



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: **Kristine Selleck**

Date and Time: **Monday, August 12, 2019, 6:00 p.m.**

Resolution Numbers:

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

n/a

01. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL		Page 2
02. APPROVE AGENDA		Page 1
03. RECOGNITION OF EMPLOYEE OF THE MONTH		Page 3
04. CITIZEN COMMENTS	<i>(Limited to 4 minutes per person or group)</i>	Page 4
05. CONSENT AGENDA	a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) July 8, 2019 Regular Meeting	Page 5
	b) Approve Vouchers	Page 7
06. REPORTS	a) Commissioners	Page 16
	b) Director of Aquatics Operations	Page 17
	c) District Administrator	Page 23
	d) Finance Committee	Page 25
	e) Tukwila Pool Advisory Committee (TPAC)	Page 41
	f) Programming & Outreach Committee	Page 43
07. BUSINESS ITEMS:	a) Mid-Year Budget Review	Page 44
	b) 2019 Pool Liner Resurfacing Project: Review submitted quotes and award a public works contract <i>(separate partial agenda packet)</i>	Click here to view business item 07b
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.

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



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

03. RECOGNITION OF EMPLOYEE OF THE MONTH

EMPLOYEE OF THE MONTH - JULY 2019



Grace Churma

Grace is our Employee of the Month. She has received several complements from students and parents on her classes! She's an excellent Swim Instructor!



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



SUGGESTIONS

Your Voice Matters!

DATE: 09/01/2019
TIME: Today
TOPIC: Jacob Cook
Please Direct Immediate Concerns to Pool Staff as Well

Awesome!

Would you like to be contacted?

YES: (please write your contact info on the back of this card)
NO:



SUGGESTIONS

Your Voice Matters!

DATE: 7/30/19
TIME: 6:40pm
TOPIC: Customer Service
Please Direct Immediate Concerns to Pool Staff as Well

Disha has been so welcoming and helpful. She has directed me for swim lessons and the best ways to complete the process. She remembers my family and greets us by name when she sees us.

Would you like to be contacted?

YES: (please write your contact info on the back of this card)
NO:



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, July 8, 2019, 6:00 p.m.**

Resolution Numbers:

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

n/a

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, led the group in the Pledge of Allegiance, and took roll call:

Present: Commissioner Ellen Gengler, Commissioner Christine Neuffer, Commissioner Jeri Frangello-Anderson, Director of Aquatics Operations Brad Harpin and District Administrator Kristine Selleck

Absent: Commissioner Vanessa Zaputil, Commissioner Aaron Shipman

Ellen Gengler made a motion to excuse Commissioner Vanessa Zaputil and Commissioner Aaron Shipman. Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 3.0 at 6:02pm

02. APPROVE AGENDA

Ellen Gengler made a motion to approve the Agenda, Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 3:0 at 6:03pm.

03. RECOGNITION OF EMPLOYEE OF THE MONTH

Employee of the Month for June 2019 – Lydia Mawi

04. CITIZEN COMMENTS

None

05. CONSENT AGENDA

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

Jeri Frangello-Anderson made a motion to approve the Draft Minutes from the June 10, 2019 Regular Meeting. Ellen Gengler seconded. Discussion: None. Motion Passed 3.0 at 6:05pm

b) Approve Vouchers:

Ellen Gengler made a motion to approve the vouchers signed in June 2019 as presented in the packet. Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 3.0 at 6:05pm.

06. REPORTS

a) Commissioners: Each Commissioner verbally gave report of their TPMPD activities

b) Director of Aquatics Operations: Brad Harpin read his operations report

Ellen Gengler requested to see free pass redemption statistics in future reports

c) District Administrator: Kristine Selleck read her district report

Discussion regarding a Volunteer policy to be created and/or updated by October 2019 (Goal)

d) Finance Committee: Jeri Frangello-Anderson gave report of Finance Committee Activity

e) Tukwila Pool Advisory Committee (TPAC): Meeting minutes submitted were reviewed

f) Programming & Outreach/Marketing: Brad Harpin mentioned that there will be a meeting this month

07. BUSINESS ITEMS:

a) Request for Quotes (RFQ) Pool Liner Resurfacing Project:

Jeri Frangello-Anderson mentioned that the Recommendation section of the memo needs to be updated to reflect that Staff will move forward with the process, not the Finance Committee

Ellen Gengler made a motion to move forward with the Small Works RFQ for the Pool Liner Resurfacing Project as presented in the packet. Jeri Frangello-Anderson seconded. Discussion: Jeri Frangello-Anderson mentioned that the RFQ presented in the packet incorrectly referenced the Finance Committee in the recommendation.

Ellen Gengler made a motion to amend the original motion to remove the reference to the Finance Committee in the Recommendation section of the Memo for this business item to read: It is recommended that the Board approve to solicit contractors with the RFO using MRSC Rosters, our website, and Facebook. Jeri Frangello-Anderson seconded. Amendment Discussion: None. Amended Motion Passed 3:0 at 6:56pm.

Original Motion Additional Discussion: None. Original Motion Passed 3:0 at 6:56pm.

b) Policy 280 Social Media:

Jeri Frangello-Anderson made a motion to approve Social Media Policy #280 as presented in the packet. Ellen Gengler seconded. Discussion: There was discussion regarding researching archiving software for social media. Motion Passed 3:0 at 7:05pm.

c) Employee Handbook Update – Employee Personal Use of Social Media:

Jeri Frangello-Anderson made a motion to approve the Employee Handbook revisions related to employee personal social media use as presented in the packet. Ellen Gengler seconded. Discussion: None. Motion Passed 3:0 at 7:13pm.

d) Policy 525 Accounts Receivable:

Jeri Frangello-Anderson made a motion to approve Financial Policy 525 – Accounts Receivable as presented in the packet. Ellen Gengler seconded. Discussion: None. Motion Passed 3:0 at 7:14pm.

e) Finance Committee Mission & Purpose:

The Finance Committee will continue to update the Finance Committee Mission & Purpose.

08. MISCELLANEOUS:

Ellen Gengler thanked TPAC for all the work they do. Jeri Frangello-Anderson thanked the Director of Aquatics Operation and District Administrator for weekly updates and to Austin Stowers for attending Board of Commissioners Meetings.

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

10. ADJOURNMENT:

Jeri Frangello-Anderson made a motion to adjourn. Ellen Gengler seconded. Discussion: None. Motion Passed 3:0 at 7:26pm

ATTEST:

Jeri Frangello-Anderson, Clerk of the Board

Date:



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 07/02/2019
Total Amount: \$2,162.63
Control Total: 3
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190624172849.csv
Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill, Bill Scans 06/21/2019</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>06/25/19</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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King County Email: SpecialDist.AP@kingcounty.gov
Accounts Fax: (206) 263-3767
Payable
Attn: Special
Districts
401 5th

KING COUNTY FINANCE USE ONLY:	
Batch Processed By:	_____
Date Processed:	_____



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190624172849.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
SEATTLE CITY LIGHT			20190619	06/19/2019	\$1,395.51	SERVICE DATES: 05.17.2019 - 06.17.2019 UTILITIES ELECTRIC
TRAN, LILY			20190617	06/17/2019	\$7.00	SERVICE DATE: 06/13/2019 FINGERPRINTS - SEATTLE POLICE DEPARTMENT
WATER DISTRICT NO. 125			20190620	06/20/2019	\$760.12	SERVICE DATES: 04/16/2019 - 06/13/2019 UTILITIES WATER



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 07/09/2019
Total Amount: \$322.58
Control Total: 3
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190701124303.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 06/28/2019

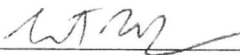
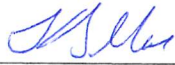
Email Address: accounting@tukwilapool.org

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 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>07/01/2019</u>		<u>7/2/19</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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Accounts Fax: (206) 263-3767
Payable
Attn: Special
Districts
401 5th

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Date Processed: _____



Special District Voucher Approval Document

KC v2.0

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190701124303.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
ALARM CENTER, INC.			1175738	06/19/2019	\$93.90	SERVICE DATES: 07.01.2019 - 07.31.2019 FIRE AND SECURITY MONITORING FEES
BEAL, RACHEL			20190627	06/27/2019	\$10.00	SERVICE DATE: 06.27.2019 FINGERPRINTS - NON-RESIDENTIAL (REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT)
ORCA PACIFIC, INC.			39146	06/24/2019	\$218.68	SHIP DATE: 06.21.2019 POOL CHEMICALS



Special District Voucher Approval Document

Scheduled Payment Date: 07/16/2019

Total Amount: \$752.63

Control Total: 4

Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190708101044.csv

Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 07/05/2019



Email Address: accounting@tukwilapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

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Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

	<u>7/8/19</u>		<u>7/8/2019</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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 401 5th

KING COUNTY FINANCE USE ONLY:

Batch Processed By: _____

Date Processed: _____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190708101044.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CIVIC PLUS			188603	06/30/2019	\$296.58	SERVICE DATES: 06/01/2019 - 06/30/2019 REVENUE PROCESSING SOFTWARE
COMCAST BUSINESS			20190628	06/28/2019	\$138.55	SERVICE DATES: 07/08/2019 - 08/07/2019 BUSINESS CABLE AND INTERNET
WASHINGTON STATE PATROL			19008964	07/03/2019	\$307.50	SERVICE DATES: JUNE 2019 BACKGROUND CHECKS SUBMITTED BY TPMPD
WILLIAM, LORNA			20190702	07/02/2019	\$10.00	REIMBURSEMENT - SERVICE DATE: 07/02/2019 FINGERPRINTS - NON-RESIDENTIAL (REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT)



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 07/23/2019
Total Amount: \$13,779.89
Control Total: 9
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190715200955.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 07/11/2019

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 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)):

[Signature]

Authorized District Signature

7/15/19

Date

[Signature] 7/15/2019

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Payable
Attn: Special
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KING COUNTY FINANCE USE ONLY:

Batch Processed By: _____

Date Processed: _____



Special District Voucher Approval Document

KC v2.0

Scheduled Payment Date: 07/30/2019
Total Amount: \$5,120.46
Control Total: 9
Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
File Name: AP_TUKPLMPD_APSUPINV_20190723081716.csv
Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill, Bill Scans 07/19/2019

