

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

Regular Board Meeting

*(Meetings may be videotaped or recorded)*

AGENDA

April 8, 2024

7:00 PM – Regular Meeting

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

Public Comment is available in person or via Zoom by calling (253) 215-8782 with  
Meeting ID: 868 4365 0400 Passcode: 757352

Hybrid Meeting may be available but not guaranteed due to technology  
<https://us06web.zoom.us/j/86843650400?pwd=fZZQfaB3Kgt86thahgR4vMn0q4CIT.1>

Members of the Board of Park Commissioners

Linda Parry, President

Mark Michel, Vice President  
Kip Clinton, Clerk

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

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Regular Meeting – 7:00 PM

**1. Call to Order**

**2. Roll Call**

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

**3. Pledge of Allegiance**

**4. Approval of Agenda**

**5. Special Presentations**

- a. Upcoming Outreach & Events

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

*PUBLIC PARTICIPATION IN BOARD MEETINGS – During a Special Meeting public comments are limited to items on the agenda only.*

*During a Regular meeting anyone may address any resolution for final consideration the agenda. Public comment on any other items on the agenda shall be at the discretion of the President. To ensure equal opportunity for the public to comment, the President may impose a time limit on each speaker.*

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

**7. Approval of the Minutes**

- a. Special Meeting, March 25, 2024

**8. Financial Report**

None. The March report is not available due to the timing of the Board Meeting. Pierce County has not yet closed to be able to compile the report.

**9. Executive Director’s Report**

**10. Board Committee and Advisory Council Reports**

- a. Land and Improvements Committee
- b. Trail Committee

**11. Board President’s Report**

**12. Unfinished Business**

- a. Adopt Resolution R 2024-01 Amending Park and Facility Naming Policy and Rescind Resolution R 2012-07

**13. New Business**

- a. Resolution R 2024-02 Approval of Human Resources Policy and Resolution R 2024-03 Whistleblower Policy
- b. Approval of 2023 Annual Financial Report for Submittal to WA State Auditor’s Office
- c. Direction on Public Art Request from Key Peninsula Council Beautification Committee
- d. Authorize Executive Director to Purchase New Dump Truck in the Amount of \$82,695.11 from Bud Clary Ford Under DES Contract # 05916
- e. Resolution R 2024-04 Disposal of Surplus Property (forthcoming)

**14. Other minor matters**

**15. Good of Order/Comments by Board Members**

**16. Next Regular Meeting May 13, 2024, at Station 47, Community Room, 1921 Key Peninsula Hwy, NW, Home, WA**

**17. Adjournment**



# UPCOMING EVENTS

- ③ **Craft Time**  
10am, April 13 - Summer Solstice Gnome Hunt
- ③ **Spring Movie Night - Red Barn Youth Center**  
6pm, April 18 - The Super Mario Bros Movie
- ③ **May the 4th Fun Run - Registration Open!**  
10am, May 4, 360 Trails
- ③ **Family Time Tea - Registration Open!**  
11am-1pm, May 18, KP Civic Center



# OUTREACH

- ③ **Livable Community Fair**  
May 11, KP Civic Center



Meeting: April 8, 2024

Item # 7

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 8, 2024

Subject: Approval of Minutes

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**Background**

This is a routine item and includes the meeting minutes from the Special Meeting on March 25, 2024.

**Recommended Action:** Approve meeting minutes.

Attachment 1: Minutes from the Special Meeting, March 25, 2024.



## Key Peninsula Metropolitan Park District (Key Pen Parks)

### DRAFT - MINUTES

#### Board of Park Commissioners

Monday, March 25, 2024 @ 7:00 PM

Meeting Room, Key Peninsula Fire Protection District 16, Station No 47

1921 Key Peninsula Hwy NW, Lakebay WA 98349

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

Executive Director Tracey Perkosky called the meeting to order at 7:00 PM.

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

Absent & Excused: None

#### **4. Meeting Agenda Approval**

MOTION: Commissioner Robison moved approval of agenda as submitted. Seconded by Vice President Michel. Motion Carried 5-0.

#### **5. Special Presentations**

None

#### **6. Public Comment**

None

#### **7. Approval of Minutes**

Regular Meeting minutes of February 12, 2024

Recommended Action: Approve meeting minutes.

Discussion occurred on noting scrivener's error where the first "6" should be "5".

MOTION: Commissioner Robison moved approval as corrected. Seconded by Vice President Michel. Motion carried 5-0.

## 8. Financial Report

Staff Recommendation: Approve the financial report as submitted for February 2024 and approve the following:

Accounts Payable Check numbers 2656 through 2672 Total: \$43,015.45

Payroll/Benefits ACH 2/01/2024 through 02/29/2024 Total: \$64,280.93

Bank Service Fees via Electronic Payments dates: 2/01/2024 through 02/29/2024 Total: \$156.82

MOTION: Vice President Michel moved to approve staff's recommendation to approve the financial report as submitted and for February 2024:

Accounts Payable Check numbers 2656 through 2672 Total: \$43,015.45

Payroll/Benefits ACH 2/01/2024 through 02/29/2024 Total: \$64,280.93

Bank Service Fees via Electronic Payments dates: 2/01/2024 through 02/29/2024 Total: \$156.82

Seconded by Commissioner Robison. Motion carried 5-0.

## 9. Executive Director Report

In addition to the written report provided in the agenda packet, Director Perkosky provided an update on the Key Central Forest timber harvest by the Department of Natural Resources (DNR); the Egg Hunt event including positive feedback on the new layout and the timeline for the two lost children; two complaints from residents on lack of programming/access to Pen Met programs with new pricing and registration timing changes; and electrical mast work scheduled for the administration office on March 28 & 29<sup>th</sup>.

Director Perkosky responded to questions on the Capital Facilities Plan Request for Proposal (RFP), on what recreational opportunities the parents were seeking for youth, and will provide follow-up information to President Parry on the number of acres included in the Key Central Forest harvest.

## 10. Board Committee and Advisory Council Reports

- a. Land and Improvements Committee – None
- b. Trail Committee Update – Meeting set for March 18, 2024, was cancelled due to unanticipated absences by Committee members. Josh Siva has replaced Miguel Galeana as a Walker, Runner, Cross-trainer, Hiker representative and Gaylord Mingo will be temporarily replacing Neal Vandervoorn as a Birder, Wildlife Group, Naturalist representative during his health issue. There were about 195 people who participated in the contracted mountain bike race hosted by Bell Laps. The warm weather brought out

high park usage. Evergreen Mountain Bike Alliance (EMBA) is doing great work per their contract.

### **11. Board President's Report**

None

### **12. Unfinished Business**

None

### **13. New Business**

#### **a. Direction on Wright Bliss Property.**

Director Perkosky gave a brief overview of the Recreation and Conservation Office grant potential and impacts related to the three houses on the property. Commissioners discussed options such as keeping the blue cottage for staff use, using the septic tanks from the white cottage for a public restroom, and performing a boundary line adjustment to sell the houses and retain the rest of the property for park use.

Recommended Action: Provide direction about blue and white cottages on Wright Bliss property.

DIRECTION: Executive Director will secure appraisal to retain only the brown house (main house) on the property as a caretaker residence which would be excluded from a future grant application. The remaining two houses will be included in the application and, if successful, be demolished or removed.

#### **b. Direction on Amending the Park Naming Policy**

Director Perkosky turned this item over to Vice President Michel as he requested this item be added to the agenda. Vice President Michel gave an overview of the proposed amendment and why the current policy is too limiting given the number of trails requiring names. Several edits were made to the proposed language and Vice President Michel responded to questions on the policy change.

Recommended Action: Provide direction on amending the Park and Facility Naming Policy

MOTION: Commissioner Robison moved to direct the Executive Director to bring the amended policy to the Board for adoption at a future meeting. Seconded by President Parry. Motion carried 5-0.

### **15. Other Minor Matters**



Required report due to the Election Commission by April 15, 2024, as reminded by Clerk Clinton.

#### **16. Good of the Order/Comments by Board Members**

Birthday wishes for Clerk Clinton and Easter greetings were shared by all. Vice President Michel complimented staff on the success of the Egg Hunt.

#### **17, 18. Next Meeting and Adjourn**

Regular Meeting on April 8, 2024, in the Meeting Room at Key Peninsula Fire Protection District 16, Station No 47, 1921 Key Peninsula Hwy NW, Home WA 98349

Adjourn at 7:49 PM

Respectfully submitted by Executive Director Perkosky.

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

Regular Meeting: April 8, 2024

Item # 9

To: Board of Park Commissioners  
From: Tracey Perkosky, Executive Director  
Date: April 8, 2024  
Subject: Executive Director's Report

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There are many fun events coming up this spring, with a 5K fun run on May 4<sup>th</sup> at Gateway Park, Family Time Tea, indoor movie at the Red Barn Youth Center, and community support for the Gnome Hunt via a craft day. Check the website for more information and registration information!

The parks are looking great as grass growing season is once again upon us. The team is doing an excellent job! Seed and fertilizer are going down on the fields and the merry-go-round will be installed shortly. There was a slight delay on this as additional work was needed on the fields as we transitioned last summer from the dirt infields to the mix such as additional leveling, puddling, etc. Those issues have been fixed. Discussions remain ongoing with Key Peninsula Little League (KPLL) on their volunteer project ideas and a refurbishment of the batting cage.

The volunteers working on the Disc Golf expansion have been hard at work removing vegetation. They will be bringing in some equipment to help make the process faster and less physically taxing such as a flail mower or small excavator. The disc golf course will be closed for a day or so while this work is ongoing. The dates are not yet known but will be publicized. Once the vegetation work is completed then the first new tee pads can be poured. The baskets are on backorder with an anticipated delivery date sometime in May.

Ron Martinez will be joining us as our Parks and Facilities Manager. Ron has over 30 years of experience including 13 years in parks maintenance with Pen Met Parks and 3 years as a game day groundskeeper for the Seattle Mariners. His first day is April 16<sup>th</sup>. Welcome, Ron!

Attachment: 2024 Goal list, last update 3/19/24. Note yellow highlighted box indicates a status change from the previous report.

