



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

Board Meeting

(Meetings may be videotaped or recorded)

AGENDA

February 12, 2024

7:00 PM – Regular Meeting

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

Public Comment is available in person or via Zoom by calling (253) 215-8782 with
Meeting ID: 859 4759 6019 Passcode: 848389

Hybrid Meeting may be available but not guaranteed due to technology
<https://us06web.zoom.us/j/85947596019?pwd=E0hFAnzMtYyZ4zly3XeSGJwFtJ3Rsl.1>

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

Regular Meeting – 7:00 PM

1. Call to Order

2. Roll Call

Present	Excused	Comment
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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 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 – As a Special Meeting public comments are limited to items on the agenda only.

During a Regular meeting 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.

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. Special Meeting, January 11, 2024

8. Financial Report

December 2023 Financial Report

Total expenditures \$185,271.72

• Accounts Payable	\$110,570.66	Check #'s 2604 to 2632
• First Citizens	\$0	EFT's
• <u>Payroll/Benefits</u>	\$64,939.22	EFT's
• <u>Pierce County Claim</u>	\$9,625.00	EFT's
• <u>Bank service fees</u>	\$136.84	EFT's

Total Revenue \$46,140.06

• Other Revenues	\$5,481.65
• Zoo Trek	\$23,011.24
• Property Tax	\$7,825.25
• Investment	\$9,821.92
• Leasehold Excise	\$0
• Timber Excise Tax	\$0
• Sale of Tax Title Property	\$0

January 2024 Financial Report

Total expenditures \$1,109,576.61

- | | | |
|------------------------------|--------------|------------------------|
| • Accounts Payable | \$56,704.36 | Check #'s 2604 to 2655 |
| • First Citizens | \$0 | EFT's |
| • <u>Payroll/Benefits</u> | \$73,936.55 | EFT's |
| • <u>Pierce County Claim</u> | \$978,788.90 | Wire |
| • <u>Bank service fees</u> | \$146.80 | EFT's |

Total Revenue \$39,706.34

- | | |
|---------------------|-------------|
| • Other Revenues | \$3,041.97 |
| • Zoo Trek | \$22,380.99 |
| • Property Tax | \$4,426.75 |
| • Investment | \$9,856.63 |
| • Leasehold Excise | \$0 |
| • Timber Excise Tax | \$0 |

Sale of Tax Title Property \$0

9. Executive Director's Report

10. Board Committee and Advisory Council Reports

- Land and Improvements Committee
- Trail Committee

11. Board President's Report

12. Unfinished Business

- None

13. New Business

- Approval of Partnership Agreements with Red Barn Youth Center, Farm Tour, and Key Peninsula Historical Society
- Acceptance of Donation of Little Library in Volunteer Park from Greenlee Home Inspection/Shelane Greenlee
- Receive and File Results of 2021-2022 Accountability Audit from State Auditor's Office
- Determine November Board Meeting Date

14. Executive Session

- Per RCW 42.30.110(1)(i) To discuss with legal counsel representing the agency matters relating to agency enforcement actions, or to discuss with legal counsel representing the agency litigation or potential litigation to which the agency, the governing body, or a member acting in an official capacity is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency.

- b. Per RCW 42.30.110(1)(g) To review the performance of a public employee

15. Other minor matters

16. Good of Order/Comments by Board Members

17. Next Regular Meeting March 11, 2024, at Station 47, Community Room, 1921 Key Peninsula Hwy, NW, Home, WA

18. Adjournment



Meeting: February 12, 2024

Item # 7

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: February 12, 2024

Subject: Approval of Minutes

Background

This is a routine item and includes the meeting minutes from the Special Meeting on January 11, 2024.

Recommended Action: Approve meeting minutes.

Attachment 1: Minutes from the January 12, 2024, Special Meeting



Key Peninsula Metropolitan Park District (Key Pen Parks)

DRAFT - MINUTES

Board of Park Commissioners

Thursday, January 11, 2024 @ 7:00 PM

Meeting Room, Key Peninsula Fire Protection District 16, Station No 45,
12310 Wright Bliss Road NW, Gig Harbor WA 98329

1, 2, 3. Call to Order, Pledge of Allegiance & Roll Call

Executive Director Tracey Perkosky called the meeting to order at **7:04 PM**

Present: President Parry, Vice President Michel, Clerk Clinton, Commissioner Jensen, and
Commissioner Robison

Absent & Excused: None

4. Meeting Agenda Approval

Agenda approved with no changes as it is a Special Meeting. Director Perkosky mentioned that item 15a will be withdrawn which was listed on the agenda only, no information in the packet on the item.

5. Swearing in of Commissioner Kip Clinton (Position 5)

President Parry led the swearing in of Commissioner Clinton.

6. Election of 2024 Board of Park Commissioner Officers

No additional candidates for Officers were presented. The following nominations were placed at the December 2023 Board of Park Commissioner meetings: Linda Parry for President, Mark Michel for Vice President, and Kip Clinton for Clerk.

INSERT MOTION AND VOTE

6. Special Presentations

None

6. Public Comment

None

7. Approval of Minutes

Regular Meeting Minutes for December 2023, April 10, 2023, and May 8, 2023, plus Special Meeting Minutes for March 20, 2023.

Recommended Action: Approve meeting minutes.

Discussion occurred on corrections to the following minutes as submitted by Commissioner Jensen: Correct spelling of name “Judd” to “Jud” and correct last name from “Nelson” to “Morris” for a correction to “Jud Morris” for selected entries in March and April. On May 8 Minutes correct “disc golf” survey under Executive Director’s Report. Add “Commissioner” before Jensen in Meeting Agenda Approval for April 10. Correct next meeting date to April 10, 2023, in March Minutes.

MOTION: Commissioner Robison motioned to approve as corrected. Seconded by Clerk Clinton. Motion carried 5-0.

8. Financial Report

None. Pierce County records were not yet available to complete the financial report for Board review.

9. Executive Director Report

In addition to the written report provided in the agenda packet, Director Perkosky reported that the timber harvest in Key Central Forest had experienced about a week delay due to the heavy rains. The new timeline for park closure and harvest to begin under DNR was approximately January 15th or 16th.

She also reported that Sam Howarth, Parks & Facilities Manager, has taken a new job in Virginia. She thanked him for his service and leadership for the maintenance team. She is looking first for an internal promotional candidate but if that is not possible then an outside recruitment will occur.

Director Perkosky responded to questions on hiring.

10. Board Committee and Advisory Council Reports

- a. Land and Improvements Committee – None.
- b. Trail Committee Update – Volunteer Work Party through contract with EMBA occurred on December 30th with good attendance. Work completed on Jumplines and Ticket to Ride trails. A few trees are down in 360 due to recent storm. Director Perkosky added that Key Pen Parks is having a work party on January 20th on East Wing trail.

11. Board President’s Report

None

12. Unfinished Business

- a. Update on Wright Bliss Acquisition. Director Perkosky gave an update on the end of the feasibility study, early closing to February 1 due to foreclosure for failure to pay property taxes, requirements by RCO with waiver of retroactivity on relocation, potential for caretaker opportunity.

Discussion occurred on relocation, caretaker, and property management company.

Recommended Action: Provide Direction on caretaker opportunity and tenant leases

DIRECTION: Director Perkosky may move forward with discussions with current tenant for caretaker and explore options as required by RCO for relocation.

13. New Business

- a. Approve Bid Price of \$117,286.72 for replacement of Gateway Park House and Garage Roof and other Related Roof and Ventilation Repairs to WTI/Tremco Roofing and Building Maintenance

Director Perkosky withdrew this item for discussion as more research needed to be done on applicability of “piggy backing”. Additional discussion occurred from Board on work scope. Director Perkosky stated she would email it out following the meeting.

- b. Participation in Parks & Great Outdoors Virtual Legislative Day

Recommended Action: Provide direction on Board participation in Parks & Great Outdoors Virtual Legislative Day and topics for discussion.

DIRECTION: Board participation will be Commissioners Jensen and Robison, if neither can attend President Parry will step in. The primary discussion item will be Trust Land Transfer program.

14. Other minor matters

Commissioner Robison stated that he will need to be excused from the March meeting.

15. Good of the Order/Comments by Board Members

President Parry wished everyone a Happy New Year.

16, 17. Next Meeting and Adjourn

Regular Meeting on February 12, 2024, in the Meeting Room at Key Peninsula Fire Protection District 16, Station No 47, 1921 Key Peninsula Hwy NW, Home WA 98349

Adjourn at 7:59 PM

Respectfully submitted by Executive Director Perkosky.

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: February 12, 2024

Item # 8a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Via: Laura Armstrong, Fiscal Specialist

Date: February 12, 2023

Subject: Approval of Finances

Background

This report includes a summary of the financial information from December 2023 and January 2024 for Board approval.

