



**Washington State Major League Baseball  
Stadium Public Facilities District**

**[Microsoft Teams Meeting](#)**

**To call in:**

**+1 360-663-5914**

**Conference ID: 328 401 979#**

**December 14, 2020, 2:30 P.M.**

**Due to the COVID-19 pandemic, the PFD will be holding this Regular Meeting of the Board of Directors as an online meeting in a manner consistent with guidance from the Attorney General's office. Members of the public desiring to leave public comment should submit them to [curtisj@ballpark.org](mailto:curtisj@ballpark.org) at least 24 hours prior to the meeting start time. People attending the online meeting may provide text comment during the meeting; no verbal comments can be accommodated.**

**BOARD MEETING NOTICE & AGENDA**

- A. Call to Order / Welcome** (Chair, Stacy Graven)
- B. Public Comment** (any written public comment received prior to the meeting will be summarized and read aloud)
- C. Approval of the Minutes**
  - 1. November 9, 2020, Regular Board Meeting Minutes
- D. Board Briefings and Potential Actions:**
  - 1. Approval of Board Resolution Recognizing Service of Kevin Callan (Stacy Graven) – *Materials Included*
    - a. Proposed Resolution 20-013
  - 2. Ballpark Roof Report (Thomas Duffy) – *Presentation Only*
  - 3. Mayor's Industrial & Maritime Advisory Committee Update (Joshua Curtis) – *Presentation Only*
  - 4. Approval of PFD Staff Benefit Package (Stacy Graven) – *Materials Included*
    - a. Proposed Resolution 20-014

5. Approval of Board 2021 Meeting Calendar (Stacy Graven) - *Materials Included*

a. Proposed Resolution 20-015

6. Approval of PFD Logo Refresh (Joshua Curtis) – *Materials Included*

a. Proposed Resolution 20-016

7. Review of Vouchers (Tim Burgess) – *Materials Included*

a. Proposed Resolution 20-017 – Approval of Vouchers

**E. Reports**

1. Chair's Report (Stacy Graven)

2. Executive Director's Report (Joshua Curtis) – *Materials Included*

a. 2019 Audit – Final Results

b. Website Redesign – Update

c. Neighborhood Improvement Fund – Next Steps

**F. Executive Session:** The Board will meet in Executive Session to “review contract performance of publicly bid contracts” RCW 42.30.110 (1)(d) and/or to discuss with legal counsel real estate lease matters and/or “potential litigation to which the agency . . . is, or is likely to become, a party, where public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the agency” RCW 42.30.110 (1)(i). Formal Board action is not anticipated following the Executive Session.

**G. Adjournment**

# # # # #

WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC FACILITIES  
DISTRICT

Monday, November 9, 2020, 2:30 P.M.

Microsoft Teams Online Meeting

Dial: 1-360-663-5914  
Conf. Code: 328 016 466#

**REGULAR BOARD MEETING MINUTES**

Due to the COVID-19 pandemic, the PFD held this Regular Meeting of the Board of Directors as an online meeting in a manner consistent with guidance from the Attorney General's office. Members of the public desiring to leave public comment were directed to submit them to [curtisj@ballpark.org](mailto:curtisj@ballpark.org) at least 24 hours prior to the meeting start time. People attending the online meeting were provided the option to provide text comment during the meeting.

**CALL TO ORDER**

Board Chair Stacy Graven called the meeting to order at 2:47 p.m. pursuant to notice. Other board members joining the Microsoft Teams meeting: Paul Mar, Tim Burgess, Carol Nelson, Omar Riojas, and Charles Royer. Chris Marr joined the meeting by phone. Staff present: Joshua Curtis (Executive Director), Sharon Bruckart (Office Manager) and Tom Backer (Legal Counsel). Also joining were Fred Rivera, EVP and General Counsel at the Seattle Mariners, Trevor Gooby (Seattle Mariners), Pat Dunn (Legislative), Peter Bjordahl from Parallel Public Works, and Carmela Ennis (King County Council staff).

**PUBLIC COMMENT**

No written public comment was received.

**APPROVAL OF MINUTES**

Chair Graven asked for a motion to approve the October 26, 2020 Regular Board Meeting Minutes. Member Nelson moved to approve minutes, seconded by Member Riojas. Motion carried 7-0.

**BOARD BRIEFINGS**

**PFD Logo Refresh Presentation (Peter Bjordahl, Parallel Public Works)**

Joshua Curtis gave a brief synopsis of the process for identifying three logo refresh options. He noted that after giving all Board members the option of participating, Chair Graven and Member Nelson volunteered to lead the process. The purpose of today's presentation is to present the three options developed to date, and to solicit feedback and preferences. Joshua then introduced Peter Bjordahl from Parallel Public Works.

Peter presented three options for the logo refresh. He presented them each alone and then gave the Board a chance to view them all side by side. Chair Graven then opened the floor for comments.

Member Nelson stated that this was not a process to create a whole new logo, just a “refresh” of the current logo. Member Royer offered that we could consider using the color magenta in reference to the new sponsor’s color (T-Mobile). He also suggested that we add some readily recognizable, geographic reference, such as the Space Needle or Seattle skyline in the design. Member Nelson expressed concern that the use of magenta as the color could be perceived as being overly focused on the sponsor and not the ballpark.

Member Burgess had a question as to what one of the design concepts signified as well as questioning how this logo would distinguish us from other Ballpark districts. Member Burgess also questioned how the current logo concepts distinguishes the PFD as Washington State or Seattle.

Member Riojas also commented that the logo should somehow reference Washington State or Seattle. Chair Graven stated that if the logo references a location it should be Washington state since the Ballpark is for all of Washington and not just Seattle. She also stated she does not believe that most people outside of Washington state residents know that “WA” stands for Washington State.

Chair Graven asked Fred Rivera and Trevor Gooby of the Mariners their thoughts on the designs. They suggested that options that include “ballpark green” would better represent the ballpark than other color options. (Option 2 was a black and blue color concept).

The consensus of the Board was that Washington State should be referenced in the logo design and several members identified Logos 3 and 4 as their leading candidates with a preference for 3.

Attorney Backer noted that once a decision was made on the ultimate design, we would want to look into any trademark or related legal issues.

#### 2021 PFD Operation Budget (Joshua Curtis)

Joshua presented the final 2021 Budget and Resolution for approval. Joshua stated that he had individual discussions with Board members to go over any questions that had concerning any line items on the budget. Member Burgess thanked Joshua for his work on the budget. Member Mar also thanked him for his individual discussions with Board members. Chair Graven stated that next year the Finance Committee would become more active in the budgeting process based on previous recommendations from Member Nelson. Following further discussion, Chair Graven asked for a motion to pass the 2021 Operation Budget and Resolution. Member Mar made a motion with Member Burgess seconding. The resolution was approved 7-0.

#### 2021 Proposed Monthly Board Meetings (Stacy Graven)

Chair Graven presented the 2021 Proposed Monthly Board Meetings. Member Nelson questioned if at one time Board meetings were conducted quarterly instead of monthly. Chair Graven stated that they were, but it is easier to cancel a meeting then to try and get one scheduled if needed. Chair Graven asked the Board to look at the proposed 2021 meetings for any conflicts before approving the schedule at next month’s Board meeting.

## **REPORTS**

### **Chair's Report**

Nothing to report.

### **Executive Director's Report**

Joshua stated that he did not have much new to report due to the October and November meetings being relatively close together. Joshua went on to thank Member Royer and Fred Rivera from the Mariners on their presentation to Mayor's Industrial and Maritime Advisory Group presentation. Member Royer stated that the process is moving forward and that he expected some resolution by January or February.

## **EXECUTIVE SESSION**

The Board entered Executive Session for the reasons stated in the agenda. The session was anticipated to last 15 minutes and no formal Board action was expected following the Executive Session. The PFD entered Executive Session at 3:27 p.m. The Board left Executive Session at 3:32 p.m.

## **ADJOURNMENT**

There being no further business before the Board, Chair Graven declared the meeting adjourned at 3:32 p.m.

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Sharon Bruckart  
Recording Clerk

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Stacy Graven, Chair  
Board of Directors, Public Facilities District

1 **December 14, 2020**

**Proposed No.: 20-013**

2 RESOLUTION NO. \_\_

3 A RESOLUTION of the Board of Directors of the Washington State Major  
4 League Baseball Stadium Public Facilities District recognizing and honoring  
5 Kevin Callan for his 20+ years of service to the District.

6 WHEREAS, pursuant to Chapter 36.100 RCW, as amended, the Washington State  
7 Major League Baseball Stadium Public Facilities District (the “District”), has been  
8 created and possesses all the powers of a public facilities district; and

9 WHEREAS, Kevin Callan joined the District in the mid-1990s as the Director of  
10 Finance and Administration and in that role presided over all of the financial issues  
11 associated with the construction and opening of the ballpark; and

12 WHEREAS, following the opening of the ballpark, Kevin was elevated to the  
13 position of Executive Director, where he served with distinction for more than twenty  
14 (20) years; and

15 WHEREAS, Kevin directed the District with a steady hand, providing practical  
16 guidance and clear-eyed solutions to multiple challenges; and

17 WHEREAS, although Kevin’s Executive Director position was part-time, he  
18 consistently delivered on a huge workload, especially during the lease renewal  
19 negotiations; and

20 WHEREAS, Kevin’s financial skills kept the District on track, leading to an  
21 unbroken, 20+ year string of ‘clean’ audit findings from the Washington State Auditor’s  
22 office; and

23 WHEREAS, Kevin deftly helped guide the Board through the lease renewal  
24 process with The Baseball Club of Seattle, LLLP (the Club), including detailed financial  
25 analysis of the District’s position, all of which led to a favorable amended lease and a  
26 new non-relocation agreement with the Club in December 2018, after more than 3 years  
27 of challenging work; and

28 WHEREAS, throughout his tenure, Kevin earned the respect of the Club and kept  
29 clear communication channels open, even during the tense lease negotiations; and

30 WHEREAS, Kevin Mather, President of the Seattle Mariners recognized Kevin’s  
31 tenure, describing him as “a consummate professional who worked diligently to protect

the public investment in T-Mobile Park.” Mather recognized Kevin for “his deep knowledge of the ballpark and his commitment to working with the Seattle Mariners to make T-Mobile Park the best ballpark in the country.” On behalf of the Mariners organization, Mather “sincerely thanks Kevin for his many contributions.”