Email Address: accounting@tukwilapool.org

PAYMENT CERTIFICATION

RCW (42.24.080)

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Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

MS

Authorized District Signature

7/26/19

Date

Joan Furongello Anderson

Authorized District Signature

7/22/19

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

Authorized District Signature

Date

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Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20190723081716.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
FROULA ALARM SYSTEMS, INC.			195586	07/16/2019	\$305.80	SERVICE DATE: 07/16/19 ANNUAL FIRE ALARM CONFIDENCE TEST AND FIRE EXTINGUISHER INSPECTION
HUSSIEN, ABDULNASSER			20190717	07/17/2019	\$7.00	SERVICE DATE: 07/12/2019 FINGERPRINTS - RESIDENTIAL (REIMBURSEMENT FOR SEATTLE POLICE DEPARTMENT)
LINARES, MARIO			20190717	07/17/2019	\$5.00	SERVICE DATE: 07/16/2019 FINGERPRINTS - RESIDENTIAL (REIMBURSEMENT FOR CITY OF TUKWILA POLICE DEPARTMENT)
ORCA PACIFIC, INC.			1900052319	07/12/2019	\$843.52	SERVICE DATE: 05.23.2019 EQUIPMENT SERVICE
ORKIN PEST CONTROL			185686222	07/17/2019	\$86.60	SERVICE DATE: 07/17/2019 PC STANDARD - EOM 7-PC STANDARD (INDOOR SERVICE)
PUGET SOUND ENERGY			20190715	07/15/2019	\$2,393.75	SERVICE DATES: 05.22.19 - 06.21.19 UTILITIES NATURAL GAS
SHARP ELECTRONICS CORP.			9002068487	07/02/2019	\$209.12	03.30.19 - 06.29.19 - COLOR COPIES OVERAGE USE 3628
VALLEY VIEW SEWER DISTRICT			20907180388	07/18/2019	\$190.00	TPMPD MEETING SITE RENTAL: 02 QUARTER 2019
WALTER E NELSON CO.			485946	07/17/2019	\$1,079.67	SHIP DATE: 07/17/2019 JANITORIAL SUPPLIES



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: August 12, 2019

SUBJECT: **Director of Aquatic Operations Report – July 2019**

Operations:

2020 Operating Budget: Working on 2020 budget, all revenue and CIP budget items due at August finance committee

2019 Pool Resurfacing Project: Dir. Of Aquatics Operations received 3 bids (bids will be discussed in more detail during Board meeting as an agenda item)

In-service (staff training): 11 staff attended in-service on 7/02/2019 (a handful of staff are either on senior trips or family vacations abroad)

Payroll / Time & Attendance:

Implemented summer premium pays and completed all necessary paperwork. Processed the month of July's summer premium pay (\$2.00 per hour above the employee's typical rate, for all hours worked during the months of June, July and August) seemed to be a smooth process when submitting the report to Paychex.

ENDS LAST PAYROLL IN AUGUST

Time off accruals seem to be an ongoing concern – Brad will connect with TPMPD's new account manager to discuss and correct issues. New account manager began on 8/5/2019

Program:

Budget:

Revenue: 347.60.10 Swim Classes/Instruction: **-\$1170.33** (variance) Roughly a 7% decrease compared to July of 2018.

Participation: July 2019 (348) / July 2018 (324) / Variance (+24 participants / roughly a 7.5% increase)

Actuals: August YTD Actuals: 273 (roughly 64% full as of July 30 @ 7:34AM) (registration still on going)

Difference: **-155 participants**

Community:

Circus at the Pool: Taking place August 17th from 1:00PM until 3:00PM.

Boat Races: Took place July 20th, 11 teams participated in the races (12 including the TPMPD boat)

Shag Senior Housing: DOAO will attend Program Committee meeting on August 13th.

Sprinklers in the Park: August 7, the following TPMPD BOC and TPAC members plan on attending.

- Jeri F.
- Vanessa Z.
- Di
- Brad H.

Volunteers are encouraged to represent the pool (engage with community and hand out pool passes) during community events. This is a great opportunity to support our relationship with the Tukwila Community Center and the community Tukwila community at large.

January - July 2019 Free Passes Redeemed:	
2016 August Potluck	1
2017 Pumpkin Plunge	1
2017 Spirit of Giving	1
2017 Trick'r'Treat	1
2018 Tukwila Village	1
2019 January SHAG	14
2019 Aerobics Passes - Front Desk	36
2019 March SHAG	1
2019 May Customer Service	2
2019 June SHAG	2
2019 June Night at the Park Event	1
unknown	7
Total:	68

ATTACHMENTS

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



Revenue Report for August 2019 TPMPD Board Meeting
June 2019 & July 2019 Monthly Comparison

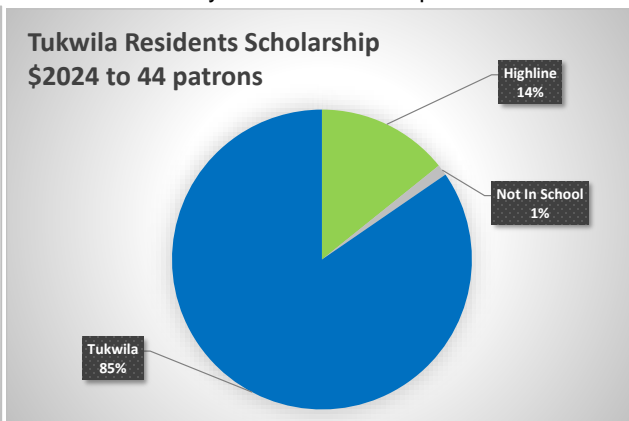
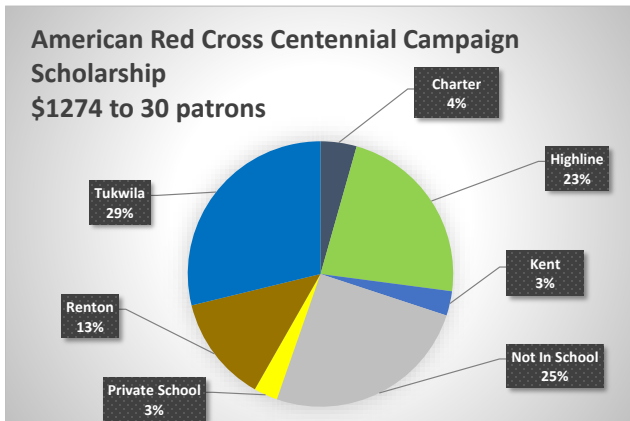
Category	June 2018	June 2019	July 2018	July 2019
341.70.10 Merchandise Sales (Taxable)	\$ 500.10	\$ 454.49	\$ 676.71	\$ 572.05
341.70.20 Merchandise Sales (Non-Taxable)	\$ 285.15	\$ 317.50	\$ 470.70	\$ 488.75
347.30.10 Pass Sales	\$ 3,118.10	\$ 2,534.25	\$ 2,692.09	\$ 2,602.42
347.30.20 General Admission	\$ 3,376.49	\$ 3,111.67	\$ 5,783.18	\$ 4,290.92
347.30.30 Special Events	\$ 242.22	\$ 88.60	\$ 176.92	\$ 498.17
347.60.10 Swim Classes/Instruction	\$ 12,301.00	\$ 12,012.00	\$ 17,014.83	\$ 15,844.50
347.60.20 Exercise Classes	\$ 528.75	\$ 330.50	\$ 432.75	\$ 270.25
347.60.30 Lifeguard Classes	\$ 220.00	\$ -	\$ -	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ 70.00	\$ -	\$ -	\$ -
347.90.10 Advertising/Sponsorship	\$ 130.00	\$ 15.00	\$ 15.00	\$ 15.00
362.40.10 Facility Rental (short-term)	\$ 36.36	\$ 520.46	\$ 111.82	\$ 75.00
362.40.20 Equipment (Locker) Rental	\$ 0.45	\$ -	\$ 44.55	\$ -
362.40.30 Facility Rental (long-term)	\$ 4,772.00	\$ 8,525.00	\$ 5,870.00	\$ 5,648.00
367.10.10 Cash Donations	\$ 8.75	\$ 5.38	\$ 4.50	\$ 171.75
367.10.30 (.40 .50) Grant Revenue	\$ -	\$ -	\$ -	\$ 258.00
369.80.00 Deposit Over / Short	\$ 15.30	\$ (2.75)	\$ (16.55)	\$ 35.69
369.91.00 Other Misc. Revenue	\$ -	\$ -	\$ -	\$ -
369.91.10 Scholarship Usage (Tukwila Residents Scholarship)	\$ 468.00	\$ 792.00	\$ 1,645.50	\$ 2,024.00
369.91.40 Discounts Applied	\$ -	\$ (134.96)	\$ -	\$ (167.98)
369.91.50 Gift Certificate Usage	\$ -	\$ -	\$ -	\$ -
395.10.00 Sales of Capital Assets	\$ -	\$ -	\$ -	\$ -
369.00.10 Account Credit	\$ -	\$ 2.00	\$ -	\$ (2.00)
Total Pool Operations Revenue	\$ 26,072.67	\$ 28,571.14	\$ 34,922.00	\$ 32,624.52
313.11.00 Sales Tax Collected	\$ 736.05	\$ 664.09	\$ 949.32	\$ 751.67
Total:	\$ 26,808.72	\$ 29,235.23	\$ 35,871.32	\$ 33,376.19

Revenue Report for August 2019 TPMPD Board Meeting
June 2019 & July 2019 Monthly Comparison

