



**COMMISSION  
AGENDA MEMORANDUM**

Item No. 6b

**ACTION ITEM**

Date of Meeting April 14, 2020

**DATE:** April 7, 2020  
**TO:** Steve Metruck, Executive Director  
**FROM:** Duane Hill, AFR Senior Manager Disbursements  
**SUBJECT:** Claims and Obligations – March 2020

**ACTION REQUESTED**

Request Port Commission approval of the Port Auditor’s payment of the salaries and claims of the Port pursuant to RCW 42.24.180 for payments issued during the period March 1 through March 31, 2020 as follows:

<b>Payment Type</b>	<b>Payment Reference Start Number</b>	<b>Reference End Number</b>	<b>Amount</b>
Accounts Payable Checks	934687	935006	\$ 4,364,906.85
Accounts Payable ACH	024979	025763	\$ 74,977,676.78
Accounts Payable Wire Transfers	015331	015351	\$ 8,284,835.90
Payroll Checks	195862	196052	\$ 225,150.48
Payroll ACH	957998	962308	\$ 11,328,299.23
<b>Total Payments</b>			<b>\$ 99,180,869.24</b>

Pursuant to RCW 42.24.180, “the Port’s legislative body” (the Commission) is required to approve in a public meeting, all payments of claims within one month of issuance.

**OVERSIGHT**

All these payments have been previously authorized either through direct Commission action or delegation of authority to the Executive Director and through his or her staff. Detailed information on Port expenditures is provided to the Commission through comprehensive budget presentations as well as the publicly released Budget Document, which provides an even greater level of detail. The Port’s operating and capital budget is approved by resolution in November for the coming fiscal year, and the Commission also approves the Salary and Benefit Resolution around the same time to authorize pay and benefit programs. Notwithstanding the Port’s budget approval, individual capital projects and contracts exceeding certain dollar thresholds are also subsequently brought before the Commission for specific authorization prior to commencement of the project or contract—if they are below the thresholds the Executive Director is delegated authority to approve them. Expenditures are monitored against budgets monthly by management and reported comprehensively to the Commission quarterly.

Meeting Date: April 14, 2020

Effective internal controls over all Port procurement, contracting and disbursements are also in place to ensure proper central oversight, delegation of authority, separation of duties, payment approval and documentation, and signed perjury statement certifications for all payments. Port disbursements are also regularly monitored against spending authorizations. All payment transactions and internal controls are subject to periodic Port internal audits and annual external audits conducted by both the State Auditor’s Office and the Port’s independent auditors.

For the month of March 2020, over \$87,627,419.53 in payments were made to nearly 681 vendors, comprised of 2,061 invoices and over 9,608 accounting expense transactions. About 91 percent of the accounts payable payments made in the month fall into the Construction, NWSA Construction Costs, Employee Benefits, Contracted Services, Payroll Taxes, Utility Expenses, Public Expenses and Janitorial Services expense categories. Net payroll expense for the month of March was \$11,553,449.71. The following chart summarizes the top expense categories by total spend.

Category	Payment Amount
Construction	43,385,315.41
NWSA Construction Costs	11,008,500.00
Employee Benefits	8,822,492.62
Contracted Services	4,787,068.50
Payroll Taxes	4,461,952.73
Utility Expenses	3,146,127.17
Public Expense	2,522,047.54
Janitorial Services	1,379,447.62
Environmental Remediation	1,192,926.86
Sales Taxes	1,121,556.96
Maintenance Inventory	770,460.13
Room/Space/Land Rental	765,466.67
Legal	711,766.01
Software	472,638.31
Parking Taxes	469,280.20
Other Categories Total :	2,610,372.80
Net Payroll	<u>11,553,449.71</u>
<b>Total Payments :</b>	<b>99,180,869.24</b>

Meeting Date: April 14, 2020

Appropriate and effective internal controls are in place to ensure that the above obligations were processed in accordance with Port of Seattle procurement/payment policies and delegation of authority.