WHEREAS, Kevin stepped down from his official role as Executive Director at the end of March 2020, but he continued to informally support the new Executive Director up to and through the state audit of 2019, which was just completed (again, with no negative findings); and

WHEREAS, Kevin’s long-term tenure with the District and his consistent results are a testimony to his skills and his staying power; and

WHEREAS, the Board wishes to recognize Kevin’s commitment to excellence and honor his service to the District.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC FACILITIES DISTRICT:

1. That the District, along with its staff and consultants extends its grateful appreciation to Kevin Callan for his:
  - years of commitment and dedication to the District
  - outstanding service to the Board over the course of the lease renewal negotiations with The Baseball Club of Seattle, LLLP
  - dedication and hard work as the District’s longest-serving Executive Director.
2. That the District wishes Kevin all the best in his retirement from the District.

PASSED by a vote of \_\_\_\_ to \_\_\_\_ this 14<sup>th</sup> day of December 2020.

BOARD OF DIRECTORS  
WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT

\_\_\_\_\_  
Stacy Graven, Chair

ATTEST:

\_\_\_\_\_  
Clerk

1 **December 14, 2020**

**Proposed No.: 20-014**

2 RESOLUTION NO. \_\_\_\_

3 A RESOLUTION of the Board of Directors of the Washington State Major  
4 League Baseball Stadium Public Facilities District establishing a new benefits  
5 program.

6 WHEREAS, pursuant to Chapter 36.100 RCW, as amended, the Washington State  
7 Major League Baseball Stadium Public Facilities District (the "District"), has been created  
8 and possesses all the powers of a public facilities district; and

9 WHEREAS, the District previously developed and provided a benefits program for  
10 its staff in the early years of the District, but that program lapsed, and no employee benefit  
11 program has been in place for more than five years

12 WHEREAS, the District now intends to provide its Executive Director with a  
13 benefits program consistent with the Director's hiring agreement; and

14 WHEREAS, the District may provide its other staff access to the program, if they  
15 meet required parameters (typically, weekly hours of service); and

16 WHEREAS, the Board requested the Executive Director to identify and provide  
17 recommendations for a benefits plan, which includes a retirement plan and health  
18 insurance plan; and

19 WHEREAS, the Executive Director explored various options with an independent  
20 benefits broker and reviewed multiple options with the District's Hiring Task Force; and

21 WHEREAS, based on that evaluation and review, the Hiring Task Force has  
22 recommended a benefit program for approval, a summary of which is attached.

23  
24 NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS  
25 OF THE WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC  
26 FACILITIES DISTRICT AS FOLLOWS:

27 Section 1. The District authorizes and approves the establishment of a benefits  
28 program for the District's Executive Director, a summary of which is attached. The  
29 District's benefits plan may extend to staff in the future based on required plan eligibility  
30 parameters.



Section 2. The District authorizes the Executive Director to enter into an agreement for the recommended 403(b) retirement plan, a copy of which is on file with the District.

Section 3. The District authorizes the Executive Director to purchase the recommended group health insurance plan for the District, a copy of which is on file with the District.

Section 4. This benefits program supersedes any benefits program previously provided by the District.

PASSED by a vote of \_\_\_\_\_ to \_\_\_\_\_ this 14<sup>th</sup> day of December 2020.

BOARD OF DIRECTORS  
WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC  
FACILITIES DISTRICT

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Stacy Graven, Chair

ATTEST:

Clerk



**Washington State  
Major League Baseball Stadium  
Public Facilities District**

## **PFD Benefit Plan Recommendation**

In an employment offer letter to the PFD Executive Director, Joshua Curtis, dated January 17, 2020, the PFD Board of Directors offered a benefit package in which the PFD would cover:

- The administrative costs of a retirement plan and a match of up to 3% of the Executive Director's salary contributed to the plan in any given year.
- 100% of the insurance premiums for coverage for the Executive Director and 75% of the insurance premiums for coverage for dependents. Further, the Board of Directors is willing to provide the option of a flexible spending account, for health care, if it is available.

The Board requested that Joshua review options for both benefits and return to the Board with a recommendation.

### Retirement

The Executive Director reviewed proposals from several retirement plan administrators, including ICMA-RC, a plan administrator that represents public sector employees (including the Public Stadium Authority) as well as NWPS, a local firm providing retirement plan administration services. He also reached out to larger organizations such as Nationwide and Vanguard but did not received any quotes from them.

After discussing with the PFD Hiring Task Force, the Executive Director recommends to the board of directors that the PFD enter into an agreement with NWPS for a 403(b) plan, which would provide pre-tax/Roth investment options in addition to the 3% match provided by the PFD. The administrative cost of the plan to the PFD would be \$500/year. This plan (minus the match) would be available to other PFD staff at no additional cost.

### Health Insurance

The Executive Director, working with an independent benefits broker, reviewed individual and group plans for health care coverage as part of the open enrollment period starting in November 2020. After discussing with the Hiring Task Force, he recommends to the board of directors that the PFD purchase a group plan, the Premera Choice 750, as well as a dental plan (Delta Dental) and vision plan (VSP). Per the Executive Director's hiring package, the PFD would cover 100% of his costs and 75% of his dependents' costs. The total cost of this plan in 2021 would be \$20,403. Elements of the plan would be available to other staff should they meet the required eligibility parameters.

Copies of these plans are on-file with the District.

December 14, 2020

Proposed No.: 20-015

RESOLUTION NO. \_\_\_\_

A RESOLUTION of the Board of Directors of the  
Washington State Major League Baseball Stadium Public  
Facilities District approving the 2021 Board of Directors  
Meeting Schedule.

WHEREAS, pursuant to Chapter 36.100 RCW, as amended, the Washington State  
Major League Baseball Stadium Public Facilities District ("District") has been created and  
possesses all the powers of a public facilities district; and

WHEREAS, in December 2019 the District Board of Directors adopted a motion  
setting regular 2020 Board meetings for the second Monday of every month, with the  
exception of any dates that conflict with Seattle Mariners' home games, and for June and  
October, where Board meetings were scheduled for the last Monday of the month to  
accommodate the evaluation of the Ballpark Management Plan; and

WHEREAS, the Board desires to maintain and provide for public notice a similar  
schedule in 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF  
THE WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC  
FACILITIES DISTRICT AS FOLLOWS:

Section 1. The 2021 District Board of Directors Meeting Schedule, attached to this  
Resolution, is approved.

Section 2. Notice of this schedule will be provided to Board members, the press and  
other persons who have requested to receive such notices consistent with the requirements  
of the State Open Public Meetings Act.

PASSED by a vote of \_\_\_\_ to \_\_\_\_ this 14<sup>th</sup> day of December 2020.

BOARD OF DIRECTORS  
WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT

\_\_\_\_\_  
Stacy Graven, Chair

ATTEST:

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Clerk



Washington State  
Major League Baseball Stadium  
Public Facilities District

## **PFD Board of Directors Proposed 2021 Meeting Calendar**

Due to the COVID-19 pandemic, the PFD will be holding all Regular Meeting of the Board of Directors as an online meeting in a manner consistent with guidance from the Attorney General's office until such time that this guidance is changed by official decree.

### Meetings

- January 11, 2:30 pm
- February 8, 2:30 pm
- March 8, 2:30 pm
- April 12, 2:30 pm
- May 10, 2:30 pm
- June 28, 2:30 pm
- July 12, 2:30 pm
- August 9, 2:30 pm
- September 20, 2:30 pm
- October 25, 2:30 pm
- November 8, 2:30 pm
- December 13, 2:30 pm

December 14, 2020

Proposed No.: 20-016

RESOLUTION NO. \_\_\_\_

A RESOLUTION of the Board of Directors of the Washington State Major League Baseball Stadium Public Facilities District approving an updated logo for the organization.

WHEREAS, pursuant to Chapter 36.100 RCW, as amended, the Washington State Major League Baseball Stadium Public Facilities District (“District”) has been created and possesses all the powers of a public facilities district; and

WHEREAS, Resolution No. 484 [Proposed No. 20-008] ratified and authorized the Executive Director to enter into a contract with Parallel Public Works for services, including the development of an updated District logo; and

WHEREAS, Board Members Stacy Graven and Carol Nelson evaluated a series of logo prototypes and identified three draft logos for Board review; and

WHEREAS, the Board of Directors identified a preferred logo design direction at the November 9<sup>th</sup>, 2020 Board of Directors meeting and provided specific recommendations to Parallel Public Works for incorporation into the design; and

WHEREAS, Parallel Public Works incorporated the Board’s recommendations into the preferred logo design; and

WHEREAS, the Executive Director and Board Members Graven and Nelson recommend that the attached refreshed District logo be approved and incorporated into all District materials as time allows from this date forward

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC FACILITIES DISTRICT AS FOLLOWS:

Section 1. The updated District logo, attached to this Resolution, is approved.

Section 2. The updated logo should be incorporated into future District materials as appropriate and as time allows.

Section 3. The Executive Director is authorized to take all steps necessary to implement the provisions of this Resolution.

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PASSED by a vote of \_\_\_\_to \_\_\_\_ this 14<sup>th</sup> day of December 2020.

BOARD OF DIRECTORS  
WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT

\_\_\_\_\_  
Stacy Graven, Chair

ATTEST:

\_\_\_\_\_  
Clerk

WASHINGTON STATE

**Ballpark**



PUBLIC FACILITIES DISTRICT



December 14, 2020

Proposed No.: 20-017

RESOLUTION NO. \_\_\_\_

A RESOLUTION to approve payment vouchers.

