

1. Meeting Packet, Executive Committee, June 17, 2020

Documents:

[0617 FCZD BD OF SUPV PACKET.PDF](#)



## Board of Supervisors Executive Committee SPECIAL MEETING

**Dave Morell, Chair**  
**Marty Campbell, Vice Chair**  
**Pam Roach, Member**

*Clerk: Kate Kennedy, (253) 798-7798*

### AGENDA

**Meeting Date:** June 17, 2020  
**Time:** 11:00 a.m.  
**Place:** Zoom Meeting:  
<https://us02web.zoom.us/j/81562007505?pwd=Z21kc1FnTzZueFBXWlYzRFMvMEhFQT09>  
Meeting ID: 815 6200 7505  
Password: 712132 OR Dial +1 253 215 8782 US

#### Agenda Items:

1. Call to Order
2. Roll Call
3. Approval of Agenda for June 17, 2020
4. Approval of Minutes: March 18, 2020, Executive Committee Meeting
5. Public Comment
  
6. **Budget Assumptions Discussion for 2021**  
Executive Director Kjristine Lund, District Administrator Melissa McFadden, and Brynne Walker, Flood Plain Management Planner
  
7. **Operations and Maintenance Briefing**  
Bruce Wagner, Road Operations Manager
  
8. **Draft Resolution to Establish Economic Stimulus Grants for Flood Risk Reduction and Watershed Management**  
Kjristine Lund, Melissa McFadden and Brynne Walker
  
9. **Requests for Proposals Process and Schedule**  
Kjristine Lund
  
10. **Monthly Financial Reports**  
Kjristine Lund and Brynne Walker
  
11. **July 8, 2020 Board of Supervisor's Agenda**  
Kjristine Lund
  
12. Other Business
  
13. Adjourn

Audrey Persons, Acting Clerk of the Board  
Flood Control Zone District

The Board encourages public participation. You may also provide written comments at any time up to final adoption of a proposal. The mailing address and fax number are at the top of this notice and on the Board's web page <http://www.piercefloodcontrol.org>

*Dated: June 11, 2020*

**MINUTES**  
**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT**  
**BOARD OF SUPERVISORS EXECUTIVE COMMITTEE SPECIAL MEETING**  
**MARCH 18, 2020**

*Minutes of the Pierce County Flood Control Zone District Executive Committee are not verbatim; however, audio recordings are available upon request.*

1. **Call to Order**

The special meeting of the Pierce County Flood Control Zone District Board of Supervisors Executive Committee was called to order at 9:45 a.m. by Chair Morell.

2. **Roll Call**

The Clerk called the roll.

Executive Committee Supervisors present: Dave Morell, Chair; Marty Campbell, Vice Chair, Pam Roach, Member, (present by phone.)

Council Staff present: Charlie Kirry and Judy Hurley, Councilmember Assistants

Also present: Kjristine Lund, Independent Consultant, Lund Consulting, Inc.; Kinnon Williams, Inslee, Best, Doezie & Ryder, P.S.; Planning and Public Works Department staff: Anne Marie Marshall-Dody, Melissa McFadden, and Brynne Walker

3 guests present.

3. **Approval of Agenda:** March 18, 2020

Without objection, the Agenda was approved as presented.

4. **Approval of Minutes:** August 21, 2019 Executive Committee Meeting

Morell moved approval of the Minutes; motion seconded and passed.

5. **Draft Resolution to Amend Operating Rules**

Lund explained the draft resolution adding language for remote attendance, and specifics on emergency meeting. Kinnon explained the Open Public Meetings Act as it allows for remote attendance; discussion ensued.

Campbell moved "The Board members shall follow best practices for the conduct of remote meetings." The motion was seconded. The Chair called for comments; there was none. The question was called; the amendments passed.

6. **Draft Resolution to Amend 2020 Budget**

Lund explained the Resolution and workplan attachments a, b, c, and d. Walker spoke on attachment 2020 Budget Amendment Comparison Staff Report, Pierce County Flood Control Zone District memo; explained insurance costs, annual report costs, carry forward remaining amount for state audit, consultant for 2020 to complete annual report. Following discussion, Morell moved to forward with a do pass the 2020 Budget to the full board of supervisors; motion seconded and passed. The question was called; the 2020 Budget was forwarded with a do pass recommendation.

The Committee reverted to item 5, Resolution to amend the operating rules. Campbell moved to forward as amended to the full board; motion seconded. The question was called; the Resolution was forwarded as amended.

**7. Draft Resolution to Approve Interlocal Agreement with Pierce Conservation District**

Lund explained resolution adopts the interlocal agreement which is attached to the resolution. Kinnon worked on developing the interlocal contract with the Pierce Conservation District. Discussion ensued on entities sharing costs, Mary Krauszer, Shorelines Program Manager, explained funding for the shoreline program and how the monies can be used. Discussion ensued with Mello and McFadden on funding and use of funds. Campbell stated there is a good outline in powerpoint on the shoreline projects and funds involved.

Campbell moved a do pass recommendation to the full board; motion seconded. The question was called; the Resolution was forwarded with a do pass recommendation.

**8. Draft Resolution to Establish Procedures for Investment Instructions**

Lund explained the resolution. Campbell moved scribner to change treasurer to county assessor-treasurer. Campbell moved to forward to the full board with a do pass recommendation; motion seconded. The question was called; the resolution was forwarded to the full board.

**9. City of Sumner interlocal Agreement Discussion**

Kinnon stated City of Sumner request to be able to utilize the funds that had been previously allocated to the overall project of the District which had not been utilized. The City had an opportunity to go in and purchase property, but it was not allocated for property acquisitions. He stated the Administrator can approve reallocation of those funds. McFadden stated she will come back at a future date on recommended sideboards for her to follow in deciding to authorize allocation of funds between project phases.

**10. Financial Report**

Lund presented a financial report from the District accountants.

**11. Advisory Committee Update**

Lund reported on the first meeting of the advisory committee in 2020. Mike Dahlem was elected as Chair and Spencer Albersole as Vice-Chair.

**12. Other Business**

The Chair requested that public comment be included on the agenda.

13. **Adjournment**

There being no further business, the Flood Control Zone District Executive Committee Meeting was adjourned at 11:15 a.m.