## 2024 Budget Goals



completed	✓
good	●
delayed	●
problem	●
not started	●

Professional Services	Status	Notes
Forester - 360	●	
Capital Facilities Plan	●	Consultant selected. Working on pricing then Board approval.
Design/PM for ADA for Volunteer Park	●	
Project Manager	●	3 proposals received. Conducting interviews week of 4/15
Field 3 Geo Tech	●	
HR Support Agreement	●	
Taylor Bay Survey and Grant Clean-Up	●	
Trail Design for Cramer Mc Cracken and Manke East	●	

Admin/HR	Status	Notes
Updated Employee Handbook	●	draft substantially complete. Final edits due 4/20 then HR Committee Review
Maintenance Lead Promotion	✓	Nik Carson promoted 1/18/2024
Water Easement	●	Documents executed. Waiting for recorded documents and payment
Partnership MOU with PSD for Outdoor Education	●	Draft to PSD for review (now with CFO)
WTA Partnership Agreement	●	
.5 FTE, Maintenance Worker I (July 1)	●	
Annual Report for SAO	●	Target - April Board Meeting
Accountability Audit (2021-2022)	✓	Exit meeting completed 2/8
Restricted Fund Fulfillment - Tremaine Foundation	●	
Maintain Fiscal Health - Monthly Review of Fin. Report	●	
Timely processing of invoices/payroll	●	

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











Maintenance	Status	Notes
Skatepark fence	●	
Taylor Bay Septic Decommissioning	✓	Construction done; Health Dept approval received
New Umbrellas for Splash Pad (Commercial Grade)	●	Designs proposed by Trielle
Rocky Creek Parking Area Refresh	✓	Completed
Baseball field finalization	●	Field 1 issues; Fields 2 and 3 OK.
Dog Park Water Spigot	●	
Leaf Blower	✓	Completed

















Under Carriage Pressure Washer Wand		Awaiting Manager approval
Tow behind Broadcast Spreader	●	
hedge trimmer	●	in progress
Smaller Pressure Washer	✓	Completed
Vacuum/blower mulching kit	●	in progress
Self propelled Push mower	●	in progress
jack hammer	●	in progress
concrete mixer	●	in progress
Solar lights at Maple Hollow	●	Have light. Needs installation scheduled.
Install bollards @ Minter creek from Gateway. Install new @ Gateway	●	Bollards delivered 2/8; Concrete purchased. Gateway trail head completed, Overflow and VP completed. Minter in progress.
Repairs and Painting Taylor Bay Garage	●	
Playground Chips @ Gateway	●	In progress. Chips raked and machine groomed to check levels.
Topsoil, seed and fertilizer @ Gateway and Volunteer Fields	●	First seed & fertilizer set for 4/7
Gravel replacement at 360 Trailhead Area	●	
Concrete repairs @ Skatepark	●	
Repair concrete tables @ 360 Trails Meadow	●	
New kiosk at Rocky Creek Conservation Area	●	
New foul poles @ Field 1	●	
ADA handrails at Volunteer Park	✓	Completed January 2024
Pump out Gateway Park Septic before summer	●	
Additional lighting in 5 Car	●	
#63 Flatbed Trailer 10x5 gate (Ramp/gate repairs & decking)	●	decking completed; gate repairs still needed at Glen Cove
Pre-summer season small tool/mower tune-up & part stock-up	✓	Completed March
Replace cabinets/fix electrical in Admin Bldg.	●	items outstanding: baseboards, orange cord, posters, outreach materials, sign
Rent wood chipper for Back 40 @ Gateway & staff training	●	Review possible burn permit






Capital Projects	Status	Notes
Wright Bliss Acquisition	✓	Closed 2/1
Wright Bliss Grant Application	●	Waiver of retroactivity approved
Zeren Acquisition	●	Appraisal received from GPC
Land Donation	●	final docs under legal review
Trailer Installation for Maintenance Team	●	
Gateway House - Roof replacement, repairs, attic mold/ventilation	●	On hold pending new Parks & Facilities Manager
Gateway House - rotting siding, sliding glass door frame, mold/moisture ants in interior walls, porch support rot, repaint porch railing	●	On hold pending new Parks & Facilities Manager
Taylor Bay Windows	●	
Taylor Bay Heat	●	
5 Car Garage Doors, VP Shop, Basement VP Admin Building	●	Doors measured to prepare for quote.
VP Admin and Shop Door Replacement	✓	Completed March
Home Playground Installation	●	REET
360 Emergency Markers (if volunteer is found)	●	Trielle to reach out to Cmdr Hood at Peninsula HS (no response)
Admin Bldg. ADA Ramp replacement, parking lot ADA, accessible path to all fields	●	





Capital Equipment	Status	Notes
Sand/Field Pro	●	Order submitted 4/4
Dump Truck	●	On 4/8 Board agenda for approval



Pool Car - Admin		
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Outside Partnerships	Status	Notes
Disc Golf Volunteers		
EMBA		
Pump Track		Start date pushed into summer. Waiting on WSDOT to see about clean fill from Purdy creek restoration
Blood Pressure		Start date March 25th
Vegetation		
2 Volunteer Work Parties		2 Work parties completed
General trail work		Trail work ongoing
Red Barn		Contract executed
Farm Tour		Contract approved. Sent out for signature
Historical Society		Contract executed

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

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

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

Secondary "Deferred" Capital Projects	Status	Notes
Dog Park Project (trees, shade and benches)		
Taylor Bay Beach Erosion		

Dugout repairs at Volunteer Park



request of KPLL start early -- Summer Project except moss. Moss removed from dugout roofs.

Meeting: April 8, 2024

Item # 13b

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 8, 2024

Subject: Rescind Resolution R 2012-07 Park and Facility Naming Policy and Adopt Resolution R 2024-01 Park And Facility Naming Policy (Amended 2024)

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### **Background**

During the Special Meeting of March 25, 2024, Vice President Michel submitted a proposed amendment to the existing Park Naming Policy. After Board discussion, the following section is proposed for addition to the Park Naming Policy:

2. L. 6. Certain amenities, like trails, are so abundant the criteria above may be too restrictive. These amenities may be named after volunteer contributions, natural or man-made existing features, or simply adoption of previously accepted informal names. These proposed names shall consider public input.

The previous policy was adopted under Resolution R 2012-07 which will be rescinded and the new Resolution adopted.

**Recommended Action:** Rescind Resolution R 2012-07 Park and Facility Naming Policy and Adopt Resolution R 2024-01 Park and Facility Naming Policy (Amended 2024)

Attachments: Resolution R 2024-01 Park and Facility Naming Policy (Amended 2024)

**Resolution No R 2024-01**

**A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT TO RESCIND RESOLUTION R 2012-07 PARK AND FACILITY NAMING POLICY AND ADOPT RESOLUTION 2024-01 PARK AND FACILITY NAMING POLICY (AMENDED 2024)**

**WHEREAS** the Board of Park Commissioners of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) adopted Resolution R 2012-07 Park and Facility Naming Policy on June 11, 2012; and,

**WHEREAS** the Board of Park Commissioners of Key Pen Parks discussed amending the policy during the Special Meeting held on March 25, 2024; and

**WHEREAS** the Board of Park Commissioners of Key Pen Parks desires to add a section on trail naming located in Section 2.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Park Commissioners of Key Pen Parks that the Park and Facility Naming Policy is amended as Attachment “A” and Resolution R 2012-17 is hereby rescinded.

**PASSED AND ADOPTED** by Board of Park Commissioners of Key Pen Parks at a Regular Meeting held at Key Peninsula Fire District Station 47, 1921 Key Peninsula Hwy NW, Home WA, held this 8<sup>th</sup> day of April 2024.

Attest:

Key Pen Parks  
Board of Park Commissioners  
Pierce County, Washington

\_\_\_\_\_  
Linda Parry, President

\_\_\_\_\_  
Mark Michel, Vice-President

\_\_\_\_\_  
Kip Clinton, Clerk

\_\_\_\_\_  
Shawn Jensen, Member-at-Large

\_\_\_\_\_  
Edward Robison, Member-at-Large





# Key Peninsula Metropolitan Park District

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## Park and Facility Naming Policy (Amended 2024)

### 1.0 PURPOSE:

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

### 2.0 POLICY:

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

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

- H. There should be a lapse of at least four months between the receipt of the name proposal and the final recommendation for its adoption to permit careful consideration of the appropriateness and the public acceptance of the proposed name.
- I. In cases where the person is deceased, the person shall have been deceased for a minimum of two years.
- J. Elected/appointed Key Pen Park officials and currently employed Key Pen Park staff shall not be eligible for consideration until they are no longer in office or have retired from Key Pen Parks service unless a significant monetary or real property donation is involved.
- K. Length of service, in and of itself, does not meet these criteria.
- L. Names should be ranked in the order of the following conditions:
  1. Neighborhood or geographical identification
  2. Community name or widely accepted name, (e.g. Home Park, Maple Hollow, Volunteer Park)
  3. Natural or geological feature (e.g., Taylor Bay)
  4. Historical or cultural significance
  5. The name may include an individual, family, or organization that has made a significant land and/or monetary contribution to the park and recreation system, or has performed significant public service which made a tangible contribution to Key Pen Parks system justifying a permanent memorial.
  6. Certain amenities, like trails, are so abundant the criteria above may be too restrictive. These amenities may be named after volunteer contributions, natural or man-made existing features, or simply adoption of previously accepted informal names. These proposed names shall consider public input.

### **3.0 PROCEDURES:**

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

adoption.

D. Following adoption of the facility name by Key Pen Park Board of Commissioners, Key Pen Parks staff shall develop facility signage using the name.

Meeting: April 8, 2024

Item # 13a

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 8, 2024

Subject: Resolution R 2024-02 Approval of Human Resources Policy and Resolution R 2024-03  
Approval of Whistleblower Policy

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### **Background**

In June 2023, the Human Resources Committee including President Parry, Commissioner Jensen and Executive Director Perkosky began work with Compensation Connections to create a Human Resources Policy and complete an update of the Employee Handbook. A representative from Madrona Law Group has also provided written input and participated in several meetings to assist in legal compliance.

The purpose of this two-fold policy is for the Board of Park Commissioners to adopt the policy or policies which guide the human resources work at Key Pen Parks while allowing the Director in consultation with the Human Resources Committee to update the handbook which offers operational details and also allows for updates as needed as the laws or procedures change. Compensation Connections has successfully used this model in many other jurisdictions including Pen Met Parks.

Included in the Human Resources Policy are policies that were previously included in the adopted handbook and other related stand-alone policies adopted by the Board. One required policy, a Whistleblower Policy, was referenced briefly in the handbook but was recommended by legal counsel as a separate policy. This is attached as Resolution R 2024-03 and was drafted by Madrona Law Group and meets the required RCWs.