WHEREAS, pursuant to the provisions of Chapter 36.100 RCW, as amended, the Washington State Major League Baseball Stadium Public Facilities District (“District”) has been created and possesses all the powers of a public facilities district; and

WHEREAS, Resolution No. 478 [Proposed No. 20-002] appointed the District Executive Director, Joshua Curtis, as Auditing Officer; and

WHEREAS, Resolution No. 449 [Proposed No. 15-006] designated the Board Chair or the Chair’s designee to review and approve payment vouchers, subject to final review and approval by the Board; and

WHEREAS, Board member Tim Burgess has been designated by the Board Chair to review and approve payment vouchers; and

WHEREAS, the Auditing Officer and Board member Burgess have reviewed and approved ballpark vouchers #20201007095613 & #20201105091912; etc., as summarized as follows:

October 2020

Classification

Amount

1. IT Support/Website/Domains	\$2,162.21
2. Consulting Services	\$5,498.75
3. Legal Fees	\$8,058.00
4. Meeting & Board Expense	<u>\$500</u>
TOTAL FOR THE PERIOD	\$16,219.36

November 2020

Classification

Amount

1. IT Support/Website/Domains	\$2,866.90
2. Accounting/Auditing	\$147.00
3. Consulting Services	\$22,085.90
4. Legal Fees	\$9,816.50
5. Equipment	\$435.97
6. Dues/Subscriptions	\$1,280.00
7. Telephone/Wireless	\$451.67
8. Cleaning & Maintenance	\$2,554.20
9. General and Administrative – Other	\$442.42
10 Reconciliation w/CC Payment	<u>\$(228.77)</u>
TOTAL FOR PERIOD	\$ 39,851.79

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NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF  
THE WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC  
FACILITIES DISTRICT AS FOLLOWS:

Voucher #20201007095613 & #20201105091912; etc., as reviewed by the Auditing  
Officer and Board designee (monthly summaries attached) are hereby approved.

PASSED by a vote of \_\_\_\_ to \_\_\_\_ this 14<sup>th</sup> day of December 2020.

BOARD OF DIRECTORS  
WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT

\_\_\_\_\_  
Stacy Graven, Chair

ATTEST:

\_\_\_\_\_  
Clerk



Washington State  
Major League Baseball Stadium  
Public Facilities District

## December 14, 2020 PFD Regular Board Meeting Executive Director Report

### Highlights

- 2019 Audit: The PFD 2019 State Audit has been completed and the report and other exit materials are included in the Board Packet. Board members are encouraged to review these materials, but the key takeaway is that there were no findings. The State Auditor did note a formatting error, which staff have asked Clark Nuber to correct next year. Special kudos to Sharon for her hard work and doggedness in fielding a lot of information requests with very little background.
- Website Redesign: The consultant, Parallel Public Works, has provided to the staff a Discovery Report, which includes a review of reference websites, results of the survey, website analytics, and general recommendations for the next steps. The study is attached to the Board Packet and staff invite any feedback you may have. The next steps will be for Parallel to conduct a site audit and to work with staff to edit and develop new content. The PFD has brought in a consultant, Greg Scheiderer to assist in the content development.
- Neighborhood Improvement Fund: Included in the Board Packet are a series of documents previously shared with the Board related to the Neighborhood Improvement Fund, including a summary of example projects put together by Board Member Paul Mar and an excerpt from the lease that covers the fund. Staff have re-engaged Paul, as well as Board Member Omar Riojas, to continue developing some structure around the fund, which would include consulting with the Mariners on its development. Further direction on the fund would be brought back to the Board of Directors in Q1 2021.



**Office of the Washington State Auditor  
Pat McCarthy**

December 2, 2020

Board and Executive Director  
Washington State Major League Baseball Stadium Public Facilities District  
P.O. Box 94445  
Seattle, WA 98124

Dear Board and Executive Director:

We are pleased to notify you regarding the conclusion of our audit of the Washington State Major League Baseball Stadium Public Facilities District for fiscal year 2019.

An exit conference was held on December 2, 2020 to discuss the results of our audit. The attached items were discussed in detail with those in attendance, which included the Executive Director, Office Manager, and two members of the board. We also took the opportunity to extend our appreciation to your staff for their cooperation and assistance during the course of the audit.

We are always available to discuss the results of our audit in further detail at your convenience. If you have any questions, feel free to contact me at [Carmen.La@sao.wa.gov](mailto:Carmen.La@sao.wa.gov).

Sincerely,

Carmen La, Auditor in Charge  
Enclosure



# Office of the Washington State Auditor

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## Pat McCarthy

### **Exit Conference: Washington State Major League Baseball Stadium Public Facilities District**

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

#### **Audit Highlights**

- We would like to thank Joshua Curtis and Sharon Bruckart for their assistance during the course of the audit as it is both of their first state audits.
- We are pleased to report no findings for the fiscal year 2019 audit.

#### **Audit Reports**

We will publish the following reports:

- Accountability audit for January 1, 2019 through December 31, 2019 – see draft report.
- Financial statement audit for January 1, 2019 through December 31, 2019 - see draft report.

#### **Communications required by audit standards**

In relation to our financial statement audit report, we would like to bring to your attention:

- Uncorrected misstatements in the audited financial statements are summarized listed below. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements.
  - On the Statement of Revenues, Expenses, and Changes in Net Position, the District reported capital contributions after the beginning net position. Per BARS 4.3.4.90, Capital contributions should be reported before the beginning net position. This was only a presentation issue and there was no impact on the financial statement.
- There were no material misstatements in the financial statements corrected by management during the audit.

#### **Finalizing Your Audit**

##### **Report Publication**

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal/>

## **Management Representation Letter**

We have requested a copy of representations requested of management.

## **Audit Cost**

At the entrance conference, we estimated the cost of the audit to be \$11,400 and actual audit costs will approximate that amount.

## **Your Next Scheduled Audit**

Your next audit is scheduled to be conducted in October 2021 and will cover the following general areas:

- Accountability for Public Resources
- Financial Statement

The estimated cost for the next audit based on current rates is \$11,400 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal single audit requirements. Federal awards can include grants, loans, and non-cash assistance such as equipment and supplies.

## **Working Together to Improve Government**

### **Audit Survey**

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

### **Local Government Support Team**

This team provides support services to local governments through the Budget, Accounting, and Reporting System (BARS) and annual online filing technical assistance, provides accounting, reporting and BARS training. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions, updated BARS manuals, access to resources and recorded trainings, and additional accounting and reporting resources. Additionally this team assists with the online filing of your financial statements.

### **The Center for Government Innovation**

The Center for Government Innovation of the Office of the Washington State Auditor offers services designed to help you, help the residents you serve at no additional cost to your government. What does this mean? They provide expert advice in areas like building a Lean culture to help local governments find ways to be more efficient, effective and transparent. The Center also provides financial management technical advice and best practices and resources. These can be accessed from the “Improving Government” tab of our SAO website and help you act on accounting standard changes, comply with regulations, protect public resources, minimize your cybersecurity risk and respond to recommendations in your audit. The Center also offers the Financial Intelligence Tool, better known as FIT, to help you assess and monitor your finances and compare your financial operations to other local governments like you. You can email the Center for a personal training session to learn all the benefits using the FIT tool can provide. The Center understands that time is your most precious commodity as a public servant, and wants to help you do more with the limited hours you have. If you are interested in learning

how the Center can help you maximize your effect in government, call them at (564) 999-0818 or email them at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### **Questions?**

Please contact us with any questions about information in this document or related audit reports.

**Kelly Collins, CPA, Director of Local Audit, (564) 999-0807, [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)**

**Mark Rapozo, CPA, Assistant Director of Local Audit, (564) 999-0794 [Mark.Rapozo@sao.wa.gov](mailto:Mark.Rapozo@sao.wa.gov)**

**Joe Simmons, CPA, Audit Manager, (206) 615-0557, [Joseph.Simmons@sao.wa.gov](mailto:Joseph.Simmons@sao.wa.gov)**

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**Office of the Washington State Auditor**  
**Pat McCarthy**

## **Accountability Audit Report**

# **Washington State Major League Baseball Stadium Public Facilities District**

**For the period January 1, 2019 through December 31, 2019**

**Published (Inserted by OS)**

**Report No. 1027399**







## **Office of the Washington State Auditor Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors

Washington State Major League Baseball Stadium Public Facilities District  
Seattle, Washington

### **Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff, and we value your cooperation during the audit.

Sincerely,

Pat McCarthy

State Auditor

Olympia, WA

### ***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of the Washington State Major League Baseball Stadium Public Facilities District from January 1, 2019 through December 31, 2019.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2019, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- **Financial Condition:** we analyzed the financial sustainability of the District and we followed up regarding the District's plans to mitigate the impact of COVID-19.
- **Revenue Sharing:** we reviewed the District's contract with the Mariners and recalculated the revenue sharing amount based on the agreement.

## RELATED REPORTS

### Financial

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE DISTRICT

Washington State and King County created the Washington State Major League Baseball Stadium Public Facilities District by joint action. The District operates as a municipal corporation of the state of Washington and was formed to research a site and design, build and operate a major league baseball park. In December 1996, the District signed a lease with the Mariners owners.

On March 8, 1997, ground was broken, and on April 2, 1997, bonds totaling \$336 million were sold to finance construction. The ballpark opened with construction completed on July 15, 1999. The Seattle Mariners started paying rent on the stadium in accordance with the lease agreement.

The District is governed by a seven-member Board of Directors. Directors are appointed by King County and state government. Annual rental revenue totaled \$1.5 million in 2019.

### Contact information related to this report

Address:	Washington State Major League Baseball Stadium Public Facilities District P.O. Box 94445 Seattle, WA 98124
Contact:	Joshua Curtis, Executive Director
Telephone:	(206) 664-3079
Website:	<a href="http://www.ballpark.org">www.ballpark.org</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Washington State Major League Baseball Stadium Public Facilities District at <http://portal.sao.wa.gov/ReportSearch>.

## ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the state’s Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor’s Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor’s Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>



**Office of the Washington State Auditor**  
**Pat McCarthy**

## **Financial Statements Audit Report**

# **Washington State Major League Baseball Stadium Public Facilities District**

**For the period January 1, 2019 through December 31, 2019**

**Published (Inserted by OS)**

**Report No. 1027400**





## **Office of the Washington State Auditor Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Directors  
Washington State Major League Baseball Stadium Public Facilities District  
Seattle, Washington

### **Report on Financial Statements**

Please find attached our report on the Washington State Major League Baseball Stadium Public Facilities District's financial statements.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

A handwritten signature in cursive script that reads "Pat McCarthy".

Pat McCarthy  
State Auditor  
Olympia, WA

### ***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Washington State Major League Baseball Stadium Public Facilities District  
January 1, 2019 through December 31, 2019**

Board of Directors

Washington State Major League Baseball Stadium Public Facilities District  
Seattle, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Washington State Major League Baseball Stadium Public Facilities District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 2, 2020.

As discussed in Note 8 to the financial statements, the effects of the COVID-19 pandemic could lead to a reduction in the District's revenues.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy

State Auditor

Olympia, WA

December 2, 2020

## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

### Washington State Major League Baseball Stadium Public Facilities District January 1, 2019 through December 31, 2019

Board of Directors  
Washington State Major League Baseball Stadium Public Facilities District  
Seattle, Washington

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Washington State Major League Baseball Stadium Public Facilities District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed on page 10.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether

due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Washington State Major League Baseball Stadium Public Facilities District, as of December 31, 2019, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Matters of Emphasis**

As discussed in Note 8 to the financial statements, the effects of the COVID-19 pandemic could lead to a reduction in the District's revenues. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the

basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Pat McCarthy

State Auditor

Olympia, WA

December 2, 2020

## **FINANCIAL SECTION**

### **Washington State Major League Baseball Stadium Public Facilities District January 1, 2019 through December 31, 2019**

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Management's Discussion and Analysis – 2019

#### **BASIC FINANCIAL STATEMENTS**

Balance Sheet – 2019

Statement of Revenues, Expenses and Changes in Net Position – 2019

Statement of Cash Flows – 2019

Notes to Financial Statements – 2019



## **WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC FACILITIES DISTRICT**

### **Management's Discussion and Analysis December 31, 2019**

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The Management's Discussion and Analysis of Washington State Major League Baseball Stadium Public Facilities District (the District) is designed to:

- Assist the reader in focusing on significant financial issues.
- Provide an overview of the District's financial activity.
- Identify changes in the District's financial position and their ability to meet future challenges.

The Management's Discussion and Analysis focuses on the current year's activities, resulting changes and currently known facts. Therefore, it should be read in conjunction with the District's financial statements.

#### **Reporting Entity**

The District is governed by a seven-member board of directors. Four directors are appointed by the King County Executive subject to confirmation by the King County Council, while the remaining three directors are appointed by the Governor based on one recommendation each from the Speaker of the House and the Majority Leader of the Senate. The mission of the District is to maintain and enhance the baseball park in order to promote the success of Major League Baseball in the State of Washington, enhance fan enjoyment and contribute to an economically successful, safe, desirable, innovative, and walkable stadium neighborhood.

#### **Overview of the Financial Statements**

The District's financial statements consist of Management's Discussion and Analysis (this section), and financial statements required by the Governmental Accounting Standards Board (GASB). The financial statements include the District's financial statements and notes to the financial statements.

- The financial statements provide information about the District's overall financial position and results of operations. These statements, which are presented on the accrual basis, consist of the balance sheet, statement of revenues, expenses, and change in net position, and the statement of cash flows.
- The financial statements also include a "Notes to Financial Statements" section that provides additional information that is essential to a full understanding of the data provided in the District's statements.

The District's statements report information about the organization as a whole using accounting methods substantially similar to those used by private sector companies and private nonprofit corporations. The balance sheet includes all of the District's assets, deferred outflows, liabilities, deferred inflows and net position. All of the current year's revenues and expenses are accounted for in the statement of revenues, expenses, and change in net position regardless of when cash is received or paid.

**Fund Financial Statements** - The fund financial statements are the traditional reporting format for governments. A fund is a fiscal and accounting entity with a self-balancing set of accounts used to account for specific activities or meet certain objectives. The District only has one fund type, proprietary funds.

Proprietary funds are used by governments to account for their business-type activities and use the same basis of accounting utilized in private industry. Business-type activities provide specific goods or services to a group of customers that are paid for by fees charged to those customers. There is a direct relationship between the fees paid and the services rendered.

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Management's Discussion and Analysis  
December 31, 2019**

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The District has one type of proprietary fund, enterprise funds. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services.

**Financial Highlights**

- The District's net position increased by \$2,463,534 as a result of a capital contribution of \$3,250,000 received in 2019 which was partially offset by \$786,466 in loss after nonoperating revenues. Total operating revenues of \$12,494,922, which included a new revenue sharing revenue stream totaling \$5,763,965, was not adequate to cover total operating expenses of \$13,885,047.
- The District's total capital assets increased by \$2,002,324, primarily due to additions of \$15,262,505 offset by annual depreciation expense totaling \$13,260,181.

**Financial Analysis**

**Overall Analysis** - The District's overall financial position did not change significantly from the previous year.

**Balance Sheet**

**As of December 31,**

	<u>2019</u>	<u>2018</u>
Current assets	\$ 20,158,171	\$ 18,104,910
Net capital assets	<u>317,381,536</u>	<u>315,379,212</u>
<b>Total Assets</b>	<b><u>\$ 337,539,707</u></b>	<b><u>\$ 333,484,122</u></b>
Current liabilities	<u>\$ 2,867,660</u>	<u>\$ 1,275,609</u>
<b>Total Liabilities</b>	<b>2,867,660</b>	<b>1,275,609</b>
Invested in capital assets, net of related debt	317,381,536	315,379,212
Unrestricted	<u>17,290,511</u>	<u>16,829,301</u>
<b>Total Net Position</b>	<b><u>334,672,047</u></b>	<b><u>332,208,513</u></b>
<b>Total Liabilities and Net Position</b>	<b><u>\$ 337,539,707</u></b>	<b><u>\$ 333,484,122</u></b>

**Total Assets** - Total assets increased by \$4,055,585 during 2019. The most significant components of this increase were the additions to fixed assets and the new neighborhood improvement fund.

**Total Liabilities** - Total liabilities increased by \$1,592,051 during 2019 and was related to outstanding accounts payable balance at year end. The majority of the outstanding accounts payable balance was related to ballpark capital improvements. There was no new debt obligation.

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Management's Discussion and Analysis  
December 31, 2019**

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**Financial Analysis (Continued)**

**Net Position** - Increases and decreases in net position categories are as follows:

Invested in Capital Assets - Balance increased by \$2,002,324 during 2019. The increase is primarily due to the addition of capital assets totaling \$15,262,505, which was partially offset by depreciation to capital assets totaling \$13,260,181.

Unrestricted - Unrestricted net position increased by \$461,210 from \$16,829,301 at **December 31, 2018**, to \$17,290,511 at December 31, 2019.

**Statements of Revenues, Expenses and Change in Net Position  
For the Years Ended December 31,**

	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 12,494,922	\$ 7,073,130
Operating expenses	<u>(13,885,047)</u>	<u>(14,702,081)</u>
<b>Total Operating Loss</b>	<b>(1,390,125)</b>	<b>(7,628,951)</b>
Nonoperating revenues	<u>603,659</u>	<u>277,258</u>
<b>Total Change in Net Position</b>	<b>(786,466)</b>	<b>(7,351,693)</b>
Net position, beginning of year	332,208,513	339,560,206
Capital contribution	<u>3,250,000</u>	<u></u>
<b>Net Position, End of Year</b>	<b><u>\$ 334,672,047</u></b>	<b><u>\$ 332,208,513</u></b>

**Operating Revenues** - During 2019, operating revenues increased \$5,421,792 primarily due to the addition of the Mariner revenue sharing stream totaling \$5,763,965 and an increase of \$856,305 in ballpark rent income. These increases are due to the implementation of a new lease agreement which established an Annual Revenue Sharing program with the Mariners Club and increased the ballparks base rental income (See Note 6 for more detail). These revenue increases were partially offset by a decrease of \$856,305 in admission tax revenue due to a 22% decrease in paid attendance from \$2.3 million in 2018 to \$1.8 million in 2019. The other main revenue streams remain consistent from the previous year.

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Management's Discussion and Analysis  
December 31, 2019**

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**Financial Analysis (Continued)**

**Operating Expenses** - Operating expenses of the District consisted of the following for the years ended December 31:

	<u>2019</u>	<u>2018</u>
Depreciation	\$ 13,260,181	\$ 13,083,530
Professional fees	551,733	1,476,338
Insurance	33,982	116,892
Other	32,001	18,721
Personnel	<u>7,150</u>	<u>6,600</u>
<b>Total Operating Expenses</b>	<u><b>\$ 13,885,047</b></u>	<u><b>\$ 14,702,081</b></u>

Total operating expenses reflected a decrease of \$817,034 in 2019 primarily due to a decrease of \$993,685 in general and administrative expenses when compared to prior year. In 2018, the District incurred significant amounts of legal fees and consulting fees due to the execution of the new long-term lease with the Mariners. The decrease in operating expenses was offset by an increase of \$176,651 in depreciation expense due to additions of capital assets (see Capital Assets and Long-Term Debt Activity).

**Nonoperating Revenues** - Nonoperating revenues reflected an increase of \$326,401 from prior year due to an increase of \$203,129 in interest earnings and the District reported an increase in unrealized gain on investment of \$123,272 over the prior year.

**Capital Contribution** - During the year ended December 31, 2019, there was \$3,235,000 of capital contributions from the Mariners and no withdrawals.

**Budget**

The District's operating results are consistent with its operating budgets.

**Capital Assets and Long-Term Debt Activity**

The District's capital assets include the baseball stadium, parking garage, related land, and furniture, fixtures and equipment. The baseball stadium and parking garage are under a long-term lease with the Mariners. In 2019, the District's total capital assets balance increase by \$2,002,324 from the prior year primarily due to improvements made to the baseball stadium.

There was no new debt obligation in 2019.

