

Key Pen Parks Meeting Agenda
(Meetings may be videotaped or recorded)

Monday
April 13, 2020
Zoom Meeting due to Covid-19

Join Zoom Meeting
<https://us02web.zoom.us/j/542787124?pwd=VIRiQVljeVhMVEdhV2pSS2Fzb08xUT09>

Meeting ID: 542 787 124

Password: 386424

Dial in (if you are only joining by phone, or if you are joining via video and prefer to listen in by phone)

Phone: 253-215-8782

Study Session – 7:00 PM Study Session

- Staff Report

1. Call to Order – 7:30 PM

2. Roll Call

Present Excused Comment

**Ed Robison
Shawn Jensen
Mark Michel
Kip Clinton
Linda Parry**

3. Pledge of Allegiance

4. Approval of Agenda

5. Special Presentations

6. Citizens Comments

Limited to 3 minutes per issue per citizen. Citizen will state name and their address.

If providing handouts, need to provide 10 copies for Commissioners and Staff

PUBLIC PARTICIPATION IN BOARD MEETINGS – Anyone may address any resolution for final consideration the agenda. Public comment on any other items on the agenda shall be at the discretion of the President. To ensure equal opportunity

for the public to comment, the President may impose a time limit on each speaker. Questions must be directed to the President.

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

7. Approval of the Minutes

- March 9, 2020 Regular Meeting

8. Financial Report

March 2020 Financial Report

Total expenditures \$193,828.28

- BIAS \$150,032.13 Check # 1418 -1467
- BIAS Payroll/Benefits \$43,672.88 EFT's
- Pierce County Claim \$0 EFT's
- Petty Cash \$27.00 Cash
- Bank service fees \$96.27 EFT's

Total Revenue \$91,799.68

- BIAS \$5,492.86
- Zoo Trek \$14,142.18
- Property Tax \$70,011.12
- Investment \$2,153.52

9. Staff Report (see attached covered in study session)

10. Board Committee and Advisory Council Reports

- Land and Improvements Committee (Commissioner Robison)
- Key Peninsula Park and Recreation Foundation Report
- Trail update (Commissioner Michel)
- Recreation Committee (Commissioner Michel)

11. Board Presidents Report

12. Unfinished Business

- Gateway Park Phase 3
 - Splash Pad
 - Performance Pavilion
 - Amphitheater

13. New Business

- Presentation of 2019 year-end report
- Coronavirus (COVID-19) Pandemic Operations and Leave Policy

- Commissioner Compensation policy update
- Covid-19
 - Gateway Splash Pad Construction Contract
 - 2020 Contracts
 - KPLL
 - Rentals
 - Pavilion
 - Leases
 - Volunteer Park Concession Stand
 - Caretaker Agreements
 - Gateway
 - Taylor Bay
 - Contracts for services
 - Red Barn Youth Center
 - Historically Society
 - Farm Tour
 - 2020 Budget Update

14. Other minor matters

15. Good of Order/Comments by Board Members

16. Next Regular Meeting May 11, 2020

17. Adjournment

Executive Director Report

April 13, 2020

Gateway Park/360 Trails

- Closed Jump line, playground, 2 restrooms, pavilion
- Opening of Splash Pad on May 30 most likely not going to happen
- Caretaker and construction contract on agenda for Covid-19

Cramer/McCracken Property

- Did online presentation for Salmon Recovery grant on March 18.

Manke East Property

- Staff found large spool of stolen fiber optic cable on property on March 26

Volunteer Park

Transfer Station Property

Disc golf

Concession Stand

- Open 11-4, Tuesday -Sunday
- On Agenda for Covid-19 discussion

Equipment

KPLL

- Season was put on hold on March 13 and they are hoping to start back upon May 11
- On agenda for Covid-19 discussion

Home Park

- Closed on March 21

Rocky Creek

Maple Hollow

- Closed Gate and Restroom due to individuals camping overnight in cars

Taylor Bay Property

- Will be working on finishing up required RCO items so we can get reimbursed in next few months.
- Caretaker agreement on agenda for Covid-19

Minter Creek Property

- Issue with individual lotter and accessing neighbor's property. We have purchased some additional signage to help and will move blocks closer to road in future.

Key Central Forest

- Parking area cost \$7500
- Trial map updated.
- Staff need to complete fencing.
- Ordered property boundary signage

Key Pen Parks Grant Program

Contracts for Service

- On agenda due to Covid-19 as need to adjust Red Barn and Historical Society timing requirements for contracts

Trails

State RCO Grants

- Still plan to apply for Key Central Forest for RCO.
- Staff plan to apply for phase 4 field, lights and access to off 302 as part of 2020 grant cycle.

Training Opportunities for staff and commissioners

Staff

- Have decided not to fill new full-time staff position at this time

Budget/Financial

- I have worked on an updated budget for 2020 to cut expenses and decrease revenue projections

Web Site

Park Foundation

- Has not met since January. Looking to set up a meeting in next week or so.

Park System Comprehensive Plan

- Working on RFP for on call A&E work based on comp plan.

Other

- COVID 19-
 - I am on two Zoom calls twice a week with other agencies across the state to discuss various situations we are all facing
 - Park Events
 - Currently cancel through mid-May
 - Events for Mid-May to July are looking questionable.
- Working on Policies to update:
 - Public Records
 - Commissioner Compensation
 - Employee Handbook

Maintenance staff report for March 2020

Taylor Bay

- Checking shoreline for debris and erosion.
- Checking park for misuse and maintenance needs.

Home Park

- Clean restroom, remove garbage, checking of play equipment.
- Mowing, line trimming, picking up branches.
- Playground and bathrooms closed to limit COVID19 transference & maintain Social Distancing efforts.

Maple Hollow

- Maintaining restroom and garbage.
- Checking & clearing trails of debris.
- Closed Bathroom.

Volunteer Park

- Mowing and trimming of fields.
- Maintaining infields for Little League.
- Playground equipment inspections.
- Removing vegetation in areas to allow more visibility of park.
- Pressure washing of retaining walls.
- Play equipment closed.

Rocky Creek

- Trail maintenance.
- Garbage removal.
- Mowing of trailhead.

Minter Creek

- Checked for garbage or misuse, car camping.

360 Trails/ Gateway

- Checked trails and roadway for branches and debris.
- Clean up of property and buildings.
- Splash Pad construction continuing.
- Have staff working 7 days a week this month to maintain properties.
- Mowing & trail maintenance continues.
- Playground and two bathrooms closed.
- Mountain bike trail closed.

Equipment

- Maintenance on trucks and trailers.
- Maintenance on mowers and gas-powered equipment.

480 Forest

- Checking for misuse.
- Mowing along roads and trails.
- New trails being constructed.
- Parking area put in at entrance.

Marketing & Grants Report – April 13, 2020

Some of the items I have been working on over the last few weeks include the below.

Miscellaneous

- **Key Central Forest map** – Map is completed and is online in a printable and smart-phone friendly format. We will have new wayfinding kiosks this year and will add the map to them.
- **Lu Winsor Memorial Grant** – Applied for grant for two interpretive environmental sign at Gateway Park (\$2,500).
- **COVID-19** – Lots of work on website, Facebook, signs. Lots of monitoring comments.
- **360 Trails map** – Map is ordered and is in the process of being added to kiosks around the park. New kiosks have been placed around the park and have been assigned its own unique letter for location reference.
- **Salmon Recovery Grant** – Assisted Scott with the RCO grant PowerPoint for presentation.
- **Meeting minutes** – From 3/9 meeting.
- **Memorial benches** – Worked with a local mom on a memorial bench donation at Home Park for her four-month-old baby who passed away in 2018. Worked on another memorial bench for Gateway Park.
- **Changeable letter sign/readerboard** – Researched and ordered a 4x8' changeable letter sign. It came to Tacoma completely damaged, so it was sent back to the plant in Kentucky and we will be getting another. At the time of this writing, I am not exactly sure when we can expect it to deliver.
- **Signs** – Ordered splash pad rules sign, as well as permanent signs for off-leash dog park and future off-leash dog park. Also ordered a new sign for Dissidents, turning it from a blue square to a black diamond bike trail. Also ordered Park Boundary signs for Key Central Forest, which were delivered Tuesday, 4/7.

Working on/Coming up

- **Splash Pad postcard** – Designing a post card invitation for the splash pad ribbon cutting on May 30. Will be complete this week.
- **ADA route signs** – For Volunteer Park
- **Rocky Creek Conservation Area** – Need to redo trail map design and get a new one ordered for sign.

Upcoming event: All events are pending.

Cancelled/Postponed Events – Due to Covid-19 Stay at Home Order

Pet Easter Treat Hunt – Saturday, April 4, 2020 (Cancelled)
360 Trails Raffle Ride – Sunday, April 19, 2020 (Postponed)
Parks Appreciation Day – Saturday, April 25, 2020 (Cancelled)
Mom & Me Tea – May 2, 2020 (Cancelled)

Looking ahead:

Some of the following events may be cancelled or postponed due to the Covid-19 Pandemic:

Youth Mt. Bike Jamboree/Bike Rodeo – Saturday, June 20, 2020
4th of July Community Hot Dog Social – Saturday, July 4, 2020
Cinema Under the Stars – Friday nights in August
All Hallows Eve Celebration – Saturday, October 17, 2020
Letters to Santa – Sunday, December 6, 2020

Rentals:

Due to Covid-19, we are not taking reservations for the parks, pavilion or shelters currently.

Gateway Park Pavilion March 2020 revenue: \$90.00
GWP Facility Rental: \$0.00

Volunteer Park Shelter March 2020 revenue: \$0.00
Volunteer Park Facility Rental: \$0.00

Home Park Shelter March 2020 revenue: \$0.00

Online and website activity

Pavilion and Shelter calendars updated on webpage as rentals come in.

KEY PENINSULA METROPOLITAN PARK DISTRICT
D.b.a. KEY PEN PARKS
P.O. Box 70, Lakebay, WA. 98349
253-884-9240 and answers@keypenparks.com
Board Meeting Minutes
Monday, March 9, 2020

The regular meeting of Monday, March 9, 2020, was preceded by a 7:00 PM study session. Executive Director Scott Gallacher went over staff reports. He said he plans to apply to Washington RCO for a grant to build a parking area at Key Central Forest. The Board discussed the rising popularity of E-bikes and whether/how the rules need to be changed regarding E-bikes being ridden in the parks. Currently park rules and Pierce County ordinance state no motorized vehicles are allowed on trails.

The public meeting was called to order at 7:31 PM in Volunteer Park by Board President Ed Robison.

Commissioners Present: Ed Robison, Linda Parry, Kip Clinton, Shawn Jensen and Mark Michel. Staff present for Key Pen Parks: Executive Director Scott Gallacher and Christina Hallock, Marketing & Grants.

Citizens present: Leona Lisa.

1. Approval of Agenda: President Robison asked if there were any additions or corrections to the agenda; hearing none, the agenda was adopted as written.

2. Special Presentations: Leona Lisa, president, KP Farm Council/KP Farm Tour gave a presentation on the mission of the farm tour and the plans on how to keep the Farm Tour growing. This year she was excited that the fish hatchery participated in the tour. This was also the first year that the event was two days. They're looking at having the apple squeeze again on day two. They are planning a new event for 2020; May 16 will be the spring farm tour.

3. Citizens Comments: Leona Lisa said "I love the Farm Tour."

4. Approval of Minutes: President Robison asked if there were any objections or corrections to the February 10, 2020, regular meeting minutes; hearing none, the meeting minutes were approved as submitted.

