	24,843.97	3,327.36	
229	Park Facility Improvements and New Construction											
230	CIP Supplies	595.76.300.30.00	Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget	25,000.00	25,917.53							
231	CIP Services	595.76.300.40.00		25,000.00	23,977.25	15,000.00						
232			Total 595.76.300 Park Facility Improvements (CIP)	50,000.00	49,894.78	15,000.00						
233	Transfers Out											
234	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + additional addressed in CIP Budget	80,000.00		85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-	0.00%
235			Total 597.00.300 Transfers Out	80,000.00	-	85,000.00	133,305.00	80,000.00	97,633.20	80,000.00	-	
236			Total Expenditures	1,033,439.00	921,264.53	1,075,990.00	1,081,728.57	1,171,143.93	1,188,942.67	1,291,287.97	330,221.61	
237												
238			<i>Opening Balance</i>	<i>198,375.00</i>	<i>198,389.00</i>	<i>238,546.00</i>	<i>271,557.67</i>	<i>288,491.29</i>	<i>343,876.36</i>	<i>380,436.35</i>	<i>427,786.63</i>	
239			<i>Total Revenue</i>	<i>1,042,430.00</i>	<i>994,433.20</i>	<i>1,086,140.00</i>	<i>1,154,047.26</i>	<i>1,184,226.00</i>	<i>1,272,852.94</i>	<i>1,296,884.00</i>	<i>531,154.95</i>	
240			Total Expenditures	(1,033,439.00)	(921,264.53)	(1,075,990.00)	(1,081,728.57)	(1,171,143.93)	(1,188,942.67)	(1,291,287.97)	(330,221.61)	
241	Ending Balance			207,366.00	271,557.67	248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	628,719.97	
242			<i>Net Income (Total Revenue less Total Expenditures)</i>	<i>8,991.00</i>	<i>73,168.67</i>	<i>10,150.00</i>	<i>72,318.69</i>	<i>13,082.07</i>	<i>83,910.27</i>	<i>5,596.03</i>	<i>200,933.34</i>	
243			<i>Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures</i>									
244			3 Months Operational and Debt Service Expenses:	238,359.75	230,316.13	247,747.50	237,105.89	272,785.98	272,827.37	302,821.99	82,555.40	
245			Requirement Met?	NO	YES	YES	YES	YES	YES	YES	YES	
246	Tukwila Pool Metropolitan Park District 2019 Capital Improvement Project/Lifetime Replacement Fund Budget											
247			Notes	2016 Adopted	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals			
248	Unrestricted Opening Balance			220,000.00	220,000.00	250,105.00	220,000.00	353,305.00	353,305.00	392,029.51	393,575.05	
249			Revenues									
250				\$80,000.00		\$85,000.00	\$5,000.00	80,000.00	97,633.20	80,000.00	-	0.00%
251	Transfers in from General Fund											
252			*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)				\$110,105.00					
253			*2018 Transfer in 2017				\$18,200.00					
254	Prior Period Adjustment(s)		EOYadjustment to the Budget Report balance to match the General Ledger (QBO)	-	-	-	-	-	11,661.44			
255	Investment Income		Interest earned from CIP Fund								2,799.43	
256			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$2,799.43	
257			Expenditures									
258			*2018: Diving Block Replacement	\$50,000				18,000.00	17,999.97			
259			*2018: Lighting Replacement					6,200.00	7,954.10			
260			*2018: Slide Maintenance					12,000.00	13,354.00			
261	CIP Expenditures		*2018: Pool Covers					12,501.00	16,830.62			
262			*2018: Lane Dividers						3,336.80			
263			*2018: Security Cameras						9,549.10			
264			*2019 Proposed: Pool Liner							55,000.00		0.00%
265	Bank Charges		Bank Service Fees from CIP Fund								67.77	
266			Total Expenditures	50,000.00	-	-	-	48,701.00	69,024.59	55,000.00	67.77	
267												
268			<i>Opening Balance</i>	<i>220,000.00</i>	<i>220,000.00</i>	<i>250,105.00</i>	<i>220,000.00</i>	<i>353,305.00</i>	<i>353,305.00</i>	<i>392,029.51</i>	<i>393,575.05</i>	
269			<i>Total Revenue</i>	<i>\$80,000.00</i>	<i>\$0.00</i>	<i>\$85,000.00</i>	<i>\$133,305.00</i>	<i>\$80,000.00</i>	<i>\$109,294.64</i>	<i>\$80,000.00</i>	<i>\$2,799.43</i>	
270			Total Expenditures	(50,000.00)	-	-	-	(48,701.00)	(69,024.59)	(55,000.00)	(67.77)	
271	Ending Balance			250,000.00	220,000.00	335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	396,306.71	