Approved:

\_\_\_\_\_  
Dave Morell, Board Chair

\_\_\_\_\_  
Date Approved

Attest:

\_\_\_\_\_  
Kate Kennedy, CMC  
Clerk of the Board

**DRAFT**  
**Budget Assumptions**  
**2021-2026**



**FCZD Revenue:**

Year	Levy Rate	Tax Assessment
2013	0.99	\$6,896,700.00
2014	0.101	\$7,244,817.00
2015	0.101	\$7,863,069.57
2016	0.99	\$8,217,812.57
2017	0.91	\$8,299,991.24
2018	0.82	\$8,412,465.37
2019	0.76	\$8,703,487.36
2020	0.10	\$12,819,304
2021	0.10	Est. \$12,947,497

**Assumptions:**

- Operations and Maintenance allocation of 15% = \$1,942,125
- Opportunity Fund Allocation allocation of 10% = \$1,294,750
- Deposit to Strategic Reserve = \$350,000 per Resolution 2019-5
- Allocation to Large Capital Projects (formally known as the USACE Match) = \$1,000,000
- COLA for staff and admin costs – 2% assumed

**Considerations:**

- Accelerate capital projects that are ready for construction or acquisition in order to stimulate the economy?
  - Strategic Reserve Grant Program?
- Consider utilizing FCZD funding for capital projects that have lost funding due to COVID?
  - Strategic Reserve
  - Large Capital Project funds

**RESOLUTION NO. 2020-2**

**A Resolution of the Pierce County Flood Control Zone District Establishing a Flood Risk Reduction and Watershed Management Economic Stimulus Grant Program for the Pierce County Flood Control Zone District.**

**Whereas**, the Pierce County Flood Control Zone District ("District") board of supervisors ("Board") established a strategic reserve as part of its fund balance policy with resolution FCZD 2017-4; and

**Whereas**, one of the purposes of the strategic reserve fund is to fund emergent needs; and

**Whereas**, the current economic climate in Pierce County, the nation, and globally is having a negative impact on many businesses, local jurisdictions, tribes, non-profits, and agencies; and

**Whereas**, investment in capital projects and equipment can provide jobs and tax revenue; and

**Whereas**, RCW 86.15 provides guidance on the types of investment that are allowed using funds generated by flood control zone districts; and

**Whereas**, the Board desires to initiate an economic stimulus grant program using the current balance in the Strategic Reserve Fund for a one-year initiative; now, therefore

**BE IT RESOLVED by the Board of Supervisors of the Pierce County Flood Control Zone District as follows:**

Section 1. The Board of Supervisors adopts the " flood risk reduction and watershed management economic stimulus grant program as described in Attachment A to this resolution.

**ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2020.**

ATTEST:

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT**  
Pierce County, Washington

\_\_\_\_\_  
Kate Kennedy, Clerk of the Board

\_\_\_\_\_  
Dave Morell, Board Chair

## Attachment A

### **Flood Risk Reduction and Watershed Management Economic Stimulus Grant Program**



#### **The following purposes may be funded with this grant program**

- Flood control or storm water control improvements (whether extended, enlarged, acquired or constructed).
- Maintenance and operation of flood control and storm water control improvements that were constructed or acquired by the jurisdiction.
- Watershed management projects, studies, plans and activities that are for water supply, water quality and water resource and habitat protection and management.
- Major equipment used for stormwater control or water quality protection.

These purposes and uses are called "projects" for this grant program.

Potential eligible projects might include:

- Flood Control or stormwater control improvements
- Habitat protection and management
- Culvert improvements
- Maintenance and operations projects
- Watershed Management projects
- Property Acquisition and structure demolition that supports a larger flood risk reduction project
- Purchase of equipment for flood risk reduction

#### **Funding Eligibility Requirements**

Projects must address one of the purposes described above.

Projects must be shovel ready (i.e. completed permits, completed design) and be in a management plan (i.e. flood control, stormwater control, watershed management or hazard mitigation plans).

Projects must generate jobs in Pierce County.

Projects must be completed by December 31, 2021.



Projects should leverage other funding sources. For local jurisdictions, Flood District Opportunity Fund allocations may be used as a match.

The following documents must be submitted to the Flood District Administrator (*Assistant County Engineer of Pierce County Surface Water Management*).

- Preliminary engineering studies
- State Environmental Policy Act determinations and plans
- Cost estimates
- Description of project benefits

### **Eligible Applicants**

- Cities/municipalities
- Indian Tribes
- Parks departments
- Non-profit organizations

All applicants must either have an Interlocal Agreement (ILA) with the Pierce County Flood Control Zone District, be sponsored by a municipality that has an ILA with the Flood Control Zone District. If a municipality wants to sponsor an organization for funding, the municipality will serve as the applicant agent for the project. If an applicant does not have an existing Interlocal Agreement with the District, they must be willing to accept the contract terms for an Interlocal Agreement and sign an affidavit accepting those terms with their application.

### **Application and funding process**

All applicants will need to fill out the Flood Risk Reduction and Watershed Management Economic Stimulus Grant Program application and submit it to the District Administrator at [pcfzd@co.pierce.wa.us](mailto:pcfzd@co.pierce.wa.us) by September 30, 2020. All applications will be ranked and reviewed by October 31, 2020. Applicants will be notified of the selection by November 30, 2020. Funding will be made available for use by January 1, 2021.



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**Pierce County Flood Control Zone District  
Request for Proposals for Executive Director Services**

**Proposal Due Date: 7/31/20**

**The Pierce County Flood Control Zone District (District) invites proposals for contracted Executive Director services. Proposals are due by email to the District's Clerk's Office [kate.kennedy@piercecounitywa.gov](mailto:kate.kennedy@piercecounitywa.gov) by 5:00 p.m. on July 31, 2020.**

The Pierce County Council established the Pierce County Flood Control Zone District in 2011 by Ordinance No. 2011-95s. The Council determined it was in the best interest of Pierce County citizens to have a District that could fund the acquisition, construction and operation of flood and stormwater control needs in Pierce County that would protect public safety and the County's economic vitality.

The District is an independent special purpose district of the State of Washington, as authorized by Chapter 86.15 of the Revised Code of Washington (RCW). RCW 86.15 authorizes the Pierce County Council to be the District's board of supervisors, the governing body for the District. In addition, the District's governance structure includes an Interlocal Agreement with Pierce County to provide technical support, and contracts with an independent legal counsel and an Executive Director. There is also a volunteer advisory committee. The District is funded through a property tax levy. Information about the District is available at: <https://www.piercefloodcontrol.org>

The District seeks Executive Director services encompassing the tasks described in "Scope of Work" below. Attendance at Board of Supervisor, Executive Committee, and Advisory Committee meetings is required. Attendance at various other meetings necessary to implement the scope of work is also required.

