



KEY PENINSULA METROPOLITAN PARK DISTRICT
D.b.a. KEY PEN PARKS

Board Meeting

(Meetings may be videotaped or recorded)

AGENDA

April 10, 2023

6:00 PM – Study Session

7:00 PM – Regular Meeting

Meeting Room, Key Peninsula Fire District 16 – Station 47 (Home)
1921 Key Peninsula Hwy NW, Home WA 98349

Public Comment is available in person or via Zoom by calling (253) 253 215 8782 with
Meeting ID: 857 4866 0631 Passcode: 074098

Hybrid Meeting may be available but not guaranteed due to technology
<https://us06web.zoom.us/j/85748660631?pwd=TVJTeSt4UithRUVucmJKRm5aN25ndz09>

Members of the Board of Park Commissioners

Linda Parry, President

Mark Michel, Vice President
Kip Clinton, Clerk

Shawn Jensen, Member-at-Large
Ed Robison, Member-at-Large

Study Session – 6:00 PM

Regular Meeting – 7:00 PM

1. Call to Order

2. Roll Call

Present Excused Comment

- Position 1 - Linda Parry
- Position 2 - Shawn Jensen
- Position 3 - Mark Michel
- Position 4 – Ed Robison
- Position 5 – Kip Clinton

3. Pledge of Allegiance

4. Approval of Agenda

5. Special Presentations

- a. None

6. Public Comments: *Limited to 3 minutes per issue per person. Speaker will state name and their address. If providing handouts, need to provide 10 copies for Commissioners and Staff.*

PUBLIC PARTICIPATION IN BOARD MEETINGS – Anyone may address any resolution for final consideration the agenda. Public comment on any other items on the agenda shall be at the discretion of the President. To ensure equal opportunity for the public to comment, the President may impose a time limit on each speaker. Questions must be directed to the President.

Under no circumstance shall any person be allowed to address the board on matters in which the District or a District official is a litigant. Speakers are requested to address the board with decorum.

7. Approval of the Minutes

- a. Regular Meeting Minutes of February 13, 2023

8. Financial Report

March 2023 Financial Report

Total expenditures \$74,993.65

| | | |
|------------------------------|-------------|----------------------|
| • <u>Accounts Payable</u> | \$25,657.04 | Check # 2349 to 2373 |
| • <u>First Citizens</u> | \$0 | EFT's |
| • <u>Payroll/Benefits</u> | \$49,199.03 | EFT's |
| • <u>Pierce County Claim</u> | \$0 | EFT's |
| • <u>Petty Cash</u> | \$ | Cash |
| • <u>Bank service fees</u> | \$137.58 | EFT's |

Total Revenue \$113,783.52

| | |
|-------------------------------------|-------------|
| • <u>Other Revenues</u> | \$6,950.54 |
| • <u>Zoo Trek</u> | \$20,510.65 |
| • <u>Property Tax</u> | \$78,033.33 |
| • <u>Investment</u> | \$8,289.00 |
| • <u>Leasehold Excise</u> | \$ |
| • <u>Timber Excise Tax</u> | \$0 |
| • <u>Sale of Tax Title Property</u> | \$0 |

9. Executive Director's Report

10. Board Committee and Advisory Council Reports

- a. Land and Improvements Committee
- b. Key Peninsula Park and Recreation Foundation Report
- c. Trail Update

11. Board President's Report

12. Unfinished Business

- a. Approval of Resolution R2023-01 Official Naming of the Scott Gallacher Memorial Spray and Play Park

13. New Business

- a. Approval of Resolution R2023-01 to Update Purchasing Policy and rescind Resolution R2019-12
- b. Approval of Community Contracts for Services for:
 - i. Red Barn Youth Center
 - ii. Farm Tour
 - iii. Key Peninsula Historical Society

14. Executive Session

- a. Per RCW 42.30.110(f) To receive and evaluate complaints or charges brought against a public officer or employee. However, upon the request of such officer or employee, a public hearing or a meeting open to the public shall be conducted upon such complaint or charge.

15. Other minor matters

16. Good of Order/Comments by Board Members

17. Next Regular Meeting May 8, 2023

18. Adjournment



Regular Meeting: April 10, 2023

Item # STUDY SESSION

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 10, 2023

Subject: Study Session – Committees/Advisory Boards

Following several conversations regarding whether Committees and Advisory Boards require OPMA provisions, the Executive Director reached out to Legal Counsel for guidance.

Staff is seeking information on PRA retention and if the Committees/Advisory Boards are subject to OPMA. Staff is also seeking information on if Committee Member selection should be placed on the agenda.

From: [Rachel Turpin](#)
To: [Tracey Perkosky](#)
Subject: RE: Committees & OPMA
Date: Wednesday, March 8, 2023 7:06:34 PM

Hi Tracey,

The OPMA applies to governing bodies or “committees thereof” (meaning a board/committee created by the governing body) that “act on behalf” of the governing body. To “act on behalf of” means to exercise actual or de facto decision-making authority for the governing body. This can happen in one of two manners: 1) when the board/committee is formally given decision-making authority; or 2) when the governing body routinely or without discussion “rubberstamps” the board/committee’s recommendations. See [Citizens Alliance v. San Juan County](#) (2015).

It sounds like these committees are created by the Board, but it does not sound like they have any actual decision-making authority. So the only question is whether the Board of Commissioners has a history of taking any of the committees’ recommendations without deviating from or thoroughly discussing them. If so, then they would be exercising de facto decision-making authority and subject to the OPMA (and with it the requirements re: meetings, minutes, agendas, etc.). Both ad hoc/short term committees and long term/standing committees can be subject to the OPMA, it really comes down to the power they yield (on both paper and in practice).

All that said, I will say that most agencies I work with treat committees that are created by the governing body as subject to the OPMA simply for transparency purposes, regardless of whether or not they actually exercise any decision-making authority.

Public records are a different story. The definition of public record is very broad and includes essentially any record that is created relating to the conduct of government or the performance of any governmental or proprietary function prepared, owned, used, or retained by any state or local agency regardless of physical form or characteristics. Thus, to the extent that any committee member has records relating to their service on the committee, those records are subject to the PRA. This includes KPP related emails in their personal email account. I highly recommend that committee members set up separate email accounts that they use to conduct KPP business.

I hope this addresses all of your questions. If not or if you need clarity on anything, please let me know.

Thanks!
Rachel

Rachel Bender Turpin



14205 SE 36th Street
Suite 100, PMB 440
Bellevue, Washington 98006

From: Tracey Perkosky <tracey@keypenparks.com>

Sent: Wednesday, March 1, 2023 3:56 PM

To: Rachel Turpin <rachel@madronalaw.com>

Subject: Committees & OPMA

Dear Rachel,

At a recent Park Board meeting, the issue of committees and whether they are subject to OPMA came up. There are two long-standing committees for which this inquiry is about -- the Land and Facilities Committee (also known as the Land and Improvements Committee) and the Trails Committee. They were formed in 2009 (Resolution attached) which in section 1 does discuss public participation, "Board of Commissioners for Key Pen Parks desires to have committee participation from the residents of the Key Peninsula". The By-laws in Art III, Section 4 refer to "Committees shall be advisory to the Board and cannot commit Key Pen Parks to any policy, act of expenditure, nor may any committee direct staff to perform specific duties. The Exec Dir, or Board, shall schedule committee meetings as deemed necessary. Agenda items may be generated through staff or by Board direction." The Trails Policy also makes other references to the Trails Committee and the Park Naming Policy references the Land & Improvements Committee. There may be other references/policy connections that are not listed here.

Note: the Trails policy was adopted per the minutes (attached) as R 2013-02 on August 12, 2013. But our official records show R 2013-02 as surplus property as the Trails policy was omitted. The Board Clerk provided me a copy of the attached draft of R 2013-02 from her records. The Adopted Trails Policy states "Adoption of this Trails Policy by the Board of Commissioners establishes a Trails Committee to be comprised of representatives from pedestrian, equestrian, trail running, and trail bicycling groups. Any interested such group is invited to submit a request for inclusion on the Trails Committee to the Board of Commissioners. The Trails Committee shall be chaired by a voting elected or appointed Commissioner."

The Trails Committee members are currently selected by the Commissioner who heads the committee (no full Board approval or process). There are meeting Agendas and minutes, but they are not posted on the website (but the Commissioner does have them if needed for posting). The meetings are not open to the public/nor advertised and are scheduled as needed (no regular meeting set). See email from Commissioner Michel for more information. The Land and Improvements Committee solicits input from selected interested individuals on any given topic. There are no agendas/minutes for these meetings and no standing public members. There was a reference in the minutes in 2009 to an adopted Land & Facilities Policy. There is no record in the office files or with the Clerk of the Board on the final policy. I did find a draft which I'm including for reference for you.

I have reviewed the MRSC page on advisory boards <https://mrsc.org/explore->

[topics/governance/engagement/boards-and-commissions](#) but it is largely focused on cities and counties. I'm not sure if special purpose districts are also subject by something similar.

I think that part of the confusion is an inter-change of terms between advisory board as referenced by the MRSC document and perhaps more ad hoc committees. We are also struggling to follow our own policies, such as through public member selection. Having laid all of this out, are either of these 2 committees subject to OPMA (including public meetings, agendas, minutes, PRAs, etc.)? Are there any legal requirements on how the public committee members are selected or is that left to the Board to determine? Is there any difference between these committees and a short-term ad hoc committee on a specific issue such as a playground selection? Is there a timeframe in which a short ad hoc committee turns into something more permanent with different requirements. Do you have any recommendations on the best way to move forward to ensure compliance with our own by-laws and any state RCWs?

If you have any questions, please reach out. I will be sharing this information with the Board, so an emailed response is appreciated!

Thank you,
Tracey

Tracey Perkosky
Executive Director
Key Pen Parks

tracey@keypenparks.com
(253) 514-0876

Key Pen Parks...the key to your next adventure!

Key Peninsula Metropolitan Park District
Dba Key Pen Parks



Resolution No R 2018-05

A RESOLUTION OF THE BOARD OF COMMISSIONER'S OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT ("KEY PEN PARKS") ADOPTING UPDATED BY-LAWS OF THE BOARD OF PARK COMMISSIONERS

Whereas, the Board of Park Commissioners of Key Pen Parks adopted By-Laws of the Board of Park Commissioners on July 25, 2005, revised as per Resolution R2009-07, revised as per Resolution R2011-03, & revised as per Resolution R2014-05; and

WHEREAS, the Board of Park Commissioners of Key Pen Parks desires to adopt an updated By-Laws of the Board of Park Commissioners;

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF KEY PEN PARKS HEREBY RESOLVES AS FOLLOWS:


Section 1. The By-Laws of the Board of Park Commissioners adopted on July 25, 2005, revised as per Resolution R2009-07, revised as per Resolution R2011-03, & revised as per Resolution R2014-05 are hereby repealed.

Section 2. The By-Laws of the Board of Park Commissioners attached hereto as Exhibit 1 are hereby adopted.


PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a regular meeting held at Volunteer Park Annex this 9th day of April 2018.

Attest:

Key Pen Parks
Board of Commissioners
Pierce County, Washington


Edward Robison, President


Mark Michel, Vice President


Kip Clinton, Clerk


John Kelly, Member-at-Large


Shawn Jensen, Member-at-Large

Board By- Laws

Any member of the Board of Park Commissioners, including the Presiding Officer, shall have the right to challenge any action or ruling of the Presiding Officer, or member, as the case may be, in which the decision of the majority of the Board, including the Presiding Officer, which are present at that time, shall govern.

SECTION 2: Board Vice President

The Board Vice President shall serve in the absence of the Board President or when the Board President resigns, is unseated, or disqualifies himself/herself from participating in an agenda item, or declares himself/herself partisan in the debate on any item and shall thus preside over Key Pen Parks Board meetings and otherwise execute the Board President's powers and duties until such time as the Board President returns or, if appropriate, a new Board President is elected. In addition, the Board Vice President shall perform such other duties as the Board may prescribe.

SECTION 3: Board Clerk

The Board Clerk or his/her designee shall take and prepare the meeting minutes for subsequent review and approval by the Board of Park Commissioners. Voice tape recordings may also be made of the Board meetings. In the absence of the Board President AND Board Vice President or when both have resigned, are unseated, or disqualified from participating in an agenda item, or declared partisan in the debate on any item where a quorum of the Board of Park Commissioners is present, the Board Clerk shall thus preside over Key Pen Parks Board meetings and otherwise execute the Board President's powers and duties until such time as the Board President returns or, if appropriate, a new Board President is elected. In addition, the Board Clerk shall perform such other duties as the Board may prescribe.

SECTION 4: Committees

The Board of Park Commissioners may create standing or ad-hoc committees at its discretion to assist the Board in carrying out its responsibilities. Committee recommendations shall be advisory to the Board and cannot commit Key Pen Parks to any policy, act or expenditure, nor may any committee direct staff to perform specific duties. The Executive Director, or Board, shall schedule committee meetings as deemed necessary. Agenda items may be generated through staff or by Board direction.

SECTION 5: Opportunity to Serve

It is the intent of the Board of Park Commissioners to allow every Commissioner the opportunity to serve as Board President, Board Vice President, or Board Clerk during his/her term of office. All positions are voluntary and any nomination can be declined.

ARTICLE IV – CODE OF ETHICS

SECTION 1: Objective

The Board of Park Commissioners is committed to providing excellence in legislative leadership that result in the provision of the highest quality service and representation to Key Pen Parks' constituents. In order to promote these goals, and the public interest, the following guidelines shall be adhered to by Commissioners:

Key Peninsula Metropolitan Park District
Db a Key Pen Parks



Resolution No R 2013-02

A RESOLUTION OF KEY PEN PARKS ADOPTING THE KEY PEN PARKS TRAIL POLICY.

WHEREAS, the use of public trails on the Key Peninsula in and between Key Pen Parks facilities has been increasing; and

Whereas the public demand by various user groups for more interconnecting public trails has been documented by the 2013 Key Pen Parks System Survey; and

Whereas the Board of Park Commissioners of Key Pen Parks deems it necessary to implement a policy regarding the location, building and use of public trails on and between Key Pen Parks and other public agency properties; NOW THEREFORE

BE IT RESOLVED by the Board of Park Commissioners for Key Pen Parks to adopt the Key Pen Parks Trail Policy as shown in Exhibit A, which is attached hereto and incorporated herein by reference.

PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a regular meeting this 12th day of August, 2013.

Attest:

Key Peninsula Metropolitan Park District
Board of Commissioners
Pierce County, Washington

Bill Trandum, Acting President

Vice-President

Kip Clinton, Clerk

Edward Robison, Member at Large

Mark Michel, Member at Large

Key Pen Parks Trails Policy

Policy

The Board and Staff of Key Peninsula Metro Parks are committed to develop facilities, areas and multi-use trails for walkers, runners, hikers, equestrians, and bicyclists. However, due to specific design features, safety considerations, and topographic or site specific environmental factors it may be necessary for Key Pen Parks to designate an area(s) as off-limits to certain park users. Examples of such exclusions would be off-leash dog areas, bicycle pump tracks, skateboard facilities, horse trailer parking areas, paddocks, ball fields, and similar specialized use areas.

Key Pen Park properties are defined as those properties which Key Pen Parks owns and/or manages under various agreement and conditions.

Adoption of this Trails Policy by the Board of Commissioners establishes a Trails Committee to be comprised of representatives from pedestrian, equestrian, trail running, and trail bicycling groups.

Any interested such group is invited to submit a request for inclusion on the Trails Committee to the Board of Commissioners. The Trails Committee shall be chaired by a voting elected or appointed Commissioner.

Key Pen Park's board of Commissioners will use the recommendations from the Trails Committee in deciding where trail-related facilities, and trails on and between Key Pen Park properties shall be developed.

In attempting to establish and preserve equity for all current and future users, Key Pen Parks establishes the following guidelines for creation and approval of future trails within Key Pen Parks properties:

- User groups wishing to create trail(s) within Key Pen Parks properties will submit their proposal to the Trails Committee.
- The Trails Committee shall work cooperatively and collaboratively to delineate trails which respect the Trails Policy.
- Trails delineated by the Trails Committee shall be approved by each of the representatives prior to being presented to Key Pen Parks Board of Commissioners.

Key Pen Parks Board of Commissioners will use the recommendations from the Trails and Land Improvements Committees in deciding where facilities, purpose-built and multi-use trails on Key Pen Parks properties shall be developed.

Purpose

This policy establishes Key Pen Parks procedures and practices to develop and construct trails.

Adherence to policies and procedures will ensure that the public has input on future development of trails that is open, fair, and at the least cost to the public.

Definitions

Trails under this policy are defined to include the following type of facilities:

- Trails on a specific Key Pen Parks property.

Trails shall be of natural surfaces unless a manufactured surface is determined to be appropriate for safety or other documented reasons.

- Linear Park Trails which go between different park properties or other areas on the Key Peninsula and can be natural surface, stone, or paved.

Linear Park Trails may incorporate Roadside Paths and interior trails which may follow property lines resulting in a backcountry-like experience.

Linear Park Trail easement acquisition should be acquired by mutual agreement when possible.

Authority

Key Pen Parks Board of Commissioners, with input from the public, Trails Committee, and Key Pen Parks staff, shall approve the implementation of new trails. Approval for trails on lands leased or otherwise used by Key Pen Parks under leases, easements, or other grant related conditions will be approved as required under terms of the lease, easement or grant.

Trail Construction Guidelines

General Concerns

New trails should be designed and construction overseen by experts to fulfill the guidelines in this Policy document. However, adopted existing trails may not fully comply with these guidelines; and may be left as-is where modification may not be feasible.

Trails should be located at least 6 feet from roadways, and, as described below in more detail, should avoid paralleling streambeds, known critical wildlife sites, riparian habitats, and other sensitive areas.

Surface Materials

Trail materials should be consistent with the surroundings and the type of intended usage. Existing natural materials from the local surroundings should be used as much as possible. Other considerations in the choice of materials are (1) minimizing water erosion, (2) resource protection, (3) safety (i.e. minimizing slipping in wet or dry conditions), and (4) disabled access (if applicable).

Subgrade: Existing soil is preferred, but a man-made layer of crushed stone may be applied over native soil if needed for drainage. The subgrade layer should be at least 4" to 8" deep, depending on native soil conditions and amount of traffic expected.

Tread: Native surface (soil and/or rocks) is preferred, but aggregate base material may be used in certain areas.

Trail Width

On undeveloped properties, trails should be only as wide as necessary for the intended traffic and required maintenance from 3 feet to 8 feet. Trails that interconnect different parks may deviate from this condition as necessary for emergency vehicles access and to serve as a fire road.

Overhead Clearance

Trails should provide a minimum unobstructed area and be free of tree trunks, projecting limbs and rocks, or other obstructions.

Integration with Terrain

Trails should follow natural contours, and incorporate turns and elevation changes to break up straight lines and provide visual interest.

Loop trails of various lengths are desirable, as are trails that go to a view or other interesting land point.

The priority for design is (1) provide access without harming natural resources, and (2) aesthetics. Resource values always take precedence. If a compromise needs to be made, it should be in trail design, not the natural resources.

Signage

Obvious but unobtrusive signage should be used to (1) describe regulations for use and traffic control, (2) warn of hazards, and (3) provide navigational and interpretive information. Signs should be constructed of highly durable materials that will require minimal maintenance in the expected conditions.

Slopes

Trails should be contoured across any slope such that the grade does not exceed half the grade of the fall line ("50% rule"). Grade reversals and out sloped tread should be incorporated to minimize water running along a trail (see next section, Grading for Drainage).

Grading for Drainage

Designing for proper drainage to prevent erosion is the most important design feature of a trail. Surface drainage of trail tread is accomplished by out-sloping, frequent grade dips, and in-sloping with rock-lined drainage tails at switchbacks.

Grade reversals, water breaks, subsurface drainage, and other features can be incorporated to facilitate drainage and prevent erosion. Natural materials should be placed diagonally across the trail from the cut bank side to the outer edge to carry off surface water.

Trails should be out sloped 2% to 10% to minimize water accumulation and gullies along the trail.

Trails employ four basic drainage methods (in order of preference):

- Sheet flow disperses water evenly over the side of the trail.
- Berming uses small berms to direct flow off or away from trails.
- Open system uses swales/shallow drainage channels adjacent to trail (most natural cost effective).
- Closed system uses underground structures, catch basins, culverts etc.

Drainage is affected by soil type. Drainage feature selection and placement shall consider the soil type, density, slope and vegetation. The drainage shall be laid out so as to prevent runoff from causing damaging erosion.

Drainage reaches along trails shall be minimized. Berming, where necessary, should be used along sides of trails to prevent water from flowing onto the trails and across trails to direct flow off of the trails. Swales, when used, shall be as short as practical to properly protect the trail and terminate by either dispersing or infiltrating the water or discharging to a natural drainage channel. Culverts may be used where necessary to convey drainage under trails and shall either disperse water or discharge to a natural drainage channel. Culvert sizing shall be approved by the district prior to installation. Use of other closed systems should be avoided and shall be designed by a qualified individual with approval by Key Pen Parks.

Streambeds

Trails should attempt to avoid streambeds and proximity to streambeds. Trails should attempt to avoid riparian habitats and other typical nesting locations. If proximity to a streambed is unavoidable, the trail should be built above the normal high water mark.

Trailheads

Trailheads should be located away from sensitive areas and areas of biological significance. Trailheads can provide amenities for users, including trail information, interpretative information, trash cans, water source, restrooms, and hitching rails.

Vehicle parking for an appropriate number of vehicles and staging areas for horse trailers should be located near trailheads.

Signs explaining trail policies should be located at each end of trails.

Trail Maintenance

Maintenance

Baseline inspections and inventories should be conducted for all trail assets. The priority of maintenance activities is visitor safety, and protection of the natural resources and trail investment. It is preferable to close the trail during maintenance to protect trail users and workers.

Key Pen Parks will maintain possession of all trail records, which will be available upon request as appropriate, although nominal copy costs may be charged.

Responsibility for trail maintenance will be clearly delineated when a trail is created or adopted. Project maintenance should be done by professionals, skilled trail workers, or unskilled volunteers overseen by qualified personnel. Annual maintenance can be done by Washington Conservation Corps, the Youth Conservation Corps, "Adopt a Trail" groups, prison labor, and court ordered community service workers, other groups, staff or volunteers. There are many community and statewide groups trained in trail maintenance and available for hire or volunteer work parties.

TRAIL RULES

Key Pen Parks welcomes you to this facility, hopes that you enjoy your visit and we ask patrons to observe the following rules.

Open during daylight hours only (Dawn to Dusk)

The following items are prohibited:

- Dumping of trash
- Overnight parking and camping
- ATV and other motorized vehicles
- Collecting, gathering or harvesting natural resources or other materials (unless with special permit)
- Destruction of park property or plant life
- Hunting
- Campfires
- Alcoholic beverages and drugs
- Firearms, paintball, or fireworks
- Loitering in vehicles

All domestic animals must be kept on a leash no longer than 8ft. Owners MUST clean up after their animals, horses included.

Key Pen Parks is not responsible for damage or theft of vehicles and/or personal property in park or parking areas. Patrons assume all risk in use of Key Pen Parks' facilities.

This facility is regularly inspected by Key Pen Parks. Should you see any problems, or have concerns regarding the safety of this facility, please call 253-884-9240 to advise.