Scholarship Funds Applied	June 2018	June 2019	July 2018	July 2019
Pre-School Classes	\$ 24.00	\$ -	\$ -	\$ 43.00
Minnow Swim Classes (Ages 5 & under)	\$ 1,384.00	\$ 362.00	\$ 304.50	\$ 651.00
Sharks Swim Classes (Ages 6+)	\$ 2,771.00	\$ 453.00	\$ 1,245.00	\$ 2,238.00
Super Strokes Swim Classes	\$ 120.00	\$ 96.00	\$ 24.00	\$ 159.00
Pre-Comp Swim Classes	\$ 132.00	\$ 96.00	\$ 72.00	\$ 66.00
Private Lessons	\$ -	\$ -	\$ -	\$ -
Adult Swim Classes	\$ -	\$ 43.00	\$ -	\$ 141.00
Lifeguard Classes	\$ -	\$ -	\$ -	\$ -
Total:	\$ 4,431.00	\$ 1,050.00	\$ 1,645.50	\$ 3,298.00

Monetary Revenue from Swim Instruction Programs	June 2018	June 2019	July 2018	July 2019
347.60.30 Lifeguard Classes	\$ 220.00	\$ -	\$ -	\$ -
347.90.00 Other Fees (Red Cross Pass Thru)	\$ 70.00	\$ -	\$ -	\$ -
347.60.10 Swim Classes/Instruction	\$ 12,301.00	\$ 12,012.00	\$ 17,014.83	\$ 15,844.50
Total Revenue from Swim Instruction Programs (Monetary Plus Scholarship Revenue):	\$ 17,022.00	\$ 13,062.00	\$ 18,660.33	\$ 19,142.50

July 2019 Scholarship Statistics





Tukwila Pool Metropolitan Park District
CivicPlus GL Summary
July 2019

GL Codes

GL Type	GL Code	Cash	Check	Credit/Debit	Total
Revenue	341.70.10: Sale of Merchandise (Taxed)	\$ 269.01	\$ -	\$ 303.04	\$ 572.05
Revenue	341.70.20: Sale of Merchandise (Untaxed)	\$ 295.75	\$ -	\$ 193.00	\$ 488.75
Revenue	347.30.10: Pass Sales	\$ 584.29	\$ 176.59	\$ 1,841.54	\$ 2,602.42
Revenue	347.30.20: General Admission	\$ 2,460.63	\$ 11.14	\$ 1,819.15	\$ 4,290.92
Revenue	347.30.30: Special Events	\$ 26.59	\$ -	\$ 26.58	\$ 53.17
Revenue	347.60.10: Swim Classes and Instruction	\$ 2,072.00	\$ 78.00	\$ 14,139.50	\$ 16,289.50
Revenue	347.60.20: Exercise Classes	\$ 118.00	\$ -	\$ 152.25	\$ 270.25
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	\$ -	\$ -	\$ 75.00	\$ 75.00
Revenue	362.40.30: Facility Rentals (Long-Term/Contracted) Non-Taxable	\$ 348.00	\$ 1,256.00	\$ 4,044.00	\$ 5,648.00
Revenue	367.10.10: Cash Donations	\$ 21.75	\$ 150.00	\$ -	\$ 171.75
Revenue	367.10.30: Grant Revenue Swim Lessons	\$ -	\$ 258.00	\$ -	\$ 258.00
Revenue	369.91.40.01: Employee Discount on Food Purchases	\$ (34.27)	\$ -	\$ (133.71)	\$ (167.98)
Revenue	395.10.00: Sales of Capital Assets				\$ -
Liability	313.11.00: Sales Tax Collected	\$ 333.50	\$ 18.77	\$ 399.40	\$ 751.67
Liability	369.00.10: Account Credit (overpayment later used/refunded)	\$ -	\$ 240.00	\$ (2.00)	\$ 238.00
Totals for GL Codes		\$ 6,495.25	\$ 2,188.50	\$ 22,872.75	\$ 31,556.50

QBO Adjustments:	TPMPD Scholarship Funds Applied				\$ 2,024.00
	Deposit Over/Short				\$ 35.69
	Account Credit: accidental overpayment by Long Term Renter to be recorded when invoiced in the future				\$ (240.00)
	Total:				\$ 33,376.19



Run On 08/05/2019 06:12 PM
Run By TPMPD District Administrator
From 07/01/2019 12:00 AM
To 07/31/2019 11:59 PM

Check-In Summary by Membership

Membership Name	Total Check-Ins
1. 1 Month Memberships 2018-1 Month Adult	27
2. 1 Month Memberships 2018-1 Month Family (2 Adults & Children)	9
3. 1 Month Memberships 2018-1 Month Youth/Veteran/Senior	91
4. 10 Visit Memberships 10x Adult	12
5. 10 Visit Memberships 10x Youth/Veteran/Senior	5
6. 10 Visit Memberships 2018 10x Adult	82
7. 10 Visit Memberships 2018 10x Youth/Veteran/Senior	196
8. 3 Month Memberships 2018 3 Month Adult	31
9. 3 Month Memberships 2018 3 Month Youth/Vet/Senior	61
10. Annual Memberships 1 Year Adult	19
11. Annual Memberships 1 Year Youth/Vet/Senior	86
12. Annual Memberships 2018-1 Year Adult	60
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	30
	868
Totals for Check-In Summary by Membership	868



Run On 08/05/2019 06:02 PM
 Run By TPMPD District Administrator
 From 07/01/2019 12:00 AM
 To 07/31/2019 11:59 PM

POS Summary Report

Item Description	Quantity	Total
1. POS Item: 2018 Adult (18-54) NON-Resident Family Swim	63	\$286.49
2. POS Item: 2018 Adult (18-54) NON-Resident Lap Swim	64	\$291.13
3. POS Item: 2018 Adult (18-54) NON-Resident Open Swim	33	\$150.03
4. POS Item: 2018 Adult (18-54) Resident Family Swim	78	\$319.15
5. POS Item: 2018 Adult (18-54) Resident Lap Swim	58	\$237.28
6. POS Item: 2018 Adult (18-54) Resident Open Swim	25	\$102.28
7. POS Item: 2018 Adult Exercise Class (18-54) Resident	5	\$32.50
8. POS Item: 2018 Adult Free Pass (18-54)	5	\$0.00
9. POS Item: 2018 Late Night (Friday) Resident	49	\$111.39
10. POS Item: 2018 Senior (55+) NON-Resident Family Swim	2	\$5.91
11. POS Item: 2018 Senior (55+) NON-Resident Lap Swim	20	\$59.03
12. POS Item: 2018 Senior (55+) Resident Family Swim	14	\$41.31
13. POS Item: 2018 Senior (55+) Resident Lap Swim	89	\$262.60
14. POS Item: 2018 Senior (55+) Resident Open Swim	5	\$14.76
15. POS Item: 2018 Senior Exercise (55+) NON-Resident	1	\$5.00
16. POS Item: 2018 Senior Exercise (55+) Resident	11	\$55.00
17. POS Item: 2018 Shower (ID REQUIRED)	20	\$36.40
18. POS Item: 2018 Special Events Resident	16	\$47.26
19. POS Item: 2018 Veteran Resident Family Swim	1	\$2.95
20. POS Item: 2018 Veteran Resident Lap Swim	9	\$26.55
21. POS Item: 2018 Veteran Resident Open Swim	1	\$2.95
22. POS Item: 2018 Youth (3-17) NON-Resident Family Swim	100	\$295.35
23. POS Item: 2018 Youth (3-17) NON-Resident Lap Swim	19	\$56.08
24. POS Item: 2018 Youth (3-17) NON-Resident Open Swim	30	\$88.60
25. POS Item: 2018 Youth (3-17) Resident Family Swim	372	\$1,098.86
26. POS Item: 2018 Youth (3-17) Resident Lap Swim	103	\$304.19
27. POS Item: 2018 Youth (3-17) Resident Open Swim	172	\$508.09
28. POS Item: ARC Non-Resident Fee (M/W)	9	\$72.00
29. POS Item: ARC Non-Resident Fee (S/S)	4	\$16.00
30. POS Item: ARC Non-Resident Fee (T/Th)	7	\$49.00
31. POS Item: ARC Non-Resident Fee (Weekdays)	7	\$85.00
32. Discount: Staff Price	39	\$53.00
33. POS Item: Corn Nuts	51	\$72.75
34. Discount: Staff Price	61	\$25.25
35. POS Item: Donation	59	\$171.75
36. POS Item: Ear Plugs	1	\$2.73
37. Discount: Staff Price	113	\$46.25
38. POS Item: Gatorade	59	\$63.26
39. Discount: Staff Price	66	\$48.00
40. POS Item: Granola Bars	15	\$8.50
41. POS Item: Lock4sale	5	\$31.81
42. POS Item: Meat Stick	56	\$55.50
43. POS Item: Nuts	31	\$22.75
44. POS Item: Pretzels	22	\$9.50
45. Discount: Staff Price	46	\$33.33
46. POS Item: Snapple	24	\$32.75
47. POS Item: Swim cap, silicone	9	\$81.81
48. POS Item: Swim Diaper	4	\$7.28
49. POS Item: Swim Goggles	23	\$146.29
50. POS Item: Trail Mix	56	\$69.00
51. POS Item: TSD Lifeguard Cert. ARC	9	\$0.00
52. POS Item: TSD Lifeguard Cert. Instructor	1	\$0.00
53. POS Item: TV Advertising (Monthly)	2	\$15.00
54. POS Item: Vitamin Water	24	\$31.85
55. Discount: Staff Price	79	\$51.21
	2247	\$5,742.71
Totals for POS Summary Report	2247	\$5,742.71



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: Kristine Selleck, District Administrator

DATE: August 12, 2019

SUBJECT: **District Administrator's Report**

District Tasks Completed:

- a) Continued working on records organization.
- b) Continued Bookkeeper training
- c) American Red Cross Centennial Campaign reporting, and billing.
- d) 2019 Pool Liner Resurfacing Project administrative tasks
- e) Employee Handbook updates
- f) Website Updates and Improvements where needed
- g) Finance Committee usual administrative duties and Budget preparation
- h) Attended DOR Unclaimed Property Workshop
- i) Submitted the JLARC Public Records Data Report
- j) Submitted training invoices to WCIA for reimbursement. Both submissions were approved:
 - i. DES Leading Others: \$795
 - ii. Summit Law Group Webinars \$250

