

Orcas Island Park and Recreation District Commission

Regular Meeting Agenda

Thursday, February 13th, 2025; 4:00 PM

Orcas Fire and Rescue Station 21

45 Lavender Lane

Eastsound, WA 98245

Meeting Link:

<https://us02web.zoom.us/j/84576141730?pwd=cyiP6ZkdziXVzKuEcFNNPDLarzoObS.1>

By Phone: (253) 205-0468

Meeting ID: 845 7614 1730

Passcode: 744585

I. CALL TO ORDER

Seat 1: Dennis Dahl

Seat 2: Bob Eagan

Seat 3: Asya Eberle

Seat 4: Justin Paulsen

Seat 5: Deborah Jones

II. INTRODUCTION OF NEW STAFF

Welcome Jessie McConville, Operations Assistant.

III. PUBLIC COMMENT

IV. MONTHLY BUSINESS

1. Employee Payroll
 - . 01/31/2025 \$19,274.79
2. Payment of Claims
 - . 02/04/25 \$35,422.69
3. Previous Minutes
 - . January 9th, 2025
 - . January 17th, 2025

V. MONTHLY REPORTS

1. Director's Report
2. Financial Report
 - a) December Financial Report
 - b) Accounting Transition Update
3. Committee Reports

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

1. Commissioner Seat #4
 - a) Accept Commissioner Paulsen resignation
 - b) Discuss timeline for accepting applications, holding interviews, and appointing Commissioner.
2. Resolution Increasing Credit Line on Banner Bank Card
3. Surplus Property

VIII. UPCOMING MEETINGS

- a. March 13th - Regular Meeting

IX. ADJOURNMENT

VI. UNFINISHED BUSINESS

VII. NEW BUSINESS

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 - a) Accept Commissioner Paulsen resignation
 - b) Discuss timeline for accepting applications, holding interviews, and appointing Commissioner.
2. Resolution Increasing Credit Line on Banner Bank Card
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IX. ADJOURNMENT



SAN JUAN COUNTY
Auditor's Office

JUNIOR TAXING DISTRICT CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll EFT disbursements.

NOTE: It is the district's responsibility to main adequate records to substantiate claims.

Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on appropriate processing day, as outlined by the Junior Taxing District Accounts Payable & Payroll Calendar.

Date of request:	01/31/2025
District name:	Orcas Island Park and Recreation District
Requestor name:	Kim Ihlenfeldt
Requestor email address:	kim@oiprd.org
Requestor phone number:	360-376-7275, 360-298-4465
Total Amount:	\$19,274.79
BARS Code:	6501.00.589.40.00.0000
Description of claim(s):	Payroll – January

Auditing Officer Certification:

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Debra Jones Board President	Name and title
Signature and date 1/30/2025	Signature and date
Name and title	Name and title
Signature and date	Signature and date
Name and title	Name and title
Signature and date	Signature and date

Orcas Island Park and Recreation District

Total Cost

From Jan 31, 2025 to Jan 31, 2025 from all locations

Item	Amount
Total pay	
Paycheck wages	\$ 15,808.34
Non-paycheck wages	\$ 0.00
Reimbursements	\$ 0.00
Subtotal	\$ 15,808.34
Company contributions	
Dental	\$ 76.80
Medical	\$ 1,770.44
Vision	\$ 22.36
Subtotal	\$ 1,869.60
Employer taxes	
Social Security Employer	\$ 980.11
Medicare Employer	\$ 229.22
FUTA Employer	\$ 81.85
WA SUI Employer	\$ 135.04
WA Employment Administrative Fund	\$ 0.00
WA Paid Family and Medical Leave ER	\$ 41.41
WA Workers' Compensation Tax Employer	\$ 129.22
Subtotal	\$ 1,596.85
Total payroll cost	\$ 19,274.79