May 11, 2009

Land and Improvements Committee

Summary

The committee met on May 7, 2009 and determined a process for considering and approving proposed Land and Improvement Acquisitions. The committee consists of two commissioners and the executive director as well as others (community volunteers) willing and qualified to take on responsibility for documenting and tracking relevant parcels of property or improvements. Community volunteer members may be nominated by any commissioner or the executive director.

A set of documents (**Park Property Summary and Authorization to Proceed.**) is proposed for describing properties and improvements. Certain information elements are required including:

- Property Name
- Description
- Purpose
- Improvements
- Funding Requirements
- Encumbrances
- Timeline
- Sponsor

The documents will serve as a vehicle for obtaining Commission authority to proceed.

Each property will require a sponsor who will assemble the information needed to complete the documentation, and who will monitor progress on completing projects.

Anyone may at any time submit a proposal that a new parcel of property or an improvement to an existing parcel be considered by the Commission. The proposal will be referred to the Chair of this committee, who will, with the other members of the committee, cause the appropriate reviews and information gathering to take place and who will, in a timely manner, present the findings to the Board of Park Commissioners for their consideration and potential approval.

Respectfully submitted

Bill Trandum
Committee Chair

May 8, 2009
KeyPenParks

Land and Improvements Committee

The Lands and Improvements Committee is comprised of two commissioners, the Executive director, and others who may be appointed by the Commissioners based on their willingness to act as sponsor for a Land and Improvements project. One commissioner shall serve as Chairman. The purpose of the committee is to conduct such research and due diligence as is necessary to provide advice to the Board of Commissioners regarding any Land and Improvements issues, including acquisition, financing and placing of improvements on Land.

Definitions:

Land is any piece of real property over which KeyPenParks has or will have management jurisdiction.

Management means providing security, maintenance, scheduling, controlling access, repairing, and otherwise overseeing the general use of land and improvements.

Improvements include (but are not limited to) buildings, shelters, fences, retaining walls, lighting, signage, trails, irrigation, drainage, seating, cultivated fields of play, hard play-surfaces, playground equipment, backstops, grandstands, dugouts, goals, courts, campsites, electric hookups, restrooms, pump-out stations, bulkheads, wells, parking facilities, roads and roadways.

Land Acquisition Policy

KeyPenParks will entertain the acquisition of land parcels through purchase, lease, or other agreement within its area of jurisdiction. Each such parcel must meet the following tests:

It must be a parcel that can provide recreational or educational opportunities for the citizens of the Key Peninsula.

It must be large enough to serve a significant number of people.

It must be free of toxic wastes or other conditions that would require remediation.

It must have access from a public road, waterway, or easement.

It must have electricity accessible.

It must have potable water accessible.

It must not have public hazards unless they can be reasonably mitigated.

To the extent possible it should qualify for grant money for its acquisition and improvement.

Any proposed Land or Facility acquisition or improvement proposal must include a Property Name; Description of Property; Statement of Purpose; Description of Improvements; Statement of Funding Requirements; Statement of Encumbrances; Timeline; and Sponsor.

Park land acquisition proposals will be referred to the Committee Chair who will cause an evaluation of the proposal to take place which will include an evaluation checklist. The checklist will serve as the basis for the Park Property Summary and Authorization to Proceed. (See next page).

Park Property Summary and Authorization to Proceed.

Property Name: _____

Description of Property: _____

Statement of Purpose: _____

Description of Improvements: _____

Funding Requirements: _____

Encumbrances: _____

Sponsor (to submit to KeyPenParks Commission for approval): _____

Date of submission: _____ **Date of approval:** _____

Approval noted in the minutes of the KeyPenParks Commission Meeting

Known properties to be addressed regarding acquisition and or improvements:

Minter Creek
Dutcher Cove
Taylor Bay
360
Maple Hollow
Home Park
Volunteer Park
480
Rocky Bay
Purdy Spit
Devil's Head

Other properties that may become available:

Herron Ferry Area
Penrose Bluff

The property lists above may be amended by adding, renaming, or deleting properties at any time with the approval of the KeyPenParks Board of Park Commissioners.

Example:

Park Property Summary and Authorization to Proceed. .

Property Name: The name of this property will be The John Brown Trails Park

Description of Property: This 20 acre partially forested parcel is located in the Longbranch area, west of the Key Peninsula Highway. It is of a rolling hills nature and contains no known year-round streams. It is all uplands and contains no known wetlands or waterfront. It contains no buildings or other improvements. It was partially logged in 2003. Approximately 3 acres contain stumps that could constitute a danger or nuisance. It is accessible by vehicle from XXX road, KPS.

Statement of Purpose: The purpose to which this facility will be put will be: hiking, biking, and equestrian trails. No motorized vehicles will be allowed.

Description of Improvements: Trails will be cleared and will have compacted gravel surfaces at low points to prevent mud. Barricades will be installed to prevent vehicle access to trails. There will be one picnic/rest shelter. A vault toilet facility will be installed. Parking for up to 30 vehicles including 5 horse-trailers is envisioned.

Funding Proposal: The land is expected to be donated by the John Brown family as a charitable gift via the KPMPD Foundation. Improvements will be funded from the KPMPD annual operating budget and are expected to cost approximately \$120,000.

Encumbrances: There exists a power line easement that is not expected to interfere with park activities.

Timeline: The acquisition is anticipated in second quarter 2011, planned improvements to be completed during 2012 and 2013. The park will open to the public in 2012.

Sponsor (to submit to KeyPenParks Commission for approval): Director Scott Gallacher

Date of submission: May 11, 2009 **Date of approval:** July 13, 2009

Approval noted in the minutes of the KeyPenParks Commission Meeting

Land and Improvements Committee Checklist

Property Name: _____

To be adapted from Peninsula Metro Park District format.

Key Peninsula Metropolitan Park District
Dba Key Pen Parks
PO Box 70
Lakebay, WA 98349

Proposal No. R2009-08

Resolution No R 2009-08

**A RESOLUTION OF KEY PEN PARKS TO ESTABLISH TRAILS AND
LAND & FACILITES COMMITTEES**

WHEREAS, The Board of Commissioners for Key Pen Parks desires to have committee participation from the residents of the Key Peninsula.

WHEREAS, The Board of Commissioners of Key Pen Parks desires to create the following committees: Trails Committee and Land & Facilities Committee.

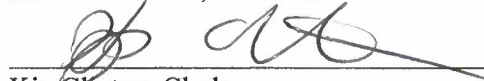
NOW THEREFORE, BE IT RESOLVED, the Board of Park Commissioners for Key Pen Parks forms Trails and Land & Facilities Committees.

PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a regular meeting this 8th day of June, 2009.

Attest:



Elmer Anderson, President

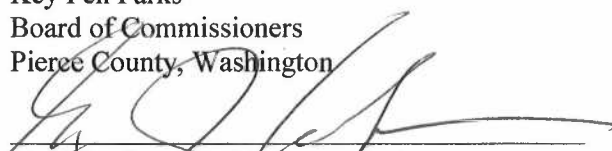


Kip Clinton, Clerk



William Trandum, Member at Large

Key Pen Parks
Board of Commissioners
Pierce County, Washington



Greg Anglemyer, Vice- President



Bruce Nicholson, Member at Large

Key Peninsula Metropolitan Park District
Db a Key Pen Parks



Resolution No R 2012-07

A RESOLUTION OF KEY PEN PARKS ADOPTING PARK and FACILITY NAMING POLICY

WHEREAS, the Board of Park Commissioners for Key Pen Parks desires to adopt park and facility naming policy; and

WHEREAS, the Board of Commissioners have met and made adjustments and changes deemed necessary and proper to the park and facility naming policy, now, therefore be it,


RESOLVED by the Board of Park Commissioners that Key Pen Parks adopts park and facility naming policy (attachment A).

PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a regular meeting this 11th day of June, 2012.

Attest:



Greg Anglemyer, President




Kip Clinton, Clerk



Mark Michel, Member at Large

Key Pen Parks
Board of Commissioners
Pierce County, Washington



Bill Trandum, Vice-President



Edward Robison, Member at Large

| Key Pen Parks | | Policy & Procedure | |
|--|--------------------------------|--------------------------------|---|
| Subject: Park and Facility Naming Policy | Resolution Number R 2012-07 | Date Approved June 11, 2012 | Supersedes the following Resolutions and Policies NA |

Park and Facility

1.0 PURPOSE:

The purpose of this policy is to outline the procedures and criteria for the official naming of parks and recreation facilities (examples: athletic fields, playground structures, buildings, trails).

2.0 POLICY:

The following criteria govern the selection and designation of names for Key Pen Parks' park and recreation facilities:

- A. The naming of parks and facilities should be approached with caution, patience, and deliberation.
- B. A name, once adopted, should be permanent, and changes should be strongly resisted.
- C. Existing facility names shall be reviewed in order to avoid duplication, confusing similarity and/or inappropriateness.
- D. A prospective park or major facility name should be one likely to be widely accepted and used by the public.
- E. Whenever possible, a facility shall be named prior to construction of the improvement. Timing is important in naming facilities, since temporary designations tend to be retained. In the development of facilities, a number designation shall be used until formal naming of the facility is complete.
- F. In general, portions of a facility shall not have a name other than that of the entire facility to avoid confusion. However, a park's interior features and/or facilities may have names other than that of the entire park.
- G. If a park or sub-element of a park is named after an individual, family or organization, the final recommendation shall include an explanation of the reason for the honor.
- H. There should be a lapse of at least four months between the receipt of the name proposal and the final recommendation for its adoption to permit careful consideration of the appropriateness and the public acceptance of the proposed name.

- I. In cases where the person is deceased, the person shall have been deceased for a minimum of two years.
- J. Elected/appointed Key Pen Park officials and currently employed Key Pen Park staff shall not be eligible for consideration until they are no longer in office or have retired from Key Pen Parks service unless a significant monetary or real property donation is involved.
- K. Length of service, in and of itself, does not meet these criteria.
- L. Names should be ranked in the order of the following conditions:
 - 1. Neighborhood or geographical identification
 - 2. Community name or widely accepted name,(e.g." Home Park, Maple Hollow, Volunteer Park)
 - 3. Natural or geological feature (e.g., Taylor Bay)
 - 4. Historical or cultural significance
 - 5. The name may include an individual, family, or organization that has made a significant land and/or monetary contribution to the park and recreation system, or has performed significant public service which made a tangible contribution to Key Pen Parks system justifying a permanent memorial.

3.0 PROCEDURES:

- A. Suggestions for names for any park, or public facility may be solicited from the general public, individuals and/or organizations. Suggestions from Key Pen Parks' personnel and the Board of Commissioners will not be excluded from consideration. All suggestions, solicited or not, shall be recorded and forwarded to the Lands and Improvements Committee for review and consideration.
- B. Staff may review suggestions for names and make a recommendation(s) to the Land and Improvements Committee for consideration.
- C. Land and Improvements Committee after review of public and staff input shall make a recommendation to Key Pen Park Board of Commissioners for consideration and adoption.
- D. Following adoption of the facility name by Key Pen Park Board of Commissioners, Key Pen Parks staff shall develop facility signage using the name.

From: [Mark Michel](#)
To: [Tracey Perkosky](#); [Linda Parry](#); [Ed Robison](#); [Kip Clinton](#); [Shawn Jensen](#)
Subject: Trail Committee
Date: Tuesday, December 13, 2022 9:39:28 AM

Info only, ya'll. Please comply with OPMA!

To provide some brief background on the workings of the Trail Committee and trail naming:

- I formed the Trail Committee in 2013 in response to data which was incorporated in our 2014-2019 Comprehensive Plan. Public input indicated 91.5% of respondents wanted More Trails. That ratio was Walking: 40.6%. Bike: 25.5%. Equestrian: 24.7%. Looking at our current map, I would estimate new trails built since then are 75% all-user, 25% MTB only, with equestrian (exclude MTB) 0%. That 0% is an obvious shortcoming. I would love to find an equestrian group (or at least a representative) to develop and maintain trails in the areas allocated for their use. Sadly, I've been unsuccessful.
- I have copies of all Agendas and Minutes going back to our first meeting in August of 2013. I can provide them to anyone who'd like them.
- At our January 2014 meeting we agreed to name "Ticket to Ride" and "East Wing." I believe I brought those recommendations to the full Board. As I recall, the Board (or maybe just Scott), said it wasn't necessary to bring the MTB Trail names to the Board (but I could be making that memory up????). I tried to look at KPP Board archived minutes from February 2014, for confirmation, but didn't find them online (justifiable since that's a long time ago).

I'm proud of the work the Trail Committee has accomplished since being formed. As we saw in last night's meeting, there's more to do. I hope to keep moving forward productively.

- m

Get [Outlook for iOS](#)



Meeting: April 10, 2023

Item # 7

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 10, 2023

Subject: Approval of Minutes

Background

This is a routine item and includes the meeting minutes from the Regular Meeting on February 13, 2023.

Recommended Action: Approve meeting minutes.

Attachment 1: Minutes from the February 13, 2023, Regular Meeting

KEY PENINSULA METROPOLITAN PARK DISTRICT

***D.b.a.* KEY PEN PARKS**

5514 Key Peninsula Highway NW, Lakebay, WA. 98349

253-884-9240 and answers@keypenparks.com

Board Meeting Minutes

Monday, February 13, 2023

This public meeting was a hybrid in-person/digital meeting.

1. The regular public meeting of Monday, February 13, 2023, was called to order at 7:00 PM in the Home Fire Station Meeting Room by Executive Director Tracey Perkosky. This Key Pen Parks meeting is a hybrid in-person/digital meeting format.

2. Roll Call--Commissioners Present: Commissioners Linda Parry, Shawn Jensen, Ed Robison and Kip Clinton; Commissioner Mark Michel attended digitally. Key Pen Parks Staff present: Executive Director Tracey Perkosky, Office and Outreach Coordinator Trielle Alstead, Fiscal Specialist Laura Armstrong and Special Events Coordinator Veronica Grandt.

Citizens Present: Sami Jensen, Stan Moffett, Jesse Routley, Ben Rasmussen, Chuck West (Peninsula School District Board Member), Kirsten Bahr (Superintendent Peninsula School District) and Lisa Bryan (KP News).

3. Pledge of Allegiance: Executive Director Perkosky led all present in reciting the Pledge of Allegiance after which she turned the meeting over to President Parry.

4. Approval of Agenda: President Parry asked if there were any changes or amendments to the agenda; hearing none, the agenda was approved as submitted.

5. Special Presentations:

a) Peninsula School District Environmental and Agricultural Program: Peninsula School Board Member Chuck West and Peninsula School District Superintendent Kirsten Bahr discussed potentially partnering with Key Pen Parks on development of Environmental and Agricultural Program(s) within the Peninsula School District. The School District would develop and run the programs using various Key Pen Parks facilities.

b) 2022 Special Events Year in Review, Special Events Coordinator Veronica Grandt: Special Events Coordinator Grandt detailed the relative success of the 8 (eight) public special events provided fully, or in partnership with Fire District 16, by Key Pen Parks. Those events were: 1) 5K Walk, Run or Ride; 2) Kids Easter Egg Hunt; 3) Mom & Me Tea; 4) Makers' Market; 5) Family Fun Fest; 6) Cinema Under The Stars (every Friday in August); 7) All Hallows Eve; and 8) Letters to Santa (in partnership with Fire District 16). Commissioner Michel asked why the 2022 5K Walk, Run or Ride event was cancelled; Executive Director Perkosky said it was because of lack of participation possibly due to weather, other cycling event schedule conflicts, requests for a timed event, and requests for 'bibs. Special Events Coordinator Grant is working on the 2023 Kids Easter Egg Hunt at Gateway Park which is the year's first scheduled event; she said it will take place in a different

location at Gateway Park and will have a slightly different format. Sami Jensen was recognized by Board President Parry to offer a comment; she suggested that Special Events Coordinator Grandt contact School Board Superintendent Bahr about volunteer opportunities for Peninsula School District high school students.

6. Citizen Comments: Chuck West, as a private citizen, said the Civic Center Association is discussing revisiting Pioneer Days (a celebration of Key Peninsula pioneer culture which consisted of a local parade from Key Center to Vaughn via Olson Road and a subsequent day-long festival on the Civic Center grounds). They are thinking about including a “fun run” (a new feature) as part of the festivities.

Sami Jensen reminded the Board that a Commissioner’s job is to accept comments by the public and listen respectfully. She also said that many of the current Key Pen Parks administration’s problems are based upon the previous administration and that this administration has moved mountains in improving Key Pen Parks’ facilities and procedures. She advised the Park Board to “be supportive of who you have”.

Jessy Routley asked if all three divisions of the 2022 5K Walk, Run, or Ride event were to follow the same course; Commissioner Robison replied that, in previous similar events, cyclists followed a different trail than pedestrians.

Stan Moffett said that, as a representative of the KP Beautification Project and Key-Pen It Clean, they and Pierce County are promoting a community-wide litter pickup project featuring large container dumpsters which will be placed in several publicly accessible locations (and monitored) for citizens to dispose of litter they clear from roadsides. Timing has not yet been determined though autumn seems most likely.

Ben Rasmussen said he has been working with Executive Director Perkosky regarding an upgrade of the Volunteer Park Disc Golf facility. He reiterated his request regarding a larger more advanced course at either Gateway Park or Key Central Forest. He said that there are committed local groups, as well as a larger regional disc golf community, that would maintain it.

Laura Armstrong (as a private citizen) said that the current Volunteer Park Disc Golf Course was installed by a volunteer group which was going to maintain it; they didn’t follow through. She also said that cyclists and bikes are out of control at 360 Trails and are pushing out other users and the cyclists don’t volunteer regarding maintenance of those trails that are mountain-bike-only.

Jesse Routley said that a large motivated citizen group would definitely maintain an updated Volunteer Park Disc Golf Course or any new larger more advanced course on Key Pen Parks’ property.

7. Approval of Minutes: Approval of the January 9, 2023 minutes was deferred to the next regular Key Pen Parks Park Board meeting.

8. Financial Report: Fiscal Specialist Armstrong said the details of the December 2022 and January 2023 are contained in the Agenda Packet. The December 2022 Springbrook financial balance was \$5,010,562.19. The December 2022 Zoo/Trek deposit was \$24,192.96. Total 2022 Zoo/Trek collections to date were \$278,730.78. The December 2022 Real and Personal Property Tax deposit was \$10,236.66. 2022 Real and Personal Property Tax collections to date were \$1,457,016.35. Springbrook expenditures for December 2022 were \$75,094.89.

The January 2023 Springbrook financial balance was \$4,972,003.63. The January 2023 Zoo/Trek deposit was \$22,106.46. Total 2023 Zoo/Trek collections to date were \$22,106.46. The January 2023 Real and Personal Property Tax deposit was \$3,846.25. 2023 Real and Personal Property Tax collections to date were \$3,846.25. Springbrook expenditures for January 2023 were \$75,847.09. Commissioner Robison asked about progress on the 2022 Year End Financial Report; Fiscal Specialist Armstrong said it should be ready for the April or May 2023 meeting. President Parry asked if there were any objections to the December 2022 and the January 2023 Financial Reports; hearing none the reports were approved as submitted.

9. Executive Director's Report: Executive Director Perkosky reported that it took about 60 days to finish all required DNR Derelict Boat program reports for removal of the boat beached at Taylor Bay Park; 90% to 100% of boat removal costs incurred by Key Pen Parks may be reimbursed from DNR under that program. She will be meeting with Evergreen Mountain Bike Alliance regarding a mountain bike trail maintenance contract; Key Pen Parks maintenance staff have completed trail brush removal at 360 Trails and the outer loop trail at Rocky Creek Conservation Area. Maintenance staff have also been working on Volunteer Park for Key Peninsula Little League's season which has already begun; additional major field work will take place in May or June after season's end. L&I inspectors have identified several issues at Volunteer Park and Gateway Park which maintenance staff are addressing. Executive Director Perkosky is working on all L&I required safety plans; Key Pen Parks, under the previous director, had none of these required plans. Similarly, there was a surprise fire inspection at Volunteer Park; the inspector identified additional electrical issues which require repairs (ironically, maintenance staff was working on some of the electrical issues identified by L&I at the time of the fire inspection). Executive Director Perkosky said she has requested a meeting with Pierce County to discuss a heated break space in the Gateway Park barn and what fire standard upgrades would be required for this potential use change. Office and Outreach Coordinator Alstead is continuing to put all Key Pen Parks records in a scannable format in addition to updating the website; the updated website will launch soon. The propane heater in the Taylor Bay caretaker house failed; staff is researching a ductless heating system as replacement. Executive Director Perkosky said that Commissioners Jensen and Parry joined her at the virtual 2023 Great Outdoors Legislative Day; they met with Representatives Hutchins and Caldier. Executive Director Perkosky called the Board's attention to several pieces of legislation proposed by the Washington State Senate and House which may be important to the Park District; Bill numbers, titles and links are listed in her written report.

10. Board Committee and Advisory Council Reports:

- a) **Land and Improvement Committee (Commissioner Robison):** Commissioner Robison said he and Commissioner Michel have been trying to solicit more input

regarding the Gateway Park/Gateway Park amenity renaming/naming proposal. They are looking for citizens to serve on the committee.

- b) Key Peninsula Parks and Recreation Foundation Report (Commissioner Michel):** Executive Director Perkosky said that she and Commissioner Michel attended the Foundation's most recent meeting. The Foundation solidified its funding projects. They are: an informational kiosk in Gateway Park to be used for Key Pen Parks' notices and Pavilion use schedules; emergency trail markers for 360 Trails; tree planting in the Dog Park; and recognizing the late Ruth Bramhall's contributions to the Key Peninsula community by funding a memorial bench to be placed in the Dog Park. They will also send informational letters to previous donors regarding their donations' use.
- c) Trails Committee (Commissioner Michel):** Commissioner Michel said that the trails are doing well and are clean; staff have been working on them. He has reached out to community members on the Trails Committee regarding naming trails.

11. President's Report: President Parry said she had no report.

12. Unfinished Business

- a) Consideration of Renaming of Gateway Park or a Park Amenity after Scott Gallacher:** Commissioner Robison said he and Commissioner Michel are working on reaching out to certain individuals who have previously been active and expressed past interest in the Park District. He said they infer that the Land and Improvements Committee is a standing committee; Commissioner Jensen concurred that is what the Naming Policy seems to imply. There was discussion about standing vs. ad hoc committees and committee meetings regarding OPMA; Executive Director Perkosky said she would research this topic for the March Park Board meeting.

13. New Business:

- a) Consideration of Property for Conservation Futures Grant Application and/or Acquisition:** Executive Director Perkosky said that the Great Peninsula Conservancy (GPC) contacted her regarding the 50 acres due north of the Gateway Park caretaker house and barn; Kim Zeren, the owner, wants to sell it to Key Pen Parks via a Conservation Easement sale and have GPC act as third-party negotiator. GPC said the access dispute between Kim Zeren and the neighboring northern 40 acres owned by the Carlson family had been resolved giving the Carlson's legal access across the Zeren parcels; GPC said the Carlson's had also expressed interest in selling their 40 acres to Key Pen Parks after a planned timber harvest. Executive Director Perkosky asked the Board if it was interested in this proposal and whether there were sections of the Zeren property where Key Pen Parks might want unrestricted use. Commissioner Robison moved to authorized the Executive Director to move forward with GPC to look into potential Conservation Futures grant acquisition with Zeren. Commissioner Clinton seconded the motion; the motion passed 5/0. Consensus was to include the Carlson property in negotiations.