**Delivery:** Proposals must be sent electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecounitywa.gov](mailto:kate.kennedy@piercecounitywa.gov) Proposals are due to the District's Clerk's Office by 5:00 p.m. on July 31, 2020.

**Questions:** Questions about this RFP should be sent in writing, by email, to Kate Kennedy at [kate.kennedy@piercecounitywa.gov](mailto:kate.kennedy@piercecounitywa.gov) no later than July 17, 2020 at 5:00 p.m.

**Section 1. MINIMUM QUALIFICATIONS**

1. At least five years of professional experience in a community service environment, administering community-based programs that involves working with elected officials, the general public, professionals in public policy, volunteers, and other stakeholders. Necessary experience must include prior experience organizing a flood control zone district or equivalent experience. In addition to the organizing experience, additional preference will be given to applicants with experience managing a flood control zone district or equivalent special purpose district.

2. Well-developed human relations skills to advise and influence others, to lead and facilitate group processes, and convey complex information to diverse audiences.
3. Experience providing direct staff support to elected officials.
4. Excellent writing and presentation skills including the ability to clearly synthesize information and complex ideas.
5. Strong project management skills and demonstrated ability to work independently.
6. Advanced knowledge of business management and/or organizational leadership.
7. Advanced knowledge and experience with operating and capital program management.
8. Advanced experience working with resource and permit agencies.
9. General knowledge of state laws regarding the operation of local governments, including budgeting, auditing, and fiscal management.
10. Advanced knowledge of the structure and content of the English language to employ a variety of writing techniques that inform diverse audiences.
11. Experience within the last 3 years using general MS Word, Excel, and PowerPoint applications.
12. Master's Degree in Public or Business Administration or Engineering, or other relevant degree (preferred).

## **Section 2. SCOPE OF WORK**

The Executive Director is expected to perform the following scope of work:

1. Develop, oversee, and implement the District's services, contracts, day to day operations, and capital programs and projects. This includes but is not limited to reviewing financial reports and invoices, ensuring procurement and payment of insurance coverage for Board, ensuring compliance with State Auditor reporting requirements, responding to constituent service requests, and providing meeting notices and any required legal notices.
2. Carry out business and administrative duties necessary to staff the District's Board of Supervisors (Board), which sets the policy; adopts the annual operating and capital budgets; and approves projects, contracts, and interlocal agreements with other jurisdictions. The Executive Committee meets monthly and the Board of Supervisors meets quarterly.
3. Develop District goals, policies, plans, programs and annual budgets, in compliance with the Board's direction including the District's annual work plan, subject to Board approval.
4. Staff and facilitate the Flood Control District Advisory Committee, made up of local government officials and citizens, which provides advice to the Board relative to annual operating and capital budgets. This includes meeting arrangements, agendas, minutes, coordination of presentations and materials, operating rules, and meeting notices. The Advisory Committee meets between four and six times per year.
5. Ensure District is in compliance with its own policies and relevant laws.
6. Prepare reports to the Executive Committee and Board to inform decision making. Conduct objective analysis and frame decisions ensuring consistency with existing policies and coordinate legal review as necessary.

7. Provide advice and counsel on complex subject-specific matters involving strategic direction, policy, and organizational, and operational issues.
8. Coordinate, oversee and manage all aspects of the services provided to the District by contracts, including issuing and reviewing requests for proposals, overseeing contracts for professional services and project implementation and reporting. Contracts are expected to include legal services, accounting services, insurance, and Interlocal Agreement with Pierce County.
9. Develop and maintain relationships with the Board, as well as with Board staff, Pierce County staff, city elected officials and staff, and the public.
10. Serve as District spokesperson and develop and carry out all communications regarding the Board's activities including maintenance of web site, development of text for annual report, correspondence, and news releases.
11. Monitor the performance of District funded projects and the District's satisfaction of overall goals.
12. Perform other duties as assigned.

### **Section 3. CONTRACT TERM**

The District anticipates an initial contract term of two (2) years. The District anticipates the contract term beginning in the first quarter of 2021. The contract may be extended for an additional two (2) years, or a request for proposal may be required after the initial two year engagement.

### **Section 4. CONTRACT**

A sample contract/service agreement is available upon request.

*Note: The District expects all submitting firms or solo practitioners to consent to the District contract, terms and conditions. The District reserves the right to revise the stated contract terms and conditions prior to contract signature.*

### **Section 5. PROPOSAL CONTENTS AND EVALUATION SCORING**

Interested firms or solo practitioners must submit written proposals electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on July 31, 2020.

Written proposals must describe about the proposer meets the minimum qualifications described in Section 1 and must also include a work plan and budget for performing the tasks described in the Section 2: Scope of Work.

Proposals may not exceed 12 single-sided pages, exclusive of resumes and references. Type-face may be no smaller than 11 points.

Proposals must also include the name of the firm, resume of key personnel, federal and state tax identification numbers, and three professional references with contact names, phone numbers and email addresses.

Proposals will be scored using the following scoring system:

1. Firm or solo practitioner experience (e.g. length of time in business and performing services for municipal clients, special purpose districts, and other matters relating to relevant experience). 30%
2. Reputation and qualifications of the specific Executive Director who will provide services to the District. 30%
3. Competitiveness of the firm's or solo practitioner's fees or fee structure. 20%
4. The firm or solo practitioner's experience in providing thorough and timely Executive Director services. 20%

#### **Section 6. EVALUATION PROCESS**

Step 1: Written proposals will be reviewed for compliance with RFQ requirements and given a score, based upon the scoring system below. Those that comply will go to Step 2.

Step 2: Written proposals will be reviewed and evaluated by an Evaluation Committee comprised of County Council staff, a representative from the Pierce County Department of Planning and Public Works, and a representative from the Pierce County Flood District Advisory Committee.

Step 3: Those proposer(s) whose written proposal(s) received the highest scores will be interviewed by representatives from the Board of Supervisors' Executive Committee.

Step 4: The District will conduct reference checks for the finalist. The District Clerk will notify the winning proposer as determined by the Executive Committee representatives.

Step 5: Contract negotiations will commence with the selected firm or solo practitioner.

Step 6: If negotiations with the initially selected firm or solo practitioner fail to produce a contract, the District reserves the right to enter into negotiations with one or more other proposers.