5. Financial Report: Financial Report: The February 2020 BIAS Financial balance was \$2,421,274.28. The Zoo Trek February deposit was \$16,941.17. Total 2020 Zoo Trek collections to date were \$32,025.81. The February Real and Personal Property Tax deposit was \$42,461.88. 2020 Real and Personal Property Tax collections to date were \$45,782.96. BIAS Expenditures for February 2020 were \$70,234.83. President Robison asked if there were any corrections or objections to the February 2020 financial report. Hearing none the financial report was adopted as submitted.

6. Staff Report: Covered in study session.

7. Board Committee and Advisory Council Reports:

a. Land and Improvement Committee (President Robison): No report.

b. Key Peninsula Parks and Recreation Foundation Report: Executive Director Gallacher said the Foundation did not meet last month due to too many board members traveling.

c. Trail Updates (Commissioner Michel): Commissioner Michel reported the Norco bike event on March 7 was a big success and \$350 was raised to support trail maintenance at 360 Trails. The upcoming Youth Mountain Bike Jamboree and Bike Rodeo on June 20 will have some E-

bikes on demo by Norco. Commissioner Michel also mentioned that trails at Key Central Forest were being connected to make multiple full loops.

d. Recreation Committee (Commissioner Michel): Commissioner Michel said as the days get longer he hopes to arrange a walking program in local parks with kids from the Red Barn Youth Center. He again mentioned the June 20 Bike Rodeo collaboration with the Red Barn.

8. Board Presidents Report President Robison: Board President Robison said parks will be increasingly important to people as other activities are cancelled due to COVID-19.

9. Unfinished Business/ Gateway Park Phase 3 (Splash Pad, Performance Stage, Amphitheater): Executive Director Gallacher said more concrete has been poured to create seating. He has also recently ordered skate stoppers. Board President Robison said alder trees have been cleared in the area where the new performance stage/pavilion will be going. He needs to complete the plans in order to submit for a building permit.

10. New Business/Accepting 2019 Year-End Reports for Contract for Services – Red Barn Youth Center/Key Peninsula Historical Society/Farm Tour: Commissioner Clinton made a motion to “accept the 2019 year-end report for the Farm Tour.” Commissioner Michel seconded. The motion passed unanimously.

11. New Business/Accepting 2020 Contract for Services – Farm Tour: The board discussed increasing the contract for services payments due to the event adding additional features and growing to two days. Commissioner Parry made a motion “that we accept the 2020 Contract for Services for the Farm Tour for \$2,000 (an increase of \$500 from last year).” Commissioner Michel seconded. The motion passed unanimously.

12. New Business/Signing of Pierce County Conservation Futures Reimbursement Agreement (Cramer McCracken property): Executive Director Gallacher said the county will reimburse Key Pen Parks approximately \$230,000.00. Commissioner Michel made a motion “that we authorize the signing of the Pierce County Conservation Futures Reimbursement Agreement for the Cramer McCracken property. Commissioner Jensen seconded. The motion passed unanimously.

13. New Business/Interlocal with Pierce County for appropriation of 2nd REET Funds: Commissioner Michel made a motion “that we adopt the Interlocal with Pierce County for appropriations of 2nd REET Funds.” Commissioner Parry seconded. The motion passed unanimously.

14. New Business/Resolution R2020-06 Authorizing Resolution to apply for Recreation and Conservation Office Salmon Recovery Funding Board grant program for Cramer McCracken property: Commissioner Michel made a motion “that we adopt Resolution R2020-06 Authorizing Resolution to apply for Recreation and Conservation Office Salmon Recovery Funding Board grant program for Cramer McCracken property.” Commissioner Clinton seconded. The motion passed unanimously.

15. New Business/Request by Executive Director to redeem earned in vacation time as per Employee Handbook: Executive Gallacher would like to redeem 80 hours, the maximum allowed by the current human resources policy. Commissioner Clinton made a motion “that we approve the request by the Executive Director to redeem his earned vacation time as per the employee handbook.” Commissioner Jensen seconded. The motion passed unanimously.

16. Other minor matters: Executive Gallacher has contracts for the Taylor Bay caretakers for President Robison to sign.

17. Commissioners Comments/Good of the Order: Commissioner Clinton and Executive Director Gallacher mentioned there will be a Peace Pole dedication by the Gig Harbor Rotary at 11 am on March 20 at Gateway Park near the playground.

18. Meeting Adjourned: The public meeting of March 9, 2020, was adjourned at 8:27 PM. The next regular meeting will be held on Monday, April 13, 2020 at 7:30 PM at Volunteer Park. The meeting may be preceded by a 7:00 PM study session. Key Pen Parks reserves the fourth Monday of each month for special topic meetings should any be needed. Should any regular meeting date fall on a public holiday, the substitute date is the Tuesday following the regular meeting date.

Respectfully submitted by Christina Hallock, Marketing & Grants, and Commissioner Kip Clinton, Board Clerk.

Disclaimer: Key Pen Park's minutes are not official until approved by the Board of Commissioners. There may be errors in the unofficial minutes which are brought to the Office Support/Event Coordinator's attention and corrected at the time the Board addresses and approves the minutes.

TREASURERS REPORT

Fund Totals

Key Peninsula Metro Parks District
 MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:57:03 Date: 04/08/2020
 Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	2,421,274.28	91,799.68	193,828.28	2,319,245.68	9,112.42	0.00	0.00	2,328,358.10
	2,421,274.28	91,799.68	193,828.28	2,319,245.68	9,112.42	0.00	0.00	2,328,358.10

TREASURERS REPORT

Account Totals

Key Peninsula Metro Parks District
 MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:57:03 Date: 04/08/2020
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Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 First Citizens Checking	2,400.72	5,492.86	6,724.41	1,169.17	0.00	0.00	1,169.17
2 First Citizens Payroll	10,095.41	65,784.40	43,672.88	32,206.93	0.00	0.00	32,206.93
3 Pierce County	2,321,042.55	92,934.96	174,178.53	2,239,798.98	0.00	0.00	2,239,798.98
4 Petty Cash	200.08	0.00	27.00	173.08	0.00	0.00	173.08
5 First Citizens AP	87,535.52	108,394.13	150,032.13	45,897.52	0.00	9,112.42	55,009.94
Total Cash:	2,421,274.28	272,606.35	374,634.95	2,319,245.68	0.00	9,112.42	2,328,358.10
	2,421,274.28	272,606.35	374,634.95	2,319,245.68	0.00	9,112.42	2,328,358.10

BIAS expenditures March 2020

Key Peninsula Metro Parks District
MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:23:32 Date: 04/08/2020
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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
200305001 Alpine Products INC	219	03/09/2020	Claims	5	1,213.34	Signs For Gateway Park.
200305002 Canycom USA	220	03/09/2020	Claims	5	1,424.79	Parts For Equipment Repairs.
200305003 Capitol Lumber	221	03/09/2020	Claims	5	110.23	Safety Glasses, Items For Vehicle Repairs, And Pliers.
200305004 Conservation Technix Inc	222	03/09/2020	Claims	5	475.00	Professional Service For Work On Comp Plan.
200305005 Finance Department	223	03/09/2020	Claims	5	1,000.00	Annual Administrative Fee - In Lieu Of Rent For Transfer Station Property.
200305006 Gallacher Scott A	224	03/09/2020	Claims	5	413.13	Mileage For February 2020
200305007 Grandt Veronica L	225	03/09/2020	Claims	5	112.70	Mileage For February 2020
200305008 Hallock Christina M	226	03/09/2020	Claims	5	22.43	Mileage For February 2020
200305009 Madrona Law Group PLLC	227	03/09/2020	Claims	5	46.00	Professional Service Regarding Excise Tax Review.
200305010 Mark Apps	228	03/09/2020	Claims	5	900.97	Contracted Work At Key Central Forest (480) Re-issue Of Voided Check #1406 For Name Fix.
200305011 Murreys Disposal Company	229	03/09/2020	Claims	5	364.34	Trash Pick Up Service For Gateway And Volunteer Park.
200305012 PCRCD, LLC	230	03/09/2020	Claims	5	90.23	Trash Taken To Purdy Dump From Gateway Park.
200305013 Peninsula Light Company	231	03/09/2020	Claims	5	1,182.32	Electric Service Fees For Volunteer Park, Home Park And Taylor Bay.
200305014 Purdy Topsoil and Gravel LLC	232	03/09/2020	Claims	5	885.61	30 Tons Of 3/4 KRM For Gateway Park,
200305015 Saar Rebecca E	233	03/09/2020	Claims	5	87.52	Reimbursement Of Payment To CenturyLink For Taylor Bay House Usage.
200305016 Simplot Partners Portland	234	03/09/2020	Claims	5	610.17	Grass Seed For Volunteer Park.
200305017 Swank Motion Pictures	235	03/09/2020	Claims	5	1,815.00	Permit And Rental To Show 4 Movies For Movie Nights In August.
200305018 United Rentals	236	03/09/2020	Claims	5	1,190.25	Rental Of Scissor Lift, Purchase Of Gutter Cleaner Kit And A Pressure Washer Wands, Chains 20inch Stihl Rollomatic
200305019 Verizon Wireless	237	03/09/2020	Claims	5	392.79	Cell Phone Service
200305020 Washington Wildlife and Recreation	238	03/09/2020	Claims	5	250.00	2020 Annual Membership Dues.
200305021 Woodward Matthew M	239	03/09/2020	Claims	5	100.00	Annual Boot Allowance
200306001 Health Care Authority	240	03/09/2020	Payroll	5	5,613.63	Health Care For Employees.
200308001 CHS Northwest	260	03/18/2020	Claims	5	460.68	Propane Tank Filled At Taylor Bay.
200308002 Canycom USA	261	03/18/2020	Claims	5	399.30	2 Guide's For Equipment.
200308003 D M B Enterprises Don Bennett	262	03/18/2020	Claims	5	539.50	Stepovers Installed At Key Central Forest West Entrance.
200308004 Express Septic Service	263	03/18/2020	Claims	5	965.70	Septic Pumping At Maple Hallow And Home Park,
200308005 Hemley's Handy Kans	264	03/18/2020	Claims	5	151.06	Cleaning Of Two Portable Toilets At Gateway Park.
200308006 Independent Stationers	265	03/18/2020	Claims	5	114.27	Office Supplies: Paper, Stickey Notes, And Folders.
200308007 Key Peninsula News	266	03/18/2020	Claims	5	260.00	Updated Adds In News Paper To Color.
200308008 Peninsula Topsoil	267	03/18/2020	Claims	5	2,024.00	40 ECO Blocks For Gateway Park
200308009 Saar Rebecca E	268	03/18/2020	Claims	5	100.00	Annual Boot Allowance.
200308010 US Bank	269	03/18/2020	Claims	5	9,512.59	Items For Splash Pad (crushed Rock,plaques),Fuel, Cleaning Supplies, Truck And Equipment Repairs, Reader Board Sign, Traffic Counter, Items For Events,repair Items For TB House, Maps Printed, Training
200308011 WA water service company	270	03/18/2020	Claims	5	129.07	Water Service Fees
200308012 Washington Tractor	271	03/18/2020	Claims	5	292.52	Purchase Of Glow Plugs For Equipment Repair.
200308013 Wave Broadband	272	03/18/2020	Claims	5	251.65	Phone And Internet Service

