



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

AGENDA

President of the Board:

Aaron Shipman

Clerk of the Board:

Vanessa Zaputil

Board Members:

Ellen Gengler, Andrew Stahl, Jeri Frangello-Anderson

Recording Secretary:

Kristine Selleck

Date and Time:

Monday, June 8, 2020, 6:00 p.m.

Resolution Numbers:

Location:

Virtual Meeting (GoToMeeting):

n/a

https://www.gotomeet.me/TukwilaPoolMPD/20200608_boc_regular

Dial in Number - (Toll Free): 1 866 899 4679

Access Code: 587-036-485

01. CALL TO ORDER/MISSION & VISION/PLEDGE OF ALLEGIANCE/ROLL CALL		Page 2
02. APPROVE AGENDA		Page 1
03. CITIZEN COMMENTS	<i>(Limited to 4 minutes per person or group)</i>	Page 3
04. CONSENT AGENDA	a) Approve Minutes of Tukwila Pool Metropolitan Park District (TPMPD) Board of Commissioners (BoC) May 11, 2020 Regular Meeting	Page 4
	b) Approve Vouchers	Page 5
05. REPORTS	a) Operations/District Report	Page 13
	b) Finance Committee	Page 23
06. BUSINESS ITEMS:	a) 2020 Triannual Budget Review 1 (January – April)	Page 40
	b) Pool Reopening Operational Plan Discussion	Page 46
07. MISCELLANEOUS:		
08. EXECUTIVE SESSION:	The TPMPD Board of Commissioners may recess into Executive Session per RCW 42.30.110.	
09. 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. CITIZEN COMMENTS	<i>Members of the community may address the BoC at this time. Kindly limit discussion time to 4 minutes per person or group</i>
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Additional Information Regarding Virtual Meetings:

- Tukwila Pool MPD Virtual Public Meetings are **PUBLIC RECORD** and will be posted on our website. Please turn off your webcam/dial in by phone only if you do not wish to have images recorded.
- Members of the public will only be unmuted during the citizens comments section of the meeting in order to address the Board of Commissioners.
- Our current work from home situation has caused a higher demand for virtual software resources, and connection problems may arise. If you experience connection difficulties during the meeting, we suggest the following:
 - a. Turn off your webcam
 - b. Dial in by phone only
 - c. Use the “Who’s Talking” view rather than “Everyone” view
- If your connection is dropped during the meeting, please use the original link/dial in number to rejoin.



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

MINUTES

President of the Board: Aaron Shipman Clerk of the Board: Vanessa Zaputil

Board Members: Ellen Gengler, Andrew Stahl, Jeri Frangello-Anderson

Recording Secretary: Kristine Selleck

Date and Time: Monday, May 11, 2020, 6:00 p.m.

Resolution Numbers:

Location: Virtual Meeting (GoToMeeting):

n/a

https://www.gotomeet.me/TukwilaPoolMPD/20200511_boc

Dial In Number - (Toll Free): 1 866 899 4679

Access Code: 110-869-341

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

President Commissioner Aaron Shipman called meeting to order at 6:00pm, read aloud the Mission, Vision, and Values of the Tukwila Pool Metropolitan Park District, lead the group in the Pledge of Allegiance, and took roll call:

Present: Commissioner Andrew Stahl, Commissioner Jeri Frangello-Anderson, Commissioner Vanessa Zaputil, Commissioner Ellen Gengler, Commissioner Aaron Shipman, Director of Aquatics Operations Brad Harpin, and District Administrator, Kristine Selleck.

02. APPROVE AGENDA:

Commissioner Ellen Gengler made a motion to approve the Agenda. Commissioner Vanessa Zaputil seconded. Discussion: None. Motion Passed 5:0 at 6:03pm.

03. CITIZENS COMMENTS:

None

04. CONSENT AGENDA:

Commissioner Ellen Gengler made a motion to approve the consent agenda including the minutes from the April 13th meeting, the April 27th meeting, and the vouchers. Commissioner Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 5:0 at 6:05pm.

05. REPORTS:

Director of Aquatics Operations, Brad Harpin, gave updates regarding the Hot Water Heater purchase, various aquatic network discussions regarding reopening pool facilities, and the water safety program.

Director of Aquatics Operations and District Administrator answered questions regarding the research for a background check vendor.

04. MISCELLANEOUS:

05. EXECUTIVE SESSION:

The TPMPD Board of Commissioners did not recess into Executive Session per RCW 42.30.110

06. ADJOURNMENT:

Commissioner Ellen Gengler made a motion to adjourn. Commissioner Jeri Frangello-Anderson seconded. Discussion: None. Motion Passed 5:0 at 7:03 pm.

ATTEST:

Vanessa Zaputil, Clerk of the Board

Date:





Special District Voucher Approval Document

Scheduled Payment Date: 05/04/2020
 Total Amount: \$3,922.33
 Control Total: 2
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20200429095014.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill - Bill Scans 04/28/2020</u>	Email Address: <u>accounting@tukwilapool.org</u>

PAYMENT CERTIFICATION		RCW (42.24.080)	
I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).			
Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)):			
	<u>4/29/20</u>		<u>04/29/20</u>
Authorized District Signature	Date	Authorized District Signature	Date
_____ Authorized District Signature	_____ Date	_____ Authorized District Signature	_____ Date
_____ Authorized District Signature	_____ Date	_____ Authorized District Signature	_____ Date

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Date Processed:	_____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20200429095014.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
PUGET SOUND ENERGY			20200423	04/23/2020	\$2,921.57	SERVICE DATES: 03.24.20 - 04.22.20 - UTILITIES NATURAL GAS
SEATTLE CITY LIGHT			20200421	04/21/2020	\$1,000.76	SERVICE DATES: 03.23.20 - 04.21.20 - UTILITIES ELECTRIC



Special District Voucher Approval Document

Scheduled Payment Date: 05/11/2020
 Total Amount: \$82,593.96
 Control Total: 12
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20200506100830.csv
 Fund #: 175910010

CONTACT INFORMATION

Preparer's Name: Amy O'Neill - Bill Scans 05/05/2020

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)):

[Handwritten Signature] 5/6/20

[Handwritten Signature]

05.06.20

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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Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20200506100830.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
AIRGAS NATIONAL CARBONATION			9970774527	04/30/2020	\$146.20	RENTAL PERIOD: APRIL 2020 - CARBON DIOXIDE CYLINDER RENTAL
CASCADE COMPUTER MAINTENANCE, INC.			1086286	04/27/2020	\$155.60	SERVICE DATE: 04.27.20 - DESKTOP COMPUTER WAS WORKED ON AND FOUND TO BE DAMAGED AND WAS TAKEN TO BE RECYCLED
CITY OF TUKWILA			LP-00144	05/01/2020	\$56,565.00	BILLING DATE: JUNE 2020 BOND LOAN PAYMENT
CITY OF TUKWILA			LP-00136	05/01/2020	\$10,121.48	BILLING DATE: MAY 2020 CITY BRIDGE LOAN PAYMENT
COMCAST BUSINESS			20200428	04/28/2020	\$190.20	SERVICE DATES: 05.08.20 - 06.07.20 - BUSINESS CABLE AND INTERNET
STANLEY CONVERGENT SECURITY SOLUTIONS			17465307	05/01/2020	\$46.64	SERVICE DATES: 06.01.20 - 06.30.20 - FIRE MONITORING FEES
STANLEY CONVERGENT SECURITY SOLUTIONS			17458239	05/01/2020	\$56.65	SERVICE DATES: 06.01.20 - 06.30.20 - SECURITY MONITORING FEES
TRAVELERS			20200505	05/05/2020	\$697.00	SERVICE DATES: 06.12.20 - 06.12.21 - BOILER & MACHINERY INSURANCE
VALLEY VIEW SEWER DISTRICT			20200501	05/01/2020	\$122.80	SERVICE DATES: APRIL 2020 - UTILITIES SEWER
WALLINGFORD SALES COMPANY			205411	05/05/2020	\$13,778.49	SERVICE DATE: 05.05.20 - AO SMITH BTH-500A: 119 GALLON GAS WATER HEATER
WCP SOLUTIONS			11733298	04/29/2020	\$326.70	SHIP DATE: 04.30.20 -JANITORIAL SUPPLIES
WCP SOLUTIONS			11731596	04/29/2020	\$387.20	SHIP DATE:04.29.20 -JANITORIAL SUPPLIES

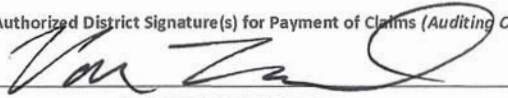



Special District Voucher Approval Document

Scheduled Payment Date: 05/18/2020
 Total Amount: \$1,494.27
 Control Total: 4
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20200513122104.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill - Bill Scans 05/12/2020</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>5/13/20</u>		<u>05.13.20</u>
Authorized District Signature	Date	Authorized District Signature	Date
_____ Authorized District Signature	_____ Date	_____ Authorized District Signature	_____ Date
_____ Authorized District Signature	_____ Date	_____ Authorized District Signature	_____ Date

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Date Processed:	_____



Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20200513122104.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CIT			35457190	05/07/2020	\$339.51	BILLING PERIOD: 04.28.20 - 05.27.20- EQUIPMENT RENTAL
GDM PRIVATE FINANCIAL SOLUTIONS			64339	03/31/2020	\$120.00	SERVICE DATE: JAN - MAR 2020- QUICKBOOKS ONLINE FEE
SKCDPH PUBLIC HEALTH SEATTLE KING COUNTY			0838768633.00	05/01/2020	\$633.00	SERVICE DATES: 2020 RENEWAL FOR PUBLIC HEALTH OPERATING PERMIT
WALTER E. NELSON CO.			758034	05/11/2020	\$401.76	SHIP DATE: 05.08.20-JANITORIAL SUPPLIES

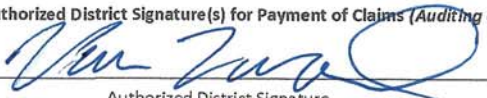



Special District Voucher Approval Document

Scheduled Payment Date: 05/25/2020
 Total Amount: \$746.51
 Control Total: 3
 Payment Method: WARRANT

District Name: Tukwila Pool Metropolitan Park District
 File Name: AP_TUKPLMPD_APSUPINV_20200520103005.csv
 Fund #: 175910010

CONTACT INFORMATION	
Preparer's Name: <u>Amy O'Neill - Bill Scans 05/19/2020</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>5/21/20</u>	
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____
Authorized District Signature	Date	Authorized District Signature
_____	_____	_____

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Special District Voucher Approval Document

District Name: Tukwila Pool Metropolitan Park District

File Name: AP_TUKPLMPD_APSUPINV_20200520103005.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
MCKINSTRY CO LLC			10115957	05/06/2020	\$580.25	SERVICE DATE: 02.25.20 SHOWER HANDLES REPLACEMENT
ORKIN			197341249	05/07/2020	\$79.66	SERVICE DATE: 05.07.20- PC STANDARD - QUARTERLY 4-PC STANDARD (OUTDOOR SERVICE)
ORKIN			197340942	05/07/2020	\$86.60	SERVICE DATE: 05.07.20- PC STANDARD - EOM 7-PC STANDARD (INDOOR SERVICE)



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

TO: **Tukwila Pool MPD Board of Commissioners**
FROM: Brad Harpin, Director of Aquatics Operations and
Kristine Selleck, District Administrator
DATE: June 8, 2020
SUBJECT: **Operations/District Report**

a) **Recovery Framework – Aquatics Operations:**

- i. Operations Team is actively planning and designing procedures for the following: Budget, Staff Team, Distancing Plan, Cleaning and disinfection, Communication, Implementation and Reopening.
- ii. Meetings/Recordings:
 - a. Aquatics Network Meeting (WRPA) June 25, 2020 at 10:30am
WRPA Aquatic Network May COVID Survey
https://docs.google.com/spreadsheets/d/1GsRhUxyMG_OKffDR9RP4dZsmR_H1qg_brB6_dzirNVek/edit?usp=sharing
 - b. Northwest red Cross Training Provider Check in /Updates/Q&A
Topics: Considerations for Aquatics Facilities and Lifeguarding, Guidance for Lay-Responders and California's COVID-19 Facility Guidelines (discussion hosted by Pete DeQuincy).
 - California Park and Recreation Society – *COVID-19 Guidelines, Attached to 5/29/2020 DoAO Updates*
 - Meeting Date & Time: Friday, May 29, 2020 at 12:00pm (last meeting for the month of May).

b) **Water Safety Program – The month of May is National Water Safety Month**
Reach and Throw, Don't Go – newsletter distributed on 5/29/2020

c) **Facilities**

- i. **McKinstry:** Facility Condition Assessment has been requested by DoAO. It will allow operations and finance to recommend and plan future CIP projects with reliable figures. The walkthrough was completed on 5/27/2020. Data and recommendations will follow in June.
- ii. **Orca Pacific, Inc.:** 2019 Pool Liner Resurfacing vendor has been contacted by DoAO due to the Expansion Joint (*Shallow end between 4' & 5' depth, photos attached*) is slowly deteriorating. The recommended fix is to drain the pool to expose the joint, remove and replace the joint, allow 48 hours to cure, then refill pool and start systems. The fix is covered by warranty and the DoAO will discuss further during the scheduled Commissioners meeting.
- iii. **Hot Water Heater:** Equipment arrived on 6/3/2020 and has been moved into the facility. The installation will be scheduled with MacDonald Miller.