Orcas Island Park and Recreation District

Tax Liability

From Jan 31, 2025 to Jan 31, 2025 from all locations

Tax types	Tax amount	Tax paid	Tax owed
Federal Taxes (941/943/944)	\$3,857.16	\$0.00	\$3,857.16
Federal Income Tax	\$1,438.50	\$0.00	\$1,438.50
Social Security	\$980.11	\$0.00	\$980.11
Social Security Employer	\$980.11	\$0.00	\$980.11
Medicare	\$229.22	\$0.00	\$229.22
Medicare Employer	\$229.22	\$0.00	\$229.22
Federal Unemployment (940)	\$81.85	\$0.00	\$81.85
FUTA Employer	\$81.85	\$0.00	\$81.85
WA Cares Fund	\$91.69	\$0.00	\$91.69
WA Cares Fund Employee	\$91.69	\$0.00	\$91.69
WA Paid Family and Medical Leave Tax	\$145.44	\$0.00	\$145.44
WA Paid Family and Medical Leave EE	\$104.03	\$0.00	\$104.03
WA Paid Family and Medical Leave ER	\$41.41	\$0.00	\$41.41
WA SUI Employer	\$135.04	\$0.00	\$135.04
WA SUI Employer	\$135.04	\$0.00	\$135.04
WA Employment Administrative Fund	\$0.00	\$0.00	\$0.00
WA Workers Compensation	\$178.44	\$0.00	\$178.44
WA Workers' Compensation Tax	\$49.22	\$0.00	\$49.22
WA Workers' Compensation Tax Employer	\$129.22	\$0.00	\$129.22

Payroll Summary
 From Jan 31, 2025

Name	Hours	Gross pay	Employee taxes	Net pay	Employer taxes	Company contributions	Total payroll cost	Pay method
Bentley, Alfred	173.33	\$ 5,546.67	-\$ 509.31	\$ 5,037.36	\$ 544.68	\$ 934.80	\$ 7,026.15	Direct deposit
Ihlenfeldt, Kimberley M	173.33	\$ 9,166.67	-\$ 2,269.56	\$ 6,897.11	\$ 870.04	\$ 934.80	\$ 10,971.51	Direct deposit
Ness, Kristopher E	11.5	\$ 276.00	-\$ 28.31	\$ 247.69	\$ 43.97		\$ 319.97	Direct deposit
Willard, Andrew	13.5	\$ 283.50	-\$ 29.63	\$ 253.87	\$ 47.83		\$ 331.33	Direct deposit
Willard, Bari	25.5	\$ 535.50	-\$ 55.96	\$ 479.54	\$ 90.33		\$ 625.83	Direct deposit
Total	397.16	\$ 15,808.34	-\$ 2,892.77	\$ 12,915.57	\$ 1,596.85	\$ 1,869.60	\$ 19,274.79	



JUNIOR TAXING DISTRICT CLAIMS PAYMENT REQUEST FORM

Junior taxing districts (JTD) must complete this form to request claims payments for all accounts payable and payroll disbursements.

NOTE: It is the district's responsibility to maintain adequate records to substantiate claims.

Submit completed form to San Juan County Payroll Deputy by 10:00 A.M. on appropriate processing day, as outlined by the Junior Taxing District Accounts Payable & Payroll Calendar.

Date of request: 02/04/2025

District name: Orcas Island Park and Recreation District

Requestor name: Kim Ihlenfeldt

Requestor email address: kim@oiprd.org

Requestor phone number: (360) 298-4465

Total amount: \$35,422.69

BARS code: 6501.00.589.40.00.0000

Description of claim(s):

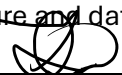
Accounts Payable

Warrant delivery: Select one

Auditing Officer Certification:

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described.

Auditing Officer or Commissioner Signature(s) for Approval of Claims:

Name and title Kim Ihlenfeldt, Executive Director
Signature and date 

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Name and title
Signature and date

Departmental Expenditure Report
San Juan County

Expenditure Accounts

Orcas Island Park and Rec District
Orcas Island Park and Rec District

<u>Account #</u>	<u>PO #</u>	<u>Amount</u>	<u>Check #</u>	<u>Invoice</u>	<u>Line</u>	<u>Vendor</u>
E 6501.00.589.40.00.0000		35,422.69	602042507	Treasurer's Remit 2	1	ORCAS ISLAND PARK
Other Nonexpenditures	Total :	35,422.69				
Orcas Island Park and Rec District	Total :	35,422.69				
	Expenditure Account Totals :	35,422.69				
	Grand Totals :	35,422.69				