BIAS expenditures March 2020

Key Peninsula Metro Parks District
MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:23:32 Date: 04/08/2020
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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
200308014 Wildwood Carpentry LLC Darrin Fiskum	273	03/18/2020	Claims	5	106,450.05	Contracted Work On Gateway Park Splash Pad.
200309001 Conservation Technix Inc	274	03/18/2020	Claims	5	1,410.00	Contracted Work On Comprehensive Plan.
200311001 Alpine Products INC	280	03/31/2020	Claims	5	294.47	Maoon Paint And No Running Stencil.
200311002 Canon Financial Services, INX	281	03/31/2020	Claims	5	110.91	Rental Of Canon Office Printer.
200311003 Canycom USA	282	03/31/2020	Claims	5	417.59	Side Cover For Equipment.
200311004 Copiers Northwest	283	03/31/2020	Claims	5	22.33	Cost Of Copies From Rented Canon Office Copier.
200311005 D M B Enterprises Don Bennett	284	03/31/2020	Claims	5	3,965.32	Work Done At Key Central Forest And Gateway Park.
200311006 Gallacher Scott A	285	03/31/2020	Claims	5	331.03	Mileage For March 2020
200311007 Grandt Veronica L	286	03/31/2020	Claims	5	114.43	Mileage For March 2020
200311008 Hemley's Handy Kans	287	03/31/2020	Claims	5	77.50	Rental Of Portable Toilet For 360 Trails.
200311009 Mission Creek Corrections	288	03/31/2020	Claims	5	249.74	Contracted Work At Volunteer Park.
200311010 Peninsula Light Company	289	03/31/2020	Claims	5	2,662.44	Electric Service Bill For Gateway, Volunteer, Home, And Taylor Bay.
200311011 Sarco Supply	290	03/31/2020	Claims	5	227.94	Cleaning Supplies For Maintenance
200311012 Sherwin Williams Co	291	03/31/2020	Claims	5	126.74	Yellow And Maoon Paint For Traffic Areas
200311013 Washington Tractor	292	03/31/2020	Claims	5	70.85	V Belts For Equipment Repairs.
Total Checks:					150,032.13	

BIAS Payroll expenditures March 2020

Key Peninsula Metro Parks District

Time: 13:25:07 Date: 04/08/2020

MCAG #: 1690

03/01/2020 To: 03/31/2020

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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT United Concordia	196	03/02/2020	Payroll	2	647.10	
EFT EFTPS	215	03/05/2020	Payroll	2	4,289.87	
EFT WA State Department of Retirement	216	03/05/2020	Payroll	2	6,721.75	
EFT Employee Paycheck	197	03/10/2020	Payroll	2	367.40	
EFT Employee Paycheck	198	03/10/2020	Payroll	2	1,581.08	
EFT Employee Paycheck	199	03/10/2020	Payroll	2	513.89	
EFT Employee Paycheck	200	03/10/2020	Payroll	2	3,024.23	
EFT Employee Paycheck	201	03/10/2020	Payroll	2	1,194.46	
EFT Employee Paycheck	202	03/10/2020	Payroll	2	1,098.34	
EFT Employee Paycheck	203	03/10/2020	Payroll	2	1,012.52	
EFT Employee Paycheck	204	03/10/2020	Payroll	2	1,050.91	
EFT Employee Paycheck	205	03/10/2020	Payroll	2	365.78	
EFT Employee Paycheck	206	03/10/2020	Payroll	2	1,355.70	
EFT Employee Paycheck	207	03/10/2020	Payroll	2	2,097.78	
EFT EFTPS	275	03/18/2020	Payroll	2	4,316.03	
EFT Employee Paycheck	246	03/25/2020	Payroll	2	522.43	
EFT Employee Paycheck	247	03/25/2020	Payroll	2	1,575.18	
EFT Employee Paycheck	248	03/25/2020	Payroll	2	193.21	
EFT Employee Paycheck	249	03/25/2020	Payroll	2	118.21	
EFT Employee Paycheck	250	03/25/2020	Payroll	2	3,091.85	
EFT Employee Paycheck	251	03/25/2020	Payroll	2	1,220.30	
EFT Employee Paycheck	252	03/25/2020	Payroll	2	1,161.55	
EFT Employee Paycheck	253	03/25/2020	Payroll	2	118.21	
EFT Employee Paycheck	254	03/25/2020	Payroll	2	1,098.63	
EFT Employee Paycheck	255	03/25/2020	Payroll	2	118.21	
EFT Employee Paycheck	256	03/25/2020	Payroll	2	1,081.52	
EFT Employee Paycheck	257	03/25/2020	Payroll	2	287.40	
EFT Employee Paycheck	258	03/25/2020	Payroll	2	1,351.56	
EFT Employee Paycheck	259	03/25/2020	Payroll	2	2,097.78	
Total Checks:					43,672.88	

Petty Cash expenditures March 2020

Key Peninsula Metro Parks District
MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:27:27 Date: 04/08/2020
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Voucher Claimant	Trans	Date	Type	Acct #	Amount	Memo
EFT General stores (Petty Cash)	214	03/04/2020	Claims	4	21.00	Hot Coco And Scones For Volunteers At BuDu Event March 1, 2020
EFT Grandt Veronica L	245	03/16/2020	Claims	4	6.00	Toll Cost On Narrows Bridge For Parks Appreciation Meeting.
Total Checks:					<u>27.00</u>	

TransNumber	TransDate	v.Vendor	TransCheckAmount	TransMemo	ReconciledDate
309	3/30/2020	Merch Bankcard s	\$27.27	Bank Service Fees	3/31/2020
308	3/30/2020	First Citizens	\$69.00	Bank Service Fees	3/31/2020

RECEIPT REGISTER

Key Peninsula Metro Parks District
 MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:18:49 Date: 04/08/2020
 Page: 1

Trans	Date	Type	Rec #	CR #	Acct#	Claimant	Amount	Memo
182	03/02/2020	Tr Rec	1186	972	1	General Customer	257.50	Rental Of Full Pavilion At Gateway Park 6-13-2020 11-4pm For (Osborne)
183	03/02/2020	Tr Rec	1187	973	1	General Customer	123.60	Rental 1/2 Pavilion At Gateway Park 6-27-2020 12 To 4pm For (Tag)
186	03/02/2020	Tr Rec	1188	974	1	US Bank	205.07	Rebate From US Bank WSCA Contract
187	03/02/2020	Tr Rec	1189	975	1	The Snack Shack	540.00	Rent Of 400.00 And Ulities Of 140.00 For March 2020
188	03/02/2020	Tr Rec	1190	976	1	Angle Guild Thrift Shop	1,000.00	Sponsorship For 4th Of July Event.
217	03/09/2020	Tr Rec	1196	978	1	Kyle Armstrong	2,679.76	Taylor Bay Care Taker. First Month Rent 700.00, Utilities,200 Excise 89.88. Last Month Rent 700.00, Utilities, 200, Excise 89.88. Damage 400, Pet 300
218	03/09/2020	Tr Rec	1197	979	1	Key Peninsula Historical Socie	100.00	Storage Fee For 2019 And 2020
276	03/05/2020	Tr Rec	1198	980	1	General Customer	92.70	1/2 Rental Of Gateway Pavilion 3-14-2020 1-4pm For (Adams)
277	03/06/2020	Tr Rec	1199	981	1	General Customer	61.80	1/2 Rental Of Gateway Pavilion 5-31-2020 12 - 2pm For (Serpa)
278	03/06/2020	Tr Rec	1200	982	1	General Customer	61.80	1/2 Rental Of Gateway Pavilion 6-6-2020 1 - 3pm For (Rollins)
279	03/16/2020	Tr Rec	1201	983	1	General Customer	1.80	Credit Card Fee From Cancellation-refund (McCune)
310	03/30/2020	Tr Rec	1202		1	Department of Enterprise Servi	368.83	Purchase Card Rebate.
360 Long Terms							5,492.86	
001 General Fund							5,492.86	
							5,492.86	

RECEIPT REGISTER

Key Peninsula Metro Parks District
MCAG #: 1690

03/01/2020 To: 03/31/2020

Time: 13:20:03 Date: 04/08/2020
Page: 1

Trans	Date	Type	Rec #	CR #	Acct#	Claimant	Amount	Memo
311	03/31/2020	Tr Rec	1203		3	Pierce County Budget and Fina	70,011.12	Property Tax Of \$67664.13 And Deliquent Years Of \$2346.99
312	03/31/2020	Tr Rec	1204		3	Pierce County Budget and Fina	14,142.18	Zoo Trek
313	03/31/2020	Tr Rec	1205		3	Pierce County Budget and Fina	2,153.52	Investment Interest
							310 Taxes	84,153.30
							360 Long Terms	2,153.52
								<hr/>
001 General Fund							86,306.82	
								<hr/>
							86,306.82	

Key Peninsula Metro Parks District

MCAG #: 1690

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2019

1 Of 1

BARS CODE		Total For All Funds	001 - General Fund	
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	2,488,777.34	2,488,777.34	0.00
388/588	Prior Period Adjustment, Net	0.00	0.00	0.00
Revenues				
310	Taxes	1,716,240.53	1,716,240.53	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	105,165.20	105,165.20	0.00
340	Charges for Goods and Services	4,607.90	4,607.90	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	136,521.82	136,521.82	0.00
	Total Revenues:	1,962,535.45	1,962,535.45	0.00
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	0.00
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	972,983.57	972,983.57	0.00
	Total Expenditures:	972,983.57	972,983.57	0.00
	Excess (Deficiency) Revenues over Expenditures	989,551.88	989,551.88	0.00
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
389	Custodial Activities	0.00	0.00	0.00
381,395,398	Other Resources	0.00	0.00	0.00
	Total Other Increases in Fund Resources:	0.00	0.00	0.00
Other Decreases in Fund Resources				
594-595	Capital Expenditures	829,555.58	829,555.58	0.00
591-593, 599	Debt Service	56,400.00	56,400.00	0.00
597	Transfers-Out	0.00	0.00	0.00
589	Custodial Activities	1,916.06	1,916.06	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581	Other Uses	0.00	0.00	0.00
	Total Other Decreases in Fund Resources:	887,871.64	887,871.64	0.00
Increase (Decrease) in Cash and Investments		101,680.24	101,680.24	0.00
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	2,590,457.58	2,590,457.58	0.00
	Total Ending Cash and Investments	2,590,457.58	2,590,457.58	0.00

The accompanying notes are an integral part of this Statement

Key Peninsula Metropolitan Park District

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1690	001	General	3081000	Reserved Cash and Investments - Beginning	\$0
1690	001	General	3088000	Unreserved Cash and Investments - Beginning	\$2,488,777
1690	001	General	3111000	Property Tax	\$1,377,410
1690	001	General	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$185,875
1690	001	General	3111000	Property Tax	\$152,956
1690	001	General	3340690	State Grant from Other State Agencies	\$105,165
1690	001	General	3476000	Program Fees	\$4,608
1690	001	General	3611000	Investment Earnings	\$52,847
1690	001	General	3620000	Rents and Leases	\$57,913
1690	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$23,052
1690	001	General	3699100	Miscellaneous Other	\$2,710
1690	001	General	5768010	General Parks	\$420,610
1690	001	General	5768020	General Parks	\$170,777
1690	001	General	5768030	General Parks	\$92,997
1690	001	General	5768040	General Parks	\$288,342
1690	001	General	5768040	General Parks	\$258
1690	001	General	5081000	Reserved Cash and Investments - Ending	\$0
1690	001	General	5088000	Unreserved Cash and Investments - Ending	\$2,590,458
1690	001	General	5893000	Custodial Type Remittances	\$1,916
1690	001	General	5917670	Debt Repayment - Park Facilities	\$30,000
1690	001	General	5927680	Interest and Other Debt Service Cost - Park Facilities	\$26,400
1690	001	General	5947660	Capital Expenditures/Expenses - Park Facilities	\$829,556



Grantor	Program Title	Identificaton #	Amount	Line Number
State Grant from Other State Agencies	Gateway Park Splash Pad	18-1284	\$138,276	1

ID. No.	Description	Maturity/Payment Due Date __/__/20__	Beginning Balance 01/01/2019	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2019
251.11	GO Bond	6/1/2032	595,000		30,000		565,000
	264.3 Pension Liability		151,974		25,883		126,091
259.1	Compensated avences		33,797	4,546			38,343