**Financial Summary and Economic Factors That Will Affect the Future**

Prior to the COVID-19 pandemic, the Mariners had anticipated a decline in attendance in 2020. This anticipated decline in attendance along with the expectation that at least half of the season will be cancelled due to COVID-19 could lead to a 75% to 80% reduction in the District's revenues including revenue sharing, admission tax revenue and parking tax revenue.

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Management's Discussion and Analysis  
December 31, 2019**

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**Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances and to show the District's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact the District at P.O. Box 94445, Seattle, WA 98124.

WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT

Balance Sheet  
December 31, 2019

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**Assets**

**Current Assets:**

Cash and cash equivalents (Note 5)	\$ 19,991,977
Accounts receivable	146,255
Other receivables	7,464
Prepaid expenses	<u>12,475</u>

**Total Current Assets** **20,158,171**

**Capital Assets Net of Accumulated Depreciation (Note 2):**

Baseball stadium	515,903,015
Parking garage	24,873,877
Furniture, fixtures and equipment	<u>82,967</u>

	540,859,859
Less accumulated depreciation	<u>(261,902,728)</u>

**278,957,131**

**Capital Assets Not Being Depreciated (Note 2):**

Land	<u>38,424,405</u>
------	-------------------

**Total Capital Assets** **317,381,536**

**Total Assets** **\$ 337,539,707**

**Liabilities and Net Position**

**Current Liabilities:**

Accounts payable	<u>\$ 2,867,660</u>
------------------	---------------------

**Total Current Liabilities** **2,867,660**

**Net Position:**

Invested in capital assets	317,381,536
Unrestricted	<u>17,290,511</u>

**Total Net Position** **334,672,047**

**Total Liabilities and Net Position** **\$ 337,539,707**

See accompanying notes

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Statement of Revenues, Expenses and Change in Net Position  
For the Year Ended December 31, 2019**

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**Operating Revenues:**

Revenue sharing (Note 6)	\$ 5,763,965
Admission tax revenue (Note 6)	4,566,271
Ballpark rent (Note 6)	1,500,000
Parking tax revenue (Note 6)	651,925
Restaurant tax revenue	<u>12,761</u>

**Total Operating Revenues** **12,494,922**

**Operating Expenses:**

General and administrative	624,866
Depreciation	<u>13,260,181</u>

**Total Operating Expenses** **13,885,047**

**Total Operating Loss** **(1,390,125)**

**Nonoperating Revenues:**

Interest earnings	452,370
Unrealized investment gain	<u>151,289</u>

**Total Nonoperating Revenues** **603,659**

**Change in Net Position** **(786,466)**

Net position, January 1, 2019 332,208,513

Capital contribution 3,250,000

**Net Position, December 31, 2019** **\$ 334,672,047**

See accompanying notes

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Statement of Cash Flows  
For the Year Ended December 31, 2019**

<b>Cash Flows From Operating Activities:</b>	
Cash receipts from revenue sharing	\$ 5,763,965
Cash receipts from ballpark rent	4,566,271
Cash receipts from rental income	1,500,000
Cash receipts from parking taxes	609,965
Cash receipts from restaurant taxes	12,761
Cash payments for operating expenses	<u>(689,416)</u>
<b>Total Cash Provided by Operating Activities</b>	<b>11,763,546</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>	
Capital contribution	<u>3,250,000</u>
<b>Net Cash Provided by Capital and Related Financing Activities</b>	<b>3,250,000</b>
<b>Cash Flows From Investing Activities:</b>	
Interest earnings	605,143
Payment for capital assets	<u>(13,596,654)</u>
<b>Total Cash Used in Investing Activities</b>	<b><u>(12,991,511)</u></b>
<b>Net Change in Cash and Cash Equivalents</b>	<b>2,022,035</b>
Cash and cash equivalents, January 1, 2019	<u>17,969,942</u>
<b>Cash and Cash Equivalents, December 31, 2019</b>	<b><u>\$ 19,991,977</u></b>
<b>Reconciliation to Operating Loss:</b>	
Operating loss	\$ (1,390,125)
Adjustment to reconcile net cash provided by operating activities-	
Depreciation	13,260,181
Changes in assets/liabilities-	
Accounts receivable	(41,960)
Accounts payable	(73,800)
Prepaid expenses	<u>9,250</u>
<b>Total Cash Provided by Operating Activities</b>	<b>\$ 11,763,546</b>
<b>Noncash investing activities:</b>	
Capital asset purchases in accounts payable	\$ 1,665,851

See accompanying notes



**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Notes to Financial Statements  
For the Year Ended December 31, 2019**

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

The accounting policies of Washington State Major League Baseball Stadium Public Facilities District (the District) conform to accounting principles generally accepted in the United States of America as applicable to special purpose governments. The following is a summary of the most significant policies.

**The Reporting Entity** - The District was created through the passage of EHB 2115 and King County Ordinance 12000, which was approved by the Metropolitan King County Council on October 24, 1995. The Washington State Governor and King County Executive appoint the District board members. The Governor and King County Council may remove District board members whom they have appointed or ratified. The District operates as a municipal corporation of the State of Washington and was formed to site, design, build and operate a major league baseball park.

**Basis of Accounting** - The District uses the accrual basis of accounting. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

**Operating and Nonoperating Activity** - Operating activities represent revenues and expenses related to the lease, including Mariner revenue sharing, restaurant tax, admission tax and parking tax revenues. Nonoperating activities are the revenues and expenses related to investments and debt.

**Cash and Cash Equivalents** - For the purpose of reporting cash flows, the District considers all highly liquid instruments purchased with an original maturity of three months or less and investments in the King County Treasury Division's Investment Pool to be cash equivalents. The King County Treasury Division Manager pools and invests all short-term cash surpluses not otherwise invested by individual funds of the County. Earnings from these pooled investments are allocated to the District based upon the District's proportionate share in the pooled investments.

**Receivables** - Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectable amounts through a charge to earnings and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances which are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to receivables. Based on prior experience, management has determined that expected losses on balances outstanding are immaterial at December 31, 2019. Accordingly, no allowance for doubtful accounts has been recorded.

**Capital Assets** - Capital assets include land, the baseball stadium and furniture, fixtures and equipment. The baseball stadium includes all costs associated with the development and construction of the ballpark project. Furniture, fixtures and equipment include items with a cost greater than or equal to \$500 and an estimated useful life greater than one year.

Capital assets are valued at historical costs, and depreciated on a straight-line basis based over their estimated useful lives. Furniture, fixtures and equipment are depreciated over three or five years. The baseball stadium is depreciated over 40 years from the date it was placed in service.

**Risk Management** - The District is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance for risk of loss. The District did not settle any claims in excess of its commercial insurance coverage during the year ended December 31, 2019.

**WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT**

**Notes to Financial Statements  
For the Year Ended December 31, 2019**

**Note 1 - Continued**

**Compensated Absences Payable** - District employees earn 12 days of sick leave and 10 to 15 days of vacation per year, depending on the employee's length of service. An unlimited amount of sick leave and two times the annual vacation allotment may be accrued. An employee leaving the employment of the District is entitled to be paid for all unused vacation. Unused sick leave is forfeited upon termination of employment. There was no accrual for unused vacation in the accompanying statement of net position as no employees were employed by the District at December 31, 2019.

**Subsequent Events** - The District has evaluated subsequent events through April 23, 2020, the date on which the financial statements were available to be issued.

**Note 2 - Capital Assets**

The following is a summary of changes in capital assets:

	Balance December 31, 2018	Increases	Decreases	Balance December 31, 2019
<b>Capital Assets Not Being Depreciated:</b>				
Land	\$ 38,424,405	\$ -	\$ -	\$ 38,424,405
<b>Total Capital Assets Not Being Depreciated</b>	<b>38,424,405</b>			<b>38,424,405</b>
<b>Capital Assets Being Depreciated:</b>				
Capital assets cost-				
Baseball stadium	500,640,510	15,262,505		515,903,015
Parking garage	24,873,877			24,873,877
Furniture, fixtures and equipment	82,967			82,967
	525,597,354	15,262,505		540,859,859
Accumulated depreciation-				
Baseball stadium	(236,744,487)	(12,638,334)		(249,382,821)
Parking garage	(11,815,093)	(621,847)		(12,436,940)
Furniture, fixtures and equipment	(82,967)			(82,967)
	(248,642,547)	(13,260,181)		(261,902,728)
<b>Total Capital Assets Being Depreciated, Net</b>	<b>276,954,807</b>	<b>2,002,324</b>		<b>278,957,131</b>
<b>Total Capital Assets, Net</b>	<b>\$315,379,212</b>	<b>\$ 2,002,324</b>	<b>\$ -</b>	<b>\$317,381,536</b>

## **WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC FACILITIES DISTRICT**

### **Notes to Financial Statements For the Year Ended December 31, 2019**

#### **Note 3 - Employee Benefit Plans**

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All employees of the District can participate in either the Public Employees' Retirement System (PERS) or the Stadium Public Facilities District (PFD) Retirement Plan (the Plan). Employer contributions are paid by the District in accordance with rates specified by the individual plans.

**Public Employees' Retirement System** - The State Legislature established PERS in 1947 under RCW chapter 41.40. PERS is a cost-sharing multiple-employer system. The District's Board of Directors adopted participation in the PERS Plan in 1996. No District employees participated in PERS during 2019.

**Stadium PFD Retirement Plan** - Employees are able to select the Plan as an alternative benefit plan to PERS. The Plan is designated as a profit sharing plan in accordance with section 401(a)(27)(B) of the Internal Revenue Code. The District makes all contributions to the Plan. No contributions by participants are required or permitted other than rollover contributions authorized by the Plan. The contributions are discretionary but shall be no less than the greater of seven and one-half percent of employee wages or the amount that would be required by PERS. All contributions to the Plan vest immediately. No District employee participated in the Plan during 2019.