ATTACHMENTS

- Tukwila Pool MPD – District Administrator's Annual Agenda Items Schedule

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>DA: Roster Bi-Annual Legal Notice</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: Roster Bi-Annual Legal Notice</p>	<p>DA: JLARC Public Records Data Reporting (Due 08/01)</p>	<p>DA: WCIA Liability Exposure Questionnaire (Due 09/03)</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 Delegation</p>			<p>Contract Renewal: MRSC Rosters</p>				<p>Mid Year Budget Review</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>



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

d) Finance Committee

June 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 June 30, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
111.10 US Bank Checking Acct - 5669	48,033.18
111.11 US Bank Deposit Acct - 8744	140,359.06
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	397,806.09
115.21 KC Fund 175910010 General	411,651.05
Total Bank Accounts	\$997,849.38
Other Current Assets	
113.00 Change Fund	400.00
Undeposited Funds	7,367.85
Total Other Current Assets	\$7,767.85
Total Current Assets	\$1,005,617.23
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	\$3,068,639.22
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	\$96.62
Other Current Liabilities	
231.00 Payroll Liabilities	4,779.90
Total Other Current Liabilities	\$4,779.90
Total Current Liabilities	\$4,876.52
Long-Term Liabilities	
217.10 Bond Payable	366,075.34
227.00 Bridge Loan Payable	457,188.54
Total Long-Term Liabilities	\$823,263.88
Total Liabilities	\$828,140.40
Equity	\$2,240,498.82
TOTAL LIABILITIES AND EQUITY	\$3,068,639.22

	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 06.30.2019	% 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	552,373.49	54.77%
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	552,373.49	
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	3,555.29	47.72%
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	3,555.29	
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	2,205.20	55.13%
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	1,417.00	40.49%
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	3,622.20	
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	16,546.35	66.19%
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	13,665.25	37.44%
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	948.51	37.94%
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	49,739.43	58.52%
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	1,351.75	21.12%
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	105.00	35.00%
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	82,501.29	
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	4,728.83	60.63%
26			Total 361 Interest	850.00	2,564.03	2,500.00	5,227.85	4,500.00	10,893.64	7,800.00	4,728.83	
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	2,197.73	33.81%
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	62,267.00	69.96%
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	64,464.73	
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	40.78	16.31%
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	40.78	
39	Miscellaneous Revenue											
40	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information				53.27		-		2.00	
41	Deposit Over / Short	369.80.00					11.31		11.15		(5.55)	
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	4,969.00	49.69%
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)				(509.19)	
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	4,456.26	
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	716,233.78	

* 369.91.40 Discounts applied: Employee discount 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 06.30.2019	% 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	1,948.00	20.29%
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	74.37	29.75%
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	365.00	60.83%
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	2,387.37	
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	19,266.00	58.21%
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	2,773.35	55.86%
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	659.00	131.80%
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	22,698.35	

	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 06.30.2019	% 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	5,625.98	25.76%
96	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	-	-	-	-	1,242.42	3,276.00	843.90	25.76%
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	376.30	25.09%
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	237.23	23.72%
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	930.58	31.02%
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	804.00	13.40%
111	Communication Services											
112	Telephone	576.20.300.40.31		2,190.00	181.28	-	-		200.00		300.00	
113	Postage	576.20.300.40.32		500.00	103.15	200.00	137.20	200.00	224.48	300.00	126.50	42.17%
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	162.20	10.81%
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	1,951.02	46.45%
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	453.97	26.70%
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	2,577.12	46.86%
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	308.42	61.68%
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	3,605.06	60.08%
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	4,934.84	170.17%
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	332.52	47.50%
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	12,500.00	71.43%
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	301.25	24.10%
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	1,367.75	22.80%
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	612.00	94.15%
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	41,141.59	

	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 06.30.2019	% 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	68,411.44	37.59%
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	23,390.47	45.86%
144	Water Exercise Instructor Wages	576.20.400.10.25		-	-	-	-	-	551.50	4,000.00	2,406.31	60.16%
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	39,073.51	56.85%
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	61,382.53	49.39%
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	11,181.88	37.27%
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	1,781.26	23.75%
151	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	-	-	-	-	-	-
152	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	14,436.63	49.87%
153	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	4,185.68	-	37.34	-	-	-	-	-
154	Swimming Pool Personnel Benefits											
155	Non-Taxable Benefits											
156	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	19,321.86	43.68%
157	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	6,041.37	29.85%
158	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	6,360.53	42.40%
159	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-	-
160	Swimming Pool Supplies											
161	Program Supplies and Equipment											
162	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%
163	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%
164	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	1,220.54	40.68%
165	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%
166	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	790.67	45.44%
167	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%
168	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%
169	Maintenance and Repairs Supplies											
170	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	7,147.04	71.47%
171	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	3,276.17	29.78%
172	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	1,403.99	28.08%
173	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%
174	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	2,026.17	40.52%
175	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	115.94	200.00	283.85	200.00	49.83	200.00	19.80	9.90%

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 06.30.2019	% of Budget	
176 Swimming Pool Services												
177 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	5,219.00	46.52%	
178 Translation Services	576.20.400.40.20		500.00	766.21	500.00	-	300.00	-	500.00	-	0.00%	
179 Grant Translation	576.20.400.40.21						500.00	-		-		
180 Advertising & Promotion												
181 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%	
182 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%	
183 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	358.78	35.88%	
184 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%	
185 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%	
186 Grant Marketing	576.20.400.40.36						1,700.00	153.57				
187 Grant Overhead	576.20.400.40.37						2,800.00	825.43				
188 Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed					1,000.00	1,328.94	1,500.00	142.46	9.50%	
189 Staff Development												
190 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%	
191 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	2,221.00	63.46%	
192 Rentals and Leases												
193 Equipment Rentals	576.20.400.40.51		1,000.00	452.00	500.00	-	-	-	-	-	-	
194 Facility Ground Lease	576.20.400.40.52	Tukwila School District	11,497.00	11,497.50	11,497.00	-	-	-	-	-	-	
195 Utilities												
196 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	8,782.79	46.23%	
197 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	20,959.74	41.92%	
198 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%	
199 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	365.85	24.39%	
200 Garbage Collection (Utilities)	576.20.400.40.65		900.00	-	1,000.00	-	1,000.00	-	1,000.00	-	0.00%	
201 Storm Drain (Utilities)	576.20.400.40.66											
202 Other (Utilities)	576.20.400.40.67											
203 Repairs and Maintenance Services												
204 Maintenance/Janitorial Services	576.20.400.40.71		-	-	-	-	-	-	-	-	-	
205 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	17,416.48	58.05%	
206 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	9,173.09	24.72%	
207 Landscaping/Groundskeeping Services	576.20.400.40.74											
208 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%	
209 Miscellaneous Services												
210 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	4,969.00	49.69%	
211 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%	
212 Aerobics Partner	576.20.400.40.93							1,275.00	2,400.00	350.00	14.58%	
213 Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting	1,000.00	-	500.00	-						
214 Adult Free Passes	576.20.400.40.95				60.00	-						
215 Youth Free Passes	576.20.400.40.96				300.00	9.00						
216 Discounts Applied	576.20.400.40.97											
217 Gift Certificates	576.20.400.40.98					322.00						
218		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	350,070.10		

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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 06.30.2019	% of Budget
219	Sales Tax											
220	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	3,437.02	46.13%
221			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	3,437.02	
222	Debt Service Principle											
223	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	55,830.87	49.75%
224	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	48,277.93	49.50%
225			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	104,108.80	
226	Debt Service Interest											
227	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	4,898.01	53.04%
228	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	8,287.07	53.09%
229			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	13,185.08	
230	Park Facility Improvements and New Construction											
231	CIP Supplies	595.76.300.30.00	Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget	25,000.00	25,917.53							
232	CIP Services	595.76.300.40.00		25,000.00	23,977.25	15,000.00						
233			Total 595.76.300 Park Facility Improvements (CIP)	50,000.00	49,894.78	15,000.00						
234	Transfers Out											
235	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%
236			Total 597.00.300 Transfers Out	80,000.00		85,000.00	133,305.00	80,000.00	97,633.20	80,000.00		
237			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	537,028.31	
238												
239			<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>	
240			<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>716,233.78</i>	
241			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)	(537,028.31)	
242	Ending Balance			207,366.00	271,557.67	248,696.00	343,876.36	301,573.36	427,786.63	386,032.38	606,992.10	
243			<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>179,205.47</i>	
244			<i>Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures</i>									
245			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	134,257.08	
246			Requirement Met?	NO	YES	YES	YES	YES	YES	YES	YES	
247	Tukwila Pool Metropolitan Park District 2019 Capital Improvement Project/Lifetime Replacement Fund Budget											
248			Notes	2016 Adopted	2016 Actuals	2017 Budget	2017 Actuals	2018 Budget	2018 Actuals			
249	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	
250			Revenues									
251				\$80,000.00		\$85,000.00	\$5,000.00	80,000.00	97,633.20	80,000.00	-	0.00%
252	Transfers in from General Fund											
253			*((\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)				\$110,105.00					
254			*2018 Transfer in 2017				\$18,200.00					
255	Prior Period Adjustment(s)		EOY adjustment to the Budget Report balance to match the General Ledger (QBO)	-	-	-	-	-	11,661.44			
256	Investment Income		Interest earned from CIP Fund								4,334.62	
257			Total Revenue	\$80,000.00	\$0.00	\$85,000.00	\$133,305.00	\$80,000.00	\$109,294.64	\$80,000.00	\$4,334.62	
258			Expenditures									
259			*2018: Diving Block Replacement	\$50,000				18,000.00	17,999.97			
260			*2018: Lighting Replacement					6,200.00	7,954.10			
261			*2018: Slide Maintenance					12,000.00	13,354.00			
262	CIP Expenditures		*2018: Pool Covers					12,501.00	16,830.62			
263			*2018: Lane Dividers						3,336.80			
264			*2018: Security Cameras						9,549.10			
265			*2019 Proposed: Pool Liner							55,000.00		0.00%
266	Bank Charges		Bank Service Fees from CIP Fund								103.58	
267			Total Expenditures	50,000.00				48,701.00	69,024.59	55,000.00	103.58	
268												
269			<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>	
270			<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>\$4,334.62</i>	
271			Total Expenditures	(50,000.00)				(48,701.00)	(69,024.59)	(55,000.00)	(103.58)	
272	Ending Balance			250,000.00	220,000.00	335,105.00	353,305.00	384,604.00	393,575.05	417,029.51	397,806.09	