**Recommended Action:** Adopt Resolution R 2024-02 Human Resources Policy and R 2024-03 Whistleblower Policy

Attachment 1: Resolution R 2024-02 Human Resource Policy

Attachment 2: Resolution R 2024-03 Whistleblower Policy

**Resolution No R 2024-02**

**A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT TO ADOPT A HUMAN RESOURCES POLICY**

**WHEREAS** the Board of Park Commissioners of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) desires to have policy which guides human resources decisions; and,

**WHEREAS** the Board of Park Commissioners of Key Pen Parks incorporates by reference previously adopted human resources related policies; and

**WHEREAS** the Board of Park Commissioners of Key Pen Parks’ Human Resources Committee participated in the development of the Human Resources Policy.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Park Commissioners of Key Pen Parks that the Human Resources Policy (Attachment “A”) is hereby adopted.

**PASSED AND ADOPTED** by Board of Park Commissioners of Key Pen Parks at a Regular Meeting held at Key Peninsula Fire District Station 47, 1921 Key Peninsula Hwy NW, Home WA, held this 8<sup>th</sup> day of April 2024.

Attest:

Key Pen Parks  
Board of Park Commissioners  
Pierce County, Washington

\_\_\_\_\_  
Linda Parry, President

\_\_\_\_\_  
Mark Michel, Vice-President

\_\_\_\_\_  
Kip Clinton, Clerk

\_\_\_\_\_  
Shawn Jensen, Member-at-Large

\_\_\_\_\_  
Edward Robison, Member-at-Large



# Key Peninsula Metropolitan Park District

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## Human Resource Policy

### **Purpose**

This Human Resource Policy (“HR Policy”) guides the overall administration of Human Resources programs. The Executive Director of Key Peninsula Metropolitan Park District (referred to as “Key Pen Parks”) is authorized to implement additional regulations, procedures, and policies related to recruitment, hiring, supervision and administration of staff, employee leave and benefits, and employee conduct consistent with this Policy. All employment policies will be executed in alignment with local, state, and federal laws and regulations related to employment.

There is a separate Employee Handbook, approved by the Executive Director in consultation with the HR Committee of Key Pen Parks, that provides more detailed guidance and information to Key Pen Parks employees on the Human Resource programs, practices, policies, and procedures.

### **Employment at Will**

Employment at Key Pen Parks is on an at-will basis which means that either the employee or Key Pen Parks may terminate the employment relationship at any time, for any reason, with or without notice.

Nothing in this document creates or is intended to create an employment agreement, express or implied.

### **Equal Employment Opportunity (EEO)**

Key Pen Parks provides equal employment opportunities to all employees and applicants for employment without regard to race, color, creed, ancestry, national origin, citizenship, sex or gender (including pregnancy, childbirth, and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, religion, age, physical and mental disability, genetic information, military service and/or veteran status, or any other characteristic protected by applicable federal, state, or local laws and ordinances. Equal employment opportunity applies to all terms and conditions of employment, including hiring, placement, promotion, demotion, termination, layoff, recall, transfer, leave of absence, compensation, and training.

Key Pen Parks believes in treating all employees with fairness, respect, and dignity. Key Pen Parks believes in creating and maintaining an inclusive work environment that respects diverse ideas, backgrounds, and styles and believes diversity is supported through the selection, management, and

retention of diverse employees.

### **Recruitment and Selection**

Key Pen Parks is committed to an open and equitable recruitment and selection process that aligns with its mission and values. In support of this, Key Pen Parks will utilize a consistent approach to creating job descriptions, advertising jobs, and screening and selecting candidates.

### **Background Checks**

Background checks for new hires may be conducted if appropriate for the position.

### **Compensation**

Key Pen Parks strives for fair and equitable pay programs that are competitive and financially sustainable. We believe compensation is one important tool within a system to support, reinforce, retain, and align employees with our mission, culture, and operational and financial needs.

Key Pen Parks endeavors to research competitive pay for similar jobs in our labor market, to ensure that we remain aware of relevant compensation trends. The organization will periodically review market data to determine if changes are warranted to the compensation structure.

The Board of Park Commissioners is responsible for periodically reviewing and approving the Wage Matrix, which establishes the pay ranges for the organization.

### **Benefits**

Key Pen Parks supports work life balance and provides paid time off benefits including holidays and vacation for employees to enjoy their life outside of work.

Key Pen Parks provides paid sick leave benefits to employees for absences due to illness or injury.

Benefits are an important part of the Total Rewards package and support the organization's ability to attract and retain talent. Key Pen Parks strives to provide competitive insurance and retirement benefit programs that meet the needs of its employees and are financially sustainable. The benefits offerings will be reviewed and evaluated on a periodic basis to assess if they remain competitive and relevant to employees.

### **Employee Growth and Development**

Key Pen Parks believes that providing growth and development opportunities for its employees contributes to the enrichment of the whole person and aids in attracting and retaining talent that support the mission and values of the organization. Key Pen Parks offers training to employees to increase their job-related knowledge and skills.

### **Leaves of Absence**

Key Pen Parks realizes that an employee may periodically incur a life event or health issue for themselves or a family member. The organization will comply with all state and federal leave laws to support an employee's time off needed during these situations.

## **Technology Usage**

Key Pen Parks believes that the organization's assets and property should be used by employees in the course of performing work and that personal usage should be limited to emergency situations only.

Key Pen Parks understands that most items relating to the conduct of government or the performance of governmental functions, whether written, recorded, taped, or electronically stored, are subject to public inspection and constitutes a public record.

## **Code of Conduct**

Key Pen Parks believes that employees should represent the organization to the public in a manner that is professional, courteous, efficient, and helpful. Key Pen Parks also expects that leaders and employees should treat each other with professionalism, courtesy, dignity, and respect. In addition, employees will preserve and protect the organization's equipment, grounds, facilities, and resources.

## **Confidentiality**

Key Pen Parks believes that the protection of confidential business information is vital to the interests and success of the organization. Therefore, employees are prohibited from providing or disclosing confidential documents or information gained by reason of their employment to anyone not authorized to have such information.

Key Pen Parks understands that as a public agency, the organization is required to retain and make certain documents and information available to the public upon request in accordance with Washington's Public Records Act and records retention laws. However, private and confidential information will be protected to the extent possible, while still complying with the law.

## **Conflict of Interest**

Key Pen Parks expects that all employees will conduct themselves and the organization's business in a manner that reflects the highest standards of ethical conduct and in accordance with all federal, state, and local laws and regulations. This includes avoiding real and potential conflicts of interests.

The public trust prohibits officers and employees from giving or receiving any compensation (other than regular salary) or gift for any reason related to their Key Pen Parks position. No officer or employee shall use their power or authority to induce or coerce another person to provide such officer or employee with any compensation, gift, or other thing of value directly or indirectly. No officer or employee may transact any business in their official capacity with any entity in which they have a business interest.

## **Workplace Harassment**

Key Pen Parks is committed to providing a work environment that is safe and free from harassment. It is Key Pen Parks' policy to prohibit intentional and unintentional harassment of or against employees, job applicants, contractors, volunteers, or employees based on actual or perceived race, color, creed, ancestry, national origin, citizenship, sex or gender (including pregnancy, childbirth, and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, religion, age, physical and mental disability, genetic information, military service and/or veteran status, or any other characteristic protected by applicable federal, state, or local laws and ordinances.



### **Complaint Resolution (Open Communication and Grievance Procedure)**

Key Pen Parks believes communication is at the heart of good employee relations. Open communication supports a more enjoyable and productive work environment. Key Pen Parks strives to work together with employees and mutually resolve issues in a timely and responsible manner. Key Pen Parks believes that employees should have an avenue to discuss any issues that remain unresolved and provides its employees with complaint resolution procedures for resolving those situations. Employees are encouraged to discuss any concerns or issues with their immediate supervisor. If full resolution is not achieved, the employee will bring the concern to the Executive Director who will review the situation and take steps to achieve resolution. If the employee still seeks further resolution, the matter will be brought to third-party experts for review. The intent is to receive advice and counsel from neutral, objective sources with expertise in the area of concern.

### **Whistleblower**

Key Pen Parks recognizes and supports the right of every employee to report alleged improper actions by a Key Pen Parks official or employee that violates the law, abuses their authority, creates a danger to the public health or safety, or is a gross waste of public funds. Key Pen Parks shall comply with State law that protects employees from retaliation or disciplinary action for reporting improper action in good faith and commits that employees will be protected from retaliation for reporting any such actions.

### **Health and Safety**

Key Pen Parks is committed to providing a safe and productive workplace for its employees, volunteers, guests, contractors, vendors, and the general public. This includes a work environment that is free from alcohol, drugs, other controlled substances, and/or workplace violence.

### **Conclusion**

This document supersedes any previous verbal or written policies that may be inconsistent with this version of the Human Resource Policy. As Key Pen Parks grows and changes, its Human Resource policies may change.

# APPENDIX



## Key Peninsula Metropolitan Park District

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**Policy: Social Media Policy (Resolution R 2014-17)**  
(Approved by the Key Pen Parks Board of Commissioners on 11/10/14)

**Policy: Tobacco Free Parks Resolution (Resolution R 2017-05)**  
(Approved by the Key Pen Parks Board of Commissioners on 10/9/17)

**Policy: Travel Policy (Resolution R 2018-11)**  
(Approved by the Key Pen Parks Board of Commissioners on 10/8/18)

**Policy: Whistleblower Policy (Resolution R 2024-03 proposed)**  
(Recommended addition by the attorney)

**Resolution No R 2024-03**

**A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT TO ADOPT WHISTLEBLOWER POLICY**

**WHEREAS** the Board of Park Commissioners of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) desires to comply with the requirements laid out in RCW 42.41; and,

**WHEREAS** the Board of Park Commissioners of Key Pen Parks previously had information on whistleblowers included in the Employee Handbook but now desires to create a standalone policy for clarity as recommended by the Human Resources Committee.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Park Commissioners of Key Pen Parks that the Whistleblower Policy (Attachment “A”) is adopted.

**PASSED AND ADOPTED** by Board of Park Commissioners of Key Pen Parks at a Regular Meeting held at Key Peninsula Fire District Station 47, 1921 Key Peninsula Hwy NW, Home WA, held this 8<sup>th</sup> day of April 2024.

Attest:

Key Pen Parks  
Board of Park Commissioners  
Pierce County, Washington

\_\_\_\_\_  
Linda Parry, President

\_\_\_\_\_  
Mark Michel, Vice-President

\_\_\_\_\_  
Kip Clinton, Clerk

\_\_\_\_\_  
Shawn Jensen, Member-at-Large

\_\_\_\_\_  
Edward Robison, Member-at-Large



# Key Peninsula Metropolitan Park District

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## Whistleblower Policy

### Policy

It is the policy of Key Peninsula Metropolitan Park District (Key Pen Parks) to encourage Key Pen Parks employees to report improper governmental action by Key Pen Parks employees or officials and to protect Key Pen Parks employees who have reported improper government actions in accordance with this policy from retaliation.