#### **Note 4 - Contributed Capital**

Under King County Ordinance 12000, the County issued five series of general obligation bonds for the purpose of funding the construction of the baseball park and related parking facilities. Total par value of \$336,000,000 less any costs related to bond issuance were contributed to the District. Additionally, the Baseball Club of Seattle, LP (the Mariners) contributed \$137,598,950 for the construction in prior years. During the year ended December 31, 2019, the Mariners contributed \$3,235,000. The contributed capital is included in the net position invested in capital assets.

#### **Note 5 - Deposits With Financial Institutions and Investments**

The King County Treasurer is the ex-officio treasurer for the District. In this capacity, the County Treasurer receives deposits and transacts investments on the District's behalf. The District's deposits are covered entirely by federal depository insurance or uninsured but collateralized under the Public Deposit Protection Commission of the State of Washington (PDPC) collateral pool. The PDPC's agent in the name of the pool holds pledged securities under the PDPC pool.

Statutes authorize the District to: 1) deposit in any state bank or trust company, national banking association, stock savings bank, mutual savings bank, savings and loan association, and any branch bank engaged in banking in this state, if the institution has been approved by the PDPC to hold public deposits; and 2) invest in obligations of the United States Treasury and instrumentalities, banker's acceptances issued in the secondary market, commercial paper, primary certificates of deposits issued by PDPC qualified public depositories, and the State Treasurer's Investment Pool. The District is also authorized to enter into repurchase and reverse repurchase agreements.

All of the District's investments during the year and at year end were insured or registered, or were held by the District or its agent in the District's name. The District does not have a custodial credit risk policy.

## WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM PUBLIC FACILITIES DISTRICT

### Notes to Financial Statements For the Year Ended December 31, 2019

#### Note 6 - Significant Revenues

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The District's total revenues are primarily comprised of the following:

**Revenue Sharing** - The revenue sharing provision calls for a 1.5% tax on the first \$100 million in revenue subject to the admissions tax, then 2% of all revenue subject to the admissions tax above \$100 million with no minimum and no cap. The \$100 million revenue threshold will be adjusted every year by CPI escalation. The District will contribute 100% of the annual revenue share to the capital expenditure fund.

**Admission Tax Revenue** - This represents tax on ballpark admissions authorized by RCW 36.38.010.

**Ballpark Rent** - The original lease between the District and the Mariners, which expired on December 31, 2018, was amended and restated effective January 1, 2019. The amended 25 year lease calls for a minimum annual base rent of \$1,500,000 for each lease year during the term, with an annual CPI index adjustment. The lease has two renewal periods, each with a term of three lease years. Rent income for the 2019 season was \$1,500,000.

**Parking Tax Revenue** - This represents tax on parking facility charges authorized by RCW 36.100.220.

#### Note 7 - Stewardship, Compliance and Accountability

There have been no material violations of finance-related, legal or contractual provisions.

#### Note 8 - Subsequent Event Related to COVID-19

Prior to the COVID-19 pandemic, the Mariners had anticipated a decline in attendance in 2020. This anticipated decline in attendance along with the expectation that at least half of the season will be cancelled due to COVID-19 could lead to a 75% to 80% reduction in the District's revenues including revenue sharing, admission tax revenue and parking tax revenue.

## ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the state’s Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor’s Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor’s Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>

**Ballpark.org – Discovery Report**

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November 24, 2020

Submitted by: Parallel Public Works  
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## Section I. Project overview

The Washington State Major League Baseball Stadium Public Facilities District (PFD) is the municipal corporation that owns and oversees the management and operations of T-Mobile Park Stadium. The mission of the PFD is to maintain and enhance the baseball park in order to promote the success of the Major League Baseball in the State of Washington, enhance fan enjoyment and contribute to an economically successful, safe, desirable, innovative, and walkable stadium neighborhood.

### Goals and objectives

The goals and objectives of the new ballpark.org are to:

- Clearly communicate the mission, purpose, and vision of the PFD.
- Provide clear and transparent communication about the PFD Board and decisions made regarding T-Mobile Park Stadium.
- Provide access to useful information and resources to the public as they pertain to T-Mobile Park Stadium and the surrounding neighborhoods.

In coordination with the PFD project team, Parallel reviewed ballpark.org as it currently exists, and conducted a series of interviews, surveys, and data analysis. The following Discovery report will inform subsequent design and development phases of the new ballpark.org website.

## Section II. Peer review and analysis

We examined several websites with a similar focus and qualities desired in the new ballpark.org website. We considered each site's homepage characteristics; top-level navigation options, any additional content offered, and if there was a mobile-responsive version of their site. In this report, we have summarized our observations.

Screenshot of each peer site are included in Attachment A.

### **Washington State Public Stadium Authority – <https://www.stadium.org>**

Stadium.org is the website for the Washington State Public Stadium Authority (PSA), the organization who manages the lease and operations for Lumen Field and Event Center. The PSA is a significant partner to the PFD, notably working closely with the PFD on land use and transportation policy in the neighborhood.

#### Homepage

The PSA homepage presents a simple, open layout. The top of the page supports a very large scrolling banner image that takes up the majority of the screen. The scrolling banner highlights stadium and neighborhood imagery along with a brief sentence summarizing what the PSA is about. None of the images on the banner link to other areas of the site.

Scrolling below the fold of the homepage is a brief summary about the Stadium District Concept Plan and a link to Lumen Field website for all issues handled by Lumen facility operator, First & Goal, Inc. such as operations issues, event information, scheduling, tickets, lost and found, parking or concessions.

#### Top-level navigation



Stadium.org utilizes a top-level drop down navigation menu with links to “Lumen Field”, “Exhibition Center”, “Public Benefits”, “Meet PSA”, “Construction”, and “Contact Us”.

### **Additional site content**

Additional site content includes simple and basic informational pages highlighting useful facts and information related to the stadium. Relevant financial, budgetary, and board information is also shared including archived Board meeting agendas and minutes. On the “Contact Us” page, information and contact information for Public Disclosure Requests is displayed along with a link to Lumenfield.com.

### **Mobile/Responsive site**

Stadium.org is optimized for use on a mobile device.

## **The Maryland Stadium Authority - <https://mdstad.com/>**

The Maryland Stadium Authority (MSA) is an organization overseeing the management of Camden Yards Sports Complex (including M&T Bank Stadium and Oriole Park). The MSA also partners on projects with other organizations and local governments throughout Maryland.

### **Homepage**

The MSA homepage presents a large scrolling banner image with scrolling imagery of Camden Yards Sports Complex highlighting the various sports and events, as well as future plans/programs. Beneath the scrolling banner is information about the MSA with links to learn more about the organization, a listing of the next MSA Board meeting including the date, time and location, and links to featured studies and projects. There is also information and links to resources for potential victims of human trafficking.

### **Top-level navigation**

Mdstad.com utilizes a primary drop down menu and a secondary menu in the upper right hand corner, above the main navigation. The primary menu links to “About”, “Doing Business”, “Projects/Studies”, “Camden Yards Sports Complex”, “Media”, “Events”, “Maryland Sports”, and “Apply for a Job”. The smaller secondary menu links to site search and give the user the option to share the page via email, print the page, or translate the page.

### **Additional content**

Additional content includes information and resources for vendors, detailed information on projects and studies implemented by the MSA, links to media news releases, links to partners, and access to Board information, history, and meetings.

### **Mobile/Responsive site**

Mdstad.com is optimized for use on a mobile device.

## **The Metropolitan Entertainment & Convention Authority (MECA) - <http://www.omahameca.com/>**

The Metropolitan Entertainment & Convention Authority is a nonprofit organization overseeing the operation of CHI health Center Omaha and TD Ameritrade Park Omaha.

### **Homepage**

The homepage has a banner image with two tabs the user can manually click through. The images are the respective facilities managed by the MECA and each image links directory to the website of the facility.

Just beneath the homepage banner image is a simple and brief sentence describing who the MECA is and what they do. Scrolling down below the fold of the homepage includes brief overview content about and links to TD Ameritrade park Omaha website, CHI health Center Omaha website, the riverfront revitalization project website (a neighborhood initiative/project overseen by MECA) and links to the recent news.

### **Top-level navigation**

Omahameca.com utilizes a simple primary menu with just one section utilizing a drop of child pages. drop-down navigation always visible as the user scrolls, with links to: About MECA, Venues, Partners, Employment, Newsroom, and Contact and site search. Just above the primary navigation is an alert banner for important alerts and announcements linking users to more information.

### **Additional content**

Additional site content includes a message alert banner at the top of the site where users may click for more information or close the alert window. Omahameca.com also presents Board meeting details and minutes, as well as a page dedicated to describing and linking partner organizations.

### **Mobile/Responsive site**

Omahameca.com is optimized for use on a mobile device.

## Section III. Site analytics

Parallel conducted a series of analytics review of [www.ballpark.org](http://www.ballpark.org). Here it is important to note that minimal analytics data exists for [ballpark.org](http://www.ballpark.org) and the findings below are to serve as a starting point for website strategy and future data review and analysis.

### **Heatmap analysis findings**

Between November 2, 2020 through November 24, 2020, we ran a “heat map” analysis at [ballpark.org](http://www.ballpark.org) that recorded where visitors click on the site. This information presented a snapshot of how the site is being used. Visual reports of this testing are included in Attachment B.

We examined the following pages:

**Homepage - <http://www.ballpark.org/home>**

- 17.4% on clicks the homepage were on the “Public Facilities District” link from the primary site navigation.
- The “Public Benefits” link to additional information about the Stadium District Concept plan received the second most clicks at 15.2%.
- 86% of all clicks came from desktop machines, 14% from a mobile device.
- Monday and Wednesday were slightly more active than Tuesday, Thursday, and Fridays.
- Returning users made up 52% of all traffic. New users accounted for 48%.
- The 43% of clicks resulted from users originating from direct access. Another 43% came from Google.

#### **Annual Financial Reports - <http://www.ballpark.org/materials.aspx>**

- Page received 5 visits and 5 clicks.

#### **Contact Us - <http://www.ballpark.org/contact-us.aspx>**

- Most traffic that landed on this page came navigated from the [ballpark.org/staff](http://www.ballpark.org/staff) and clicked on the Executive Director’s email address.