14. Other Minor Matters: Commissioner Parry asked if eggs for the Easter Egg Hunt will be hidden to make finding them a greater challenge instead of simply placed out in field; Executive

Director Perkosky said the location will be different from previous years so that is still being worked out. Fiscal Specialist Armstrong asked Board President Parry about the potential special break room for maintenance staff at Gateway Park; she doesn't understand why it's necessary given the fact that the maintenance office has been a designated break room for some time. President Parry said she understood that the issue had been resolved by having an additional table in the office. Fiscal Specialist Armstrong said she still doesn't understand why the Executive Director has been taken to task by some Board members for not providing a special maintenance staff break room when this space had been available and used as a break room before the Executive Director came to the agency; President Parry reiterated that the issue had been resolved and Executive Director Perkosky said the office room had been reconfigured to be more accommodating and an additional space heater had been provided.

15. Good of the Order: Commissioner Jensen said that he was glad that Fiscal Specialist Armstrong was back in the park office and that her knee surgery went well; Fiscal Specialist Armstrong thanked him and said she has a few more months of physical therapy to go.

16. Meeting Adjourned: The in-person/digital hybrid public meeting of February 13, 2023, was adjourned at 8:48 PM. The next regular in-person/digital hybrid meeting will be held on Monday, March 13, 2023, at 7:00 PM at the Home Fire Station Meeting Room. The regular meeting may be preceded by a 6:00 PM or 6:30 PM study session. Key Pen Parks reserves the fourth Monday of each month for special topic meetings should any be needed. Should any regular meeting date fall on a public holiday, the substitute date is the Tuesday following the regular meeting date.

Respectfully submitted by Commissioner Kip Clinton, Board Clerk.

Disclaimer: Key Pen Parks minutes are not official until approved by the Board of Commissioners. Discrepancies or errors in the unofficial minutes may be corrected at the time the Board addresses and approves the minutes.



Meeting: April 10, 2023

Item # 8a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Via: Laura Armstrong, Fiscal Specialist

Date: April 10, 2023

Subject: Approval of Finances

Background

This report includes a summary of the financial information from March 2023 for Board approval.

March 2023 Financial Report

Total expenditures \$74,993.65

| | | |
|------------------------------|-------------|----------------------|
| • Accounts Payable | \$25,657.04 | Check # 2349 to 2373 |
| • First Citizens | \$0 | EFT's |
| • <u>Payroll/Benefits</u> | \$49,199.03 | EFT's |
| • <u>Pierce County Claim</u> | \$0 | EFT's |
| • <u>Petty Cash</u> | \$ | Cash |
| • <u>Bank service fees</u> | \$137.58 | EFT's |

Total Revenue \$113,783.52

| | |
|------------------------------|-------------|
| • Other Revenues | \$6,950.54 |
| • Zoo Trek | \$20,510.65 |
| • Property Tax | \$78,033.33 |
| • Investment | \$8,289.00 |
| • Leasehold Excise | \$ |
| • Timber Excise Tax | \$0 |
| • Sale of Tax Title Property | \$0 |

TREASURER'S REPORT

Fund Totals

Key Peninsula Metro Parks District

Time: 15:32:33 Date: 04/04/2023

03/01/2023 To: 03/31/2023

Page: 1

| Fund | Previous Balance | Revenue | Expenditures | Ending Balance | Claims Clearing | Payroll Clearing | Outstanding Deposits | Adjusted Ending Balance |
|------------------|------------------|------------|--------------|----------------------------|-----------------|------------------|----------------------|-------------------------|
| 001 General Fund | 4,973,618.94 | 113,783.52 | 74,993.65 | 5,012,408.81 | 7,786.44 | 0.00 | 0.00 | 5,020,195.25 |
| | 4,973,618.94 | 113,783.52 | 74,993.65 | <u>5,012,408.81</u> | 7,786.44 | 0.00 | 0.00 | 5,020,195.25 |

TREASURER'S REPORT

Account Totals

Key Peninsula Metro Parks District

03/01/2023 To: 03/31/2023

Time: 15:32:33 Date: 04/04/2023

Page: 2

| Cash Accounts | Beg Balance | Deposits | Withdrawals | Ending | Outstanding Rec | Outstanding Exp | Adj Balance |
|---------------------------|--------------|------------|-------------|--------------|-----------------|-----------------|---------------------|
| 1 First Citizens Checking | 2,404.47 | 6,948.54 | 1,662.86 | 7,690.15 | 0.00 | 0.00 | 7,690.15 |
| 2 First Citizens Payroll | 21,050.05 | 67,965.85 | 49,199.03 | 39,816.87 | 0.00 | 0.00 | 39,816.87 |
| 3 Pierce County | 4,903,649.82 | 108,358.26 | 108,302.31 | 4,903,705.77 | 0.00 | 0.00 | 4,903,705.77 |
| 4 Petty Cash | 164.63 | 2.00 | 0.00 | 166.63 | 0.00 | 0.00 | 166.63 |
| 5 First Citizens AP | 46,436.54 | 40,336.46 | 25,657.04 | 61,115.96 | 0.00 | 7,786.44 | 68,902.40 |
| Total Cash: | 4,973,705.51 | 223,611.11 | 184,821.24 | 5,012,495.38 | 0.00 | 7,786.44 | 5,020,281.82 |
| | 4,973,705.51 | 223,611.11 | 184,821.24 | 5,012,495.38 | 0.00 | 7,786.44 | 5,020,281.82 |

TREASURER'S REPORT

Outstanding Vouchers

Key Peninsula Metro Parks District

03/01/2023 To: 03/31/2023

As Of: 03/31/2023 Date: 04/04/2023

Time: 15:32:33 Page: 3

| Year | Trans# | Date | Type | Acct# | War# | Vendor | Amount | Memo |
|------|--------|------------|--------|-------|------|---|----------|---|
| 2023 | 215 | 03/31/2023 | Claims | 5 | 2364 | Canon Financial Services, INX | 121.11 | March copier and fax contract |
| 2023 | 216 | 03/31/2023 | Claims | 5 | 2365 | Copiers Northwest | 51.94 | Canon/IRC5535i III Copier in Volunteer Park Office, monthly contract for 2/14/2023-3/13/2023 (extra copy costs) |
| 2023 | 217 | 03/31/2023 | Claims | 5 | 2366 | EPIC Business Essentials | 133.57 | Paper clips and 11x17 laminate pouches |
| 2023 | 218 | 03/31/2023 | Claims | 5 | 2367 | Express Septic Service | 3,999.24 | 7600 gallons of septic pumping at Gateway Park. |
| 2023 | 219 | 03/31/2023 | Claims | 5 | 2368 | Glen Cove Repair LLC | 252.24 | 2015 and 2005 Chevy Silverado, LOF includes up to 5qts and filter and 1995 Ford Super Duty XL: replaced DS inside door handle |
| 2023 | 220 | 03/31/2023 | Claims | 5 | 2369 | Hemley's Handy Kans | 205.00 | 2 portable toilets and damage waiver |
| 2023 | 221 | 03/31/2023 | Claims | 5 | 2370 | Peninsula Light Company | 2,355.62 | 2/15/2023-3/15/2023 electric charges at parks |
| 2023 | 222 | 03/31/2023 | Claims | 5 | 2371 | Attn Finance Department WA Cities Insurance Authority | 60.00 | Virtual training for Executive Director. |
| 2023 | 223 | 03/31/2023 | Claims | 5 | 2372 | WA. Recreation and Park Association | 480.00 | 2023 Annual WRPA conference registration fees for the Executive Director and the Office and Outreach Coordinator |
| 2023 | 224 | 03/31/2023 | Claims | 5 | 2373 | Washington Water Service Company | 127.72 | Meter read at Gateway Park service area - Minterbrook on 3/2/2023 |
| | | | | | | | 7,786.44 | |

| Fund | Claims | Payroll | Total |
|------------------|----------|---------|----------|
| 001 General Fund | 7,786.44 | 0.00 | 7,786.44 |
| | 7,786.44 | 0.00 | 7,786.44 |

TREASURER'S REPORT

Signature Page

Key Peninsula Metro Parks District

03/01/2023 To: 03/31/2023

Time: 15:32:33 Date: 04/04/2023

Page: 4

We the undersigned officer for the Key Peninsula Metropolitan Park District, have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed: _____ Signed: _____
Commissioner / Date Fiscal Specialist / Date

RECEIPT REGISTER

Key Peninsula Metro Parks District

Time: 15:36:37 Date: 04/04/2023

03/01/2023 To: 03/31/2023

Page: 1

| Trans | Date | Type | Rec # | CR # | Acct# | Claimant | Amount | Memo |
|-------|------------|--------|-------|------|-------|-----------------------|----------|--|
| 152 | 03/03/2023 | Tr Rec | 1898 | 1543 | 4 | U.S. Postal Service | 2.00 | Refund for key turned in to close out P.O. Box 70. This was put into Petty Cash due to the cost to do a money order for \$1.25 +gas to be able to scan or the gas cost to drive to the bank to deposit |
| 155 | 03/03/2023 | Tr Rec | 1899 | 1544 | 1 | The Snack Shack | 591.36 | Rent, electric and leasehold tax for March 2023 for VP Concession building. |
| 156 | 03/03/2023 | Tr Rec | 1900 | 1545 | 1 | Kyle Armstrong | 768.20 | Rent, electric and leasehold tax for March 2023 for Taylor Bay caretaker house. |
| 157 | 03/03/2023 | Tr Rec | 1901 | 1546 | 1 | US Bank | 422.57 | Credit card rebate from contract program 4th quarter. |
| 171 | 03/03/2023 | Tr Rec | 1905 | 1547 | 1 | Tracey L Perkosky | 1,274.79 | Rent, electric, and leasehold tax for March 2023 Gateway House. |
| 192 | 03/09/2023 | Tr Rec | 1906 | 1548 | 1 | General Customer | 99.71 | Rental of Gateway Park pavilion on 3-18-2023 from 2-4pm for (Theumer) |
| 193 | 03/10/2023 | Tr Rec | 1907 | 1549 | 1 | General Customer | 59.71 | Rental of Gateway Park pavilion on 4-22-2023 from 10 to 12pm for (McNeish) |
| 194 | 03/10/2023 | Tr Rec | 1908 | 1550 | 1 | General Customer | 59.71 | Rental of Gateway Park pavilion on 5-20-2023 from 11 to 2pm for (Carver) |
| 195 | 03/10/2023 | Tr Rec | 1909 | 1551 | 1 | General Customer | 59.71 | Vendor fee for Makers Market 2023 (Stocker) |
| 196 | 03/10/2023 | Tr Rec | 1910 | 1552 | 1 | General Customer | 104.71 | Rental of Gateway Park pavilion on 6-9-2023 from 3:30 to 6:30pm for (Walters) |
| 197 | 03/13/2023 | Tr Rec | 1911 | 1553 | 1 | General Customer | 59.71 | Vendor fee for Makers Market 2023 (Bell) |
| 198 | 03/14/2023 | Tr Rec | 1912 | 1554 | 1 | General Customer | 59.94 | Vendor fee for Makers Market 2023 (Bemenderfer) |
| 199 | 03/15/2023 | Tr Rec | 1913 | 1555 | 1 | General Customer | 120.18 | Vendor fee for Makers Market 2023 (Gwynne) 2 spots |
| 200 | 03/15/2023 | Tr Rec | 1914 | 1556 | 1 | General Customer | 109.90 | Rental of Gateway Pavilion on 5-6-2023 from 11-3pm for (Bergquist) |
| 201 | 03/15/2023 | Tr Rec | 1915 | 1557 | 1 | Key Pen Little League | 500.00 | Refundable damage deposit for 2023 contract on Little League season field rental. |
| 206 | 03/23/2023 | Tr Rec | 1916 | 1558 | 1 | General Customer | 500.00 | Sponsorship for Mountain Biking 101 event (previously named Bike Jamoree) from Key Center Family Dentistry. |
| 207 | 03/23/2023 | Tr Rec | 1917 | 1559 | 1 | General Customer | 1,100.00 | Rental of area in Gateway Park and 360 trails for bike event on 4-2-2023 from Bell Lap Productions. |
| 208 | 03/24/2023 | Tr Rec | 1918 | 1560 | 1 | General Customer | 46.35 | Rental of Gateway Park pavilion on 4-1-2023 from 2pm to 4pm for (Messmer) |

RECEIPT REGISTER

Key Peninsula Metro Parks District

03/01/2023 To: 03/31/2023

Time: 15:36:37

Date: 04/04/2023

Page: 2

| Trans | Date | Type | Rec # | CR # | Acct# | Claimant | Amount | Memo |
|-------|------------|--------|-------|------|-------|--------------------------------|-------------------|---|
| 209 | 03/24/2023 | Tr Rec | 1919 | 1561 | 1 | General Customer | 139.05 | Rental of Gateway Park pavilion on 5-6-2023 from 3pm to 7pm for (Melnyk) |
| 210 | 03/24/2023 | Tr Rec | 1920 | 1562 | 1 | General Customer | 103.00 | Rental of Gateway Park pavilion on 5-7-2023 from 1-3pm for (Santos) |
| 212 | 03/29/2023 | Tr Rec | 1921 | 1563 | 1 | Department of Enterprise Serv | 460.94 | PCARD rebate from Dept. of Enterprise Services. |
| 213 | 03/29/2023 | Tr Rec | 1922 | 1564 | 1 | General Customer | 61.80 | Vendor booth fee for Makers Market event (Mills - Fabulous Fibers) |
| 225 | 03/30/2023 | Tr Rec | 1923 | 1565 | 1 | General Customer | 61.80 | Rental of Gateway Park pavilion on 5-13-2023 from 1to 4PM for (Wolkenhauer) |
| 226 | 03/30/2023 | Tr Rec | 1924 | 1566 | 1 | General Customer | 185.40 | Rental of Gateway Park pavilion on 4-23-2023 from 12 to 4PM for (Booher) |
| 151 | 03/30/2023 | Tr Rec | 1925 | | 3 | Pierce County Budget and Finar | 8,289.00 | Investment interest |
| 229 | 03/31/2023 | Tr Rec | 1926 | | 3 | Pierce County Budget and Finar | 78,033.33 | Property tax of \$74,083.43 and delinquent tax of \$3,949.90. |
| 230 | 03/31/2023 | Tr Rec | 1927 | | 3 | Pierce County Budget and Finar | 20,510.65 | Zoo Trek |
| | | | | | | | 310 Taxes | 98,543.98 |
| | | | | | | | 340 Park Fees | 359.54 |
| | | | | | | | 360 Long Terms | 14,880.00 |
| | | | | | | | 001 General Fund | 113,783.52 |
| | | | | | | | 113,783.52 | |

March 2023 AP Expenditures

Key Peninsula Metro Parks District

Time: 13:56:59 Date: 04/03/2023

03/01/2023 To: 03/31/2023

Page: 1

| Voucher | Claimant | Trans | Date | Type | Acct # | Amount | Memo |
|-----------|--|-------|------------|---------|--------|----------|---|
| 230303001 | Alstead Trielle E | 164 | 03/03/2023 | Claims | 5 | 43.23 | February 2023 Mileage |
| 230303002 | CenturyLink | 165 | 03/03/2023 | Claims | 5 | 127.48 | Service from 2/24/2023 for Business Bundle Preferred (High speed internet and voicemail) |
| 230303003 | D.M. Recycling Co | 166 | 03/03/2023 | Claims | 5 | 228.00 | Waste management service for Gateway Park |
| 230303004 | Grandt Veronica L | 167 | 03/03/2023 | Claims | 5 | 28.82 | February 2023 Mileage |
| 230303005 | Murreys Disposal Company | 168 | 03/03/2023 | Claims | 5 | 377.44 | Waste management service for Gateway Park and Volunteer Park |
| 230303006 | Peninsula Light Company | 169 | 03/03/2023 | Claims | 5 | 1,149.78 | 1/22/23-2/22/23 electric for parks |
| 230303007 | Perkosky Tracey L | 170 | 03/03/2023 | Claims | 5 | 264.45 | January and February 2023 Mileage and tolls |
| 230306001 | PEBB Health Insurance Health Care Authority | 175 | 03/14/2023 | Payroll | 5 | 5,388.12 | |
| 230307001 | AMI Graphics | 176 | 03/16/2023 | Claims | 5 | 137.41 | Vinyl banner July 8th 2023 date patch (Summer Family Fun Fest) |
| 230307002 | Astound | 177 | 03/16/2023 | Claims | 5 | 169.48 | March 2023 high speed internet, digital phone, usage |
| 230307003 | Finance Department | 178 | 03/16/2023 | Claims | 5 | 1,100.00 | Annual administrative fee - in lieu of rent (4/1/23-3/31/24) for Lakebay Transfer Station |
| 230307004 | Madrona Law Group PLLC | 179 | 03/16/2023 | Claims | 5 | 128.00 | General legal advice - services regarding settlement documents, eastment legal description, surveyor |
| 230307005 | Strike Visuals | 180 | 03/16/2023 | Claims | 5 | 1,199.34 | 10x10 Tent kit, aluminum frame, printed roof cover, stakes, rolling tent storage bag |
| 230307006 | US Bank | 181 | 03/16/2023 | Claims | 5 | 7,084.29 | February credit card bill |
| 230307007 | Verizon Wireless | 182 | 03/16/2023 | Claims | 5 | 444.76 | February monthly cell phone services |
| 230309001 | Canon Financial Services, INX | 215 | 03/31/2023 | Claims | 5 | 121.11 | March copier and fax contract |
| 230309002 | Copiers Northwest | 216 | 03/31/2023 | Claims | 5 | 51.94 | Canon/IRC5535i III Copier in Volunteer Park Office, monthly contract for 2/14/2023-3/13/2023 (extra copy costs) |
| 230309003 | EPIC Business Essentials | 217 | 03/31/2023 | Claims | 5 | 133.57 | Paper clips and 11x17 laminate pouches |
| 230309004 | Express Septic Service | 218 | 03/31/2023 | Claims | 5 | 3,999.24 | 7600 gallons of septic pumping at Gateway Park. |
| 230309005 | Glen Cove Repair LLC | 219 | 03/31/2023 | Claims | 5 | 252.24 | 2015 and 2005 Chevy Silverado, LOF includes up to 5qts and filter and 1995 Ford Super Duty XL: replaced DS inside door handle |
| 230309006 | Hemley's Handy Kans | 220 | 03/31/2023 | Claims | 5 | 205.00 | 2 portable toilets and damage waiver |
| 230309007 | Peninsula Light Company | 221 | 03/31/2023 | Claims | 5 | 2,355.62 | 2/15/2023-3/15/2023 electric charges at parks |
| 230309008 | WA Cities Insurance Authority Attn Finance Department | 222 | 03/31/2023 | Claims | 5 | 60.00 | Virtual training for Executive Director. |
| 230309009 | WA. Recreation and Park Association | 223 | 03/31/2023 | Claims | 5 | 480.00 | 2023 Annual WRPA conference registration fees for the Executive Director and the Office and Outreach Coordinator |
| 230309010 | Washington Water Service Company | 224 | 03/31/2023 | Claims | 5 | 127.72 | Meter read at Gateway Park service area - Minterbrook on 3/2/2023 |

Total Checks:

25,657.04

March 2023 Payroll Expenditures

Key Peninsula Metro Parks District

Time:

13:55:08 Date: 04/03/2023

03/01/2023 To: 03/31/2023

Page:

1

| Voucher Claimant | Trans | Date | Type | Acct # | Amount | Memo |
|---|-------|------------|---------|--------|-----------|--|
| EFT EFTPS | 158 | 03/03/2023 | Payroll | 2 | 4,773.30 | |
| EFT Employee Paycheck | 141 | 03/10/2023 | Payroll | 2 | 1,300.18 | |
| EFT Employee Paycheck | 142 | 03/10/2023 | Payroll | 2 | 2,011.13 | |
| EFT Employee Paycheck | 143 | 03/10/2023 | Payroll | 2 | 1,521.82 | |
| EFT Employee Paycheck | 144 | 03/10/2023 | Payroll | 2 | 1,447.39 | |
| EFT Employee Paycheck | 145 | 03/10/2023 | Payroll | 2 | 2,752.56 | |
| EFT Employee Paycheck | 146 | 03/10/2023 | Payroll | 2 | 1,222.13 | |
| EFT Employee Paycheck | 147 | 03/10/2023 | Payroll | 2 | 3,013.68 | |
| EFT Employee Paycheck | 148 | 03/10/2023 | Payroll | 2 | 1,188.77 | |
| EFT Employee Paycheck | 149 | 03/10/2023 | Payroll | 2 | 531.95 | |
| EFT United Concordia | 172 | 03/10/2023 | Payroll | 2 | 505.30 | |
| EFT WA State Depart. of Licensing | 173 | 03/13/2023 | Payroll | 2 | 30.00 | |
| EFT WA State Department of Retiremen | 174 | 03/13/2023 | Payroll | 2 | 6,320.49 | |
| EFT Employee Paycheck | 183 | 03/24/2023 | Payroll | 2 | 1,575.93 | |
| EFT Employee Paycheck | 184 | 03/24/2023 | Payroll | 2 | 2,458.46 | |
| EFT Employee Paycheck | 185 | 03/24/2023 | Payroll | 2 | 1,858.59 | |
| EFT Employee Paycheck | 186 | 03/24/2023 | Payroll | 2 | 1,762.08 | |
| EFT Employee Paycheck | 187 | 03/24/2023 | Payroll | 2 | 2,752.56 | |
| EFT Employee Paycheck | 188 | 03/24/2023 | Payroll | 2 | 1,476.30 | |
| EFT Employee Paycheck | 189 | 03/24/2023 | Payroll | 2 | 3,013.68 | |
| EFT Employee Paycheck | 190 | 03/24/2023 | Payroll | 2 | 1,439.37 | |
| EFT Employee Paycheck | 191 | 03/24/2023 | Payroll | 2 | 725.59 | |
| EFT EFTPS | 214 | 03/24/2023 | Payroll | 2 | 5,502.77 | |
| EFT WA State Depart. of Licensing | 211 | 03/28/2023 | Claims | 2 | 15.00 | Driving record for Prospective employee. |
| Total Checks: | | | | | 49,199.03 | |

TRANSACTION JOURNAL

Key Peninsula Metro Parks District

Time: 13:48:07 Date: 04/03/2023

03/01/2023 To: 03/31/2023

Page: 1

| Trans | Date | Redeemed | Acct # | Chk # | Type | Receipt # InterFund # | Vendor | Amount | Memo |
|------------------|-------------------|-------------------|----------|------------|-----------------|--------------------------|-------------------------------|--------------|------------------------------------|
| 227 | 03/31/2023 | 03/31/2023 | 1 | EFT | Ser Chge | | First Citizens | 85.00 | Bank service fees |
| | 576 80 49 003 | Banking Fees | | 001 | General Fund | | | 85.00 | Bank service fees |
| 228 | 03/31/2023 | 03/31/2023 | 1 | EFT | Ser Chge | | Merch Bankcard service | 52.58 | Credit card processing fees |
| | 576 80 49 003 | Banking Fees | | 001 | General Fund | | | 52.58 | Credit card processing fees |
| | Records Printed: | | 2 | | | | Adjustments: | 0.00 | |
| | | | | | | | Beginning Balance: | 0.00 | |
| | | | | | | | Revenues: | 0.00 | |
| | | | | | | | Warrant Expenditures: | 0.00 | |
| | | | | | | | Non Warrant Expenditures: | 137.58 | |
| | | | | | | | Interfund Transfers: | 0.00 | |
| | | | | | | | Redemptions: | 0.00 | |
| | | | | | | | Deposits: | 0.00 | |
| | | | | | | | Withdrawals: | 0.00 | |
| | | | | | | | Stop Payments: | 0.00 | |
| Fund | | | | | | | Adjustments | | |
| 001 General Fund | | | | | | | Beg Bal | 0.00 | |
| | | | | | | | Revenues | 0.00 | |
| | | | | | | | War Exp | 0.00 | |
| | | | | | | | N War Exp | 137.58 | |
| | | | | | | | IT In | 0.00 | |
| | | | | | | | IT Out | 0.00 | |
| | | | | | | | Stop Pmts | 0.00 | |
| | | | | | | | | 0.00 | |
| | | | | | | | | 0.00 | |