Step 7: The Board of Supervisors must vote on the final contract.

**Section 7. RESERVED RIGHTS AND PROCEDURES**

1. The Pierce County Flood Control Zone District expressly reserves the following rights:
  - a. To waive any and/or all irregularities in the proposals submitted.
  - b. To reject any or all proposals or portions thereof.
  - c. To base awards with due regard to quality of services, experience, compliance with specifications, and other such factors as may be necessary in the circumstances.
  - d. To make the award to any vendor or combination of vendors whose proposal(s), in the opinion of the District, is in the best interest of the District.
  
2. The Pierce County Flood Control Zone District may return unopened any emails proposals or modification received after the hour and date specified as the due date.



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**Pierce County Flood Control Zone District  
Request for Proposals for Legal Services**

**Proposal Due Date: July 31, 2020**

**The Pierce County Flood Control Zone District (District) invites proposals for contracted Legal Counsel services. Proposals are due by email to the District's Clerk's Office [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on July 31, 2020.**

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The District is an independent special purpose district of the State of Washington, as authorized by Chapter 86.15 of the Revised Code of Washington (RCW). RCW 86.15 authorizes the Pierce County Council to be the District's board of supervisors, the governing body for the District. In addition, the District's governance structure includes an Interlocal Agreement with Pierce County to provide technical support, and contracts with an independent legal counsel and an Executive Director. There is also a volunteer advisory committee. The District is funded through a property tax levy. Information about the District is available at: <https://www.piercefloodcontrol.org>

The District seeks legal services encompassing the traditional scope of legal work, as described in "Scope of Work" below. Attendance at Board of Supervisor and Executive Committee meetings is required. Attendance at various other meetings may be required occasionally.

**Delivery:** Proposals must be sent electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) Proposals are due to the District's Clerk's Office by 5:00 p.m. on July 31, 2020.

**Questions:** Questions about this RFP should be sent in writing, by email, to Executive Director, Kjrystine Lund at [klund@lundconsulting.com](mailto:klund@lundconsulting.com) no later than July 17 at 5:00 p.m.

**Section 1. MINIMUM QUALIFICATIONS**

- a) Each attorney in the proposed team must possess a Juris Doctorate degree and have graduated from a law school accredited by the American Bar Association;
- b) Each attorney in the proposed team must be a member in good standing of the Washington State Bar Association;
- c) The proposed designated (or lead) attorney must have a minimum of five-year's experience in the field of municipal law, with particular experience in land use and development and public works construction.

**Section 2. STATEMENT OF QUALIFICATIONS REQUIREMENTS**

1. Description of your law firm or sole practitioner practice and services the firm or attorney is capable of providing, including an explanation of how these services will best meet the District's needs. If the proposer is a law firm, description of the experience of each attorney who will or can provide services to the District
2. A list of references regarding reputation and qualifications of attorneys proposed by the law firm or the sole practitioner.
3. Proposals shall clearly set forth fees or fee structure to be charged for services.
4. Disclosure of any pending litigation or judgments rendered against the law firm or sole practitioner in any matter relating to professional activities of the firm, including any pending complaints to the Washington State Bar Association.

**Section 3. SCOPE OF WORK**

1. Provides the type of legal services described below to the Board of Supervisors and Executive Director on a wide variety of legal subjects, including but not limited to District powers and authority, , federal and state laws and regulations, eminent domain (condemnation), nuisance abatement, public/private development partnerships, public works bidding and construction, purchasing and procurement, acquisition, sale and transfer of real property and real property interests, employment, public disclosure, open meetings and environmental law. The legal counsel's advice includes methods to avoid civil litigation.
2. Furnishes legal representation at all District business meetings, and at other meetings when requested.
3. Recommends methods and strategies to avoid litigation and claims.
4. Appears before courts and administrative agencies to represent the District's interests.
5. Prepares and reviews resolutions, contracts, Interlocal agreements, and other documents for legal correctness and acceptability.
6. Works cooperatively with the County Prosecuting Attorney and Assistant Prosecuting Attorneys and any special legal counsel retained by the District or County for special projects and matters.
7. Coordinates with other special legal counsel, as needed, to assure proper management of legal issues, and proper coordination and transition of legal issues among special legal counsel.
8. Assists District officials and contractors to maintain awareness of ethical and appearance of fairness standards and avoid conflicts of interest and prohibited transactions.
9. Assists District officials and contractors to understand the legal roles and duties of their respective offices and relationships with others.



10. Provides the District with guidance as to Robert's Rules of Order and related procedural matters relating to Board meetings.
11. Prepares legal opinions at the request of the Executive Director or Board of Supervisors.
12. Provides the District a legal perspective and advice on various governmental issues.
13. Performs other legal services and tasks, as assigned by the Board of Supervisors or Executive Director.

#### **Section 4. SPECIFICATIONS**

1. The lead attorney, or a replacement if necessary, must attend District business meetings, unless excused. The District has an Executive Committee, which meets on the 3<sup>rd</sup> Wednesday of each month, from 9:30 a.m. until noon. The Board of Supervisors meets quarterly in January, October, July, and October on the 2<sup>nd</sup> Wednesday of the month from 9:30 a.m. – noon. From time to time there are special meetings.
2. The Legal Counsel may be asked to attend other meetings as needed by the District Board of Supervisors or Executive Director.
3. A timeliness of response from and accessibility to the Legal Counsel is an important aspect of the services. Accessibility includes the ability of the lead attorney to be available to attend meetings in person and the ability to be reached promptly by telephone. The District does not offer space for offices in a District location.

#### **Section 5. CONTRACT TERM**

The District anticipates an initial contract term of two (2) years. The District anticipates the contract term beginning in the first quarter of 2020. The contract may be extended for an additional two-years, or a request for proposal may be required after the initial two-year engagement.

#### **Section 6. CONTRACT**

A sample contract/service agreement is available upon request.

*Note: The District expects all submitting firms or sole practitioners to consent to the District contract, terms and conditions. Exceptions desired must be noted in the proposal. The District reserves the right to revise the stated contract terms and conditions prior to contract signature.*

#### **Section 7. PROPOSAL CONTENTS AND EVALUATION SCORING**

Interested firms or sole practitioners must submit written proposals electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on July 31, 2020.

Pierce County Flood Control District RFQ/RFP for Legal Services  
Due 5:00 p.m. July 31, 2020

The proposals must address the minimum qualifications, including a statement of qualifications, and include a proposed fee structure for providing the scope of services.