Tukwila Pool Metropolitan Park District

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

June 2019

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
311 General Property Tax				
311.10.00 Real and Personal Property Tax	9,129.71	84,048.67	-74,918.96	10.86 %
Total 311 General Property Tax	9,129.71	84,048.67	-74,918.96	10.86 %
313 Local Retail Tax				
313.11.00 Sales Tax Collected	664.09	620.83	43.26	106.97 %
Total 313 Local Retail Tax	664.09	620.83	43.26	106.97 %
341 Merchandise				
341.70.10 Taxed Merchandise (Taxable)	454.49	333.33	121.16	136.35 %
341.70.20 Untaxed Merchandise (Non-taxable)	317.50	291.67	25.83	108.86 %
Total 341 Merchandise	771.99	625.00	146.99	123.52 %
347 Cultural and Recreation				
347.30.10 Activity Fees - General Passes (Taxable)	2,594.91	2,083.33	511.58	124.56 %
347.30.20 Activity Fees - General Admissions (Taxable)	3,139.61	3,041.67	97.94	103.22 %
347.30.30 Activity Fees - Special Events (Taxable)	30.00	208.33	-178.33	14.40 %
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)	11,982.00	7,083.33	4,898.67	169.16 %
347.60.20 Program Fees - Exercise Classes (Non-Taxable)	330.50	533.33	-202.83	61.97 %
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	18,092.02	13,316.66	4,775.36	135.86 %
361 Interest				
361.10.00 Interest and Other Earnings				
361.10.00.01 Interest General Fund	1,309.20	650.00	-650.00	
Total 361.10.00 Interest and Other Earnings	1,309.20	650.00	659.20	201.42 %
Total 361 Interest	1,309.20	650.00	659.20	201.42 %
362 Rents, Leases and Concessions				
362.40.10 Rentals - Short-Term, One-time (Taxable)	520.46	541.67	-21.21	96.08 %
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	8,525.00	7,416.67	1,108.33	114.94 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 362 Rents, Leases and Concessions	9,045.46	7,958.34	1,087.12	113.66 %
367 Contributions from Private Sources				
367.10.10 Cash Donations (Non-taxable)	5.38	20.83	-15.45	25.83 %
Total 367 Contributions from Private Sources	5.38	20.83	-15.45	25.83 %
Sources				
369 Miscellaneous Revenue				
369.00.10 Unapplied Cash Income (Account Credit)	2.00		2.00	
369.80.00 Deposit Over/Short	-2.75		-2.75	
369.91.10 Scholarship Funds Applied	792.00	833.33	-41.33	95.04 %
369.91.40 Discounts Applied				
369.91.40.01 Employee Discount on Food Purchases	-134.96		-134.96	
Total 369.91.40 Discounts Applied	-134.96		-134.96	
Total 369 Miscellaneous Revenue	656.29	833.33	-177.04	78.76 %
Total Income	\$39,674.14	\$108,073.66	\$ -68,399.52	36.71 %
GROSS PROFIT	\$39,674.14	\$108,073.66	\$ -68,399.52	36.71 %
Expenses				
576.20.100 Board Expenditures				
576.20.100.10.00 BOC Stipend	540.00	800.00	-260.00	67.50 %
576.20.100.30.10 BOC Office Supplies		8.33	-8.33	
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	540.00	1,145.84	-605.84	47.13 %
576.20.200 Executive Expenditures				
576.20.200.10.10 Executive Director/District Administrator Wages	2,971.25	2,758.33	212.92	107.72 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	445.69	413.75	31.94	107.72 %
576.20.200.40.11 Travel/Transportation (Exec. Development)		12.50	-12.50	
576.20.200.40.12 Tuition/Registration Fees (Exec. Development)	249.00	41.67	207.33	597.55 %
576.20.200.40.20 Travel (Exec. non-development)		16.67	-16.67	
Total 576.20.200 Executive Expenditures	3,665.94	3,242.92	423.02	113.04 %
576.20.300 Shared Expenditures				

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.300.10.10 Bookkeeper Wages	1,474.99	1,820.00	-345.01	81.04 %
576.20.300.10.20 Other Taxable Compensation (Shared Benefits Stipend)	221.25	273.00	-51.75	81.04 %
576.20.300.30.11 Office Supplies (Consumables)	182.95	125.00	57.95	146.36 %
576.20.300.30.12 Printing Supplies (Consumables)	10.77	83.33	-72.56	12.92 %
576.20.300.30.13 Office Equipment (Non- Consumable)		250.00	-250.00	
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	312.00	500.00	-188.00	62.40 %
576.20.300.40.31 Telephone	50.00		50.00	
576.20.300.40.32 Postage		25.00	-25.00	
576.20.300.40.33 Website & Email Hosting	5.00	125.00	-120.00	4.00 %
576.20.300.40.34 Internet/VoIP Phones	322.13	350.00	-27.87	92.04 %
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	320.65	458.33	-137.68	69.96 %
576.20.300.40.40 Bank Charges		41.67	-41.67	
576.20.300.40.40.01 Bank Charges General Fund	24.99		24.99	
Total 576.20.300.40.40 Bank Charges	24.99	41.67	-16.68	59.97 %
576.20.300.40.50 Payroll Service	581.53	500.00	81.53	116.31 %
576.20.300.40.60 Membership Dues		166.67	-166.67	
576.20.300.40.70 Miscellaneous Services		16.67	-16.67	
576.20.300.40.81 Security & Fire Alarms	93.90	241.67	-147.77	38.85 %
576.20.300.40.82 Pest Control	166.26	58.33	107.93	285.03 %
576.20.300.40.83 Insurance	693.00	1,458.33	-765.33	47.52 %
576.20.300.40.84 Fingerprinting (WSP)		104.17	-104.17	
576.20.300.40.92 CPA Services		500.00	-500.00	
576.20.300.40.93 Software Programs (financial)		41.67	-41.67	
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	4,475.91	8,434.68	-3,958.77	53.07 %
576.20.400 Swimming Pool Expenditures				
576.20.400.10.10 Lifeguard Wages	12,856.38	15,167.92	-2,311.54	84.76 %
576.20.400.10.20 Instructor Wages	5,581.64	4,250.00	1,331.64	131.33 %
576.20.400.10.25 Water Exercise Instructor Wages	505.33	333.33	172.00	151.60 %
576.20.400.10.40 Director of Aquatics Operations Salary	5,416.66	5,727.17	-310.51	94.58 %
576.20.400.10.50 Assistant Aquatics Manager Wages	9,499.10	10,356.67	-857.57	91.72 %
576.20.400.10.60 Front Desk Wages	1,815.54	2,500.00	-684.46	72.62 %

	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	110.81	625.00	-514.19	17.73 %
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	2,227.62	2,412.58	-184.96	92.33 %
576.20.400.20.11 FICA	3,344.28	3,686.36	-342.08	90.72 %
576.20.400.20.12 Unemployment	1,010.14	1,686.57	-676.43	59.89 %
576.20.400.20.13 L & I	1,170.43	1,250.00	-79.57	93.63 %
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	34.37	250.00	-215.63	13.75 %
576.20.400.30.14 Staff Uniforms Supplies & Equipment		166.67	-166.67	
576.20.400.30.15 Safety Supplies & Equipment	60.78	145.00	-84.22	41.92 %
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	773.35	833.33	-59.98	92.80 %
576.20.400.30.22 Janitorial Supplies & Equipment	35.84	916.67	-880.83	3.91 %
576.20.400.30.23 Tools and Equipment	160.05	416.67	-256.62	38.41 %
576.20.400.30.24 Landscaping Supplies & Equipment		83.33	-83.33	
576.20.400.30.30 Resale Inventory	261.80	416.67	-154.87	62.83 %
576.20.400.30.40 Miscellaneous Supplies & Equipment		16.67	-16.67	
576.20.400.40.10 Transaction Services/Merchant Fees	965.61	935.00	30.61	103.27 %
576.20.400.40.20 Translation Services		41.67	-41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)		166.67	-166.67	
576.20.400.40.32 Printing & Copying (A&P)		333.33	-333.33	
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)	38.00	291.67	-253.67	13.03 %
576.20.400.40.61 Electrical (Utilities)	1,310.90	1,583.33	-272.43	82.79 %
576.20.400.40.62 Gas (Utilities)	2,437.88	4,166.67	-1,728.79	58.51 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
576.20.400.40.63 Water (Utilities)		583.33	-583.33	
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	1,772.10	2,500.00	-727.90	70.88 %
576.20.400.40.73 Equipment Repairs/Maintenance Services	6,080.60	3,092.67	2,987.93	196.61 %
576.20.400.40.80 Travel (Staff non-development)		16.67	-16.67	
576.20.400.40.91 Scholarship Funds Expensed	792.00	833.33	-41.33	95.04 %
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	58,322.61	67,947.45	-9,624.84	85.83 %
586.00.300 Sales Tax				
586.00.300.00.00 Sales Tax Paid	660.81	620.83	39.98	106.44 %
Total 586.00.300 Sales Tax	660.81	620.83	39.98	106.44 %
591.76.300 Debt Service Principle				
591.76.300.70.10 City Bridge Loan Principal	9,343.93	9,351.86	-7.93	99.92 %
591.76.300.70.20 Loans and Bonds Principal	48,277.93	8,126.79	40,151.14	594.06 %
Total 591.76.300 Debt Service Principle	57,621.86	17,478.65	40,143.21	329.67 %
592.76.300 Debt Service Interest				
592.76.300.80.10 City Bridge Loan Interest	777.55	769.62	7.93	101.03 %
592.76.300.80.20 Loans and Bonds Interest	8,287.07	1,300.72	6,986.35	637.11 %
Total 592.76.300 Debt Service Interest	9,064.62	2,070.34	6,994.28	437.83 %
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	
Total Expenses	\$134,351.75	\$107,607.38	\$26,744.37	124.85 %
NET OPERATING INCOME	\$ -94,677.61	\$466.28	\$ -95,143.89	-20,304.88 %
Other Income				
361.10.00.02 Interest CIP Fund	768.07		768.07	
Total Other Income	\$768.07	\$0.00	\$768.07	0.00%
Other Expenses				
576.20.300.40.40.02 Bank Charges CIP Fund	18.26		18.26	
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	-9,343.93		-9,343.93	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Loans and Bonds Principle	-48,277.93		-48,277.93	
Total Transfer Activity	-57,621.86		-57,621.86	
Total Other Expenses	\$ -57,603.60	\$4,583.33	\$ -62,186.93	-1,256.81 %
NET OTHER INCOME	\$58,371.67	\$ -4,583.33	\$62,955.00	-1,273.56 %
NET INCOME	\$ -36,305.94	\$ -4,117.05	\$ -32,188.89	881.84 %