Key Pen Parks 2019 Year End Accrual Balance Report

Employee	Position	Status	Accrual Type	As Of	BAL	Rate	Factor	Cost	Social Security	MED	PERS	Pay Out
Armstrong, Laura Lee	Office Manager/Bookk	Full Time	Comp Time	Dec-19	0.13	26.14	1	3.40	\$0.21	\$0.05	\$0.44	\$4.10
Grandt, Veronica L	Event Coordinator/Of	Full Time	Comp Time	Dec-19	13.66	19.9	1	271.83	\$16.85	\$3.94	\$34.96	\$327.58
Hallock, Christina M	Marketing/Grant Coord	Full Time	Comp Time	Dec-19	12.38	19.9	1	246.36	\$15.27	\$3.57	\$31.68	\$296.89
Saar, Rebecca E	Maintenance Assistan	Full Time	Comp Time	Dec-19	10.26	18.09	1	185.60	\$11.51	\$2.69	\$23.87	\$223.67
Vannausdle, Edward G	Maintenance Lead	Full Time	Comp Time	Dec-19	0.54	22.54	1	12.17	\$0.75	\$0.18	\$1.57	\$14.67
Armstrong, Laura Lee	Office Manager/Bookk	Full Time	Sick Pay	Dec-19	13.21	26.14	25%	86.33	\$5.35	\$1.25	\$11.10	\$104.04
Gallacher, Scott A	Executive Director	Full Time	Sick Pay	Dec-19	796	46.26	25%	9,205.74	\$570.76	\$133.48	\$1,183.86	\$11,093.84
Grandt, Veronica L	Event Coordinator/Of	Full Time	Sick Pay	Dec-19	46.25	19.9	25%	230.09	\$14.27	\$3.34	\$29.59	\$277.28
Hallock, Christina M	Marketing/Grant Coord	Full Time	Sick Pay	Dec-19	27.5	19.9	25%	136.81	\$8.48	\$1.98	\$17.59	\$164.87
Saar, Rebecca E	Maintenance Assistan	Full Time	Sick Pay	Dec-19	4	18.09	25%	18.09	\$1.12	\$0.26	\$2.33	\$21.80
Vannausdle, Edward G	Maintenance Lead	Full Time	Sick Pay	Dec-19	233.87	22.54	25%	1,317.86	\$81.71	\$19.11	\$169.48	\$1,588.15
Woodward, Matthew M	Maintenance Supervis	Full Time	Sick Pay	Dec-19	296.83	31.62	25%	2,346.44	\$145.48	\$34.02	\$301.75	\$2,827.69
Anderson, Lloyd W	Maintenance Seasonal	Seasonal	Sick pay PT	Dec-19	29.52	14.73	1	434.83	\$26.96	\$6.31	\$55.92	\$524.01
Capwell, Courtland J	Maintenance Trails	Part Time	Sick pay PT	Dec-19	4.88	13.52	1	65.98	\$4.09	\$0.96	\$8.49	\$79.51
Kreis, Cameron C	Maintenance Seasonal	Seasonal	Sick pay PT	Dec-19	3.9	13.5	1	52.65	\$3.26	\$0.76	\$6.77	\$63.45
Pitner, Kadence Roy	Maintenance Short Se	Seasonal	Sick pay PT	Dec-19	9.98	13	1	129.74	\$8.04	\$1.88	\$16.68	\$156.35
Armstrong, Laura Lee	Office Manager/Bookk	Full Time	Vacation	Dec-19	30.83	26.14	1	805.90	\$49.97	\$11.69	\$103.64	\$971.19
Gallacher, Scott A	Executive Director	Full Time	Vacation	Dec-19	225.09	46.26	1	10,412.66	\$645.58	\$150.98	\$1,339.07	\$12,548.30
Grandt, Veronica L	Event Coordinator/Of	Full Time	Vacation	Dec-19	81.36	19.9	1	1,619.06	\$100.38	\$23.48	\$208.21	\$1,951.13
Hallock, Christina M	Marketing/Grant Coord	Full Time	Vacation	Dec-19	36.1	19.9	1	718.39	\$44.54	\$10.42	\$92.38	\$865.73
Saar, Rebecca E	Maintenance Assistan	Full Time	Vacation	Dec-19	46.26	18.09	1	836.84	\$51.88	\$12.13	\$107.62	\$1,008.48
Vannausdle, Edward G	Maintenance Lead	Full Time	Vacation	Dec-19	73.11	22.54	1	1,647.90	\$102.17	\$23.89	\$211.92	\$1,985.88
Woodward, Matthew M	Maintenance Supervis	Full Time	Vacation	Dec-19	32.66	31.62	1	1,032.71	\$64.03	\$14.97	\$132.81	\$1,244.52

Total

\$38,343.12

Key Pen Parks 2019 Pension Allocations

Here is the link to the PEFI

[Annual Financial Reports](#)

Plan	DRS-Schedule of Employer and Nonemployer Allocations		DRS-Schedule of Collective Pension Amounts - 2019	Ending Balance 12/31/2019
	Employer Contributions	Allocation Percentage*		
PERS 1			3,845,355,000	-
PERS 1 UAAL <i>(combine with PERS 1 for reporting)</i>	\$ 17,727	0.002472%	3,845,355,000	95,057
PERS 2/3	\$ 26,091	0.003195%	971,340,000	31,034
SERS 2/3			234,498,000	-
TRS 1			2,475,803,000	-
TRS 1 UAAL <i>(combine with TRS 1 for reporting)</i>			2,475,803,000	-
TRS 2/3			602,534,000	-
	43,818.13	<i>Total Net Pension Liability (Schedule 09)</i>		<u>126,091</u>
Public Safety ERS 2			(13,004,000)	-
LEOFF 1			(1,976,611,000)	-
LEOFF 2			(2,316,693,000)	-
		<i>Net Pension Assets (do not net with the liabilities)</i>		<u>-</u> <i>Assets not reported on Schedule 09</i>

PERS Plans 2/3 — Schedule of Employer Allocations (cont.)

Public Employees' Retirement System Plans 2 and 3

For the Fiscal Year Ended June 30, 2019 — Page 17 of 24

All Other Employers — Employer Allocations

Organization Identification Number	Organization Name	Employer Contributions	Allocation Percentage
0982	Thurston County FPD 06	\$ 32,161.20	0.003938 %
0813	Ritzville City of	32,145.09	0.003936 %
0222	Davenport City of	31,998.39	0.003918 %
0973	Tenino City of	31,449.57	0.003851 %
2282	Okanogan Conservation District	31,268.71	0.003828 %
1005	Twisp Town of	31,190.79	0.003819 %
0338	Grand Coulee City of	30,943.99	0.003789 %
1153	Mattawa City of	30,940.61	0.003788 %
2155	Kittitas County Conservation District	30,695.74	0.003758 %
0458	King County Law Library	30,504.79	0.003735 %
1792	Sunland Water District	29,848.65	0.003655 %
0383	Hop Commission WA State ¹	29,521.50	0.003615 %
2344	Asotin County Rural Library District	29,502.46	0.003612 %
0411	South Whidbey Fire/EMS	29,492.87	0.003611 %
2572	Eastmont Metropolitan Park District	29,416.95	0.003602 %
1097	Whitman County Port of	29,337.02	0.003592 %
0393	Icicle Irrigation District	29,320.32	0.003590 %
0209	Cowitz-Wahkiakum Council of Governments	29,231.81	0.003579 %
1596	Orcas Island Library District	28,797.10	0.003526 %
0467	King County Water District 019	28,733.40	0.003518 %
1082	Whatcom County FPD 21	28,703.07	0.003514 %
0277	Entiat City of	28,520.15	0.003492 %
1123	Yakima County FPD 05	28,428.29	0.003481 %
0148	Clark County FPD 06	28,264.29	0.003461 %
0918	Spokane County FPD 08	28,047.79	0.003434 %
1794	Woodway Town of	28,042.85	0.003434 %
1577	Roslyn City of	28,027.59	0.003432 %
0728	Pierce County FPD 16	27,679.21	0.003389 %
2599	Lower Columbia Fish Recovery Board	27,598.99	0.003379 %
2593	Central Skagit Rural Library District	27,218.43	0.003333 %
0032	Asotin County Housing Authority	27,104.67	0.003319 %
2239	South Whidbey Parks & Recreation District	26,862.82	0.003289 %
0364	Greater Wenatchee Irrigation District	26,852.49	0.003288 %
1101	Willapa Harbor Port of	26,632.97	0.003261 %
2038	San Juan Island Park & Recreation District	26,320.72	0.003223 %
0901	Snoqualmie Pass Utility District	26,216.36	0.003210 %
2271	Key Peninsula Metro Park District	26,091.21	0.003195 %
0559	Mabton City of	25,862.15	0.003167 %
1108	Winthrop Town of	25,810.51	0.003160 %
1494	South Whatcom Fire Authority	25,577.99	0.003132 %
0443	King County FPD 16	25,277.24	0.003095 %
0496	Kittitas County FPD 02	25,123.54	0.003076 %
2269	Grant County Port District 01	25,093.26	0.003072 %

¹ This employer is not included in the Office of Financial Management's financial reporting for the state of Washington.

PERS Plan 1 — Schedule of Employer and Nonemployer Allocations (cont.)

Public Employees' Retirement System Plan 1

For the Fiscal Year Ended June 30, 2019 — Page 36 of 43

All Other Employers — Plan 1 UAAL

Organization Identification Number	Organization Name	Employer Contributions	Allocation Percentage
2239	South Whidbey Parks & Recreation District	\$ 18,278.99	0.002549 %
0364	Greater Wenatchee Irrigation District	18,262.56	0.002547 %
1101	Willapa Harbor Port of	18,096.98	0.002524 %
2038	San Juan Island Park & Recreation District	17,901.25	0.002497 %
0332	Glenwood School District 401	17,857.23	0.002490 %
0901	Snoqualmie Pass Utility District	17,815.34	0.002485 %
2271	Key Peninsula Metro Park District	17,726.92	0.002472 %
0559	Mabton City of	17,574.45	0.002451 %
1108	Winthrop Town of	17,551.93	0.002448 %
0211	Creston School District 073	17,464.51	0.002436 %
1494	South Whatcom Fire Authority	17,385.79	0.002425 %
0443	King County FPD 16	17,201.62	0.002399 %
0496	Kittitas County FPD 02	17,072.95	0.002381 %
2269	Grant County Port District 01	17,038.66	0.002376 %
2906	San Juan Islands Conservation District	16,947.14	0.002363 %
2061	Thurston Conservation District	16,919.75	0.002360 %
0086	Bridgeport City of	16,781.70	0.002340 %
0928	Sprague School District 008	16,774.77	0.002339 %
0739	Pierce County Noxious Weed Board	16,738.54	0.002334 %
2594	Asotin County Public Facilities District	16,712.55	0.002331 %
2444	Grays Harbor Conservation District	16,290.05	0.002272 %
0099	Carbonado Historical School District 019	16,233.12	0.002264 %
0333	Gold Bar City of	16,117.85	0.002248 %
1781	Benton Clean Air Agency	16,081.39	0.002243 %
0268	Electric City City of	16,064.51	0.002240 %
1882	Public Stadium Authority WA State	16,030.93	0.002236 %
1466	Anacortes Housing Authority	15,961.63	0.002226 %
0421	Kahlotus School District 056	15,890.50	0.002216 %
0069	Bingen City of	15,855.28	0.002211 %
0143	Clark County Fire & Rescue	15,849.73	0.002210 %
0705	Pasadena Park Irrigation 17	15,840.24	0.002209 %
1459	Terrace Heights Sewer District	15,717.60	0.002192 %
1613	Asotin County Health District	15,706.28	0.002190 %
0629	Naches Town of	15,686.88	0.002188 %
0711	Pateros City of	15,677.11	0.002186 %
2597	Chehalis Port of	15,675.61	0.002186 %
1592	Water & Sewer Insurance Pool	15,586.02	0.002174 %
0074	Boistfort School District 234	15,549.21	0.002169 %
0647	North Bonneville City of	15,546.17	0.002168 %
0904	Soap Lake City of	15,519.73	0.002164 %
1105	Winlock City of	15,462.95	0.002156 %
0455	King County FPD 44	15,444.19	0.002154 %
0113	Centerville School District 215	15,386.05	0.002146 %

Key Peninsula Metropolitan Park District
Notes to the Financial Statements
For the year ended December 31, 2019

Note 1 - Summary of Significant Accounting Policies

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

The District reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

B. Basis of Accounting and Measurement Focus

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

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

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

C. Cash and Investments

See Note 3, Cash and Investments.