Orcas Island Park and Recreation District

Bills and Applied Payments

February 10-11, 2025

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	NUM	AMOUNT	SPLIT
Chihuahua Team Services					
02/11/2025	Bill Payment (Check)		5000	-4,040.00	Banner - Accounts Payable
02/10/2025	Bill			4,040.00	Repairs & maintenance:Grounds - Other
Eastsound Water Users Association					
02/11/2025	Bill Payment (Check)		5001	-51.26	Banner - Accounts Payable
02/10/2025	Bill		10783.01	51.26	Utilities:Water
Funhouse Commons					
02/11/2025	Bill Payment (Check)		5002	-1,006.00	Banner - Accounts Payable
02/10/2025	Bill			1,006.00	-Split-
Griffins Yard Works					
02/11/2025	Bill Payment (Check)		5003	-10,052.97	Banner - Accounts Payable
02/10/2025	Bill		202412	10,052.97	-Split-
Island Hardware & Supply					
02/11/2025	Bill Payment (Check)		5004	-5,838.90	Banner - Accounts Payable
02/11/2025	Bill		47275	5,838.90	Repairs & maintenance:Grounds - Other
Matia Contractors					
02/11/2025	Bill Payment (Check)		5005	-1,083.00	Banner - Accounts Payable
02/11/2025	Bill		23-305	1,083.00	Capital Park Improvements
Orcas Christian School					
02/11/2025	Bill Payment (Check)		5006	-1,500.00	Banner - Accounts Payable
02/11/2025	Bill		316	1,500.00	Rentals and Leases:Event and Class Rental
Orcas Odds					
02/11/2025	Bill Payment (Check)		5007	-1,575.00	Banner - Accounts Payable
02/11/2025	Bill		202501	1,575.00	Rentals and Leases:Event and Class Rental
San Juan County Treasurer					
02/11/2025	Bill Payment (Check)		5008	-909.66	Banner - Accounts Payable
02/11/2025	Bill		03931	909.66	Professional Services:County Auditing Fees
San Juan Sanitation					
02/11/2025	Bill Payment (Check)		5009	-364.95	Banner - Accounts Payable
02/11/2025	Bill		2960959-SJ	364.95	Utilities:Sewer & Garbage
Skagit County Parks and Rec					
02/11/2025	Bill Payment (Check)		5010	-4,150.00	Banner - Accounts Payable
02/11/2025	Bill		SWISH25-8	4,150.00	Professional Services:Other (League Fees)
Starr Excavation					
02/11/2025	Bill Payment (Check)		5011	-1,920.00	Banner - Accounts Payable
02/11/2025	Bill		C2727	1,920.00	-Split-
State Auditor's Office					
02/11/2025	Bill Payment (Check)		5012	-1,947.40	Banner - Accounts Payable
02/11/2025	Bill		L166056	1,947.40	Professional Services:State Auditor Fees

Orcas Island Park and Recreation District

Bills and Applied Payments

February 10-11, 2025

DATE	TRANSACTION TYPE	MEMO/DESCRIPTION	NUM	AMOUNT	SPLIT
Tabitha Rose Marks					
02/11/2025	Bill Payment (Check)		5013	-420.00	Banner - Accounts Payable
02/11/2025	Bill		202501	420.00	Professional Services:Instructors
Washington State Ferries					
02/11/2025	Bill Payment (Check)		5014	-563.55	Banner - Accounts Payable
02/11/2025	Bill		F102691	563.55	Travel:Travel - Programs

Orcas Island Park and Recreation District Commission

Regular Meeting Minutes
Thursday, January 9th, 2025; 4:00 PM

Orcas Fire and Rescue Station 21
45 Lavender Lane
Eastsound, WA 98245

I. CALL TO ORDER

Commissioner Jones called the meeting to order at 4:00 p.m. with all commissioners present in person.

II. PUBLIC COMMENT

Mike Maman spoke in interest of having dugouts built for the Field #1 baseball field. Zak Everly requested baseball games be scheduled with a one-hour delay after landing to allow players to warm up prior to playing the game.

III. MONTHLY BUSINESS

1. Employee Payroll
 - . 11/20/2024 \$15,262.25

Motion to approve employee payroll by Commissioner Eagan, second by Commissioner Dahl. With no further discussion the motion passed unanimously.

2. Payment of Claims
 - . 12/17/24 \$39,492.63
 - . 12/30/24 (13th month, processed 01/07/25) \$3,662.27.

Motion to approve payment of claims by Commissioner Eagan, second by Commissioner Paulsen. With no further discussion the motion passed unanimously.

3. Previous Minutes
 - . December 12th, 2024

Motion to approve previous minutes by Commissioner Eagan, second by Commissioner Dahl. With no further discussion the motion passed with 4 in favor, Commissioner Paulsen abstained.

IV. MONTHLY REPORTS

1. Director's Report

The Board discussed items on the Director's Report, question included liability surrounding facility / field rentals and clearly defining which programs are OIPRD-sanctioned.