### Definitions

As used in this policy, the following terms shall have the meaning indicated:

- A. “Emergency” means a circumstance that if not immediately changed may cause harm or injury to persons or property.
- B. “Improper governmental action” means any action by a Key Pen Parks officer or employee:
  - 1. That is undertaken in the performance of the officer’s or employee’s official duties, whether or not the action is within the scope of the employee’s employment; and
  - 2. That is in violation of any federal, state or local law or rule; is an abuse of authority with substantial adverse impact to the public interest; is a substantial and specific danger to the public health or safety; or is a gross waste of public funds.

“Improper governmental action” does not include personnel actions including, but not limited to employee grievances, complaints, appointments, promotions, transfers, assignments, reassignments, reinstatements, restorations, reemployments, performance evaluations, reductions in pay, dismissals, suspensions, demotions, violations of applicable collective bargaining and civil service laws, alleged labor agreement violations, reprimands, or any other personnel action taken under authority of state law.

- C. “Retaliatory action” means any (a) adverse change in a Key Pen Parks employee’s employment status or terms and conditions of employment including denial of adequate staff to perform duties,

frequent staff changes, frequent and undesirable office changes, refusal to assign meaningful work, unwarranted and unsubstantiated letters of reprimand or unsatisfactory performance evaluations, demotion, transfer, reassignment, reduction in pay, denial of promotion, suspension, dismissal, or any other disciplinary action; or (b) hostile actions by another employee toward a KEY PEN PARKS employee that were encouraged by a supervisor or senior manager or official.

#### Procedures for Reporting Improper Government Action

A. Key Pen Parks employees who become aware of improper governmental actions shall follow the procedures set forth in this policy.

Key Pen Parks employees who become aware of improper governmental action should bring the matter to the attention of the Executive Director, preferably in writing. Where the employee reasonably believes the improper governmental action involves the Executive Director, the employee may raise the issue with a member of Key Pen Parks' Human Resource (HR) Committee. If requested by the Executive Director or a member of the HR Committee, the employee shall submit a written report describing in detail the basis for the employee's belief that an improper governmental action has occurred.

B. In the case of an emergency, an employee may report the improper governmental action directly to the appropriate government agency responsible for investigating the improper action, or to the Pierce County Prosecutor. A list of outside governmental agencies and their contact information is contained in the attached Appendix A. In all other cases, an employee must first follow the reporting procedure above.

C. The individual to whom the improper governmental action is reported shall take prompt action to assist Key Pen Parks in properly investigating the report of improper governmental action. After an investigation has been completed, the reporting employee shall be given a written summary of the results of the investigation.

D. Key Pen Parks employees who fail to make a good faith attempt to follow this policy in reporting improper governmental action shall not receive the protections provided under this policy or the Local Government Whistleblower Act (Chapter 42.41 RCW).

E. The identity of a reporting employee shall be kept confidential to the extent possible under the law, unless the employee authorizes the disclosure of their identity in writing.

F. Key Pen Parks officials, administrators, supervisors and employees are prohibited from taking retaliatory action against a KEY PEN PARKS employee because they provided information in good faith in accordance with this policy that an improper governmental action has occurred.

### Procedures for Seeking Relief Against Retaliation

A. Employees who believe they have been retaliated against for reporting an improper governmental action shall notify the Executive Director or a member of the HR Committee in writing, within 30 days after the occurrence of the alleged retaliatory action. Such written notice must specify the alleged retaliatory action and the relief requested.

B. Key Pen Parks shall respond within 30 days to the charge of retaliatory action and request for relief.

C. After receiving Key Pen Parks' response, a Key Pen Parks employee may request a hearing to establish that a retaliatory action occurred and to obtain appropriate relief provided by law. The request for hearing must be delivered to the Executive Director or a member of the HR Committee within the earlier of either 15 days of delivery of Key Pen Parks' response to the charge of retaliatory action or 45 days of delivery of the written notice of alleged retaliatory action.

D. Within five working days of receipt of a request for hearing, Key Pen Parks shall apply to the state office of administrative hearings for an adjudicative proceeding before an administrative law judge. At the hearing, the employee must prove their claim by a preponderance of the evidence. The administrative law judge will issue a final decision consisting of findings of fact, conclusions of law, and judgment no later than 45 days after the date of the request for hearing, unless an extension is granted as allowed by law. The administrative law judge may grant relief as provided by law. The final decision of the administrative law judge is subject to judicial review under the arbitrary and capricious standard. Relief ordered by the administrative law judge may be enforced by petition to superior court.

### Policy Implementation

Key Pen Parks will permanently post this policy where all employees will have reasonable access to it, make the policy available to any employee upon request, and provide the policy to all newly hired employees. Key Pen Parks supervisors and administrators are responsible for ensuring this policy is fully implemented within their areas of responsibility.

## APPENDIX A

### **Pierce County Prosecuting Attorney's Office**

Room 946  
930 Tacoma Avenue S  
Tacoma, WA 98402  
1-800-992-2456

### **State Auditor's Office**

Insurance Building  
Capitol Campus  
302 Sid Snyder Ave. SW  
Olympia WA 98504-0021  
866-902-0370

### **Office of the Attorney General**

1125 Washington Street SE PO Box 40100  
Olympia, WA. 98504  
360-753-6200

### **State Department of Ecology**

3190 160th Ave. SE  
Bellevue, WA 98008  
425-649-7000

### **State Department of Health**

PO BOX 47877  
Olympia, Washington 98504-7877  
360-236-4700

### **State Department of Labor and Industries**

PO Box 44000  
Olympia, WA 98504-4000  
360-902-5800



**State Department of Transportation**

Washington Division Office  
310 Maple Park Avenue SE  
P.O. Box 47300  
Olympia, WA 98504-7300  
360-705-7000

**Department of Treasury Internal Revenue Service**

(Local Office)  
915 Second Ave.  
Seattle, WA 98174  
1-800-772-1213

**Equal Employment Opportunity Commission**

Federal Office Building  
909 First Avenue, Suite 400  
Seattle, WA 98104-1061  
1-800-669-4000

**Federal Emergency Management Agency**

Federal Regional Center  
130 228th Street SW  
Bothell, WA 98021-9796  
425-487-4600

Meeting: April 8, 2024

Item # 13b

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Via: Laura Armstrong, Fiscal Specialist

Date: April 8, 2024

Subject: Approval of 2023 Annual Financial Report for Submittal to WA State Auditor's Office

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### **Background**

Annually, government entities in Washington State must submit to the State Auditor an Annual Financial Report by the last working day in May, which is May 29, 2024, for this cycle.

The purpose of the Annual Financial Report is to show universal financial transparency among all governmental bodies. In other words, all governments submit the same information. Depending on the complexity of the financial system, the number of funds and the basis of reporting the unique Schedules may change by government types. For 2023, Key Pen Parks will submit Schedule 01 (which creates Statement C-4), Schedule 09 (which consists of our GO Bond, Pension Liability, and Compensated Absences) and the Notes to the Financial Statements report.

Key Pen Parks at the end of 2023 had \$5,651,021 million in reserve, some of this is funds already allocated for capital projects but as a cash basis government is rolled into the end of year balance. The liabilities include \$385,000 ending balance for the GO Bond for the Anderson Property (initial Gateway Park purchase), \$48,203 in compensated absences, and \$64,510 for the Department of Retirement Pension Liabilities.

Schedule 15 and 16 were not needed in 2023 since no expenditures from state or federal grant funds was used.

Items included for your review but not uploaded with the Annual Financial Report: Springbrook's 2023 Cash Flow Year to Date spreadsheet.

Recommendation: Approve the 2023 Annual Financial Report for submittal to the WA State Auditor's Office.

Attachments: Draft report and selected back-up.

# Key Peninsula Metro Parks District

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

**For Year Ending: December 31, 2023**

1 Of 1

BARS CODE	Total For All Funds 001 - General Fund			
	Total Amount	Actual Amount	Actual Amount	
<b>Beginning Cash and Investments</b>				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	0.00	0.00	0.00
308.41	Committed	0.00	0.00	0.00
308.51	Assigned	0.00	0.00	0.00
308.91	Unassigned	5,010,562.19	5,010,562.19	0.00
388/588	Net Adjustments	0.00	0.00	0.00
<b>Revenues</b>				
310	Taxes	1,767,510.88	1,767,510.88	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	50,000.00	50,000.00	0.00
340	Charges for Goods and Services	1,367.54	1,367.54	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	240,831.37	240,831.37	0.00
	<b>Total Revenues:</b>	<b>2,059,709.79</b>	<b>2,059,709.79</b>	<b>0.00</b>
<b>Expenditures</b>				
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	1,225,934.35	1,225,934.35	0.00
	<b>Total Expenditures:</b>	<b>1,225,934.35</b>	<b>1,225,934.35</b>	<b>0.00</b>
	Excess (Deficiency) Revenues over Expenditures:	833,775.44	833,775.44	0.00
<b>Other Increases</b>				
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	31,733.96	31,733.96	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	500.00	500.00	0.00
	<b>Total Other Increases</b>	<b>32,233.96</b>	<b>32,233.96</b>	<b>0.00</b>
<b>Other Decreases</b>				
594-595	Capital Expenditures	169,554.21	169,554.21	0.00
591-593	Debt Service	50,000.00	50,000.00	0.00
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	5,995.90	5,995.90	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
580,596,599	Other Decreases	0.00	0.00	0.00
	<b>Total Other Decreases</b>	<b>225,550.11</b>	<b>225,550.11</b>	<b>0.00</b>
	<b>Increase (Decrease) in Cash and Investments</b>	<b>640,459.29</b>	<b>640,459.29</b>	<b>0.00</b>
<b>Ending Cash and Investments</b>				
<b>508.21</b>	<b>Nonspendable</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>508.31</b>	<b>Restricted</b>	<b>38,296.75</b>	<b>38,296.75</b>	<b>0.00</b>
<b>508.41</b>	<b>Committed</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>508.51</b>	<b>Assigned</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>508.91</b>	<b>Unassigned</b>	<b>5,612,724.73</b>	<b>5,612,724.73</b>	<b>0.00</b>
	<b>Total Ending Cash and Investments</b>	<b>5,651,021.48</b>	<b>5,651,021.48</b>	<b>0.00</b>