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2019 BUDGET - FY19 P&L

April 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
311 General Property Tax				
311.10.00 Real and Personal Property Tax	390,306.61	84,048.67	306,257.94	464.38 %
Total 311 General Property Tax	390,306.61	84,048.67	306,257.94	464.38 %
313 Local Retail Tax				
313.11.00 Sales Tax Collected	579.02	620.83	-41.81	93.27 %
Total 313 Local Retail Tax	579.02	620.83	-41.81	93.27 %
341 Merchandise				
341.70.10 Taxed Merchandise (Taxable)	358.48	333.33	25.15	107.55 %
341.70.20 Untaxed Merchandise (Non-taxable)	231.00	291.67	-60.67	79.20 %
Total 341 Merchandise	589.48	625.00	-35.52	94.32 %
347 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	3,154.88	2,083.33	1,071.55	151.43 %
347.30.20 Activity Fees - General Admissions (Taxable)	1,939.99	3,041.67	-1,101.68	63.78 %
347.30.30 Activity Fees - Special Events (Taxable)		208.33	-208.33	
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	6,808.50	7,083.33	-274.83	96.12 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	228.25	533.33	-305.08	42.80 %
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)		312.50	-312.50	
347.90.00 Other Fees - Pass through to Red Cross (Non-taxable)		29.17	-29.17	
347.90.10 Other Fees - Advertising/Sponsorship (Non-taxable)	15.00	25.00	-10.00	60.00 %
Total 347 Cultural and Recreation	12,146.62	13,316.66	-1,170.04	91.21 %
361 Interest				
361.10.00 Interest and Other Earnings		650.00	-650.00	
361.10.00.01 Interest General Fund	754.75		754.75	
Total 361.10.00 Interest and Other Earnings	754.75	650.00	104.75	116.12 %
Total 361 Interest	754.75	650.00	104.75	116.12 %
362 Rents, Leases and Concessions				
362.40.10 Rentals - Short-Term, One-time (Taxable)	381.82	541.67	-159.85	70.49 %
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	9,012.00	7,416.67	1,595.33	121.51 %
Total 362 Rents, Leases and Concessions	9,393.82	7,958.34	1,435.48	118.04 %
367 Contributions from Private Sources				
367.10.10 Cash Donations (Non-taxable)	5.90	20.83	-14.93	28.32 %
Total 367 Contributions from Private Sources	5.90	20.83	-14.93	28.32 %
369 Miscellaneous Revenue				
369.80.00 Deposit Over/Short	8.15		8.15	
369.91.10 Scholarship Funds Applied	647.50	833.33	-185.83	77.70 %
369.91.40 Discounts Applied				
369.91.40.01 Employee Discount on Food Purchases	-108.84		-108.84	
Total 369.91.40 Discounts Applied	-108.84		-108.84	
Total 369 Miscellaneous Revenue	546.81	833.33	-286.52	65.62 %
Total Income	\$414,323.01	\$108,073.66	\$306,249.35	383.37 %
GROSS PROFIT	\$414,323.01	\$108,073.66	\$306,249.35	383.37 %
Expenses				
576.20.100 Board Expenditures				
576.20.100.10.00 BOC Stipend	384.00	800.00	-416.00	48.00 %
576.20.100.30.10 BOC Office Supplies		8.33	-8.33	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.100.30.20 BOC Equipment		41.67	-41.67	
576.20.100.30.30 BOC Meeting Food		20.83	-20.83	
576.20.100.40.10 Consultant Fees		25.00	-25.00	
576.20.100.40.20 Transcription Services		62.50	-62.50	
576.20.100.40.30 Meeting Site Rental		50.00	-50.00	
576.20.100.40.40 Public Records Requests		41.67	-41.67	
576.20.100.40.50 Travel (BOC non-development)		8.33	-8.33	
576.20.100.40.61 Travel/Transportation (BOC Development)		16.67	-16.67	
576.20.100.40.62 Tuition/Registration Fees (BOC Development)		54.17	-54.17	
576.20.100.40.70 BOC Notices/Ads		16.67	-16.67	
Total 576.20.100 Board Expenditures	384.00	1,145.84	-761.84	33.51 %
576.20.200 Executive Expenditures				
576.20.200.10.10 Executive Director/District Administrator Wages	2,475.75	2,758.33	-282.58	89.76 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	371.36	413.75	-42.39	89.75 %
576.20.200.40.11 Travel/Transportation (Exec. Development)		12.50	-12.50	
576.20.200.40.12 Tuition/Registration Fees (Exec. Development)		41.67	-41.67	
576.20.200.40.20 Travel (Exec. non-development)		16.67	-16.67	
Total 576.20.200 Executive Expenditures	2,847.11	3,242.92	-395.81	87.79 %
576.20.300 Shared Expenditures				
576.20.300.10.10 Bookkeeper Wages	834.02	1,820.00	-985.98	45.83 %
576.20.300.10.20 Other Taxable Compensation (Shared Benefits Stipend)	125.11	273.00	-147.89	45.83 %
576.20.300.30.11 Office Supplies (Consumables)	62.15	125.00	-62.85	49.72 %
576.20.300.30.12 Printing Supplies (Consumables)		83.33	-83.33	
576.20.300.30.13 Office Equipment (Non-Consumable)	66.30	250.00	-183.70	26.52 %
576.20.300.30.14 Computer Equipment (Replacement)		83.33	-83.33	
576.20.300.40.10 IT/Computer Service		333.33	-333.33	
576.20.300.40.20 Legal Services		500.00	-500.00	
576.20.300.40.31 Telephone	50.00		50.00	
576.20.300.40.32 Postage	7.35	25.00	-17.65	29.40 %
576.20.300.40.33 Website & Email Hosting		125.00	-125.00	
576.20.300.40.34 Internet/VoIP Phones	326.07	350.00	-23.93	93.16 %
576.20.300.40.35 Software Programs/Subscriptions (non-financial)	16.49	141.67	-125.18	11.64 %
576.20.300.40.36 Advertising/Posting Fees (DOAO)		16.67	-16.67	
576.20.300.40.37 Printing & Copying Services	524.29	458.33	65.96	114.39 %
576.20.300.40.40 Bank Charges		41.67	-41.67	
576.20.300.40.40.01 Bank Charges General Fund	8.83		8.83	
Total 576.20.300.40.40 Bank Charges	8.83	41.67	-32.84	21.19 %
576.20.300.40.50 Payroll Service	523.57	500.00	23.57	104.71 %
576.20.300.40.60 Membership Dues	1,410.00	166.67	1,243.33	845.98 %
576.20.300.40.70 Miscellaneous Services		16.67	-16.67	
576.20.300.40.81 Security & Fire Alarms	90.00	241.67	-151.67	37.24 %
576.20.300.40.82 Pest Control		58.33	-58.33	