d) **2021 Budget:**

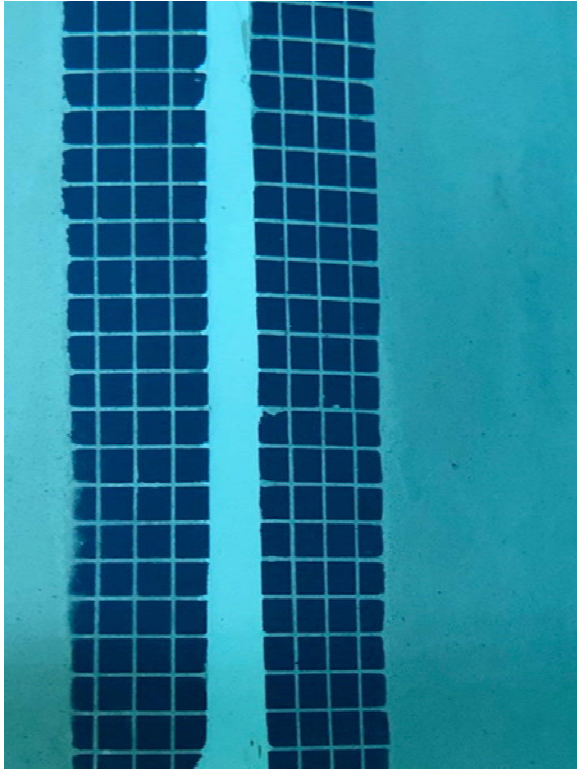
- i. DoAO actively working on Wage Scale and Performance Reviews (Wage increase based on performance).
 - ii. Building 2021 Swimming Pool Salaries and Wages (Lines 145-156)
- e) Website Redesign: All Seattle Web Design – *Proposal attached to 5/29/2020 DoAO Updates*

- f) **Attended WCIA Webinar-Considerations When Reopening Public Services During the COVID-19 Public Health Crisis**
- g) **Submitted 2019 WA SAO Annual Report**
- h) **Mailed 2020 Unclaimed Property Due Diligence Letters**

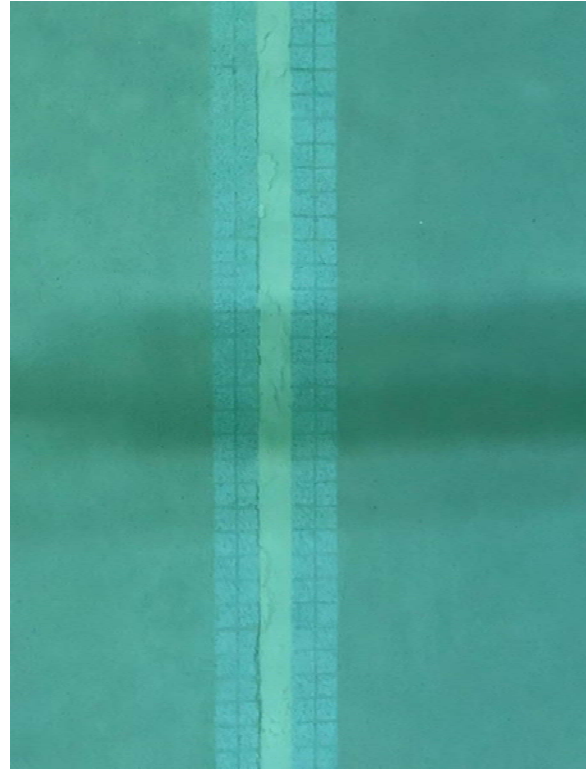
ATTACHMENTS

- Expansion Joint Photos
- WA SAO 2020 Annual Report Package
- Tukwila Pool MPD – District Administrator’s Annual Agenda Items Schedule

Expansion Joint Photos



↑ Deep End



↑ Shallow End #2



← Shallow End

ANNUAL REPORT CERTIFICATION

Tukwila Metropolitan Park District
(Official Name of Government)

3084
MCAG No.

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

For the Fiscal Year Ended 12/31/2019

GOVERNMENT INFORMATION:

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

Official Website Address www.tukwilapool.org

Official E-mail Address district@tukwilapool.org

Official Phone Number 425-276-4976

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kristine Selleck District Administrator

Contact Phone Number 425-276-4976

Contact E-mail Address district@tukwilapool.org

I certify 6th day of May, 2020, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Kristine Selleck (district@tukwilapool.org)

Tukwila Metropolitan Park District - Schedule 01 - For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
3084	001	General	3081000	Reserved Cash and Investments - Beginning	\$393,575
3084	001	General	3088000	Unreserved Cash and Investments - Beginning	\$427,787
3084	001	General	3111000	Property Tax	\$1,030,321
3084	001	General	3131100	Local Retail Sales and Use Tax	\$6,695
3084	001	General	3417000	Sales of Merchandise	\$7,839
3084	001	General	3473000	Activity Fees	\$58,498
3084	001	General	3476000	Program Fees	\$95,844
3084	001	General	3479000	Other Fees	\$580
3084	001	General	3611000	Investment Earnings	\$19,572
3084	001	General	3620000	Rents and Leases	\$108,118
3084	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$7,721
3084	001	General	3699100	Miscellaneous Other	\$9,781
3084	001	General	5762010	Swimming Pools	\$510,803
3084	001	General	5762020	Swimming Pools	\$62,284
3084	001	General	5762030	Swimming Pools	\$47,479
3084	001	General	5762040	Swimming Pools	\$207,947
3084	001	General	5081000	Reserved Cash and Investments - Ending	\$369,673
3084	001	General	5088000	Unreserved Cash and Investments - Ending	\$611,559
3084	001	General	3951000	Proceeds from Sales of Capital Assets	\$536
3084	001	General	5881000	Prior Period Adjustment (s)	\$3,219
3084	001	General	5899000	Other Custodial Activities	\$6,819
3084	001	General	5917670	Debt Repayment - Park Facilities	\$209,744
3084	001	General	5927680	Interest and Other Debt Service Cost - Park Facilities	\$24,844
3084	001	General	5947660	Capital Expenditures/Expenses - Park Facilities	\$112,494

**Tukwila Metropolitan Park District
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.85	City of Tukwila LTGO Bond	12/1/2022	414,353	-	97,521	316,832
263.85	City of Tukwila Bridge Loan	5/1/2023	513,019	-	112,222	400,797
	Total General Obligation Debt/Liabilities:		927,372	-	209,743	717,629
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		5,844	9,813	11,477	4,180
	Total Revenue and Other (non G.O.) Debt/Liabilities:		5,844	9,813	11,477	4,180
	Total Liabilities:		933,216	9,813	221,220	721,809

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

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

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

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

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

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

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

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
 - i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____

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

If so, list the entity or entities: _____

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

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

EFF DATE
1-1-11

SUPERSEDES
1-1-10

BARS MANUAL:
CASH BASIS

PT CH PAGE
4 3 57

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

EXAMPLE

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

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

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 Account Funds Transfer (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: Deposit Account Funds Transfers (Due 1/31)</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>DA: Renew Business License</p>	<p>DA: Expiring TPAC Positions (if applicable)</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>Triannual Budget Review</p>	<p>Finance Committee Officer Appointments</p> <p>P&O Committee Officer Appointments</p>	<p>Contract Renewal: MRSC Rosters</p>		<p>Triannual Budget Review</p>		<p>Mid Year Budget Review</p>		<p>Resolution: Unclaimed Property Transfer (Due 10/31)</p>	<p>Public Hearing: Property Tax Levy</p> <p>Resolution: Limit Factor Increase</p> <p>Resolution: General Tax Levy</p>	<p>Public Hearing: Annual Budget</p> <p>Resolution: Annual Budget</p> <p>Resolution: Meeting Schedule</p> <p>BoC Officer Selections</p> <p>TPAC Appointments</p> <p>Contract Renewals: Attorney and CPA</p>

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



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

05. REPORTS

d) Finance Committee

April 2020 Financial Reports Attached:

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



Tukwila Pool Metropolitan Park District

BALANCE SHEET

As of April 30, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Bank - 1.Operations and General Fund	
111.10 US Bank Checking Acct - 5669	47,830.61
111.11 US Bank Deposit Acct - 8744	60,523.20
115.21 KC Fund 175910010 General	498,681.55
Total Bank - 1.Operations and General Fund	607,035.36
Bank - 2.Allocated Savings	
111.21 KC Fund 175913010 Capital Improvement Project (CIP)	437,441.19
Total Bank - 2.Allocated Savings	437,441.19
Total Bank Accounts	\$1,044,476.55
Other Current Assets	
113.00 Change Fund	479.00
Undeposited Funds	1.50
Total Other Current Assets	\$480.50
Total Current Assets	\$1,044,957.05
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	\$3,107,979.04
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
Tukwila Pool MPD (P-Cards Reconcile) - 2794	159.71
Total Credit Cards	\$159.71
Other Current Liabilities	
231.00 Payroll Liabilities	34.54
231.30 Unclaimed Property Transfer Account	0.00
Total Other Current Liabilities	\$34.54
Total Current Liabilities	\$194.25
Long-Term Liabilities	
217.10 Bond Payable	316,831.85
227.00 Bridge Loan Payable	362,888.47
Total Long-Term Liabilities	\$679,720.32
Total Liabilities	\$679,914.57
Equity	\$2,428,064.47
TOTAL LIABILITIES AND EQUITY	\$3,107,979.04