*The accompanying notes are an integral part of this Statement*

## Key Peninsula Metropolitan Park District

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1690	001	General	3083100	Restricted Cash and Investments - Beginning	\$5,010,562
1690	001	General	3111000	Property Tax	\$1,482,317
1690	001	General	3131100	Local Retail Sales and Use Tax	\$285,193
1690	001	General	3340270	State Grant from Recreation and Conservation Office	\$50,000
1690	001	General	3476000	Program Fees	\$1,368
1690	001	General	3611000	Investment Earnings	\$106,461
1690	001	General	3620000	Rents and Leases	\$83,931
1690	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$44,814
1690	001	General	3699100	Miscellaneous Other Operating	\$5,626
1690	001	General	5768010	General Parks	\$592,814
1690	001	General	5768020	General Parks	\$229,884
1690	001	General	5768030	General Parks	\$156,049
1690	001	General	5768040	General Parks	\$247,188
1690	001	General	5083100	Restricted Cash and Investments - Ending	\$38,297
1690	001	General	5089100	Unassigned Cash and Investments - Ending	\$5,612,725
1690	001	General	3821000	Refundable Deposits	\$500
1690	001	General	3850000	Special or Extraordinary Items	\$31,734
1690	001	General	5899000	Holding and Clearing Account Transactions	\$5,996
1690	001	General	5917670	Debt Repayment - Park Facilities	\$30,000
1690	001	General	5927680	Interest and Other Debt Service Cost - Park Facilities	\$20,000
1690	001	General	5947660	Capital Expenditures/Expenses - Park Facilities	\$169,554

**Key Peninsula Metropolitan Park District**  
**Schedule 01 Footing (unaudited)**  
**For Fiscal Year ended December 31, 2023**

<b>Fund</b>	<b>Fund Name</b>	<b>Beginning Fund Balance</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Ending Fund Balance</b>	<b>Difference Value</b>
001	General	5,010,562	2,091,944	1,451,485	5,651,022	-1
<b>Grand total:</b>		<b>5,010,562</b>	<b>2,091,944</b>	<b>1,451,485</b>	<b>5,651,022</b>	<b>-1</b>

**Key Peninsula Metropolitan Park District  
Fund Resources and Uses Arising from Cash Transactions  
For the Year Ended December 31, 2023**

		<b>001 General</b>
<b>Beginning Cash and Investments</b>		
308	Beginning Cash and Investments	5,010,562
388 / 588	Net Adjustments	-
<b>Revenues</b>		
310	Taxes	1,767,510
320	Licenses and Permits	-
330	Intergovernmental Revenues	50,000
340	Charges for Goods and Services	1,368
350	Fines and Penalties	-
360	Miscellaneous Revenues	240,832
Total Revenues:		2,059,710
<b>Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	1,225,935
Total Expenditures:		1,225,935
Excess (Deficiency) Revenues over Expenditures:		833,775
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	31,734
381, 382, 389, 395, 398	Other Resources	500
Total Other Increases in Fund Resources:		32,234
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	169,554
591-593, 599	Debt Service	50,000
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	5,996
Total Other Decreases in Fund Resources:		225,550
<b>Increase (Decrease) in Cash and Investments:</b>		<b>640,459</b>
<b>Ending Cash and Investments</b>		
50821	Nonspendable	-
50831	Restricted	38,297
50841	Committed	-
50851	Assigned	-
50891	Unassigned	5,612,725
<b>Total Ending Cash and Investments</b>		<b>5,651,022</b>

*The accompanying notes are an integral part of this statement.*

**Key Peninsula Metropolitan Park District  
Schedule of Liabilities  
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11		6/1/2032	415,000	-	30,000	385,000
	<b>Total General Obligation Debt/Liabilities:</b>		<b>415,000</b>	<b>-</b>	<b>30,000</b>	<b>385,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
264.30			70,528	-	6,018	64,510
259.12			34,656	13,547	-	48,203
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>105,184</b>	<b>13,547</b>	<b>6,018</b>	<b>112,713</b>
	<b>Total Liabilities:</b>		<b>520,184</b>	<b>13,547</b>	<b>36,018</b>	<b>497,713</b>

**Instructions:**

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

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

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

Also see the training "Pension Calculations for Cash Basis Governments – DRS Plans" on our training page:

Plans with Net Pension Liabilities	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2023	Ending Balance 12/31/2023
PERS 1			2,282,732,000	-
PERS 1 UAAL (combine with PERS 1 for reporting)	\$ 19,257	0.002826%	2,282,732,000	64,510
TRS 1			1,266,517,000	-
TRS 1 UAAL (combine with TRS 1 for reporting)			1,266,517,000	-
			<b>Net Pension Liability</b>	<b>64,510</b>
Plans with Net Pension Assets	Employer Contributions	Allocation Percentage*	DRS-Schedule of Collective Pension Amounts - 2023	Ending Balance 12/31/2023
PERS 2/3	\$ 32,118	0.003653%	(4,098,683,000)	(149,725)
SERS 2/3			(143,144,000)	-
PSERS 2			(106,039,000)	-
TRS 2/3			(122,815,000)	-
LEOFF 1			(2,968,024,000)	-
LEOFF 2			(2,398,598,000)	-
			<b>Net Pension Assets</b>	<b>(149,725)</b>



## Key Pen Parks 2023 Year End Accrual Balance Report as of 12-31-2023

Employee	Position	Status	Accrual Type	As Of	BAL	Rate	Factor	Cost	Social Security	MED	PERS	Pay Out
Armstrong, Laura Lee	Fiscal Specialist	Full Time	Comp Time	Dec-23	0	37.40	1	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alstead, Trielle	Event Coordinator/OR	Full Time	Comp Time	Dec-23	1.63	27.28	1	44.47	\$2.76	\$0.64	\$4.56	\$52.43
Jacobson, Richard	Maintenance 1	Full Time	Comp Time	Dec-23	0	21.25	1	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carson, Nikolas C	Maintenance 2	Full Time	Comp Time	Dec-23	0	27.92	1	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Law, Michael W	Maintenance 1	Full Time	Comp Time	Dec-23	0.75	21.89	1	16.42	\$1.02	\$0.24	\$1.68	\$19.36
Armstrong, Laura Lee	Fiscal Specialist	Full Time	Sick Pay	Dec-23	4.46	37.40	100%	166.80	\$10.34	\$2.42	\$17.10	\$196.66
Tracey Perkosky	Executive Director	Full Time	Sick Pay	Dec-23	224	50.11	100%	11,224.64	\$695.93	\$162.76	\$1,150.53	\$13,233.85
Alstead, Trielle	Event Coordinator/Or	Full Time	Sick Pay	Dec-23	58.25	27.28	100%	1,589.06	\$98.52	\$23.04	\$162.88	\$1,873.50
Jacobson, Richard	Maintenance 1	Full Time	Sick	Dec-23	4	21.25	100%	85.00	\$5.27	\$1.23	\$8.71	\$100.22
Vidovic, Shayne	Maintenance 1	Full Time	Sick Pay	Dec-23	16	21.13	100%	338.08	\$20.96	\$4.90	\$34.65	\$398.60
Law, Michael W	Maintenance 1	Full Time	Sick Pay	Dec-23	25.5	21.89	100%	5,581.95	\$346.08	\$80.94	\$572.15	\$6,581.12
Carson, Nikolas C	Maintenance 2	Full Time	Sick Pay	Dec-23	216	27.92	100%	6,030.72	\$373.90	\$87.45	\$618.15	\$7,110.22
Stephens, Kenneth	PT Janitor	Part Time	Sick pay PT	Dec-23	7.21	21.25	100%	153.21	\$9.50	\$2.22	\$15.70	\$180.63
Brunton, Ethan	PT Trails Maintenance	Part Time	Sick pay PT	Dec-23	1.06	22.55	100%	23.90	\$1.48	\$0.35	\$2.45	\$28.18
Kreman, Justin	Maintenance 2	Full Time	Sick pay	Dec-23	28	26.31	100%	736.68	45.67	\$10.68	\$75.51	\$868.55
Vidovic, Shayne	Maintenance 1	Full Time	Vacation	Dec-23	13.36	21.13		282.30	\$17.50	\$4.09	\$28.94	\$332.83
Armstrong, Laura Lee	Fiscal Specialist	Full Time	Vacation	Dec-23	59.71	37.40	1	2,233.15	\$138.46	\$32.38	\$228.90	\$2,632.88
Tracey Perkosky	Executive Director	Full Time	Vacation	Dec-23	143.56	50.11	1	7,193.79	\$446.01	\$104.31	\$737.36	\$8,481.48
Alstead, Trielle	Event Coordinator/Or	Full Time	Vacation	Dec-23	40.08	27.28	1	1,093.38	\$67.79	\$15.85	\$112.07	\$1,289.10
Jacobson, Richard	Maintenance 1	Full Time	Vacation	Dec-23	1.67	21.25	1	35.49	\$2.20	\$0.51	\$3.64	\$41.84
Carson, Nikolas C	Maintenance 2	Full Time	Vacation	Dec-23	122.57	27.92	1	3,422.15	\$212.17	\$49.62	\$350.77	\$4,034.71
Law, Michael W	Maintenance 1	Full Time	Vacation	Dec-23	4.54	21.89	1	99.38	\$6.16	\$1.44	\$10.19	\$117.17
Kreman, Justin	Maintenance 2	Full Time	Vacation	Dec-23	20.31	26.31	1	534.36	\$33.13	\$7.75	\$54.77	\$630.01
<b>Total</b>												
<b>\$48,203.33</b>												

**Key Peninsula Metropolitan Park District  
 Schedule 21 Questions 1-6 (unaudited)  
 For Fiscal Year Ended: 2023**

<b>Property and Liability Insurance</b>	<b>Health and Welfare Insurance</b>	<b>Unemployment Compensation Obligations</b>	<b>Workers Compensation Obligations</b>	<b>Other Risks or Obligations</b>
Belong to a public entity risk pool	All benefits are provided by a health insurance company or HMO	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries	

Report based on unaudited annual report submissions as of 4/2/2024

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Key Peninsula Metropolitan Park District	Park and Recreation District

Report based on unaudited annual report submissions as of 4/2/2024

**Key Peninsula Metropolitan Park District**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023.**

**Note 1 - Summary of Significant Accounting Policies**

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

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

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

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

**A. Fund Accounting**

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

**GOVERNMENTAL FUND TYPES:**

**General Fund**

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

**B. Basis of Accounting and Measurement Focus**

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

Key Peninsula Metropolitan Park District uses Pierce County Budget and Finance as its treasurer for the collection and distribution of revenues and expenditures. As a result, the District recognizes it is allowed to include expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period if the District so chooses. The District uses Springbrook software for its financial recordkeeping. The District maintains three (3) Accounts with First Citizens bank; one account is used for revenues received other than taxes. These funds are transferred to Pierce County Budget and Finance. The second (2) account is used for the purpose of distribution funds for the District's payroll. The third (3) account is used for accounts payable. These funds are transferred via voucher/warrants system from Pierce County Budget and Finance into the payroll and accounts payable accounts to replace funds as these funds are used. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is

expensed when purchased. The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America

C. Cash and Investments

See Note 4, Cash and Investments.