576.20.300.40.83 Insurance		1,458.33	-1,458.33	
576.20.300.40.84 Fingerprinting (WSP)	30.00	104.17	-74.17	28.80 %
576.20.300.40.92 CPA Services		500.00	-500.00	
576.20.300.40.93 Software Programs (financial)	75.00	41.67	33.33	179.99 %
576.20.300.50.40 Annual Permits		54.17	-54.17	
576.20.300.50.60 State Audit		666.67	-666.67	
Total 576.20.300 Shared Expenditures	4,149.18	8,434.68	-4,285.50	49.19 %
576.20.400 Swimming Pool Expenditures				
576.20.400.10.10 Lifeguard Wages	13,011.27	15,167.92	-2,156.65	85.78 %
576.20.400.10.20 Instructor Wages	3,140.47	4,250.00	-1,109.53	73.89 %
576.20.400.10.25 Water Exercise Instructor Wages	492.17	333.33	158.84	147.65 %
576.20.400.10.40 Director of Aquatics Operations Salary	11,470.19	5,727.17	5,743.02	200.28 %
576.20.400.10.50 Assistant Aquatics Manager Wages	11,030.56	10,356.67	673.89	106.51 %
576.20.400.10.60 Front Desk Wages	2,085.10	2,500.00	-414.90	83.40 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.10.65 Maintenance Worker Wages		1,083.33	-1,083.33	
576.20.400.10.70 Overtime Wages	234.75	625.00	-390.25	37.56 %
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	3,298.92	2,412.58	886.34	136.74 %
576.20.400.20.11 FICA	3,744.99	3,686.36	58.63	101.59 %
576.20.400.20.12 Unemployment	1,306.00	1,686.57	-380.57	77.44 %
576.20.400.20.13 L & I	1,031.37	1,250.00	-218.63	82.51 %
576.20.400.30.11 Exercise Classes Supplies & Equipment		25.00	-25.00	
576.20.400.30.12 Swim Classes/Instruction Supplies & Equipment		66.67	-66.67	
576.20.400.30.13 Special Events Supplies & Equipment	81.71	250.00	-168.29	32.68 %
576.20.400.30.14 Staff Uniforms Supplies & Equipment	929.64	166.67	762.97	557.77 %
576.20.400.30.15 Safety Supplies & Equipment	158.04	145.00	13.04	108.99 %
576.20.400.30.16 Lifeguard Class Supplies & Equipment		8.33	-8.33	
576.20.400.30.17 Drop In/Open Swim Supplies & Equipment		41.67	-41.67	
576.20.400.30.21 Pool Chemicals Supplies & Equipment	1,347.47	833.33	514.14	161.70 %
576.20.400.30.22 Janitorial Supplies & Equipment	894.90	916.67	-21.77	97.63 %
576.20.400.30.23 Tools and Equipment		416.67	-416.67	
576.20.400.30.24 Landscaping Supplies & Equipment		83.33	-83.33	
576.20.400.30.30 Resale Inventory	271.13	416.67	-145.54	65.07 %
576.20.400.30.40 Miscellaneous Supplies & Equipment		16.67	-16.67	
576.20.400.40.10 Transaction Services/Merchant Fees	760.56	935.00	-174.44	81.34 %
576.20.400.40.20 Translation Services		41.67	-41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)	780.00	166.67	613.33	467.99 %
576.20.400.40.32 Printing & Copying (A&P)	1,244.22	333.33	910.89	373.27 %
576.20.400.40.33 Advertising/Posting Fees (A&P)		83.33	-83.33	
576.20.400.40.34 Promotional Giveaways		41.67	-41.67	
576.20.400.40.35 Outreach Marketing Services		166.67	-166.67	
576.20.400.40.38 Lifeguard Recruiting		125.00	-125.00	
576.20.400.40.41 Travel/Transportation (Staff development)		83.33	-83.33	
576.20.400.40.42 Tuition/Registration Fees (Staff development)	869.00	291.67	577.33	297.94 %
576.20.400.40.61 Electrical (Utilities)	1,439.12	1,583.33	-144.21	90.89 %
576.20.400.40.62 Gas (Utilities)	3,638.80	4,166.67	-527.87	87.33 %
576.20.400.40.63 Water (Utilities)	782.59	583.33	199.26	134.16 %
576.20.400.40.64 Sewer (Utilities)	61.40	125.00	-63.60	49.12 %
576.20.400.40.65 Garbage Collection (Utilities)		83.33	-83.33	
576.20.400.40.72 Facility Repairs/Maintenance Services	4,477.83	2,500.00	1,977.83	179.11 %
576.20.400.40.73 Equipment Repairs/Maintenance Services		3,092.67	-3,092.67	
576.20.400.40.80 Travel (Staff non-development)		16.67	-16.67	
576.20.400.40.91 Scholarship Funds Expensed	647.50	833.33	-185.83	77.70 %
576.20.400.40.92 Red Cross		29.17	-29.17	
576.20.400.40.93 Aerobics Partner		200.00	-200.00	
Total 576.20.400 Swimming Pool Expenditures	69,229.70	67,947.45	1,282.25	101.89 %
586.00.300 Sales Tax				
586.00.300.00.00 Sales Tax Paid	645.17	620.83	24.34	103.92 %
Total 586.00.300 Sales Tax	645.17	620.83	24.34	103.92 %
591.76.300 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	9,312.86	9,351.86	-39.00	99.58 %
591.76.300.70.20 Loans and Bonds Principal		8,126.79	-8,126.79	
Total 591.76.300 Debt Service Principle	9,312.86	17,478.65	-8,165.79	53.28 %
592.76.300 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	808.62	769.62	39.00	105.07 %
592.76.300.80.20 Loans and Bonds Interest		1,300.72	-1,300.72	
Total 592.76.300 Debt Service Interest	808.62	2,070.34	-1,261.72	39.06 %
597.00.300 Transfers Out				
597.00.300.00.10 Transfers Out to Capital Improvement Fund		6,666.67	-6,666.67	
Total 597.00.300 Transfers Out		6,666.67	-6,666.67	
Unapplied Cash Bill Payment Expense	0.00		0.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Expenses	\$87,376.64	\$107,607.38	\$ -20,230.74	81.20 %
NET OPERATING INCOME	\$326,946.37	\$466.28	\$326,480.09	70,118.03 %
Other Income				
361.10.00.02 Interest CIP Fund	736.03		736.03	
Total Other Income	\$736.03	\$0.00	\$736.03	0.00%
Other Expenses				
576.20.300.40.40.02 Bank Charges CIP Fund	17.76		17.76	
595.76.300 Park Facility Improvements (CIP)				
595.76.300.40.00 CIP Services		4,583.33	-4,583.33	
Total 595.76.300 Park Facility Improvements (CIP)		4,583.33	-4,583.33	
Transfer Activity				
City Bridge Loan Principle	-9,312.86		-9,312.86	
Total Transfer Activity	-9,312.86		-9,312.86	
Total Other Expenses	\$ -9,295.10	\$4,583.33	\$ -13,878.43	-202.80 %
NET OTHER INCOME	\$10,031.13	\$ -4,583.33	\$14,614.46	-218.86 %
NET INCOME	\$336,977.50	\$ -4,117.05	\$341,094.55	-8,184.93 %