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

603-151-833

TUKWILA POOL METROPOLITAN PARK DISTRICT

TUKWILA POOL METROPOLITAN PARK DISTRICT

Filing Period: June 30, 2019

Filing Frequency: Monthly

Due Date: July 25, 2019

Business & Occupation

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	6,739.47	6,739.47	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	21,831.67	21,831.67	0.00	0.015000	0.00

State Sales and Use

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	6,739.47	Add Deduction	6,739.47	0.065000	438.07
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					438.07

[Find Location by Address](#)

Local City and/or County Sales Tax

Code	Location	Taxable Amount	Tax Rate	Tax Due
1729	TUKWILA	6,739.47	0.035000	235.88
		6,739.47		235.88

[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	6,739.47
Service and Other Activities; Gambling Contests of Chance	Other	21,831.67

2 Rows

Return Totals

Total Tax	673.95
Less Credits	0.00
Total Amount	673.95

Submitter Information

Prepared By	Amy O'Neill
Phone Number	(206)-267-2350
Extension	
E-Mail Address	accounting@tukwilapool.org
Submitted Date	Jul-16-2019
Confirmation #	0-009-297-230

Payment Info

Payment Type Selected: ACH Debit/E-Check

Amount	673.95
Effective Date	Jul-17-2019



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

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
Tukwila Pool MPD (P-Cards Reconcile) - 2794			
213.14 US Bank Kristine PC - 7378			
06/01/2019	Rackspace	Annual fee for DNS Hosting	5.00
06/05/2019	Staples	Yellow Copy Paper	10.77
06/06/2019	Adobe	Monthly Subscription Acrobat Pro	16.49
06/12/2019	Intermedia.net	Billing Period: 05/10/2019 - 06/10/2019 Hosted PBX Phone Service	183.58
06/12/2019	Swim Outlet	Resale Inventory: Sporti Antifog Plus Googles	261.80
06/21/2019	Amazon.com	Scanner cleaning wipes \$25.95, Magic cleaning sponges \$9.89	35.84
Total for 213.14 US Bank Kristine PC - 7378			\$513.48
213.15 US Bank Brad PC - 2866			
06/03/2019	Lowe's	pl hose hanger wall mount, Scotch 1-in x 14.85-ft Two-Sided Tape	66.77
06/06/2019	Amazon.com	Sheet Protectors, Dividers, envelopes, highlighters, Planner, Calendars,	182.95
06/08/2019	Lowe's	6-Piece Paint Applicator Kit, ALL-IN-ONE Matte Black Spray Paint and Primer In One Spray Paint, Exterior Paint	93.28
06/15/2019	Costco Wholesale	3rd Saturday Event Date: 06.15.2019 (Rodeo Days) Food	34.37
06/26/2019	Central Welding Supply Co Inc.	Oxygen, Usp Size D	60.78
Total for 213.15 US Bank Brad PC - 2866			\$438.15
Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794			\$951.63

Tukwila Pool Advisory Committee
June 15, 2018 Meeting Minutes
Meeting Location: Tukwila Community Center

Call to order

1. Meeting called to order at 8:30 am by Sharon Shipman

Roll Call

Attendance: Sharon Shipman, Ivan Cockrum, Jacque Carroll, Diane Meyers

TPMPD: Jeri Frangello-Anderson, Aaron Shipman, Vanessa Zaputil

STAFF: Brad Harpin

1. Approval of May minutes

2. Business items:

- 1.0 Done In A Day – we're overdue for one

- Best times of year for gardening chores?
- Who are our volunteers?
- How do we contact them? (Facebook, flyers, tv screen @ pool)
- What's the best day upcoming? Sunday in July?
- What needs to be done inside vs outside?
- July 14, 9:30am – 1pm

- 2.0 Events

- See You In The Park @ Cascade View – how did that go?
 - Seemed sparsely attended
- Which events this summer should we attend to promote the pool?
- Need to restock giveaways / marketing supplies for event promotion
- June 26: Hootenanny, Foster / Showalter
- Cardboard boats coming up, need boxes

- 3.0 Grants

- King County grant awarded, paperwork TBD for MRSC scope of work
 - MRSC vendor list includes 5 companies, can spend up to \$300k
- Red Cross training
 - Flyers have been distributed, have been sent to schools
 - Red Cross helping with promotion
 - Brad meeting with Q13 to promote
- 250 flyers going into snack pack program
- Watching King County Parks levy vote, coming up in August
 - voters needs to approve 2020 – 2025
 - if approved, includes \$44m for public pools
 - applies to years 2020 – 2025

- 4.0 Welcome packet for TPAC

- some text written, needs to go to finance for revisions, then to board
- probably in July

- 5.0 Do we want to revisit production of an electronic sign?

- Discussion of sign placement restrictions – is there wiggle room for us?
- Can we get grant money from 4Culture?

3. Aquatic Director Brad Harpin's operation report

- Back door latches need to be replaced, hopefully to cost no more than \$1500 - \$2000
- need to reinforce to staff that they need to check doors at end of day
- need to address back door which is sending false alarms to police
 - Vanessa can fix that door by replacing magnet

- How to share more timely, informative schedules so people (esp teens) aren't disappointed?
- Outdoor lighting – can we add more light? Higher insensity bulbs? More fixtures?
- Indoor lighting – can we replace bulbs above pool?
 - Tint is off, placement not great, creates glare, not conducive to lifeguarding.
- Sound abatement – needs to be addressed eventually.
- Have had several inquiries about lessons for special needs / autistic kids.
 - Contacted American Disabilities to learn about partnership opportunities

- Next TPAC Meeting is scheduled for Saturday, 07/20/2019 8:30am at the Tukwila Community Center.

Meeting adjourned at 9:45 am.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. REPORTS

f) 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 MEMO

Page 1

TO: **Tukwila Pool MPD Board of Commissioners**
FROM: Commissioner Zaputil: TPMPD Finance Committee
DATE: July 29, 2019
SUBJECT: **Mid-Year Budget Review**

ISSUE

Mid-Year TPMPD Budget Review.

FINANCIAL IMPACT

Dependent on Income and Expenditures.

BACKGROUND

In keeping with TPMPD financial management policy 501, the TPMPD will develop a midyear financial report to provide information for analyzing whether revenues and expenditures are on target to achieve the end of year financial goals.

DISCUSSION

The Finance Committee has been working with the District Administrator and Director of Aquatics Operations to analyze the budget and provide information to assist the BOC in determining the projected Financial status by year end.

Some context notes that are worth considering when reviewing the Budget Report:

- Some single item revenue/expenses will reflect unusually over/under depending on the timing. For example: Revenue of the Property Taxes occurs 4/30 and 10/31, and Expenses of WCIA Insurance in January and SAO Audit in 4th Quarter.
- The Budget Report reflects Revenue/Expenditures through 6/30/19, and averages to 1/2 or 50% of the budget.
- Projecting a closure in late 4th Quarter for replacement of Pool liner, Earned revenue has a potential to be under budget for 2019.

The following were noted to be of significance or worthy of explanation for the General Fund:

Revenues:

1. General Property Tax is projected to meet the budgeted amount.
2. Swim Classes are trending 8% over budget for average month calculation. The summer season historically sees both an increase in the number of lesson offerings and participation rate, which typically results in a realization of 40-50% of annual budget revenues for this category during this time. Another factor not reflected is the impact of the Red Cross Centennial Campaign Scholarship revenue beginning in July 2019.
3. General Passes are trending 16% above budget and this category has seen an increase of approximately \$2,600 over the same period in 2018. These patrons are typically year-round and less affected by the seasonal flux.
4. General Admission is trending 13% below budget and has seen a decrease of approximately \$2,500 over the same period in 2018. Contributing factors could include the re-opening of Mt. Rainier Pool and more patrons purchasing General Passes.
5. Water Exercise is trending below budget by 29% despite increased offerings- it could benefit from targeted marketing.
6. Rentals are trending 20% above budget and a \$20,744 increase over the same period in 2018.

INFORMATIONAL MEMO

Page 2

7. Interest earnings continue to be higher than budgeted and are on track to earn at least \$1,500 more than budgeted in the General Fund and \$8,600 more than budget in the CIP Fund, assuming revenues/expenses are positively consistent with the budget.