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
2	Tukwila Pool Metropolitan Park District General Fund Budget										
3	Unrestricted Opening Balance	308.80.00		288,491.29	343,876.36	380,436.35	427,786.63		583,163.16	614,777.95	
4	Revenue										
5	Real and Personal Property Tax	311.10.00		918,571.00	960,162.17	1,008,584.00	1,030,320.55	102.16%	1,099,431.00	254,272.35	23.13%
6	Total 311 General Property Tax			918,571.00	960,162.17	1,008,584.00	1,030,320.55		1,099,431.00	254,272.35	
7	Sales Tax Collected	313.11.00	10% of Taxable sales	7,555.00	7,398.95	7,450.00	6,694.73	89.86%	8,070.00	1,313.52	16.28%
8	Total 313 Local Retail Sales & Use Taxes			7,555.00	7,398.95	7,450.00	6,694.73		8,070.00	1,313.52	
9	Local Grants	337.00.10	King County Youth and Amateur Sports Grant	-	-	-	-		140,000.00	140,000.00	100.00%
10	Total 337 Local Grants, Entitlements, and Other Payments								140,000.00	140,000.00	
11	Taxed Merchandise (Taxable)	341.70.10	Bottled drinks, gear, shampoo, etc.	3,000.00	4,082.95	4,000.00	4,666.56	116.66%	4,500.00	1,222.74	27.17%
12	Untaxed Merchandise (Non-taxable)	341.70.20		2,000.00	2,818.30	3,500.00	3,170.36	90.58%	3,000.00	753.32	25.11%
13	Total 341 Merchandise			5,000.00	6,901.25	7,500.00	7,836.92		7,500.00	1,976.06	
14	Activity Fees - General Passes (Taxable)	347.30.10		24,200.00	28,239.24	25,000.00	29,717.61	118.87%	30,000.00	4,845.54	16.15%
15	Activity Fees - Healthcare Member Reimbursement (Taxable)	347.30.11	Silver Sneakers	-	-	-	-		-	102.27	
16	Activity Fees - General Admissions (Taxable)	347.30.20		38,500.00	34,938.38	36,500.00	27,263.94	74.70%	37,800.00	5,821.41	15.40%
17	Activity Fees - Special Events (Taxable)	347.30.30		2,200.00	2,086.47	2,500.00	1,516.52	60.66%	2,400.00	358.21	14.93%
18	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10		60,000.00	88,362.60	85,000.00	91,055.68	107.12%	102,000.00	16,047.00	15.73%
19	Program Fees - Exercise Classes (Non-taxable)	347.60.20		300.00	3,122.25	6,400.00	2,220.00	34.69%	3,500.00	557.25	15.92%
20	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30		1,250.00	1,565.00	3,750.00	2,568.50	68.49%	2,400.00	80.00	3.33%
21	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	Patrons Lifeguard Class Certification	350.00	385.00	350.00	385.00	110.00%	924.00	-	0.00%
22	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	TV, Brochure, Banners	-	1,205.00	300.00	195.00	65.00%	240.00	60.00	25.00%
23	Total 347 Cultural and Recreation			126,800.00	159,903.94	159,800.00	154,922.25		179,264.00	27,871.68	
24	Interest and Other Earnings	361.10.00	CIP Fund Interest Reported on CIP Fund Budget	4,500.00	10,893.64	7,800.00	10,769.64	138.07%	7,800.00	3,627.41	46.51%
25	Total 361 Interest and Other Earnings			4,500.00	10,893.64	7,800.00	10,769.64		7,800.00	3,627.41	
26	Rentals - Short-Term, One-time (Taxable)	362.40.10		7,150.00	4,295.69	6,500.00	4,055.91	62.40%	6,000.00	938.19	15.64%
27	Equipment and Locker Rentals (Taxable)	362.40.20		500.00	407.26	-	-		-	-	
28	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30		83,950.00	85,171.00	89,000.00	104,062.00	116.92%	99,000.00	27,186.00	27.46%
29	Total 362 Rents, Leases and Concessions			91,600.00	89,873.95	95,500.00	108,117.91		105,000.00	28,124.19	
30	Cash Donations (Non-taxable)	367.10.10		200.00	179.10	250.00	408.28	163.31%	250.00	75.39	30.16%
31	Gifts In-Kind (Non-taxable)	367.10.20		-	-	-	-		-	-	
32	Grant Revenue Swim Lessons	367.10.30		10,000.00	10,000.00	-	7,313.00		3,000.00	4,007.00	133.57%
33	Grant Revenue Junior Guard	367.10.40		5,000.00	5,000.00	-	-		-	-	
34	Grant Revenue Misc. Overhead	367.10.50		5,000.00	5,000.00	-	-		-	-	
35	Total 367 Contributions from Private Sources			20,200.00	20,179.10	250.00	7,721.28		3,250.00	4,082.39	
36	Unapplied Cash Income (Account Credit)	369.00.10		-	-	-	(393.00)		-	-	
37	Deposit Over / Short	369.80.00		-	11.15	-	88.43		-	(5.95)	
38	Other Miscellaneous Revenue	369.91.00	2020: Vendor Credits from Allstream and Valley View Sewer	-	-	-	-		-	266.56	
39	Scholarship Funds Applied	369.91.10		10,000.00	7,909.00	10,000.00	11,275.10	112.75%	12,000.00	1,338.50	11.15%
40	Discounts Applied	369.91.40	includes staff food discounts	-	-	-	(1,189.54)		(1,200.00)	(361.37)	
41	Gift Certificates	369.91.50		-	-	-	-		-	-	
42	Refunds Issued: COVID-19 Shut Down	369.91.60		-	-	-	-		-	(4,226.18)	
43	Total 369 Miscellaneous Revenue			10,000.00	7,920.15	10,000.00	9,780.99		10,800.00	(2,988.44)	
44	Sales of Capital Assets	395.10.00		-	13.64	-	536.36		-	-	
45	Total 395 Sales of Capital Assets				13.64		536.36				
46	Transfers In from Capital Improvement Fund	397.00.10		-	-	-	-		-	-	
47	Total 397 Non-Revenue Transfers-In										
48	Budget Report Revenue Adjustment	388.10.00	EOY adjustment to the Budget Report balance	-	9,606.15	-	-		-	-	
49	Total 388 Prior Period Adjustment(s)				9,606.15						
50	Total Revenue			1,184,226.00	1,272,852.94	1,296,884.00	1,336,700.63		1,561,115.00	458,279.16	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
51	Expenditures										
52	Board Expenditures										
53	BOC Stipend	576.20.100.10.00	5 @ \$128 per meeting x 15 meetings (regular and retreat)	5,130.00	4,000.00	9,600.00	3,882.00	40.44%	9,600.00	1,152.00	12.00%
54	BOC Supplies										
55	BOC Office Supplies	576.20.100.30.10	business cards, etc.	100.00	71.30	100.00	219.88	219.88%	100.00	-	0.00%
56	BOC Equipment	576.20.100.30.20	Gavel, nameplates, Frames, etc.	100.00	46.22	500.00	468.97	93.79%	500.00	-	0.00%
57	BOC Meeting Food	576.20.100.30.30	retreat	250.00	149.80	250.00	74.37	29.75%	250.00	-	0.00%
58	BOC Services										
59	Consultant Fees	576.20.100.40.10		300.00	-	300.00	-	0.00%	300.00	-	0.00%
60	Transcription Services	576.20.100.40.20		750.00	-	750.00	-	0.00%	100.00	-	0.00%
61	Meeting Site Rental	576.20.100.40.30		600.00	1,565.00	600.00	725.00	120.83%	1,000.00	245.81	24.58%
62	Public Records Request	576.20.100.40.40		500.00	-	500.00	-	0.00%	500.00	-	0.00%
63	Travel (BOC non-development)	576.20.100.40.50	Mileage, ferries, parking, gas, etc.	100.00	-	100.00	-	0.00%	100.00	-	0.00%
64	BOC Development										
65	Travel/Transportation (BOC Development)	576.20.100.40.61	For development purposes only	200.00	-	200.00	-	0.00%	150.00	-	0.00%
66	Tuition/Registration Fees (BOC Development)	576.20.100.40.62		650.00	-	650.00	-	0.00%	650.00	135.38	20.83%
67	BOC Notices/Ads	576.20.100.40.70	For posting legal notices or DA position	200.00	-	200.00	316.26	158.13%	200.00	-	0.00%
68	BOC Intergovernmental Costs										
69	Election Costs	576.20.100.50.10	billed in 2020 for the 2019 election cycle	6,000.00	9,174.11	-	-		14,200.00	8,568.38	60.34%
70	Total 576.20.100 Board Expenditures			14,880.00	15,006.43	13,750.00	5,686.48		27,650.00	10,101.57	
71	Executive Expenditures										
72	Executive Salaries & Wages										
73	Executive Director/District Administrator Wages	576.20.200.10.10		37,740.00	36,393.49	33,100.00	35,498.80	107.25%	39,060.00	12,143.89	31.09%
74	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20		5,661.00	4,559.42	4,965.00	4,900.63	98.70%	5,859.00	1,788.89	30.53%
75	Executive Development										
76	Travel/Transportation (Exec. Development)	576.20.200.40.11	For development purposes only	150.00	42.12	150.00	-	0.00%	150.00	-	0.00%
77	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12		500.00	-	500.00	694.00	138.80%	500.00	35.00	7.00%
78	Travel (Exec. non-development)	576.20.200.40.20	Mileage, ferries, parking, gas, etc.	200.00	11.34	200.00	10.00	5.00%	200.00	-	0.00%
79	Total 576.20.200 Executive Expenditures			44,251.00	41,006.37	38,915.00	41,103.43		45,769.00	13,967.78	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
80	Shared Expenditures										
81	Shared Salary & Wages										
82	Bookkeeper Wages	576.20.300.10.10		12,500.00	19,634.67	21,840.00	12,188.74	55.81%	21,320.00	4,802.69	22.53%
83	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20		-	1,242.42	3,276.00	1,769.83	54.02%	3,198.00	691.15	21.61%
84	Shared Supplies/Equipment										
85	Office/Computer Supplies/Equipment (consumable)										
86	Office Supplies (consumables)	576.20.300.30.11	desk supplies, planners, deposit slips, batteries	1,500.00	1,147.92	1,500.00	1,268.03	84.54%	1,000.00	199.06	19.91%
87	Printing Supplies (consumables)	576.20.300.30.12	Includes ink for small printer, paper, envelopes	550.00	531.09	1,000.00	449.18	44.92%	1,000.00	227.60	22.76%
88	Office/Computer Supplies/Equipment (non-consumable)										
89	Office Equipment (non-consumables)	576.20.300.30.13	includes sign stands, furniture, staplers, etc.	1,000.00	5,239.84	3,000.00	3,735.59	124.52%	3,000.00	62.74	2.09%
90	Computer Equipment (replacement)	576.20.300.30.14	includes new firewall and switch	2,500.00	4,617.05	1,000.00	-	0.00%	3,000.00	3,723.29	124.11%
91	Shared Services										
92	IT/Computer Service	576.20.300.40.10	Set up computers and other IT Services	4,000.00	3,755.06	4,000.00	4,878.65	121.97%	4,500.00	4,578.64	101.75%
93	Legal Services	576.20.300.40.20		8,000.00	2,446.00	6,000.00	1,248.00	20.80%	5,500.00	137.50	2.50%
94	Communication Services										
95	Telephone	576.20.300.40.31	Personal Mobile Device Stipend (per Policy 560)	-	200.00	-	600.00		600.00	200.00	33.33%
96	Postage	576.20.300.40.32		200.00	224.48	300.00	383.05	127.68%	310.00	124.20	40.06%
97	Website & Email hosting	576.20.300.40.33	Rackspace, Dreamhost, Website Update	1,500.00	1,576.40	1,500.00	1,794.20	119.61%	3,500.00	-	0.00%
98	Internet/VoIP Phones	576.20.300.40.34	Intermedia, Comcast	7,500.00	4,864.63	4,200.00	3,893.14	92.69%	4,000.00	1,364.49	34.11%
99	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	Office, Adobe, When to Work, McAfee	1,600.00	1,226.17	1,700.00	867.91	51.05%	1,700.00	501.02	29.47%
100	Advertising/Posting Fees (DOAO)	576.20.300.40.36	For posting DOAO position only	200.00	-	200.00	-	0.00%	200.00	-	0.00%
101	Printing & Copying Services	576.20.300.40.37	Sharp Lease & other non-program printing services	5,500.00	5,126.86	5,500.00	4,770.12	86.73%	5,000.00	1,446.67	28.93%
102	Bank Charges	576.20.300.40.40	CIP Fund Charges Reported on CIP Fund Budget	800.00	(743.47)	500.00	403.19	80.64%	500.00	60.35	12.07%
103	Payroll Services	576.20.300.40.50		6,000.00	5,024.92	6,000.00	8,202.06	136.70%	8,000.00	2,737.63	34.22%
104	Membership Dues	576.20.300.40.60	WRPA, MRSC Rosters, Amazon, Costco, ARC, WAPRO	1,000.00	775.00	2,000.00	1,900.90	95.05%	1,900.00	2,357.39	124.07%
105	Miscellaneous Services	576.20.300.40.70		500.00	-	200.00	-	0.00%	200.00	-	0.00%
106	Risk Management Services										
107	Security & Fire Alarm	576.20.300.40.81		2,500.00	2,383.83	2,900.00	7,263.64	250.47%	3,000.00	1,222.49	40.75%
108	Pest Control	576.20.300.40.82		700.00	851.36	700.00	751.64	107.38%	700.00	252.86	36.12%
109	Insurance	576.20.300.40.83	WCIA - Travelers	14,000.00	11,176.00	17,500.00	12,500.00	71.43%	14,500.00	14,190.00	97.86%
110	Fingerprinting (WSP)	576.20.300.40.84	*2020 - \$71.25 + \$10 fingerprinting x 20 people	900.00	890.00	1,250.00	1,633.00	130.64%	2,000.00	600.00	30.00%
111	Financial Services										
112	Accounting Services (Independent)	576.20.300.40.91		-	-	-	-		-	-	
113	CPA Services	576.20.300.40.92		8,000.00	4,300.00	6,000.00	1,367.75	22.80%	4,500.00	160.00	3.56%
114	Software Programs (financial)	576.20.300.40.93	QuickBooks and CivicRec	500.00	225.00	500.00	510.00	102.00%	6,200.00	120.00	1.94%
115	Shared Intergovernmental Services										
116	External Taxes and Operating Assessments	576.20.300.50.10	include description	-	-	-	-		-	-	
117	Washington Business License	576.20.300.50.20		-	19.00	-	-		-	-	
118	Tukwila Business License	576.20.300.50.30		-	-	-	-		-	-	
119	Annual Permits	576.20.300.50.40	King Co Health	650.00	593.00	650.00	612.00	94.15%	650.00	-	0.00%
120	Interlocal Agreements	576.20.300.50.50		-	-	-	-		-	-	
121	State Audit	576.20.300.50.60		-	5,415.70	8,000.00	4,477.50	55.97%		3,991.59	
122	Total 576.20.300 Shared Expenditures			82,100.00	82,742.93	101,216.00	77,468.12		99,978.00	43,751.36	