D. Capital Assets

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

E. Compensated Absences

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

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

G. Other Financing Sources or Uses

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

Note - 2 Budget Compliance

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

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:	1,996,299.00	1,860,855.21	135,443.79

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

Note 3 – Cash and Investments

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

Note 4 - Property Tax

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

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

The District’s regular levy for the year 2019 was \$0.508189508650, per \$1,000 on an assessed valuation of \$2,700,352,258 for a total regular levy of \$1,353,089.62.

Note 5 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District’s and summarizes the District’s debt transactions for year ended December 31, 2019.

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

Year	Principal	Interest	Total Debt Service
2020	30,000	24,900	54,900
2021	35,000	23,275	58,275
2022	35,000	21,525	56,525
2023	35,000	19,775	54,775
2024-2028	220,000	68,500	288,500
2029-2033	210,000	17,200	227,200
			-
Totals	\$565,000	\$175,175	\$ 740,175

The employee 2019 accrual liabilities for sick pay, vacation, and comp time totals \$38,343.12.

For employees 2019 pension plan liabilities see Note 5.

Note 5 – Pension Plans

A. State Sponsored Pension Plans

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

- PERS 2
- PERS 3

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

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

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

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

At June 30, 2018 (the measurement date of the plans), the District’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.002472	\$95,057
PERS 2/3	0.003195	\$31,034

Note 6 - Risk Management

FINANCIAL NOTE TO MEMBERS ANNUAL REPORT 2019

The following is a financial note to incorporate in your annual/financial report. This note satisfies the State Auditor’s requirement regarding pool membership and self-insurance.

Financial Note to Enduris Member Financial Statements

Key Peninsula Metropolitan Park District is a member of Enduris. Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. As of August 31, 2019, there are 547 Enduris members representing a broad array of special purpose districts throughout the state. Enduris provides property and liability coverage as well as risk management services and other related administrative services.

Members make an annual contribution to fund the Pool and share in the self-insured retention. The self-insured retention is:

- \$1,000,000 self-insured retention on liability loss - the member is responsible for the first \$1,000 of the amount of each claim, while Enduris is responsible for the remaining \$999,000 on a liability loss.
- \$250,000 self-insured retention on property loss - the member is responsible for the first \$1,000 of the amount of each claim, while Enduris is responsible for the remaining \$249,000 on a property loss. For property losses related to boiler and machinery Enduris is responsible for the first \$4,000 of the claim.

Enduris acquires reinsurance from unrelated insurance companies on a “per occurrence” basis to cover all losses over the self-insured retentions as shown on the policy maximum limits. Liability coverage is for all lines of liability coverage including Public Official’s Liability. The Property coverage is written on an “all

risk”, blanket basis using current Statement of Values. The Property coverage includes but is not limited to mobile equipment, boiler and machinery, electronic data processing equipment, business interruption, course of construction and additions, property in transit, fine arts, cyber and automobile physical damage to insured vehicles. Liability coverage limit is \$20 million per occurrence and property coverage limit is \$1 billion per occurrence. Enduris offers crime coverage up to a limit of \$1 million per occurrence.

Since Enduris is a cooperative program, there is joint liability among the participating members.

The contract requires members to remain in the Pool for a minimum of one year and must give notice 60 days before terminating participation. The Master Agreement (Intergovernmental Contract) is automatically renewed after the initial one (1) full fiscal year commitment. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in-process claims for the period they were a signatory to the Master Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool and are administered in house.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool’s members elect the Board and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for conducting the business affairs of Enduris.

Note 7 - Other Disclosures

TREASURERS REPORT

Fund Totals

Key Peninsula Metro Parks District
MCAG #: 1690

12/01/2019 To: 12/31/2019

Time: 14:40:14 Date: 01/28/2020

Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	2,718,109.24	32,331.47	159,983.13	2,590,457.58	13,383.95	0.00	0.00	2,603,841.53
	2,718,109.24	32,331.47	159,983.13	2,590,457.58	13,383.95	0.00	0.00	2,603,841.53

TREASURERS REPORT

Account Totals

Key Peninsula Metro Parks District
 MCAG #: 1690

12/01/2019 To: 12/31/2019

Time: 14:40:14 Date: 01/28/2020

Page: 2

Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 First Citizens Checking	816.81	15,495.11	6,090.34	10,221.58	0.00	0.00	10,221.58
2 First Citizens Payroll	19,063.60	47,439.16	48,385.69	18,117.07	0.00	0.00	18,117.07
3 Pierce County	2,535,868.06	31,201.47	60,377.22	2,506,692.31	0.00	0.00	2,506,692.31
4 Petty Cash	87.02	113.06	44.38	155.70	0.00	0.00	155.70
5 First Citizens AP	162,273.75	0.00	107,002.83	55,270.92	0.00	13,383.95	68,654.87
Total Cash:	2,718,109.24	94,248.80	221,900.46	2,590,457.58	0.00	13,383.95	2,603,841.53
	2,718,109.24	94,248.80	221,900.46	2,590,457.58	0.00	13,383.95	2,603,841.53

TREASURERS REPORT

Outstanding Vouchers

Key Peninsula Metro Parks District
MCAG #: 1690

As Of: 12/31/2019 Date: 01/28/2020
Time: 14:40:14 Page: 3

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2019	1250	12/06/2019	Claims	5	1320	Veronica L Grandt	84.10	Mileage For November 2019
2019	1284	12/19/2019	Claims	5	1332	Capitol Lumber	129.72	Items For Taylor Bay House Repairs, Gateway Park Repairs, V.P And General Maintenance Tools.
2019	1289	12/19/2019	Claims	5	1337	Landscape Architect P.S.	11,880.40	Contracted Services For Gateway Splash Pad Phase 3, And Cost Of Additional Service Cost Due To Change In Scope Of Work.
2019	1293	12/19/2019	Claims	5	1341	Purdy Topsoil and Gravel LLC	713.68	Stone For Gateway Park House Area.
2019	1298	12/19/2019	Claims	5	1346	Wave Broadband	230.77	Phone And Internet Service.
2019	1146	11/05/2019	Claims	5	1371	Peninsula Iron Works	345.28	Gate Repairs At Maple Hollow.
							13,383.95	

Fund	Claims	Payroll	Total
001 General Fund	13,383.95	0.00	13,383.95
	13,383.95	0.00	13,383.95

Coronavirus (COVID-19) Pandemic Operations and Leave Policy

PURPOSE

The purpose of this policy is address the evolving impact of the coronavirus ("COVID-19") pandemic on the employees and operations of Key Pen Parks, including: (1) procedures to minimize the spread of disease in the workplace; and (2) temporarily expanded leave options available to employees under the Families First Coronavirus Response Act ("FFCRA"). This policy may be amended or rescinded by the Executive Director as necessary and appropriate.

SCOPE

This policy applies to all Key Pen Parks employees.

DISEASE EXPOSURE PREVENTION PROCEDURES

The following procedures are established to minimize disease exposure in the workplace during the ongoing coronavirus ("COVID-19") pandemic (the "Pandemic").

- A. Key Pen Parks will follow all mandatory instructions for disease prevention issued by the Centers for Disease Control and Prevention ("CDC"), Washington State Public Health Department, Washington State Governor, and/or Tacoma Pierce County Public Health Department and will implement recommendations to the extent it determines these to be applicable and/or feasible or practicable under the particular circumstances.
- B. Employees must practice standard Non-Pharmaceutical Interventions ("NPIs"), including covering coughs by coughing into a tissue or, if a tissue is not available, into their elbows, regular hand washing, regular use of a hand sanitizer that is approved or recommended by the CDC (to be provided by Key Pen Parks), and avoiding touching eyes, nose, or mouth. Hands and work surfaces should be disinfected frequently and at a minimum at the beginning and end of each employee's shift. Employees must also utilize social distancing such as maintaining a distance of six (6) feet from others at all times.
- C. Employees who have a communicable illness or are experiencing symptoms of a communicable illness are prohibited from coming to work until they are well and are encouraged to consult their physician. The employee is responsible for notifying their supervisor of their absence in accordance with existing Key Pen Parks' policies.
- D. Employees reporting to work who exhibit symptoms of a communicable illness that are not caused by seasonal allergies will be sent home and encouraged to consult their physician. Key Pen Parks may require employees to have their temperature taken prior to reporting or returning to work. Unless otherwise prohibited by law, employees who are not eligible for or who have opted not to take Emergency Paid Sick Leave under the

Families First Coronavirus Response Act, as discussed below, shall be required to utilize accrued leave, if any, pursuant to Key Pen Parks' adopted personnel policies, if they are sent home due to symptoms of a communicable illness. In the event an employee is experiencing seasonal allergies, the symptoms of which closely resemble those of a pandemic illness, Key Pen Parks may require employees to have their temperature taken prior to reporting or returning to work and, in the absence of an elevated temperature, may recommend (or may require if authorized by law) that the employee obtain a doctor's note to confirm that the symptoms are caused by allergies and not a communicable illness. Key Pen Parks may require employees who have been away from the workplace due to illness during a pandemic to provide a doctor's note certifying fitness to return to work.

- E. To ensure continuity of operations of essential functions, employees who have been deemed essential by Key Pen Parks may be permitted to continue work following potential exposure to COVID-19, provided they remain asymptomatic and additional precautions are implemented to protect themselves, other Key Pen Parks' staff, and the community. A potential exposure means having a household contact or having close contact within six (6) feet of an individual with confirmed or suspected COVID-19. The timeframe for having contact with an individual includes the period of time of forty-eight (48) hours before the individual became symptomatic. Essential employees who have had an exposure but remain asymptomatic should adhere to the following practices prior to and during their work shift:
 - Employees should measure their temperature and assess symptoms prior to entering Key Pen Parks' facilities. As long as the employee doesn't have an elevated temperature or other symptoms they may work, but should continue to self-monitor their symptoms. The employee should wear a face mask or other similar face covering at all times while in the workplace for fourteen (14) days after last exposure and should maintain six (6) feet of distance and practice social distancing in the workplace. Employees must also clean and disinfect common areas, frequent touch points, and shared electronic equipment routinely.
- F. Employees may be temporarily separated during the Pandemic to reduce social interaction. Separation may occur through implementation of shift work with modified hours, modification of Key Pen Parks' workspaces to provide greater distance between staff, and/or a requirement to report to work at a different location.
- G. All non-essential entry into Key Pen Parks' facilities shall be restricted during the duration of the Governor's Stay Home – Stay Healthy Order, Emergency Proclamations 20-25, 20-25.1, and any subsequent amendments thereto.
- H. Essential employees working at Key Pen Parks' facilities during the Pandemic are expected to sanitize their workstation and any touch points in communal areas they expect to use, both before and after each shift. Cleaning products will be provided by Key Pen Parks.