Proposals may not exceed 10 single-sided pages, exclusive of resumes and references. Type-face may be no smaller than 11 points.

Proposals will be scored using the following scoring system:

1. Firm or sole practitioner experience (e.g. length of time in business and performing services for municipal clients, municipal law experience and other matters relating to relevant experience). 30%
2. Reputation and qualifications of the specific attorneys who will or can provide services to the District. 30%
3. Competitiveness of the law firm's or sole practitioner's fees or fee structure. 20%
4. The law firm or sole practitioner's experience in providing thorough and timely legal advice. 20%

#### **Section 8. EVALUATION PROCESS**

Step 1: Written proposals will be reviewed for compliance with RFQ requirements and given a score, based upon the scoring system below. Those that comply will go to Step 2.

Step 2: Written proposals will be reviewed and evaluated by an Evaluation Committee comprised of the District Executive Director and a representative from the Pierce County Council staff.

Step 3: Those proposer(s) whose written proposal(s) received the highest scores will be interviewed by representatives from the Board of Supervisors' Executive Committee.

Step 4: The District will conduct reference checks for the finalist. The District Clerk or Executive Director will notify the winning proposer as determined by the Executive Committee representatives.

Step 5: Contract negotiations will commence with the selected law firm or sole practitioner.

Step 6: If negotiations with the initially selected law firm or sole practitioner fail to produce a contract, the District reserves the right to enter into negotiations with one or more other proposers.

Step 7: The Board of Supervisors must vote on the final contract.

**Section 9. RESERVED RIGHTS AND PROCEDURES**

1. The Pierce County Flood Control Zone District expressly reserves the following rights:
  - a. To waive any and/or all irregularities in the proposals submitted.
  - b. To reject any or all proposals or portions thereof.
  - c. To base awards with due regard to quality of services, experience, compliance with specifications, and other such factors as may be necessary in the circumstances.
  - d. To make the award to any vendor or combination of vendors whose proposal(s), in the opinion of the District, is in the best interest of the District.
  
2. The Pierce County Flood Control Zone District may return unopened any emails proposals or modification received after the hour and date specified as the due date.



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**Pierce County Flood Control Zone District  
Request for Proposals for Accounting Services**

**Proposal Due Date: 7/31/20**

**The Pierce County Flood Control Zone District (District) invites proposals for contracted accounting services from CPA firms or practitioners. Proposals are due by email to the District's Clerk's Office [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on July 31, 2020.**

The Pierce County Council established the Pierce County Flood Control Zone District in 2011 by Ordinance No. 2011-95s. The Council determined it was in the best interest of Pierce County citizens to have a District that could fund the acquisition, construction and operation of flood and stormwater control needs in Pierce County that would protect public safety and the County's economic vitality.

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The District seeks accounting services encompassing the services described in "Scope of Work" below.

**Delivery:** Proposals must be sent electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) due to the District's Clerk's Office by 5:00 p.m. on July 31, 2020.

**Questions:** Questions about this RFP should be sent in writing, by email, to Executive Director, Kjrjstine Lund at [klund@lundconsulting.com](mailto:klund@lundconsulting.com) no later than July 17 at 5:00 p.m.

**Section 1. MINIMUM QUALIFICATIONS**

- a) Licensed Certified Public Accountant
- b) In-depth knowledge of Washington State BARS and general state and federal laws regulating the financial activities of Washington municipalities
- c) In-depth knowledge of generally accepted accounting and auditing principles, theory and practices, as well as financial analysis and research techniques.
- d) In-depth experience preparing financial statements for special purpose districts or municipalities.
- e) In-depth experience working with the Washington State Auditor on financial and accountability audits.
- f) In-depth knowledge of municipal accounting and budgetary principles, practices, operations and procedures.
- g) In-depth knowledge of general business and financial practices needed to operate effectively in the District's general business environment.

## **Section 2. REQUIREMENTS**

1. Description of your firm or sole practitioner practice and services the firm or CPA is capable of providing, including an explanation of how these services will best meet the District's needs. If the proposer is a firm, description of the experience of each accountant who will provide services to the District.
2. A list of references regarding reputation and qualifications of accountants proposed by the firm or the sole practitioner.
3. Identify the partner, manager, and in-charge accountant who will be assigned to our job if you are successful in your bid and provide biographies. Indicate any complaints against them that have been leveled by the state board of accountancy or other regulatory authority, if any. Indicate any corrective actions that have been taken by the firm with respect to these people.
4. Disclosure of any pending litigation or judgments rendered against the firm or sole practitioner in any matter relating to professional activities of the firm.
5. The accounting firm or sole practitioner selected is expected to be available to attend meetings in person and to be reached promptly by telephone.
6. The District does not offer space for offices in a District location.

## **Section 3. SCOPE OF WORK**

1. Prepare annual financial statements for submittal to the Washington State Auditor.
2. Prepare documentation needed for state audits.
3. Work with State Auditor on behalf of District through annual audit process
4. Represent the District in Entrance and Exit interviews and respond to Auditor's questions in coordination with District.
5. Work cooperatively with Pierce County Planning and Public Works staff involved in financial management and District services.
6. Monitor monthly budget compilations for District operating and capital budgets prepared by Pierce County Planning & Public Works staff.
7. Ensure the District financial record keeping system maintained by Pierce County is consistent with State BARS and is effective for cost accounting, grants, and any other compliance requirements. Make recommendations for improvements.
8. Ensure the District is compliant with all GASB accounting standards.
9. Assist the District in identifying and establishing internal control policies and procedures.
10. Advise Executive Director and Board of Supervisors on financial compliance issues for special purpose governments and compliance areas.
11. Assist the Executive Director and Board of Supervisors on other financial accounting needs.

## **Section 5. CONTRACT TERM**

The District anticipates an initial contract term of two (2) years, with a potential 6-month extension to facilitate transition to a new accounting firm, if this contract is not renewed. The District anticipates the contract term beginning in January of 2021.

## **Section 6. CONTRACT**

A sample contract/service agreement is available upon request.