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1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
123	Swimming Pool Expenditures										
124	Swimming Pool Salaries and Wages										
125	Lifeguard Wages	576.20.400.10.10		126,450.00	129,910.22	182,015.00	138,899.48	76.31%	190,000.00	42,749.37	22.50%
126	Instructor Wages	576.20.400.10.20		42,500.00	60,522.58	51,000.00	52,515.38	102.97%	61,000.00	12,820.77	21.02%
127	Water Exercise Instructor Wages	576.20.400.10.25		-	551.50	4,000.00	4,366.90	109.17%	7,200.00	1,239.77	17.22%
128	Head Guard Wages	576.20.400.10.30		-	-	-	-	-	-	-	-
129	Director of Aquatic Operations Salary	576.20.400.10.40		66,734.00	66,559.98	68,726.00	71,573.47	104.14%	72,000.00	23,241.64	32.28%
130	Assistant Aquatics Manager Wages	576.20.400.10.50		89,000.00	105,707.03	124,280.00	120,740.81	97.15%	120,000.00	38,868.43	32.39%
131	Front Desk Wages	576.20.400.10.60		50,100.00	29,238.93	30,000.00	24,567.81	81.89%	40,000.00	5,622.78	14.06%
132	Maintenance Worker Wages	576.20.400.10.65		-	-	13,000.00	-	0.00%	-	-	-
133	Overtime Wages	576.20.400.10.70		7,500.00	6,249.25	7,500.00	3,382.96	45.11%	5,000.00	193.03	3.86%
134	Summer Incentive Pay Wages	576.20.400.10.75	Board approved \$2/hr incentive	-	-	-	9,105.10	-	10,182.00	-	0.00%
135	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80		23,500.00	24,920.45	28,951.00	27,410.85	94.68%	28,800.00	8,722.46	30.29%
136	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90		-	-	-	-	-	-	-	-
137	Swimming Pool Personnel Benefits										
138	Non-Taxable Benefits										
139	FICA	576.20.400.20.11	TPMPD's contribution (6.2%+1.45%)	35,711.35	37,560.96	44,236.35	39,084.38	88.35%	45,581.53	11,783.95	25.85%
140	Unemployment	576.20.400.20.12	TPMPD's contribution (3.5% up to \$47,300)	25,674.83	9,998.77	20,238.86	11,628.02	57.45%	20,854.30	4,156.02	19.93%
141	L&I	576.20.400.20.13	TPMPD's contribution	15,000.00	13,151.85	15,000.00	11,572.18	77.15%	20,000.00	3,945.55	19.73%
142	Other Benefits (non-cash)	576.20.400.20.20		-	-	-	-	-	-	-	-
143	Swimming Pool Supplies										
144	Program Supplies and Equipment										
145	Exercise Classes Supplies & Equipment	576.20.400.30.11	foam dumbbells	200.00	318.17	300.00	93.83	31.28%	300.00	-	0.00%
146	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	kick boards, floatation bars, dive toys, swim platform	500.00	736.74	800.00	2,189.00	273.63%	3,500.00	-	0.00%
147	Special Events Supplies & Equipment	576.20.400.30.13	food, inflatables, games supplies, wristbands	2,400.00	2,810.34	3,000.00	2,759.71	91.99%	2,400.00	588.33	24.51%
148	Staff Uniforms Supplies & Equipment	576.20.400.30.14	shirts, hip packs, badges, lanyards, whistles	2,500.00	2,150.43	2,000.00	1,945.65	97.28%	4,000.00	139.05	3.48%
149	Safety Supplies & Equipment	576.20.400.30.15	life jackets, rescue tubes, first aid/biohazard supplies	2,500.00	3,782.30	1,740.00	923.62	53.08%	2,100.00	478.02	22.76%
150	Lifeguard Class Supplies & Equipment	576.20.400.30.16	binders, dividers, etc. for LG classes	150.00	235.52	100.00	61.29	61.29%	200.00	-	0.00%
151	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	kickboards, fins, wristbands, foam boats	500.00	2,591.56	500.00	95.00	19.00%	570.00	50.47	8.85%
152	Maintenance and Repairs Supplies										
153	Pool Chemicals Supplies & Equipment	576.20.400.30.21	Airgas, Orca Pacific, The Pool Guy Plus	14,000.00	10,989.69	10,000.00	12,349.03	123.49%	15,000.00	4,100.13	27.33%
154	Janitorial Supplies & Equipment	576.20.400.30.22		8,000.00	10,584.60	11,000.00	6,642.57	60.39%	11,000.00	2,135.28	19.41%
155	Tools and Equipment	576.20.400.30.23	lifeguard chair, vacuum, cords, hoses, locks, drill bits, etc.	6,000.00	10,541.74	5,000.00	2,801.50	56.03%	5,000.00	801.02	16.02%
156	Landscaping Supplies & Equipment	576.20.400.30.24	ice melt, lawn repair chemicals, plants, bark	2,000.00	54.20	1,000.00	203.04	20.30%	1,000.00	-	0.00%
157	Repairs/Maintenance Supplies & Equipment	576.20.400.30.25	paint, paint brushes, rust remover, gloves, etc.	-	-	-	1,237.16	-	1,000.00	118.40	11.84%
158	Resale Inventory	576.20.400.30.30		3,500.00	5,011.34	5,000.00	3,663.93	73.28%	5,500.00	1,572.89	28.60%
159	Miscellaneous Supplies & Equipment	576.20.400.30.40	Include description	200.00	49.83	200.00	74.68	37.34%	1,500.00	-	0.00%

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
160	Swimming Pool Services										
161	Transaction Services/Merchant Fees	576.20.400.40.10	Credit Card processing fees: Authorize.net and EVO Payments	9,000.00	9,599.39	11,220.00	15,351.10	136.82%	12,070.65	1,513.30	12.54%
162	Translation Services	576.20.400.40.20		300.00	-	500.00	-	0.00%	500.00	-	0.00%
163	Grant Translation	576.20.400.40.21		500.00	-	-	-	-	-	-	-
164	Advertising & Promotion										
165	Graphic Design (A&P, Material Development)	576.20.400.40.31	Brochure design	2,000.00	2,470.00	2,000.00	1,920.00	96.00%	2,200.00	600.00	27.27%
166	Printing & Copying (A&P)	576.20.400.40.32	For brochures, banners, etc.	4,000.00	4,657.19	4,000.00	3,690.52	92.26%	6,000.00	-	0.00%
167	Staff Recruiting	576.20.400.40.33	Job Postings: Indeed, Facebook, Job Board, etc.	800.00	1,037.96	1,000.00	1,471.58	147.16%	2,500.00	260.57	10.42%
168	Promotional giveaways	576.20.400.40.34	program promotion only	500.00	-	500.00	17.97	3.59%	500.00	-	0.00%
169	Outreach & Marketing Services	576.20.400.40.35	additional services as needed	2,000.00	387.56	2,000.00	1,161.56	58.08%	4,000.00	-	0.00%
170	Grant Marketing	576.20.400.40.36		1,700.00	153.57	-	-	-	-	-	-
171	Grant Overhead	576.20.400.40.37		2,800.00	825.43	-	-	-	-	-	-
172	Lifeguard Recruiting	576.20.400.40.38		1,000.00	1,328.94	1,500.00	586.63	39.11%	-	-	-
173	Staff Development										
174	Travel/Transportation (Staff Development)	576.20.400.40.41	For pool and shared staff only	400.00	1,352.03	1,000.00	-	0.00%	1,000.00	-	0.00%
175	Tuition/Registration Fees (Staff development)	576.20.400.40.42	For pool and shared staff only	2,000.00	2,746.14	3,500.00	1,970.40	56.30%	4,000.00	467.48	11.69%
176	Rentals and Leases										
177	Equipment Rentals	576.20.400.40.51		-	-	-	336.00	-	-	1,128.11	-
178	Facility Ground Lease	576.20.400.40.52	TSD ILA executed 07.11.2017	-	-	-	-	-	-	-	-
179	Utilities										
180	Electrical (Utilities)	576.20.400.40.61		17,600.00	16,219.91	19,000.00	17,234.67	90.71%	19,000.00	5,344.27	28.13%
181	Gas (Utilities)	576.20.400.40.62		58,000.00	42,364.04	50,000.00	37,125.48	74.25%	48,000.00	17,164.88	35.76%
182	Water (Utilities)	576.20.400.40.63		6,500.00	5,908.14	7,000.00	6,680.02	95.43%	7,500.00	3,296.65	43.96%
183	Sewer (Utilities)	576.20.400.40.64		1,500.00	704.35	1,500.00	734.25	48.95%	1,500.00	368.40	24.56%
184	Garbage Collection (Utilities)	576.20.400.40.65		1,000.00	-	1,000.00	-	0.00%	1,000.00	-	0.00%
185	Storm Drain (Utilities)	576.20.400.40.66		-	-	-	-	-	-	-	-
186	Other (Utilities)	576.20.400.40.67		-	-	-	-	-	-	-	-
187	Repairs and Maintenance Services										
188	Maintenance/Janitorial Services	576.20.400.40.71		-	-	-	-	-	-	-	-
189	Facility Repairs/Maintenance Services	576.20.400.40.72	HVAC, Plumbing, Doors, Walls, Floors, Electrical	40,000.00	62,912.49	30,000.00	24,856.28	82.85%	55,000.00	3,873.64	7.04%
190	Equipment Repairs/Maintenance Services	576.20.400.40.73		21,000.00	13,950.56	37,112.00	27,881.74	75.13%	25,000.00	12,226.66	48.91%
191	Landscaping/Groundskeeping Services	576.20.400.40.74		-	-	-	-	-	-	-	-
192	Travel (Staff non-development)	576.20.400.40.80	Mileage, ferries, parking, gas, etc.	200.00	110.96	200.00	-	0.00%	200.00	-	0.00%
193	Miscellaneous Services										
194	Scholarship Funds Expensed	576.20.400.40.91		10,000.00	7,909.00	10,000.00	11,275.10	112.75%	12,000.00	1,338.50	11.15%
195	Red Cross	576.20.400.40.92	Non-staff Certification fees (LG Class)	350.00	324.00	350.00	305.00	87.14%	924.00	-	0.00%
196	Aerobics Partner	576.20.400.40.93		-	1,275.00	2,400.00	350.00	14.58%	-	-	-
197	Other Services	576.20.400.40.94	2020: Junk Removal	-	-	-	1,208.88	-	-	722.09	-
198	Discounts Applied	576.20.400.40.97		-	-	-	-	-	-	-	-
199	Gift Certificates	576.20.400.40.98		-	-	-	-	-	-	-	-
200	Total 576.20.400 Swimming Pool Expenditures			707,770.17	710,464.64	815,369.21	704,044.53		876,582.48	211,631.91	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
201	Sales Tax, Debt Service, and Transfers Out										
202	Sales Tax Paid	586.00.300.00.00		7,555.00	7,501.34	7,450.00	6,818.99	91.53%	8,070.00	1,739.48	21.55%
203	Total 586.00.300 Sales Tax			7,555.00	7,501.34	7,450.00	6,818.99		8,070.00	1,739.48	
204	City Bridge Loan (Principle)	591.76.300.70.10	Monthly billing, payoff date: 05/2023	110,002.05	110,002.05	112,222.37	112,222.37	100.00%	114,487.50	37,908.57	33.11%
205	Loans and Bonds (Principle)	591.76.300.70.20	Bi-Annual Billing, payoff date 12/2022	99,195.63	99,195.63	97,521.42	97,521.42	100.00%	101,461.29	-	0.00%
206	Total 591.76.300 Debt Service Principle			209,197.68	209,197.68	209,743.79	209,743.79		215,948.79	37,908.57	
207	City Bridge Loan (Interest)	592.76.300.80.10		11,455.71	11,455.71	9,235.39	9,235.39	100.00%	6,970.26	2,577.35	36.98%
208	Loans and Bonds (Interest)	592.76.300.80.20		13,934.37	13,934.37	15,608.58	15,608.58	100.00%	11,668.71	-	0.00%
209	Total 592.76.300 Debt Service Interest			25,390.08	25,390.08	24,843.97	24,843.97		18,638.97	2,577.35	
210	CIP Supplies	595.76.300.30.00	<i>Reported below: 2020 Capital Improvement Project/</i>								
211	CIP Services	595.76.300.40.00	<i>Lifetime Replacement Fund Budget</i>								
212	Total 595.76.300 Park Facility Improvements (CIP)			-	-	-	-				
213	Transfers Out to Capital Improvement Fund	597.00.300.00.10	80K + Grant Revenue for CIP Project	80,000.00	97,633.20	80,000.00	80,000.00	100.00%	220,000.00	140,000.00	63.64%
214	Total 597.00.300 Transfers Out			80,000.00	97,633.20	80,000.00	80,000.00	100.00%	220,000.00	140,000.00	63.64%
215	Total Expenditures			1,171,143.93	1,188,942.67	1,291,287.97	1,149,709.31		1,512,637.24	461,678.02	
216											
217	Tukwila Pool Metropolitan Park District General Fund Budget Summary										
218	Opening Balance			288,491.29	343,876.36	380,436.35	427,786.63		583,163.16	614,777.95	
219	Total Revenue			1,184,226.00	1,272,852.94	1,296,884.00	1,336,700.63		1,561,115.00	458,279.16	
220	Total Expenditures			(1,171,143.93)	(1,188,942.67)	(1,291,287.97)	(1,149,709.31)		(1,512,637.24)	(461,678.02)	
221	Ending Balance			301,573.36	427,786.63	386,032.38	614,777.95		631,640.92	611,379.09	
222	Net Income (Total Revenue less Total Expenditures)			13,082.07	83,910.27	5,596.03	186,991.32		48,477.76	(3,398.86)	
223	Policy: Balance needs to be a minimum of 3 months of operational and debt service expenditures.										
224	3 Months Operational and Debt Service Expenses:			272,785.98	272,827.37	302,821.99	267,427.33		323,159.31	80,419.51	
225	Requirement Met?			YES	YES	YES	YES		YES	YES	