PANDEMIC RELATED LEAVE

In general, employee leave shall be as set forth in existing Key Pen Parks' policies. However, in recognition of the evolving impact of the Pandemic and in compliance with the Families First Coronavirus Response Act ("FFCRA"), Key Pen Parks will temporarily expand current leave policies as set forth herein. This temporary leave program covers all Key Pen Parks' employees as set forth below.

- A. **Emergency Family and Medical Leave ("EFML").** The FFCRA expands existing Family Medical Leave Act ("FMLA") coverage to provide up to twelve (12) weeks of protected Public Health Emergency Leave ("PHEL") to eligible employees who are unable to work or telecommute because their minor child's school or daycare is closed due to a public health emergency, including the ongoing Pandemic. Subject to certain exceptions described below, employees who have worked for Key Pen Parks for at least thirty (30) days are eligible for PHEL/FMLA leave. An employee need not meet the eligibility requirements for regular FMLA (twelve (12) months of employment and 1250 hours worked in the prior year) to be eligible for PHEL/FMLA. PHEL is part of an employee's regular FMLA leave entitlement. Accordingly, an employee's eligibility for EFML will be dependent on how much traditional FMLA leave the employee used during the prior twelve (12) month period. If an employee has already used FMLA for other purposes during the FMLA leave year, the amount of available PHEL/FMLA will be reduced by the amount of FMLA leave already taken. PHEL/FMLA may be taken intermittently only if approved by Key Pen Parks. The first ten (10) days of EFML shall be unpaid; provided, an employee may elect to use any other available paid leave available to the employee during this time. After the initial ten (10) days, such employee shall be paid at least two-thirds (2/3) of their regular pay during the leave, up to a maximum of \$200/day and \$10,000 total. EFML shall be available at least until December 31, 2020, pursuant to the FFCRA. Employees who need to take PHEL/FMLA leave should notify the Executive Director as soon as practicable after the need for leave arises. Under the law, an employee seeking PHEL/FMLA leave must provide the following:
- i. The employee's name;
 - ii. The date(s) for which leave is requested;
 - iii. Qualifying reasons for the leave;
 - iv. The name of the child(ren) being cared for;
 - v. The name of the school(s) or childcare provider(s) that has/have closed or become unavailable; and
 - vi. A representation that no other suitable person will be caring for the child while PHEL/FMLA leave is being used.
- B. **Emergency Paid Sick Leave ("EPSL").** An employee shall be eligible for Emergency Paid Sick Leave under the FFCRA, in addition to any other paid or unpaid leave to which such employees are already entitled, under the following circumstances:
- i. The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19. This includes, but is not limited to, a shelter-in-place or stay-at-home order issued by federal, state, or local government if the

order precludes the employee from working; an employee who is able to telework or who is not covered by the order (e.g., those performing essential services as defined by the applicable order) would not be eligible to take leave for this reason;

- ii. The employee has been advised by a health care provider to self-quarantine due to concerns related to COVID-19;
- iii. The employee is experiencing symptoms of COVID-19 and are seeking a medical diagnosis;
- iv. To care for an individual who is self-isolating for one of the reasons described in (i) or (ii) above. The individual needing care must be the employee's immediate family member, a person who regularly resides in the employee's home, or a similar person with whom the employee has a relationship that creates an expectation that the employee would care for the person if he or she were quarantined or self-quarantined;
- v. The employee is caring for a minor child whose school has been closed, or whose child care provider is unavailable, due to a public health emergency related to COVID-19. A "child" is defined the same as under the FMLA; i.e., a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis who is either under eighteen (18) years of age or is eighteen (18) years of age or older and "incapable of self-care because of a mental or physical disability" at the time leave is to commence; or;
- vi. The employee is experiencing any other "substantially similar condition" specified by the United States Secretary of Health and Human Services in consultation with the United States Secretary of the Treasury and the United States Secretary of Labor.

EPSL shall be available to eligible employees regardless of their length of employment with Key Pen Parks and in addition to any other paid leave to which an employee is already entitled. Full time employees are eligible for up to eighty (80) hours of EPSL; paid sick leave for part-time employees or employees who work irregular schedules is based on the average number of hours the employee worked for the six (6) months prior to taking paid sick leave. Employees who have worked for less than six (6) months prior to leave are entitled to the average number of hours the employee would normally be scheduled to work over a typical two (2) week period. Employees must be paid their regular rate, up to a maximum of \$511 per day and \$5,100 total for qualifying reasons B(i) – B(iii) above. Employees must be paid two-thirds (2/3) of their regular rate, up to a maximum of \$200 per day and \$2,000 total for qualifying reasons B(iv) – B(vi) above.

If an employee is using EPSL intermittently due to a closure of a child's school or unavailability of the childcare provider, the employee may take leave intermittently only with Key Pen Parks' approval. An employee may also use EPSL intermittently, with Key Pen Parks' approval, if unable to telework his/her normal schedule of hours due to a qualifying reason (for example, if an employee can telework in the morning, but needs to care for a child in the afternoon due to a school closure). Per federal regulations,

where an employee is not teleworking, intermittent use of EPSL is not permitted when leave is taken for reasons (i), (ii), (iii), (iv), or (vi) above. In such cases, EPSL must be taken in full-day increments and once leave is initiated for one of these reasons, the employee must continue to use EPSL until either (1) the full amount of EPSL has been used; or (2) the employee no longer has a qualifying reason for taking EPSL. The Department of Labor has explained that this requirement is imposed because if an employee is actually or possibly sick with COVID-19, or is caring for someone who is actually or possibly sick with COVID-19, the intent of the law is to provide paid leave to prevent the spread of the virus.

EPSL shall not carry over from year to year and, unlike the Advanced Leave discussed below, is not required to be paid back should the employee separate from employment with Key Pen Parks. If an employee is eligible for both EPSL and PHEL/FMLA as set forth above, the employee may elect to use EPSL during the first ten (10) days of PHEL/FMLA in order to remain in paid status. EPSL shall be available at least until December 31, 2020, pursuant to the FFCRA. The entitlement to EPSL ceases beginning with the employee's next scheduled work shift immediately following the termination of the need for EPSL. However, to the extent an employee subsequently needs additional time off for another covered reason prior to December 31, 2020, the employee may use any remaining EPSL available.

An employee who needs to take EPSL should notify the Executive Director as soon as practicable. After the first workday (or portion thereof) that an employee takes EPSL, the employee must follow the notice requirements required for use of regular sick leave under existing Key Pen Parks' policies. An employee requesting EPSL must: specify the qualifying reason for requesting leave; state that the employee is unable to work or telework, for that specified reason; and provide the date(s) for which leave is requested. Depending on the type of leave taken, the Department of Labor requires that an employee provide the following additional information to substantiate the leave request:

- Where leave is taken due to a quarantine or isolation order, the name of the government entity issuing the order;
- Where leave is taken due to the recommendation of a health care provider to self-quarantine, the name of the health care provider making the recommendation; or
- Where leave is taken due to a school closure or unavailability of a childcare provider: (1) the name of the child(ren) being cared for; (2) the name of the school(s) or childcare provider(s) that has/have closed or become unavailable; and (3) a representation that no other suitable person will be caring for the child while EPSL is being used.

C. **Unpaid Leave.** Employees may also have the option of taking other unpaid leave at the sole discretion of the Executive Director or their designee.

ESSENTIAL EMPLOYEES

Pursuant to the Governor's Order, all Washington State residents are prohibited from leaving their home or place of residence except: (1) to conduct or participate in essential activities, and/or (2) for employment in essential business services. As a governmental entity, Key Pen

Parks is engaged in the provision of essential services and a number of Key Pen Parks' employees are Essential Critical Infrastructure Workers ("essential employees") under the Governor's Order. The Executive Director shall have the authority to designate essential employees and shall issue such employees a letter certifying their status as essential employees. Essential employees shall continue to work onsite at Key Pen Parks' facilities at the Executive Director's direction, provided the disease exposure and prevention procedures discussed herein are utilized, as well as any other safety procedures implemented by the Executive Director. Essential employees shall continue to receive their regular pay for all hours worked while this policy is effective. Essential employees who are able to perform some of their job duties remotely may be authorized by the Executive Director to do so.

NONESSENTIAL EMPLOYEES ABLE TO WORK REMOTELY

In order to provide for the continuation of important Key Pen Parks' functions and services and to minimize the economic impacts of the Governor's Order on Key Pen Parks' staff, the Executive Director or their designee may permit nonessential employees to work remotely, to the extent such employees are able to perform their essential job duties in this manner. Supervisors shall work with their respective employees to coordinate remote work procedures and schedules. Key Pen Parks' shall provide the equipment necessary for such employees to work remotely. Fair Labor Standards Act ("FLSA") non-exempt (hourly) staff shall receive their regular pay for all hours worked remotely. FLSA exempt staff shall continue to receive their normal salary while working remotely.

NONESSENTIAL EMPLOYEES UNABLE TO WORK REMOTELY

Nonessential employees who cannot perform their essential job duties remotely may be placed on furlough by the Executive Director until the Governor's Order is lifted and will not receive payment from Key Pen Parks during this time. Key Pen Parks will continue to provide health benefits to furloughed employees and shall cover the employee's share of premium contributions during the furlough. Additionally, furloughed employees may be eligible for the enhanced unemployment benefits currently being provided by the Washington Employment Security Department and are encouraged to apply. More information on these benefits can be found at: <https://esd.wa.gov/newsroom/covid-19>

POLICY EXCEPTIONS

This policy will be administered consistent with Key Pen Parks' existing FMLA and sick leave policies, except as modified by the FFCRA. Exceptions to this policy may be granted by the Executive Director or their designee. Some policy provisions may not apply to essential personnel. Any situation or circumstance not covered in this temporary policy shall be governed by existing applicable Key Pen Parks' policies and procedures.

**Key Peninsula Metro Park District
Db a Key Peninsula Metro Parks
PO Box 70
Lakebay, WA 98349**

Proposal No. R2006-03

Resolution No R 2006-03

**A RESOLUTION OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT,
ESTABLISHING COMMISSIONER COMPENSATION**

WHEREAS, RCW 35.61.150 authorizes the Board of Commissioners to approve compensation for duly elected Commissioners at a rate of up to seventy dollars (\$70) for each day or portion of a day devoted to the business of the District; and

WHEREAS, compensation for each Commissioner must not exceed six thousand seven hundred twenty dollars (\$6,720) per year, and

WHEREAS, the Board of Commissioners finds that the compensation set forth in RCW 35.61.150 is just and fair compensation for the duties of a Commissioner, and

WHEREAS, a Commissioner may waive all or any portion of his or her compensation as to any month or months during his or her term of office, by a written waiver filed with the Clerk of the board. The waiver must be filed any time after the Commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made, and

WHEREAS, the Board of Commissioners mandates that the business of the District, for which a Commissioner shall be entitled to compensation, shall be limited to official public board meetings that are in full compliance with the State of Washington Open Public Meetings Act, Chapter 42.30 RCW. Commissioners that conduct business of the District exclusive of official public board meetings **SHALL NOT BE ENTITLED TO COMPENSATION** unless compensation for such business of the District is pre-approved by the board on a case-by-case basis.

NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT, DOES RESOLVE AS FOLLOWS:

Section 1. Commissioner Compensation. Each metropolitan park commissioner selected by election according to RCW 35.61.050(2) shall be entitled to receive payment of compensation at a rate of up to seventy dollars (\$70) for each day or portion of a day devoted to the business of the District. The procedures for reporting and paying such compensation shall be in accordance with the policies adopted by the District which, as a minimum, shall require the completion of the Commissioner Compensation Form.

Section 2. Commissioner Compensation – Conditions. The business of the District, for which a Commissioner shall be entitled to compensation, shall be limited to official public board meetings that are in full compliance with the State of Washington Open Public Meetings Act, Chapter 42.30 RCW. Commissioners that conduct business of the District exclusive of official public board meetings shall not be entitled to compensation unless compensation for such business of the District is pre-approved by the board on a case-by-case basis.