2. Financial Report

The Board was updated on the accounting transition progress and issues. The December 2024 Financial Report was postponed as it was not yet received from the county.

3. Committee Reports

V. UNFINISHED BUSINESS

None.

VI. NEW BUSINESS

1. Annual officer nominations. The Board nominated and unanimously approved the following Board Officers for 2025
 - a) Deb Jones, Board Chair
 - b) Asya Eberle, Vice Chair
 - c) Dennis Dahl, Secretary

VII. UPCOMING MEETINGS

- a. February 13th - Regular Meeting

VIII. ADJOURNMENT

Commissioner Jones adjourned the meeting at 4:52 p.m.

Submitted by:

Kim Ihlenfeldt

Approved:

Orcas Island Park and Recreation District Commission
Special Meeting Minutes
Friday, January 17, 2025; 12:00 PM
Orcas Island Park and Rec Administrative Office
30 Pea Patch Lane
Eastsound, WA 98245

I. CALL TO ORDER

Commissioner Jones called the meeting to order at 12:00 p.m. with all commissioners present.

II. PUBLIC COMMENT

None.

III. SPECIAL BUSINESS

1. Resolution 20250117 Establishing Bank Accounts and Custodians

Motion to adopt Resolution 20250117 by Commissioner Paulsen, second by Commissioner Eagan. With no further discussion the motion passed unanimously.

IV. UPCOMING MEETINGS

a. February 13th Regular Meeting

V. ADJOURNMENT

Commissioner Jones adjourned the meeting at 12:18 p.m.

FUND: 6501.00 ORCAS ISLAND PARK AND REC DISTRICT

Account No	Account Description	Amount	Total Amount	Beginning Balance	Ending Balance
101	BEGINNING CASH BALANCE			570,377.09	
212	SALARY PAYABLE	12,589.15			
231	OTHER ACCRUED LIABILITIES	5,975.81			
310	TAXES	7,002.48			
330	INTERGOVERNMENTAL REVENUE	680.65			
340	CHARGES FOR GOODS AND SERVICES	32,225.19			
380	NONREVENUES	2,765.21			
390	OTHER FINANCING SOURCES				
	TOTAL RECEIPTS		61,238.49		
212	SALARY PAYABLE	12,589.15			
231	OTHER ACCRUED LIABILITIES	5,975.81			
570	CULTURE AND RECREATION	64,373.19			
590	DEBT SERVICE AND OTHER	13,468.70			
	TOTAL DISBURSEMENTS		96,406.85		
101	ENDING CASH BALANCE				535,208.73
				GL ENDING CASH BALANCE	535,208.73
				NET VARIANCE	0.00
<hr/>					
241	PRIOR BONDS OUTSTANDING (BEGINNING BALANCE)			0.00	
	BONDS PAID	0.00			
	BONDS ISSUED	0.00			
	NET CHANGE		0.00		
241	BONDS OUTSTANDING (ENDING BALANCE)				0.00
<hr/>					
151	BEGINNING INVESTMENT BALANCE			0.00	
	INVESTMENTS ACQUIRED	0.00			
	INVESTMENTS LIQUIDATED	0.00			
151	ENDING INVESTMENT BALANCE				0.00

FUND: 6501.00 ORCAS ISLAND PARK AND REC DISTRICT

Account No	Account Description	Amount	Total Amount	Beginning Balance	Ending Balance
101	BEGINNING CASH BALANCE			535,208.73	
310	TAXES	61.12			
330	INTERGOVERNMENTAL REVENUE	13.80			
340	CHARGES FOR GOODS AND SERVICES				
360	MISCELLANEOUS REVENUES				
380	NONREVENUES	5,776.48			
	TOTAL RECEIPTS		5,851.40		
102	PETTY CASH AND REVOLVING FUNDS	52,000.00			
570	CULTURE AND RECREATION				
590	DEBT SERVICE AND OTHER				
	TOTAL DISBURSEMENTS		52,000.00		
101	ENDING CASH BALANCE				489,060.13
				GL ENDING CASH BALANCE	489,060.13
				NET VARIANCE	<u>0.00</u>
241	PRIOR BONDS OUTSTANDING (BEGINNING BALANCE)			0.00	
	BONDS PAID	0.00			
	BONDS ISSUED	0.00			
	NET CHANGE		0.00		
241	BONDS OUTSTANDING (ENDING BALANCE)				0.00
151	BEGINNING INVESTMENT BALANCE			0.00	
	INVESTMENTS ACQUIRED	0.00			
	INVESTMENTS LIQUIDATED	0.00			
151	ENDING INVESTMENT BALANCE				0.00

JUSTIN PAULSEN

289 West Beach Rd
Eastsound, WA 98245
Phone (360) 201-1366
justin@tfnwllc.com

2/11/2025

Kim and Fellow Commissioners,

I write today to submit to you my official resignation from the Orcas Island Park and Recreation District Board of Commissioners to be effective February 14, 2025.