**Washington State Department of Revenue
Combined Excise Tax Return**

603-151-833

TUKWILA POOL METROPOLITAN PARK DISTRICT

TUKWILA POOL METROPOLITAN PARK DISTRICT

Filing Period: April 30, 2019

Filing Frequency: Monthly

Due Date: May 28, 2019

Business & Occupation

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	5,835.17	5,835.17	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	16,848.71	16,848.71	0.00	0.015000	0.00

State Sales and Use

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	5,835.17	Add Deduction	5,835.17	0.065000	379.29
Use Tax	0.00		0.00	0.065000	0.00
Over Collected Sales Tax	0.00		0.00	1.000000	0.00
Total State Sales and Use					379.29

[Find Location by Address](#)

Local City and/or County Sales Tax

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	TUKWILA	5,835.17	0.035000	204.23
		5,835.17		204.23

[Find Location by Address](#)

Local City and/or County Use Tax/Deferred Sales Tax

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	1729 - TUKWILA	0.00	0.035000	0.00
		0.00		0.00

Deductions

Line Code	Deduction	Amount Filed
Business & Occupation		
Retailing	Other	5,835.17
Service and Other Activities; Gambling Contests of Chance (less	Other	16,848.71

2 Rows

Return Totals

Total Tax	583.52
Less Credits	0.00
Total Amount	583.52

Submitter Information

Prepared By	Amy O'Neill
Phone Number	(425)-276-4976
Extension	
E-Mail Address	accounting@tukwilapool.org
Submitted Date	May-16-2019
Confirmation #	0-008-499-776

Payment Info

Payment Type Selected: ACH Debit/E-Check

Amount	583.52
Effective Date	May-17-2019



Tukwila Pool Metropolitan Park District
TRANSACTION DETAIL PURCHASING CARD ACCOUNTS
April 2019

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
Tukwila Pool MPD (P-Cards Reconcile) - 2794			
213.14 US Bank Kristine PC - 7378			
04/05/2019	USPS	03/29/2019 Postage for Fingerprints to WSP for Background checks	7.35
04/06/2019	Adobe	Monthly Subscription Acrobat Pro	16.49
04/06/2019	Amazon.com	Oxford Two-Pocket Folders w/Fasteners, Light Blue, Letter Size, 25 per Box	14.86
04/10/2019	Intermedia.net	Billing Period: 03/10/2019- 04/10/2019 Hosted PBX Phone Service	187.52
04/17/2019	Amazon.com	Thermal Laminating Pouches	20.92
04/22/2019	WAPRO	WAPRO Annual Membership Renewal	25.00
04/25/2019	Costco Wholesale	Resale Inventory: Trail Mix, Beef Sticks, Peanuts, Gatorade, and Vitamin Water; Heavy Duty Binders, 1-1/2" Red and White	271.98
04/25/2019	Best Buy	3-Sandisk 32GB Ultra Fit USB	26.37
04/26/2019	Glazier Window and Door Co.	Service Date: 04/20/2019 Emergency Board up and Double Pane Window installation	495.00
04/26/2019	Costco Wholesale	3rd Saturday Event Date: 04/20/2019 (April Pool Days) Food	81.71
04/29/2019	Swim Outlet	Resale Inventory: Sporti Antifog Plus Goggles	65.45
04/29/2019	eLifeguard.com	Lifeguard Red Whistles and Pocket Mask with O2 Inlet	102.64
04/29/2019	Amazon.com	Lightning X Color Coded First Aid Medical Kit Accessory Pouches and Ergodyne Arsenal 5216 First Responder Medical Trauma Supply Jump Bag	158.04
04/29/2019	Kiefer	Kiefer 50" Lifeguard Rescue Tube, Kiefer 40" Lifeguard Rescue Tube, CJ Replacement Straps, Kiefer 18" Breakaway Lanyards, Kiefer Fanny Pack, Kiefer Safety Throw Bag-50', Snap Hook, and CJ Aquatics Head Immobilizer Kit	670.63
Total for 213.14 US Bank Kristine PC - 7378			\$2,143.96
Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794			\$2,143.96

Tukwila Pool Advisory Committee
April 20, 2019 Meeting Minutes
Meeting Location: Tukwila Community Center

Call to order

1. Meeting called to order at 8:56 am by Ivan Cockrum

Roll Call

Attendance: Ivan Cockrum, Jacque Carroll, Diane Meyers

TPMPD: Jeri Frangello-Anderson, Ellen Gengler

STAFF: Brad Harpin

1. Business items:

- 0.1 (Before Meeting) Stephanie from Tukwila P&R to present Parks summer event calendar
 -
- 1.0 Diane moves to approve March minutes, approved
- 2.0 Social Media Policy
 - Jacque moves that policy be forwarded to board for approval

2. Aquatic Director Brad Harpin's operation report

Today's event

- Kayakers confirmed, synchro confirmed, firefighters coming with rescue boat
- Cold water station, life jackets, cake
- Life jacket giveaway

Successes/Challenges in first month

- Will need to address locks on side doors (worn out, need replacement)
- Focusing on summer hiring of lifeguard instructors
- Losing two staff to outdoor pools for summer, one staff changed schedule
- Spoke to Red Cross about scholarships for youth to attend swim lessons
 - o TP will "bill" Red Cross based on head count and RC will reimburse
 - o RC scholarships will reimburse full amount of training cost
- Red Cross will help with marketing materials for Centennial Campaign
- Will offer morning swim lessons for Camp Tukwilly, up to 12 kids per week, age 5-12
- Upcoming job is to create a list of maintenance needs, then prioritize
- Discussion of putting a sign out front
- Discussion of repainting building.

- Next TPAC Meeting is scheduled for Saturday, 05/18/2019 8:30am at the Tukwila Community Center.

Meeting adjourned at 9:30 am.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

e) Programming & Outreach Committee

A verbal report of the Programming & Outreach Committee activities may be given and may include Marketing activity. Additional written material may also be presented.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: TPMPD Finance Committee

DATE: June 10, 2019

SUBJECT: **Finance Committee Mission/Purpose draft**

ISSUE

The Finance Committee is a standing Committee with authority to approve financial decisions. A mission/purpose for the committee will improve our organizations' transparency.

DISCUSSION

Please review the attached draft of the Finance Committee's Mission/Purpose.

ATTACHMENTS

1. Finance Committee Mission/Purpose Draft

Tukwila Pool Metropolitan Park District Finance Committee Mission and Purpose

1.0 Mission

To provide oversight of fiscal management and guidance to the Operations and Commissioners for the Tukwila Pool Metropolitan Park District (TPMPD)

2.0 Purpose

- To keep itself informed concerning the budgetary and fiscal affairs for the TPMPD.
- To review the proposed operating and capital budgets for the ensuing fiscal year to ascertain that they are fiscally sound and supportive.
- To oversee that timely and accurate financial information is presented to the TPMPD Board.
- To communicate and educate the TPMPD Board on the TPMPD's financial condition.
- To work with staff to oversee that internal reporting practices meet the committee's need and expectations.
- To propose for board approval a budget that reflects the TPMPD's goals and policies.
- To ensure TPMPD policies and procedures for financial transactions are documented in the manual, and the manual is reviewed, and updated as necessary.
- To ensure approved financial policies and procedures are being followed and present updates and recommendations to the TPMPD Board.
- To work with staff to develop a list of desired reports noting the level of detail, frequency, deadlines and recipients of these reports.
- To present the financial reports to the TPMPD Board.
- To ensure that accurate and complete financial reports are maintained.
- To propose for TPMPD Board approval a budget that reflects the organization's goals and board policies.
- To ensure that the budget accurately reflects the needs, expenses and revenue for the TPMPD.
- To ensure compliance with federal, state, and other requirements related to the TPMPD finances.
- To approve budgetary expenses between \$5,000- \$20,000 in accordance with TPMPD Policies.
- To work with staff on contracts as needed and oversee contract compliance with TPMPD Policies.
- To be the TPMPD Board's liaison for the State Auditor's Office.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Kristine Selleck, District Administrator

DATE: June 10, 2019

SUBJECT: **Employee Handbook Revision 6.5 Pool Holiday Hours**

ISSUE

Section 6.5 of the Employee Handbook states that Pool hours are 7am – 1pm on Dec. 24th, December 31st, Jan.1st, Memorial Day, July 4th, and Labor Day. This information is inconsistent with our website and brochure.