2023 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 15:50:23 Date: 04/04/2023

January To March

Page: 1

| 001 General Fund | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|-------------------------------------|------------------|------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------|---------------------|------------|
| 311 10 00 000 Taxes, Real & Person | 3,846.25 | 37,790.34 | 78,033.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,669.92 | 1,494,356.00 | 8% |
| 313 17 00 000 Taxes, Zoo Trek Excis | 22,106.46 | 25,380.71 | 20,510.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 67,997.82 | 245,000.00 | 28% |
| 317 20 00 000 Taxes, Leasehold Exc | 0.00 | 52.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52.28 | 1,000.00 | 5% |
| 317 40 00 000 Taxes, Forest Excise | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0% |
| 318 00 00 000 Other Tax (REET) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 0% |
| 310 Taxes | 25,952.71 | 63,223.33 | 98,543.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187,720.02 | 1,802,856.00 | 10% |
| 347 60 00 003 Program Fees, Prog | 0.00 | 0.00 | 359.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 359.54 | 800.00 | 45% |
| 340 Park Fees | 0.00 | 0.00 | 359.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 359.54 | 800.00 | 45% |
| 361 11 00 000 Investment Interest | 7,585.27 | 7,204.87 | 8,289.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,079.14 | 4,000.00 | 577% |
| 362 40 00 004 S&F Rentals, 360 Fie | 240.00 | 770.00 | 2,057.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,067.79 | 18,000.00 | 17% |
| 362 40 00 005 S&F Rentals, Home I | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0% |
| 362 40 00 006 S&F Rentals, Volunte | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0% |
| 362 50 00 001 S&F Rentals, Conces | 365.68 | 365.68 | 591.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,322.72 | 7,000.00 | 19% |
| 362 50 00 002 S&F Rentals, Gatewa | 1,287.88 | 1,292.98 | 1,274.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,855.65 | 14,400.00 | 27% |
| 362 50 00 004 S&F Rentals, Sportsf | 0.00 | 8,647.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,647.55 | 8,000.00 | 108% |
| 362 50 00 005 S&F Rental, Taylor B | 768.20 | 768.20 | 768.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,304.60 | 9,180.00 | 25% |
| 367 00 00 000 Contributions & Dor | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 7,500.00 | 13% |
| 369 91 00 000 Other Revenue | 588.79 | 23.10 | 898.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,510.75 | 2,000.00 | 76% |
| 369 91 01 000 Usage Of Fund Balar | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 550,000.00 | 0% |
| 382 10 00 000 Refundable Deposits | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 1,500.00 | 33% |
| 360 Long Terms | 11,335.82 | 19,072.38 | 14,880.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,288.20 | 622,980.00 | 7% |
| FUND REVENUES: | 37,288.53 | 82,295.71 | 113,783.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 233,367.76 | 2,426,636.00 | 10% |
| 576 80 10 001 Commissioner Wage | 512.04 | 384.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 896.07 | 7,500.00 | 12% |
| 576 80 10 002 Administrative Wage | 23,105.94 | 24,893.91 | 23,517.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71,516.87 | 301,983.00 | 24% |
| 576 80 10 003 Park Operations Wa | 12,615.27 | 12,986.01 | 19,230.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,831.91 | 380,292.00 | 12% |
| 576 80 10 004 Park Operations - Te | 644.38 | 454.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,099.31 | 0.00 | 0% |
| 576 80 20 001 Commissioner Perso | 50.63 | 29.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80.03 | 678.00 | 12% |
| 576 80 20 002 Administrative Bene | 7,331.88 | 8,362.87 | 7,060.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,755.65 | 109,190.00 | 21% |
| 576 80 20 003 Park Operations Ben | 9,677.88 | 5,265.75 | 5,988.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,932.49 | 184,765.00 | 11% |
| 576 80 20 004 Park Operations - Te | 577.95 | 112.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 690.73 | 0.00 | 0% |
| 576 80 20 006 Uniforms/Safety Ge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 0% |
| 576 80 31 001 Office Supplies | 144.35 | 357.87 | 351.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 853.25 | 5,500.00 | 16% |
| 576 80 31 002 Maintenance Suppli | 7,296.39 | 4,681.12 | 3,945.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,923.45 | 107,000.00 | 15% |
| 576 80 31 003 Equipment Maintena | 0.00 | 221.71 | 56.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278.17 | 3,520.00 | 8% |
| 576 80 31 004 Vehicle Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0% |
| 576 80 31 130 Supplies, Special Eve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | 0% |
| 576 80 31 140 Supplies, Special Eve | 0.00 | 1,027.30 | 453.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,480.71 | 10,000.00 | 15% |
| 576 80 31 150 Supplies - Volunteer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0% |
| 576 80 32 000 Park Operations Fue | 281.39 | 746.60 | 983.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,011.29 | 22,000.00 | 9% |
| 576 80 35 000 Small Tools & Equip | 0.00 | 0.00 | 1,199.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,199.34 | 10,400.00 | 12% |
| 576 80 41 000 Professional Services | 5,272.50 | 49.00 | 148.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,469.70 | 12,500.00 | 44% |
| 576 80 41 001 Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0% |
| 576 80 41 002 Professional Services | 0.00 | 13,981.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,981.46 | 16,000.00 | 87% |

2023 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 15:50:23 Date: 04/04/2023

January To March

Page: 2

| 001 General Fund | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|---------------------------------------|-------------------|-------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|---------------------|------------|
| 576 80 41 004 Professional Services | 50.00 | 0.00 | 128.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 178.00 | 10,450.00 | 2% |
| 576 80 41 005 Professional Services | 0.00 | 465.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 465.70 | 47,863.00 | 1% |
| 576 80 41 007 Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0% |
| 576 80 41 008 Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | 0% |
| 576 80 41 009 Election Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0% |
| 576 80 42 001 Communications, Ph | 939.12 | 705.83 | 813.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,458.67 | 9,500.00 | 26% |
| 576 80 43 001 Travel, Commissione | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0% |
| 576 80 43 002 Travel, Staff | 72.50 | 83.06 | 336.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 492.06 | 15,000.00 | 3% |
| 576 80 44 001 Taxes And Operator | 0.00 | 316.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 316.34 | 2,000.00 | 16% |
| 576 80 45 000 Equipment Rental\ I | 326.03 | 144.96 | 1,478.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,949.04 | 8,000.00 | 24% |
| 576 80 46 000 Insurance, General L | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,000.00 | 0% |
| 576 80 47 000 Utility Services, For A | 3,029.13 | 1,655.88 | 4,238.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,923.57 | 37,485.00 | 24% |
| 576 80 47 001 Utility Services, For | 0.00 | 0.00 | 82.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 82.78 | 1,000.00 | 8% |
| 576 80 48 000 Repairs & Maintenan | 1,382.65 | 2,566.41 | 5,047.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,996.54 | 29,810.00 | 30% |
| 576 80 49 001 Licenses & Permits | 2,148.00 | 64.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,212.00 | 6,000.00 | 37% |
| 576 80 49 002 Dues & Subscription | 29.78 | 1,313.44 | 466.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,809.37 | 7,500.00 | 24% |
| 576 80 49 003 Banking Fees | 85.00 | 128.19 | 137.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 350.77 | 1,700.00 | 21% |
| 576 80 49 004 Other Expenses | 0.00 | 0.00 | 45.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.00 | 4,000.00 | 1% |
| 576 80 49 006 Training, Staff | 19.95 | 590.00 | 540.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,149.95 | 7,000.00 | 16% |
| 576 Parks | 75,592.76 | 81,588.55 | 76,248.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 233,430.22 | 1,455,236.00 | 16% |
| 582 10 00 000 Refund Deposits - O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 0% |
| 589 00 00 999 Payroll Liability Accc | -1,203.99 | -994.72 | -1,255.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -3,453.97 | 0.00 | 0% |
| 589 30 00 000 Other Non-Expendit | 1,508.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,508.32 | 4,900.00 | 31% |
| 580 Non-Expenditures | 304.33 | -994.72 | -1,255.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -1,945.65 | 6,400.00 | 30% |
| 591 76 70 000 G.O. Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0% |
| 592 76 83 000 G.O. Bond Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0% |
| 591 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0% |
| 594 76 62 001 Capital Improvemen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250,000.00 | 0% |
| 594 76 62 020 Capital Improvemen | -50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -50.00 | 470,000.00 | 0% |
| 594 76 62 024 Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 0% |
| 594 76 63 001 Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0% |
| 594 76 64 001 Capital Equipment - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120,000.00 | 0% |
| 594 Capital Expenditures | -50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -50.00 | 915,000.00 | 0% |
| FUND EXPENDITURES: | 75,847.09 | 80,593.83 | 74,993.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 231,434.57 | 2,426,636.00 | 10% |
| FUND GAIN/LOSS: | -38,558.56 | 1,701.88 | 38,789.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,933.19 | | |
| FUND NET POSITION: | -38,558.56 | -36,856.68 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | | | |

2023 FUND TOTALS

Key Peninsula Metro Parks District

Time: 15:50:23 Date: 04/04/2023

January To March

Page: 3

| REVENUES | January | February | March | April | May | June | July | August | September | October | November | December | Total | Bud Amt | % |
|------------------|------------|------------|------------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|------------|--------------|-----|
| 001 General Fund | 37,288.53 | 82,295.71 | 113,783.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 233,367.76 | 2,426,636.00 | 10% |
| | 37,288.53 | 82,295.71 | 113,783.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 233,367.76 | 2,426,636.00 | 10% |
| EXPENDITURES | January | February | March | April | May | June | July | August | September | October | November | December | Total | Bud Amt | % |
| 001 General Fund | 75,847.09 | 80,593.83 | 74,993.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 231,434.57 | 2,426,636.00 | 10% |
| | 75,847.09 | 80,593.83 | 74,993.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 231,434.57 | 2,426,636.00 | 10% |
| GAIN/LOSS: | -38,558.56 | 1,701.88 | 38,789.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,933.19 | | |
| NET POSITION: | -38,558.56 | -36,856.68 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | 1,933.19 | | | |



Regular Meeting: April 10, 2023

Item # 9

To: Board of Park Commissioners
From: Tracey Perkosky, Executive Director
Date: April 10, 2023
Subject: Executive Director's Report

This report will be shorter than normal as it covers the period between the March Special Meeting and this Regular Meeting.

Key Pen Parks appreciated the help of the Mustard Seed Project who hosted an "egg stuffing party" to get some of the eggs ready for the Egg Hunt on April 8th. Staff ordered half of the eggs pre-filled and the other half needed to be filled. The volunteers did an amazing job and got them done in a few hours. Coordinators Grandt and Alstead were on-site for the fun!

Event season is underway with both Key Pen Parks' events and contracted events. The Egg Hunt is on April 8th, Parks Appreciation Day is April 22nd at Gateway Park with picnic table sanding/painting and weeding/scotch broom pulling, then registration is open for Mom and Me Tea on May 6th.

For contracted events, Bell Laps (formerly BuDu Racing) was at Gateway Park/360 Trails on April 2nd, and 360 Trails will close again on April 15/16th for the Washington Student Cycling League (WSCL). A small group will be camping over night on Saturday for WSCL.

As a reminder, the Disc Golf Survey is open until April 16th. Outreach Coordinator Alstead has met with 30 youth from the Red Barn Youth Center to talk about the project, hosted a pop-up in Volunteer Park, shared information during the Egg Hunt, and has another pop-up planned for Gateway Park.

The maintenance team has been very busy with removing grass from the infields, painting the parking lot lines at Gateway Park, gutter cleaning, trail vegetation removal as well as removing gravel/pinecones from selected trails (more work to come on that), contracted event preparation by ensuring the race trails are cleared of vegetation, removing grass and dirt from the stairs behind Field 2, ball field prep, plus routine park opening and restrooms, plus a small amount of mowing as the grass is trying wake up for spring. As soon as the nights warm up a bit, the grass growth will be in full swing. We added Justin Kreman who is a Maintenance Worker II, and Richie Jacobson as Maintenance Worker I. We retitled the custodian position which was not producing applicants to janitor (same job duties) and received a number of qualified applicants! A conditional offer is pending and we hope to add another team member within the next few days. Susan Wood, PT Maintenance Assistant resigned and so we will have a PT position posted soon. We thank Susan for her service to the District.

Director Perkosky, Manager Howarth and Maintenance Worker II Carson have been working on the maintenance capital equipment acquisitions to help get the needed equipment for projects.



The District is now in compliance with several Labor and Industries (L&I) required plans. This includes the Accident Prevention Plan, Hazard Communication Plan, Bloodborne Pathogen Plan, Outdoor Heat Exposure Plan and Wildfire Smoke Exposure Plan. We are now offering the required vaccine program in compliance with the bloodborne pathogen plan. With an initial inventory of hazard chemicals, we found 179 different items whose required SDS sheets total over 1500 pages! We will be slowly working to slim down that list, such as by purchasing the same types of products for cleaning and other routine jobs. The SDS sheets are available in several locations as well as electronically on a shared drive. Additional work is needed for the respirator program and fit-testing plus the required hearing program. Our all-staff monthly safety meetings will be held the third Thursday of the month.

The District's Annual Report is now completed in draft form and is agendized for Board approval during this meeting.

The Director also met with DNR regarding trail approval to learn about the process ahead of the Key Central Forest logging, thinking that the community might wish to add trails during the re-planting process. She learned that the trails in Key Central Forest and 360 Trails have never been formally approved by DNR. Thankfully, they are not in a compliance mode but when we are ready to add new trails we can go add to that SEPA the exiting trails/bridges for approval. We will also need HPAs for the bridges. Once those are complete, then we make a written request to DNR to include the trails in our agreement. These are items that we can plan and budget for in our Capital Facilities Plan (CFP) process. She also learned more about reporting hazard trees to ensure that DNR is properly notified.

In May, 3 staff will be attending the WRPA Annual Conference in Spokane, 1 staff will be taking the CPSI (Certified Playground Safety Inspector) class/exam, and 2 staff will be taking classes towards a WA Pesticide License.

Finally, Harbor Soccer is coming back to Volunteer Park! They have reserved the fields from mid-August through November! We are now planning the infield replacement project as we will have 6 weeks for turf repair and infield replacement during the summer as Little League ends June 30th.



Meeting: April 10, 2023

Item # 12a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 10, 2023

Subject: Approval of Resolution R2023-01 Official Naming of the “Scott Gallacher Memorial Spray and Play Park” located in Gateway Park

Background

During the November 14, 2022, Regular Park Board Meeting, a group of residents gave public comments requesting the naming of a facility, leaning towards a re-naming of Gateway Park for former Executive Director Scott Gallacher.

Over a series of meetings, the Board heard public testimony on the contributions of Mr. Gallacher and the Land & Improvements Committee reported on their conversations with the public who also supported a park naming in his honor.

This request aligns with the 2012 Park Naming Policy which outlines the criteria for park or facility naming:

“L. Names should be ranked in the order of the following conditions:

1. Neighborhood or geographical information
2. Community name or widely accepted name, (e.g. “Home Park, Maple Hollow, Volunteer Park)
3. Natural or geological feature (e.g. Taylor Bay)
4. Historical or cultural significance
5. The name may include an individual, family, or organization that has made a significant land and/or monetary contribution to the park and recreation system, or has performed significant public service which made a tangible contribution to Key Pen Parks system justifying a permanent memorial.”

The proposed resolution is also more than four (4) months between the receipt of the name proposal and the final recommendation for a park/facility name, which complies with the Park Naming Policy.

Once the park name is approved, signage will be ordered and installed to showcase the new name.

Recommended Action: Approve Resolution R2023-01 which officially names the area encompassing the playgrounds and splash pad in Gateway Park, the “Scott Gallacher Memorial Spray and Play Park”.

Attachment 1: Resolution R2023-01

Key Peninsula Metropolitan Park District
Dba Key Pen Parks



Resolution No R 2023-01

A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT FOR OFFICAL NAMING OF THE “SCOTT GALLACHER MEMORIAL SPRAY AND PLAY PARK”

WHEREAS members of the public including Jud Morris and Todd Rosenbach spoke during the Regular Meeting of November 14, 2022, requesting that a park be named in honor of Key Pen Parks longtime Executive Director Scott Gallacher; and,

WHEREAS the naming of a facility after Scott Gallacher meets the 2012 Park Naming Policy in that “The name may include an individual, family, or organization that has made a significant land and/or monetary contribution to the park and recreation system, or has performed significant public service which made a tangible contribution to Key Pen Parks system justifying a permanent memorial”; and

WHEREAS Scott Gallacher served as Executive Director from 2005 to 2020 and made significant contributions such as the acquisition of Gateway Park and Taylor Bay, development of 360 Trails, led key community partnerships, showed a strong dedication to this community, and is most known for his development of a splash pad and many wonderful playgrounds on the Key Peninsula; and

WHEREAS the Land and Improvements Committee heard feedback from the public who highly supported the park naming; and

WHEREAS it has been at least four months between the proposed naming and the adoption of this Resolution; and

WHEREAS during the Special Meeting of March 20, 2023, the Land & Improvements Committee brought forth the name “Scott Gallacher Memorial Spray and Play Park” for the area of Gateway Park encompassing the splash pad and playground areas.

NOW THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of Key Pen Parks that the area encompassing splash pad and playground areas at Gateway Park will now be officially named the “Scott Gallacher Memorial Spray and Play Park.”

PASSED AND ADOPTED by Board of Park Commissioners of Key Pen Parks at a Regular Meeting held at Key Peninsula Fire District Station 47, 1921 Key Peninsula Hwy NW, Home WA, held this 10th day of April 2023.

Attest:

Key Pen Parks
Board of Park Commissioners
Pierce County, Washington

Linda Parry, President

Mark Michel, Vice-President

Kip Clinton, Clerk

Shawn Jensen, Member-at-Large

Edward Robison, Member-at-Large



Regular Meeting: April 10, 2023

Item # 12a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 10, 2023

Subject: Approval of Resolution R2023-02 to Update the Purchasing Policy and Rescind Resolution R2019-12

Following the State Auditor Office's (SAO) recommendation that staff receive additional training in the proper procurement and management of Public Works projects, Executive Director Perkosky and Fiscal Specialist Armstrong recently attended a session, "Digging into Public Works". It was sponsored by the Municipal Research Services Center of Washington (MRSC) and the Washington Procurement Technical Assistance Center (PTAC). One of the items offered was a one-on-one consultation with MRSC regarding Public Works procurement.

During the training, staff was comparing Key Pen Parks' purchasing policy against the information provided by the trainer in order to ensure that we were following the steps properly (different agencies have different thresholds for some actions). It was discovered the purchasing category for Public Works projects valued below \$20,000 was inadvertently omitted from the adopted policy. After consulting with an MRSC expert on how to handle these lower dollar Public Works purchases, he recommended using a process similar to our procurement process for lower dollar goods and services.

This policy revision includes that recommendation to allow Public Works projects under \$15,000 at the direction of the Director or designee with one (1) or more quote(s) and above \$15,000 but below \$20,000 with three (3) telephone quotes. This process does not remove the duties of the vendors under Public Works contracting such as prevailing wage, but moves to make the lower dollar projects more efficient. Those projects above \$20,000 are already in the policy and begin the usage of the Small Works Roster.

A redlined version of the change is attached, along with a clean version. The other redline marks that you see in the document are from formatting as staff needed to convert the PDF to work for ease in editing.

Recommendation: Approve Resolution R2023-02 to update the purchasing policy and rescind Resolution R2019-12

Attachment 1: Redlined Purchasing Policy

Attachment 2: Resolution R2023-02 Updated Purchasing Policy with clean Exhibit 1

I. Policy

Key Peninsula Metropolitan Park District (hereinafter "Key Pen Parks") will acquire equipment, materials, and services in a manner that results in the most efficient delivery of services considering cost and value received.

To avoid conflict of interest, procurement will be impartial. Procurement of goods and services will provide Key Pen Parks with the best quality for the best value. Purchases will be made within budget limits and to meet goals and objectives approved in the Key Pen Parks budget. Potential purchases that are not within budget limits will be pre-approved through a budget amendment process. All Key Pen Parks purchases will ultimately be approved by Key Pen Parks' Board through the voucher approval process.

II. Purpose

This policy establishes Key Pen Parks' responsibilities and policies, procedures, and practices to follow in the purchase of equipment, materials, and services. All employees must follow these established policies and procedures.

Adherence to these policies and procedures will ensure that public purchases and contracts are open, fair, and at the least cost to the public. Purchase Policies and Procedures are divided into five major areas: (1) Procurement of Goods and Services, (2) Procurement of Architecture, Engineering, Land Surveying, and Landscape Architecture Services, (3) Procurement of Public Works & Goods and Services Over \$50,000, (4) Reimbursement of Expenses, and (5) Other Issues.

III. Authority

Key Pen Parks' Executive Director (hereinafter "Director"), or its designee, acting within their department budget, is authorized to provide for supplies and services purchases.

IV. Procurement of Goods and Services

A. Applicability

This section shall apply to procurement of all goods and services, EXCEPT this Section shall NOT apply to procurement of: (1) Architecture, Engineering, Land Surveying, and Landscape Architecture Services and (2) Public Works.

B. Purchasing Parameters

1. Purchases estimated to be \$15,000 or less may be made by the Director or designee.
2. Purchases estimated to be more than \$15,000, but less than \$40,000 require at least three (3) telephone quotes, unless the item(s) are from a sole source vendor (see Section IV. B.6. and Section VI.E below). Purchases in this price range require the

Adopted November 12, 2019
Adopted

Director's (or designee's) written pre-approval.

3. Purchases estimated to be at least \$40,000, but less than \$50,000, require written quotations from vendors, unless the item(s) are from a sole source vendor (see Section IV. B.6. and Section VI.E below). After written quotations are received, the proposed purchases in this range must be placed on the Board's agenda for approval. The Board must then approve purchase orders prior to the purchase transaction. At the time of solicitation, Key Pen Parks will not inform a vendor of other vendors' quotes. All purchases within this range shall be made by contract
4. Purchases estimated to be \$50,000 or more must be bid competitively per RCW 35.60.135(1). See Section VI below for competitive bid procedures.
5. ALL Purchases in excess of \$5,000 from a sole source vendor require prior approval of the Board.
6. A "sole source vendor" is characterized as the one and only source for the product or service.

Note: Any municipality, as defined in RCW 39.04.010, may purchase any supplies, equipment, or materials at auctions conducted by the government of the United States or any agency thereof, any agency of the state of Washington, any municipality or other government agency, or any private party without being subject to public bidding requirements if the items can be obtained at a competitive price.