Expenditures:

1. District Administrator's hours are above budget due to additional necessary training for a new employee in the position, training a new Bookkeeper, and additional responsibilities transferred from the bookkeeper such as the SAO Audit Report and Scholarship allocations.
2. Bookkeeper's hours are running 24% below budget and should realize \$12,000 in savings by year end, assuming no unforeseen tasks.
3. Although Legal and CPA services are running below budget at 13% and 23% respectively, they have been conservatively projected to come in at or around the budgeted amount, based on the Capital project, continued Policy review and the upcoming SAO Audit.
4. Increased expenses in the Security Fire Alarm category was due to unexpected replacement of the Fire Alarm and related sensors. An over budget expense of approximately \$1,500 will be expected by the end of 2019.
5. Pool Operational Wages are trending below budget overall, however with typical increases in the summer due to increased lesson offerings, and the summer incentive program, this category is conservatively projected to come in at budget.
6. The Pool Maintenance Worker position has not been filled which has realized savings of \$6,500 to date in 2019.
7. Natural Gas is trending 8% below budget and savings of \$5,436 from the same 6 month period in 2018 can be contributed to use of the pool cover.
8. Facility Repairs Expenses are trending 8% above budget and is partially due to 2018 expenses not billed until 2019. This category is projected to come in over budget based on approximately \$5,000 of 2018 expenses and continuing expenses related to the Boilers and HVAC systems.
9. Equipment Repairs Expenses are trending at 25% below budget, due in part to monthly DE Filter maintenance not starting until April 2019, and not yet billed.
10. Merchant Fees are projected to be \$5,000 above budget by the end of 2019 due to an annual service payment in December
11. Misc. Other Service Expenses are projected to be \$4,000 (maximum) over budget due to newly discovered obligation to turn over patron credits to Dept. of Revenue as Unclaimed Property. (New procedures are currently being implemented that will proactively address user credits as they occur.)
12. The Pool Liner Capital project is currently out for quotes, and it is unknown at this time whether additional funds will be needed for that project to ensure reserves for the lifecycle replacement items are not depleted.

Balancing additional items from 2018 that were not expensed until 2019 and some unanticipated expenses, with some realized savings and additional rental revenue, it is expected that the TPMPD will be at budget in both revenue and expenses. However, with the potential for unexpected expenses related to the pool liner capital project, the TPMPD should maintain a financially conservative approach

RECOMMENDATIONS

For informational purposes.

ATTACHMENT

2019 Mid Year Budget Report

	A	B	C	D	E	F
1	Item Description	GL Code	Notes	2019 Approved Budget	2019 Actuals as of 06.30.2019	% of Budget
2	Unrestricted Opening Balance	308.80.00		380,436.35	427,786.63	
3						
4	General Property Tax					
5	Real and Personal Property Tax	311.10.00	Based on estimates provided by King County-assumption of 6% increase	1,008,584.00	552,373.49	54.77%
6			Total 311 General Property Tax	1,008,584.00	552,373.49	
7	Local Retail Sales & Use Taxes					
8	Sales Tax Collected	313.11.00	10% of Taxable sales	7,450.00	3,555.29	47.72%
9			Total 313 Local Retail Tax	7,450.00	3,555.29	
10	Merchandise					
11	Taxed Merchandise (Taxable)	341.70.10	Gatorade, Vitamin Water, goggles, caps, shirts, etc.	4,000.00	2,205.20	55.13%
12	Untaxed Merchandise (Non-taxable)	341.70.20		3,500.00	1,417.00	40.49%
13			Total 341 Merchandise	7,500.00	3,622.20	
14	Cultural and Recreation					
15	Activity Fees - General Passes (Taxable)	347.30.10		25,000.00	16,546.35	66.19%
16	Activity Fees - General Admissions (Taxable)	347.30.20		36,500.00	13,665.25	37.44%
17	Activity Fees - Special Events (Taxable)	347.30.30		2,500.00	948.51	37.94%
18	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		85,000.00	49,739.43	58.52%
19	Program Fees - Exercise Classes (Non-taxable)	347.60.20		6,400.00	1,351.75	21.12%
20	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30	*2019: 10 patrons at \$125 each, TSD LG Class 1 semester	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	350.00	35.00	10.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners	300.00	105.00	35.00%
23			Total 347 Cultural and Recreation	159,800.00	82,501.29	
24	Interest					
25	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported below on CIP Fund Budget	7,800.00	4,728.83	60.63%
26			Total 361 Interest	7,800.00	4,728.83	
27	Rents, Leases and Concessions					
28	Rentals - Short-Term, One-time (Taxable)	362.40.10	Provide customer information	6,500.00	2,197.73	33.81%
29	Equipment and Locker Rentals (Taxable)	362.40.20		-	-	
30	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		89,000.00	62,267.00	69.96%
31			Total 362 Rents, Leases and Concessions	95,500.00	64,464.73	
32	Contributions from Private Sources					
33	Cash Donations (Non-taxable)	367.10.10		250.00	40.78	16.31%
34	Gifts In-Kind (Non-taxable)	367.10.20				
35	Grant Revenue Swim Lessons	367.10.30		-	-	
36	Grant Revenue Junior Guard	367.10.40		-	-	
37	Grant Revenue Misc. Overhead	367.10.50		-	-	
38			Total 367 Contributions	250.00	40.78	
39	Miscellaneous Revenue					
40	Unapplied Cash Income (Account Credit)	369.00.10	Provide customer information		2.00	
41	Deposit Over / Short	369.80.00			(5.55)	
42	Other Miscellaneous Revenue	369.91.00	provide detail if used			
43	Scholarship Funds Applied	369.91.10	Include name of recipient	10,000.00	4,969.00	49.69%
44	Adult Free Passes Applied	369.91.20	20% of those distributed			
45	Youth Free Passes Applied	369.91.30	20% of those distributed			
46	Discounts Applied	369.91.40			(509.19)	
47	Gift Certificates	369.91.50				
48			Total 369 Miscellaneous Revenue	10,000.00	4,456.26	
49	Sales of Capital Assets					
50	Sales of Capital Assets	395.10.00			490.91	
51			Total 395 Sale of Capital Assets	-	490.91	
52	Nonrevenue Transfers In					
53	Transfers In from Capital Improvement Fund	397.00.10				
54			Total 397 Transfers-In			
55	Prior Period Adjustment(s)					
56	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance			
57			Total 388 Prior Period Adjustment(s)	-	-	
58			Total Revenue	1,296,884.00	716,233.78	

1	A	B	C	D	E	F	
	Item Description	GL Code	Notes	2019 Approved Budget	2019 Actuals as of 06.30.2019	% of Budget	
59	Board Expenditures						
60	Board Expenditures						
61	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings	9,600.00	1,948.00	20.29%	
62	BOC Supplies						
63	BOC Office Supplies	576.20.100.30.10	business cards, etc.	100.00	-	0.00%	
64	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	500.00	-	0.00%	
65	BOC Meeting Food	576.20.100.30.30	retreat	250.00	74.37	29.75%	
66	BOC Services						
67	Consultant Fees	576.20.100.40.10		300.00	-	0.00%	
68	Transcription Services	576.20.100.40.20		750.00	-	0.00%	
69	Meeting Site Rental	576.20.100.40.30		600.00	365.00	60.83%	
70	Public Records Request	576.20.100.40.40		500.00	-	0.00%	
71	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	100.00	-	0.00%	
72	BOC Development						
73	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	-	0.00%	
74	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	-	0.00%	
75	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	200.00	-	0.00%	
76	BOC Intergovernmental Costs						
77	Election Costs	576.20.100.50.10	billed in 2018 for the 2017 election cycle	-	-		
78	Total 576.20.100 Board Expenditures				13,750.00	2,387.37	
79	Executive Expenditures						
80	Executive Salaries & Wages						
81	Executive Director/District Administrator Wages	576.20.200.10.10		33,100.00	19,266.00	58.21%	
82	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		4,965.00	2,773.35	55.86%	
83	Executive Personnel Benefits						
84	Non-Taxable Benefits						
85	FICA	576.20.200.20.11	Included in Pool Personnel Benefits				
86	Unemployment	576.20.200.20.12					
87	L & I	576.20.200.20.13					
88	Executive Development						
89	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	150.00	-	0.00%	
90	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00	659.00	131.80%	
91	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	200.00	-	0.00%	
92	Total 576.20.200 Executive Expenditures				38,915.00	22,698.35	

	A	B	C	D	E	F
1	Item Description	GL Code	Notes	2019 Approved Budget	2019 Actuals as of 06.30.2019	% of Budget
93	Shared Expenditures					
94	Shared Salary & Wages					
95	Bookkeeper Wages	576.20.300.10.10		21,840.00	5,625.98	25.76%
96	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		3,276.00	843.90	25.76%
97	Non-Taxable Benefits					
98	FICA	576.20.300.20.11	Included in Pool Personnel Benefits			
99	Unemployment	576.20.300.20.12				
100	L & I	576.20.300.20.13				
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	1,500.00	376.30	25.09%
104	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	1,000.00	237.23	23.72%
105	Office/Computer Supplies/Equipment (non-consumable)					
106	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	3,000.00	930.58	31.02%
107	Computer Equipment (replacement)	576.20.300.30.14	2019 Need to replace laptop: \$600	1,000.00	-	0.00%
108	Shared Services					
109	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	4,000.00	815.05	20.38%
110	Legal Services	576.20.300.40.20		6,000.00	804.00	13.40%
111	Communication Services					
112	Telephone	576.20.300.40.31			300.00	
113	Postage	576.20.300.40.32		300.00	126.50	42.17%
114	Website & Email hosting	576.20.300.40.33	Rackspace & Bluehost	1,500.00	162.20	10.81%
115	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	4,200.00	1,951.02	46.45%
116	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office (\$250), Adobe DC (\$200), When to Work (\$360), McAfee (\$40)	1,700.00	453.97	26.70%
117	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only	200.00	-	0.00%
118	Printing & Copying Services	576.20.300.40.37	For Ricoh & other non-program printing services	5,500.00	2,577.12	46.86%
119	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported below on CIP Fund Budget	500.00	308.42	61.68%
120	Payroll Services	576.20.300.40.50	\$5614.60 year \$60.50 timeclock, \$230/month	6,000.00	3,605.06	60.08%
121	Membership Dues	576.20.300.40.60	Annual: Costco \$60, WRPA \$580, MRSC Rosters \$135, Amazon Prime \$110, ARC \$300	2,000.00	1,900.90	95.05%
122	Miscellaneous Services	576.20.300.40.70		200.00	-	0.00%
123	Risk Management Services					
124	Security & Fire Alarm	576.20.300.40.81	Monitoring \$90/month = \$1080, Yearly Inspection \$320	2,900.00	4,934.84	170.17%
125	Pest Control	576.20.300.40.82	Orkin - quarterly \$165.51 total \$662.04	700.00	332.52	47.50%
126	Insurance	576.20.300.40.83	WCIA - Travelers	17,500.00	12,500.00	71.43%
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)	1,250.00	301.25	24.10%
128	Financial Services					
129	Accounting Serviced (Independent)	576.20.300.40.91	Independent			
130	CPA Services	576.20.300.40.92		6,000.00	1,367.75	22.80%
131	Software Programs (financial)	576.20.300.40.93	QuickBooks Online Subscription \$75/ quarter = \$300	500.00	75.00	15.00%
132	Shared Intergovernmental Services					
133	External Taxes and Operating Assessments	576.20.300.50.10	include description			
134	Washington Business License	576.20.300.50.20				
135	Tukwila Business License	576.20.300.50.30				
136	Annual Permits	576.20.300.50.40	King Co Health	650.00	612.00	94.15%
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	8,000.00	-	0.00%
139	Total 576.20.300 Shared Expenditures			101,216.00	41,141.59	