D. Capital Assets

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

E. Compensated Absences

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

F. Long-Term Debt

See Note 6, *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:	1,842,843	942,077.94	900,765.06

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

**Note 3 – COVID-19 Pandemic**

During the 2023 COVID-19 Post-pandemic year Key Peninsula Metropolitan Park continued to followed practices

consistent with Gov. Inslee’s orders.

**Note 4 – Cash and Investments**

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

**Note 5 - Property Tax.**

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

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

The District’s regular levy for the year 2023 was \$0.328206190918, per \$1,000 on an assessed valuation of \$4,604,384,016 for a total regular levy of \$1,524,997.91.

**Note 6 – Debt Service Requirements**

**Debt Service**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District’s and summarizes the District’s debt transactions for year ended December 31, 2020.

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

Year	Principal	Interest	Total Debt Service
2024	35,000	18,375	53,375
2025	35,000	16,625	51,625
2026	40,000	14,750	54,750
2027	40,000	12,750	52,750
2028	45,000	10,625	55,625
2029-2032	190,000	19,500	209,500
			-
<b>Totals</b>	<b>\$385,000</b>	<b>\$92,625</b>	<b>\$477,625</b>

The employee 2023 accrual liabilities for sick pay, vacation, and compensation time totals \$48,203.

For employees 2023 pension plan liabilities see Note 7.

**Note 7 – Pension Plans**

**A. State Sponsored Pension Plans**

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

PERS 2/3

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 Annual Financial Report that includes financial statements and required supplementary information for each plan. The DRS Report may be obtained by writing to:

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

Also, the DRS Report may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

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

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.002826	\$64,510
PERS 2/3	0.003653	\$(149,725)

All employees are currently on PERS 2/3

**Note 8 - Risk Management**

**FINANCIAL NOTE FOR MEMBER’S 2023 ANNUAL REPORT**

*The following is a financial note to incorporate in your 2023 annual report. See SAO guidance at [https://sao.wa.gov/bars\\_gaap/reporting/notes-to-financial-statements/note-x-risk-management-for-participating-member-of-pool/](https://sao.wa.gov/bars_gaap/reporting/notes-to-financial-statements/note-x-risk-management-for-participating-member-of-pool/).*

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

Key Peninsula Metropolitan Park District is a member of the Enduris Washington (Pool). Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and contract for risk management, claims, and administrative services. The Pool was formed on July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. For the Pool’s fiscal year ending August 31, 2023, there were 518 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris program provides various forms of joint self-insurance and reinsurance coverage for its members: Liability coverage, which includes General Liability, Automobile Liability, Public Officials’ Errors and Omissions liability, Terrorism liability and Employment Practices liability; Property coverage, which includes Building and Contents, Mobile Equipment, Boiler and Machinery, and Business Interruption/Extra Expense; Automobile Physical Damage coverage; Cyber coverage; Crime blanket coverage; Named Position coverage; and an Identity

Fraud reimbursement policy. Pollution and Cyber coverage are provided on a claims-made coverage form. Crime coverage is provided on a discovery form. All other coverage is provided on an occurrence coverage form.

Members are responsible for a coverage deductible or co-pay on each covered loss. Each policy year members receive a Memorandum of Coverage (MOC) outlining the specific coverage, limits, and deductibles/co-pays that apply to them. In certain cases, the Pool may allow members to elect to participate in the programs at limits, coverage, deductibles, and co-pays that are specific to their needs. Enduris is responsible for payment of all covered losses above the member retention, up to the Pool self-insured retention (SIR). Enduris acquires excess/reinsurance from unrelated insurance companies to cover losses above the Pool's SIR up to the coverage maximum limit of liability. The tables below reflect the Pool's SIR, reinsurance limits, and member deductibles/co-pays by coverage type.

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductible s/ Co-Pays (1)
<b>Liability:</b>				
General Liability	Per Occurrence	\$1 million	\$20 million	\$1,000 - \$100,000
Automobile Liability	Per Occurrence	\$1 million	\$20 million	\$1,000 - \$100,000
Public Officials Errors and Omissions Liability	Each Wrongful Act Member Aggregate	\$1 million	\$20 million \$20 million	\$1,000 - \$100,000
Terrorism Liability(2)	Per Occurrence Pool Aggregate	\$500,000 \$1 million	None	\$1,000 - \$100,000
Employment Practices Liability	Per Occurrence Member Aggregate	\$1 million	\$20 million \$20 million	20% Copay(3)

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

rocurd.

. By meeting established guidelines, the co-pay may be waived.

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductible s/ Co-Pays (1)
<b>Property (2):</b>				
Buildings and Contents	Per Occurrence	\$250,000	\$1 billion	\$1,000 - \$250,000
Mobile Equipment	Per Occurrence	\$250,000	\$1 billion	\$1,000 - \$250,000
Boiler and Machinery (3)	Per Occurrence	Varies	\$100 million	Varies
Business Interruption (BI)/ Extra Expense(EE) (4)	Per Occurrence	\$250,000	\$100 million (BI)/ \$50 million (EE)	\$1,000 - \$250,000
<b>Sublimit (5):</b>				
Flood	Per Occurrence	\$250,000	\$50 million (shared by Pool members)	\$1,000 - \$250,000



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

- (1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.
- (2) Property coverage for each member is based on a detailed property schedule. Scheduled items are covered to the extent of the cost of repair or replacement according to the excess/reinsurance policy terms. Under the Alliant Property Insurance Program (APIP) Reinsurance carriers cover insured losses over \$250,000 to the limit of \$1 billion except for certain types of sub-limited property losses such as flood, earthquake, and terrorism.
- (3) Boiler and Machinery self-insured retention for the Pool varies depending on motor horsepower.
- (4) Business Interruption/ Extra expense coverage is based on scheduled revenue-generating locations/operations. A limited number of members are scheduled, and the rest are limited to \$500,000 of coverage with a \$2.5 million Pool maximum for undeclared exposure. The waiting period (deductible) is typically 24 hours but there are exceptions specific to the type of exposure covered.
- (5) This sub-limit list is simplified and is not all-inclusive. In addition, sub-limits are often shared or aggregated by all pool members and, in a few cases, are shared by all APIP members. Deductibles often vary by coverage sub-limit.
- (6) Auto Physical Damage coverage includes comprehensive, named perils and collision. Coverage for each member is based on a detailed vehicle schedule.
- (7) Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance" of \$2,500 is provided to each member. Members may elect to "buy up" the level of coverage from \$5,000 to \$2 million.
- (8) Named Position coverage is optional. Members may elect to schedule various employees, directors, and commissioners, with individual limits of between \$5,000 and \$1 million.

- (9) Cyber coverage is included under the Pool's Property program. Members are subject to a 20% co-pay per loss and the Pool's SIR is tiered between \$50,000 and \$100,000 depending on the insured/member's property TIV with an 8-hour waiting period. By meeting established guidelines, the co-pay may be waived. The reinsurance maximum limit of liability is \$2 million, with various declared sub-limits.
- (10) Enduris purchases Identity Fraud Expense Reimbursement coverage. Member claims do not have a deductible. There is a \$25,000 limit per member.

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

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

Its member participants fully fund Enduris. Members file claims with the Pool, which determines coverage and administers the claims.