DISCUSSION

Removing the text “of 7:00 a.m – 1:00 p.m” from the handbook will keep the content accurate by informing the reader that the pool has reduced hours on these dates.

ATTACHMENTS

1. Page 33 of the Employee Handbook

6.5 Holidays and Floating Holidays (Benefits-Eligible employees only)

The Tukwila Pool is closed on the following holidays: December 25th and the fourth Thursday in November (Thanksgiving Day). Additionally, the pool will have reduced hours of 7:00 a.m. - 1:00 p.m. on Dec. 24th, December 31st, Jan. 1st, Memorial Day, July 4th, and Labor Day. To compensate for the lack of traditional paid holidays throughout the rest of the year, **Benefits-Eligible** employees as defined in Section 6.3 are provided with up to five (5) “Floating Holidays” at the beginning of the employment year to be used throughout the year at any time with approval from their supervisor. See Section 6.4. for more information on requesting and using paid time off.

6.5.1

Exempt employees are not expected to work on days when the pool is closed for holidays but will be compensated in the usual manner. If, due to an emergency, they are required to report to work, exempt employees will not receive additional compensation.

6.5.2

Non-exempt **Benefits-Eligible** employees will not be scheduled to work when the pool is closed for holidays but have the option of using floating holidays or vacation leave (see Section 6.7) as compensation. If, due to an emergency, they are required to report to work, non-exempt employees will be compensated at double their usual hourly rate for the time worked.

6.5.3

Floating holidays can only be used with supervisory approval (as outlined in Section 6.3) during the employment year in which they are given and will not carry over the following year.

6.5.4

Unused floating holidays will be paid out to **Benefits-Eligible** Employees upon separation.

6.5.5

Floating holiday allotment for newly **Benefits-Eligible** Employees will depend on the time of year they start in the Benefits-Eligible position. If they have completed their three-month period of probationary employment, they will be eligible to accrue up to the full five days at the beginning of their next employment year. See Table, Section 6.5.7. Paid time off does not count as time worked.

6.5.6

New employees will not be allotted floating holidays during the three-month probationary employment period nor will they be approved to use floating holidays during this period. Once a probationary employee is converted from probationary to regular employment status at the conclusion of the probationary employment period, the Tukwila Pool Metropolitan Park District may grant floating holiday leave in an amount equivalent to approximately three months of accrual, calculated based on the number of hours worked during that period of satisfactory employment.

6.5.7

Floating Holiday Accrual Rates:

Non-Exempt Accrual Ratio (Hourly Employees)	Exempt Accrual Rate (for 1.0 FTE)	Maximum Annual Accruable
3.32 Hours for every 173 hours worked	0.417 Days per month	5 Days

6.5.8

The annual Maximum accrual allowed for Floating Holidays is five (5) days per employment year for all **Benefits-Eligible** employees, commencing on their individual anniversary date.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. BUSINESS ITEMS:

c) Formation of Employee Handbook Ad Hoc Committee

The Board will discuss creating this committee. Additional written material/report may also be presented.



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**

FROM: Brad Harpin, Director of Aquatics Operations

DATE: June 10, 2019

SUBJECT: **Pool Resurfacing Grant**

ISSUE

Tukwila Pool has been awarded a grant in the amount of \$140,000.00 for Relining/Resurfacing the Pool. The Board must consent to establishing a grant agreement

DISCUSSION

The Grant Agreement has been sent for legal review, and a representative from King County Parks will be in contact with Brad Harpin regarding the agreement process.

RECOMMENDATION

Please review the attached Grant Agreement and discuss.

ATTACHMENTS

1. 2019 Grant Agreement – Capital Projects
2. Adjusted Budget Template
3. Scope of Services – Project Template



Youth and Amateur Sports Grant Agreement
Capital Grant Agreement

Department/Division: Natural Resources and Parks / Parks and Recreation
Agency: Tukwila Pool
Project: Relining/Resurfacing the Pool
Amount: \$140,000.00 Project#: _____ Contract#: _____
Term Period: May 1, 2019 To December 31, 2020

THIS CAPITAL GRANT AGREEMENT (“Agreement”) is entered into by KING COUNTY (the “County”), and Tukwila Pool (the “Agency”), whose address is: 4414 S 144th st Tukwila, WA 98168

WHEREAS, the Agency is either a public agency or a non-profit organization that provides youth or amateur sports opportunities or acts as a fiscal sponsor for such Project;

WHEREAS, King County has selected the identified Agency to receive a Youth and Amateur Sports Fund (“YASF”) Grant award to assist in projects that provide increased athletic opportunities for the citizens of King County, Washington;

WHEREAS, the Agency shall utilize the award to address an athletic need in King County; and

WHEREAS, King County is authorized to administer the YASF grant project and enter into agreements for the use of King County funds by public agencies or not-for-profit organizations to provide a service to the public under King County Ordinance 18409 § 84;

NOW THEREFORE, in consideration of payments, covenants, and agreements hereinafter mentioned, to be made and performed by the parties hereto, the parties covenant and do mutually agree as follows:

1. The Agency shall provide services and comply with the requirements set forth hereinafter and in the following attached exhibits, which are incorporated herein by reference:

<input checked="" type="checkbox"/>	Program Summary and Scope of Work	Attached hereto as Exhibit I
<input checked="" type="checkbox"/>	Capital Budget	Attached hereto as Exhibit II
<input checked="" type="checkbox"/>	Project Design Schematic	Attached hereto as Exhibit III

2. TERM

This Agreement shall commence on May 1, 2019, and shall expire on the December 31, 2020, unless extended or earlier terminated, pursuant to the terms and conditions of this Agreement.