I would like to extend my thanks and appreciation, not just to this group, but to the Commissioners and Directors who have served our community since the formation of the district. I consider myself lucky to have had the opportunity to serve alongside every one of you and to have been a small part of building the foundation for our organization.

Everyone involved in OIPRD should take pride in being a shining example of what a community-forward organization looks like. This organization has shown what is possible when dedicated citizens are empowered by their community to do good work. I take great comfort in knowing that as I step away from this organization, it has strong and highly capable leadership in place that is supported and empowered by the board to advance its mission in our community.

As I move on to my new role, I look forward to continuing to work with OIPRD... and when a work party is needed, please know that I am only a phone call away.

Thank you for all that you do for our community,

A handwritten signature in black ink, appearing to read 'J. Paulsen', written in a cursive style.

Justin Paulsen
Proud, Outgoing Orcas Island Park and Recreation Commissioner

OIPRD Commissioner Seat #4 vacancy and other upcoming commission filing deadlines.

When a commissioner vacancy occurs, the remaining board of commissioners must appoint a candidate to the vacant seat during an open public meeting. The board-appointed commissioner will serve until the end of the unexpired term (in this case December 31st, 2025), or until an incumbent is voted in during the next odd year general election (scheduled to be certified November 25th, 2025) – whichever happens first.

February 14th, 2025: Seat #4 vacancy begins.

February 14th – March 13th: Publish notice of vacancy and request for applications for Commissioner Seat #4 Appointment. This notice should be posted in at least three public locations. Proposed locations include district website, via Press Release to the Island's Sounder and Orcasonian, at the Post Office, and on location at Orcas Island Park and Recreation District office.

March 13th: OIPRD Board Meeting – review of applicants/possible selection.

April 10th: OIPRD Board Meeting – if appointment not yet made, review of applicants/possible selection.

April 15th: Deadline for **ALL** commissioners to file Public Disclosure Commissions Annual Personal Financial Affairs (F-1) Disclosure. (Filing window is January 1st – April 15th). More information can be found at www.pdc.wa.gov

May 5th – 9th: Commissioner Candidate Filing week. Seats on the November 2025 Ballot include Seat #2 (Bob Eagan), Seat #4 (Paulsen/vacant), and Seat #5 (Deb Jones).

May 8th: OIPRD Board Meeting – if appointment not yet made, review of applicants/possible selection.

May 15th: Last day for OIPRD Commission to select and appoint a commissioner. If OIPRD fails to meet this deadline, the responsibility falls to the San Juan County Council, which then has until August 11th, 2025, to make an appointment.

May 20th: Candidate statements & photographs for state Voters' Pamphlet due.

November 4th: Seats# 2, 4, 5 on General Election Ballot.

November 25th: November General Election certification – Publicly elected commissioner takes seat and fulfills remainder of unexpired term through December 31st, 2025.

ORCAS ISLAND PARK AND RECREATION DISTRICT
RESOLUTION INCREASING BANNER BANK CREDIT CARD LIMIT
FEBRUARY 13TH, 2025

WHEREAS, Orcas Island Park and Recreation District has established a Banner Bank Credit Card; and

WHEREAS, the current credit account has a limit of \$5,000.00; and

WHEREAS, Orcas Island Park and Recreation District frequently needs access to additional funds to maintain administrative and program operations; and

NOW THEREFORE, BE IT RESOLVED by the Orcas Island Park and Recreation District Board of Commissioners, Executive Director Kim Ihlenfeldt is hereby authorized to request a credit limit increase to \$10,000.00 (ten-thousand dollars and 00/100) to serve the continued operational needs of the district.

Adopted the 13th day of February, 2025 by Orcas Island Park and Recreation District Board of Commissioners.

Deb Jones

Justin Paulsen

Asya Eberle

Dennis Dahl

Bob Eagan

Attest: Kim Ihlenfeldt