ADOPTED this ____ day of May, 2006

Attest:

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

President KPMPD

Vice President, KPMPD

Clerk KPMPD

Member at Large KPMPD

Member at Large KPMPD

Resolution No R 2014-22

A RESOLUTION OF KEY PEN PARKS, TO REFLECT THE CURRENT COMPENSATION AMOUNT ALLOWED AS PER RCW 35.61.150

WHEREAS, Key Pen Parks Board of Park Commissioners passed Resolutions R2006-03 and R2008-02 allowing for commissioner compensation and

WHEREAS, the Key Pen Parks Board of Park Commissioners has identified the need to increase Key Pen Park's commissioner compensation to be in compliance with the Washington State Office of Financial Management's new dollar threshold for metropolitan park commissioner compensation effective 7/1/13; to \$114 per meeting per day with a new annual compensation limit of \$10,944 and

WHEREAS, the Key Pen Parks Commissioner Compensation Policy states that the maximum compensation for commissioners is established by RCW 35.61.150 and upon the effective date of any legislative change to RCW 35.61.150, the commissioner compensation rates shall automatically and without further action of the Board be adjusted to the new maximum permissible compensation rate and annual total; NOW, THEREFORE BE IT

RESOLVED by the Board of Park Commissioners of Key Pen Parks that the compensation rate for commissioners is hereby amended to the current compensation rate as per RCW 35.61.150.

PASSED AND ADOPTED by the Board of Park Commissioners for Key Pen Parks at a regular meeting held at Volunteer Park Annex this 8th day of December, 2014.

Attest:

Key Pen Parks
Board of Commissioners
Pierce County, Washington

Bill Trandum, President

Mark Michel, Vice President

Kip Clinton, Clerk

Edward Robison Member-at-Large

John Kelly, Member-at-Large



Commissioner Compensation Policy Adopted via Resolution R 2014-22

Standard Procedures:

This policy establishes the procedures for Key Pen Parks Commissioner Compensation. RCW 35.61.150 authorizes the Board of Commissioners to approve compensation for duly elected Commissioners at a rate of up to one hundred twenty-eight dollars (\$128) for each day or portion of a day devoted to the business of the District.

The Key Pen Parks Board of Park Commissioners has identified the need to increase Key Pen Park's commissioner compensation to be in compliance with the Washington State Office of Financial Management's new dollar threshold for metropolitan park commissioner compensation effective 6/11/20; to \$128 per meeting per day with a new annual compensation limit of \$12,288.

A Commissioner may waive all or any portion of his or her compensation as to any month or months during his or her term of office, by a written waiver filed with the Clerk of the board. The waiver must be filed any time after the Commissioner's election and prior to the date on which the compensation would otherwise be paid. The waiver shall specify the month or period of months for which it is made.

The Key Pen Parks Commissioner Compensation Policy states that the maximum compensation for commissioners is established by RCW 35.61.150 and upon the effective date of any legislative change to RCW 35.61.150, the commissioner compensation rates shall automatically and without further action of the Board be adjusted to the new maximum permissible compensation rate and annual total.

From: [Don Campbell](#)
To: [darrin fiskum](#); [Scott Gallacher](#); [Brandon Jones](#)
Subject: RE: Progress during COVID-19
Date: Wednesday, April 08, 2020 1:21:16 PM
Attachments: [image001.png](#)

Thanks Darrin. Your email sums up what we discussed on site yesterday. We are having the same issues on all of our projects, and we are hearing the same thing from others in our industry.

The fact I have come to understand is that even if a project is allowed to continue, it doesn't mean that all conditions are right, nor should the work continue if it puts people at risk. I spoke with Scott, and he discussed his conversation with you on the subject.

Stay Safe First and Foremost

Don

Donald Campbell, PLA
WA Reg. No. 1243
d2@rwdroll.com

Landscape Architecture - Site Planning - Recreation Facility Design
Robert W. Droll, Landscape Architect PS
4405 7th Avenue, SE, Lacey, WA 98503 ([map](#))
office: 360.456.3813
mobile: 253.970.7027

www.rwdroll.com



From: darrin fiskum <woodenspar@gmail.com>
Sent: Wednesday, April 8, 2020 13:00
To: Scott Gallacher <scottg@keypenparks.com>; Don Campbell <d2@rwdroll.com>; Brandon Jones <wildwoodbrandon@gmail.com>
Subject: Progress during COVID-19

At this current time Wildwood Carpentry is doing everything we can to progress the Gateway Park Splash Pad. Currently due to COVID-19 our subcontractors are unable to perform their work. The Concrete crew is unable to perform the work and maintain their 6' for social distancing. Also LandExpressions is unable to make the travel from Mead, Washington at this time. Brandon and I (Darrin) are able to perform work needed to prepare for the subcontractors but might run low on work to progress on as the subcontractors are unable to progress on their parts of the project. It is our intention to keep the project going as best we can and maintain safety for the public.

Wash your hands!

Darrin Fiskum
Wildwood Carpentry LLC

From: [lee miller](#)
To: [Scott Gallacher](#)
Cc: [Key Peninsula Little League](#)
Subject: KPLL 2020 season update
Date: Thursday, April 09, 2020 12:32:25 PM

Scott,

I just wanted to touch base with you, and give you an update on the 2020 season. As of now Little League International, has us on hold until May 11th, we hope to continue with our season at that point. We will continue our season into July, provided we can start in May. As of now, we are NOT offering any refunds for the season, and hopefully no one wants a refund. In the event someone wants a refund we will offer them two options. 1st, a deferment if they don't take a refund this year, then we will not charge them for next year. 2nd, if they want a refund, then we will give them a refund minus a \$30 processing fee and for things that we need to start the season with that we cannot recoup and no late fees will be returned. We do not plan on having an All Star tournament this year, but that is still up in the air.

Lee Miller
President
KPLL
253-225-9911



www.keypeninsulalittleleague.com

From: lhstudio@aol.com
To: [Scott Gallacher](#)
Subject: The Snack Shack
Date: Friday, April 10, 2020 3:21:26 PM

To Key Pen Parks
Attn: Scott Gallacher,

Scott , You know that because of the governors orders to distance ourselves from each other that we cannot open as usual. We have decided to open for lunch only, and were no longer dine in. That being said, when we first made that decision it seemed like maybe we should have closed the doors completely until this was over, because no one was coming for take-out. So Blaine decided he was gonna continue to do lunches to see if it would pick up, and after a week or two it did.

The community came out to show their support and each week since has picked up a little more. It's a little harder doing take out because of all the added steps going to the door to take orders and then going back to the register to ring it in and preparing the food and packaging, then collecting the money and finally bringing their change. It's a lot of steps and takes 3 employees plus Blaine.

What I'm trying to say is were not suffering right now, merely breaking even due to labor, and not knowing if this trend will continue we may have to talk about what we can do in the future. Right now my biggest concern is to keep the employees and Blaine at a safe distance from anyone infected with this virus.

Thank You,
Rachel Velez
Hanging in there at
The Snack Shack

From: [Bryan Hacker](#)
To: [Scott Gallacher](#)
Subject: Rent
Date: Friday, April 10, 2020 2:55:45 PM

Scott,

I wanted to write you a quick letter to let you know that at this time we are still comfortable paying rent in full. Now, I am a commission only employee that's involved in real estate so things could change over time. I'll make sure to let you know the moment our rent is in question.

Bryan and Sarah Hacker

Get [Outlook for iOS](#)

From: [Kyle ar](#)
To: [Scott Gallacher](#)
Subject: Financial situation
Date: Wednesday, April 08, 2020 7:49:37 PM

Dear Scott,

I am writing to notify you of an upcoming issue with my income. I am a flat rate mechanic and have seen a huge decrease in payable hours. I am currently looking at about half of my normal hours. April rent is already taken care of. But I may have an issue paying Mays rent. I am attempting to make arrangements to offset other expenses and will let you know as soon as possible if I will have the full amount available.

I have however had more time to work on the property as a result of the lack of work. The decks have all been pressure washed. The garden on the side of the house has been cleared out and de rooted and the blackberry on the hill is being pushed back. On top of the normal maintenance. Let me know if there is anything specific you would like to see done.



Thank you,
Kyle Armstrong

Title	January	February	March	April	Total YTD	2020 Budget	Percent of Budget		Revised Budget	Note
Estimated Beginning Balance	\$2,590,457.58	\$-	\$-	\$-	\$2,590,457.58	\$2,590,457.58	100			
Taxes, Real & Personal Property	\$3,321.08	\$42,461.88	\$70,011.12	\$-	\$115,794.08	\$1,293,950.00	9%		\$1,034,360.00	decrease 20%
Taxes, Zoo Trek Excise Tax	\$15,084.64	\$16,941.17	\$14,142.18	\$-	\$46,167.99	\$150,000.00	31%		\$120,000.00	decrease 20%
Taxes, Leasehold Excise Tax	\$-	\$23.46	\$-	\$80,000.00	\$80,023.46	\$-			\$80,023.46	2nd REET
Taxes, Forest Excise Tax	\$-	\$-	\$-	\$-	\$-	\$500.00			\$500.00	
Recreation Conservation Office (RCO)	\$-	\$170,958.38	\$-	\$56,588.36	\$227,546.74	\$217,900.00	104%		\$400,000.00	GW Splash & Taylor Bay
Pierce County Parks Conservation Futures	\$-	\$-	\$-	\$-	\$-	\$225,000.00			\$230,259.92	Cramer/McCracken
Program Fees, Programs	\$-	\$-	\$-	\$-	\$-	\$4,000.00			\$1,000.00	MTB
Investment Interest	\$3,042.71	\$2,619.79	\$2,153.52	\$-	\$7,816.02	\$15,000.00	52%		\$15,000.00	
S&F Rentals, Camping Fees	\$-	\$60.00	\$-	\$-	\$60.00	\$1,500.00	4%		\$1,000.00	
S&F Rentals, 360 Field / Gateway/ Pavillion	\$475.00	\$350.00	\$580.00	\$-	\$1,405.00	\$7,000.00	20%		\$5,500.00	
S&F Rentals, Home Park Picnic Shelter	\$-	\$-	\$-	\$-	\$-	\$400.00			\$300.00	
S&F Rentals, Volunteer Park Picnic Shelter	\$-	\$-	\$-	\$-	\$-	\$150.00			\$100.00	
S&F Rentals, Field Rentals	\$175.00	\$-	\$-	\$-	\$175.00	\$-			\$175.00	
S&F Rentals, Concessions Building	\$540.00	\$340.00	\$540.00	\$-	\$1,420.00	\$4,800.00	30%		\$3,600.00	
S&F Rentals, Gateway Caretaker Fees	\$2,400.00	\$1,200.00	\$89.88	\$-	\$3,689.88	\$12,000.00	31%		\$9,600.00	
S&F Rentals, Storage Space	\$-	\$-	\$100.00	\$-	\$100.00	\$50.00	200%		\$100.00	

Title	January	February	March	April	Total YTD	2020 Budget	Percent of Budget		Revised Budget	Note
S&F Rentals, Little League	\$3,586.52	\$-	\$-	\$-	\$3,586.52	\$6,000.00	60%		\$3,000.00	this payment was for 2019 lights
S&F Rental, Taylor Bay Caretaker	\$-	\$-	\$2,589.88	\$-	\$2,589.88	\$5,000.00	52%		\$7,500.00	
Contributions & Donations	\$100.00	\$2,750.00	\$1,000.00	\$-	\$3,850.00	\$10,000.00	39%		\$5,000.00	
Other Revenue	\$12.00	\$55.30	\$593.10	\$-	\$660.40	\$2,000.00	33%		\$1,000.00	
					\$494,884.97	\$1,955,250.00	25%		\$1,918,018.38	