3. PREMISES

This grant Project is located at:

4414 S 144th st
Tukwila, WA 98168

4. PARTIES

All communication, notices, coordination, and other tenets of this Agreement shall be managed by:

On behalf of County:

Butch Lovelace, YSFG Project Manager
King County Parks and Recreation Division
201 South Jackson Street, Suite 700
Seattle, WA 98104-3855

Email: butch.lovelace@kingcounty.gov
Phone: 206.477.4577

On behalf of Agency:

Austin Stowers, Manager
4414 S 144th st
Tukwila, WA 98168

Email: astowers@tukwilapool.org
Phone: 206-267-2350

5. COMPENSATION AND METHOD OF PAYMENT

A. Excepting only Council directed grant funds, County shall authorize, at County’s sole discretion, release of a portion of the grant funds, upon execution of this Agreement, and receipt of Agency’s County-approved Scope of Work and Capital Budget (see Section 6). County shall initiate authorization for payment after approval of corrected invoices and required exhibits. County shall make payment to the Agency not more than thirty (30) days after a complete and accurate invoice and required documentation is received and approved.

B. Agency shall submit its final invoice and any outstanding deliverables within fifteen (15) days of the date this Agreement expires or is terminated. If the Agency’s final invoice and reports are not submitted by the day specified in this subsection, County will be relieved of all liability for payment to the Agency of the amounts set forth in said invoice or any subsequent invoice.

6. AGENCY DELIVERABLES

A. Project Summary and Scope of Work. Agency shall provide a County-approved Project Summary and Scope of Work, attached hereto as **Exhibit I**. The Project Summary and Scope of Work shall describe Agency’s capital project, facility use and programming, and description of its intended use of grant funds.

- B. Capital Budget. Agency shall provide a County-approved Capital Budget, attached hereto as **Exhibit II**. Agency shall apply the funds received from the County under this Agreement in accordance with said budget. If, at any time during the Term of this Agreement, Agency expects that the cumulative amount of transfers among the budget categories may exceed ten percent (10%) of the Agreement amount, then Agency shall notify County to request approval. Supporting documents necessary to explain fully the nature and purpose of the change(s) and an amended budget may be required for each request for such approval. County approval of any such amendment shall not be unreasonably withheld.
- C. Project Design Schematic. Agency shall provide a County-approved Project Design Schematic, attached hereto as **Exhibit III**.

7. COMMUNICATION

Agency shall recognize County as a “grant sponsor” for the grant project in the following manner:

- A. Events: Agency shall invite and recognize “King County Parks” at all events promoting the project, and at the final project dedication.
- B. Community Relations: Agency shall recognize “King County Parks” as a “grant sponsor” in all social media, websites, brochures, banners, posters, press releases, and other promotional material related to the Project.

8. PUBLIC ACCESS

These funds are provided for the purpose of developing and/or supporting the delivery of sports activities or infrastructure for, but not exclusively serving, persons under twenty-four (24) years of age, and low and moderate income communities within King County. Fees for the Project shall be no greater than those generally charged by public operators or project providers in King County.

9. INTERNAL CONTROL AND ACCOUNTING SYSTEM

Agency shall establish and maintain a system of accounting and internal controls which complies with applicable, generally accepted accounting principles, and governmental accounting and financial reporting standards in accordance with Revised Code of Washington (RCW) Chapter 40.14.

10. MAINTENANCE OF RECORDS

- A. Agency shall maintain accounts and records, including personnel, property, financial, Project records, including Agreement deliverables, and other such records as may be deemed necessary by the County to ensure proper accounting for all Agreement funds and compliance with this Agreement.
- B. These records shall be maintained for a period of six (6) years after the expiration or earlier termination of this Agreement unless permission to destroy them is granted by the Office of the Archivist in accordance with RCW Chapter 40.14.
- C. Agency shall inform the County in writing of the location, if different from the Agency address listed on page one of this Agreement, of the aforesaid books, records, documents, and other evidence and shall notify the County in writing of any changes in location within ten (10) working days of any such relocation.

11. RIGHT TO INSPECT

County reserves the right to review and approve the performance of Agency with regard to this Agreement, and, at its sole discretion, to inspect or audit the Agency's records regarding this Agreement and the Project upon seventy-two (72) hours' notice during normal business hours.

12. COMPLIANCE WITH ALL LAWS AND REGULATIONS

Agency, in cooperation and agreement with the owners of the Premises, shall comply with all applicable laws, ordinances and regulations in using funds provided by the County, including, without limitation, those relating to providing a safe working environment to employees and, specifically, the requirements of the Washington Industrial Safety and Health Act (WISHA); and, to the extent applicable, those related to “public works,” payment of prevailing wages, and competitive bidding of contracts. The Agency specifically agrees to comply and pay all costs associated with achieving such compliance without notice from King County; and further agrees that King County, does not waive this Section by giving notice of demand for compliance in any instance. The Agency shall indemnify and defend the County should it be sued or made the subject of an administrative investigation or hearing for a violation of such laws related to this Agreement.

13. CORRECTIVE ACTION

- A. If the County determines that a breach of contract has occurred or does not approve of the Agency's performance, it will give the Agency written notification of unacceptable performance. The Agency will then take corrective action within a reasonable period of time, as may be defined by King County in its sole discretion in its written notification to the Agency.
- B. The County may withhold any payment owed the Agency until the County is satisfied that corrective action has been taken or completed.

14. TERMINATION

- A. The County may terminate this Agreement in whole or in part, with or without cause, at any time during the Term of this Agreement, by providing the Agency ten (10) days advance written notice of the termination.
- B. If the termination results from acts or omissions of the Agency, including but not limited to misappropriation, nonperformance of required services, or fiscal mismanagement, the Agency shall return to the County immediately any funds, misappropriated or unexpended, which have been paid to the Agency by the County.
- C. Any King County obligations under this Agreement beyond the current appropriation year are conditioned upon the County Council's appropriation of sufficient funds to support such obligations. If the Council does not approve such appropriation, then this Agreement will terminate automatically at the close of the current appropriation year.

15. FUTURE SUPPORT; UTILITIES AND SERVICE

The County makes no commitment to support the services contracted for herein and assumes no obligation for future support of the activity contracted for herein except as expressly set forth in this Agreement. The Agency understands, acknowledges, and agrees that the County shall

not be liable to pay for or to provide any utilities or services in connection with the Project contemplated herein.

16. HOLD HARMLESS AND INDEMNIFICATION

The Agency agrees for itself, its successors, and assigns, to defend, indemnify, and hold harmless King County, its appointed and elected officials, and employees from and against liability for all claims, demands, suits, and judgments, including costs of defense thereof, for injury to persons, death, or property damage which is caused by, arises out of, or is incidental to any use of or occurrence on the Project that is the subject of this Agreement, or the Agency's exercise of rights and privileges granted by this Agreement, except to the extent of the County's sole negligence. The Agency's obligations under this Section shall include:

- A. The duty to promptly accept tender of defense and provide defense to the County at the Agency's own expense;
- B. Indemnification of claims made by the Agency's employees or agents; and
- C. Waiver of the Agency's immunity under the industrial insurance provisions of Title 51 RCW, but only to the extent necessary to indemnify King County, which waiver has been mutually negotiated by the parties.