December 2023 Financial Report

Total expenditures \$185,271.72

• Accounts Payable	\$110,570.66	Check #'s 2604 to 2632
• First Citizens	\$0	EFT's
• <u>Payroll/Benefits</u>	\$64,939.22	EFT's
• <u>Pierce County Claim</u>	\$9,625.00	EFT's
• <u>Bank service fees</u>	\$136.84	EFT's

Total Revenue \$46,140.06

• Other Revenues	\$5,481.65
• Zoo Trek	\$23,011.24
• Property Tax	\$7,825.25
• Investment	\$9,821.92
• Leasehold Excise	\$0
• Timber Excise Tax	\$0
• Sale of Tax Title Property	\$0

January 2024 Financial Report

Total expenditures \$1,109,576.61

• Accounts Payable	\$56,704.36	Check #'s 2604 to 2655
• First Citizens	\$0	EFT's
• <u>Payroll/Benefits</u>	\$73,936.55	EFT's
• <u>Pierce County Claim</u>	\$978,788.90	Wire
• <u>Bank service fees</u>	\$146.80	EFT's



Total Revenue \$39,706.34

- Other Revenues \$3,041.97
- Zoo Trek \$22,380.99
- Property Tax \$4,426.75
- Investment \$9,856.63
- Leasehold Excise \$0
- Timber Excise Tax \$0
- Sale of Tax Title Property \$0

Recommendation: Approve the financial report as submitted and approve the following:

Accounts Payable Check numbers 2633 through 2655 Total: \$167,275.02

Payroll/Benefits ACH 12/01/2023 through 01/31/2024 Total: \$138,875.77

Pierce County Claim of Wire transfer 12/01/2023 through 1/31/2024 Total: \$978,788.90

Pierce County Claim of ACH 12/01/2023 through 1/31/2024 Total \$9,625.00

Bank Service Fees via Electronic Payments dates: 12/01/2023 through 01/31/2024 Total: \$283.64

Attachments:

1. December 2023 Financial Report
2. January 2024 Financial Report

TREASURER'S REPORT

Fund Totals

Key Peninsula Metro Parks District

Time: 12:46:01 Date: 01/09/2024

12/01/2023 To: 12/31/2023

Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	5,790,153.14	46,140.06	185,271.72	5,651,021.48	71,481.36	0.00	0.00	5,722,502.84
	5,790,153.14	46,140.06	185,271.72	5,651,021.48	71,481.36	0.00	0.00	5,722,502.84

TREASURER'S REPORT

Account Totals

Key Peninsula Metro Parks District

12/01/2023 To: 12/31/2023

Time: 12:46:01 Date: 01/09/2024

Page: 2

Cash Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1	First Citizens Checking	6,861.90	5,652.28	11,311.86	1,202.32	0.00	0.00	1,202.32
2	First Citizens Payroll	38,599.33	65,147.73	64,939.22	38,807.84	0.00	0.00	38,807.84
3	Pierce County	5,640,245.56	51,833.43	105,804.75	5,586,274.24	0.00	0.00	5,586,274.24
4	Petty Cash	170.63	0.00	170.63	0.00	0.00	0.00	0.00
5	First Citizens AP	104,275.72	31,032.02	110,570.66	24,737.08	0.00	71,481.36	96,218.44
Total Cash:		5,790,153.14	153,665.46	292,797.12	5,651,021.48	0.00	71,481.36	5,722,502.84
		5,790,153.14	153,665.46	292,797.12	5,651,021.48	0.00	71,481.36	5,722,502.84

TREASURER'S REPORT

Outstanding Vouchers

Key Peninsula Metro Parks District

12/01/2023 To: 12/31/2023

As Of: 12/31/2023 Date: 01/09/2024

Time: 12:46:01 Page: 3

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2023	1094	11/30/2023	Claims	5	2601	Key Pen Farm Tours	1,500.00	For 2023 contracted service.
2023	1141	12/13/2023	Claims	5	2615	Purdy Topsoil and Gravel LLC	189.14	Top soil/ gravel at Gateway Park
2023	1142	12/13/2023	Claims	5	2616	US Bank	13,640.73	Monthly statement for 12/06/2023
2023	1164	12/20/2023	Claims	5	2620	Washington Water Service Company	132.68	Gateway Park water service from 11/3/23 - 12/1/23
2023	1174	12/28/2023	Claims	5	2621	All Play Systems	6,865.97	Merry Go Round replacement
2023	1175	12/28/2023	Claims	5	2622	Trielle E Alstead	11.79	mileage for December 2023
2023	1176	12/28/2023	Claims	5	2623	Canon Financial Services, INX	121.22	Copier machine monthly rental 12/01-12/31/2023
2023	1177	12/28/2023	Claims	5	2624	Copiers Northwest	8.23	Contract period 11/14/2023 - 12/13/2023 for printer
2023	1178	12/28/2023	Claims	5	2625	Great Western Recreation	5,779.03	Bollards for multiple sites
2023	1179	12/28/2023	Claims	5	2626	Hemley's Handy Kans	30.00	Rental services for 01/01/2024-01/31/2024 at 360 Park
2023	1180	12/28/2023	Claims	5	2627	Jennings Equipment INC	27,882.72	Kubota model RTVX2-SKLH24
2023	1181	12/28/2023	Claims	5	2628	Holly M Manning	10.48	Mileage for 12/01/2023-12/31/2023
2023	1182	12/28/2023	Claims	5	2629	Peninsula Light Company	1,600.40	Monthly electric charges for Volunteer, Home, Taylor Bay, and Gateway Park's
2023	1183	12/28/2023	Claims	5	2630	Tracey L Perkosky	72.71	Mileage for 12/06-12/22
2023	1184	12/28/2023	Claims	5	2631	US Bank	13,603.90	Card Payment for December EOY
2023	1185	12/28/2023	Claims	5	2632	United Rentals	32.36	T-wrench, Nylon Line, and Stealth Trimmer Line
							<u>71,481.36</u>	

Fund	Claims	Payroll	Total
001 General Fund	<u>71,481.36</u>	<u>0.00</u>	<u>71,481.36</u>
	71,481.36	0.00	71,481.36

TREASURER'S REPORT

Signature Page

Key Peninsula Metro Parks District

12/01/2023 To: 12/31/2023

Time: 12:46:01 Date: 01/09/2024

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

December 2023 AP Expenditures

Key Peninsula Metro Parks District

Time:

13:10:20 Date: 01/09/2024

12/01/2023 To: 12/31/2023

Page:

1

Voucher	Claimant	Trans	Date	Type	Acct #	Amount	Memo
231202001	PEBB Health Insurance Health Care Authority	1125	12/08/2023	Payroll	5	8,913.31	
231203001	Alstead Trielle E	1126	12/08/2023	Claims	5	26.20	Mileage for November 2023
231203002	Compensation Connections LLC	1127	12/08/2023	Claims	5	2,420.00	Professional services preformed regarding HR policy reviews.
231203003	D.K. Boos Glass INC	1128	12/08/2023	Claims	5	10,077.63	Required 50% deposit for door replacements for the Admin office, and Shop door at Volunteer Park.
231203004	D.M. Recycling Co	1129	12/08/2023	Claims	5	229.10	Recycle service at Gateway Park.
231203005	Madrona Law Group PLLC	1130	12/08/2023	Claims	5	2,167.00	Professional services for review regarding possible property acquisition.
231203006	Murreys Disposal Company	1131	12/08/2023	Claims	5	393.04	Waste removal service
231203007	Verizon Wireless	1132	12/08/2023	Claims	5	481.13	Mobile phones monthly bill
231204001	Perkosky Tracey L	1133	12/08/2023	Claims	5	310.22	Mileage Log for November to December 5, 2023
231205001	Astound	1139	12/13/2023	Claims	5	178.06	Internet and phone service at Volunteer Park Office
231205002	Jennings Equipment INC	1140	12/13/2023	Claims	5	12,233.28	Purchase of ExMark zero turn mower on WA. State contract # 05218
231205003	Purdy Topsoil and Gravel LLC	1141	12/13/2023	Claims	5	189.14	Top soil/ gravel at Gateway Park
231205004	US Bank	1142	12/13/2023	Claims	5	13,640.73	Monthly statement for 12/06/2023
231208001	Alpine Products INC	1161	12/20/2023	Claims	5	32.23	No hunting permitted signage for Key Central Forest
231208002	Epic Land Soluutions, Inc	1162	12/20/2023	Claims	5	3,000.00	Appraisal review for Wright Bliss
231208003	State Auditors	1163	12/20/2023	Claims	5	128.10	Audit Period: 21-22
231208004	Washington Water Service Company	1164	12/20/2023	Claims	5	132.68	Gateway Park water service from 11/3/23 - 12/1/23
231209001	All Play Systems	1174	12/28/2023	Claims	5	6,865.97	Merry Go Round replacement
231209002	Alstead Trielle E	1175	12/28/2023	Claims	5	11.79	mileage for December 2023
231209003	Canon Financial Services, INX	1176	12/28/2023	Claims	5	121.22	Copier machine monthly rental 12/01-12/31/2023
231209004	Copiers Northwest	1177	12/28/2023	Claims	5	8.23	Contract period 11/14/2023 - 12/13/2023 for printer
231209005	Great Western Recreation	1178	12/28/2023	Claims	5	5,779.03	Bollards for multiple sites
231209006	Hemley's Handy Kans	1179	12/28/2023	Claims	5	30.00	Rental services for 01/01/2024-01/31/2024 at 360 Park
231209007	Jennings Equipment INC	1180	12/28/2023	Claims	5	27,882.72	Kubota model RTVX2-SKLH24
231209008	Manning Holly M	1181	12/28/2023	Claims	5	10.48	Mileage for 12/01/2023-12/31/2023
231209009	Peninsula Light Company	1182	12/28/2023	Claims	5	1,600.40	Monthly electric charges for Volunteer, Home, Taylor Bay, and Gateway Park's
231209010	Perkosky Tracey L	1183	12/28/2023	Claims	5	72.71	Mileage for 12/06-12/22
231209011	US Bank	1184	12/28/2023	Claims	5	13,603.90	Card Payment for December EOY
231209012	United Rentals	1185	12/28/2023	Claims	5	32.36	T-wrench, Nylon Line, and Stealth Trimmer Line