C. Surplus Items

Key Pen Parks may acquire surplus property from another government without the use of bids.

V. Procurement of Architecture, Engineering, Land Surveying, and Landscape Architecture Services

A. Applicability

This Section shall only apply to the purchase of Architecture, Engineering, Land Surveying, or Landscape Architecture Services ("A/E Services").

B. MRSC Consultant Rosters

Key Pen Parks will be a member of the Municipal Research and Service Center (MRSC) Rosters and use the Consultant Roster managed by MRSC Rosters.

C. Purchasing Parameters

1. Procurement of A/E Services shall be in accordance with RCW 39.80 specifically, procurement shall comply with: advance notice of the requirement for professional

Adopted November 12, 2019
Adopted

services (RCW 39.80.030), evaluation of firms' qualifications and performance (RCW 39.80.040), and negotiation with firms in accordance with adjudged qualifications (RCW 39.80.050).

2. A/E purchases shall be coordinated through the Director to ensure compliance with RCW 39.80.
3. The Director may purchase A/E Services up to \$30,000. All A/E contracts over \$30,000 must be approved by the Board prior to the transaction.
4. Purchase of A/E Services requires completion of a Key Pen Parks Professional Service Contract that describes services to be performed and purchase price.
5. Contracts for services cannot be broken into multiple agreements to avoid compliance with this policy or State statutes.

VI. Procurement of Public Works & Goods and Services of \$50,000 or more

A. Applicability & General Provisions

This Section shall apply to contracts for (1) Public Works and (2) Procurement of Goods and Services estimated to be \$50,000 or more.

Dollar-value ranges indicated below pertain to each purchase (including tax, if applicable). Purchases cannot be broken into multiple purchases to avoid compliance with State statutes and Key Pen Parks' policies.

B. Public Works

Public Works means all work, construction, alteration, repair or improvement other than ordinary maintenance, executed at the cost of the taxpayers. See RCW 39.04.010(4). Most Public Works projects are "*multiple craft*," which means more than one type of work being executed.

Public Works projects are governed by prevailing wage requirements, regardless of contract amount.

C. Small Works Roster

Key Pen Parks will be a member of the Municipal Research and Service Center (MRSC) Rosters and use the Small Works Roster managed by MRSC Rosters. Key Pen Parks may use MRSC's Small Works Roster for Public Works projects valued over \$20,000 but *below* \$350,000.

Use of the Small Works Roster allows Key Pen Parks to preclude the advertisement

~~Adopted November 12, 2019~~
Adopted

requirements of the formal competitive process in certain circumstances as prescribed by state law. *All other bidding requirements are the same.*

Immediately after an award is made through the Small Works Roster process, the bid quotations obtained shall be recorded, open to public inspection, and available by telephone or electronic request. A list of contracts awarded through this process will be posted on Key Pen Parks' web site. The list will contain the contractor's name, contract amount, brief description of the work awarded, date awarded, and where the contract is available for public inspection.

Vendors/contractors selected off the Small Works Roster are not relieved from observing applicable legal requirements such as Performance Bond, Prevailing Wage, Labor and Material Bonding, etc.

To efficiently handle Public Works Projects valued between \$0 and \$19,999.99 Key Pen Parks may use the Small Works Roster or may use the same thresholds for procuring goods and services wherein Public Works projects estimated to be more than \$15,000 but less than \$20,000 will require three (3) telephone quotes. The Director or designee may procure Public Works projects valued under \$15,000 by receiving one or more quote. This is to expedite small dollar repairs or projects that are needed and with the understanding that is difficult to get out of area vendors to our location for small value jobs.

Vendors selected through a quote process are not relieved from observing applicable legal requirements such as Performance Bond, Prevailing Wage, Labor and Material Bonding, etc.

C. Competitive Bid Procedures

1. Authorization to Call for Bids

Request the Key Pen Parks Board for authorization to call for bids.

2. Publication of Notice

After Board authorization, the Director (or designee) will publish the Call for Bids in the official newspaper or a newspaper of general circulation most likely to bring responsive bids, at least once thirteen (13) days before the last date upon which bids will be received, inviting sealed proposals for such work, plans, and specifications which must at the time of publication of such notice be on file in the office of the Board of Park Commissioners subject to public inspection.

3. Notice Contents

The Bid Notice shall state generally the work to be done and shall call for proposals for doing the same to be sealed and filed with the Board on or before the day and hour named therein. The Notice should contain definite specifications and procedures for bidders to use to estimate their bids. At a minimum, a bid notice for public work shall include:

- i. Project title,
- ii. Nature and scope of work,
- iii. Where contract documents (plans and specifications) can be

Adopted November 12, 2019
Adopted

- reviewed or obtained,
- iv. Cost to obtain a set of contract documents,
 - v. Place, date, and time that bids are due,
 - vi. Statement that a bid bond must accompany the bid, and
 - vii. Statement that Key Pen Parks retains the right to reject any and all bids and to aiver minor irregularities in the bidding process.

~~4.~~ Provide evaluation criteria; minimum qualifications; date, time, and location of pre-bid conference (if applicable); name, address, and telephone number of the project contact; and number of required copies will help bidders prepare responsive submittals.

viii.

5.4. Bid Opening

Bids are submitted to the Key Pen Parks' Office, where they are time and date stamped and processed.

6.5. Report on Bids

The Director will report to the Board or Board subcommittee on all bids received.

7.6. Board Approval

Key Pen Parks' Board will make the final bid award.

8.7. The following shall also apply to all bid solicitations:

- i. To ensure consistency and fair process, Key Pen Parks will use standard forms, documents, contracts, and terms and conditions, when practical. Key Pen Parks may use an evaluation selection committee to promote an open, proper selection. In such event, the Board will appoint committee members.
- ii. Minimum qualifications are stated to ensure respondents are reasonably qualified. When practical, Key Pen Parks will conduct a pre-bid conference to allow a thorough discussion of the Key Pen Parks' intent, scope, specifications, and terms. Interested companies should be encouraged to attend.

D. Purchases Under Interlocal Agreements ("Piggybacking"?)

Bidding is not required when purchases of materials, supplies, or equipment are made under State standard contracts or similar contracts executed by and through other local governments which have complied with their own bidding requirements. Key Pen Parks must have an inter-local agreement with the District, state, or other government prior to the bid. All other procurement approval requirements must be maintained.

The Director shall ensure that purchases made, under this section, meet the requirements of RCW 39.34.

E. Sole Source Procurement

If, after conducting a good faith review of available resources, the Director determines that there is only one source of the required materials, supplies, or equipment, a purchase contract may be awarded without complying with established bid requirements. The Director will submit a written request for sole source procurement to the Board for approval, and conduct price, terms, and delivery negotiations, as appropriate. The vendor must certify that Key Pen Parks is getting the lowest offered price.

F. Special Market Conditions

The Director (or designee) may consider waiving established bidding requirements if an opportunity arises to purchase favorably- priced equipment at an auction or supplies or used ~~d~~

Adopted November 12, 2019
Adopted

goods that will be sold before Key Pen Parks can conduct the bid process.

Formatted: Indent: Left: 0"

G. Emergencies

In case of an emergency that threatens Key Pen Parks property or the safety of citizens and/or staff, the Director (or designee) can waive bid requirements to purchase goods, materials, or services to stabilize the emergency condition. Purchase order(s) must be properly documented as an emergency as soon as possible following the event.

Within two weeks of confirming the emergency existed, Key Pen Parks' Board will adopt a resolution certifying the emergency situation existed. A Special Meeting may be called by the authorized Board Officers to timely satisfy this requirement.

VII. Other Issues

A. Conflicts of Interest

Key Pen Parks will not accept donations of materials or services in return for a commitment to continue or initiate a purchasing agreement. No employee will participate in procurement when they are aware of a conflict of interest, or accept gifts or gratuities from existing or potential vendors in return for a commitment to continue or initiate a purchasing relationship.

B. Recyclables

Reasonable effort will be made to use products made from recycled materials if such products are available, of acceptable quality, and generally priced the same as similar, non-recycled products.

C. Petty Cash

Petty cash funds cover minor disbursements. Employees may be reimbursed from petty cash funds for authorized purchases that total less than the established, petty-cash limit

Key Peninsula Metropolitan Park District
Dba Key Pen Parks



Resolution No R 2023-02

A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT TO UPDATE THE PURCHASING POLICY AND RESCIND RESOLUTION R2019-12

WHEREAS a purchasing category for Public Works projects valued under \$20,000 was omitted from the Policy; and,

WHEREAS the Board of Park Commissioners have met and made changes deemed necessary and proper to rectify this omission to the purchasing policy.

NOW THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of Key Pen Parks that:

Section 1. Resolution R2019-12 is hereby rescinded.

Section 2. The purchasing policy and procedures attached hereto as Exhibit 1 are hereby adopted.

PASSED AND ADOPTED by Board of Park Commissioners of Key Pen Parks at a Regular Meeting held at Key Peninsula Fire District Station 47, 1921 Key Peninsula Hwy NW, Home WA, held this 10th day of April 2023.

Attest:

Key Pen Parks
Board of Park Commissioners
Pierce County, Washington

Linda Parry, President

Mark Michel, Vice-President

Kip Clinton, Clerk

Shawn Jensen, Member-at-Large

Edward Robison, Member-at-Large

Exhibit 1

I. Policy

Key Peninsula Metropolitan Park District (hereinafter "Key Pen Parks") will acquire equipment, materials, and services in a manner that results in the most efficient delivery of services considering cost and value received.

To avoid conflict of interest, procurement will be impartial. Procurement of goods and services will provide Key Pen Parks with the best quality for the best value. Purchases will be made within budget limits and to meet goals and objectives approved in the Key Pen Parks budget. Potential purchases that are not within budget limits will be pre-approved through a budget amendment process. All Key Pen Parks purchases will ultimately be approved by Key Pen Parks' Board through the voucher approval process.

II. Purpose

This policy establishes Key Pen Parks' responsibilities and policies, procedures, and practices to follow in the purchase of equipment, materials, and services. All employees must follow these established policies and procedures.

Adherence to these policies and procedures will ensure that public purchases and contracts are open, fair, and at the least cost to the public. Purchase Policies and Procedures are divided into five major areas: (1) Procurement of Goods and Services, (2) Procurement of Architecture, Engineering, Land Surveying, and Landscape Architecture Services, (3) Procurement of Public Works & Goods and Services Over \$50,000, (4) Reimbursement of Expenses, and (5) Other Issues.

III. Authority

Key Pen Parks' Executive Director (hereinafter "Director"), or its designee, acting within their department budget, is authorized to provide for supplies and services purchases.

IV. Procurement of Goods and Services

A. Applicability

This section shall apply to procurement of all goods and services, EXCEPT this Section shall NOT apply to procurement of: (1) Architecture, Engineering, Land Surveying, and Landscape Architecture Services and (2) Public Works.

B. Purchasing Parameters

1. Purchases estimated to be \$15,000 or less may be made by the Director or designee.
2. Purchases estimated to be more than \$15,000, but less than \$40,000 require at least three (3) telephone quotes, unless the item(s) are from a sole source vendor (see Section IV. B.6. and Section VI.E below). Purchases in this price range require the

Adopted
Resolution Number:

Director's (or designee's) written pre-approval.

3. Purchases estimated to be at least \$40,000, but less than \$50,000, require written quotations from vendors, unless the item(s) are from a sole source vendor (see Section IV. B.6. and Section VI.E below). After written quotations are received, the proposed purchases in this range must be placed on the Board's agenda for approval. The Board must then approve purchase orders prior to the purchase transaction. At the time of solicitation, Key Pen Parks will not inform a vendor of other vendors' quotes. All purchases within this range shall be made by contract
4. Purchases estimated to be \$50,000 or more must be bid competitively per RCW 35.60.135(1). See Section VI below for competitive bid procedures.
5. ALL Purchases in excess of \$5,000 from a sole source vendor require prior approval of the Board.
6. A "sole source vendor" is characterized as the one and only source for the product or service.

Note: Any municipality, as defined in RCW 39.04.010, may purchase any supplies, equipment, or materials at auctions conducted by the government of the United States or any agency thereof, any agency of the state of Washington, any municipality or other government agency, or any private party without being subject to public bidding requirements if the items can be obtained at a competitive price.

C. Surplus Items

Key Pen Parks may acquire surplus property from another government without the use of bids.

V. Procurement of Architecture, Engineering, Land Surveying, and Landscape Architecture Services

A. Applicability

This Section shall only apply to the purchase of Architecture, Engineering, Land Surveying, or Landscape Architecture Services ("A/E Services").

B. MRSC Consultant Rosters

Key Pen Parks will be a member of the Municipal Research and Service Center (MRSC) Rosters and use the Consultant Roster managed by MRSC Rosters.

C. Purchasing Parameters

1. Procurement of A/E Services shall be in accordance with RCW 39.80 specifically, procurement shall comply with: advance notice of the requirement for professional

Adopted
Resolution Number:

services (RCW 39.80.030), evaluation of firms' qualifications and performance (RCW 39.80.040), and negotiation with firms in accordance with adjudged qualifications (RCW 39.80.050).

2. A/E purchases shall be coordinated through the Director to ensure compliance with RCW 39.80.
3. The Director may purchase A/E Services up to \$30,000. All A/E contracts over \$30,000 must be approved by the Board prior to the transaction.
4. Purchase of A/E Services requires completion of a Key Pen Parks Professional Service Contract that describes services to be performed and purchase price.
5. Contracts for services cannot be broken into multiple agreements to avoid compliance with this policy or State statutes.

VI. Procurement of Public Works & Goods and Services of \$50,000 or more

A. Applicability & General Provisions

This Section shall apply to contracts for (1) Public Works and (2) Procurement of Goods and Services estimated to be \$50,000 or more.

Dollar-value ranges indicated below pertain to each purchase (including tax, if applicable). Purchases cannot be broken into multiple purchases to avoid compliance with State statutes and Key Pen Parks' policies.

B. Public Works

Public Works means all work, construction, alteration, repair or improvement other than ordinary maintenance, executed at the cost of the taxpayers. See RCW 39.04.010(4). Most Public Works projects are "*multiple craft*," which means more than one type of work being executed.

Public Works projects are governed by prevailing wage requirements, regardless of contract amount.

C. Small Works Roster

Key Pen Parks will be a member of the Municipal Research and Service Center (MRSC) Rosters and use the Small Works Roster managed by MRSC Rosters. Key Pen Parks may use MRSC's Small Works Roster for Public Works projects valued over \$20,000 but *below* \$350,000.

Use of the Small Works Roster allows Key Pen Parks to preclude the advertisement

Adopted
Resolution Number:

requirements of the formal competitive process in certain circumstances as prescribed by state law. *All other bidding requirements are the same.*

Immediately after an award is made through the Small Works Roster process, the bid quotations obtained shall be recorded, open to public inspection, and available by telephone or electronic request. A list of contracts awarded through this process will be posted on Key Pen Parks' web site. The list will contain the contractor's name, contract amount, brief description of the work awarded, date awarded, and where the contract is available for public inspection.

Vendors/contractors selected off the Small Works Roster are not relieved from observing applicable legal requirements such as Performance Bond, Prevailing Wage, Labor and Material Bonding, etc.

To efficiently handle Public Works Projects valued between \$0 and \$19,999.99 Key Pen Parks may use the Small Works Roster or may use the same thresholds for procuring goods and services wherein Public Works projects estimated to be more than \$15,000 but less than \$20,000 will require three (3) telephone quotes. The Director or designee may procure Public Works projects valued under \$15,000 by receiving one or more quote. This is to expedite small dollar repairs or projects that are needed and with the understanding that is difficult to get out of area vendors to our location for small value jobs.

Vendors selected through a quote process are not relieved from observing applicable legal requirements such as Performance Bond, Prevailing Wage, Labor and Material Bonding, etc.

C. *Competitive Bid Procedures*

1. Authorization to Call for Bids

Request the Key Pen Parks Board for authorization to call for bids.

2. Publication of Notice

After Board authorization, the Director (or designee) will publish the Call for Bids in the official newspaper or a newspaper of general circulation most likely to bring responsive bids, at least once thirteen (13) days before the last date upon which bids will be received, inviting sealed proposals for such work, plans, and specifications which must at the time of publication of such notice be on file in the office of the Board of Park Commissioners subject to public inspection.

3. Notice Contents

The Bid Notice shall state generally the work to be done and shall call for proposals for doing the same to be sealed and filed with the Board on or before the day and hour named therein. The Notice should contain definite specifications and procedures for bidders to use to estimate their bids. At a minimum, a bid notice for public work shall include:

- i. Project title,
- ii. Nature and scope of work,
- iii. Where contract documents (plans and specifications) can be

Adopted

Resolution Number:

- iv. reviewed or obtained,
 - v. Cost to obtain a set of contract documents,
 - vi. Place, date, and time that bids are due,
 - vii. Statement that a bid bond must accompany the bid, and
 - viii. Statement that Key Pen Parks retains the right to reject any and all bids and to aiver minor irregularities in the bidding process.
 - viii. Provide evaluation criteria; minimum qualifications; date, time, and location of pre-bid conference (if applicable); name, address, and telephone number of the project contact; and number of required copies will help bidders prepare responsive submittals.
4. Bid Opening
Bids are submitted to the Key Pen Parks' Office, where they are time and date stamped and processed.
5. Report on Bids
The Director will report to the Board or Board subcommittee on all bids received.
6. Board Approval
Key Pen Parks' Board will make the final bid award.
7. The following shall also apply to all bid solicitations:
- i. To ensure consistency and fair process, Key Pen Parks will use standard forms, documents, contracts, and terms and conditions, when practical. Key Pen Parks may use an evaluation selection committee to promote an open, proper selection. In such event, the Board will appoint committee members.
 - ii. Minimum qualifications are stated to ensure respondents are reasonably qualified. When practical, Key Pen Parks will conduct a pre-bid conference to allow a thorough discussion of the Key Pen Parks' intent, scope, specifications, and terms. Interested companies should be encouraged to attend.

D. Purchases Under Interlocal Agreements ("Piggybacking")?

Bidding is not required when purchases of materials, supplies, or equipment are made under State standard contracts or similar contracts executed by and through other local governments which have complied with their own bidding requirements. Key Pen Parks must have an inter-local agreement with the District, state, or other government prior to the bid. All other procurement approval requirements must be maintained.

The Director shall ensure that purchases made, under this section, meet the requirements of RCW 39.34.

E. Sole Source Procurement

If, after conducting a good faith review of available resources, the Director determines that there is only one source of the required materials, supplies, or equipment, a purchase contract may be awarded without complying with established bid requirements. The Director

Adopted

Resolution Number:

will submit a written request for sole source procurement to the Board for approval, and conduct price, terms, and delivery negotiations, as appropriate. The vendor must certify that Key Pen Parks is getting the lowest offered price.

F. Special Market Conditions

The Director (or designee) may consider waiving established bidding requirements if an opportunity arises to purchase favorably- priced equipment at an auction or supplies or used goods that will be sold before Key Pen Parks can conduct the bid process.

G. Emergencies

In case of an emergency that threatens Key Pen Parks property or the safety of citizens and/or staff, the Director (or designee) can waive bid requirements to purchase goods, materials, or services to stabilize the emergency condition. Purchase order(s) must be properly documented as an emergency as soon as possible following the event.

Within two weeks of confirming the emergency existed, Key Pen Parks' Board will adopt a resolution certifying the emergency situation existed. A Special Meeting may be called by the authorized Board Officers to timely satisfy this requirement.

VII. Other Issues

A. Conflicts of Interest

Key Pen Parks will not accept donations of materials or services in return for a commitment to continue or initiate a purchasing agreement. No employee will participate in procurement when they are aware of a conflict of interest, or accept gifts or gratuities from existing or potential vendors in return for a commitment to continue or initiate a purchasing relationship.

B. Recyclables

Reasonable effort will be made to use products made from recycled materials if such products are available, of acceptable quality, and generally priced the same as similar, non-recycled products.

C. Petty Cash

Petty cash funds cover minor disbursements. Employees may be reimbursed from petty cash funds for authorized purchases that total less than the established, petty-cash limit



Meeting: April 10, 2023

Item # 13b

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 10, 2023

Subject: Approval of Partnership Agreements with Red Barn Youth Center, Farm Tour, and Key Peninsula Historical Society

Background

Annually, Key Pen Parks enters into partnership agreements with local organizations who are providing direct services that meet the goals of Key Pen Parks. As part of the approved 2023 budget, funds were included to support the Red Barn Youth Center, Key Peninsula Historical Society and the Farm Tour.

Recommended Action: Approve partnership agreements with various agencies.

Attachment 1: Agreement between Key Pen Parks and Red Barn Youth Center

Attachment 2: Agreement between Key Pen Parks and The Farm Tour

Attachment 3: Agreement between Key Pen Parks and Key Peninsula Historical Society

CONTRACT FOR SERVICES BETWEEN
KEY PENINSULA METROPOLITAN PARK DISTRICT
AND
THE RED BARN YOUTH CENTER

THIS CONTRACT FOR YOUTH ENRICHMENT, entered this 10th day of April 2023 by and between the Key Peninsula Metropolitan Park District, a municipal corporation ("Key Pen Parks") and the Red Barn Youth Center, a Washington non-profit corporation ("RBYC"), by which RBYC agrees to provide services for youth residents in grades 6th – 12th within Key Pen Parks' service area.

RECITALS

WHEREAS, the voters approved the creation of Key Pen Parks to create and support recreational opportunities for its citizens; and

WHEREAS, the mission of Key Pen Parks is to enhance the quality of life on the Key Peninsula by providing park and recreational opportunities for all its citizens; and

WHEREAS, Key Pen Parks wants to further its mission by crafting partnerships with volunteer and government organizations, acquiring assets, developing and maintaining high quality facilities, preserving open space, providing diverse recreational programs, and prudently managing district funds; and

WHEREAS, the RBYC provides youth enrichment, programs and has a facility on the Key Peninsula; and

WHEREAS, a cooperative effort between the parties can eliminate unnecessary duplication of services and promote more efficient use, maintenance and management of certain recreational facilities and programs; and

WHEREAS, Key Pen Parks and RBYC find it mutually beneficial and in the public interest for Key Pen Parks to contract with RBYC for services as noted below.

NOW, THEREFORE, KEY PEN PARKS AND RBYC hereby agrees to the following:

CONTRACT

1. Purpose. Key Pen Parks and RBYC each have facilities and offer programs for the benefit of their constituents and members. Key Pen Parks is hereby contracting with RBYC to provide youth residents in grades 6th – 12th of the Key Peninsula the opportunity to use the Red Barn facility.

2. Scope. RBYC will continue to provide the following scope of services:

- a. A safe, welcoming place for Key Peninsula area youth to recreate, socialize, find guidance, develop positive relationships and become community minded citizens.

- b. A vast array of indoor and outdoor activities. These activities range from musical, sports, cultural arts, homework assistance, computer access, leadership development and community service.
- c. Act as characters or other assistance for Key Pen Parks' All Hallows Event held annually in October. Should Key Pen Parks' cancel All Hallows Eve due to a public health emergency or weather, this will not be held against Red Barn Youth Center.

3. Access and Use: All youth residents in grades 6th – 12th within Key Pen Parks' service area are eligible to attend for free.

- a. During the school year normal hours are 2:30pm to 6pm, Monday through Friday. RBYC is open on days when school is in session (full days). RBYC is also open from 8:00 am to 4:30 pm in July and August.