In the event it is necessary for the County to incur attorney's fees, legal expenses or other costs to enforce the provisions of this Section, all such fees, expenses and costs shall be recoverable from the Agency.

In the event it is determined that RCW 4.24.115 applies to this Agreement, the Agency agrees to protect, defend, indemnify and save the County, its officers, officials, employees and agents from any and all claims, demands, suits, penalties, losses damages judgments, or costs of any kind whatsoever for bodily injury to persons or damage to property (hereinafter "claims"), arising out of or in any way resulting from the Agency's officers, employees, agents and/or subcontractors of all tiers, acts or omissions, performance of failure to perform the rights and privileges granted under this Agreement, to the maximum extent permitted by law or as defined by RCW 4.24.115, as now enacted or hereafter amended.

A hold harmless provision to protect King County similar to this provision shall be included in all Agreements or subcontractor Agreements entered into by Agency in conjunction with this Agreement. **The Agency's duties under this Section will survive the expiration or earlier termination of this Agreement.**

17. INSURANCE

- A. Liability Insurance Requirements. Notwithstanding any other provision within this Agreement, Agency and its subcontractors shall procure and maintain coverage and limits for no less than the following:
 1. Commercial General Liability. Insurance Service “occurrence” form CG 00 01 (current edition), to include Products-Completed Operations, insurance against claims for injuries to persons or damages to property that may arise from or in connection with activities under this Agreement. The insurance coverage shall be no less than One Million Dollars (\$1,000,000) combined single limit per occurrence, and Two Million Dollars (\$2,000,000) in the aggregate.

2. Automobile Liability. *If activities require vehicle usage*. Insurance Services form number CA 00 01 (current edition), covering BUSINESS AUTO COVERAGE, Symbol 1 “any auto”. If the grant includes the use of automobiles, the Limit of Liability shall be no less than One Million Dollars (\$1,000,000) per occurrence.
 3. Workers Compensation/Stop Gap. *If the recipient or its contractor(s) has/have employees*. Statutory Workers Compensation coverage and Stop Gap Liability for a limit no less than One Million Dollars (\$1,000,000) per occurrence.
 4. Professional Liability. *If the grant includes the use of Professional Services*. Professional Liability coverage shall be no less than One Million Dollars (\$1,000,000) per claim and in the aggregate.
 5. Sexual Misconduct Liability. *If the grant involves in-person work with minors*. Sexual Misconduct Liability coverage, at a limit of no less than Five Hundred Thousand Dollars (\$500,000) per occurrence and in the aggregate.
- B. If the grant involves the construction of a capital project or involves the purchase of equipment greater than Five Thousand (\$5,000) in value, the Agency shall provide “All Risk” Builders Risk or Property coverage for the full replacement value of the project/property built/purchased. King County shall be listed as an additional Loss payee as our interests may appear.
- C. King County and its officers, officials, employees and agents shall be covered as additional insured on Agency’s and its contractor(s’) commercial general liability insurance and, if applicable, commercial auto liability insurance, with respect to liability arising out of activities performed by the Agency and its contractors. Additional Insured status shall include Products-Completed Operations.
- D. To the extent of the Agency's or its contractor’s negligence, their insurance respectively shall be primary insurance with respect to the County, its officers, employees and agents. Any insurance or self-insurance maintained by the County, and its officers, officials, employees or agents shall not be subjected to contribution in favor of the Agency or its contractors insurance, and shall not benefit either in any way.
- Agency's and its contractors' insurance shall apply separately to each insured against whom a claim is made or a lawsuit is brought, subject to the limits of the insurer's liability.
- E. Coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except by the reduction of the applicable aggregate limit by claims paid, until after thirty (30) days' prior written notice has been given to and change in coverage accepted by King County.
- F. The insurance provider must be licensed to do business in the State of Washington and maintain a Best’s rating of no less than A-VIII. Within five (5) business days of County’s request, Agency must provide a Certificate of Insurance and Additional Insured Endorsement(s) (CG 20 10 11/85 or its equivalent) to the County. The Agency shall be responsible for the maintenance of their contractors' insurance documentation.
- G. If Agency is a municipal corporation or an agency of the State of Washington and is self-insured for any of the above insurance requirements, a certification of self-insurance shall be attached hereto and be incorporated by reference and shall constitute compliance with this Section.

H. **Agency's duties under this Section shall survive the expiration or earlier termination of this Agreement.** The Agency understands, acknowledges and agrees that for the relevant period of public use set forth in Section 8, the Agency shall maintain insurance and name the County as an additional insured, all of which shall be consistent with the requirements of this Section.

18. NONDISCRIMINATION

King County Code (“KCC”) chapters 12.16, 12.17 through 12.18 apply to this Agreement and are incorporated by this reference as if fully set forth herein. In all hiring or employment made possible or resulting from this Agreement, there shall be no discrimination against any employee or applicant for employment because of sex, race, color, marital status, national origin, religious affiliation, disability, sexual orientation, gender identity or expression or age except minimum age and retirement provisions, unless based upon a bona fide occupational qualification.

19. CONFLICT OF INTEREST

KCC Chapter 3.04 (Employee Code of Ethics) is incorporated by reference as if fully set forth hence, and the Agency agrees to abide by all conditions of said chapter. Failure by the Agency to comply with any requirement of said KCC Chapter shall be a material breach of contract.

20. POLITICAL ACTIVITY PROHIBITED

None of the funds, materials, property, or services provided directly or indirectly under this Agreement shall be used for any partisan political activity or to further the election or defeat of any candidate for public office.

21. PROJECT MAINTENANCE; EQUIPMENT PURCHASE, MAINTENANCE, AND OWNERSHIP

- A. As between the County and the Agency, Agency shall be responsible to operate and maintain the completed Project at its own sole expense and risk. Agency shall maintain the completed Project in good working condition consistent with applicable standards and guidelines. Agency understands, acknowledges, and agrees that the County is not responsible to operate or to maintain the Project in any way.
- B. Agency shall be responsible for all property purchased pursuant to this Agreement, including the proper care and maintenance of any equipment.
- C. Agency shall establish and maintain inventory records and transaction documents (purchase requisitions, packing slips, invoices, receipts) of equipment and materials purchased with Agreement funds. **Agency's duties under this Section shall survive the expiration of this Agreement.**

22. NOTICES

Whenever this Agreement provides for notice to be provided by one party to another, such notice shall be in writing, and directed to the person specified in Section 4 of this Agreement. Any such notice shall be deemed to have been given on the date of delivery, if mailed, on the third (3rd) business day following the date of mailing; or, if sent by fax, on the first (1st) business day following the day of delivery thereof by fax. Notice sent solely by e-mail shall be deemed to have been given on the date of transmission. Either party may change its address, fax number,

email address, or the name of the person indicated as the recipient by notice to the other in the manner aforesaid.