Total Checks:

110,570.66

December 2023 Payroll Expenditures

Key Peninsula Metro Parks District

Time:

13:09:57 Date: 01/09/2024

12/01/2023 To: 12/31/2023

Page:

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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT EFTPS	1124	12/08/2023	Payroll	2	6,440.35	
EFT Employee Paycheck	1110	12/11/2023	Payroll	2	1,859.05	
EFT Employee Paycheck	1111	12/11/2023	Payroll	2	2,522.96	
EFT Employee Paycheck	1112	12/11/2023	Payroll	2	894.08	
EFT Employee Paycheck	1113	12/11/2023	Payroll	2	2,077.67	
EFT Employee Paycheck	1114	12/11/2023	Payroll	2	2,599.74	
EFT Employee Paycheck	1115	12/11/2023	Payroll	2	1,558.96	
EFT Employee Paycheck	1116	12/11/2023	Payroll	2	1,833.98	
EFT Employee Paycheck	1117	12/11/2023	Payroll	2	1,507.24	
EFT Employee Paycheck	1118	12/11/2023	Payroll	2	1,148.88	
EFT Employee Paycheck	1119	12/11/2023	Payroll	2	2,985.59	
EFT Employee Paycheck	1120	12/11/2023	Payroll	2	816.72	
EFT Employee Paycheck	1121	12/11/2023	Payroll	2	1,424.99	
EFT United Concordia	1158	12/20/2023	Payroll	2	603.40	
EFT WA State Department of Retirement	1159	12/20/2023	Payroll	2	8,528.72	
EFT EFTPS	1160	12/20/2023	Payroll	2	6,484.86	
EFT Employee Paycheck	1143	12/26/2023	Payroll	2	1,859.05	
EFT Employee Paycheck	1144	12/26/2023	Payroll	2	2,522.96	
EFT Employee Paycheck	1145	12/26/2023	Payroll	2	724.19	
EFT Employee Paycheck	1146	12/26/2023	Payroll	2	1,909.52	
EFT Employee Paycheck	1147	12/26/2023	Payroll	2	117.47	
EFT Employee Paycheck	1148	12/26/2023	Payroll	2	2,599.74	
EFT Employee Paycheck	1149	12/26/2023	Payroll	2	1,576.44	
EFT Employee Paycheck	1150	12/26/2023	Payroll	2	117.47	
EFT Employee Paycheck	1151	12/26/2023	Payroll	2	1,833.98	
EFT Employee Paycheck	1152	12/26/2023	Payroll	2	1,377.34	
EFT Employee Paycheck	1153	12/26/2023	Payroll	2	1,487.59	
EFT Employee Paycheck	1154	12/26/2023	Payroll	2	117.47	
EFT Employee Paycheck	1155	12/26/2023	Payroll	2	2,985.59	
EFT Employee Paycheck	1156	12/26/2023	Payroll	2	998.23	
EFT Employee Paycheck	1157	12/26/2023	Payroll	2	1,424.99	
Total Checks:					64,939.22	

December 2023 Pierce County Expenditures

Key Peninsula Metro Parks District

Time: 13:11:29 Date: 01/09/2024

12/01/2023 To: 12/31/2023

Page: 1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT Pierce County Budget and Finance	1187	12/29/2023	Claims	3	9,625.00	Debt service Interest
Total Checks:					9,625.00	

TRANSACTION JOURNAL

Key Peninsula Metro Parks District

Time: 13:16:03 Date: 01/09/2024

12/01/2023 To: 12/31/2023

Page: 1

Trans	Date	Redeemed	Acct #	Chk #	Type	Receipt # InterFund #	Vendor	Amount	Memo
1171	12/28/2023	12/31/2023	1	EFT	Ser Chge		Merch Bankcard service	42.84	Credit card processing fees
	576 80 49 003	Banking Fees		001	General Fund			42.84	Credit card processing fees
1186	12/29/2023	12/31/2023	1		Ser Chge		First Citizens	94.00	Bank service fees
	576 80 49 003	Banking Fees		001	General Fund			94.00	Bank service fees
Records Printed: 2								0.00	Adjustments:
								0.00	Beginning Balance:
								0.00	Revenues:
								0.00	Warrant Expenditures:
								136.84	Non Warrant Expenditures:
								0.00	Interfund Transfers:
								0.00	Redemptions:
								0.00	Deposits:
								0.00	Withdrawals:
								0.00	Stop Payments:

Fund	Adjustments	Beg Bal	Revenues	War Exp	N War Exp	IT In	IT Out	Stop Pmts
001 General Fund	0.00	0.00	0.00	0.00	136.84	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	136.84	0.00	0.00	0.00

RECEIPT REGISTER

Key Peninsula Metro Parks District

Time: 13:08:52 Date: 01/09/2024

12/01/2023 To: 12/31/2023

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Trans	Date	Type	Rec #	CR #	Acct#	Claimant	Amount	Memo
1104	12/04/2023	Tr Rec	2237	1843	1	Tracey L Perkosky	1,234.34	Rent, electric, and leasehold tax for December 2023 (Gateway House)
1105	12/04/2023	Tr Rec	2238	1844	1	The Snack Shack	365.68	Rent, electric, and leasehold tax for December 2023 (VP Concession building)
1122	12/06/2023	Tr Rec	2239	1845	1	Kyle Armstrong	768.20	Rent, electric, and leasehold tax for December 2023 from Taylor Bay caretaker.
1123	12/06/2023	Tr Rec	2240	1846	1	The Emily Hall Tremaine Founda	1,000.00	Support funds from the Emily Hall Tremaine Foundation for the Bring 360 Trails Home project.
1138	12/13/2023	Tr Rec	2241	1847	1	US Bank	546.93	3rd quarter rebate from US Bank for NASPO contract.
1165	12/18/2023	Tr Rec	2242	1848	1	General Customer	1,442.00	Special Use Permit for Bell Lap MTB race (Dorband) on 3-24-2024
1166	12/26/2023	Tr Rec	2243	1849	1	General Customer	124.50	Scrap metal taken to Navy City Metals & Recycling center.
1188	12/29/2023	Tr Rec	2244		3	Pierce County Budget and Finar	9,821.92	Investment interest
1189	12/29/2023	Tr Rec	2245		3	Pierce County Budget and Finar	7,825.25	Property tax \$6,952.16 and delinquent year of \$873.09
1190	12/29/2023	Tr Rec	2248		3	Pierce County Budget and Finar	23,011.24	Zoo Trek
310 Taxes							30,836.49	
360 Long Terms							15,303.57	
001 General Fund							46,140.06	
							46,140.06	