Title	January	February	March	April	Total YTD	2020 Budget	Percent of Budget	Revised Budget	Note
Commissioner Wages	\$-	\$1,152.09	\$384.03	\$-	\$1,536.12	\$7,500.00	20%	\$5,500.00	
Administrative Wages	\$20,153.23	\$19,591.54	\$19,222.84	\$14,414.67	\$73,382.28	\$260,000.00	28%	\$260,000.00	
Park Operations Wages	\$15,994.59	\$16,397.36	\$17,311.05	\$9,416.20	\$59,119.20	\$270,000.00	22%	\$255,000.00	
Commissioner Personnel Benefits	\$10.47	\$88.14	\$29.40	\$-	\$128.01	\$600.00	21%	\$500.00	
Administrative Benefits	\$8,848.09	\$6,575.91	\$6,725.41	\$-	\$22,149.41	\$90,000.00	25%	\$90,000.00	
Park Operations Benefits	\$9,493.38	\$5,707.14	\$6,038.29	\$-	\$21,238.81	\$125,000.00	17%	\$110,000.00	
Volunteers L&I Benefits	\$-	\$-	\$-	\$-	\$-	\$500.00		\$250.00	
Uniforms/safety Gear - Personnel Benefits	\$-	\$54.24	\$307.05	\$-	\$361.29	\$3,000.00	12%	\$3,000.00	
Office Supplies	\$328.22	\$83.96	\$290.37	\$-	\$702.55	\$3,000.00	23%	\$3,000.00	
Maintenance Supplies	\$392.75	\$518.77	\$1,885.45	\$-	\$2,796.97	\$15,000.00	19%	\$14,000.00	
Equipment Maintenance Supplies	\$749.20	\$71.38	\$2,712.66	\$-	\$3,533.24	\$5,000.00	71%	\$5,000.00	
Vehicle Maintenance Supplies	\$612.16	\$1,207.30	\$655.82	\$-	\$2,475.28	\$4,000.00	62%	\$4,000.00	
Supplies Key Forest/West Access	\$-	\$-	\$-	\$-	\$-	\$10,000.00		\$5,000.00	
Supplies, Civic Center	\$-	\$-	\$-	\$-	\$-	\$1,000.00		\$500.00	
Supplies, Gateway/360	\$660.89	\$99.75	\$6,546.62	\$-	\$7,307.26	\$16,000.00	46%	\$16,000.00	
Supplies, Home Park	\$-	\$635.49	\$-	\$-	\$635.49	\$1,000.00	64%	\$1,000.00	
Supplies, Maple Hollow	\$-	\$-	\$-	\$-	\$-	\$500.00		\$-	
Supplies, Rocky Creek	\$-	\$-	\$-	\$-	\$-	\$500.00		\$-	
Supplies Taylor Bay	\$-	\$23.37	\$225.88	\$-	\$249.25	\$-		\$500.00	
Supplies, Volunteer Park	\$73.15	\$477.60	\$736.91	\$-	\$1,287.66	\$10,000.00	13%	\$7,500.00	
Supplies, Youth Programs	\$-	\$-	\$-	\$-	\$-	\$500.00		\$-	
Supplies, Special Event Pograms	\$-	\$-	\$-	\$-	\$-	\$4,000.00		\$1,500.00	
Supplies, Speial Events Non-Revenue	\$-	\$34.58	\$1,210.51	\$-	\$1,245.09	\$8,000.00	16%	\$7,000.00	
Park Operations Fuel	\$559.58	\$973.95	\$1,147.80	\$-	\$2,681.33	\$9,000.00	30%	\$9,000.00	

Title	January	February	March	April	Total YTD	2020 Budget	Percent of Budget		Revised Budget	Note
Small Tools & Equipment	\$873.97	\$162.74	\$-	\$-	\$1,036.71	\$4,500.00	23%		\$4,000.00	
Professional Services, Marketing	\$4,826.00	\$-	\$260.00	\$-	\$5,086.00	\$9,000.00	57%		\$7,000.00	
Professional Services, Consulant	\$6,869.68	\$-	\$-	\$-	\$6,869.68	\$20,000.00	34%		\$12,000.00	
Professional Services, Financial (Audit, BIAS)	\$5,817.71	\$-	\$-	\$-	\$5,817.71	\$20,000.00	29%		\$20,000.00	
Professional Services, Legal	\$14.12	\$805.00	\$46.00	\$-	\$865.12	\$4,500.00	19%		\$6,000.00	
Professional Services, Contracted Services	\$219.70	\$20.00	\$1,885.00	\$-	\$2,124.70	\$7,500.00	28%		\$8,000.00	red barn, HS, Farm Tour
Professional Services, Web/IT Support	\$-	\$108.49	\$104.40	\$-	\$212.89	\$1,500.00	14%		\$1,500.00	
Professional Services, Arborist	\$-	\$-	\$-	\$-	\$-	\$3,000.00			\$1,500.00	
Election Costs	\$8,961.00	\$-	\$-	\$-	\$8,961.00	\$12,000.00	75%		\$8,961.00	
Professional Services, Key Pen Gateway Park / 360	\$-	\$2,170.00	\$20.00	\$-	\$2,190.00	\$27,500.00	8%		\$27,500.00	
Professional Services, Home Park	\$-	\$-	\$482.85	\$-	\$482.85	\$500.00	97%		\$483.00	
Professional Services, Maple Hollow Park	\$-	\$-	\$482.85	\$-	\$482.85	\$500.00	97%		\$483.00	
Professional Services Youth Programs	\$-	\$-	\$-	\$-	\$-	\$10,000.00			\$2,000.00	
Professional Services Adult Programs	\$-	\$-	\$-	\$-	\$-	\$500.00			\$-	
Professional Services Community Events	\$-	\$-	\$-	\$-	\$-	\$500.00			\$500.00	
Communications, Cell Phones	\$209.83	\$248.96	\$392.79	\$-	\$851.58	\$3,400.00	25%		\$3,400.00	
Communications, Telephone, Web And Internet	\$259.98	\$272.20	\$339.17	\$-	\$871.35	\$3,500.00	25%		\$3,500.00	
Communications, Postage	\$-	\$65.35	\$-	\$-	\$65.35	\$400.00	16%		\$400.00	
Travel, Commissioners	\$-	\$-	\$-	\$-	\$-	\$500.00			\$-	

Title	January	February	March	April	Total YTD	2020 Budget	Percent of Budget	Revised Budget	Note
Travel, Staff	\$643.84	\$1,197.80	\$1,580.97	\$-	\$3,422.61	\$13,000.00	26%	\$11,000.00	
Taxes And Operation Assessments	\$-	\$-	\$-	\$-	\$-	\$500.00		\$500.00	noxis weed
Equipment Rental\ Land, General Parks	\$-	\$88.16	\$1,000.00	\$-	\$1,088.16	\$3,000.00	36%	\$2,000.00	
Equipment Rental, Key Pen Gateway / 360	\$155.00	\$77.50	\$228.56	\$-	\$461.06	\$4,000.00	12%	\$2,000.00	
Equipment Rental, Volunteer Park	\$953.00	\$140.52	\$757.24	\$-	\$1,850.76	\$4,000.00	46%	\$2,500.00	
Space Rental For Special Events	\$-	\$67.50	\$-	\$-	\$67.50	\$500.00	14%	\$100.00	
Insurance, General Liability	\$244.00	\$-	\$-	\$-	\$244.00	\$31,000.00	1%	\$31,000.00	
Utility Services, Key Pen Gateway / 360	\$1,535.81	\$832.10	\$869.81	\$-	\$3,237.72	\$20,000.00	16%	\$20,000.00	
Utility Services, Home Park	\$33.15	\$38.24	\$106.05	\$-	\$177.44	\$600.00	30%	\$700.00	
Utility Services, Taylor Bay	\$134.53	\$162.31	\$439.02	\$-	\$735.86	\$2,500.00	29%	\$3,000.00	
Utility Services, Volunteer Park	\$182.17	\$1,026.17	\$3,013.52	\$-	\$4,221.86	\$17,000.00	25%	\$17,000.00	
Repairs & Maintenance, General Parks	\$4,917.54	\$-	\$-	\$-	\$4,917.54	\$4,500.00	109%	\$8,000.00	taylor bay tank
Repairs & Maintenance, Key Central Forest	\$-	\$-	\$4,866.29	\$-	\$4,866.29	\$10,000.00	49%	\$5,000.00	
Repairs & Maintenance, Key Pen Gateway Park / 360	\$-	\$1,753.37	\$539.50	\$-	\$2,292.87	\$5,000.00	46%	\$5,000.00	
Repairs & Maintenance, Volunteer Park	\$727.78	\$-	\$-	\$-	\$727.78	\$6,000.00	12%	\$3,000.00	
Licenses & Permits	\$592.37	\$-	\$1,815.00	\$-	\$2,407.37	\$9,000.00	27%	\$9,000.00	
Dues & Subscriptions	\$640.00	\$210.00	\$340.99	\$-	\$1,190.99	\$4,000.00	30%	\$4,000.00	
Banking Fees	\$77.00	\$104.30	\$96.27	\$-	\$277.57	\$1,250.00	22%	\$1,250.00	
Other Expenses	\$416.00	\$87.52	\$-	\$-	\$503.52	\$4,000.00	13%	\$2,000.00	
Training, Staff	\$575.00	\$630.00	\$243.00	\$-	\$1,448.00	\$2,500.00	58%	\$2,000.00	

Title	January	February	March	April	Total YTD	2020 Budget	Percent of Budget	Revised Budget	Note
Miscellaneous Key Central Forest	\$-	\$-	\$-	\$-	\$-	\$1,000.00		\$500.00	
Miscellaneous Gateway Park/360	\$115.44	\$-	\$-	\$-	\$115.44	\$1,000.00	12%	\$500.00	
Miscellaneous Volunteer Park	\$161.81	\$232.92	\$249.74	\$-	\$644.47	\$2,000.00	32%	\$1,500.00	
Miscellaneous For Community Events	\$-	\$-	\$-	\$-	\$-	\$2,500.00		\$500.00	
Intergovernmental Taxes (Please specify)	\$-	\$-	\$-	\$-	\$-	\$500.00		\$-	
Payroll Liability Account	(\$77.84)	(\$33.30)	(\$424.51)	(\$5,980.64)	(\$6,516.29)	\$-		\$-	
Other Non-Expenditures - Other Costs Allocations Leasehold	\$539.28	\$-	\$-	\$-	\$539.28	\$2,500.00	22%	\$2,500.00	
G.O. Bond Principal	\$-	\$-	\$-	\$-	\$-	\$32,000.00		\$32,000.00	
G.O. Bond Interest	\$-	\$-	\$-	\$-	\$-	\$28,000.00		\$28,000.00	
Capital Improvements Longbranch Improment Club	\$-	\$-	\$-	\$-	\$-	\$45,000.00		\$-	not do project
Capital Improvements Gateway Park	\$245,281.17	\$2,343.05	\$108,663.68	\$-	\$356,287.90	\$650,000.00	55%	\$550,000.00	
Capital Expenditures/Expenses - VP Playground/equipment, Asphalt	\$-	\$214.57	\$-	\$-	\$214.57	\$30,000.00	1%	\$5,000.00	
Capital Expenditures/Expenses - KPP Grant	\$-	\$-	\$-	\$-	\$-	\$10,000.00		\$10,000.00	Red Barn
Capital Equipment	\$21,670.65	\$3,516.79	\$-	\$-	\$25,187.44	\$35,000.00	72%	\$25,187.44	
					\$647,358.74	\$1,955,250.00		\$1,690,214.44	