	A	B	C	D	E	F	G	H	I	J	K
1	Budget Line Name	GL Code	Additional Information	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	% of Budget 2019	2020 Budget	2020 Actuals 04.30.2020	% of Budget 2020
226	Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget										
227	Unrestricted Opening Balance (CIP)			353,305.00	353,305.00	392,029.51	393,575.05		361,080.05	369,672.78	
228											
229	Transfers in from General Fund		Annual CIP Transfer	80,000.00	97,633.20	80,000.00	80,000.00	100.00%	80,000.00	-	0.00%
230			Grant Revenue Transfer In	-	-	-	-		140,000.00	140,000.00	100.00%
231				-	-	-	-		-	-	
232				-	-	-	-		-	-	
233	Prior Period Adjustment(s)		EOYadjustment to the Budget Report balance to match the General Ledger (QBO)	-	11,661.44	-	-		-	-	
234	Investment Income		Interest earned from CIP Fund	-	-	-	8,802.78		2,500.00	2,834.31	113.37%
235	Total Revenue			\$80,000.00	\$109,294.64	\$80,000.00	\$88,802.78		\$222,500.00	\$142,834.31	
236											
237	CIP Expenditures	2019, 2017	Pool Liner	-	-	55,000.00	112,494.36	204.54%	75,000.00	74,996.24	99.99%
238		2025	Heat Exchanger (Pool Water)	-	-	-	-		-	-	
239		2018, 2023, 2028	Pool Covers	12,501.00	16,830.62	-	-		-	-	
240		2020	Painting (Int & Ext)	-	-	-	-		120,205.00	-	0.00%
241		2020, 2028	ADA Chair Lift	-	-	-	-		10,000.00	-	0.00%
242		2018	Starting/Diving Blocks	18,000.00	17,999.97	-	-		-	-	
243		2022	Diving Board	-	-	-	-		-	-	
244		2026	Domestic Boiler	-	-	-	-		-	-	
245		2030	Stall Partitions	-	-	-	-		-	-	
246		2023	Locker Room Floor Resurfacing	-	-	-	-		-	-	
247		2028	Pool Deck Floor Resurfacing	-	-	-	-		-	-	
248		2018	Slide Steps/Plaftorm	12,000.00	13,354.00	-	-		-	-	
249		2018	Lighting (Pool Deck)	6,200.00	7,954.10	-	-		-	-	
250		2018	Lane Dividers	-	3,336.80	-	-		-	-	
251		2018	Security Cameras	-	9,549.10	-	-		-	-	
252			Items not included in LifeCycle Replacement Plan								
253		2032	Pool Circ Pump/VFD	-	-	-	-		-	-	
254		2033	Roof	-	-	-	-		-	-	
255		2031	HVAC Controls	-	-	-	-		-	-	
256	Bank Charges		Bank Service Fees from CIP Fund	-	-	-	210.69		250.00	69.66	27.86%
257	Total Expenditures			48,701.00	69,024.59	55,000.00	112,705.05		205,455.00	75,065.90	
258											
259	Tukwila Pool Metropolitan Park District Capital Improvement Project/Lifetime Replacement Fund Budget Summary										
260	Opening Balance			353,305.00	353,305.00	392,029.51	393,575.05		361,080.05	369,672.78	
261	Total Revenue			\$80,000.00	\$109,294.64	\$80,000.00	\$88,802.78		\$222,500.00	\$142,834.31	
262	Total Expenditures			(48,701.00)	(69,024.59)	(55,000.00)	(112,705.05)		(205,455.00)	(75,065.90)	
263	Ending Balance (CIP)			384,604.00	393,575.05	417,029.51	369,672.78		378,125.05	437,441.19	



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

April 2020

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Income			
311 General Property Tax			
311.10.00 Real and Personal Property Tax	207,107.88	91,619.25	226.05 %
Total 311 General Property Tax	207,107.88	91,619.25	226.05 %
313 Local Retail Tax			
313.11.00 Sales Tax Collected	4.55	672.50	0.68 %
Total 313 Local Retail Tax	4.55	672.50	0.68 %
337 Local Grants, Entitlements, and Other Payments			
337.00.10 Local Grants		11,666.67	
Total 337 Local Grants, Entitlements, and Other Payments		11,666.67	
341 Merchandise			
341.70.10 Taxed Merchandise (Taxable)	16.83	375.00	4.49 %
341.70.20 Untaxed Merchandise (Non-taxable)	27.00	250.00	10.80 %
Total 341 Merchandise	43.83	625.00	7.01 %
347 Cultural and Recreation			
347.30.10 Activity Fees - General Passes (Taxable)		2,500.00	
347.30.11 Activity Fees - Healthcare Member Reimbursement (Taxable)	36.36		
347.30.20 Activity Fees - General Admissions (Taxable)		3,150.00	
347.30.30 Activity Fees - Special Events (Taxable)		200.00	
347.60.10 Program Fees - Swim Classes/Instruction (Non-taxable)		8,500.00	
347.60.20 Program Fees - Exercise Classes (Non-Taxable)		291.67	
347.60.30 Program Fees - Lifeguard Classes (Non-Taxable)		200.00	
347.90.00 Other Fees - Pass through to Red Cross (Non-taxable)		77.00	
347.90.10 Other Fees - Advertising/Sponsorship (Non-taxable)	15.00	20.00	75.00 %
Total 347 Cultural and Recreation	51.36	14,938.67	0.34 %
361 Interest			
361.10.00 Interest and Other Earnings			
361.10.00.01 Interest General Fund	839.63	650.00	129.17 %
Total 361.10.00 Interest and Other Earnings	839.63	650.00	129.17 %
Total 361 Interest	839.63	650.00	129.17 %
362 Rents, Leases and Concessions			
362.40.10 Rentals - Short-Term, One-time (Taxable)		500.00	
362.40.30 Rentals - Long-Term/Contracted (Non-Taxable)	3,777.00	8,250.00	45.78 %
Total 362 Rents, Leases and Concessions	3,777.00	8,750.00	43.17 %
367 Contributions from Private Sources			
367.10.10 Cash Donations (Non-taxable)		20.83	
367.10.30 Grant Revenue Swim Lessons	602.00	250.00	240.80 %
Total 367 Contributions from Private Sources	602.00	270.83	222.28 %
369 Miscellaneous Revenue			



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

April 2020

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
369.91.10 Scholarship Funds Applied		1,000.00	
369.91.40 Discounts Applied			
369.91.40.01 Employee Discount on Food Purchases	-18.99	-100.00	18.99 %
Total 369.91.40 Discounts Applied	-18.99	-100.00	18.99 %
369.91.60 Refunds Issued COVID-19 Shut Down	-310.25		
Total 369 Miscellaneous Revenue	-329.24	900.00	-36.58 %
Total Income	\$212,097.01	\$130,092.92	163.04 %
GROSS PROFIT	\$212,097.01	\$130,092.92	163.04 %
Expenses			
576.20.100 Board Expenditures			
576.20.100.10.00 BOC Stipend	384.00	800.00	48.00 %
576.20.100.30.10 BOC Office Supplies		8.33	
576.20.100.30.20 BOC Equipment		41.67	
576.20.100.30.30 BOC Meeting Food		20.83	
576.20.100.40.10 Consultant Fees		25.00	
576.20.100.40.20 Transcription Services		8.33	
576.20.100.40.30 Meeting Site Rental		83.33	
576.20.100.40.40 Public Records Requests		41.67	
576.20.100.40.50 Travel (BOC non-development)		8.33	
576.20.100.40.61 Travel/Transportation (BOC Development)		12.50	
576.20.100.40.62 Tuition/Registration Fees (BOC Development)		54.17	
576.20.100.40.70 BOC Notices/Ads		16.67	
576.20.100.50.10 Election Costs	8,568.38	1,183.33	724.09 %
Total 576.20.100 Board Expenditures	8,952.38	2,304.16	388.53 %
576.20.200 Executive Expenditures			
576.20.200.10.10 Executive Director/District Administrator Wages	3,487.73	3,255.00	107.15 %
576.20.200.10.20 Other Taxable Compensation (Exec. Benefits Stipend)	523.16	488.25	107.15 %
576.20.200.40.11 Travel/Transportation (Exec. Development)		12.50	
576.20.200.40.12 Tuition/Registration Fees (Exec. Development)	35.00	41.67	83.99 %
576.20.200.40.20 Travel (Exec. non-development)		16.67	
Total 576.20.200 Executive Expenditures	4,045.89	3,814.09	106.08 %
576.20.300 Shared Expenditures			
576.20.300.10.10 Bookkeeper Wages	1,271.73	1,776.67	71.58 %
576.20.300.10.20 Other Taxable Compensation (Shared Benefits Stipend)	190.76	266.50	71.58 %
576.20.300.30.11 Office Supplies (Consumables)		83.33	
576.20.300.30.12 Printing Supplies (Consumables)	74.86	83.33	89.84 %
576.20.300.30.13 Office Equipment (Non-Consumable)		250.00	
576.20.300.30.14 Computer Equipment (Replacement)		250.00	
576.20.300.40.10 IT/Computer Service	2,513.34	375.00	670.22 %



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

April 2020

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
576.20.300.40.20 Legal Services		458.33	
576.20.300.40.31 Telephone	50.00	50.00	100.00 %
576.20.300.40.32 Postage	7.75	25.83	30.00 %
576.20.300.40.33 Website & Email Hosting		291.67	
576.20.300.40.34 Internet/VoIP Phones	373.95	333.33	112.19 %
576.20.300.40.35 Software Programs/Subscriptions (non-financial)	16.49	141.67	11.64 %
576.20.300.40.36 Advertising/Posting Fees (DOAO)		16.67	
576.20.300.40.37 Printing & Copying Services	397.20	416.67	95.33 %
576.20.300.40.40 Bank Charges			
576.20.300.40.40.01 Bank Charges General Fund	15.29	41.67	36.69 %
Total 576.20.300.40.40 Bank Charges	15.29	41.67	36.69 %
576.20.300.40.50 Payroll Service	451.07	666.67	67.66 %
576.20.300.40.60 Membership Dues	135.00	158.33	85.26 %
576.20.300.40.70 Miscellaneous Services		16.67	
576.20.300.40.81 Security & Fire Alarms	590.87	250.00	236.35 %
576.20.300.40.82 Pest Control	86.60	58.33	148.47 %
576.20.300.40.83 Insurance		1,208.33	
576.20.300.40.84 Fingerprinting (WSP)	213.75	166.67	128.25 %
576.20.300.40.92 CPA Services		375.00	
576.20.300.40.93 Software Programs (financial)		516.67	
576.20.300.50.40 Annual Permits		54.17	
Total 576.20.300 Shared Expenditures	6,388.66	8,331.51	76.68 %
576.20.400 Swimming Pool Expenditures			
576.20.400.10.10 Lifeguard Wages		15,833.33	
576.20.400.10.20 Instructor Wages		5,083.33	
576.20.400.10.25 Water Exercise Instructor Wages		600.00	
576.20.400.10.40 Director of Aquatics Operations Salary	5,866.66	6,000.00	97.78 %
576.20.400.10.50 Assistant Aquatics Manager Wages	7,664.46	10,000.00	76.64 %
576.20.400.10.60 Front Desk Wages		3,333.33	
576.20.400.10.70 Overtime Wages		416.67	
576.20.400.10.75 Summer Incentive Pay Wages		848.50	
576.20.400.10.80 Other Taxable Compensation (Staff Benefits Stipend)	1,767.65	2,400.00	73.65 %
576.20.400.20.11 FICA	1,618.47	3,798.46	42.61 %
576.20.400.20.12 Unemployment	754.89	1,737.86	43.44 %
576.20.400.20.13 L&I	1,883.95	1,666.67	113.04 %
576.20.400.30.11 Exercise Classes Supplies & Equipment		25.00	
576.20.400.30.12 Swim Classes/Instruction Supplies & Equipment		291.67	
576.20.400.30.13 Special Events Supplies & Equipment		200.00	
576.20.400.30.14 Staff Uniforms Supplies & Equipment		333.33	
576.20.400.30.15 Safety Supplies & Equipment		175.00	



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

April 2020

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
576.20.400.30.16 Lifeguard Class Supplies & Equipment		16.67	
576.20.400.30.17 Drop In/Open Swim Supplies & Equipment		47.50	
576.20.400.30.21 Pool Chemicals Supplies & Equipment	582.61	1,250.00	46.61 %
576.20.400.30.22 Janitorial Supplies & Equipment		916.67	
576.20.400.30.23 Tools and Equipment		416.67	
576.20.400.30.24 Landscaping Supplies & Equipment		83.33	
576.20.400.30.25 Repairs/Maintenance Supplies & Equipment	118.40	83.33	142.09 %
576.20.400.30.30 Resale Inventory		458.33	
576.20.400.30.40 Miscellaneous Supplies & Equipment		125.00	
576.20.400.40.10 Transaction Services/Merchant Fees	115.92	1,005.89	11.52 %
576.20.400.40.20 Translation Services		41.67	
576.20.400.40.31 Graphic Design (A&P, Material Development)	600.00	183.33	327.28 %
576.20.400.40.32 Printing & Copying (A&P)		500.00	
576.20.400.40.33 Advertising/Posting Fees (A&P)	79.82	208.33	38.31 %
576.20.400.40.34 Promotional Giveaways		41.67	
576.20.400.40.35 Outreach Marketing Services		333.33	
576.20.400.40.41 Travel/Transportation (Staff development)		83.33	
576.20.400.40.42 Tuition/Registration Fees (Staff development)	-156.44	333.33	-46.93 %
576.20.400.40.61 Electrical (Utilities)	1,439.39	1,583.33	90.91 %
576.20.400.40.62 Gas (Utilities)	4,363.20	4,000.00	109.08 %
576.20.400.40.63 Water (Utilities)	618.17	625.00	98.91 %
576.20.400.40.64 Sewer (Utilities)	184.20	125.00	147.36 %
576.20.400.40.65 Garbage Collection (Utilities)		83.33	
576.20.400.40.72 Facility Repairs/Maintenance Services	1,936.82	4,583.33	42.26 %
576.20.400.40.73 Equipment Repairs/Maintenance Services	11,308.05	2,083.33	542.79 %
576.20.400.40.80 Travel (Staff non-development)		16.67	
576.20.400.40.91 Scholarship Funds Expensed		1,000.00	
576.20.400.40.92 Red Cross		77.00	
Total 576.20.400 Swimming Pool Expenditures	40,746.22	73,048.52	55.78 %
586.00.300 Sales Tax			
586.00.300.00.00 Sales Tax Paid	177.09	672.50	26.33 %
Total 586.00.300 Sales Tax	177.09	672.50	26.33 %
591.76.300 Debt Service Principle			
591.76.300.70.10 City Bridge Loan Principal	9,500.83	9,540.63	99.58 %
591.76.300.70.20 Loans and Bonds Principal		8,455.11	
Total 591.76.300 Debt Service Principle	9,500.83	17,995.74	52.79 %
592.76.300 Debt Service Interest			
592.76.300.80.10 City Bridge Loan Interest	620.65	580.86	106.85 %
592.76.300.80.20 Loans and Bonds Interest		972.39	
Total 592.76.300 Debt Service Interest	620.65	1,553.25	39.96 %