2023 CASH FLOW - YEAR TO DATE

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General Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
10 00 000 Taxes, Real & Person	3,846.25	37,790.34	78,033.33	561,455.93	135,996.76	12,839.99	8,090.78	8,669.21	18,820.78	522,537.27	86,411.50	7,825.25	1,482,317.39	1,494,356.00	99%
17 00 000 Taxes, Zoo Trek Excis	22,106.46	25,380.71	20,510.65	20,322.27	23,306.37	21,453.65	23,232.07	25,137.28	23,838.45	23,308.00	24,071.83	23,011.24	275,678.98	245,000.00	113%
20 00 000 Taxes, Leasehold Exc	0.00	52.28	0.00	0.00	60.65	0.00	0.76	58.55	21.32	724.78	51.86	0.00	970.20	1,000.00	97%
40 00 000 Taxes, Forest Excise 1	0.00	0.00	0.00	0.00	2,350.91	0.00	0.00	0.00	0.00	0.00	6,193.40	0.00	8,544.31	2,500.00	342%
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%
Taxes	25,952.71	63,223.33	98,543.98	581,778.20	161,714.69	34,293.64	31,323.61	33,865.04	42,680.55	546,570.05	116,728.59	30,836.49	1,767,510.88	1,802,856.00	98%
02 70 001 Pierce County Parks	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0%
Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0%
60 00 003 Program Fees, Prog	0.00	0.00	359.54	851.00	157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,367.54	800.00	171%
Park Fees	0.00	0.00	359.54	851.00	157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,367.54	800.00	171%
11 00 000 Investment Interest	7,585.27	7,204.87	8,289.00	8,415.56	9,017.42	8,847.71	9,273.31	9,495.87	9,302.44	9,782.76	9,424.43	9,821.92	106,460.56	4,000.00	***%
40 00 004 S&F Rentals, 360 Fie	240.00	770.00	2,057.79	6,160.00	4,176.35	4,233.15	979.20	1,731.80	1,290.00	470.00	107.50	1,442.00	23,657.79	18,000.00	131%
40 00 005 S&F Rentals, Home I	0.00	0.00	0.00	65.00	100.00	70.00	0.00	35.00	35.00	35.00	0.00	0.00	340.00	400.00	85%
40 00 006 S&F Rentals, Volunte	0.00	0.00	0.00	0.00	0.00	168.68	50.00	0.00	35.00	35.00	990.00	0.00	1,278.68	1,000.00	128%
50 00 001 S&F Rentals, Conces	365.68	365.68	591.36	591.36	591.36	591.36	591.36	591.36	365.68	365.68	365.68	365.68	5,742.24	7,000.00	82%
50 00 002 S&F Rentals, Gatewa	1,287.88	1,292.98	1,274.79	1,269.04	1,251.25	1,203.75	1,172.75	1,174.35	2,378.15	0.00	1,188.74	13,234.34	26,728.02	14,400.00	186%
50 00 004 S&F Rentals, Sportsf	0.00	8,647.55	0.00	0.00	0.00	0.00	0.00	8,217.82	0.00	0.00	0.00	0.00	16,865.37	8,000.00	211%
50 00 005 S&F Rental, Taylor Bi	768.20	768.20	768.20	768.20	768.20	768.20	768.20	818.20	818.20	768.20	768.20	768.20	9,318.40	9,180.00	102%
00 00 000 Contributions & Dor	500.00	0.00	500.00	1,500.00	2,000.00	0.00	38,660.47	4.00	0.00	0.00	500.00	1,000.00	44,664.47	7,500.00	596%
00 00 001 Event Sponsorship F	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0%
91 00 000 Other Revenue	588.79	23.10	898.86	239.43	130.11	763.61	1,042.00	51.15	742.46	16.20	458.70	671.43	5,625.84	2,000.00	281%
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%
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%
Long Terms	11,335.82	19,072.38	14,880.00	19,008.59	18,034.69	16,646.46	52,687.29	22,119.55	14,966.93	11,472.84	13,803.25	27,303.57	241,331.37	622,980.00	39%
00 00 000 Special or Extraordir	0.00	0.00	0.00	0.00	0.00	0.00	31,733.96	0.00	0.00	0.00	0.00	0.00	31,733.96	0.00	0%
Special or Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00	31,733.96	0.00	0.00	0.00	0.00	0.00	31,733.96	0.00	0%
JD REVENUES:	37,288.53	82,295.71	113,783.52	601,637.79	179,906.38	50,940.10	165,744.86	55,984.59	57,647.48	558,042.89	130,531.84	58,140.06	2,091,943.75	2,426,636.00	86%
80 10 001 Commissioner Wage	512.04	384.03	0.00	640.05	256.02	384.03	896.07	256.02	640.05	256.02	1,024.08	384.03	5,632.44	7,500.00	75%
80 10 002 Administrative Wage	23,105.94	24,893.91	23,517.02	24,888.25	24,775.19	21,441.68	20,608.08	21,274.02	21,586.86	20,558.83	25,694.54	24,412.46	276,756.78	301,983.00	92%
80 10 003 Park Operations Wa	12,615.27	12,986.01	19,230.63	26,587.74	28,082.85	28,819.17	26,545.56	27,860.07	32,595.33	29,957.85	32,382.20	31,662.74	309,325.42	380,292.00	81%
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%
80 20 001 Commissioner Perso	50.63	29.40	0.00	59.76	19.60	29.38	83.92	19.58	48.98	41.11	78.34	29.40	490.10	678.00	72%
80 20 002 Administrative Bene	7,418.45	8,362.87	7,060.90	9,073.04	6,009.41	5,693.22	7,336.98	5,426.02	5,561.06	6,665.36	7,177.73	6,956.33	82,741.37	109,190.00	76%
80 20 003 Park Operations Ben	9,677.88	5,265.75	5,988.86	13,571.11	14,099.58	11,553.21	18,463.29	10,121.58	10,938.50	20,834.22	11,971.34	10,105.08	142,590.40	184,765.00	77%
80 20 004 Park Operations - Te	577.95	112.78	0.00	149.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	840.13	0.00	0%
80 20 006 Uniforms/Safety Gea	0.00	0.00	0.00	46.39	0.00	0.00	100.00	215.80	599.53	144.24	141.08	1,974.76	3,221.80	4,000.00	81%
80 31 001 Office Supplies	144.35	357.87	351.03	680.95	484.81	218.75	20.00	254.25	323.51	491.39	1,621.26	526.91	5,475.08	5,500.00	100%
80 31 002 Maintenance Suppli	7,296.39	4,681.12	3,945.94	7,097.00	10,044.80	2,489.95	18,942.51	13,208.21	17,677.43	2,554.55	9,825.91	10,052.03	107,815.84	107,000.00	101%
80 31 003 Equipment Mainteni	0.00	221.71	56.46	923.34	0.00	1,008.54	0.00	36.41	72.82	0.00	193.09	624.74	3,137.11	3,520.00	89%
80 31 004 Vehicle Maintenance	0.00	0.00	0.00	0.00	6.51	177.58	0.00	0.00	9.44	105.93	0.00	1,787.50	2,086.96	2,000.00	104%

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General Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
80 31 130 Supplies, Special Eve	0.00	0.00	0.00	177.99	180.09	-25.41	0.00	0.00	285.96	0.00	0.00	0.00	618.63	600.00	103%
80 31 140 Supplies, Special Eve	0.00	1,027.30	453.41	605.69	761.96	63.47	1,083.84	1,216.23	0.00	2,446.79	837.07	259.02	8,754.78	8,850.00	99%
80 31 150 Supplies - Volunteer	0.00	0.00	0.00	0.00	0.00	0.00	113.22	19.92	0.00	0.00	86.68	0.00	219.82	500.00	44%
80 32 000 Park Operations Fue	281.39	746.60	983.30	1,341.70	1,407.77	1,447.90	1,789.71	1,916.77	1,297.97	1,687.63	1,633.54	3,014.06	17,548.34	22,000.00	80%
80 35 000 Small Tools & Equip	0.00	0.00	1,199.34	0.00	624.24	3,118.02	802.18	0.00	472.81	2,576.85	598.94	1,000.00	10,392.38	10,400.00	100%
80 41 000 Professional Services	5,272.50	49.00	148.20	653.43	0.00	30.00	0.00	0.00	0.00	174.10	0.00	2,050.93	8,378.16	12,500.00	67%
80 41 001 Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	935.00	550.00	330.00	275.00	2,420.00	4,510.00	20,000.00	23%
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	128.10	14,109.56	16,000.00	88%
80 41 004 Professional Services	50.00	0.00	128.00	675.00	297.00	0.00	384.00	64.00	1,876.00	0.00	574.06	2,167.00	6,215.06	10,450.00	59%
80 41 005 Professional Services	0.00	465.70	0.00	2,120.28	1,497.43	6,077.29	2,188.50	26.00	2,799.90	4,049.20	3,916.54	82.00	23,222.84	49,513.00	47%
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%
80 41 008 Professional Services	0.00	0.00	0.00	0.00	4,503.60	0.00	0.00	583.20	2,332.80	0.00	0.00	0.00	7,419.60	7,500.00	99%
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%
80 42 001 Communications, Ph	939.12	705.83	813.72	601.13	828.86	863.20	613.13	618.82	637.02	1,367.61	352.78	982.20	9,323.42	9,500.00	98%
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%
80 43 002 Travel, Staff	72.50	83.06	336.50	397.22	562.69	2,439.45	414.91	86.29	68.78	47.65	722.42	942.34	6,173.81	15,000.00	41%
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%
80 45 000 Equipment Rental\ I	326.03	144.96	1,478.05	268.48	903.29	593.44	483.66	2,433.84	453.36	158.53	1,763.75	151.81	9,159.20	8,000.00	114%
80 46 000 Insurance, General L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,713.00	0.00	0.00	391.00	0.00	40,104.00	45,000.00	89%
80 47 000 Utility Services, For /	3,029.13	1,655.88	4,238.56	3,269.14	1,450.11	4,917.16	1,762.69	4,151.45	1,656.54	2,578.83	4,986.76	2,896.43	36,592.68	37,485.00	98%
80 47 001 Utility Services, For	0.00	0.00	82.78	85.15	0.00	134.73	0.00	0.00	35.48	0.00	0.00	63.86	402.00	1,000.00	40%
80 48 000 Repairs & Maintenan	1,382.65	2,566.41	5,047.48	33,081.31	1,714.66	2,001.36	993.21	568.20	2,706.92	2,419.69	2,114.57	2,169.68	56,766.14	29,810.00	190%
80 49 001 Licenses & Permits	2,148.00	64.00	0.00	1,006.50	74.49	0.00	37.00	331.10	0.00	619.93	487.65	0.00	4,768.67	6,000.00	79%
80 49 002 Dues & Subscription	29.78	1,313.44	466.15	603.22	923.92	1,078.66	1,459.60	601.90	2,058.81	23.77	37.84	766.55	9,363.64	7,500.00	125%
80 49 003 Banking Fees	85.00	128.19	137.58	134.46	203.51	242.60	222.90	166.01	163.35	172.06	144.23	138.84	1,938.73	1,700.00	114%
80 49 004 Other Expenses	0.00	0.00	45.00	0.00	478.32	509.05	245.00	15.00	0.00	91.80	55.00	0.00	1,439.17	4,000.00	36%
80 49 006 Training, Staff	19.95	590.00	480.00	1,362.46	140.00	975.00	450.00	70.00	1,614.00	658.23	0.00	625.00	6,984.64	7,000.00	100%
Parks	75,679.33	81,588.55	76,188.91	130,100.19	100,330.71	96,281.43	106,039.96	132,188.69	109,063.21	101,012.17	109,087.40	108,373.80	1,225,934.35	1,455,236.00	84%
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%
30 00 000 Other Non-Expendit	1,508.32	0.00	0.00	1,470.18	0.00	0.00	1,521.54	0.00	0.00	1,495.86	0.00	0.00	5,995.90	4,900.00	122%
Non-Expenditures	1,508.32	0.00	0.00	1,470.18	0.00	0.00	1,521.54	0.00	0.00	1,495.86	0.00	0.00	5,995.90	6,400.00	94%
76 70 000 G.O. Bond Principal	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100%
76 83 000 G.O. Bond Interest	0.00	0.00	0.00	0.00	0.00	10,375.00	0.00	0.00	0.00	0.00	0.00	9,625.00	20,000.00	20,000.00	100%
	0.00	0.00	0.00	0.00	0.00	40,375.00	0.00	0.00	0.00	0.00	0.00	9,625.00	50,000.00	50,000.00	100%
76 61 000 Capital Expenditures	0.00	0.00	0.00	0.00	209.50	0.00	3,950.00	0.00	0.00	0.00	17,000.00	3,000.00	24,159.50	0.00	0%
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%
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	23,790.93	23,740.93	470,000.00	5%
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%
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%
76 64 001 Capital Equipment -	0.00	0.00	0.00	0.00	0.00	5,907.89	0.00	0.00	0.00	0.00	75,566.39	40,179.50	121,653.78	120,000.00	101%
Capital Expenditures	-50.00	0.00	0.00	0.00	209.50	5,907.89	3,950.00	0.00	0.00	0.00	92,566.39	66,970.43	169,554.21	915,000.00	19%