#### **News - <http://www.ballpark.org/news.aspx>**

- News page received a total of 11 clicks during the review period.
- Most clicks were on the main site navigation, one click was on the most recent news link.

#### **T-Mobile Park - <http://www.ballpark.org/t-mobile-park.aspx>**

- Page received a total of 16 clicks. These included users clicking through the sections of the page (e.g. Fact sheet).

#### **Public benefits - <http://www.ballpark.org/public-benefits.aspx>**

- Page received only 4 visits with little engagement.

#### **About PFD - <http://www.ballpark.org/public-facilities-district.aspx>**

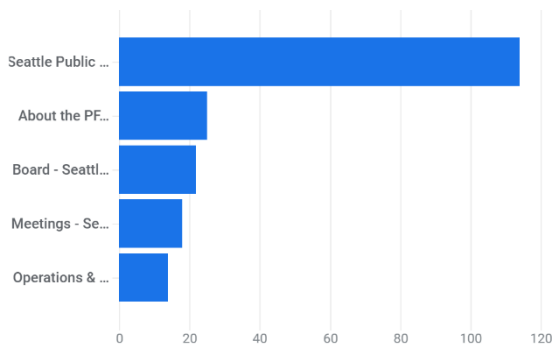
- About PFD page received a total of 22 clicks.
- Most of the clicks recorded were on the main site navigation.
- The inline link to the Board of Directors received 2 clicks.

### **Google analytics findings**

Due to challenges gaining direct access to [ballpark.org](http://www.ballpark.org), we installed and reviewed Google Analytics data over a brief period, between November 1, 2020 – November 24, 2020. Visual reports of this data are included in Attachment C.

46.5% of all site traffic comes from google searches for the site. Another 43.5% of traffic comes as a direct source (e.g. users typing in the <http://www.ballpark.org> web address).

Views by Page title and screen class



Over the review period there were 101 users recorded, all were recorded as new users to the website since analytics were just installed. 80% of site visitors accessed ballpark.org from a desktop computer, a significant percentage compared to mobile users (20%).

Most site visitors were from the US with one visitor from France, and another from Vietnam. Most traffic came from visitors based in Seattle, but some traffic was noted from Kent, New York, and San Jose

The top three pages for site traffic include the home page, About the PFD, and the Board page.

## Section IV. General site survey

We installed a short six question survey on ballpark.org to help gauge behavior and responses from anonymous site users. The survey was designed as a pop up survey that would appear randomly during a user's session on the website.

We asked the following questions

1. What brought you to <http://www.ballpark.org/> today?
2. Have you been to this website before?
3. Did you find what you were looking for?
4. Did it take you more or less time than you expected to find what you were looking for?
5. How often do you visit <http://www.ballpark.org/>?
6. Please rate your experience on <http://www.ballpark.org/>
7. Is there anything that could improve your experience today?

We received only one response during the Discovery phase. The site user commented that they were looking for board members and the listing the officers of the board would be helpful.

## Section V. User survey

To address the needs and motivations of users of the current site, we collected feedback from key site users through an online survey. All survey questions were focused on three principal areas: About the user, their experience and impressions of the PFD and [www.ballpark.org](http://www.ballpark.org), and an opportunity to submit voluntary comments.

In coordination with the PFD project team, the survey was distributed to 80 individuals. We received a total of 24 responses over a 3 week period.

All survey data can be reviewed at:

<https://parallelpublish.typeform.com/report/qePtOwvp/lwNk1w1cGcJdF7pO> or in Attachment D.

### Key respondent quotes

Below are a few select quotes from respondents that we feel were illustrative of our findings and recommendations.

*"Just needs to be brought up to today's standards!"*

*"I found the website extremely outdated with links to things that had already passed and was not kept relevant with current information."*

*"[The site should be a] simple way to learn about PFD and responsibilities."*

*"I would hope the website would reflect that commitment to sustaining and enhancing the ballpark, while also providing technical ballpark information for visitors, local citizens and other municipalities. The PFD/Mariner partnership model is successful because both parties have kept the public, which owns the asset, as the center of their goals for management of the ballpark."*

*"Do more to link to the surrounding neighborhoods—their involvement and their events."*

## Findings

### About the users

The following user groups targeted for this survey and their representation in survey submissions include:

- Public official/staff member (serving local and/or State government) – 29%
- PFD Board Member – 20%
- Mariners Fan – 16%
- Representative of a neighborhood association – 12%
- Resident of South Downtown – 0%

20% of survey respondents selected "Other" and offered personas with knowledge and relation to PFD including former PFD board member, PFD helper, and Stadium District stakeholder.

Most survey respondents were 46 + years of age. More specifically, 50% fell into the 46-64 age range, 33% 65+ years of age, and 16% between 26-45 years of age. When asked how they would rate their technology skill level, most users (69%) reported their technology skill level as average, 20% rated their tech skill level as advanced. 95% of users utilize a desktop/laptop to access the internet with a notable 76% indicating they also access the internet using a mobile phone or table. 70% of survey respondents indicated LinkedIn as their preferred social media platform, with Facebook (62%) and Twitter (50%) as second and third most preferred social media networks.

To understand the reach and interest of ballpark.org and the PFD relationship to the surrounding Stadium neighborhoods, we asked survey respondents where they reside, particularly if they were a South Downtown Seattle neighborhood resident. A staggering 95% of respondents indicated they did not live in a South Downtown Seattle neighborhood. One respondent who was a South Downtown resident indicated they were from Pioneer Square. Others indicated a variety of Seattle neighborhoods, particularly in West and North Seattle and the eastside of lake Washington in Bellevue and Kirkland.

We also asked Board members how likely they would utilize a password protected website access to confidential board materials. On a scale from 1 (not likely) to 5 (very likely), users provided an average

rating of 4.8 indicated they were very likely to use such a feature. It is important to note that out of 24 survey responses; only 5 users answered this particular question.

### **Current experience with ballpark.org and understanding of PFD**

100% of survey respondents were aware that T-Mobile Park is owned by the WA State Major League Baseball Stadium Public Facilities District. About 10% were not fully aware of the relationship between the PFD and the Mariners. When asked to describe in their own words what the PFD is and what it is responsible for, all responses took a similar tone, describing the PFD as overseers of T-Mobile Park Stadium and the Stadium operations by the Mariners. Below are a few quotes from submissions:

| *"Oversight of the Mariners' management of the facility. Ensuring it remains a top ballpark in the nation."*

| *"Public entity charged with protecting the public's interest in maintaining the baseball park."*

| *"The PFD exists to operate and maintain the public's substantial investment in T-Mobile Park."*

| *"PFD is responsible for taking care of the ballpark for the public."*

| *"A municipal corporation that owns T-Mobile Park on behalf of Washingtonians."*

83% of survey respondents had visited ballpark.org and 16% have never visited the site. Of those who had experience with ballpark.org, 68% did not find the site aesthetically pleasing. While 52% found it easy to understand the structure, mission, and purpose of ballpark.org, a notable 51% found it difficult or very difficult.

Users rated their top priorities for information and content shared on [www.ballpark.org](http://www.ballpark.org) on a scale of 1 (not important) to 5 (very important). Below are the ranking of average scores from highest to lowest:

- Information about the organization (mission, vision, and purpose) - 4.5
- T-Mobile Park financials/annual report - 4.2
- Information about current programs and partnerships - 4.2
- PFD Board meeting minutes and agendas - 4.0
- Information about T-Mobile Park management and events - 3.8
- Links to T-Mobile Park partners and resources - 3.6

### **Additional comments**

Finally, we asked users to freely share their opinions about what a successful ballpark.org would look like for them, along with any additional thoughts they felt worth sharing. Overall, users felt the look and feel of the site needed to be brought up to date. Many users recommended making sure site content is relevant and up to date so users can trust that the site is being maintained and the information presented is the most up to date. Comments show that users agree the site should be simple and user friendly with information about the ballpark and surrounding area that would be useful to most site visitors. Some users suggested including more links to surrounding neighborhood events, local initiatives, stadium facts, and the benefits visitors and fans can expect.

## Section VI. User stories

User stories are a core tool of agile software development that form the basis for defining the functions a business system must provide, from the user's perspective. They capture the 'who', 'what', and 'why' of a requirement in a simple and concise way that everyone can understand.

A user story is composed of two elements: personas, and actions and outcomes.

Personas are fictitious people that represent your primary site users (or people we want to use your site) and include what they would like to accomplish and what their frustrations might be. The personas defined for this project can be found at [https://wg7tf6.axshare.com/#id=tnmkds&p=persona\\_1](https://wg7tf6.axshare.com/#id=tnmkds&p=persona_1).

Action and outcomes are things that visitors want to do or accomplish on your site AND/OR things that we want visitors to do or accomplish on your site.

Below is an initial set of personas and larger user stories ("epics") to help guide the site design process. By no means are the examples below inclusive of all the site's requirements. We will refine and expand on these stories as we proceed.

### *As a Member of the General Public/Stadium Neighbor*

- I want to easily see and understand how T-Mobile Park is managed and who it is managed by.
- I want to clearly understand the plans in place that serve to mitigate any issues that may arise due to T-Mobile Park plans and activities.
- I want to know about any benefits, services, programs, and partnerships offered through T-Mobile Park that impacts the surrounding communities.
- I want to understand the impact and involvement of T-Mobile Park and its management.
- I want to easily locate contact information.

### *As a Public Oversight Representative*

- I want to understand how the PFD utilizes public funds for public benefit.
- I want to easily view PFD information and communications to local business and community leaders.
- I want to access budget figures as they relate to stadium management and overall economic impact.
- I want to clearly understand how the Park is communication with local businesses and organizations.
- I want to access information and resources from my mobile device.

### *As a Public Partner*

- I want to easily review T-Mobile Park initiatives that may impact or align with his association.

- I want to easily understand potential partnership opportunities with the PFD and T-Mobile Park.
- I want to access any information regarding neighborhood improvement initiatives led by PFD.

#### *As a The Mariners*

- I want to ensure any Mariners related content on ballpark.org is appropriate.