23. ASSIGNMENT

Agency shall not assign any portion of rights and obligations under this Agreement or transfer or assign any claim arising pursuant to this Agreement without the written consent of the County. Agency must seek such consent in writing not less than fifteen (15) days prior to the date of any proposed assignment.

24. AMENDMENTS

This Agreement together with the attached exhibits expressly incorporated herein by reference and attached hereto shall constitute the whole Agreement between the Parties. Either party may request changes to this Agreement. No modifications or amendment of this Agreement shall be valid or effective unless evidenced by an Agreement in writing signed by the Parties.

25. WAIVER OF DEFAULT

Waiver of any default shall not be deemed to be a waiver of any subsequent default. Waiver or breach of any provision of the Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Agreement unless stated to be such through written approval by the County, which shall be attached to the original Agreement.

26. TAXES

Agency agrees to pay on a current basis all taxes or assessments levied on its activities and property, including, without limitation, any leasehold excise tax due under RCW Chapter 82.29A; PROVIDED, however, that nothing contained herein will modify the right of the Agency to contest any such tax, and Agency shall not be deemed to be in default as long as it will, in good faith, be contesting the validity or amount of any such taxes.

27. WASHINGTON LAW CONTROLLING; WHERE ACTIONS BROUGHT

This Agreement is made in and will be in accordance with the laws of the State of Washington, which will be controlling in any dispute that arises hereunder. Actions pertaining to this Agreement will be brought in King County Superior Court, King County, Washington.

28. PARAGRAPH HEADINGS

The paragraph headings contained herein are only for convenience and reference and are not intended to be a part of this Agreement or in any manner to define, limit, or describe the scope or intent of this Agreement or the particular paragraphs to which they refer.

29. PUBLIC DOCUMENT

This Agreement will be considered a public document and will be available for inspection and copying by the public.

30. LEGAL RELATIONS

Nothing contained herein will make, or be deemed to make, County and the Agency a partner of one another, and this Agreement will not be construed as creating a partnership or joint venture. Nothing in this Agreement will create, or be deemed to create, any right, duty or obligation in any person or entity not a party to it.

31. SINGULAR AND PLURAL

Wherever the context will so require, the singular will include the plural and plural will include the singular.

32. PERMITS AND LICENSES

Agency shall design, develop and construct the Project in accordance will all applicable laws and regulatory requirements including environmental considerations, permitting determinations, and other legal requirements. All activities and improvements shall be performed by Agency at its sole expense and liability. Agency shall, at its sole cost and expense, apply for, obtain and comply with all necessary permits, licenses and approvals required for the Project,

33. INTERPRETATION OF COUNTY RULES AND REGULATIONS

If there is any question regarding the interpretation of any County rule or regulation, the County decision will govern and will be binding upon the Agency.

34. POLICE POWERS OF THE COUNTY

Nothing contained in this Agreement will diminish, or be deemed to diminish, the governmental or police powers of the County.

35. ENTIRE AGREEMENT

This Agreement, including its attachments, constitutes the entire Agreement between the County and the Agency. It supersedes all other agreements and understandings between them, whether written, oral or otherwise.

KING COUNTY

Tukwila Pool

FOR

King County Executive

Signature

Date

NAME (Please type or print), Title

Date

Project Budget

Organization and Project Name:

Project Tasks	Timeline Start / Finish	Project Costs	Additional Funding	Grant Request
Planning / Design / Permits				
Construction / Installation / Materials				
Other				
Contingency				
Tax				
Project Management (Max 15% of grant)				
TOTALS		\$0	\$0	\$0



Youth and Amateur Sports Grant

Project Summary and Scope of Work

Organization:

Project Name:

Please provide a Project Summary and Scope of Work, which describes the capital project, facility use and programming, and description of intended use of grant funds.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. BUSINESS ITEMS:

e) Employee Appreciation Draft Policy

The Board will discuss an employee appreciation policy. Additional written material/report may also be presented.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

07. BUSINESS ITEMS:

f) Formation of Strategic Planning Committee

The Board will discuss forming a strategic planning committee. Copies of notes taken at the 05/11/2019 Annual Board Retreat are attached. Additional written material/report may also be presented.

- Taxpayers
- less dependent on Rev.
 - Invested in success of school
 - preferred facility
 - warm fuzzies
 - Knowledgeable of existence + mission

- Board
- Recruitment
 - Community education
 - Involvement
 - Passionate for success
 - Vigilant oversight
 - Informed
 - Competent

- ~~Widdler~~ Leadership / Staff - ~~Stakeholders~~ Absorbance
- Surplus Program staff
 - Excellent compensation pkgs.
 - Retention / Culture
 - Leaders in their niche
 - Networking
 - Program Development
 - Mentorship
 - Mission / Vision awareness

Schools

- Lifeline or us.
- Fostering culture of water safety
- Partnership w/ staff
- Multiple schools - Highline / Impact / Home Academy / TSD
Greater education comm.
- Curriculum throughout education
- Aquatic as elective toward career curriculum → school st to pool

TPAC

- more members
- student involvement
- more citizens
- technology to facilitate meetings
- Development / Leadership
- Evolving.
- Advisory

Volunteers

- Many / Surplus
- Volunteer program
- Run Events / Swim Aids
- Events / Done in a Day
- Fundraising
- Water Safety awareness
- Segments of community / Diverse
 - School Dist. etc.
- coordinated Network

~~XXXXXXXXXX~~

Patrons

- User general
- Renter
- Program Participant
- ~~Good~~ Great customer experience
- Recommendations / word of mouth
- Safe / Clean Pool
- Understand Mission / Vision
- Stories
- Survey
- 1st choice Pool
- Renters
- Revenue profit
- cost + revenue
- Simplified billing
- Increased patrons experience
- themed, etc.
- 1st choice Pool
- Donations to Foundation
- * - Storage Space

Contractors

- Donations
- Reliable / Timely / Accurate
- MRSC Roster
- Partnership / Relationship
- Communication
- Knowledgeable, Quality
- Performance Clause

- Accountable
- Check in procedure

City

- Excellent Relationship
- Healthy Collaboration
- Partnership Parks & Rec. /
- Dept - Fire
- Police
- Council participation
- Joint sessions
- Alignment of community services
- Serve same taxpayers
- ^{coordinated} joint membership services