Tukwila Pool Metropolitan Park District

BUDGET VS. ACTUALS: 2020 BUDGET - FY20 P&L

April 2020

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
597.00.300 Transfers Out			
597.00.300.00.10 Transfers Out to Capital Improvement Fund	-8,522.30	18,333.33	-46.49 %
Total 597.00.300 Transfers Out	-8,522.30	18,333.33	-46.49 %
Unapplied Cash Bill Payment Expense	0.00		
Total Expenses	\$61,909.42	\$126,053.10	49.11 %
NET OPERATING INCOME	\$150,187.59	\$4,039.82	3,717.68 %
Other Income			
361.10.00.02 Interest CIP Fund	727.42	208.33	349.17 %
CIP Transfer in from General Fund	-8,522.30	18,333.33	-46.49 %
Total Other Income	\$ -7,794.88	\$18,541.66	-42.04 %
Other Expenses			
576.20.300.40.40.02 Bank Charges CIP Fund	18.50	20.83	88.81 %
595.76.300 Park Facility Improvements (CIP)			
595.76.300.40.00 CIP Services	8,522.30	17,100.42	49.84 %
Total 595.76.300 Park Facility Improvements (CIP)	8,522.30	17,100.42	49.84 %
Transfer Activity			
City Bridge Loan Principle	-9,500.83		
Total Transfer Activity	-9,500.83		
Total Other Expenses	\$ -960.03	\$17,121.25	-5.61 %
NET OTHER INCOME	\$ -6,834.85	\$1,420.41	-481.19 %
NET INCOME	\$143,352.74	\$5,460.23	2,625.40 %



Combined Excise Tax Return

603-151-833
TUKWILA POOL METROPOLITAN
PARK DISTRICT

Filing Period: April 30, 2020

Due Date: May 26, 2020

Filing Frequency: Monthly

Business & Occupation

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retailing	53.19	53.19	0.00	0.004710	0.00
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	4,091.76	4,091.76	0.00	0.015000	0.00
Total Business & Occupation					0.00

State Sales and Use

Tax Classification	Gross Amount	Deductions	Taxable Amount	Tax Rate	Tax Due
Retail Sales	53.19	0.00	53.19	0.065000	3.46
Total State Sales and Use					3.46

Deductions

Tax Classification	Deduction	Amount
Business & Occupation		
Retailing	Other: 299 Tax Exempt Non Enterprise Activities and Sales (WAC 45820189)	53.19
Service and Other Activities; Gambling Contests of Chance (less than \$50,000 a year)	Other: 499 Tax Exempt Non Enterprise Swimming Pool Lessons and Activities(WAC 45820189)	4,091.76

Local City and/or County Sales Tax

Location	Taxable Amount	Tax Rate	Tax Due
1729 - TUKWILA	53.19	0.035000	1.86
Total Local City and/or County Sales Tax			1.86

Total Tax	5.32
Subtotal	5.32
Total Amount Owed	5.32

Prepared By: Amy O'Neill
Phone Number: (206) 267-2350
E-Mail Address: accounting@tukwilapool.org
Submitted Date: 5/13/2020
Confirmation #: 0-014-166-692

Payment Type: ACH Debit/E-Check
Amount: \$5.32
Effective Date: 5/13/2020



Tukwila Pool Metropolitan Park District
TRANSACTION DETAIL PURCHASING CARD ACCOUNTS
 April 2020

DATE	NAME	MEMO/DESCRIPTION	AMOUNT
Tukwila Pool MPD (P-Cards Reconcile) - 2794			
213.14 US Bank Kristine PC - 2183			
04/06/2020	Adobe	Monthly Subscription Acrobat Pro	16.49
04/10/2020	Intermedia.net	Billing Period: 03.10.20 - 04.10.20 Hosted PBX Phone Service	183.75
04/11/2020	Amazon.com	HP Laserjet Pro Ink Cartridges Replacement - (COVID-19 Response Purchase)	74.86
04/13/2020	MRSC	Service Date: 04.21.20 Best Practices to Prevent Cyber Fraud for Kristine Selleck (COVID-19 Response Purchase)	35.00
04/24/2020	USPS	Postage with tracking to Orca Pacific Inc. for retainage release check for 2019 Pool Liner Resurfacing Project	7.75
Total for 213.14 US Bank Kristine PC - 2183			\$317.85
213.15 US Bank Brad PC - 1958			
04/02/2020	Indeed, Inc.	March 2020 Resume Contacts on Indeed.com (Ads/Postings)	79.82
04/03/2020	WA Recreation & Park Association (WRPA)	Refund for Justin Stowers: 2020 WRPA Annual Conference & Trade Show 4.23.20	-190.00
04/15/2020	Walmart	Rust Oleum Bright Red Paint- Quart	27.03
04/16/2020	Home Depot	Rust Oleum White Paint - 4 Quart	70.31
04/17/2020	Summit Law Group	Service Date: 04.21.20 Navigating Furloughs and Layoffs for Brad Harpin (COVID-19 Response Purchase)	75.00
04/22/2020	1-800-Got Junk	Refund Credit Card statement did not reflect receipt. Refund applied to different month statement	-41.44
04/22/2020	Amazon.com	Yellow and Black Arrows, Die cut Letters and numbers kit	21.06
Total for 213.15 US Bank Brad PC - 1958			\$41.78
Total for Tukwila Pool MPD (P-Cards Reconcile) - 2794			\$359.63



INFORMATIONAL MEMORANDUM

Tukwila Pool Metropolitan Park District

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

FROM: TPMPD Finance Committee

DATE: June 8, 2020

SUBJECT: **2020 Triannual Budget Review 1 (January – April)**

ISSUE

The 2020 Preliminary Draft Budget is being presented for consideration.

FINANCIAL IMPACT

The information will provide guidance for income and expense expectations for the remaining of the year.

BACKGROUND

In accordance with Policy 510, Financial Management, a budget analysis financial report will be presented at the June Board of Commissioners' Meeting.

DISCUSSION

The Finance Committee has been working with the District Administrator and Director of Aquatics Operations to analyze revenue and expenses for the first four months of 2020. The data has been presented in comparison to the previous year, and notes regarding significant proportionate changes are included. This data will both assist in keeping on track for the remainder of the year and prepare the budget for 2021.