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General Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
JD EXPENDITURES:	77,137.65	81,588.55	76,188.91	131,570.37	100,540.21	142,564.32	111,511.50	132,188.69	109,063.21	102,508.03	201,653.79	184,969.23	1,451,484.46	2,426,636.00	60%
JD GAIN/LOSS:	-39,849.12	707.16	37,594.61	470,067.42	79,366.17	-91,624.22	54,233.36	-76,204.10	-51,415.73	455,534.86	-71,121.95	-126,829.17	640,459.29		
JD NET POSITION:	-39,849.12	-39,141.96	-1,547.35	468,520.07	547,886.24	456,262.02	510,495.38	434,291.28	382,875.55	838,410.41	767,288.46	640,459.29			

2023 FUND TOTALS

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REVENUES	January	February	March	April	May	June	July	August	September	October	November	December	Total	Bud Amt	%
General Fund	37,288.53	82,295.71	113,783.52	601,637.79	179,906.38	50,940.10	165,744.86	55,984.59	57,647.48	558,042.89	130,531.84	58,140.06	2,091,943.75	2,426,636.00	86%
	37,288.53	82,295.71	113,783.52	601,637.79	179,906.38	50,940.10	165,744.86	55,984.59	57,647.48	558,042.89	130,531.84	58,140.06	2,091,943.75	2,426,636.00	86%
EXPENDITURES	January	February	March	April	May	June	July	August	September	October	November	December	Total	Bud Amt	%
General Fund	77,137.65	81,588.55	76,188.91	131,570.37	100,540.21	142,564.32	111,511.50	132,188.69	109,063.21	102,508.03	201,653.79	184,969.23	1,451,484.46	2,426,636.00	60%
	77,137.65	81,588.55	76,188.91	131,570.37	100,540.21	142,564.32	111,511.50	132,188.69	109,063.21	102,508.03	201,653.79	184,969.23	1,451,484.46	2,426,636.00	60%
N/LOSS:	-39,849.12	707.16	37,594.61	470,067.42	79,366.17	-91,624.22	54,233.36	-76,204.10	-51,415.73	455,534.86	-71,121.95	-126,829.17	640,459.29		
POSITION:	-39,849.12	-39,141.96	-1,547.35	468,520.07	547,886.24	456,262.02	510,495.38	434,291.28	382,875.55	838,410.41	767,288.46	640,459.29			

TREASURER'S REPORT
Fund Totals

Key Peninsula Metro Parks District

01/01/2024 To: 01/31/2024

Time: 12:06:32 Date: 02/06/2024

Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	5,651,021.48	39,706.34	1,109,576.61	4,581,151.21	50,363.08	0.00	0.00	4,631,514.29
	5,651,021.48	39,706.34	1,109,576.61	4,581,151.21	50,363.08	0.00	0.00	4,631,514.29

TREASURER'S REPORT

Account Totals

Key Peninsula Metro Parks District

01/01/2024 To: 01/31/2024

Time: 12:06:32 Date: 02/06/2024

Page: 2

Cash Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1	First Citizens Checking	1,202.32	3,041.97	146.80	4,097.49	0.00	0.00	4,097.49
2	First Citizens Payroll	38,807.84	44,070.71	73,936.55	8,942.00	0.00	0.00	8,942.00
3	Pierce County	5,586,274.24	36,664.37	1,085,178.46	4,537,760.15	0.00	0.00	4,537,760.15
5	First Citizens AP	24,737.08	62,318.85	56,704.36	30,351.57	0.00	50,363.08	80,714.65
Total Cash:		5,651,021.48	146,095.90	1,215,966.17	4,581,151.21	0.00	50,363.08	4,631,514.29
		5,651,021.48	146,095.90	1,215,966.17	4,581,151.21	0.00	50,363.08	4,631,514.29

TREASURER'S REPORT

Outstanding Vouchers

Key Peninsula Metro Parks District

01/01/2024 To: 01/31/2024

As Of: 01/31/2024 Date: 02/06/2024

Time: 12:06:32 Page: 3

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2023	1094	11/30/2023	Claims	5	2601	Key Pen Farm Tours	1,500.00	For 2023 contracted service.
2023	1174	12/28/2023	Claims	5	2621	All Play Systems	6,865.97	Merry Go Round replacement
2023	1178	12/28/2023	Claims	5	2625	Great Western Recreation	5,779.03	Bollards for multiple sites
2024	19	01/05/2024	Claims	5	2636	Springbrook Holding Company LLC	14,974.02	Annual fee for finance software subscription.
2024	27	01/12/2024	Claims	5	2639	Gifts Galore	864.00	Order of 1000 stuffed easter eggs for Easter event March 23 2024
2024	58	01/26/2024	Claims	5	2645	Astound	177.31	Phone and Internet service for Volunteer Park.
2024	59	01/26/2024	Claims	5	2646	Canon Financial Services, INX	121.22	Rental of Canon copier and fax unit at Volunteer Park office.
2024	60	01/26/2024	Claims	5	2647	Copiers Northwest	58.95	Additional copies made using rented Canon copier per contract.
2024	61	01/26/2024	Claims	5	2648	EPIC Business Essentials	71.86	3 packs of Banker Boxes.
2024	62	01/26/2024	Claims	5	2649	Evergreen Mountain Bike Alliance	3,471.63	Contracted maintenance work completed on the 360 Mountain Bike trails.
2024	63	01/26/2024	Claims	5	2650	Finance Department	11,224.91	November 7, 2023 General Election Cost.
2024	64	01/26/2024	Claims	5	2651	Merry Makers Inc	222.29	Deposit on Easter Egg Hunt event 3-23-2024. Shooting Stars Basketball blowup and an Airbrush Artist.
2024	66	01/26/2024	Claims	5	2653	Purdy Topsoil and Gravel LLC	2,393.03	Order of different size rocks for Rockey Creek parking area, Gateway Park Maintenance area, and 360 trails project area.
2024	67	01/26/2024	Claims	5	2654	State Auditors	2,638.86	2021-2022 Accountability Audit # 50768
							<u>50,363.08</u>	

Fund	Claims	Payroll	Total
001 General Fund	<u>50,363.08</u>	<u>0.00</u>	<u>50,363.08</u>
	50,363.08	0.00	50,363.08

TREASURER'S REPORT

Signature Page

Key Peninsula Metro Parks District

01/01/2024 To: 01/31/2024

Time: 12:06:32 Date: 02/06/2024

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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: 12:51:39

Date: 02/06/2024

01/01/2024 To: 01/31/2024

Page: 1

Trans	Date	Type	Rec #	CR #	Acct#	Claimant	Amount	Memo
2	01/03/2024	Tr Rec	2246	1850	1	Tracey L Perkosky	1,302.02	Rent, electric, and leasehold tax for January 2024 (Gateway House)
3	01/03/2024	Tr Rec	2247	1851	1	The Snack Shack	390.68	Rent, electric, and leasehold tax for January 2024 (V.P. concession building)
23	01/08/2024	Tr Rec	2249	1852	1	Kyle Armstrong	768.20	Rent, electric, leasehold tax for January 2024 (Taylor Bay Caretaker)
33	01/12/2024	Tr Rec	2250	1853	1	General Customer	61.80	Rental of Gateway Pavilion on 1-14-2024 from 1Pm to 3Pm for (Moore)
36	01/17/2024	Tr Rec	2251	1854	1	General Customer	139.05	Rental of Gateway Park Pavilion (Full) on 7-20-2024 for (Nilsen)
57	01/22/2024	Tr Rec	2252	1855	1	Harbor Soccer Club	380.22	Balance due for 2023 (invoice 2023-5) rental of rields at Volunteer Park for Soccer.
98	01/31/2024	Tr Rec	2262		3	Pierce County Budget and Finar	4,426.75	Property Tax of \$27.34 and Delinquent years of \$4399.41
99	01/31/2024	Tr Rec	2263		3	Pierce County Budget and Finar	22,380.99	Zoo Trek
100	01/31/2024	Tr Rec	2264		3	Pierce County Budget and Finar	9,856.63	Investment Interest
310 Taxes							26,807.74	
360 Long Terms							12,898.60	
001 General Fund							39,706.34	
							39,706.34	

January 2024 Payroll Expenditures

Key Peninsula Metro Parks District

Time:

12:15:58

Date: 02/06/2024

01/01/2024 To: 01/31/2024

Page:

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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT EFTPS	21	01/05/2024	Payroll	2	6,022.52	
EFT WA State Department of Retirement	22	01/09/2024	Payroll	2	8,515.77	
EFT Employee Paycheck	4	01/10/2024	Payroll	2	1,701.42	
EFT Employee Paycheck	5	01/10/2024	Payroll	2	2,235.20	
EFT Employee Paycheck	6	01/10/2024	Payroll	2	783.95	
EFT Employee Paycheck	7	01/10/2024	Payroll	2	1,739.40	
EFT Employee Paycheck	8	01/10/2024	Payroll	2	2,608.24	
EFT Employee Paycheck	9	01/10/2024	Payroll	2	1,214.23	
EFT Employee Paycheck	10	01/10/2024	Payroll	2	1,825.81	
EFT Employee Paycheck	11	01/10/2024	Payroll	2	1,511.49	
EFT Employee Paycheck	12	01/10/2024	Payroll	2	1,224.56	
EFT Employee Paycheck	13	01/10/2024	Payroll	2	3,003.38	
EFT Employee Paycheck	14	01/10/2024	Payroll	2	1,088.97	
EFT Employee Paycheck	15	01/10/2024	Payroll	2	1,306.82	
EFT Department of Labor & Industries	37	01/18/2024	Payroll	2	7,468.97	
EFT ESD-Long Term Care	38	01/18/2024	Payroll	2	851.93	
EFT ESD-PFLMA	39	01/18/2024	Payroll	2	968.19	
EFT Employment Security Department	40	01/18/2024	Payroll	2	1,508.45	
EFT United Concordia	41	01/18/2024	Payroll	2	501.60	
EFT EFTPS	56	01/22/2024	Payroll	2	6,420.40	
EFT Employee Paycheck	42	01/25/2024	Payroll	2	1,948.81	
EFT Employee Paycheck	43	01/25/2024	Payroll	2	2,726.84	
EFT Employee Paycheck	44	01/25/2024	Payroll	2	791.19	
EFT Employee Paycheck	45	01/25/2024	Payroll	2	1,992.54	
EFT Employee Paycheck	46	01/25/2024	Payroll	2	147.76	
EFT Employee Paycheck	47	01/25/2024	Payroll	2	2,727.81	
EFT Employee Paycheck	48	01/25/2024	Payroll	2	1,649.23	
EFT Employee Paycheck	49	01/25/2024	Payroll	2	147.76	
EFT Employee Paycheck	50	01/25/2024	Payroll	2	1,896.75	
EFT Employee Paycheck	51	01/25/2024	Payroll	2	1,580.02	
EFT Employee Paycheck	52	01/25/2024	Payroll	2	147.76	
EFT Employee Paycheck	53	01/25/2024	Payroll	2	3,138.75	
EFT Employee Paycheck	54	01/25/2024	Payroll	2	1,046.17	
EFT Employee Paycheck	55	01/25/2024	Payroll	2	1,493.86	
Total Checks:					73,936.55	

January 2024 AP Expenditures

Key Peninsula Metro Parks District

Time:

12:16:31 Date: 02/06/2024

01/01/2024 To: 01/31/2024

Page:

1

Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
240101001 D.M. Recycling Co	16	01/05/2024	Claims	5	229.10	Recycle pickup service at Gateway Park.
240101002 Key Peninsula News	17	01/05/2024	Claims	5	3,040.00	Annual ad subscription for marketing.
240101003 Murreys Disposal Company	18	01/05/2024	Claims	5	393.04	Trash pickup service for Gateway and Volunteer Parks.
240101004 Springbrook Holding Company LLC	19	01/05/2024	Claims	5	14,974.02	Annual fee for finance software subscription.
240101005 Verizon Wireless	20	01/05/2024	Claims	5	416.23	Cell phone service fee for work usage (all staff)
240104001 Department of Revenue	26	01/12/2024	Claims	5	1,444.50	4th quarter Leasehold tax for Snack Shack, Gateway house and Taylor Bay house.
240104002 Gifts Galore	27	01/12/2024	Claims	5	864.00	Order of 1000 stuffed easter eggs for Easter event March 23 2024
240104003 Madrona Law Group PLLC	28	01/12/2024	Claims	5	757.00	Professional service for December 1st till December 28, 2023
240104004 Ocean5 - Table 47 Catering	29	01/12/2024	Claims	5	529.20	Deposit for To-Go Platters of food for Valentine's Day Lunching event 2-10-2024.
240104005 Tacoma-Pierce County Health Department	30	01/12/2024	Claims	5	163.00	Gateway Park Annual Water System Permit.
240104006 US Bank	31	01/12/2024	Claims	5	3,043.51	Balance Due for December,s 2023 US Bank statement.
240105001 PEBB Health Insurance Health Care Authority	32	01/12/2024	Payroll	5	8,480.20	
240108001 Astound	58	01/26/2024	Claims	5	177.31	Phone and Internet service for Volunteer Park.
240108002 Canon Financial Services, INX	59	01/26/2024	Claims	5	121.22	Rental of Canon copier and fax unit at Volunteer Park office.
240108003 Copiers Northwest	60	01/26/2024	Claims	5	58.95	Additional copies made using rented Canon copier per contract.
240108004 EPIC Business Essentials	61	01/26/2024	Claims	5	71.86	3 packs of Banker Boxes.
240108005 Evergreen Mountain Bike Alliance	62	01/26/2024	Claims	5	3,471.63	Contracted maintenance work completed on the 360 Mountain Bike trails.
240108006 Finance Department	63	01/26/2024	Claims	5	11,224.91	November 7, 2023 General Election Cost.
240108007 Merry Makers Inc	64	01/26/2024	Claims	5	222.29	Deposit on Easter Egg Hunt event 3-23-2024. Shooting Stars Basketball blowup and an Airbrush Artist.
240108008 Peninsula Light Company	65	01/26/2024	Claims	5	1,857.75	Electric service fees for Gateway, Volunteer, Home, and Taylor bay.
240108009 Purdy Topsoil and Gravel LLC	66	01/26/2024	Claims	5	2,393.03	Order of different size rocks for Rockey Creek parking area, Gateway Park Maintenance area, and 360 trails project area.
240108010 State Auditors	67	01/26/2024	Claims	5	2,638.86	2021-2022 Accountability Audit # 50768
240108011 Washington Water Service Company	68	01/26/2024	Claims	5	132.75	Water service bill for Gateway Park from 12-2-2023 to 1-5-2024.

Total Checks:

56,704.36

January 2024 Pierce County Expenditures

Key Peninsula Metro Parks District

Time: 12:17:33 Date: 02/06/2024

01/01/2024 To: 01/31/2024

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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT Stewart Title Company	69	01/31/2024	Claims	3	978,788.90	Real Estate Purchase on Wright Bliss Road. (seller EGE Management Group LLC)
Total Checks:					978,788.90	

TRANSACTION JOURNAL

Key Peninsula Metro Parks District

Time: 14:02:58 Date: 02/06/2024

01/01/2024 To: 01/31/2024

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Trans	Date	Redeemed	Acct #	Chk #	Type	Receipt # InterFund #	Vendor	Amount	Memo
96	01/31/2024	01/31/2024	1		Ser Chge		First Citizens	103.00	Bank service fees.
	576 80 49 008	Banking Fees		001	General Fund			103.00	Bank service fees.
97	01/31/2024	01/31/2024	1		Ser Chge		Merch Bankcard service	43.80	Credit card processing fees.
	576 80 49 008	Banking Fees		001	General Fund			43.80	Credit card processing fees.
Records Printed: 2									
Adjustments:								0.00	
Beginning Balance:								0.00	
Revenues:								0.00	
Warrant Expenditures:								0.00	
Non Warrant Expenditures:								146.80	
Interfund Transfers:								0.00	
Redemptions:								0.00	
Deposits:								0.00	
Withdrawals:								0.00	
Stop Payments:								0.00	
Fund	Adjustments		Beg Bal	Revenues	War Exp	N War Exp	IT In	IT Out	Stop Pmts
001 General Fund	0.00		0.00	0.00	0.00	146.80	0.00	0.00	0.00
	0.00		0.00	0.00	0.00	146.80	0.00	0.00	0.00

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January To January

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Regular Meeting: January 11, 2024

Item # 9

To: Board of Park Commissioners
From: Tracey Perkosky, Executive Director
Date: February 12, 2024
Subject: Executive Director's Report

Moving forward these reports will largely be focused on Board directed priorities through the budget process. I have created a report which tracks the progress of key projects and we can focus in on those that have a challenge or delay. Other key items will also be reported on.

Early projects on the Goals List are underway with several already completed. There are a few items that are delayed or have challenges. One of those is drafting the RFQ for the project manager. Final items on Wright Bliss and after closing coordination plus audit work. It is anticipated to go out on February 9th which is before the Board meeting but after the writing of this report. The roof repair and replacement along with mold remediation is on hold until the Parks & Facilities Manager or the Project Manager is hired.

The Valentine's lunch/tea event was not popular as it had no registrations. Given the strong interest in adults only events in the survey and the number of clicks received (300 looked at the event on Eventbrite), we will be conducting a survey to learn why this was not successful to help us meet the needs of the community.

We have completed several projects such as ADA handrails at Volunteer Park, closing Wright Bliss property on 2/1, Parks Maintenance Lead promotion, staff attending Turf Management Conference and SAO training, and parking lot refresh at Rocky Creek to name a few.

This attachment will be a monthly addition to this Executive Director report.

The land acquisition is complete for Wright Bliss. The water system needs to be converted to a community water system, caretaker agreement completed, discussions on master planning, potential ribbon cutting, grant application and more. However, these discussions will occur over the next few months.