*Note: The District expects all submitting firms or sole practitioners to consent to the District contract, terms and conditions. The District reserves the right to revise the stated contract terms and conditions prior to contract signature.*

## **Section 7. PROPOSAL CONTENTS AND EVALUATION SCORING**

Interested firms or sole practitioners must submit written proposals electronically to the District Clerk, Kate Kennedy at [kate.kennedy@piercecountywa.gov](mailto:kate.kennedy@piercecountywa.gov) by 5:00 p.m. on July 31, 2020. The proposals must address the following:

1. Describe how your firm or sole practitioner meets the minimum qualifications in Section 1.
2. Provide responses to the requirements in Section II of this RFP, page 2.
3. Set forth your fee proposal for the period from January 1, 2021 – December 31, 2022, with whatever guarantees can be given regarding increases in future years.
4. Furnish standard billing rates for classes of professional personnel for each of the last three years.

Proposals will be scored using the following scoring system:

1. Firm or sole practitioner experience (e.g. length of time in business and performing services for municipal clients, public accounting experience and other matters relating to relevant experience). 30%
2. Reputation and qualifications of the specific accountants who will provide services to the District. 30%
3. Competitiveness of the accounting firm's or sole practitioner's fees or fee structure. 20%
4. The accounting firm or sole practitioner's experience in providing thorough and timely accounting advice. 20%

## **Section 8. EVALUATION PROCESS**

Step 1: Written proposals will be reviewed for compliance with RFQ requirements and given a score, based upon the scoring system above. Those that comply will go to Step 2.

Step 2: Written proposals will be reviewed and evaluated by an Evaluation Committee comprised of the District Executive Director and a representative from Pierce County Planning and Public Works.

Step 3: The District will conduct reference checks for the finalist. The District Clerk or Executive Director will notify the winning proposer as determined by the Executive Committee representatives.

Step 4: Contract negotiations will commence with the selected accounting firm or sole practitioner.

Step 5: If negotiations with the initially selected accounting firm or sole practitioner fail to produce a contract, the District reserves the right to enter into negotiations with one or more other proposers.

**Section 9. RESERVED RIGHTS AND PROCEDURES**

1. The Pierce County Flood Control Zone District expressly reserves the following rights:
  - a. To waive any and/or all irregularities in the proposals submitted.
  - b. To reject any or all proposals or portions thereof.
  - c. To base awards with due regard to quality of services, experience, compliance with specifications, and other such factors as may be necessary in the circumstances.
  - d. To make the award to any vendor or combination of vendors whose proposal(s), in the opinion of the District, is in the best interest of the District.
  
2. The Pierce County Flood Control Zone District may return unopened any emails proposals or modification received after the hour and date specified as the due date.



FRANCIS & COMPANY PLLC

CERTIFIED PUBLIC ACCOUNTANTS | MANAGEMENT CONSULTANTS

Pierce County Flood Control Zone District  
Tacoma, Washington

Management is responsible for the accompanying financial statements of Pierce County Flood Control Zone District, a component unit of Pierce County, which comprise the balance sheet as of February 29, 2020 and the related statement of revenues, expenditures and changes in fund balance for the month and year-to-date (YTD) then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared using the modified accrual basis of accounting in accordance with governmental fund accounting. Revenue is recognized when it becomes available and measurable and expenditures are recognized in the period the associated liability is incurred. Management of Pierce County Flood Control Zone District has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary schedule of annual budget, YTD actual and remaining budget is presented only for supplementary analysis purposes and not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Francis & Company PLLC  
Seattle, WA  
March 25, 2020

200 West Mercer Street, Suite 208  
Seattle, Washington 98119  
206-282-3720 [ main ]  
206-282-3949 [ fax ]  
[www.francis-company.com](http://www.francis-company.com)



**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
BALANCE SHEET  
FEBRUARY 29, 2020**

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<b>ASSETS AND OUTFLOWS OF RESOURCES</b>	
Cash and Investments	\$ 17,420,518
Taxes receivable	12,712,166
Other receivables	387
<b>TOTAL ASSETS</b>	<b>30,133,071</b>
DEFERRED OUTFLOWS OF RESOURCES	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 30,133,071</b>

  

<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	
Accounts payable and accrued liabilities	\$ 197
Deferred revenue	12,712,166
<b>TOTAL LIABILITIES</b>	<b>12,712,363</b>
DEFERRED INFLOWS OF RESOURCES	-

  

<b>FUND BALANCES</b>	
Unassigned	17,420,708
<b>TOTAL FUND BALANCES</b>	<b>17,420,708</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 30,133,071</b>

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See independent accountant's compilation report.

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE MONTH AND YEAR-TO-DATE ENDED FEBRUARY 29, 2020**

	February	YTD
<b>REVENUES</b>		
Property taxes	\$ 250,947	\$ 266,387
Other taxes	10,408	10,408
Interest income	8,144	17,073
Other revenues	-	-
<b>Total revenues</b>	<b>269,499</b>	<b>293,868</b>
<b>EXPENDITURES</b>		
Current Operating Administration	24,374	30,997
Operations & Maintenance	-	-
Opportunity Fund	-	-
Capital Project Expenditures	-	-
<b>Total expenditures</b>	<b>24,374</b>	<b>30,997</b>
<b>CHANGES IN FUND BALANCES</b>	<b>245,125</b>	<b>262,871</b>
<b>FUND BALANCES, AS OF JANUARY 1, 2020</b>		<b>17,157,837</b>
<b>FUND BALANCES, AS OF FEBRUARY 29, 2020</b>		<b>\$ 17,420,708</b>

See independent accountant's compilation report.

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
SCHEDULE OF ANNUAL BUDGET, YTD ACTUAL AND REMAINING BUDGET  
FEBRUARY 29, 2020**

	Original Budget	Revised Budget	YTD Actual	% of Budget	Remaining Balance
<b>REVENUES</b>					
Property taxes	\$ 12,819,304		\$ 266,387	2%	\$ 12,552,917
Other taxes	-		10,408		(10,408)
Interest income	-		17,073		(17,073)
Other revenues	-		-		-
<b>Total revenue</b>	<b>12,819,304</b>		<b>293,868</b>	<b>2%</b>	<b>(293,868)</b>
<b>EXPENDITURES</b>					
Current Operating Administration	451,185		30,997	7%	420,188
Operations & Maintenance	1,922,896		-	0%	1,922,896
Opportunity Fund	1,281,930		-	0%	1,281,930
Large Capital Projects	1,000,000		-	0%	1,000,000
Capital Project Expenditures	6,442,586		-	0%	6,442,586
Strategic Reserve - PS Shoreline Project	50,000		-	0%	50,000
<b>Total expenditures</b>	<b>11,148,597</b>		<b>30,997</b>	<b>0%</b>	<b>11,117,600</b>
Adjustment from budgetary basis to GAAP basis			-		
<b>CHANGES IN FUND BALANCES</b>	<b>\$ 1,670,707</b>		<b>262,871</b>		
<b>FUND BALANCES, AS OF JANUARY 1, 2020</b>			<b>17,157,837</b>		
<b>FUND BALANCES, AS OF FEBRUARY 29, 2020</b>			<b>\$ 17,420,708</b>		