RECOMMENDATION

Informational purposes only

ATTACHMENTS

- 2020 Triannual Budget Review 1 (January, February, March, April)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Budget Line Name	GL Code	Jan-19	Jan-20	Feb-19	Feb-20	Mar-19	Mar-20	Apr-19	Apr-20	2019 Triannual Total	2020 Triannual Total	2020 Budget	% of Budget 2020	Review Notes
2															
3	Revenue														
4	Real and Personal Property Tax	311.10.00	770.68	623.31	8,930.45	7,892.84	27,220.14	38,648.32	390,306.61	207,107.88	427,227.88	254,272.35	1,099,431.00	23.13%	2020: property tax deadline extended to June 1 (COVID-19)
5	Total 311 General Property Tax		770.68	623.31	8,930.45	7,892.84	27,220.14	38,648.32	390,306.61	207,107.88	427,227.88	254,272.35	1,099,431.00		
6	Sales Tax Collected	313.11.00	686.59	595.64	351.32	534.13	642.04	179.20	579.02	4.55	2,258.97	1,313.52	8,070.00	16.28%	
7	Total 313 Local Retail Sales & Use Taxes		686.59	595.64	351.32	534.13	642.04	179.20	579.02	4.55	2,258.97	1,313.52	8,070.00		
8	Local Grants	337.00.10	-	140,000.00	-	-	-	-	-	-	-	140,000.00	140,000.00	100.00%	2020: grant reimbursement for 2019 Pool Liner Resurfacing Project
9	Total 337 Local Grants, Entitlements, and Other Payments		-	140,000.00	-	-	-	-	-	-	-	140,000.00	140,000.00		
10	Taxed Merchandise (Taxable)	341.70.10	324.37	385.04	280.85	512.21	354.87	308.66	358.48	16.83	1,318.57	1,222.74	4,500.00	27.17%	
11	Untaxed Merchandise (Non-taxable)	341.70.20	286.25	224.50	179.00	284.50	228.00	217.32	231.00	27.00	924.25	753.32	3,000.00	25.11%	
12	Total 341 Merchandise		610.62	609.54	459.85	796.71	582.87	525.98	589.48	43.83	2,242.82	1,976.06	7,500.00		
13	Activity Fees - General Passes (Taxable)	347.30.10	3,434.21	2,383.44	1,634.03	1,845.28	2,493.54	616.82	3,154.88	-	10,716.66	4,845.54	30,000.00	16.15%	2020: patrons purchased passes before new year due to rate increase and patrons have pass expiration extensions due to closures
14	Activity Fees - Healthcare Member Reimbursement (Taxable)	347.30.11	-	-	-	65.91	-	-	-	36.36	-	102.27	-	-	2020: Tivity Silver Sneakers partnership started
15	Activity Fees - General Admissions (Taxable)	347.30.20	2,535.37	2,508.28	1,431.10	2,467.71	2,135.02	845.42	1,939.99	-	8,041.48	5,821.41	37,800.00	15.40%	2020: Closed March and April (COVID-19)
16	Activity Fees - Special Events (Taxable)	347.30.30	157.26	103.64	194.99	254.57	368.33	-	-	-	720.58	358.21	2,400.00	14.93%	2020: Closed March and April (COVID-19)
17	Program Fees - Swim Classes/Instruction (Non-taxable)	347.60.10	8,837.50	6,186.50	4,593.00	8,473.00	5,899.43	1,387.50	6,808.50	-	26,138.43	16,047.00	102,000.00	15.73%	2020: January slow due to Dec 2019 closure. Closed Half of March and all of April (COVID-19)
18	Program Fees - Exercise Classes (Non-taxable)	347.60.20	130.75	253.50	200.75	274.25	176.25	29.50	228.25	-	736.00	557.25	3,500.00	15.92%	
19	Program Fees - Lifeguard Classes (Non-taxable)	347.60.30	110.00	(135.00)	-	215.00	-	-	-	-	110.00	80.00	2,400.00	3.33%	
20	Other Fees - pass through to Red Cross (Non-taxable)	347.90.00	35.00	(35.00)	-	35.00	-	-	-	-	35.00	-	924.00	0.00%	
21	Other Fees - Advertising/Sponsorship (Non-taxable)	347.90.10	30.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	75.00	60.00	240.00	25.00%	
22	Total 347 Cultural and Recreation		15,270.09	11,280.36	8,068.87	13,645.72	11,087.57	2,894.24	12,146.62	51.36	46,573.15	27,871.68	179,264.00		
23	Interest and Other Earnings	361.10.00	839.90	1,018.00	698.71	1,020.95	420.28	748.83	754.75	839.63	2,713.64	3,627.41	7,800.00	46.51%	
24	Total 361 Interest and Other Earnings		839.90	1,018.00	698.71	1,020.95	420.28	748.83	754.75	839.63	2,713.64	3,627.41	7,800.00		
25	Rentals - Short-Term, One-time (Taxable)	362.40.10	390.91	670.92	-	267.27	645.45	-	381.82	-	1,418.18	938.19	6,000.00	15.64%	
26	Rentals - Long-Term/Contracted (Non-Taxable)	362.40.30	16,649.00	2,696.00	15,049.00	8,808.00	4,431.00	11,905.00	9,012.00	3,777.00	45,141.00	27,186.00	99,000.00	27.46%	2020: Dec 2019 closure affected Jan 2020 receipts. Closed Half of March and all of April (COVID-19)
27	Total 362 Rents, Leases and Concessions		17,039.91	3,366.92	15,049.00	9,075.27	5,076.45	11,905.00	9,393.82	3,777.00	46,559.18	28,124.19	105,000.00		
28	Cash Donations (Non-taxable)	367.10.10	9.35	29.10	6.30	11.79	11.30	34.50	5.90	-	32.85	75.39	250.00	30.16%	
29	Gifts In-Kind (Non-taxable)	367.10.20	-	-	-	-	-	-	-	-	-	-	-	-	
30	Grant Revenue Swim Lessons	367.10.30	-	-	-	1,782.00	-	1,623.00	-	602.00	-	4,007.00	3,000.00	133.57%	2020: ARC Centennial Campaign
31	Grant Revenue Junior Guard	367.10.40	-	-	-	-	-	-	-	-	-	-	-	-	
32	Grant Revenue Misc. Overhead	367.10.50	-	-	-	-	-	-	-	-	-	-	-	-	
33	Total 367 Contributions from Private Sources		9.35	29.10	6.30	1,793.79	11.30	1,657.50	5.90	602.00	32.85	4,082.39	3,250.00		
34	Unapplied Cash Income (Account Credit)	369.00.10	-	-	-	8.00	-	(8.00)	-	-	-	-	-	-	
35	Deposit Over / Short	369.80.00	(13.25)	(8.50)	5.00	0.55	20.40	2.00	8.15	-	20.30	(5.95)	-	-	
36	Other Miscellaneous Revenue	369.91.00	-	166.56	-	100.00	-	-	-	-	-	266.56	-	-	
37	Scholarship Funds Applied	369.91.10	1,272.00	-	660.00	609.00	744.00	729.50	647.50	-	3,323.50	1,338.50	12,000.00	11.15%	
38	Discounts Applied	369.91.40	(46.82)	(125.26)	(56.34)	(117.18)	(76.25)	(99.94)	(108.84)	(18.99)	(288.25)	(361.37)	(1,200.00)	-	
39	Gift Certificates	369.91.50	-	-	-	-	-	-	-	-	-	-	-	-	
40	Refunds Issued: COVID-19 Shut Down	369.91.60	-	-	-	-	-	(3,915.93)	-	(310.25)	-	(4,226.18)	-	-	2020: Program fees refunded in full to patrons who requested at the beginning of March and for half of March session due to COVID-19 shutdown mid month
41	Total 369 Miscellaneous Revenue		1,211.93	32.80	608.66	600.37	688.15	(3,292.37)	546.81	(329.24)	3,055.55	(2,988.44)	10,800.00		
42	Sales of Capital Assets	395.10.00	36.36	-	-	-	454.55	-	-	-	490.91	-	-	-	2019: sold old air compressor and lane ropes
43	Total 395 Sales of Capital Assets		36.36	-	-	-	454.55	-	-	-	490.91	-	-		
44	Transfers In from Capital Improvement Fund	397.00.10	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total 397 Non-Revenue Transfers-In		-	-	-	-	-	-	-	-	-	-	-		
46	Budget Report Revenue Adjustment	388.10.00	-	-	-	-	-	-	-	-	-	-	-	-	
47	Total 388 Prior Period Adjustment(s)		-	-	-	-	-	-	-	-	-	-	-		
48	Total Revenue		36,475.43	157,555.67	34,173.16	35,359.78	46,183.35	53,266.70	414,323.01	212,097.01	531,154.95	458,279.16	1,561,115.00		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Budget Line Name	GL Code	Jan-19	Jan-20	Feb-19	Feb-20	Mar-19	Mar-20	Apr-19	Apr-20	2019 Triannual Total	2020 Triannual Total	2020 Budget	% of Budget 2020	Review Notes
49	Expenditures														
50	Board Expenditures														
51	BOC Stipend	576.20.100.10.00	384.00	384.00	-	384.00	256.00	-	384.00	384.00	1,024.00	1,152.00	9,600.00	12.00%	
52	BOC Supplies														
53	BOC Office Supplies	576.20.100.30.10	-	-	-	-	-	-	-	-	-	-	100.00	0.00%	
54	BOC Equipment	576.20.100.30.20	-	-	-	-	-	-	-	-	-	-	500.00	0.00%	
55	BOC Meeting Food	576.20.100.30.30	-	-	-	-	-	-	-	-	-	-	250.00	0.00%	
56	BOC Services														
57	Consultant Fees	576.20.100.40.10	-	-	-	-	-	-	-	-	-	-	300.00	0.00%	
58	Transcription Services	576.20.100.40.20	-	-	-	-	-	-	-	-	-	-	100.00	0.00%	
59	Meeting Site Rental	576.20.100.40.30	245.00	230.00	-	15.81	-	-	-	-	245.00	245.81	1,000.00	24.58%	2020: 2019 Quarter 4 meeting site rental payment
60	Public Records Request	576.20.100.40.40	-	-	-	-	-	-	-	-	-	-	500.00	0.00%	
61	Travel (BOC non-development)	576.20.100.40.50	-	-	-	-	-	-	-	-	-	-	100.00	0.00%	
62	BOC Development														
63	Travel/Transportation (BOC Development)	576.20.100.40.61	-	-	-	-	-	-	-	-	-	-	150.00	0.00%	
64	Tuition/Registration Fees (BOC Development)	576.20.100.40.62	-	101.92	-	33.46	-	-	-	-	-	135.38	650.00	20.83%	
65	BOC Notices/Ads	576.20.100.40.70	-	-	-	-	-	-	-	-	-	-	200.00	0.00%	
66	BOC Intergovernmental Costs														
67	Election Costs	576.20.100.50.10	-	-	-	-	-	-	-	8,568.38	-	8,568.38	14,200.00	60.34%	2020: Billed for 2019 Election cycle
68			629.00	715.92	-	433.27	256.00	-	384.00	8,952.38	1,269.00	10,101.57	27,650.00		
69	Executive Expenditures														
70	Executive Salaries & Wages														
71	Executive Director/District Administrator Wages	576.20.200.10.10	4,067.00	3,132.58	3,772.00	2,854.44	2,737.50	2,669.14	2,475.75	3,487.73	13,052.25	12,143.89	39,060.00	31.09%	
72	Other Taxable Compensation (Exec. Benefit Stipend)	576.20.200.10.20	610.05	437.19	449.25	428.17	410.62	400.37	371.36	523.16	1,841.28	1,788.89	5,859.00	30.53%	
73	Executive Development														
74	Travel/Transportation (Exec. Development)	576.20.200.40.11	-	-	-	-	-	-	-	-	-	-	150.00	0.00%	
75	Tuition/Registration Fees (Exec. Development)	576.20.200.40.12	160.00	-	250.00	-	-	-	-	35.00	410.00	35.00	500.00	7.00%	
76	Travel (Exec. non-development)	576.20.200.40.20	-	-	-	-	-	-	-	-	-	-	200.00	0.00%	
77			4,837.05	3,569.77	4,471.25	3,282.61	3,148.12	3,069.51	2,847.11	4,045.89	15,303.53	13,967.78	45,769.00		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Budget Line Name	GL Code	Jan-19	Jan-20	Feb-19	Feb-20	Mar-19	Mar-20	Apr-19	Apr-20	2019 Triannual Total	2020 Triannual Total	2020 Budget	% of Budget 2020	Review Notes
78	Shared Expenditures														
79	Shared Salary & Wages														
80	Bookkeeper Wages	576.20.300.10.10	553.80	1,087.47	1,079.92	1,240.56	853.52	1,202.93	834.02	1,271.73	3,321.26	4,802.69	21,320.00	22.53%	
81	Other Taxable Compensation (Shared Benefit Stipend)	576.20.300.10.20	83.07	133.87	161.99	186.08	128.02	180.44	125.11	190.76	498.19	691.15	3,198.00	21.61%	
82	Shared Supplies/Equipment														
83	Office/Computer Supplies/Equipment (consumable)														
84	Office Supplies (consumables)	576.20.300.30.11	16.02	74.40	50.38	106.01	45.10	18.65	62.15	-	173.65	199.06	1,000.00	19.91%	
85	Printing Supplies (consumables)	576.20.300.30.12	66.12	84.70	-	68.04	87.14	-	-	74.86	153.26	227.60	1,000.00	22.76%	
86	Office/Computer Supplies/Equipment (non-consumable)														
87	Office Equipment (non-consumables)	576.20.300.30.13	337.53	100.09	41.21	(37.35)	196.67	-	66.30	-	641.71	62.74	3,000.00	2.09%	
88	Computer Equipment (replacement)	576.20.300.30.14	-	-	-	579.54	-	3,143.75	-	-	-	3,723.29	3,000.00	124.11%	2020: 4 monitors for office use and 2 laptops purchased for remote work (COVID-19)
89	Shared Services														
90	IT/Computer Service	576.20.300.40.10	815.05	289.38	-	-	-	1,775.92	-	2,513.34	815.05	4,578.64	4,500.00	101.75%	2020: new switch and firewall purchased (routine) 2020: configuring and troubleshooting laptops for remote work (COVID-19)
91	Legal Services	576.20.300.40.20	-	-	372.00	-	-	137.50	-	-	372.00	137.50	5,500.00	2.50%	
92	Communication Services														
93	Telephone	576.20.300.40.31	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	200.00	200.00	600.00	33.33%	
94	Postage	576.20.300.40.32	-	11.60	55.00	97.10	-	7.75	7.35	7.75	62.35	124.20	310.00	40.06%	2020: returned old timeclock and large checks shipped with tracking for CIP payments.
95	Website & Email hosting	576.20.300.40.33	37.80	-	-	-	-	-	-	-	37.80	-	3,500.00	0.00%	
96	Internet/VoIP Phones	576.20.300.40.34	326.90	322.62	326.90	324.28	326.89	343.64	326.07	373.95	1,306.76	1,364.49	4,000.00	34.11%	
97	Software Programs/Subscriptions (non-financial)	576.20.300.40.35	16.49	16.49	327.49	234.49	16.49	233.55	16.49	16.49	376.96	501.02	1,700.00	29.47%	
98	Advertising/Posting Fees (DOAO)	576.20.300.40.36	-	-	-	-	-	-	-	-	-	-	200.00	0.00%	
99	Printing & Copying Services	576.20.300.40.37	735.31	362.45	320.65	347.51	355.57	339.51	524.29	397.20	1,935.82	1,446.67	5,000.00	28.93%	
100	Bank Charges	576.20.300.40.40	8.79	15.54	11.08	12.45	243.74	17.07	8.83	15.29	272.44	60.35	500.00	12.07%	
101	Payroll Services	576.20.300.40.50	917.03	1,069.74	409.05	612.03	434.38	604.79	523.57	451.07	2,284.03	2,737.63	8,000.00	34.22%	
102	Membership Dues	576.20.300.40.60	490.90	120.00	-	196.90	-	1,905.49	1,410.00	135.00	1,900.90	2,357.39	1,900.00	124.07%	2020: ARC LTS facilities fee, Costco membership fee, and Amazon Prime membership fee increased
103	Miscellaneous Services	576.20.300.40.70	-	-	-	-	-	-	-	-	-	-	200.00	0.00%	
104	Risk Management Services														
105	Security & Fire Alarm	576.20.300.40.81	4,035.44	425.04	535.50	103.29	90.00	103.29	90.00	590.87	4,750.94	1,222.49	3,000.00	40.75%	2019: Troubleshooting
106	Pest Control	576.20.300.40.82	-	-	86.60	86.60	79.66	79.66	-	86.60	166.26	252.86	700.00	36.12%	