4. Responsibilities. RBYC shall be solely responsible for all costs associated with the operation, maintenance, repair and or improvement of the RBYC facility.

5. Payment. Key Pen Parks shall pay to RBYC for services as noted in item 2 above a total sum of Three Thousand Five Hundred Dollars (\$3,500.00) payable in two installments as follows:

- a. \$1,750 on or after April 1, 2023, by providing an invoice to Key Pen Parks
- b. \$1,750 on or after November 1, 2023, by providing an invoice to Key Pen Parks
- c. All invoices must be received by December 15th for payment from the 2023 budget

6. Default Events. If any of the events (the "Default Events") set forth below occur, then Key Pen Parks shall be entitled to suspend payment if any is due and a prorated refund of the monies paid. RBYC shall be in default by the occurrence of any one or more of the following Default Events:

- a. Commencing on the date of this Contract, and at any time thereafter the facility is not open to the public for a period of more than thirty (30) days unless the closure is a result of fire or natural disaster or pandemic or significant remodel/renovation.

7. Term of Contract. The use specified in this Contract shall expire December 31, 2023.

8. Acknowledgments. RBYC shall include language that acknowledges Key Pen Park's funding contribution in any release or other publication referencing donors and partners. RBYC shall post one sign of significant prominence that acknowledges Key Pen Parks funding contribution. All signs specific to the exhibit shall include the text Key Pen Parks and its associated logo.

9. Reporting and Inspection.

- a. RBYC shall provide to Key Pen Parks a written report on annual basis by January 31, 2024 following the conclusion of contracted services relating to:
 - i. The number of attendees.
 - ii. The number of volunteer hours contributed by RBYC volunteers
- b. At a regular meeting of Key Pen Parks Board of Park Commissioners RBYC shall provide a complete summary in writing and orally of the items listed in subsection 9.a. above for 2023.

10. Restriction on Assignment. No party may assign its obligations under this Contract any claim under this Contract, without the express written consent of all the parties.

11. Hold Harmless and Indemnity.

A. By Key Pen Parks.

Key Pen Parks agrees to indemnify, defend, save, and hold harmless RBYC, its officials, employees, volunteers, and agents from any and all liability, demands, claims, causes of action, suits or judgments, including costs, attorney fees, and expenses incurred in connection therewith, or whatsoever kind or nature, rising out of, or in connection with, or incident to, the performance by Key Pen Parks of this Contract, except for those damages solely caused by the negligence or willful misconduct of RBYC, its officials, employees, volunteers, and/or agents.

B. By RBYC.

RBYC agrees to indemnify, defend, save, and hold harmless Key Pen Parks, its elected and appointed officials, employees, volunteers, and agents from any and all liability, demands, claims, causes of action, suits or judgments, including costs, attorney fees, and expenses incurred in connection therewith, or whatsoever kind or nature, arising out of, or in connection with, or incident to, the performance by RBYC of this contract, except for those damages solely caused by the negligence or willful misconduct of Key Pen Parks, its elected and appointed officials, officers, employees, and/or agents.

C. In the event of liability for damages of any nature whatsoever arising out of the performance of this Contract by Key Pen Parks and RBYC, including claims by Key Pen Parks' or RBYC's own officers, officials, employees, agents, volunteers, or third parties, caused by or resulting from the concurrent negligence of Key Pen Parks and RBYC, their officers, officials, employees and/or volunteers, each party's liability hereunder shall only be to the extent of that party's negligence.

12. Nondiscrimination. The parties shall comply with all applicable federal and state nondiscrimination laws, regulations, and policies as it applies to the obligations under this Contract. No person shall, on the grounds of age, race, creed, color, sex, religion, national origin, residence, marital status, or handicap (physical, mental, or sensory) be denied the benefits of, or be otherwise subjected to discrimination under this Contract or under any project, program, or activity, funded, in whole or in part, under this Contract.

13. Disputes. In the event of a dispute between Key Pen Parks and RBYC regarding the scope of services under this Contract, Key Pen Parks Executive Director and RBYC Executive Director or their designated representatives shall review such dispute and options for resolution. If any controversy or claim arising out of or relating to this Contract or the alleged breach of this Contract that cannot be resolved by Key Pen Parks Executive Director and RBYC Executive Director, the dispute may be submitted to mediation and if still not resolved, shall be submitted to binding arbitration in accordance with the rules and procedures set forth in Chapter 7.04A RCW, and the judgment or award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

14. Notices.

- a. All written communications which are to be given to Key Pen Parks under this Contract will be addressed and delivered to:

Key Pen Parks
5514 Key Peninsula Hwy NW
Lakebay, WA 98349
Attn: Executive Director

- b. All written communications which are to be given to RBYC under this Contract will be addressed and delivered to:
Red Barn Youth Center
PO Box 1032
Vaughn, WA 98394
Attn: Executive Director
- c. The above shall be effective until receipt by one party from the other of a written notice of any change.

15. Governing Law and Venue. This Contract shall be governed by the laws of the State of Washington. In the event of a lawsuit involving this Contract, venue shall be proper only in the Superior Court in and for Pierce County.

16. Severability. If any provision of this Contract, or any provision of any law, rule, or document incorporated by reference into this Contract, shall be held invalid, such invalidity shall not affect the other provisions of this Contract which legally can be given effect without the invalid provision. To this end, the provisions of this Contract are declared to be severable.

17. Integration and Amendment. There are no oral Contracts between the parties affecting the meaning, content, purpose, or effect of this Contract. The provisions of this Contract may be amended with the mutual consent of the parties. No additions to, or alterations of the terms of this Contract shall be valid unless made in writing and formally approved and executed by the duly authorized agents of both parties.

IN WITNESS HEREOF the parties hereto have entered into this Contract on the day and year first above written.

KEY PEN PARKS

RED BARN YOUTH CENTER

Tracey Perkosky, Executive Director

Kellie Bennett, Executive Director

CONTRACT FOR SERVICES BETWEEN
KEY PENINSULA METROPOLITAN PARK DISTRICT
AND
THE KEY PENINSULA FARM COUNCIL

THIS CONTRACT FOR COMMUNITY ENRICHMENT, entered this 10th day of April 2023 by and between the Key Peninsula Metropolitan Park District, a municipal corporation ("Key Pen Parks") and the Key Peninsula Farm Council ("KPFC"), a non-profit committee of the Key Peninsula Community Council, by which KPFC agrees to produce and promote the Key Peninsula Farm Tour and Fiber Arts Show in October 2023.

RECITALS

WHEREAS, the voters approved the creation of Key Pen Parks to create and support recreational opportunities for its citizens; and

WHEREAS, the mission of Key Pen Parks is to enhance the quality of life on the Key Peninsula by providing park and recreational opportunities for all its citizens; and

WHEREAS, Key Pen Parks wants to further its mission by crafting partnerships with volunteer and government organizations, acquiring assets, developing and maintaining high quality facilities, preserving open space, providing diverse recreational programs, and prudently managing district funds; and

WHEREAS, the KPFC conducts the annual Key Peninsula Farm Tour and Fiber Arts Show; and

WHEREAS, a cooperative effort between the parties can eliminate unnecessary duplication of services and promote more efficient use, maintenance and management of certain recreational facilities and programs; and

WHEREAS, Key Pen Parks and KPFC find it mutually beneficial and in the public interest for Key Pen Parks to contract with KPFC for services as noted below.

NOW, THEREFORE, KEY PEN PARKS AND KPFC hereby agrees to the following:

CONTRACT

1. Purpose. Key Pen Parks and KPFC find it mutually beneficial to collaborate to offer programs and special events for the benefit of the residents of the Key Peninsula. Key Pen Parks is hereby contracting with KPFC to produce and promote the Key Peninsula Farm Tour and Fiber Arts Show in October 2023.

2. Scope. KPFC will continue to provide the following scope of services:

- a. Agrees to produce and promote the Key Peninsula Farm Tour and Fiber Arts Show during the first weekend in October 2023.

3. Access and Use: All residents of the Key Peninsula will be eligible to attend for free.

4. Responsibilities. KPFC shall be solely responsible for all costs associated with the promotion and operation of the Key Peninsula Farm Tour and Fiber Arts Show.

5. Payment. Key Pen Parks shall pay to KPFC for services as noted in item 2 above a total sum of One Thousand five Hundred Dollars (\$1,500) payable as follows:

- a. \$1,500 on November 1st by providing an invoice.
- b. All invoices must be received by December 15, 2023, as funds must be paid from the 2023 budget

6. Default Events. If any of the events (the "Default Events") set forth below occur, then Key Pen Parks shall be entitled to suspend payment if any is due and a prorated refund of the monies paid:

- a. The Farm Tour and Fiber Arts Show is cancelled.

7. Term of Contract. The use specified in this Contract shall expire December 31, 2023.

8. Acknowledgments. KPFC shall include language that acknowledges Key Pen Park's funding contribution in any release or other publication referencing donors and partners. KPFC shall post one sign of significant prominence that acknowledges Key Pen Parks funding contribution. All signs specific to the exhibit shall include the text Key Pen Parks and its associated logo.

9. Reporting and Inspection.

- a. KPFC shall provide to Key Pen Parks a written report on annual basis by January 31, 2024, following the conclusion of contracted services relating to:
 - i. The number of attendees.
 - ii. The number of volunteer hours contributed by KPFC volunteers.
- b. At a regular meeting of Key Pen Parks Board of Park Commissioners KPFC shall provide a complete summary in writing and orally of the items listed in subsection 9.a. above for 2023.

10. Restriction on Assignment. No party may assign its obligations under this Contract any claim under this Contract, without the express written consent of all the parties.

11. Hold Harmless and Indemnity.

A. By Key Pen Parks.

Key Pen Parks agrees to indemnify, defend, save, and hold harmless KPFC, its officials, employees, volunteers, and agents from any and all liability, demands, claims, causes of action, suits or judgments, including costs, attorney fees, and expenses incurred in connection therewith, or whatsoever kind or nature, rising out of, or in connection with, or incident to, the performance by Key Pen Parks of this Contract, except for those damages solely caused by the negligence or willful misconduct of KPFC, its officials, employees, volunteers, and/or agents.

B. By KPFC.

KPFC agrees to indemnify, defend, save, and hold harmless Key Pen Parks, its elected and appointed officials, employees, volunteers, and agents from any and all liability, demands, claims, causes of action, suits or judgments, including costs, attorney fees, and expenses incurred in connection therewith, or whatsoever kind or nature, arising out of, or in connection with, or incident to, the performance by KPFC of this contract, except for those damages solely caused by the negligence or willful misconduct of Key Pen Parks, its elected and appointed officials, officers, employees, and/or agents.

C. In the event of liability for damages of any nature whatsoever arising out of the performance of this Contract by Key Pen Parks and KPFC, including claims by Key Pen Parks' or KPFC's own officers, officials, employees, agents, volunteers, or third parties, caused by or resulting from the concurrent negligence of Key Pen Parks and KPFC, their officers, officials, employees and/or volunteers, each party's liability hereunder shall only be to the extent of that party's negligence.

12. Nondiscrimination. The parties shall comply with all applicable federal and state nondiscrimination laws, regulations, and policies as it applies to the obligations under this Contract. No person shall, on the grounds of age, race, creed, color, sex, religion, national origin, residence, marital status, or handicap (physical, mental, or sensory) be denied the benefits of, or be otherwise subjected to discrimination under this Contract or under any project, program, or activity, funded, in whole or in part, under this Contract.

13. Disputes. In the event of a dispute between Key Pen Parks and KPFC regarding the scope of services under this Contract, Key Pen Parks Executive Director and KPFC Treasurer or their designated representatives shall review such dispute and options for resolution. If any controversy or claim arising out of or relating to this Contract or the alleged breach of this Contract that cannot be resolved by Key Pen Parks Executive Director and KPFC Treasurer, the dispute may be submitted to mediation and if still not resolved, shall be submitted to binding arbitration in accordance with the rules and procedures set forth in Chapter 7.04A RCW, and the judgment or award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

14. Notices.

- a. All written communications which are to be given to Key Pen Parks under this Contract will be addressed and delivered to:
Key Pen Parks
5514 Key Peninsula Hwy NW
Lakebay, WA 98349
Attn: Executive Director

- b. All written communications which are to be given to KPFC under this Contract will be addressed and delivered to:

KP Farm Council
PO Box 13
Vaughn, WA 98394
Attn: President

- c. The above shall be effective until receipt by one party from the other of a written notice of any change.

15. Governing Law and Venue. This Contract shall be governed by the laws of the State of Washington. In the event of a lawsuit involving this Contract, venue shall be proper only in the Superior Court in and for Pierce County.

16. Severability. If any provision of this Contract, or any provision of any law, rule, or document incorporated by reference into this Contract, shall be held invalid, such invalidity shall not affect the other provisions of this Contract which legally can be given effect without the invalid provision. To this end, the provisions of this Contract are declared to be severable.

17. Integration and Amendment. There are no oral Contracts between the parties affecting the meaning, content, purpose, or effect of this Contract. The provisions of this Contract may be amended with the mutual consent of the parties. No additions to, or alterations of the terms of this Contract shall be valid unless made in writing and formally approved and executed by the duly authorized agents of both parties.

IN WITNESS HEREOF the parties hereto have entered into this Contract on the day and year first above written.

KEY PEN PARKS

KEY PENINSULA FARM COUNCIL

Tracey Perkosky, Executive Director

Leona Lisa, President

CONTRACT FOR HISTORICAL SERVICES/DIGITAL PROJECT BETWEEN
KEY PENINSULA METROPOLITAN PARK DISTRICT
AND
THE KEY PENINSULA HISTORICAL SOCIETY

THIS CONTRACT FOR A HISTORICAL DIGITAL PROJECT, entered into this 10th day of April 2023 by and between the Key Peninsula Metropolitan Park District, a municipal corporation ("Key Pen Parks") and the Key Peninsula Historical Society, a Washington non-profit corporation (the "KPHS"), by which KPHS agrees to provide services to create and electronically post a historical project of elementary school lessons and provide access to the residents within Key Pen Parks' jurisdiction.

RECITALS

WHEREAS, the voters approved the creation of Key Pen Parks to create and support recreational opportunities for its citizens; and

WHEREAS, the mission of Key Pen Parks is to enhance the quality of life on the Key Peninsula by providing park and recreational opportunities for all its citizens; and

WHEREAS, Key Pen Parks wants to further its mission by crafting partnerships with volunteer and government organizations, acquiring assets, developing and maintaining high quality facilities, preserving open space, providing diverse recreational programs, and prudently managing district funds; and

WHEREAS, KPHS provides historical exhibit facilities and programs on the Key Peninsula to the residents of the Key Peninsula; and

WHEREAS, a cooperative effort between the parties can eliminate unnecessary duplication of services and promote more efficient use, maintenance and management of certain recreational facilities and programs; and

WHEREAS, Key Pen Parks and KPHS find it mutually beneficial and in the public interest for Key Pen Parks to contract with KPHS for services related to the creation of a historical project and access for residents.

NOW, THEREFORE, KEY PEN PARKS AND KPHS hereby agree as follows:

CONTRACT

- 1. Purpose.** Key Pen Parks and KPHS each have facilities and offer programs for the benefit of their constituents and members. Key Pen Parks is hereby contracting with KPHS to provide residents and visitors of the Key Peninsula the opportunity to use the Key Peninsula Historical Society Museum facility free of charge as well as research resources for their own use.
- 2. Project.** KPHS shall offer an exhibit available to be viewed in the following manner: at KPHS museum, in a PowerPoint (or similar program) presentation, and on small travelling boards. KPHS shall scan all photos of the exhibit into an electronic format for future preservation. For 2023, the exhibit

topic will be "Salute to Our Veterans of All Times" and will include veterans from the Revolutionary War through Afghanistan.

3. Access and Use: All households within the Key Pen Parks' District are eligible to attend for free admissions during any hours of ordinary operation between February 2023 and October 2023. KPHS does encourage membership from the community.

4. Responsibilities. KPHS shall be solely responsible for all costs associated with the operation, technology, maintenance, repair, and/or improvement of the Project.

5. Payment. Key Pen Parks shall pay to KPHS for access to the Project as well as research services during Project development the total sum of Two Thousand Five Hundred Dollars (\$2,500.00) payable in two (2) equal installments as follows:

- i. \$1,250 within thirty (30) days of written notice of Project starting and providing an invoice
- ii. \$1,250 in October of 2023 with a report on the Project created and providing an invoice
- iii. If a delay occurs in sending invoices, all invoices must be received before December 15th, 2023 so that any funds due are accounted for in Key Pen Parks' 2023 Annual Budget.

6. Default.

A. Default Events. If any of the events (the "Default Events") set forth below occur, then Key Pen Parks shall be entitled to suspend payment if any is due and a prorated refund of the monies paid. KPHS shall be in default by the occurrence of any one or more of the following Default Events:

- i. If the exhibit as outlined in Section 2 is not completed and open to the public by May 30, 2023.
- ii. Commencing on July 1, 2023, and at any time thereafter the exhibit in Section 2 is not open to the public for a period of more than thirty (30) days unless the closure is a result of fire or natural disaster or significant remodel/renovation or public health emergency.
- iii. Commencing on July 1, 2023, and at any time thereafter the exhibit in Section 2 is used for any purpose in violation of state, federal or local statute or ordinance or other applicable law.

7. Term of Contract. The use specified in this Contract shall expire December 31, 2023.

8. Acknowledgments. KPHS shall include language that acknowledges Key Pen Parks' funding contribution in any release or other publication referencing donors and collaborators. KPHS shall post one electronic slide/sign of significant prominence that acknowledges Key Pen Parks funding contribution. All materials, signs and digital links specific to the Project shall include the text Key Pen Parks and its associated logo.

9. Reporting and Inspection.

- A. KPHS shall provide to Key Pen Parks a written report on annual basis by January 31, 2024 following the conclusion of contracted services relating to:
 - i. The number of attendees.
 - ii. The number of volunteer hours contributed by KPHS volunteers
- B. At a regular meeting of Key Pen Parks Board of Park Commissioners KPHS shall provide a complete summary in writing and/or orally of the items listed in subsection 9.a. above for 2023.

- C. KPHS agrees to allow Key Pen Parks to inspect the exhibit as noted in Section 2 during reasonable operating hours.

10. Restriction on Assignment. No party may assign its obligations under this Contract, and/or any claim under this Contract, without the express written consent of all the parties.

11. Hold Harmless and Indemnity.

A. By Key Pen Parks.

Key Pen Parks agrees to indemnify, defend, save, and hold harmless KPHS, its officials, employees, volunteers, and agents from any and all liability, demands, claims, causes of action, suits or judgments, including costs, attorney fees, and expenses incurred in connection therewith, or whatsoever kind or nature, rising out of, or in connection with, or incident to, the performance by Key Pen Parks of this Contract, except for those damages solely caused by the negligence or willful misconduct of KPHS, its officials, employees, volunteers, and/or agents.

B. By KPHS.

KPHS agrees to indemnify, defend, save, and hold harmless Key Pen Parks, its officials, employees, volunteers, and agents from any and all liability, demands, claims, causes of action, suits or judgments, including costs, attorney fees, and expenses incurred in connection therewith, or whatsoever kind or nature, arising out of, or in connection with, or incident to, the performance by KPHS of this contract, except for those damages solely caused by the negligence or willful misconduct of Key Pen Parks, its elected and appointed officials, officers, employees and/or agents.

C. In the event of liability for damages of any nature whatsoever arising out of the performance of this Contract by Key Pen Parks and KPHS, including claims by Key Pen Parks' or KPHS's own officers, officials, employees, agents, volunteers, or third parties, caused by or resulting from the concurrent negligence of Key Pen Parks and KPHS, their officers, officials, employees and/or volunteers, each party's liability hereunder shall only be to the extent of that party's negligence.

12. Nondiscrimination. The parties shall comply with all applicable federal and state nondiscrimination laws, regulations, and policies as it applies to the obligations under this Contract. No person shall, on the grounds of age, race, creed, color, sex, religion, national origin, residence, marital status, or handicap (physical, mental, or sensory) be denied the benefits of, or be otherwise subjected to discrimination under this Contract or under any project, program, or activity, funded, in whole or in part, under this Contract.

13. Disputes. In the event of a dispute between Key Pen Parks and KPHS regarding the use of the Project under this Contract, Key Pen Parks Executive Director and KPHS President or their designated representatives shall review such dispute and options for resolution. If any controversy or claim arising out of or relating to this Contract or the alleged breach of this Contract that cannot be resolved by Key Pen Parks Executive Director and KPHS President, the dispute may be submitted to mediation and if still not resolved, shall be submitted to binding arbitration in accordance with the rules and procedures set forth in Chapter 7.04A RCW, and the judgment or award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

14. Notices.

A. All written communications which are to be given to Key Pen Parks under this Contract will be addressed and delivered to:

Key Pen Parks
5514 Key Peninsula Hwy NW
Lakebay, WA 98349
Attn: Executive Director

B. All written communications which are to be given to KPHS under this Contract will be addressed and delivered to:

Key Peninsula Historical Society
17010 S Vaughn Rd NW
Vaughn, WA 98394
Attn: Board President

C. The above shall be effective until receipt by one party from the other of a written notice of any change.

15. Governing Law and Venue. This Contract shall be governed by the laws of the State of Washington. In the event of a lawsuit involving this Contract, venue shall be proper only in the Superior Court in and for Pierce County.

16. Severability. If any provision of this Contract, or any provision of any law, rule, or document incorporated by reference into this Contract, shall be held invalid, such invalidity shall not affect the other provisions of this Contract which legally can be given effect without the invalid provision. To this end, the provisions of this Contract are declared to be severable.

17. Integration and Amendment. There are no oral Contracts between the parties affecting the meaning, content, purpose, or effect of this Contract. The provisions of this Contract may be amended with the mutual consent of the parties. No additions to, or alterations of the terms of this Contracts shall be valid unless made in writing and formally approved and executed by the duly authorized agents of both parties.

IN WITNESS HEREOF the parties hereto have entered into this Contract on the day and year first above written.

KEY PEN PARKS

KEY PENINSULA HISTORICAL SOCIETY

Tracey Perkosky, Executive Director

Cathy Williams, President



Regular Meeting: April 10, 2023

Item # 13c

To: Board of Park Commissioners

From: Laura Armstrong, Fiscal Specialist

Date: April 10, 2023

Subject: Approval of 2022 Annual Financial Report for Submittal to WA State Auditor's Office

Background

Annually, government entities in Washington State must submit to the State Auditor an Annual Financial Report by the last working day in May, which is May 30, 2023, for this cycle.

The purpose of the Annual Financial Report is to show universal financial transparency among all governmental bodies. In other words, all governments submit the same information. Depending on the complexity of the financial system, the number of funds and the basis of reporting the unique Schedules may change by government types. In 2022, Key Pen Parks will submit Schedule 01 (which creates Statement C-4), Schedule 09 (which consists of our GO Bond, Pension Liability, and Compensated Absences) and the Notes to the Financial Statements report.

Key Pen Parks at the end of 2022 had \$5 million in reserve, some of this is funds already allocated for capital projects but as a cash basis government is rolled into the end of year balance. The liabilities include \$415,000 ending balance for the GO Bond for the Anderson Property (initial Gateway Park purchase), \$34,656 in compensated absences, and \$70,528 for the Department of Retirement Pension Liabilities.

Schedule 19 was not needed in 2022 since no expenditures from state or federal grant funds being used.