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

## 2023 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 14:51:49 Date: 04/02/2024

Page: 1

001 General Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
308 91 00 000 Estimated Beginning	5,010,562.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,010,562.19	5,010,562.19	100%
<b>308 Beginning Balance</b>	<b>5,010,562.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,010,562.19</b>	<b>5,010,562.19</b>	<b>100%</b>
311 10 00 000 Taxes, Real & Person	3,846.25	37,790.34	78,033.33	561,455.93	135,996.76	12,839.99	8,090.78	8,669.21	18,820.78	522,537.27	86,411.50	7,825.25	1,482,317.39	1,494,356.00	99%
313 17 00 000 Taxes, Zoo Trek Excis	22,106.46	25,380.71	20,510.65	20,322.27	23,306.37	21,453.65	23,232.07	25,137.28	23,838.45	23,308.00	24,071.83	23,011.24	275,678.98	245,000.00	113%
317 20 00 000 Taxes, Leasehold Exc	0.00	52.28	0.00	0.00	60.65	0.00	0.76	58.55	21.32	724.78	51.86	0.00	970.20	1,000.00	97%
317 40 00 000 Taxes, Forest Excise	0.00	0.00	0.00	0.00	2,350.91	0.00	0.00	0.00	0.00	0.00	6,193.40	0.00	8,544.31	2,500.00	342%
318 00 00 000 Other Tax (REET)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0%
<b>310 Taxes</b>	<b>25,952.71</b>	<b>63,223.33</b>	<b>98,543.98</b>	<b>581,778.20</b>	<b>161,714.69</b>	<b>34,293.64</b>	<b>31,323.61</b>	<b>33,865.04</b>	<b>42,680.55</b>	<b>546,570.05</b>	<b>116,728.59</b>	<b>30,836.49</b>	<b>1,767,510.88</b>	<b>1,802,856.00</b>	<b>98%</b>
334 02 70 001 Pierce County Parks	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0%
<b>330 Intergovernmental Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0%</b>
347 60 00 003 Program Fees, Prog	0.00	0.00	359.54	851.00	157.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,367.54	800.00	171%
<b>340 Park Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>359.54</b>	<b>851.00</b>	<b>157.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,367.54</b>	<b>800.00</b>	<b>171%</b>
361 11 00 000 Investment Interest	7,585.27	7,204.87	8,289.00	8,415.56	9,017.42	8,847.71	9,273.31	9,495.87	9,302.44	9,782.76	9,424.43	9,821.92	106,460.56	4,000.00	****
362 40 00 004 S&F Rentals, 360 Fie	240.00	770.00	2,057.79	6,160.00	4,176.35	4,233.15	979.20	1,731.80	1,290.00	470.00	107.50	1,442.00	23,657.79	18,000.00	131%
362 40 00 005 S&F Rentals, Home I	0.00	0.00	0.00	65.00	100.00	70.00	0.00	35.00	35.00	35.00	0.00	0.00	340.00	400.00	85%
362 40 00 006 S&F Rentals, Volunte	0.00	0.00	0.00	0.00	0.00	168.68	50.00	0.00	35.00	35.00	990.00	0.00	1,278.68	1,000.00	128%
362 50 00 001 S&F Rentals, Conces	365.68	365.68	591.36	591.36	591.36	591.36	591.36	591.36	365.68	365.68	365.68	365.68	5,742.24	7,000.00	82%
362 50 00 002 S&F Rentals, Gatewa	1,287.88	1,292.98	1,274.79	1,269.04	1,251.25	1,203.75	1,172.75	1,174.35	2,378.15	0.00	1,188.74	13,234.34	26,728.02	14,400.00	186%
362 50 00 004 S&F Rentals, Sportsf	0.00	8,647.55	0.00	0.00	0.00	0.00	0.00	8,217.82	0.00	0.00	0.00	0.00	16,865.37	8,000.00	211%
362 50 00 005 S&F Rental, Taylor B:	768.20	768.20	768.20	768.20	768.20	768.20	768.20	818.20	818.20	768.20	768.20	768.20	9,318.40	9,180.00	102%
367 00 00 000 Contributions & Dor	500.00	0.00	500.00	1,500.00	2,000.00	0.00	38,660.47	4.00	0.00	0.00	500.00	1,000.00	44,664.47	7,500.00	596%
367 00 00 001 Event Sponsorship F	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0%
369 91 00 000 Other Revenue	588.79	23.10	898.86	239.43	130.11	763.61	1,042.00	51.15	742.46	16.20	458.70	671.43	5,625.84	2,000.00	281%
369 91 01 000 Usage Of Fund Balan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,000.00	0%
382 10 00 000 Refundable Deposits	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,500.00	33%
<b>360 Long Terms</b>	<b>11,335.82</b>	<b>19,072.38</b>	<b>14,880.00</b>	<b>19,008.59</b>	<b>18,034.69</b>	<b>16,646.46</b>	<b>52,687.29</b>	<b>22,119.55</b>	<b>14,966.93</b>	<b>11,472.84</b>	<b>13,803.25</b>	<b>27,303.57</b>	<b>241,331.37</b>	<b>622,980.00</b>	<b>39%</b>
385 00 00 000 Special or Extraordir	0.00	0.00	0.00	0.00	0.00	0.00	31,733.96	0.00	0.00	0.00	0.00	0.00	31,733.96	0.00	0%
<b>385 Special or Extraordinary Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,733.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,733.96</b>	<b>0.00</b>	<b>0%</b>
<b>FUND REVENUES:</b>	<b>5,047,850.72</b>	<b>82,295.71</b>	<b>113,783.52</b>	<b>601,637.79</b>	<b>179,906.38</b>	<b>50,940.10</b>	<b>165,744.86</b>	<b>55,984.59</b>	<b>57,647.48</b>	<b>558,042.89</b>	<b>130,531.84</b>	<b>58,140.06</b>	<b>7,102,505.94</b>	<b>7,437,198.19</b>	<b>95%</b>
576 80 10 001 Commissioner Wage	512.04	384.03	0.00	640.05	256.02	384.03	896.07	256.02	640.05	256.02	1,024.08	384.03	5,632.44	7,500.00	75%
576 80 10 002 Administrative Wage	23,105.94	24,893.91	23,517.02	24,888.25	24,775.19	21,441.68	20,608.08	21,274.02	21,586.86	20,558.83	25,694.54	24,412.46	276,756.78	301,983.00	92%
576 80 10 003 Park Operations Wa	12,615.27	12,986.01	19,230.63	26,587.74	28,082.85	28,819.17	26,545.56	27,860.07	32,595.33	29,957.85	32,382.20	31,662.74	309,325.42	380,292.00	81%
576 80 10 004 Park Operations - Te	644.38	454.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,099.31	0.00	0%
576 80 20 001 Commissioner Perso	50.63	29.40	0.00	59.76	19.60	29.38	83.92	19.58	48.98	41.11	78.34	29.40	490.10	678.00	72%
576 80 20 002 Administrative Bene	7,418.45	8,362.87	7,060.90	9,073.04	6,009.41	5,693.22	7,336.98	5,426.02	5,561.06	6,665.36	7,177.73	6,956.33	82,741.37	109,190.00	76%
576 80 20 003 Park Operations Ben	9,677.88	5,265.75	5,988.86	13,571.11	14,099.58	11,553.21	18,463.29	10,121.58	10,938.50	20,834.22	11,971.34	10,105.08	142,590.40	184,765.00	77%
576 80 20 004 Park Operations - Te	577.95	112.78	0.00	149.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	840.13	0.00	0%
576 80 20 006 Uniforms/Safety Gea	0.00	0.00	0.00	46.39	0.00	0.00	100.00	215.80	599.53	144.24	141.08	1,974.76	3,221.80	4,000.00	81%

2023 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 14:51:49 Date: 04/02/2024

Page: 2

Table with columns: 001 General Fund, January, February, March, April, May, June, July, August, September, October, November, December, Total, Budgeted Amt, %. Rows list various fund items and their monthly/total expenditures.

## 2023 CASH FLOW - YEAR TO DATE

Key Peninsula Metro Parks District

Time: 14:51:49 Date: 04/02/2024

Page: 3

001 General Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
594 Capital Expenditures	-50.00	0.00	0.00	0.00	209.50	5,907.89	3,950.00	0.00	0.00	0.00	92,566.39	66,970.43	169,554.21	915,000.00	19%
<b>FUND EXPENDITURES:</b>	<b>77,137.65</b>	<b>81,588.55</b>	<b>76,188.91</b>	<b>131,570.37</b>	<b>100,540.21</b>	<b>142,564.32</b>	<b>111,511.50</b>	<b>132,188.69</b>	<b>109,063.21</b>	<b>102,508.03</b>	<b>201,653.79</b>	<b>184,969.23</b>	<b>1,451,484.46</b>	<b>2,426,636.00</b>	<b>60%</b>
FUND GAIN/LOSS:	4,970,713.07	707.16	37,594.61	470,067.42	79,366.17	-91,624.22	54,233.36	-76,204.10	-51,415.73	455,534.86	-71,121.95	-126,829.17	5,651,021.48		
FUND NET POSITION:	4,970,713.07	4,971,420.23	5,009,014.84	5,479,082.26	5,558,448.43	5,466,824.21	5,521,057.57	5,444,853.47	5,393,437.74	5,848,972.60	5,777,850.65	5,651,021.48			

## 2023 FUND TOTALS

Key Peninsula Metro Parks District

Time: 14:51:49 Date: 04/02/2024  
Page: 4

REVENUES	January	February	March	April	May	June	July	August	September	October	November	December	Total	Bud Amt	%
001 General Fund	5,047,850.72	82,295.71	113,783.52	601,637.79	179,906.38	50,940.10	165,744.86	55,984.59	57,647.48	558,042.89	130,531.84	58,140.06	7,102,505.94	7,437,198.19	95%
	5,047,850.72	82,295.71	113,783.52	601,637.79	179,906.38	50,940.10	165,744.86	55,984.59	57,647.48	558,042.89	130,531.84	58,140.06	7,102,505.94	7,437,198.19	95%
EXPENDITURES	January	February	March	April	May	June	July	August	September	October	November	December	Total	Bud Amt	%
001 General Fund	77,137.65	81,588.55	76,188.91	131,570.37	100,540.21	142,564.32	111,511.50	132,188.69	109,063.21	102,508.03	201,653.79	184,969.23	1,451,484.46	2,426,636.00	60%
	77,137.65	81,588.55	76,188.91	131,570.37	100,540.21	142,564.32	111,511.50	132,188.69	109,063.21	102,508.03	201,653.79	184,969.23	1,451,484.46	2,426,636.00	60%
GAIN/LOSS:	4,970,713.07	707.16	37,594.61	470,067.42	79,366.17	-91,624.22	54,233.36	-76,204.10	-51,415.73	455,534.86	-71,121.95	-126,829.17	5,651,021.48		
NET POSITION:	4,970,713.07	4,971,420.23	5,009,014.84	5,479,082.26	5,558,448.43	5,466,824.21	5,521,057.57	5,444,853.47	5,393,437.74	5,848,972.60	5,777,850.65	5,651,021.48			

Meeting: April 8, 2024

Item # 13c

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 8, 2024

Subject: Direction on Public Art Proposal from Key Peninsula Council Beautification Committee

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### **Background**

The District was recently approached by Kathy Lyons of the Key Peninsula Council's Beautification Committee regarding the lack of public art on the Key Peninsula. The Committee has been exploring options for public art and is interested in potentially securing a piece for Gateway Park.

The current proposal includes placing a sculpture of a mother and baby orca in Gateway Park. They are still in a bit of a planning phase but describe it as a 16-foot-long mother orca with a 6-foot-long baby orca. It would be placed on an elevated concrete platform with proper support for the statue. The sculpture would be made from bronze mixed with other ore, and waves under the orcas made from granite. Large rocks would be placed around the platform and plantings of grasses similar to sea grasses to help showcase the display. It would be made by local artist John Jewell.

Staff recommends a Memorandum of Understanding be drafted to ensure mutual understanding. It would include the location of the sculpture, fundraising timeline, ownership, responsibilities of each party, insurance, etc.

A large fundraising effort would be launched to pay for the piece, with the anticipation of raising the needed \$150,000 within 3 years.

**Recommended Action:** Direct Executive Director to negotiate a Memorandum of Understanding for Board approval outlining the location, responsibilities and key details of the public art acquisition, placement, and long-term maintenance.