  
\_\_\_\_\_  
Debbi Browning/Port Auditor

At a meeting of the Port Commission held on April 14, 2020 it is hereby moved that, pursuant to RCW 42.24.180, the Port Commission approves the Port Auditor’s payment of the above salaries and claims of the Port:

  
\_\_\_\_\_  
Peter Steinbrueck (Jul 18, 2020 10:47 PDT)

  
\_\_\_\_\_  
Fred Felleman (Jul 19, 2020 09:12 PDT)

  
\_\_\_\_\_  
Ryan Calkins (Jul 20, 2020 08:38 PDT)

  
\_\_\_\_\_  
Ryan Calkins (Jul 20, 2020 08:38 PDT)

  
\_\_\_\_\_  
Stephanie L. Bowman (Aug 21, 2020 13:49 PDT)

**Port Commission**












# March Claims and Obligations


Final Audit Report

2020-08-21

Created:	2020-07-17
By:	Lauren Smith (smith.l@portseattle.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOx7LzaBP8tw6tjs1HrVg3dDCGdkN14i8

## "March Claims and Obligations" History

-  Document created by Lauren Smith (smith.l@portseattle.org)  
2020-07-17 - 4:53:22 PM GMT- IP address: 71.197.179.17
-  Document emailed to Stephanie L. Bowman (bowman.s@portseattle.org) for signature  
2020-07-17 - 4:54:30 PM GMT
-  Document emailed to Ryan Calkins (calkins.r@portseattle.org) for signature  
2020-07-17 - 4:54:30 PM GMT
-  Document emailed to Sam Cho (cho.s@portseattle.org) for signature  
2020-07-17 - 4:54:30 PM GMT
-  Document emailed to Fred Felleman (felleman.f@portseattle.org) for signature  
2020-07-17 - 4:54:30 PM GMT
-  Document emailed to Peter Steinbrueck (steinbrueck.p@portseattle.org) for signature  
2020-07-17 - 4:54:30 PM GMT
-  Email viewed by Sam Cho (cho.s@portseattle.org)  
2020-07-17 - 7:48:08 PM GMT- IP address: 67.171.14.219
-  Document e-signed by Sam Cho (cho.s@portseattle.org)  
Signature Date: 2020-07-17 - 7:48:28 PM GMT - Time Source: server- IP address: 67.171.14.219
-  Email viewed by Ryan Calkins (calkins.r@portseattle.org)  
2020-07-18 - 5:03:17 PM GMT- IP address: 174.246.33.126
-  Email viewed by Peter Steinbrueck (steinbrueck.p@portseattle.org)  
2020-07-18 - 5:46:46 PM GMT- IP address: 189.250.72.214
-  Document e-signed by Peter Steinbrueck (steinbrueck.p@portseattle.org)  
Signature Date: 2020-07-18 - 5:47:37 PM GMT - Time Source: server- IP address: 189.250.72.214

 Email viewed by Fred Felleman (felleman.f@portseattle.org)

2020-07-19 - 4:10:55 PM GMT- IP address: 63.225.173.2

 Document e-signed by Fred Felleman (felleman.f@portseattle.org)

Signature Date: 2020-07-19 - 4:12:21 PM GMT - Time Source: server- IP address: 63.225.173.2

 Document e-signed by Ryan Calkins (calkins.r@portseattle.org)


Signature Date: 2020-07-20 - 3:38:17 PM GMT - Time Source: server- IP address: 67.170.106.19

 Email viewed by Stephanie L. Bowman (bowman.s@portseattle.org)


2020-07-31 - 7:00:16 PM GMT- IP address: 73.118.130.250

 Email viewed by Stephanie L. Bowman (bowman.s@portseattle.org)

2020-08-21 - 8:48:38 PM GMT- IP address: 64.62.192.2

 Document e-signed by Stephanie L. Bowman (bowman.s@portseattle.org)

Signature Date: 2020-08-21 - 8:49:04 PM GMT - Time Source: server- IP address: 64.62.192.2

 Signed document emailed to Peter Steinbrueck (steinbrueck.p@portseattle.org), Ryan Calkins (calkins.r@portseattle.org), Stephanie L. Bowman (bowman.s@portseattle.org), Sam Cho (cho.s@portseattle.org), and 2 more

2020-08-21 - 8:49:04 PM GMT