

KING CONSERVATION DISTRICT

Board of Supervisors
Finance Sub-Committee
Meeting Minutes

5/11/2020

1 **Supervisors Present:** Burr Mosby – Acting Chairman; Bill Knusten – Auditor; Kirstin Haugen -
2 Supervisor

3 **Associate Supervisors Present:** None

4 **Guests Present:** None

5 **Staff Present:** Bea Covington, Ava Souza, Lindsey Davidson

6 **Preliminary Matters:**

7 Acting Chairman Mosby called meeting to order at 2:10 pm. All attendees introduced themselves.

8 **Public Comment:** None

9 **Finance:**

10 Souza confirmed that the budget is now completely entered into MIP. She added that she is still
11 working on a suite of spreadsheets to provide more detailed, program-by-program expenses but
12 starting next month, she should be able to run complete financials as usual. She reviewed the cash
13 balance sheet for April 2020 and noted that all current totals are typical for the month.

14 Covington explained that Souza produces the financials and if there is a standard deviation of more
15 than ten percent, she and Souza meet to discuss why that is.

16 Souza confirmed the final budget in MIP is approximately \$9.5 million, which includes a match
17 to the King County ILA as well as remaining Working Lands funds and Commission grant
18 revenue. She summarized that everything in MIP is what was approved by the Board in December.

19 Souza continued that there are only a couple points of discrepancy, most notably in the Member
20 Jurisdiction focus area. She stated that in the current budget, the amount scheduled to be awarded
21 in grants to the cities is about \$986,000.

22 Covington noted that a possible explanation for this is because overhead and operating costs, along
23 with salaries should be charged to the program, making the money going out to the cities less. She
24 continued that the city allocations plus the overhead costs should equal the ILA amount.

25 Knutsen seemed to recall the budget being presented with overhead costs included.

26 Souza shared the Budget Overview and it was confirmed the revenue numbers do not match the
27 ILA. There appears to be an approximately \$153,000 difference in base revenue.

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29 Knutsen expressed very strongly that the Member Jurisdiction program should be paid the full
30 amount and should be discussed further at the regular Board meeting.

31 Souza continued by reviewing the month of April's balance sheet with totals in each account. She
32 explained that as part of our analysis to assess the potential impacts of COVID on revenue, she
33 was asked to review each account and note which have restricted money that is unsecured, or
34 money that has no attachment to a contract or encumbrance. Souza added that she will be meeting
35 with Reed to review the older contracts in the restricted accounts.

36 Covington reminded the Board that the money in Regional Food System data sheet will now be
37 \$100,000 less because of the board motion made at Thursday May 7th, 2020 meeting to donate to
38 Harvest for Hunger and other COVID-19 food relief efforts.

39 Souza stated that she called LGIP and confirmed full funding was received for the first part of the
40 year.

41 Souza mentioned the audit for 2018 is officially closed and KCD passed with flying colors. She
42 commended the Finance team and continued that she and Makhovitskiy have already started on
43 the BARS reporting for 2019.

44 Knutsen asked about final invoicing for Democracy Live and King County Elections.

45 Covington stated that the bulk of the Democracy Live cost was paid by Tusk Philanthropy directly
46 to Democracy Live and that she was able to reach King County Elections and anticipates receiving
47 final billing from them shortly.

48 Covington revisited the approval from February's meeting to purchase two new vehicles. She
49 stated she hasn't pulled the trigger yet because of the office closure. Covington noted that she was
50 planning to move forward now that we anticipate staff retuning to the field and the requirement
51 that there be no more than one person per vehicle. She expects to purchase one vehicle now and
52 the second later in the summer.

53 Knutsen said yes that KCD staff should be able to go in the field as soon as possible.

54 Mosby asked about the standard operating procedures in place for the office re-opening before
55 approving the purchase.

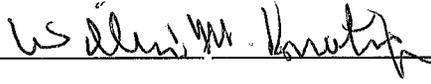
56 Covington confirmed she'll be sharing the legal-vetted standard operating procedure documents
57 at the BOS meeting which regards to site visits and vehicle use. She explained that one of the
58 biggest changes is carpooling restrictions, so demand for more vehicles will be higher.

59 Mosby asked about personal vehicle use and mileage reimbursement and expressed concern about
60 field work not being completed.

- 61 Haugen and Knutsen agreed that they want staff out in the field as soon as possible.
- 62 Covington explained the standard operating procedure process is underway but there are a lot of
- 63 considerations to be made which takes time.
- 64 Mosby continued that the field work is important and expressed his concern that sanitation and
- 65 personal protective gear might take too long to arrive.
- 66 Covington stressed that systems are being put in place to directly purchase sanitization and
- 67 protection supplies and to allow staff to use personal vehicles and to initiate site visits without
- 68 staff needing to come into the office.
- 69 After long discussion, it was decided to wait on the vehicle purchases until it's determined how
- 70 many people are back to work and utilizing the KCD vehicle fleet.
- 71 There were no actions or motions taken by the Board.

72 **Knutsen moved; Haugen seconded and passed unanimously a motion to adjourn the Board**
73 **at 2:50 pm. (3 ayes, 0 nays).**

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78  6-8-2020

79 Authorized Signature Date

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81 **Summary of Motions**

82 **Knutsen moved; Haugen seconded and passed unanimously a motion to adjourn the Board**
83 **at 2:50 pm. (3 ayes, 0 nays).**

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