Attachments: Documents provided by Ms. Lyons on the artist and sculpture ideas



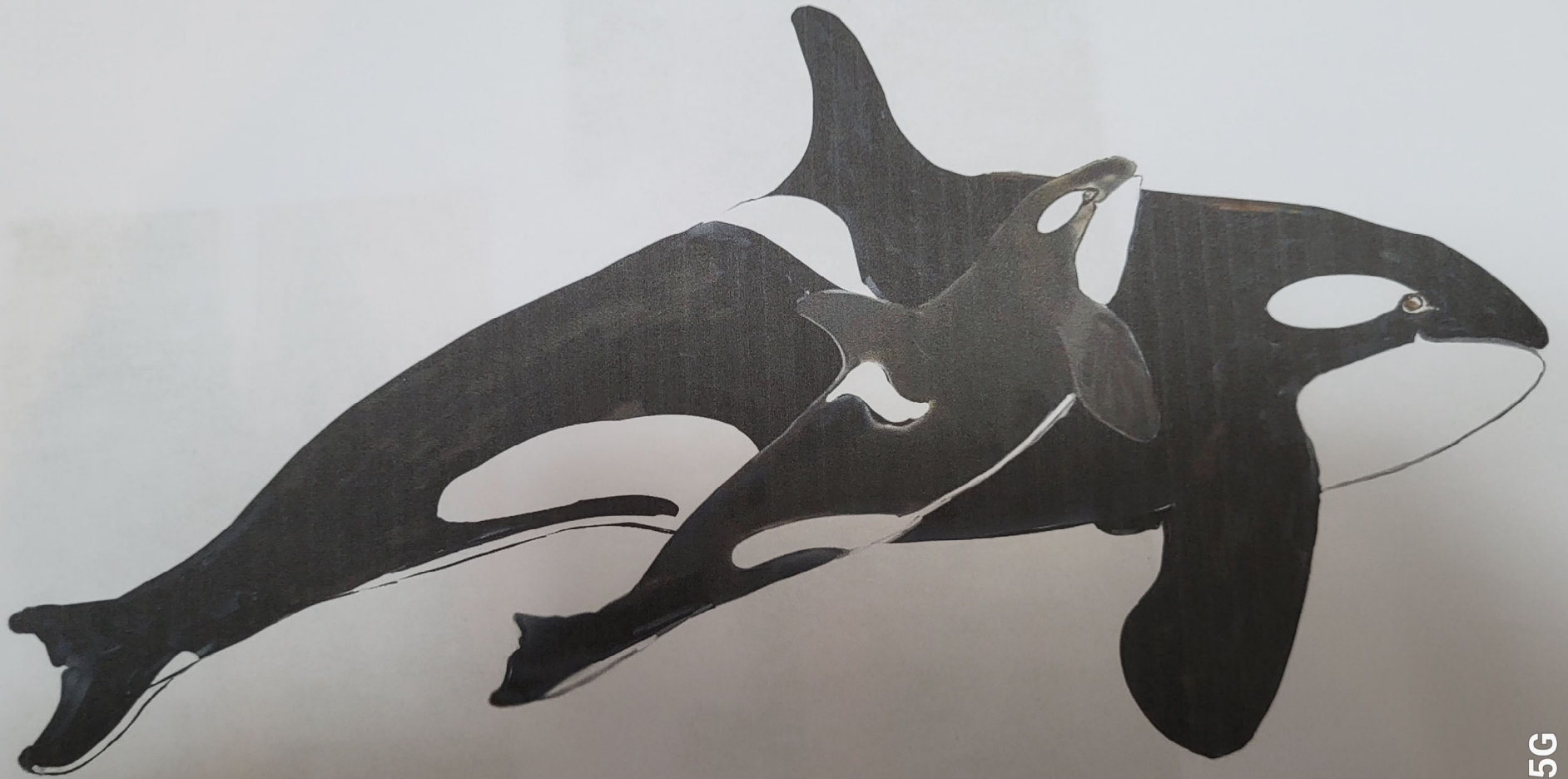












21 FE 5G

Meeting: April 8, 2024

Item # 13d

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 8, 2024

Subject: Authorize the Executive Director to Purchase New Dump Truck from Bud Clary Ford in the amount of \$82,695.11 under WA DES Contract # 05916

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### **Background**

During the discussion and review of the proposed 2024 budget, \$82,000 was proposed and adopted to acquire a new dump truck/flatbed combination vehicle. This will replace two aging vehicles – 1994 Chevy Flatbed truck (#67) and 195 Ford Dump Truck (#68) – which are both unreliable and require more frequent and more expensive repairs to keep them in working order. This impacts the maintenance team who cannot complete projects on time or on budget due to the delays. As we move forward with capital projects in 2025, this will have a greater impact in that we will be able to complete fewer projects in house.

This is a custom-built vehicle. Following Board approval, a purchase order is created and then sent to Bud Clary Ford. It will take 4 to 5 months for the truck to be built, then it is shipped to the local dealership where the truck bed, back-up camera and tow hitch will be installed. With a vehicle order in April, we will have an anticipated delivery date to Key Pen Parks in December.

Staff reviewed several options for this vehicle acquisition. It was determined by reviewing the contracting bid process and materials on the WA State Department of Enterprise Services (DES) website that their procurement process met or exceeded what is required with Key Pen Parks Purchasing Policy. By using the DES master contract, the District also saves the staff time and costs with issuing our own bid specifications. Therefore, we recommend using the DES Master contract # 05916.

On the quote, they are showing the incorrect sales tax rate of 8.4%, when Lakebay, WA has a sales tax rate of 8.1%. We anticipate drafting the purchase order for \$82,466.25 but are requesting authorization for the higher amount just in case we are missing something within the sales tax process. This is \$466.25 higher than budgeted, but funds are available within the capital budget to cover the overage.

**Recommended Action:** Authorize the Executive Director to Purchase New Dump Truck from Bud Clary Ford in the amount of \$82,695.11 under WA DES Contract # 05916

Attachments: Quote from Bud Clary Ford under DES Contract # 05916

## Laura Armstrong

**From:** NOREPLY@des.wa.gov  
**Sent:** Wednesday, April 3, 2024 10:57 AM  
**To:** Laura Armstrong  
**Cc:** descarsystem@des.wa.gov  
**Subject:** Vehicle Quote - 2024-4-53 - KEY PENINSULA METRO PARK AND RECREATION DISTRICT - 32301

You don't often get email from noreply@des.wa.gov. [Learn why this is important](#)

**Vehicle Quote Number: 2024-4-53**      [Create Purchase Request](#)      [View organization purchase requests](#)

This is a **quote** only. You must create a purchase request to order this vehicle(s)

### Contract & Dealer Information

Contract #: 05916  
Dealer: Bud Clary Ford/Hyundai (W403)      Dealer Contact: Marie Tellinghuisen  
Dealer Phone: (360) 423-4321 Ext: 10945

### Organization Information

Organization: KEY PENINSULA METRO PARK AND RECREATION DISTRICT - 32301  
Email: laura@keypenparks.com  
Quote Notes: Our tax rate for Lakebay WA is 8.1% not the 8.4 showing below.  
Vehicle Location: PIERCE COUNTY NON-RTA

### Color Options & Qty

Oxford White (Z1) - 1

Tax Exempt: N

### Vehicle Options

Order Code	Option Description	Qty	Unit Price	Ext. Price
2024-0913-0001	2024 Ford F450 4WD Cab and Chassis	1	\$54,872.00	\$54,872.00
2024-0913-0006	INFORMATION ONLY: Chassis Upfits (service bodies, flatbeds, dump bodies, cranes, snow plows, liftgates, lighting, etc.) are available and will be installed prior to vehicle delivery. To view, at bottom of page, check the box to the right of DISPLAY UPFIT OPTIONS.	1	\$0.00	\$0.00
2024-0913-0052	Backup Alarm (76C)	1	\$173.00	\$173.00
2024-0913-0055	Rearview Camera and Prep Kit (includes loose camera and wiring bundle) (872) (Info: Upfitters offer rearview camera installation option with body orders)	1	\$407.00	\$407.00
2024-0913-1051	Dump Body - 9ft with Folding Sides, quick drop tailgate, tapered 1/4 cabshield, double acting electric/hydraulic hoist, and 5in track on dash with universal phone holder; body is painted black (60CA, DRW) (ALL DB-9BFS) (ABW1051)	1	\$19,536.00	\$19,536.00
2024-0913-1561	Heavy Duty 2in Receiver Hitch with equal or greater than 20,000 GTWR includes/ 7-Way Flat RV Plug, Class V (7-Way or 6-Way Round plug available in lieu of 7-Way Flat for no additional cost, must specify at time of order) (Requires Body Order) (ALL-HDHITCH) (ABW1561)	1	\$1,161.00	\$1,161.00

2024-0913-1580 Installation of factory provided rearview camera (Must order Ford's Rearview Camera and Prep Kit, which is shipped loose from factory) (ABW1580)	1	\$138.00	\$138.00
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**Quote Totals**

<b>Total Vehicles:</b>	1
<b>Sub Total:</b>	\$76,287.00
<b>8.4 % Sales Tax:</b>	\$6,408.11
<b>Quote Total:</b>	\$82,695.11



Meeting: April 8, 2024

Item # 13e

To: Board of Park Commissioners

From: Tracey Perkosky, Executive Director

Date: April 8, 2024

Subject: Adoption of Resolution R 2024-04 Authorizing Disposition of Surplus Property

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**Background**

Periodically at the request of the Executive Director, staff reviews current property to determine if it is still useful to the District. An item could be no longer needed, replaced, non-functioning or other.

If an item approved for surplus is also on the asset list, it is removed as part of this process.

**Recommended Action:** Adopt Resolution R 20243-04 to Declare Surplus Property and authorize the Executive Director to dispose of the property through sale, donation or other disposal.

Attachment 1: Resolution R 2024-04 to Declare Surplus Property and Authorize Disposition

**Resolution No R 2024-04**

**A RESOLUTION OF THE BOARD OF PARK COMMISSIONERS OF THE KEY PENINSULA METROPOLITAN PARK DISTRICT TO AUTHORIZE THE EXECUTIVE DIRECTOR TO SURPLUS VARIOUS ITEMS**

**WHEREAS** the staff of Key Pen Parks periodically reviews assets which are broken, no longer used, or otherwise not needed and submits a list for disposition to the Executive Director; and,

**WHEREAS** the Executive Director recommends the surplus list to the Board of Park Commissioners; and

**WHEREAS** the Board of Park Commissioners of the Key Peninsula Metropolitan Park District (“Key Pen Parks”) desires to surplus the items listed in Attachment “A”; and,

**WHEREAS** the items listed have limited value to Key Pen Parks and applicable items will be removed from the list of assets.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Park Commissioners of Key Pen Parks that the Executive Director is authorized to use her best discretion to surplus through sale, donation, or disposal of the items listed in Attachment “A”.

**PASSED AND ADOPTED** by Board of Park Commissioners of Key Pen Parks at a Regular Meeting held at Key Peninsula Fire District Station 47, 1921 Key Peninsula Hwy NW, Home WA, held this 8<sup>th</sup> day of April 2024.

Attest:

Key Pen Parks  
Board of Park Commissioners  
Pierce County, Washington

\_\_\_\_\_  
Linda Parry, President

\_\_\_\_\_  
Mark Michel, Vice-President

\_\_\_\_\_  
Kip Clinton, Clerk

\_\_\_\_\_  
Shawn Jensen, Member-at-Large

\_\_\_\_\_  
Edward Robison, Member-at-Large

Attachment "A"

Item	Model/Serial #	Reason
Removed ballfield lights from Volunteer Park	N/A	Inoperable. No use for agency.
Lit Interior Signage from Concession Stand	N/A	Inoperable. No use for agency.
Kubota RTV900 (#69)	Serial # 35936	Replaced October 2023 due to poor condition.
Angle Grinder	Asset Tag # 0618	Inoperable. No use for agency.
Pipe Cutter	Perfection Gear Co, Serial # unintelligible	Inoperable. No use for agency.