**Schedule I - Breakdown of Current Operating Administration**

Pierce County FCZD Support	\$ 91,800		\$ -	0%	\$ 91,800
Pierce County Communication Section Support	3,500		-	0%	3,500
District Flood Control Zone District Support Lund	154,280		12,690	8%	141,590
Interfund-Indirect Cost	66,550		11,092	17%	55,458
Legal Counsel	47,000		770	2%	46,230
Accountant	20,000		-	0%	20,000
Clerk	12,423		-	0%	12,423
Website Hosting	3,300		-	0%	3,300
Insurance	14,622		-	0%	14,622
Broker Fee	1,500		-	0%	1,500
Copies, Printing, Notices, Phone, Miscellaneous	1,650		13	1%	1,637
IT Financial/HR Systems Allocation	12,850		2,142	17%	10,708
Printing Annual Report	850		-	0%	850
Mailing the Annual Report	60		-	0%	60
Printing CIP	800		-	0%	800
Board, Travel, Dues, Memberships	5,000		-	0%	5,000
State Audit	15,000		3,604	24%	11,396
Other expenses	-		686	100%	(686)
<b>Total</b>	<b>\$ 451,185</b>		<b>\$ 30,997</b>	<b>7%</b>	<b>\$ 420,188</b>

See independent accountant's compilation report.

Pierce County Flood Control Zone District  
Tacoma, Washington

Management is responsible for the accompanying financial statements of Pierce County Flood Control Zone District, a component unit of Pierce County, which comprise the balance sheet as of March 31, 2020 and the related statement of revenues, expenditures and changes in fund balance for the month and year-to-date (YTD) then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared using the modified accrual basis of accounting in accordance with governmental fund accounting. Revenue is recognized when it becomes available and measurable, and expenditures are recognized in the period the associated liability is incurred. Management of Pierce County Flood Control Zone District has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary schedule of annual budget, YTD actual and remaining budget is presented only for supplementary analysis purposes and not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

A handwritten signature in cursive script that reads "Francis Company".

Seattle, WA  
May 1, 2020

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
BALANCE SHEET  
MARCH 31, 2020**

**ASSETS AND OUTFLOWS OF RESOURCES**

Cash and Investments	\$	17,882,003
Taxes receivable		12,230,931
Other receivables		387
Advance payment for unbilled expenses		

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TOTAL ASSETS		30,113,321
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DEFERRED OUTFLOWS OF RESOURCES		-
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<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$</b>	<b>30,113,321</b>
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**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

Accounts payable and accrued liabilities	\$	17,554
Deferred revenue		12,230,931

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TOTAL LIABILITIES		12,248,485
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DEFERRED INFLOWS OF RESOURCES		-
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**FUND BALANCES**

Unassigned		17,864,836
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TOTAL FUND BALANCES		17,864,836
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<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$</b>	<b>30,113,321</b>
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See independent accountant's compilation report.

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE MONTH AND YEAR-TO-DATE ENDED MARCH 31, 2020**

	March	YTD
<b>REVENUES</b>		
Property taxes	\$ 476,951	\$ 743,338
Other taxes	-	10,408
Interest income	6,712	23,785
Other revenues	-	-
<b>Total revenues</b>	<b>483,663</b>	<b>777,531</b>
<b>EXPENDITURES</b>		
Current Operating Administration	39,535	70,532
Operations & Maintenance	-	-
Opportunity Fund	-	-
Capital Project Expenditures	-	-
<b>Total expenditures</b>	<b>39,535</b>	<b>70,532</b>
<b>CHANGES IN FUND BALANCES</b>	<b>444,128</b>	<b>706,999</b>
<b>FUND BALANCES, AS OF JANUARY 1, 2020</b>		<b>17,157,837</b>
<b>FUND BALANCES, AS OF MARCH 31, 2020</b>		<b>\$ 17,864,836</b>

See independent accountant's compilation report.

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
SCHEDULE OF ANNUAL BUDGET, YTD ACTUAL AND REMAINING BUDGET  
MARCH 31, 2020**

	Original Budget	Revised Budget	YTD Actual	% of Budget	Remaining Balance
<b>REVENUES</b>					
Property taxes	\$ 12,819,304		\$ 743,338	6%	\$ 12,075,966
Other taxes	-		10,408	n/a	(10,408)
Interest income	-		23,785	n/a	(23,785)
<b>Total revenue</b>	<b>12,819,304</b>		<b>777,531</b>	<b>6%</b>	<b>12,041,773</b>
<b>EXPENDITURES</b>					
Current Operating Administration	451,185		70,532	16%	380,653
Operations & Maintenance	1,922,896		-	0%	1,922,896
Opportunity Fund	1,281,930		-	0%	1,281,930
Large Capital Projects	1,000,000		-	0%	1,000,000
Capital Project Expenditures	6,442,586		-	0%	6,442,586
Strategic Reserve - PS Shoreline Project	50,000		-	0%	50,000
<b>Total expenditures</b>	<b>11,148,597</b>		<b>70,532</b>	<b>1%</b>	<b>11,078,065</b>
Adjustment from budgetary basis to GAAP basis			-		
<b>CHANGES IN FUND BALANCES</b>	<b>\$ 1,670,707</b>		<b>706,999</b>		
<b>FUND BALANCES, AS OF JANUARY 1, 2020</b>			<b>17,157,837</b>		
<b>FUND BALANCES, AS OF MARCH 31, 2020</b>			<b>\$ 17,864,836</b>		

**Schedule I - Breakdown of Current Operating Administration**

Pierce County FCZD Support	\$ 91,800		\$ -	0%	\$ 91,800
Pierce County Communication Section Support	3,500		-	0%	3,500
District Flood Control Zone District Support Lund	154,280		38,301	25%	115,979
Interfund-Indirect Cost	66,550		16,637	25%	49,913
Legal Counsel	47,000		5,202	11%	41,798
Accountant	20,000		-	0%	20,000
Clerk	12,423		1,225	10%	11,198
Website Hosting	3,300		-	0%	3,300
Insurance	14,622		-	0%	14,622
Broker Fee	1,500		-	0%	1,500
Copies, Printing, Notices, Phone, Miscellaneous	1,650		20	1%	1,630
IT Financial/HR Systems Allocation	12,850		3,212	25%	9,638
Printing Annual Report	850		-	0%	850
Mailing the Annual Report	60		-	0%	60
Printing CIP	800		-	0%	800
Board, Travel, Dues, Memberships	5,000		-	0%	5,000
State Audit	15,000		4,904	33%	10,096
Other expenses	-		1,031	100%	(1,031)
<b>Total</b>	<b>\$ 451,185</b>		<b>\$ 70,532</b>	<b>16%</b>	<b>\$ 380,653</b>

See independent accountant's compilation report.