Glenn Akramoff has been brought in as an interim Parks & Facilities Manager for 10 hours a week to support the maintenance team while recruitment is ongoing for a full-time manager.

2024 Budget Goals



completed	✓
good	●
delayed	●
problem	●
not started	●

Professional Services	Status	Notes
Forester - 360	●	
Capital Facilities Plan	●	RFP Issued. Proposals Due 2/15/24
Design/PM for ADA for Volunteer Park	●	
Project Manager	●	Delayed due to audit and Wright Bliss. Deadline 2/9
Field 3 Geo Tech	●	
HR Support Agreement	●	
Taylor Bay Survey and Grant Clean-Up	●	
Trail Design for Cramer Mc Cracken and Manke East	●	

Admin/HR	Status	Notes
Updated Employee Handbook	●	Comments back to consultant 1/19/2024
Maintenance Lead Promotion	✓	Nik Carson promoted 1/18/2024
Water Easement	●	Survey completed. Waiting for WA Water Approval
Partnership MOU with PSD for Outdoor Education	●	Draft to PSD for review (now with CFO)
WTA Partnership Agreement	●	
.5 FTE, Maintenance Worker I (July 1)	●	
Annual Report for SAO	●	
Accountability Audit (2021-2022)	●	In process, exit meeting set for 2/8
Restricted Fund Fulfillment - Tremaine Foundation	●	
Maintain Fiscal Health - Monthly Review of Fin. Report	●	
Timely processing of invoices/payroll	●	

Key Training	Status	Notes
Turf Management	✓	Justin Kreman, MW II attended
Directors School	●	Tracey Perkosky, Executive Dir, registered/paid
Resource Management School	●	January 2024 spots were filled; registration opens Oct 2024 for January 2025 School
WRPA Annual Conference	●	Director will attend for one day; conflicts with forest mgmt class
SAO training for Annual Report	✓	Laura Armstrong, Fiscal Spec, attended 1/23/2024
Confined Space - Maintenance	●	
Chain Saw - Maintenance	●	
Pesticide/Herbicide License	●	
Certified Playground Safety Inspector (CPSI)	●	Not budgeted but S. Howarth resigned, leaving 1 CPSI

Maintenance	Status	Notes
Skatepark fence	●	
Taylor Bay Septic Decommissioning	✓	Construction done; Health Dept approval received
New Umbrellas for Splash Pad (Commercial Grade)	●	
Rocky Creek Parking Area Refresh	✓	Completed
Baseball field finalization	●	
Dog Park Water Spigot	●	
Leaf Blower	✓	Completed
Under Carriage Pressure Washer Wand	●	
Tow behind Broadcast Spreader	●	

hedge trimmer	●	
Smaller Pressure Washer	✓	Completed
Vacuum/blower mulching kit	●	
Self propelled Push mower	●	
jack hammer	●	
concrete mixer	●	
Solar lights at Maple Hollow	●	
Install bollards @ Minter creek from Gateway. Install new @ Gateway	●	Bollards delivered 2/8
Repairs and Painting Taylor Bay Garage	●	
Playground Chips @ Gateway	●	
Topsoil, seed and fertilizer @ Gateway and Volunteer Fields	●	
Gravel replacement at 360 Trailhead Area	●	
Concrete repairs @ Skatepark	●	Potential consultant
Repair concrete tables @ 360 Trails Meadow	●	
New kiosk at Rocky Creek Conservation Area	●	
New foul poles @ Field 1	●	
ADA handrails at Volunteer Park	✓	Completed January 2024
Pump out Gateway Park Septic before summer	●	
Additional lighting in 5 Car	●	
#63 Flatbed Trailer 10x5 gate (Ramp/gate repairs & decking)	●	decking completed; gate repairs still needed at Glen Cove
Pre-summer season small tool/mower tune-up & part stock-up	●	Started Jan.
Replace cabinets/fix electrical in Admin Bldg.	●	
Rent wood chipper for Back 40 @ Gateway & staff training	●	

Capital Projects	Status	Notes
Wright Bliss Acquisition	✓	Closed 2/1
Wright Bliss Grant Application	●	Waiver of retroactivity approved
Zeren Acquisition	●	Seller remains interested through GPC
Land Donation	●	In progress; waiting for survey for GPC
Trailer Installation for Maintenance Team	●	
Gateway House - Roof replacement, repairs, attic mold/ventilation	●	On hold pending new Parks & Facilities Manager
Gateway House - rotting siding, sliding glass door frame, mold/moisture ants in interior walls, porch support rot, repaint porch railing	●	On hold pending new Parks & Facilities Manager
Taylor Bay Windows	●	
Taylor Bay Heat	●	
	●	
5 Car Garage Doors, VP Shop, Basement VP Admin Building		
VP Admin and Shop Door Replacement	●	Doors on order. Anticipate mid-February installation
Home Playground Installation	●	REET
360 Emergency Markers (If volunteer is found)	●	
Admin Bldg. ADA Ramp replacement, parking lot ADA, accessible path to all fields	●	

Capital Equipment	Status	Notes
Sand/Field Pro	●	Procurement started
Dump Truck	●	
Pool Car - Admin	●	

Outside Partnerships	Status	Notes
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Disc Golf Volunteers	●	
EMBA	●	
Pump Track	●	
Blood Pressure	●	
Vegetation	●	
2 Volunteer Work Parties	●	1 Work party completed
General trail work	●	Trail work ongoing
Red Barn	●	Contract on Feb Agenda
Farm Tour	●	Contract on Feb Agenda
Historical Society	●	Contract on Feb Agenda

Events	Status	Notes
Valentine's Day - February 10	●	No registrations - cancelled
Movie Night - February 22	●	Barbie @ Civic Center
Egg Hunt - March 23	●	
Craft Time - April 13	●	Gnome project
Movie Night - April 18	●	
5k/10k - May 4	●	Possible partnership with PTA and Greater Gig Harbor Foundation
Family Tea - May 18	●	
Dog Park Day - May 29	●	
Gnome Hunt - June 21	●	
20th Anniversary - June 22	●	
Swing Dance - July 11	●	
Kid's Concert - July 18	●	
Movie Night - August 2	●	ET
Craft Time - August 12	●	Paint the rock
Movie Night - August 16	●	Wish
Photo Scavenger Hunt - September 1	●	
Mountain Biking 101 - September 21	●	
All Hallows Eve - October 19	●	
Craft Time - November 2	●	
Selfies with Santa - December 8	●	

Maintain Community Presence	Status	Notes
Livable Community Fair	●	Registered
July 4th Parade	●	
Move With Minter and Vaughn	●	started; 5k partnership
Evergreen Trunk or Treat	●	
Lit Holiday Parade	●	

Secondary "Deferred" Maintenance	Status	Notes
Volunteer Park restroom partitions	●	
Skatepark concrete repairs	●	
Half Basketball asphalt repairs	●	
Gateway Pavilion area concrete repairs & Taylor Bay concrete repairs	●	

Secondary "Deferred" Capital Projects	Status	Notes
Dog Park Project (trees, shade and benches)	●	
Taylor Bay Beach Erosion	●	
Dugout repairs at Volunteer Park	●	request of KPLL start early -- Summer Project except moss



Meeting: February 12, 2024

Item # 13a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: February 12, 2024

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 2024 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 12th day of February 2024 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.
- d. Provide outdoor recreation of bike riding as deemed possible by RBYC. Key Pen Parks will store up to 10 bikes for RBYC at the Gateway Park location and provide RBYC with one key to enter the gated maintenance area and one door code to access the space to retrieve and store the bikes whether for recreation or maintenance purposes. Key Pen Parks holds no responsibility for the bikes nor their condition including potential damage from storage and RBYC agrees to check bikes for safety prior to each use.

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, 2024, by providing an invoice to Key Pen Parks
- b. \$1,750 on or after November 1, 2024, by providing an invoice to Key Pen Parks
- c. All invoices must be received by December 15th for payment from the 2024 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, 2024.

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, 2025 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 2024.

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 12th day of February 2024 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 autumn of 2024.

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 autumn of 2024.

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 autumn 2024.

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 or after the Farm Tour occurs, by providing an invoice.
- b. All invoices must be received by December 15, 2024, as funds must be paid from the 2024 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, 2024.

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, 2025, 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 2024.

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 12th day of February 2024 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 post a wall display of a historical project and provide a PowerPoint (or similar program) presentation of the exhibit.

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 2024, the exhibit

topic will be “Roads and Parks on the Key Peninsula” and will include the construction of roads and intersection of outdoor recreation to create a growing and vibrant community.

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 2024 and October 2024. 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 2024 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, 2024 so that any funds due are accounted for in Key Pen Parks' 2024 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, 2024.
- ii. Commencing on July 1, 2024, 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, 2024, 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, 2024.

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, 2025 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 2024.

- 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



Meeting: February 12, 2024

Item # 13c

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: February 12, 2024

Subject: Accept donation of Little Library for Volunteer Park from Greenlee Home Inspection

Background

In R2012-06 the District established a Donor Recognition Policy. In late 2023, Shelane Greenlee on behalf of Greenlee Home Inspection, a resident of the Key Peninsula and long-time teacher, approached the District with the desire to donate a Little Library and place it in one of the parks. Following several conversations with the Executive Director, it was determined that Volunteer Park would be the best option as it has the greatest number of children and youth using the park outside of Gateway Park which already has a Little Library. It is also close to her home which will allow her to re-stock the Library should it run low on books. The goal is to focus it mostly on children/youth books due to the playground, athletic fields, and the park's location next to the middle school.