107	Insurance	576.20.300.40.83	11,807.00	14,190.00	-	-	-	-	-	-	11,807.00	14,190.00	14,500.00	97.86%	
108	Fingerprinting (WSP)	576.20.300.40.84	-	366.25	-	20.00	-	-	30.00	213.75	30.00	600.00	2,000.00	30.00%	2020: 2019 EOY hires billed in 2020
109	Financial Services														
110	CPA Services	576.20.300.40.92	851.00	-	258.75	160.00	-	-	-	-	1,109.75	160.00	4,500.00	3.56%	2019: CPA services for set up new District Administrator at EOY 2018 billed in 2019
111	Software Programs (financial)	576.20.300.40.93	-	-	-	120.00	-	-	75.00	-	75.00	120.00	6,200.00	1.94%	
112	Shared Intergovernmental Services														
113	External Taxes and Operating Assessments	576.20.300.50.10	-	-	-	-	-	-	-	-	-	-	-	-	
114	Washington Business License	576.20.300.50.20	-	-	-	-	-	-	-	-	-	-	-	-	
115	Tukwila Business License	576.20.300.50.30	-	-	-	-	-	-	-	-	-	-	-	-	
116	Annual Permits	576.20.300.50.40	-	-	-	-	-	-	-	-	-	-	650.00	0.00%	
117	Interlocal Agreements	576.20.300.50.50	-	-	-	-	-	-	-	-	-	-	-	-	
118	State Audit	576.20.300.50.60	-	-	-	3,991.59	-	-	-	-	-	3,991.59	-	-	2020: 2019 Audit Services partially billed in 2020
119			21,148.25	18,719.64	4,086.52	8,499.12	2,907.18	10,143.94	4,149.18	6,388.66	32,291.13	43,751.36	99,978.00		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Budget Line Name	GL Code	Jan-19	Jan-20	Feb-19	Feb-20	Mar-19	Mar-20	Apr-19	Apr-20	2019 Triannual Total	2020 Triannual Total	2020 Budget	% of Budget 2020	Review Notes
120	Swimming Pool Expenditures														
121	Swimming Pool Salaries and Wages														
122	Lifeguard Wages	576.20.400.10.10	10,294.94	10,087.50	8,849.16	17,350.16	11,480.71	15,311.71	13,011.27	-	43,636.08	42,749.37	190,000.00	22.50%	2020: January and February increased scheduling due to full staffing. Controls will be put in place to bring back in line with the budget.
123	Instructor Wages	576.20.400.10.20	3,755.91	4,050.22	2,549.77	5,044.27	3,915.82	3,726.28	3,140.47	-	13,361.97	12,820.77	61,000.00	21.02%	2020: February increased instructor shadow training
124	Water Exercise Instructor Wages	576.20.400.10.25	226.80	333.12	261.70	438.18	437.04	468.47	492.17	-	1,417.71	1,239.77	7,200.00	17.22%	
125	Head Guard Wages	576.20.400.10.30	-	-	-	-	-	-	-	-	-	-	-	-	
126	Director of Aquatic Operations Salary	576.20.400.10.40	5,590.00	5,641.66	5,590.00	5,866.66	5,590.00	5,866.66	11,470.19	5,866.66	28,240.19	23,241.64	72,000.00	32.28%	2019: DoAO turnover with PTO payout
127	Assistant Aquatics Manager Wages	576.20.400.10.50	10,784.90	10,480.92	9,668.50	10,915.80	10,071.23	9,807.25	11,030.56	7,664.46	41,555.19	38,868.43	120,000.00	32.39%	
128	Front Desk Wages	576.20.400.10.60	2,093.81	1,288.16	1,524.11	2,083.04	1,778.45	2,251.58	2,085.10	-	7,481.47	5,622.78	40,000.00	14.06%	
129	Maintenance Worker Wages	576.20.400.10.65	-	-	-	-	-	-	-	-	-	-	-	-	
130	Overtime Wages	576.20.400.10.70	877.74	9.41	64.89	183.62	151.19	-	234.75	-	1,328.57	193.03	5,000.00	3.86%	
131	Summer Incentive Pay Wages	576.20.400.10.75	-	-	-	-	-	-	-	-	-	-	10,182.00	0.00%	
132	Other Taxable Compensation (Benefit Stipend)	576.20.400.10.80	2,376.89	2,182.91	1,954.28	2,435.05	2,217.19	2,336.85	3,298.92	1,767.65	9,847.28	8,722.46	28,800.00	30.29%	
133	Miscellaneous Payroll (Garnishment, etc.)	576.20.400.10.90	-	-	-	-	-	-	-	-	-	-	-	-	
134	Swimming Pool Personnel Benefits														
135	Non-Taxable Benefits														
136	FICA	576.20.400.20.11	3,190.03	3,002.60	2,748.36	3,779.95	3,062.14	3,382.93	3,744.99	1,618.47	12,745.52	11,783.95	45,581.53	25.85%	
137	Unemployment	576.20.400.20.12	1,045.86	1,016.69	813.04	1,226.64	884.34	1,157.80	1,306.00	754.89	4,049.24	4,156.02	20,854.30	19.93%	
138	L&I	576.20.400.20.13	-	2,061.60	-	-	-	-	2,931.41	1,883.95	2,931.41	3,945.55	20,000.00	19.73%	
139	Other Benefits (non-cash)	576.20.400.20.20	-	-	-	-	-	-	-	-	-	-	-	-	
140	Swimming Pool Supplies														
141	Program Supplies and Equipment														
142	Exercise Classes Supplies & Equipment	576.20.400.30.11	-	-	-	-	93.83	-	-	-	93.83	-	300.00	0.00%	
143	Swim Classes/Instruction Supplies & Equipment	576.20.400.30.12	2,189.00	-	-	-	-	-	-	-	2,189.00	-	3,500.00	0.00%	2019: Swim platforms purchased in 2018 billed in 2019
144	Special Events Supplies & Equipment	576.20.400.30.13	270.56	175.63	335.79	231.94	520.99	180.76	81.71	-	1,209.05	588.33	2,400.00	24.51%	2019: some supplies for new June Rodeo event purchased in February 2020: March event cancelled (COVID-19)
145	Staff Uniforms Supplies & Equipment	576.20.400.30.14	719.88	139.05	296.13	-	-	-	929.64	-	1,945.65	139.05	4,000.00	3.48%	2019: replaced and replenished stock for all rescue tubes, fanny packs, lanyards, pocket masks
146	Safety Supplies & Equipment	576.20.400.30.15	209.96	478.02	-	-	183.44	-	158.04	-	551.44	478.02	2,100.00	22.76%	
147	Lifeguard Class Supplies & Equipment	576.20.400.30.16	-	-	-	-	-	-	-	-	-	-	200.00	0.00%	
148	Drop In/Open Swim Supplies & Equipment	576.20.400.30.17	-	50.47	-	-	-	-	-	-	-	50.47	570.00	8.85%	
149	Maintenance and Repairs Supplies														
150	Pool Chemicals Supplies & Equipment	576.20.400.30.21	2,084.37	1,575.51	638.74	854.49	1,367.60	1,087.52	1,347.47	582.61	5,438.18	4,100.13	15,000.00	27.33%	
151	Janitorial Supplies & Equipment	576.20.400.30.22	1,098.36	1,378.84	120.97	-	880.81	756.44	894.90	-	2,995.04	2,135.28	11,000.00	19.41%	
152	Tools and Equipment	576.20.400.30.23	970.23	801.02	26.50	-	127.67	-	-	-	1,124.40	801.02	5,000.00	16.02%	
153	Landscaping Supplies & Equipment	576.20.400.30.24	-	-	38.47	-	-	-	-	-	38.47	-	1,000.00	0.00%	
154	Repairs/Maintenance Supplies & Equipment	576.20.400.30.25	-	-	-	-	-	-	-	118.40	-	118.40	1,000.00	11.84%	
155	Resale Inventory	576.20.400.30.30	640.75	825.05	-	221.18	516.31	526.66	271.13	-	1,428.19	1,572.89	5,500.00	28.60%	
156	Miscellaneous Supplies & Equipment	576.20.400.30.40	-	-	-	-	-	-	-	-	-	-	1,500.00	0.00%	
157	Swimming Pool Services														
158	Transaction Services/Merchant Fees	576.20.400.40.10	932.94	457.42	789.92	534.90	778.11	405.06	760.56	115.92	3,261.53	1,513.30	12,070.65	12.54%	2019: GL includes receipting software (CivicRec) billed monthly. In 2020, billing changed to annual and coded 576.20.300.40.93
159	Translation Services	576.20.400.40.20	-	-	-	-	-	-	-	-	-	-	500.00	0.00%	
160	Grant Translation	576.20.400.40.21	-	-	-	-	-	-	-	-	-	-	-	-	
161	Advertising & Promotion														
162	Graphic Design (A&P, Material Development)	576.20.400.40.31	-	-	-	-	-	-	780.00	600.00	780.00	600.00	2,200.00	27.27%	
163	Printing & Copying (A&P)	576.20.400.40.32	-	-	-	-	-	-	1,244.22	-	1,244.22	-	6,000.00	0.00%	2020: Summer brochure not printed due to COVID-19
164	Staff Recruiting	576.20.400.40.33	-	149.60	-	31.15	-	-	-	79.82	-	260.57	2,500.00	10.42%	
165	Promotional giveaways	576.20.400.40.34	-	-	-	-	-	-	-	-	-	-	500.00	0.00%	
166	Outreach & Marketing Services	576.20.400.40.35	-	-	-	-	-	-	-	-	-	-	4,000.00	0.00%	
167	Grant Marketing	576.20.400.40.36	-	-	-	-	-	-	-	-	-	-	-	-	
168	Grant Overhead	576.20.400.40.37	-	-	-	-	-	-	-	-	-	-	-	-	
169	Lifeguard Recruiting	576.20.400.40.38	-	-	-	-	142.46	-	-	-	142.46	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Budget Line Name	GL Code	Jan-19	Jan-20	Feb-19	Feb-20	Mar-19	Mar-20	Apr-19	Apr-20	2019 Triannual Total	2020 Triannual Total	2020 Budget	% of Budget 2020	Review Notes
170	Staff Development														
171	Travel/Transportation (Staff Development)	576.20.400.40.41	-	-	-	-	-	-	-	-	-	-	1,000.00	0.00%	
172	Tuition/Registration Fees (Staff development)	576.20.400.40.42	-	66.92	114.00	220.00	963.00	337.00	869.00	(156.44)	1,946.00	467.48	4,000.00	11.69%	2019: Q1 training expenses partially reimbursed later in the year
173	Rentals and Leases														
174	Equipment Rentals	576.20.400.40.51	-	1,193.07	-	(34.96)	-	-	-	-	-	1,128.11	-		2020: Lift rental
175	Facility Ground Lease	576.20.400.40.52	-	-	-	-	-	-	-	-	-	-	-		
176	Utilities														
177	Electrical (Utilities)	576.20.400.40.61	1,484.09	771.58	1,457.91	1,643.54	1,568.54	1,489.76	1,439.12	1,439.39	5,949.66	5,344.27	19,000.00	28.13%	
178	Gas (Utilities)	576.20.400.40.62	3,863.73	2,637.01	3,821.24	5,161.26	3,969.57	5,003.41	3,638.80	4,363.20	15,293.34	17,164.88	48,000.00	35.76%	
179	Water (Utilities)	576.20.400.40.63	1,946.20	1,881.67	-	-	1,053.49	796.81	782.59	618.17	3,782.28	3,296.65	7,500.00	43.96%	
180	Sewer (Utilities)	576.20.400.40.64	58.85	61.40	61.40	-	61.40	122.80	61.40	184.20	243.05	368.40	1,500.00	24.56%	
181	Garbage Collection (Utilities)	576.20.400.40.65	-	-	-	-	-	-	-	-	-	-	1,000.00	0.00%	
182	Storm Drain (Utilities)	576.20.400.40.66	-	-	-	-	-	-	-	-	-	-	-		
183	Other (Utilities)	576.20.400.40.67	-	-	-	-	-	-	-	-	-	-	-		
184	Repairs and Maintenance Services														
185	Maintenance/Janitorial Services	576.20.400.40.71	-	-	-	-	-	-	-	-	-	-	-		
186	Facility Repairs/Maintenance Services	576.20.400.40.72	1,455.85	1,936.82	7,075.16	-	1,097.57	-	4,477.83	1,936.82	14,106.41	3,873.64	55,000.00	7.04%	
187	Equipment Repairs/Maintenance Services	576.20.400.40.73	-	730.17	707.30	188.44	2,385.19	-	-	11,308.05	3,092.49	12,226.66	25,000.00	48.91%	2020: Vendor billed 2019 services in 2020
188	Landscaping/Groundskeeping Services	576.20.400.40.74	-	-	-	-	-	-	-	-	-	-	-		
189	Travel (Staff non-development)	576.20.400.40.80	-	-	-	-	-	-	-	-	-	-	200.00	0.00%	
190	Miscellaneous Services														
191	Scholarship Funds Expensed	576.20.400.40.91	1,272.00	-	660.00	609.00	744.00	729.50	647.50	-	3,323.50	1,338.50	12,000.00	11.15%	
192	Red Cross	576.20.400.40.92	-	-	76.00	-	229.00	-	-	-	305.00	-	924.00	0.00%	
193	Aerobics Partner	576.20.400.40.93	-	-	350.00	-	-	-	-	-	350.00	-	-		
194	Other Services	576.20.400.40.94	-	-	-	-	-	722.09	-	-	-	722.09	-		2020: Pool basement cleaned out (junk removal services)
195	Discounts Applied	576.20.400.40.97	-	-	-	-	-	-	-	-	-	-	-		
196	Gift Certificates	576.20.400.40.98	-	-	-	-	-	-	-	-	-	-	-		
197			59,433.65	55,464.04	50,593.34	58,984.31	56,271.09	56,467.34	71,129.74	40,746.22	237,427.82	211,631.91	876,582.48		
198	Sales Tax, Debt Service, and Transfers Out														
199	Sales Tax Paid	586.00.300.00.00	505.58	509.78	687.85	538.04	354.09	514.57	645.17	177.09	2,192.69	1,739.48	8,070.00	21.55%	
200	Total 586.00.300 Sales Tax		505.58	509.78	687.85	538.04	354.09	514.57	645.17	177.09	2,192.69	1,739.48	8,070.00		
201	City Bridge Loan (Principle)	591.76.300.70.10	9,266.45	9,453.48	-	9,469.24	18,579.25	9,485.02	9,312.86	9,500.83	37,158.56	37,908.57	114,487.50	33.11%	
202	Loans and Bonds (Principle)	591.76.300.70.20	-	-	-	-	-	-	-	-	-	-	101,461.29	0.00%	
203	Total 591.76.300 Debt Service Principle		9,266.45	9,453.48	-	9,469.24	18,579.25	9,485.02	9,312.86	9,500.83	37,158.56	37,908.57	215,948.79		
204	City Bridge Loan (Interest)	592.76.300.80.10	855.03	668.00	-	652.24	1,663.71	636.46	808.62	620.65	3,327.36	2,577.35	6,970.26	36.98%	
205	Loans and Bonds (Interest)	592.76.300.80.20	-	-	-	-	-	-	-	-	-	-	11,668.71	0.00%	
206	Total 592.76.300 Debt Service Interest		855.03	668.00	-	652.24	1,663.71	636.46	808.62	620.65	3,327.36	2,577.35	18,638.97		
207	CIP Supplies	595.76.300.30.00	-	-	-	-	-	-	-	-	-	-	-		
208	CIP Services	595.76.300.40.00	-	-	-	-	-	-	-	-	-	-	-		
209	Total 595.76.300 Park Facility Improvements (CIP)		-	-	-	-	-	-	-	-	-	-	-		
210	Transfers Out to Capital Improvement Fund	597.00.300.00.10	-	140,000.00	-	-	-	-	-	-	-	140,000.00	220,000.00	63.64%	
211	Total 597.00.300 Transfers Out		-	140,000.00	-	-	-	-	-	-	-	140,000.00	220,000.00		
212			96,675.01	229,100.63	59,838.96	81,858.83	83,179.44	80,316.84	89,276.68	70,431.72	328,970.09	461,678.02	1,512,637.24		
213															
214	Total Revenue		36,475.43	157,555.67	34,173.16	35,359.78	46,183.35	53,266.70	414,323.01	212,097.01	531,154.95	458,279.16	1,561,115.00	29.36%	
215	Total Expenditures		(96,675.01)	(229,100.63)	(59,838.96)	(81,858.83)	(83,179.44)	(80,316.84)	(89,276.68)	(70,431.72)	(328,970.09)	(461,678.02)	(1,512,637.24)	30.52%	
216	Net Income (Total Revenue less Total Expenditures)		(60,199.58)	(71,544.96)	(25,665.80)	(46,499.05)	(36,996.09)	(27,050.14)	325,046.33	141,665.29	202,184.86	(3,398.86)	48,477.76		



TUKWILA POOL METROPOLITAN PARK DISTRICT

Regular Meeting of the Board of Commissioners

06. BUSINESS ITEMS:

b) Pool Reopening Operational Plan Discussion

The Board will have a discussion regarding the process to reopen the facility when the social distancing guidelines are eased/lifted. Additional written material/report may also be presented.