FRANCIS & COMPANY PLLC

CERTIFIED PUBLIC ACCOUNTANTS | MANAGEMENT CONSULTANTS

Pierce County Flood Control Zone District  
Tacoma, Washington

Management is responsible for the accompanying financial statements of Pierce County Flood Control Zone District, a component unit of Pierce County, which comprise the balance sheet as of April 30, 2020 and the related statement of revenues, expenditures and changes in fund balance for the month and year-to-date (YTD) then ended, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared using the modified accrual basis of accounting in accordance with governmental fund accounting. Revenue is recognized when it becomes available and measurable, and expenditures are recognized in the period the associated liability is incurred. Management of Pierce County Flood Control Zone District has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary schedule of annual budget, YTD actual and remaining budget is presented only for supplementary analysis purposes and not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Seattle, WA  
June 3, 2020

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**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
BALANCE SHEET  
APRIL 30, 2020**

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**ASSETS AND OUTFLOWS OF RESOURCES**

Cash and Investments	\$	21,740,645
Taxes receivable		7,958,831
Other receivables		387
Advance payment for unbilled expenses		-

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TOTAL ASSETS 29,699,863

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DEFERRED OUTFLOWS OF RESOURCES -

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**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** **\$ 29,699,863**

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**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES**

Accounts payable and accrued liabilities	\$	14,432
Deferred revenue		7,958,831

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TOTAL LIABILITIES 7,973,263

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DEFERRED INFLOWS OF RESOURCES -

**FUND BALANCES**

Unassigned	21,726,600
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TOTAL FUND BALANCES 21,726,600

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**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES** **\$ 29,699,863**

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See independent accountant's compilation report.

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE MONTH AND YEAR-TO-DATE ENDED APRIL 30, 2020**

	APRIL	YTD
<b>REVENUES</b>		
Property taxes	\$ 4,264,656	\$ 5,007,994
Other taxes	716	11,124
Interest income	4,038	27,824
Other revenues	-	-
<b>Total revenues</b>	<b>4,269,410</b>	<b>5,046,942</b>
<b>EXPENDITURES</b>		
Current Operating Administration	41,403	111,935
Operations & Maintenance	366,244	366,244
Opportunity Fund	-	-
Capital Project Expenditures	-	-
<b>Total expenditures</b>	<b>407,647</b>	<b>478,179</b>
<b>CHANGES IN FUND BALANCES</b>	<b>3,861,763</b>	<b>4,568,763</b>
<b>FUND BALANCES, AS OF JANUARY 1, 2020</b>		<b>17,157,837</b>
<b>FUND BALANCES, AS OF APRIL 30, 2020</b>		<b>\$ 21,726,600</b>

See independent accountant's compilation report.

**PIERCE COUNTY FLOOD CONTROL ZONE DISTRICT  
SCHEDULE OF ANNUAL BUDGET, YTD ACTUAL AND REMAINING BUDGET  
APRIL 30, 2020**

	Original Budget	Revised Budget	YTD Actual	% of Budget	Remaining Balance
<b>REVENUES</b>					
Property taxes	\$ 12,819,304		\$ 5,007,994	39%	\$ 7,811,310
Other taxes	-		11,124	n/a	(11,124)
Interest income	-		27,824	n/a	(27,824)
<b>Total revenue</b>	<b>12,819,304</b>		<b>5,046,942</b>	<b>39%</b>	<b>7,772,362</b>
<b>EXPENDITURES</b>					
Current Operating Administration	451,185		111,935	25%	339,250
Operations & Maintenance	1,922,896		366,244	19%	1,556,652
Opportunity Fund	1,281,930		-	0%	1,281,930
Large Capital Projects	1,000,000		-	0%	1,000,000
Capital Project Expenditures	6,442,586		-	0%	6,442,586
Strategic Reserve - PS Shoreline Project	50,000		-	0%	50,000
<b>Total expenditures</b>	<b>11,148,597</b>		<b>478,179</b>	<b>4%</b>	<b>10,670,418</b>
Adjustment from budgetary basis to GAAP basis			-		
<b>CHANGES IN FUND BALANCES</b>	<b>\$ 1,670,707</b>		<b>4,568,763</b>		
<b>FUND BALANCES, AS OF JANUARY 1, 2020</b>			<b>17,157,837</b>		
<b>FUND BALANCES, AS OF APRIL 30, 2020</b>			<b>\$ 21,726,600</b>		

**Schedule I - Breakdown of Current Operating Administration**

Pierce County FCZD Support	\$ 91,800		\$ 17,154	19%	\$ 74,646
Pierce County Communication Section Support	3,500		-	0%	3,500
District Flood Control Zone District Support Lund	154,280		38,301	25%	115,979
Interfund-Indirect Cost	66,550		22,183	33%	44,367
Legal Counsel	47,000		12,340	26%	34,660
Accountant	20,000		10,000	50%	10,000
Clerk	12,423		1,225	10%	11,198
Website Hosting	3,300		-	0%	3,300
Insurance	14,622		-	0%	14,622
Broker Fee	1,500		-	0%	1,500
Copies, Printing, Notices, Phone, Miscellaneous	1,650		172	10%	1,478
IT Financial/HR Systems Allocation	12,850		4,283	33%	8,567
Printing Annual Report	850		-	0%	850
Mailing the Annual Report	60		-	0%	60
Printing CIP	800		-	0%	800
Board, Travel, Dues, Memberships	5,000		-	0%	5,000
State Audit	15,000		4,904	33%	10,096
Other expenses	-		1,373	100%	(1,373)
<b>Total</b>	<b>\$ 451,185</b>		<b>\$ 111,935</b>	<b>25%</b>	<b>\$ 339,250</b>

See independent accountant's compilation report.