Greenlee Home Inspection will provide the Little Library in a style similar to the one located in Gateway Park and Ms. Greenlee has agreed to keep it supplied with books and in good shape for five years, using books she acquired during her time teaching. We discussed placing it in the area near the picnic shelter and playground. While a Little Library is not listed in the park master plan, it is the recommendation of staff that this donation be accepted because per the policy it meets a true need of the facility, will not interfere with the intended or current use of the facility and not require the relocation of equipment or infrastructure to accommodate the donation.

The Little Library is yet to be constructed but will be of a similar size and style to that of the Gateway Park library. It will be constructed out of materials suitable for the outdoor environment.

The donors will supply the acknowledgement plaque and understand that the Library will be maintained while reasonable by Key Pen Parks but is not guaranteed to be there forever.

Recommended Action: Accept the donation of a Little Library by Greenlee Home Inspection to be placed near the playground/picnic shelter area of Volunteer Park.

Attachment 1: Photo of Gateway Park Little Library



LittleFreeLibrary.org
Take a Book - Share a Book
A nonprofit organization





Meeting: February 12, 2024

Item # 13c

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: February 12, 2024

Subject: Receive and File Results of 2021-2022 Accountability Audit from State Auditor's Office

Background

Based on annual revenues or audit outcomes, the District has an Accountability Audit from the State Auditor's Office (SAO) every two to three years. For this cycle, it was a two-year period covering 2021-2022. Staff worked with the SAO during December 2023, and January/February 2024. The exit meeting occurred on February 8.

We are pleased to report that there were no finding or management letter level issues. Our finding from the previous audit was deemed completed.

The next audit will be in autumn 2025, with an estimated cost of \$13,000.

Recommended Action: Receive and file report.

Attachment 1: 2021-2022 Accountability Audit



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: Key Peninsula Metropolitan Park District

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following report:

- Accountability audit for January 1, 2021 through December 31, 2022 – see draft report.

Audit Highlights

We thank the District for their time and effort coordinating audit request and taking the time to participate in our weekly check-in meeting.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Status of Prior Management Letter items

Brief Description	Resolved	Unresolved
Washington State Constitution prohibits providing retroactive extra compensation to employees after they have already performed work, except when there are established expectations of a pay increase.	X	

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations received from management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$11,000 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in Fall 2025 and will cover the following general areas:

- Accountability for public resources – fiscal years 2023 and 2024

The estimated cost for the next audit based on current rates is \$13,000 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Christine MacIntyre, Audit Lead, (360) 845-1483, Christine.MacIntyre@sao.wa.gov

Megan McFarlane, Assistant Audit Manager, (360) 845-1492, Megan.McFarlane@sao.wa.gov

Amy Strzalka, CPA, Program Manager, (360) 845-1476, Amy.Strzalka@sao.wa.gov

Tina Watkins, CPA, Assistant Director of Local Audit, (360) 260-6411 Tina.Watkins@sao.wa.gov

Kelly Collins, CPA, CFE, Director of Local Audit, (564) 999-0807, Kelly.Collins@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Accountability Audit Report

Key Peninsula Metropolitan Park District

(Key Pen Parks)

For the period January 1, 2021 through December 31, 2022

Published (Inserted by OS)

Report No. 1034252



Scan to see another great way
we're helping advance
#GoodGovernment



Office of the Washington State Auditor Pat McCarthy

Issue Date – (Inserted by OS)

Board of Commissioners
Key Pen Parks
Lakebay, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of Key Pen Parks from January 1, 2021 through December 31, 2022.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2022 and 2021, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Tracking and monitoring of fuel use
- Payroll – gross wages, retroactive pay and bonus and incentive payments
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

Key Pen

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Key Pen Parks

January 1, 2021 through December 31, 2022

This schedule presents the status of findings reported in prior audit periods.

Audit Period: January 1, 2018 through December 31, 2020	Report Ref. No.: 1030047	Finding Ref. No.: 2020-001
Finding Caption: <p>The District did not have adequate internal controls to ensure compliance with procurement requirements over architectural and engineering services, public works projects and change orders.</p>		
Background: <p><i>Procurement for Architectural and Engineering Services</i></p> <p>The District did not request proposals for services, set evaluation criteria or demonstrate that it selected the most qualified firm for its Amphitheater project, as required by state law.</p> <p><i>Procurement for Public Works Projects</i></p> <p>The District did not advertise the Gateway Park Splash Pad project, as required by state law, and its bid documents did not contain required information regarding applicable wage rates. Additionally, the District did not ensure the contractor it selected met all of the criteria listed in the bid documents, and it did not keep proof of the contractor's bid bond. Finally, the District released retainage before the governing body approved final acceptance of the project and the District received the Notice of Completion and required releases from Department of Labor and Industries, Department of Revenue and Employment Security Department.</p> <p><i>Change Orders</i></p> <p>The District approved three change orders totaling \$133,405 for the Gateway Park Splash Pad project. Of these change orders, \$130,952 were for additions to the project that the District did not include in the original bid documentation and should have procured as a separate public works project.</p>		
Status of Corrective Action: (check one) <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Fully Corrected </div> <div> <input type="checkbox"/> Partially Corrected </div> <div> <input type="checkbox"/> Not Corrected </div> <div> <input type="checkbox"/> Finding is considered no longer valid </div> </div>		

Corrective Action Taken:

Key Pen Parks believes that we have fully corrected this Audit Finding. We have taken numerous steps to improve our knowledge of Public Works Projects. Foremost, these projects were previously handled by the Former Executive Director who did not share information across the organization. Therefore, our first step was to provide training to the new Executive Director and the Fiscal Specialist. Since the Fiscal Specialist processes our payments, we felt she was very important to train on this topic. This will allow her to review or question items before a payment is made to help ensure compliance.

The Executive Director and Fiscal Specialist attended the MRSC Procurement Series Part 3: Public Works webinar on April 21, 2022. They also attended the full day “Digging into Public Works Contracts” training on March 17, 2023, hosted by MRSC and PTAC. During this session, they realized from one of the sessions, that there was an error in the District’s Purchasing Policy regarding lower dollar public works projects. They scheduled a “one-on-one” consulting session with MRSC’s Procurement and Contracting Consultant. He confirmed the omission in our Policy and also talked about other resources available to us through MRSC. Both the Executive Director and Fiscal Specialist regularly use MRSC’s resources to answer questions on these types of projects such as recent issues on filing a notice of completion and steps for bidding as we prepare for several public works projects in 2024.

A revised Purchasing Policy, which included direction on how to procure public works projects under \$20,000, was brought before the Board of Parks Commissioners during the Regular Meeting on April 10, 2023. The staff report posted online references the conversation with MRSC. The Board adopted Resolution R 2023-01 for the new Purchasing Policy.

The Fiscal Specialist also took a webinar, MRSC Rosters Electronic Bidding on October 11, 2022, to learn more about the Rosters and software options for public works projects. The Board approved the additional fees to use the electronic bidding services through MRSC Rosters in the 2024 budget.

While the District is pleased with the training that staff has taken, the Executive Director and Fiscal Specialist also recommended through the 2024 budget process to secure funds to hire a capital projects manager consultant to assist us through upcoming projects. The team learned a lot of great information during this time but also recognized that expert help was needed to assist the District through this complex process. The Board approved this budget request.

INFORMATION ABOUT THE DISTRICT

Key Pen Parks was formed by a public vote in May 2004. The District manages seven properties on the Key Peninsula, located in Pierce County. The District provides youth and adult programs, park maintenance and administration for renting of park facilities.

An elected, five-member Board of Commissioners governs the District. The Board appoints an Executive Director to oversee the District’s daily operations. The District’s revenues were approximately \$2 million and \$1.9 million in 2021 and 2022, respectively.

Contact information related to this report	
Address:	Key Pen Parks 5514 Key Peninsula Hwy. N.W. Lakebay, WA 98349
Contact:	Tracey Perkosky, Executive Director
Telephone:	(253) 884-9240
Website:	www.keypenparks.com

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Key Pen Parks at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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February 8, 2024

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Key Peninsula Metropolitan Park District for the period from January 1, 2021 through December 31, 2022. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

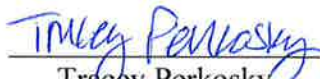
We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.



- e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
-
- 2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
 - 3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
 - 4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 - 5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
 - 6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
 - 7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
 - 8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
 - 9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.
 - 10. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings, and we have provided you with all the information on the status of the follow-up on prior audit findings.


Tracey Perkosky
Executive Director


Commissioner
LINDA PARRY





Meeting: February 12, 2024

Item # 13d

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: February 12, 2024

Subject: Determine November Board Meeting Date

Background

The November Board of Park Commissioner Meeting falls on Veteran's Day (November 11) which is a District holiday, and therefore per the By-Laws must be re-scheduled. Historically when this has occurred, the meeting was re-scheduled to the 2nd Tuesday of the month rather than the 4th Monday of the month. This is likely because this meeting holds extra challenges in that it is possible for our annual budget and levy to be approved at this meeting or if additional meetings are needed it can't be too close to the end of the month.

The budget and levy implications also require the meeting date to be noticed in the legal section of the newsletter in August/September.

After discussing options with President Parry, it was determined that due to schedules and the importance of a quorum at the November meeting, to bring this item to the entire Board for discussion and date selection.

Recommended Action: Select date for November Board Meeting.