	A	B	C	D	E	F
1	Item Description	GL Code	Notes	2019 Approved Budget	2019 Actuals as of 06.30.2019	% of Budget
140			Swimming Pool Expenditures			
141	Swimming Pool Salaries and Wages					
142	Lifeguard Wages	576.20.400.10.10		182,015.00	68,411.44	37.59%
143	Instructor Wages	576.20.400.10.20		51,000.00	23,390.47	45.86%
144	Water Exercise Instructor Wages	576.20.400.10.25		4,000.00	2,406.31	60.16%
145	Head Guard Wages	576.20.400.10.30				
146	Director of Aquatic Operations Salary	576.20.400.10.40		68,726.00	39,073.51	56.85%
147	Assistant Aquatics Manager Wages	576.20.400.10.50		124,280.00	61,382.53	49.39%
148	Front Desk Wages	576.20.400.10.60		30,000.00	11,181.88	37.27%
149	Maintenance Worker Wages	576.20.400.10.65		13,000.00	-	0.00%
150	Overtime Wages	576.20.400.10.70		7,500.00	1,781.26	23.75%
151	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	
152	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		28,951.00	14,436.63	49.87%
153	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90				
154	Swimming Pool Personnel Benefits					
155	Non-Taxable Benefits					
156	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	44,236.35	19,321.86	43.68%
157	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	20,238.86	6,041.37	29.85%
158	L&I	576.20.400.20.13	TPMPD's contribution	15,000.00	6,360.53	42.40%
159	Other Benefits (non-cash)	576.20.400.20.20				
160	Swimming Pool Supplies					
161	Program Supplies and Equipment					
162	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells \$20x10	300.00	93.83	31.28%
163	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	swim table	800.00	2,189.00	273.63%
164	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	3,000.00	1,220.54	40.68%
165	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, swimsuits, hip packs, badges, lanyards, whistles, polo shirts	2,000.00	1,945.65	97.28%
166	Safety Supplies & Equipment	576.20.400.30.15	life jackets, first aid supplies, biohazard supplies, rescue tubes ** more lifejackets for 2018	1,740.00	790.67	45.44%
167	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	100.00	61.29	61.29%
168	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	500.00	-	0.00%
169	Maintenance and Repairs Supplies					
170	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	10,000.00	7,147.04	71.47%
171	Janitorial Supplies & Equipment	576.20.400.30.22		11,000.00	3,276.17	29.78%
172	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	5,000.00	1,403.99	28.08%
173	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, equipment rentals, plants, bark **yearly mulch \$700, new plants \$1300	1,000.00	38.47	3.85%
174	Resale Inventory	576.20.400.30.30		5,000.00	2,026.17	40.52%
175	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	19.80	9.90%

1	A	B	C	D	E	F
	Item Description	GL Code	Notes	2019 Approved Budget	2019 Actuals as of 06.30.2019	% of Budget
176	Swimming Pool Services					
177	Transaction Services/Merchant Fees	576.20.400.40.10	Rec 1 Services, Credit Card processing fees	11,220.00	5,219.00	46.52%
178	Translation Services	576.20.400.40.20		500.00	-	0.00%
179	Grant Translation	576.20.400.40.21			-	
180	Advertising & Promotion					
181	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochures included 500 for marketing grant	2,000.00	780.00	39.00%
182	Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	1,244.22	31.11%
183	Advertising/Posting Fees (A&P)	576.20.400.40.33	Assistant Manager position & program promotion only	1,000.00	358.78	35.88%
184	Promotional giveaways	576.20.400.40.34	program promotion only	500.00	-	0.00%
185	Outreach & Marketing Services	576.20.400.40.35	additional services as needed	2,000.00	-	0.00%
186	Grant Marketing	576.20.400.40.36			-	
187	Grant Overhead	576.20.400.40.37			-	
188	Lifeguard Recruiting	576.20.400.40.38	Lifeguard postings, recruitment, Indeed	1,500.00	142.46	9.50%
189	Staff Development					
190	Travel/Transportation (Staff Development)	576.20.400.40.41	For pool staff only	1,000.00	-	0.00%
191	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	3,500.00	2,221.00	63.46%
192	Rentals and Leases					
193	Equipment Rentals	576.20.400.40.51			-	
194	Facility Ground Lease	576.20.400.40.52	Tukwila School District			
195	Utilities					
196	Electrical (Utilities)	576.20.400.40.61		19,000.00	8,782.79	46.23%
197	Gas (Utilities)	576.20.400.40.62		50,000.00	20,959.74	41.92%
198	Water (Utilities)	576.20.400.40.63		7,000.00	3,782.28	54.03%
199	Sewer (Utilities)	576.20.400.40.64		1,500.00	365.85	24.39%
200	Garbage Collection (Utilities)	576.20.400.40.65		1,000.00	-	0.00%
201	Storm Drain (Utilities)	576.20.400.40.66				
202	Other (Utilities)	576.20.400.40.67				
203	Repairs and Maintenance Services					
204	Maintenance/Janitorial Services	576.20.400.40.71				
205	Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Preventative Maintenance, Plumbing, Doors, Walls, Floors	30,000.00	17,416.48	58.05%
206	Equipment Repairs/Maintenance Services	576.20.400.40.73		37,112.00	9,173.09	24.72%
207	Landscaping/Groundskeeping Services	576.20.400.40.74				
208	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	-	0.00%
209	Miscellaneous Services					
210	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	4,969.00	49.69%
211	Red Cross	576.20.400.40.92	Certification fees for Lifeguarding classes (non-staff) 2019: 10 patrons at \$35 each	350.00	305.00	87.14%
212	Aerobics Partner	576.20.400.40.93		2,400.00	350.00	14.58%
213	Other Services	576.20.400.40.94	Record all misc. in detail for future budgeting			
214	Adult Free Passes	576.20.400.40.95				
215	Youth Free Passes	576.20.400.40.96				
216	Discounts Applied	576.20.400.40.97			-	
217	Gift Certificates	576.20.400.40.98				
218	Total 576.20.400 Swimming Pool Expenditures			815,369.21	350,070.10	

1	A	B	C	D	E	F		
	Item Description	GL Code	Notes	2019 Approved Budget	2019 Actuals as of 06.30.2019	% of Budget		
219	Sales Tax							
220	Sales Tax Paid	586.00.300.00.00		7,450.00	3,437.02	46.13%		
221	Total 586.00.300 Sales Tax			7,450.00	3,437.02			
222	Debt Service Principle							
223	City Bridge Loan (Principle)	591.76.300.70.10		112,222.37	55,830.87	49.75%		
224	Loans and Bonds (Principle)	591.76.300.70.20		97,521.42	48,277.93	49.50%		
225	Total 591.76.300 Debt Service Principle			209,743.79	104,108.80			
226	Debt Service Interest							
227	City Bridge Loan (Interest)	592.76.300.80.10		9,235.39	4,898.01	53.04%		
228	Loans and Bonds (Interest)	592.76.300.80.20		15,608.58	8,287.07	53.09%		
229	Total 592.76.300 Debt Service Interest			24,843.97	13,185.08			
230	Park Facility Improvements and New Construction							
231	CIP Supplies	595.76.300.30.00	<i>Reported below: 2019 Capital Improvement Project/Lifetime Replacement Fund Budget</i>					
232	CIP Services	595.76.300.40.00						
233	Total 595.76.300 Park Facility Improvements (CIP)							
234	Transfers Out							
235	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + additional addressed in CIP Budget	80,000.00	-	0.00%		
236	Total 597.00.300 Transfers Out			80,000.00	-			
237	Total Expenditures			1,291,287.97	537,028.31			
238								
239	Opening Balance			380,436.35	427,786.63			
240	Total Revenue			1,296,884.00	716,233.78			
241	Total Expenditures			(1,291,287.97)	(537,028.31)			
242	Ending Balance			386,032.38	606,992.10			
243	Net Income (Total Revenue less Total Expenditures)			5,596.03	179,205.47			
244	Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures							
245	3 Months Operational and Debt Service Expenses:			302,821.99	134,257.08			
246	Requirement Met?			YES	YES			
247	Tukwila Pool Metropolitan Park District							
248								
249	Unrestricted Opening Balance			392,029.51	393,575.05			
250								
251				80,000.00	-	0.00%		
252	Transfers in from General Fund				-			
253				*(\$80,000 2017 Transfer) - (\$30105 Balance of 2016 Transfer)				-
254					-			
255	Prior Period Adjustment(s)			EOY adjustment to the Budget Report balance to match the General Ledger (QBO)				
256	Investment Income			Interest earned from CIP Fund				
257	Total Revenue			\$80,000.00	\$4,334.62			
258								
259	CIP Expenditures			*2018: Diving Block Replacement				
260				*2018: Lighting Replacement				-
261				*2018: Slide Maintenance				-
262				*2018: Pool Covers				-
263				*2018: Lane Dividers				-
264				*2018: Security Cameras				-
265				55,000.00	-	0.00%		
266	Bank Charges			Bank Service Fees from CIP Fund				
267	Total Expenditures			55,000.00	103.58			
268								
269	Opening Balance			392,029.51	393,575.05			
270	Total Revenue			\$80,000.00	\$4,334.62			
271	Total Expenditures			(55,000.00)	(103.58)			
272	Ending Balance			417,029.51	397,806.09			