Item included for your review but not uploaded with the Annual Financial Report: Springbrook's 2022 Cash Flow Year to Date spreadsheet.

Recommendation: Approve the 2022 Annual Financial Report for submittal to the WA State Auditor's Office.

Attachments: Draft report and selected back-up.

Key Peninsula Metropolitan Park District

Schedule 01

For the year ended December 31, 2022

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|--|-------------|
| 1690 | 001 | General | 3089100 | Unassigned Cash and Investments - Beginning | \$4,331,404 |
| 1690 | 001 | General | 3111000 | Property Tax | \$1,462,279 |
| 1690 | 001 | General | 3131700 | Zoo, Aquarium and Wildlife Facilities Sales and Use Tax | \$282,741 |
| 1690 | 001 | General | 3476000 | Program Fees | \$2,665 |
| 1690 | 001 | General | 3611000 | Investment Earnings | \$33,253 |
| 1690 | 001 | General | 3620000 | Rents and Leases | \$67,293 |
| 1690 | 001 | General | 3670000 | Contributions and Donations from Nongovernmental Sources | \$9,500 |
| 1690 | 001 | General | 3699100 | Miscellaneous Other Operating | \$7,160 |
| 1690 | 001 | General | 5768010 | General Parks | \$488,655 |
| 1690 | 001 | General | 5768020 | General Parks | \$190,285 |
| 1690 | 001 | General | 5768030 | General Parks | \$114,294 |
| 1690 | 001 | General | 5768040 | General Parks | \$234,904 |
| 1690 | 001 | General | 5089100 | Unassigned Cash and Investments - Ending | \$5,010,476 |
| 1690 | 001 | General | 3821000 | Refundable Deposits | \$500 |
| 1690 | 001 | General | 3920000 | Premiums on Bonds Issued | \$57,964 |
| 1690 | 001 | General | 5821000 | Refund of Deposits | \$500 |
| 1690 | 001 | General | 5917670 | Debt Repayment - Park Facilities | \$85,000 |
| 1690 | 001 | General | 5927680 | Interest and Other Debt Service Cost - Park Facilities | \$24,793 |
| 1690 | 001 | General | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$105,852 |

Key Peninsula Metropolitan Park District
Schedule 01 Footing (unaudited)
For Fiscal Year ended December 31, 2022

| Fund | Fund Name | Beginning Fund Balance | Total Revenues | Total Expenditures | Ending Fund Balance | Difference Value |
|-------------|---------------------|-------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| 001 | General | 4,331,404 | 1,923,355 | 1,244,283 | 5,010,476 | 0 |
| | Grand total: | 4,331,404 | 1,923,355 | 1,244,283 | 5,010,476 | 0 |

**Key Peninsula Metropolitan Park District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022**

Beginning Cash and Investments

| | | |
|-----------|--------------------------------|-----------|
| 308 | Beginning Cash and Investments | 4,331,404 |
| 388 / 588 | Net Adjustments | - |

Revenues

| | | |
|-----------------|--------------------------------|------------------|
| 310 | Taxes | 1,745,020 |
| 320 | Licenses and Permits | - |
| 330 | Intergovernmental Revenues | - |
| 340 | Charges for Goods and Services | 2,665 |
| 350 | Fines and Penalties | - |
| 360 | Miscellaneous Revenues | 117,206 |
| Total Revenues: | | <u>1,864,891</u> |

Expenditures

| | | |
|---|------------------------------|------------------|
| 510 | General Government | - |
| 520 | Public Safety | - |
| 530 | Utilities | - |
| 540 | Transportation | - |
| 550 | Natural/Economic Environment | - |
| 560 | Social Services | - |
| 570 | Culture and Recreation | 1,028,138 |
| Total Expenditures: | | <u>1,028,138</u> |
| Excess (Deficiency) Revenues over Expenditures: | | 836,753 |

Other Increases in Fund Resources

| | | |
|--|--------------------------------|---------------|
| 391-393, 596 | Debt Proceeds | 57,964 |
| 397 | Transfers-In | - |
| 385 | Special or Extraordinary Items | - |
| 381, 382, 389, 395, 398 | Other Resources | 500 |
| Total Other Increases in Fund Resources: | | <u>58,464</u> |

Other Decreases in Fund Resources

| | | |
|--|--------------------------------|----------------|
| 594-595 | Capital Expenditures | 105,852 |
| 591-593, 599 | Debt Service | 109,793 |
| 597 | Transfers-Out | - |
| 585 | Special or Extraordinary Items | - |
| 581, 582, 589 | Other Uses | 500 |
| Total Other Decreases in Fund Resources: | | <u>216,145</u> |

Increase (Decrease) in Cash and Investments: 679,072

Ending Cash and Investments

| | | |
|-----------------------------------|--------------|------------------|
| 50821 | Nonspendable | - |
| 50831 | Restricted | - |
| 50841 | Committed | - |
| 50851 | Assigned | - |
| 50891 | Unassigned | 5,010,476 |
| Total Ending Cash and Investments | | <u>5,010,476</u> |

**Key Peninsula Metropolitan Park District
Schedule of Liabilities
For the Year Ended December 31, 2022**

| ID. No. | Description | Due Date | Beginning Balance | Additions | Reductions | Ending Balance |
|---|----------------------|-----------------|--------------------------|------------------|-------------------|-----------------------|
| General Obligation Debt/Liabilities | | | | | | |
| 251.11 | GO Bond | 6/1/2032 | 500,000 | - | 85,000 | 415,000 |
| Total General Obligation Debt/Liabilities: | | | 500,000 | - | 85,000 | 415,000 |
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 264.30 | Pension Liability | | 29,114 | 41,414 | - | 70,528 |
| 259.12 | Compensated Absences | | 33,158 | 1,498 | - | 34,656 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 62,272 | 42,912 | - | 105,184 |
| Total Liabilities: | | | 562,272 | 42,912 | 85,000 | 520,184 |

Instructions:

Enter your employer contributions (column B) from the DRS PEFI Schedule of Employer and Nonemployer Allocations (linked in cell F4).

Enter the allocation percentage (column C) as a % - just like it is published in the PEFI.

If you have more than one DRS ORG ID number, add the percentages together.

Here is the link to the PEFI:
[Annual Financial Reports](#)

| Plans with Net Pension Liabilities | Employer Contributions | Allocation Percentage* | DRS-Schedule of Collective Pension Amounts - 2022 | Ending Balance 12/31/2022 | |
|---|------------------------|------------------------|---|---------------------------|---|
| PERS 1 | | | 2,784,367,000 | - | |
| PERS 1 UAAL (combine with PERS 1 for reporting) | \$ 15,524 | 0.002533% | 2,784,367,000 | 70,528 | |
| TRS 1 | | | 1,901,830,000 | - | |
| TRS 1 UAAL (combine with TRS 1 for reporting) | | | 1,901,830,000 | - | |
| | | | Net Pension Liability | 70,528 | Report this amount on Schedule 09. |
| Plans with Net Pension Assets | Employer Contributions | Allocation Percentage* | DRS-Schedule of Collective Pension Amounts - 2022 | Ending Balance 12/31/2022 | |
| PERS 2/3 | \$ 26,481 | 0.003296% | (3,708,781,000) | (122,241) | |
| SERS 2/3 | | | (268,650,000) | - | |
| Public Safety ERS 2 | | | (71,500,000) | - | |
| TRS 2/3 | | | (196,786,000) | - | |
| LEOFF 1 | | | (2,868,613,000) | - | |
| LEOFF 2 | | | (2,717,698,000) | - | |
| | | | Net Pension Assets | (122,241) | Do NOT report assets on Schedule 09. Do not net with pension liabilities. |

Key Pen Parks 2022 Year End Accrual Balance Report as of 12-31-2022

| Employee | Position | Status | Accrual Type | As Of | BAL | Rate | Factor | Cost | Social Security | MED | PERS | Pay Out |
|----------------------|-----------------------|-----------|--------------|--------|--------|-------|--------|----------|-----------------|----------|----------|-------------|
| | | | | | | | | | | | | |
| Armstrong, Laura Lee | Fiscal Specialist | Full Time | Comp Time | Dec-22 | 0.13 | 33.35 | 1 | 4.34 | \$0.27 | \$0.06 | \$0.45 | \$5.12 |
| Grandt, Veronica L | Event Coordinator/Of | Full Time | Comp Time | Dec-22 | 0.79 | 24.17 | 1 | 19.09 | \$1.18 | \$0.28 | \$1.96 | \$22.51 |
| Reyes, Jose A | Maintenance 1 | Full Time | Comp Time | Dec-22 | 9.39 | 18.95 | 1 | 177.94 | \$11.03 | \$2.58 | \$18.24 | \$209.79 |
| Carson, Nikolas C | Maintenance Assistan | Full Time | Comp Time | Dec-22 | 0.01 | 24.89 | 1 | 0.25 | \$0.02 | \$0.00 | \$0.03 | \$0.29 |
| Law, Michael W | Maintenance 1 | Full Time | Comp Time | Dec-22 | 23.88 | 19.52 | 1 | 466.14 | \$28.90 | \$6.76 | \$47.78 | \$549.58 |
| Armstrong, Laura Lee | Fiscal Specialist | Full Time | Sick Pay | Dec-22 | 10.71 | 33.35 | 100% | 357.18 | \$22.15 | \$5.18 | \$36.61 | \$421.12 |
| Tracey Perkosky | Executive Director | Full Time | Sick Pay | Dec-22 | 192 | 46.02 | 100% | 8,835.84 | \$547.82 | \$128.12 | \$905.67 | \$10,417.46 |
| Grandt, Veronica L | Event Coordinator/Of | Full Time | Sick Pay | Dec-22 | 128.25 | 24.17 | 100% | 3,099.80 | \$192.19 | \$44.95 | \$317.73 | \$3,654.66 |
| | | Full Time | Sick | Dec-22 | | | 100% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Reyes, Jose A | Maintenance Assistan | Full Time | Sick Pay | Dec-22 | 18.53 | 18.95 | 100% | 351.14 | \$21.77 | \$5.09 | \$35.99 | \$413.99 |
| Law, Michael W | Maintenance 1 | Full Time | Sick Pay | Dec-22 | 42.5 | 19.52 | 100% | 829.60 | \$51.44 | \$12.03 | \$85.03 | \$978.10 |
| Carson, Nikolas C | Maintenance Supervis | Full Time | Sick Pay | Dec-22 | 120 | 24.89 | 100% | 2,986.80 | \$185.18 | \$43.31 | \$306.15 | \$3,521.44 |
| Wood, Susan | Maintenance Part Time | Part Time | Sick pay PT | Dec-22 | 20.86 | 18.95 | 100% | 395.30 | \$24.51 | \$5.73 | \$40.52 | \$466.06 |
| | | Full Time | Sick pay PT | Dec-22 | | | 100% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Reyes, Jose A | Maintenance Assistan | Full Time | Vacation | Dec-22 | 27.53 | 18.95 | 100% | 521.69 | 32.34 | \$7.56 | \$53.47 | \$615.07 |
| | | Part Time | Sick pay PT | Dec-22 | | | 25% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Armstrong, Laura Lee | Fiscal Specialist | Full Time | Vacation | Dec-22 | 79.29 | 33.35 | 1 | 2,644.32 | \$163.95 | \$38.34 | \$271.04 | \$3,117.65 |
| Tracey Perkosky | Executive Director | Full Time | Vacation | Dec-22 | 71.64 | 46.02 | 1 | 3,296.87 | \$204.41 | \$47.80 | \$337.93 | \$3,887.01 |
| Grandt, Veronica L | Event Coordinator/Of | Full Time | Vacation | Dec-22 | 150.01 | 24.17 | 1 | 3,625.74 | \$224.80 | \$52.57 | \$371.64 | \$4,274.75 |
| | | Full Time | Vacation | Dec-22 | | | 1 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Carson, Nikolas C | Maintenance Assistan | Full Time | Vacation | Dec-22 | 50.65 | 24.89 | 1 | 1,260.68 | \$78.16 | \$18.28 | \$129.22 | \$1,486.34 |
| Law, Michael W | Maintenance 1 | Full Time | Vacation | Dec-22 | 26.72 | 19.52 | 1 | 521.57 | \$32.34 | \$7.56 | \$53.46 | \$614.93 |
| | | Full Time | Vacation | Dec-22 | | | 1 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Total

\$34,655.87

Key Peninsula Metropolitan Park District
Notes to the Financial Statements
For the year ended December 31, 2022.

Note 1 - Summary of Significant Accounting Policies

The Key Peninsula Metropolitan Park District was incorporated on May 28, 2004 and operates under the laws of the state of Washington applicable to a Metropolitan Park District. The District is a special purpose local government and provides park and recreation facilities, services and programs.

The District reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of

Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

Key Peninsula Metropolitan Park District uses Pierce County Budget and Finance as its treasurer for the collection and distribution of revenues and expenditures. As a result, the District recognizes it is

allowed to include expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period if the District so chooses. The District uses Springbrook software for its financial recordkeeping. The District maintains three (3) Accounts with First Citizens bank; one account is used for revenues received other than taxes. These funds are transferred to Pierce County Budget and Finance. The second (2) account is used for the purpose of distribution funds for the District's payroll. The third (3) account is used for accounts payable. These funds are transferred via voucher/warrants system from Pierce County Budget and Finance into the payroll and accounts payable accounts to replace funds as these funds are used. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased. The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America

C. Cash and Investments

See Note 3, Cash and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000.00 and an estimated useful life in excess of 5 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement. Sick leave may be accumulated indefinitely or up to 800 hours for full time staff and 40 hours for part time and seasonal staff. All staff that leave employment will have their accumulated sick time (up to 40 hours) held on record and will have it reinstated if they are rehired within 12 months of separation from employment. Upon separation or retirement full time employees with 5 or more years will receive 25% of accumulated unused sick leave. If an employee dies while employed by Key Pen Parks, 100% of sick leave is paid out with the final paycheck. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

G. Other Financing Sources or Uses

The government's *Other Financing Sources or Uses* consist of a payroll clearing account and a accounts payable account.

Note - 2 Budget Compliance

The District adopts annual appropriated budgets for general funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

| Fund/Department | Final Appropriated Amounts | Actual Expenditures | Variance |
|-----------------|----------------------------|---------------------|------------|
| General Fund: | 1,771,125.00 | 1,244,283.41 | 526,841.59 |

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Districts legislative body.

Note 3 – COVID-19 Pandemic

During the 2022 COVID-19 pandemic year Key Peninsula Metropolitan Park continued to followed practices consistent with Gov. Inslee’s orders.

Note 4 – Cash and Investments

It is the District policy to invest its temporary cash surpluses on a month-to-month basis. The amount is included in the cash and investments shown on the statement and fund resources and uses arising from cash transactions. The interest on these investments is recorded to the general fund. All investments are insured, registered or held by the District or its agent in the government’s name.

Note 5 - Property Tax.

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by District. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The District’s regular levy for the year 2022 was \$0.436986378130, per \$1,000 on an assessed valuation of \$3,841,516,383 for a total regular levy of \$1,460,197.07.

Note 6 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of

the District's and summarizes the District's debt transactions for year ended December 31, 2020.

The debt service requirements for general obligation bonds, revenue bonds are as follows.

| Year | Principal | Interest | Total Debt Service |
|-----------|-----------|-----------|--------------------|
| 2023 | 30,000 | 20,000 | 50,000 |
| 2004 | 35,000 | 18,375 | 53,375 |
| 2025 | 35,000 | 16,625 | 51,625 |
| 2026 | 40,000 | 14,750 | 54,750 |
| 2027-2030 | 175,000 | 37,875 | 212,875 |
| 2031-2032 | 100,000 | 5,000 | 105,000 |
| Totals | \$415,000 | \$112,625 | \$ 527,625 |

The employee 2022 accrual liabilities for sick pay, vacation, and compensation time totals \$34,655.87.

For employees 2022 pension plan liabilities see Note 7.

Note 7 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the District's full-time and qualifying part-time or seasonal employees participate in the PERS (Public Employee Retirement System) administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

PERS 2

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Financial Report that includes financial statements and required supplementary information for each plan. The DRS Report may be obtained by writing to:

Department of Retirement Systems
 Communications Unit

P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS Report may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2022 (the measurement date of the plans), the District's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

| | Allocation % | Liability (Asset) |
|-------------|--------------|-------------------|
| PERS 1 UAAL | 0.002533 | \$70,528 |
| PERS 2 | 0.003296 | \$(122,241) |

All employees are currently on PERS 2

Note 8 - Risk Management

FINANCIAL NOTE FOR MEMBER'S 2022 ANNUAL REPORT

The following is a financial note to incorporate in your annual report. See SAO guidance at https://sao.wa.gov/bars_qaap/reporting/notes-to-financial-statements/note-x-risk-management-for-participating-member-of-pool/.

Note X – Risk Management (for participating member of pool)

Key Peninsula Metropolitan Park District is a member of the Enduris Washington (Pool). Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. For the Pool's fiscal year ending August 31, 2022, there were 527 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris program provides for various forms of joint self-insurance and reinsurance coverage for its members: Liability coverage, which includes: General Liability, Automobile Liability, Public Officials' Errors and Omissions liability, Terrorism liability and Employment Practices liability; Property coverage, which includes: Building and Contents, Mobile Equipment, Boiler and Machinery, and Business Interruption/Extra Expense; Automobile Physical Damage coverage; Cyber coverage; Crime blanket coverage; Named Position coverage; and an Identity Fraud reimbursement policy. Pollution and Cyber coverage are provided on a claims made coverage form. Crime coverage is provided on a discovery form. All other coverage is provided on an occurrence coverage form.

Members are responsible for a coverage deductible or co-pay on each covered loss. Each policy year members receive a Memorandum of Coverage (MOC) outlining the specific coverage, limits, and deductibles/co-pays that are applicable to them. In certain cases the Pool may allow members to elect to

participate in the programs at limits, coverage, deductibles, and co-pays that are specific to their needs. Enduris is responsible for payment of all covered losses above the member retention, up to the Pool self-insured retention (SIR). Enduris acquires excess/reinsurance from unrelated insurance companies to cover losses above the Pool's SIR up to the coverage maximum limit of liability. The tables below reflect the Pool's SIR, reinsurance limits and member deductibles/co-pays by coverage type.

| Coverage | Coverage Type | Pool Self-Insured Retention | Excess/ Reinsurance Limits | Member Deductibles/ Co-Pays ⁽¹⁾ |
|---|---------------------------------------|-----------------------------|--|--|
| Liability: | | | | |
| Comprehensive General Liability | Per Occurrence | \$1 million | \$20 million | \$1,000 - \$100,000 |
| Automobile Liability | Per Occurrence | \$1 million | \$20 million | \$1,000 - \$100,000 |
| Public Officials Errors and Omissions Liability | Each Wrongful Act Member Aggregate | \$1 million | \$20 million \$20 million | \$1,000 - \$100,000 |
| Terrorism Liability ⁽²⁾ | Per Occurrence Pool Aggregate | \$500,000 \$1 million | \$0 Fully funded by Pool | \$1,000 - \$100,000 |
| Employment Practices Liability | Per Occurrence Member Aggregate | \$1 million | \$20 million \$20 million | 20% Copay ⁽³⁾ |
| <hr/> | | | | |
| (1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible | | | | |
| (2) Terrorism liability is fully funded by the Pool i.e. no excess/reinsurance is procured. | | | | |
| (3) Members pay a 20% co-pay of costs. By meeting established guidelines, the co-pay may be waived. | | | | |
| | | | | |
| Property⁽²⁾: | | | | |
| Buildings and Contents | Per Occurrence | \$250,000 | \$1 billion | \$1,000 - \$250,000 |
| Mobile Equipment | Per Occurrence | \$250,000 | \$1 billion | \$1,000 - \$250,000 |
| Boiler and Machinery ⁽³⁾ | Per Occurrence | Varies | \$100 million | Varies |
| Business Interruption (BI)/ Extra Expense (EE) ⁽⁴⁾ | Per Occurrence | \$250,000 | \$100 million (BI)/ \$50 million (EE) | \$1,000 - \$250,000 |
| <hr/> | | | | |
| Sublimit⁽⁵⁾: | | | | |
| Flood | Per Occurrence | \$250,000 | \$50 million | \$1,000 - \$250,000 |

| Coverage | Coverage Type | Pool Self-Insured Retention | Excess/ Reinsurance Limits | Member Deductibles/ Co-Pays ⁽¹⁾ |
|--|---|---|---|--|
| | | | (shared by Pool members) | |
| Earthquake | Per Occurrence | 5% of indemnity, subject to \$250,000 minimum | \$10 million (shared by Pool members) | \$1,000 - \$250,000 |
| Terrorism Primary | Per Occurrence Pool Aggregate | \$250,000 | \$100 million per occurrence \$200 million aggregate | \$1,000 - \$250,000 |
| Terrorism Excess | Per Occurrence APIP Per Occurrence APIP Aggregate | \$500,000 | \$600 million/ Pool aggregate \$1.1 billion/ per occurrence APIP program \$1.4 billion/ APIP program aggregate | \$0 |
| Automobile Physical Damage⁽⁶⁾ | Per Occurrence | \$25,000; \$100,000 for Emergency Vehicles; \$250,000 for Emergency Vehicles valued >\$750,000 | \$1 billion | \$250 - \$1,000 |
| Crime Blanket⁽⁷⁾ | Per Occurrence | \$50,000 | \$1 million | \$1,000 |
| Named Position⁽⁸⁾ | Per Occurrence | \$50,000 | \$1 million | \$1,000 |
| Cyber⁽⁹⁾ | Each Claim APIP Aggregate | \$100,000 | \$2 million \$40 million | 20% Copay |
| Identity Fraud Expense Reimbursement⁽¹⁰⁾ | Member Aggregate | \$0 | \$25,000 | \$0 |

(1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.

(2) Property coverage for each member is based on detailed property schedule. Scheduled items are covered to the extent of the cost of repair or replacement pursuant to the excess/reinsurance policy terms. Under the Alliant Property Insurance Program (APIP) Reinsurance carriers cover insured losses over \$250,000 to the limit of \$1 billion except for certain types of sub-limited property losses such as flood, earthquake, and terrorism.

| Coverage | Coverage Type | Pool Self-Insured Retention | Excess/ Reinsurance Limits | Member Deductibles/ Co-Pays ⁽¹⁾ |
|----------|---|-----------------------------|----------------------------|--|
| (3) | Boiler and Machinery self-insured retention for the Pool varies depending on motor horsepower. | | | |
| (4) | Business Interruption/ Extra expense coverage is based on scheduled revenue generating locations/operations. A limited number of members schedule and the rest are limited to \$500,000 of coverage with a \$2.5 million Pool maximum for undeclared exposure. The waiting period (deductible) is typically 24 hours but there are exceptions specific to the type of exposure covered. | | | |
| (5) | This sublimit list is simplified and is not all-inclusive. In addition, sub-limits are often shared or aggregated by all pool members and, in a few cases, are shared by all APIP members. Deductibles often vary by coverage sub-limit. | | | |
| (6) | Auto Physical Damage coverage includes comprehensive, named perils and collision. Coverage for each member is based on a detail vehicle schedule. | | | |
| (7) | Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance" of \$2,500 is provided to each member. Member's may elect to "buy-up" the level of coverage from \$5,000 to \$2 million. | | | |
| (8) | Named Position coverage is optional. Members may elect to schedule various employees, directors, and commissioners, with individual limits of between \$5,000 and \$1 million. | | | |
| (9) | Cyber coverage is included under the Pool's Property program. Members are subject to a 20% co-pay per loss and the Pool's SIR is tiered between \$50,000 and \$100,000 depending on the insured/members property TIV with an 8 hour waiting period. By meeting established guidelines, the co-pay may be waived. The reinsurance maximum limit of liability is \$2 million, with various declared sub-limits. | | | |
| (10) | Identity Fraud Expense Reimbursement coverage is purchased by Enduris. Member claims do not have a deductible. There is a \$25,000 limit per member. | | | |

Members make an annual contribution to fund the Pool. Since Enduris is a cooperative program, there is joint liability among the participating members. There were no claim settlements in excess of the insurance coverage in any of the last three policy years.