#### *As the Site/Social Media Manager*

- I want a consistent look, feel and organization of the website from section to section, page to page.
- I want to create and maintain website standards, policies, and procedures.
- I want to set and implement a social media strategy that creates visibility of PFD and synergy with PFD/T-Mobile Park.
- I want to easily add events information and resources on the site.
- I need to post access to Board meeting materials.

## Section VII. Recommendations

Based on the information and data collected through interviews, analysis, and survey data, we have determined a number of recommendations to be considered for the new ballpark.org. Our summary of recommendations follows below:

- ✓ Build a simple, clean, user friendly site that exceeds expectations.
- ✓ Present clear and simple content strategy with a focus on clearly and simply defining the role of the PFD while directing traffic to partner websites housing pertinent content.
- ✓ Create content that emphasizes the public benefits of the PFD.
- ✓ Prioritize a mobile responsive design for ease of access anywhere and optimized SEO.
- ✓ Conduct a content audit to determine content needs and strategy for the information presented or linked on ballpark.org.
- ✓ Consider simple events listing or calendar for the PFD board meetings and materials or other PFD related events.
- ✓ Consider a secure sign in portal for PFD Board members to access restricted meeting and organization materials.
- ✓ Leverage 1 or 2 social media platforms as engagement channels to drive traffic to and from ballpark.org and relevant partners.



The new ballpark.org website will be an informative site describing the mission, vision, and role of the PFD as it pertains to the management and oversight of T-Mobile Park and its tenant, the Seattle Mariners. The site should serve up simple and useful information to potential site visitors, and provide transparent communication about the overall management of T-Mobile Park by the PFD. The following strategies outline the recommendations above within the context of our findings.

### **Clearly and simply convey the purpose and responsibility of the PFD**

Survey data tells us that 51% of users found it difficult to very difficult to understand the structure, mission, and purpose of ballpark.org. Further, survey respondents noted that the relationship between the PFD and the Mariners was only somewhat clear. To this end, the new ballpark.org needs to convey the purpose, role, and responsibility of the PFD towards T-Mobile Park and the surrounding South Downtown neighborhoods.

As a municipal corporation, the PFD also has a responsibility to the public to be transparent about Board business and decisions. It is recommended that the new ballpark.org serve up PFD board meeting details and materials in a clear manner. The site should house archived meeting event details and any associated materials that should be shared with the public. This content and its purpose should be clearly defined and simple to navigate.

### **Present simple content and link to partner content**

46% of site traffic came from a Google search. This suggests users may locate ballpark.org through web searches for T-Mobile Park, the Mariners, downtown Seattle, or other related searches. Considering that visitors may encounter the site while searching for related topics, ballpark.org should provide useful information for users who may come across the site and/or direct user traffic to useful information housed on partner sites. Future content strategy work for the PFD should weigh whether ballpark.org is the appropriate site for the content or if the content is already well represented on a partner's site such as the Mariners' or at a local neighborhood association's site.

Examples of strategic site traffic direction and linking can be seen on the sites peer reviewed in Section II of this report. These peer sites strategically present information about the facility and useful information such as parking and directions, but also link to facility operator websites where more robust details can be found.

Instead of attempting to duplicate the content found on partner websites, ballpark.org should leverage and link to partner sites that house and present up-to-date and relevant information. The more ballpark.org attempts to duplicate information, the more work it will take to keep up to date and maintain for PFD staff.

### **Build a simple, secure portal for Board information and materials.**

We asked Board Members how likely they would be to utilize a secure website portal for accessing Board restricted materials. Five board members indicated they would be very likely to utilize such a feature. It is recommended that a secure portal for Board Members be created and that PFD utilizes the portal as the primary resource sharing/repository for Board Members going forward. If such materials continue being housed and shared in multiple spaces, the feature built to serve the need will not be properly utilized.

### **Leverage a simple social media strategy to increase the visibility and impact of PFD through sharing ballpark.org and cross linking with PFD partners.**

Currently, PFD and ballpark.org does not have an existing social media presence. Strategic engagement on social media platforms can serve to increase website traffic and an organization's overall visibility, particularly within a specific community. Survey data shows that users prefer LinkedIn and Facebook social media platforms. The PFD should consider leveraging LinkedIn and/or Facebook as their primary social media platform. Twitter may also be an option.

The PFD's strategic social media communications plan should outline the type of content to be linked or shared, identify partner sites and social media accounts to cross-link for engagement, and set the frequency of posting. If the PFD moves forward with a social media plan, a firm commitment needs to be made to keep social media content current and posting regularly while considering the realities staff capacity.

### Technical considerations

The current ballpark.org is not optimized for use on a mobile phone. Users increasingly access the internet using mobile devices to connect to services or conduct business. The new ballpark.org should be built to perform well on mobile devices.

The new ballpark.org should also be built with a Content Management System (CMS) so that staff can update content and Board materials without needing technical assistance. Board members will be able to login at ballpark.org to securely access board materials.

AMENDED AND RESTATED

BALLPARK OPERATIONS AND LEASE AGREEMENT

BETWEEN THE

WASHINGTON STATE MAJOR LEAGUE BASEBALL STADIUM  
PUBLIC FACILITIES DISTRICT

AND

THE BASEBALL CLUB OF SEATTLE, LLLP

Dated: December 10, 2018

15.4 Ballpark Neighborhood Improvement Fund. The PFD shall establish a fund to support work consistent with the PFD's statutory authority and mission statement (to the extent consistent with the PFD's statutory authority) (the "Ballpark Neighborhood Improvement Fund").

15.4.1. Funding. The PFD will fund the Ballpark Neighborhood Improvement Fund with (a) an initial contribution of \$2,000,000 from the PFD's operating funds under the Original Lease; (b) fifty percent (50%) of profit-sharing for the last lease year pursuant to Section 5.2 the Original Lease; and (c) annual contributions made by the PFD, at the PFD's sole discretion, from the PFD Operating Account, after payment of the PFD's operating expenses, any Waterfront LID Assessment and the PFD CapEx Contribution.

15.4.2. Disbursements. The Parties will form a four-member advisory committee, with each Party appointing two representatives, to discuss projects and expenditures to be funded by the Ballpark Neighborhood Improvement Fund, and shall seek input and feedback from other stakeholders, including from Neighboring Communities, as appropriate. Notwithstanding that the PFD retains sole discretion in approving projects to be funded from the Ballpark Neighborhood Improvement Fund, the Club's prior consent is required for any project that materially interferes with the Club's rights pursuant to this Agreement, including use of the Leased Premises. If the Parties do not agree as to whether a use materially interferes with the Club's rights under this Agreement, either Party may refer the dispute to the Article 22 dispute resolution process. The PFD, in its sole discretion, shall consider requests from the Club to transfer funds from the Ballpark Neighborhood Improvement Fund to the CapEx Fund to pay for CapEx Work.

15.4.3. Legal Authority. If, by a final non-appealable judgment, a State court determines the PFD lacks statutory authority to fund and manage the Ballpark Neighborhood Improvement Fund, the then-existing balance of the Ballpark Neighborhood Improvement Fund shall be transferred to the CapEx Fund.

## **Examples of neighborhood projects to improve/enhance fan experience, encourage attendance and support the successful operation of the stadium. (Fall 2017)**

### **Increase fan access/egress safety near and adjacent to ballpark**

The specific project would entail planning and implementation of identified public safety improvements that enhance the fan experience at Safeco Field. It would involve retaining a planning consultant for a comprehensive needs assessment, focused on access/egress routes between major transportation nodes (light rail station, bus stops, Washington State ferry dock) and Safeco Field to identify and prioritize needed lighting, ADA improvements, crosswalks, sidewalk enhancements, landscaping, and wayfinding signage to provide the safest and most attractive access paths to the ballpark. Scope of work could include First Avenue in front of the ballpark and Royal Brougham Way from First Avenue to the light rail station, ferry dock and major bus stops. Improvements would encourage attendance and thereby support the operation of the stadium. Some of the implementation costs could be shared by the City (SDOT, SPU, and City Light) and other costs be borne by the private sector (PFD, Mariners and other beneficiaries).

### **Increase fan amenities in vicinity of ballpark, specifically along Occidental Ave. north of Royal Brougham Way.**

This project would be a cooperative effort between PFD, Mariners, PSA and First & Goal and community development organizations from neighborhoods adjoining the stadium. The specific project would begin with planning and require retaining an urban design/ planning consultant. Possible fan experience enhancements could include developing a “true” walking promenade with appropriate and programmable ambient lighting, artwork, landscaping and wayfinding signage/indicators as well as upgrade food vendor opportunities. A rough estimate of \$75,000 to \$100,000 should be budgeted for this planning effort. Implementation costs would be borne by project beneficiaries, including the above-named parties. Lodging Tax revenues could be an appropriate source of funding.

**Contract with DSA Metropolitan Improvement District for additional street cleaning, security and pedestrian environment enhancements in neighborhoods adjacent to Safeco Field on game/major use days.** Increased rent could be a source of funding.

**Explore development options for the block directly south of the ballpark, bounded by Occidental Ave. and First Ave.**

This project could be a cooperative effort between PFD, Mariners, First & Goal and PSA. The specific project would begin with retaining an urban design/real estate development/planning consultant to identify appropriate development opportunities for this property that would enhance the fan experience, create additional revenue to support the capital expenses needed for the ballpark and provide a financial model for how this development will be synergistic with the ballpark uses. Depending on the depth of the study, it could cost \$100,000 to \$150,000. Implementation costs would be borne by the project developer and, possibly, other project beneficiaries. Development of this site may be an appropriate request of Lodging Tax revenues.

### **Other possible projects(no detailed descriptions at this time):**

- Work jointly with SODO leadership to develop public improvements that increase the compatibility of Safeco Field with housing development south of Edgar Martinez Way and east of First Avenue.
- Develop or create a public improvement plan for the WOSCA site.
- Co-develop, with the Mariners, additional parking garage spaces with Lodging Tax and or Parking Tax revenue support.
- Implement the Stadium District Plan(or at least the parts that impact the ballpark).

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