Upon joining the Pool, members are contractually obligated to remain in the Pool for a minimum of one year and must give notice 60 days before renewal in order to terminate participation. The Interlocal Governmental Agreement (formerly known as the Master Agreement) is automatically renewed each year unless provisions for withdrawal or termination are applied. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in process claims for the period they were a signatory to the Interlocal Governmental Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool who determines coverage and administers the claims.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool's members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for overseeing the business affairs of Enduris and providing policy direction to the Pool's Executive Director.

Note 9 - Other Disclosures

G.O. Bond: issued August 23, 2012, with original termination date of 6/1/2032. GO Bond interest rate was refinanced from 3.14984% to 2.54511%. This is Refunding Lease 1690-2-1 and was issued on 6/28/2022. The termination date on the refunding lease remains the same on 6/2/2032.

2022 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 09:25:29 Date: 04/04/2023

Page: 1

| 001 General Fund | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|---------------------------------------|---------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|------------------|---------------------|---------------------|-------------|
| 308 91 00 000 Estimated Beginning | 4,331,404.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,331,404.06 | 4,331,404.06 | 100% |
| 308 Beginning Balance | 4,331,404.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,331,404.06 | 4,331,404.06 | 100% |
| 311 10 00 000 Taxes, Real & Person | 5,240.30 | 32,886.27 | 95,001.67 | 562,715.90 | 114,026.15 | 8,402.34 | 4,355.13 | 9,517.03 | 21,354.68 | 510,820.17 | 82,460.05 | 10,236.66 | 1,457,016.35 | 1,461,536.00 | 100% |
| 313 17 00 000 Taxes, Zoo Trek Excis | 22,379.30 | 24,652.65 | 20,534.92 | 20,690.34 | 24,386.43 | 23,388.24 | 22,759.70 | 25,134.35 | 24,359.57 | 24,847.48 | 25,414.84 | 24,192.96 | 282,740.78 | 185,000.00 | 153% |
| 317 20 00 000 Taxes, Leasehold Exc | 0.00 | 62.69 | 2.75 | 0.00 | 60.54 | 0.00 | 0.00 | 57.55 | 17.19 | 0.00 | 52.26 | 0.00 | 252.98 | 1,000.00 | 25% |
| 317 40 00 000 Taxes, Forest Excise | 0.00 | 0.00 | 0.00 | 0.00 | 2,425.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,584.60 | 0.00 | 5,010.14 | 2,500.00 | 200% |
| 310 Taxes | 27,619.60 | 57,601.61 | 115,539.34 | 583,406.24 | 140,898.66 | 31,790.58 | 27,114.83 | 34,708.93 | 45,731.44 | 535,667.65 | 110,511.75 | 34,429.62 | 1,745,020.25 | 1,650,036.00 | 106% |
| 334 02 70 000 Recreation Conserva | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0% |
| 392 00 00 000 Premiums on Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,964.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,964.05 | 0.00 | 0% |
| 330 Intergovernmental Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,964.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 57,964.05 | 50,000.00 | 116% |
| 347 60 00 003 Program Fees, Prog | 0.00 | 525.00 | 1,195.09 | 285.00 | 255.00 | 270.00 | 135.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,665.09 | 2,000.00 | 133% |
| 340 Park Fees | 0.00 | 525.00 | 1,195.09 | 285.00 | 255.00 | 270.00 | 135.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,665.09 | 2,000.00 | 133% |
| 361 11 00 000 Investment Interest | 147.53 | 158.01 | 366.72 | 645.21 | 1,149.88 | 1,615.99 | 2,707.05 | 3,805.97 | 4,201.33 | 5,192.22 | 6,209.51 | 7,053.48 | 33,252.90 | 2,000.00 | *** |
| 362 40 00 003 S&F Rentals, Campir | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0% |
| 362 40 00 004 S&F Rentals, 360 Fie | 1,370.00 | 680.00 | 1,640.00 | 5,520.40 | 2,560.00 | 2,375.00 | 1,374.00 | 1,245.00 | 720.00 | 225.00 | 100.00 | 0.00 | 17,809.40 | 13,000.00 | 137% |
| 362 40 00 005 S&F Rentals, Home I | 0.00 | 0.00 | 0.00 | 150.00 | 100.00 | 0.00 | 150.00 | 35.00 | 35.00 | 0.00 | 0.00 | 0.00 | 470.00 | 200.00 | 235% |
| 362 40 00 006 S&F Rentals, Volunte | 0.00 | 0.00 | 100.00 | 1,085.00 | 0.00 | 95.00 | 0.00 | 0.00 | 70.00 | 0.00 | 0.00 | 0.00 | 1,350.00 | 4,000.00 | 34% |
| 362 50 00 001 S&F Rentals, Conces | 365.68 | 365.68 | 591.36 | 591.36 | 1,045.14 | 591.36 | 591.36 | 591.36 | 365.68 | 365.68 | 365.68 | 365.68 | 6,196.02 | 10,800.00 | 57% |
| 362 50 00 002 S&F Rentals, Gatewa | 1,263.91 | 1,347.93 | 1,300.30 | 1,280.38 | 1,266.43 | 1,238.85 | 1,198.12 | 1,190.47 | 1,201.48 | 1,184.77 | 1,181.32 | 13,231.45 | 26,885.41 | 15,618.00 | 172% |
| 362 50 00 003 S&F Rentals, Storage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0% |
| 362 50 00 004 S&F Rentals, Little L | 4,463.41 | 110.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,073.41 | 2,000.00 | 254% |
| 362 50 00 005 S&F Rental, Taylor B | 814.20 | 1,550.40 | 0.00 | 764.20 | 764.20 | 814.20 | 764.20 | 768.20 | 768.20 | 768.20 | 768.20 | 964.20 | 9,508.40 | 9,171.00 | 104% |
| 367 00 00 000 Contributions & Dor | 500.00 | 2,000.00 | 1,250.00 | 1,500.00 | 0.00 | 0.00 | 2,500.00 | 1,650.00 | 0.00 | 100.00 | 0.00 | 0.00 | 9,500.00 | 10,000.00 | 95% |
| 369 91 00 000 Other Revenue | 50.85 | 4,730.30 | 439.54 | 339.27 | 90.45 | 82.20 | 669.34 | 631.59 | 24.75 | 6.75 | 95.00 | 0.00 | 7,160.04 | 2,000.00 | 358% |
| 382 10 00 000 Refundable Deposits | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0% |
| 360 Long Terms | 8,975.58 | 10,942.32 | 6,187.92 | 12,375.82 | 6,976.10 | 6,812.60 | 9,954.07 | 9,917.59 | 7,386.44 | 7,842.62 | 8,719.71 | 21,614.81 | 117,705.58 | 69,089.00 | 170% |
| FUND REVENUES: | 4,367,999.24 | 69,068.93 | 122,922.35 | 596,067.06 | 148,129.76 | 96,837.23 | 37,203.90 | 44,626.52 | 53,117.88 | 543,510.27 | 119,231.46 | 56,044.43 | 6,254,759.03 | 6,102,529.06 | 102% |
| 576 80 10 001 Commissioner Wage | 512.04 | 256.02 | 128.01 | 768.06 | 768.06 | 128.01 | 256.02 | 768.06 | 0.00 | 512.04 | 384.03 | 256.02 | 4,736.37 | 7,500.00 | 63% |
| 576 80 10 002 Administrative Wage | 21,298.67 | 20,274.22 | 20,521.14 | 23,023.25 | 21,325.46 | 23,114.60 | 22,694.07 | 21,910.71 | 23,164.65 | 20,004.80 | 19,050.90 | 19,765.49 | 256,147.96 | 263,000.00 | 97% |
| 576 80 10 003 Park Operations Wa | 14,646.74 | 14,351.20 | 14,755.85 | 18,616.40 | 12,290.56 | 20,765.47 | 22,413.92 | 22,393.56 | 21,935.48 | 19,171.90 | 19,087.45 | 15,811.90 | 216,240.43 | 278,000.00 | 78% |
| 576 80 10 004 Park Operations - Te | 0.00 | 0.00 | 0.00 | 0.00 | 2,505.12 | 1,335.45 | 0.00 | 1,682.32 | 2,431.24 | 430.36 | 1,515.05 | 1,631.11 | 11,530.65 | 58,500.00 | 20% |
| 576 80 20 001 Commissioner Perso | 53.94 | 19.60 | 9.80 | 67.63 | 58.74 | 9.80 | 36.08 | 58.76 | 0.00 | 49.34 | 29.40 | 19.60 | 412.69 | 600.00 | 69% |
| 576 80 20 002 Administrative Bene | 7,092.00 | 5,135.69 | 8,391.93 | 9,064.67 | 7,481.48 | 7,365.48 | 9,165.59 | 6,581.42 | 6,800.52 | 7,439.07 | 6,934.38 | 3,658.56 | 85,110.79 | 98,000.00 | 87% |
| 576 80 20 003 Park Operations Ben | 8,429.95 | 4,863.04 | 5,003.77 | 9,621.54 | 4,201.49 | 5,331.71 | 16,370.99 | 8,362.43 | 8,367.88 | 13,689.94 | 11,962.77 | 3,439.21 | 99,644.72 | 155,000.00 | 64% |
| 576 80 20 004 Park Operations - Te | 0.00 | 0.00 | 0.00 | 0.00 | 301.15 | 386.31 | 435.10 | 128.70 | 303.45 | 550.20 | 287.97 | 332.34 | 2,725.22 | 16,500.00 | 17% |
| 576 80 20 006 Uniforms/Safety Gea | 0.00 | 24.82 | 0.00 | 708.97 | 135.82 | 1,195.89 | 153.53 | 0.00 | 172.34 | 0.00 | 0.00 | 0.00 | 2,391.37 | 3,500.00 | 68% |
| 576 80 31 001 Office Supplies | 142.51 | 348.61 | 317.32 | 392.67 | 844.13 | 757.74 | 1,328.34 | 580.80 | 0.00 | 134.17 | 0.00 | 13.85 | 4,860.14 | 4,750.00 | 102% |
| 576 80 31 002 Maintenance Supplie | 463.87 | 3,548.61 | 2,895.35 | 2,774.11 | 4,054.81 | 3,661.15 | 10,617.09 | 12,921.03 | 11,413.74 | 3,019.66 | 4,564.27 | 2,106.58 | 62,040.27 | 70,000.00 | 89% |
| 576 80 31 003 Equipment Mainteni | 56.11 | 69.98 | 353.71 | 0.00 | 0.00 | 345.63 | 847.77 | 848.65 | 87.51 | 0.00 | 0.00 | 9.76 | 2,619.12 | 3,200.00 | 82% |
| 576 80 31 004 Vehicle Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53.90 | 0.00 | 915.95 | 29.31 | 0.00 | 0.00 | 210.73 | 1,209.89 | 1,500.00 | 81% |

2022 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 09:25:29 Date: 04/04/2023

Page: 2

| 001 General Fund | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|---------------------|---------------------|-------------|
| 576 80 31 130 Supplies, Special Eve | 0.00 | 0.00 | 263.61 | 1,423.59 | 271.40 | 539.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,498.38 | 2,500.00 | 100% |
| 576 80 31 140 Supplies, Special Eve | 0.00 | 0.00 | 0.00 | 1,261.79 | 289.70 | 51.58 | 3,530.92 | 715.60 | 2,458.23 | 1,278.99 | 633.62 | 90.31 | 10,310.74 | 14,000.00 | 74% |
| 576 80 31 150 Supplies - Volunteer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 184.21 | 63.82 | 120.20 | 68.50 | 72.08 | 0.00 | 508.81 | 500.00 | 102% |
| 576 80 32 000 Park Operations Fue | 899.84 | 863.77 | 1,227.48 | 1,248.00 | 1,430.49 | 1,562.17 | 1,905.00 | 2,698.94 | 1,361.82 | 1,628.80 | 1,304.39 | 1,551.50 | 17,682.20 | 20,000.00 | 88% |
| 576 80 35 000 Small Tools & Equip | 1,662.11 | 2,426.75 | 593.30 | 6,093.96 | 384.62 | 359.84 | 703.78 | 340.36 | 0.00 | 0.00 | 0.00 | 0.00 | 12,564.72 | 15,000.00 | 84% |
| 576 80 41 000 Professional Services: | 5,206.00 | 40.00 | 0.00 | 38.99 | 418.20 | 548.99 | 10.79 | 0.00 | 10.79 | 0.00 | 200.00 | 0.00 | 6,473.76 | 7,000.00 | 92% |
| 576 80 41 001 Professional Services: | 0.00 | 0.00 | 72.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72.50 | 100.00 | 73% |
| 576 80 41 002 Professional Services: | 19,479.63 | 1,102.95 | 232.20 | 1,509.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,324.08 | 22,325.00 | 100% |
| 576 80 41 004 Professional Services: | 606.00 | 1,840.00 | 2,883.00 | 354.00 | 1,192.00 | 1,410.00 | 350.00 | 200.00 | 700.00 | 350.00 | 1,196.00 | 0.00 | 11,081.00 | 13,000.00 | 85% |
| 576 80 41 005 Professional Services: | 266.00 | 497.81 | 1,310.03 | 2,964.88 | 344.50 | 1,297.25 | 548.00 | 335.00 | 1,536.70 | 1,593.80 | 4,558.87 | 4,435.21 | 19,688.05 | 14,900.00 | 132% |
| 576 80 41 008 Professional Services: | 0.00 | 0.00 | 0.00 | 3,240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,668.00 | 0.00 | 10,908.00 | 9,700.00 | 112% |
| 576 80 41 009 Election Costs | 0.00 | 8,911.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,911.00 | 8,925.00 | 100% |
| 576 80 42 001 Communications, Ph | 703.70 | 740.68 | 723.12 | 695.49 | 796.36 | 777.22 | 808.73 | 759.47 | 840.28 | 886.36 | 709.96 | 693.73 | 9,135.10 | 9,450.00 | 97% |
| 576 80 43 001 Travel, Commissione | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 414.13 | 0.00 | 414.13 | 100.00 | 414% |
| 576 80 43 002 Travel, Staff | 0.00 | 130.18 | 433.41 | 637.02 | 657.67 | 370.30 | 343.95 | 74.50 | 234.26 | 155.41 | 749.57 | 719.94 | 4,506.21 | 6,000.00 | 75% |
| 576 80 44 001 Taxes And Operator | 0.00 | 0.00 | 316.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 316.34 | 350.00 | 90% |
| 576 80 45 000 Equipment Rental\ I | 1,329.11 | 276.11 | 1,672.27 | 395.80 | 607.14 | 1,080.60 | 3,093.44 | 232.50 | 629.97 | 366.89 | 2,949.34 | 2,904.47 | 15,537.64 | 11,500.00 | 135% |
| 576 80 46 000 Insurance, General L | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29.00 | 0.00 | 35,244.00 | 0.00 | 410.00 | 0.00 | 35,683.00 | 35,500.00 | 101% |
| 576 80 47 000 Utility Services, For A | 2,673.18 | 2,014.23 | 7,051.20 | 2,987.22 | 3,047.54 | 2,822.85 | 2,764.16 | 2,820.63 | 3,747.12 | 2,821.00 | 2,937.47 | 3,978.55 | 39,665.15 | 38,400.00 | 103% |
| 576 80 47 001 Utility Services, For | 0.00 | 0.00 | 0.00 | 213.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 294.17 | 70.70 | 578.71 | 650.00 | 89% |
| 576 80 48 000 Repairs & Maintenan | 1,828.95 | 602.42 | 408.13 | 7,321.87 | 253.81 | 589.57 | 362.80 | 1,233.58 | 4,107.48 | 2,734.28 | 4,184.10 | 324.00 | 23,950.99 | 27,000.00 | 89% |
| 576 80 49 001 Licenses & Permits | 141.00 | 1,905.00 | 0.00 | 0.00 | 0.00 | 151.25 | 288.75 | 297.10 | 983.17 | 275.00 | 0.00 | 0.00 | 4,041.27 | 6,000.00 | 67% |
| 576 80 49 002 Dues & Subscription | 370.00 | 487.65 | 375.46 | 1,663.12 | 716.33 | 1,206.98 | 803.30 | 405.97 | 0.00 | 382.17 | 463.23 | 711.92 | 7,586.13 | 7,750.00 | 98% |
| 576 80 49 003 Banking Fees | 84.00 | 92.56 | 118.15 | 154.05 | 168.91 | 184.15 | 189.82 | 135.19 | 141.03 | 136.22 | 94.88 | 89.78 | 1,588.74 | 1,500.00 | 106% |
| 576 80 49 004 Other Expenses | 0.00 | 220.00 | 607.00 | 180.00 | 0.00 | 0.00 | 163.25 | 144.20 | 0.00 | 0.00 | 0.00 | 0.00 | 1,314.45 | 3,000.00 | 44% |
| 576 80 49 006 Training, Staff | 0.00 | 935.00 | 860.00 | 450.00 | 146.02 | 850.00 | 669.80 | 338.67 | 75.00 | 922.55 | 0.00 | 0.00 | 5,247.04 | 6,000.00 | 87% |
| 576 Parks | 87,945.35 | 71,977.90 | 71,524.08 | 97,870.22 | 64,691.51 | 78,253.67 | 101,068.20 | 87,947.92 | 126,896.17 | 78,601.45 | 92,656.03 | 62,825.26 | 1,022,257.76 | 1,241,200.00 | 82% |
| 582 10 00 000 Refund Deposits - O | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | 0% |
| 589 30 00 000 Other Non-Expendit | 1,444.50 | 0.00 | 0.00 | 0.00 | 1,470.18 | 0.00 | 1,470.18 | 0.00 | 0.00 | 1,495.86 | 0.00 | 0.00 | 5,880.72 | 4,900.00 | 120% |
| 580 Non-Expenditures | 1,444.50 | 0.00 | 0.00 | 0.00 | 1,470.18 | 0.00 | 1,470.18 | 0.00 | 0.00 | 1,495.86 | 500.00 | 0.00 | 6,380.72 | 4,900.00 | 130% |
| 591 76 70 000 G.O. Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,000.00 | 35,000.00 | 243% |
| 592 76 83 000 G.O. Bond Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,547.92 | 21,747.92 | 21,525.00 | 101% |
| 591 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,200.00 | 35,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 10,547.92 | 106,747.92 | 56,525.00 | 189% |
| 592 76 84 000 Debt Issuance Cost | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,044.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,044.67 | 0.00 | 0% |
| 594 76 62 001 Capital Improvemen | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 0% |
| 594 76 62 020 Capital Improvemen | 0.00 | 0.00 | 533.18 | 0.00 | 0.00 | 0.00 | 0.00 | 8,909.76 | 400.93 | 0.00 | 23,115.07 | 2,532.45 | 35,491.39 | 275,000.00 | 13% |
| 594 76 63 001 Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0% |
| 594 76 64 001 Capital Equipment - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,549.30 | 2,980.00 | 0.00 | 0.00 | 0.00 | 35,974.72 | 0.00 | 67,504.02 | 78,500.00 | 86% |
| 594 76 64 002 Capital Equipment - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,856.93 | 0.00 | 0.00 | 0.00 | 0.00 | 2,856.93 | 5,000.00 | 57% |
| 594 Capital Expenditures | 0.00 | 0.00 | 533.18 | 0.00 | 0.00 | 31,593.97 | 2,980.00 | 11,766.69 | 400.93 | 0.00 | 59,089.79 | 2,532.45 | 108,897.01 | 468,500.00 | 23% |
| FUND EXPENDITURES: | 89,389.85 | 71,977.90 | 72,057.26 | 97,870.22 | 66,161.69 | 121,047.64 | 140,518.38 | 149,714.61 | 127,297.10 | 80,097.31 | 152,245.82 | 75,905.63 | 1,244,283.41 | 1,771,125.00 | 70% |

2022 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 09:25:29 Date: 04/04/2023

Page: 3

| 001 General Fund | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|
| FUND GAIN/LOSS: | 4,278,609.39 | -2,908.97 | 50,865.09 | 498,196.84 | 81,968.07 | -24,210.41 | -103,314.48 | -105,088.09 | -74,179.22 | 463,412.96 | -33,014.36 | -19,861.20 | 5,010,475.62 | | |
| FUND NET POSITION: | 4,278,609.39 | 4,275,700.42 | 4,326,565.51 | 4,824,762.35 | 4,906,730.42 | 4,882,520.01 | 4,779,205.53 | 4,674,117.44 | 4,599,938.22 | 5,063,351.18 | 5,030,336.82 | 5,010,475.62 | | | |

2022 FUND TOTALS

Key Peninsula Metro Parks District

Time: 09:25:29 Date: 04/04/2023

Page: 4

| REVENUES | January | February | March | April | May | June | July | August | September | October | November | December | Total | Bud Amt | % |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|
| 001 General Fund | 4,367,999.24 | 69,068.93 | 122,922.35 | 596,067.06 | 148,129.76 | 96,837.23 | 37,203.90 | 44,626.52 | 53,117.88 | 543,510.27 | 119,231.46 | 56,044.43 | 6,254,759.03 | 6,102,529.06 | 102% |
| | 4,367,999.24 | 69,068.93 | 122,922.35 | 596,067.06 | 148,129.76 | 96,837.23 | 37,203.90 | 44,626.52 | 53,117.88 | 543,510.27 | 119,231.46 | 56,044.43 | 6,254,759.03 | 6,102,529.06 | 102% |
| EXPENDITURES | January | February | March | April | May | June | July | August | September | October | November | December | Total | Bud Amt | % |
| 001 General Fund | 89,389.85 | 71,977.90 | 72,057.26 | 97,870.22 | 66,161.69 | 121,047.64 | 140,518.38 | 149,714.61 | 127,297.10 | 80,097.31 | 152,245.82 | 75,905.63 | 1,244,283.41 | 1,771,125.00 | 70% |
| | 89,389.85 | 71,977.90 | 72,057.26 | 97,870.22 | 66,161.69 | 121,047.64 | 140,518.38 | 149,714.61 | 127,297.10 | 80,097.31 | 152,245.82 | 75,905.63 | 1,244,283.41 | 1,771,125.00 | 70% |
| GAIN/LOSS: | 4,278,609.39 | -2,908.97 | 50,865.09 | 498,196.84 | 81,968.07 | -24,210.41 | -103,314.48 | -105,088.09 | -74,179.22 | 463,412.96 | -33,014.36 | -19,861.20 | 5,010,475.62 | | |
| NET POSITION: | 4,278,609.39 | 4,275,700.42 | 4,326,565.51 | 4,824,762.35 | 4,906,730.42 | 4,882,520.01 | 4,779,205.53 | 4,674,117.44 | 4,599,938.22 | 5,063,351.18 | 5,030,336.82 | 5,010,475.62 | | | |