



ANNUAL REPORT

CITY OF LAKE FOREST PARK, WA

MCAG # 0409

FINANCE DEPARTMENT
17425 Ballinger Way NE
Lake Forest Park, WA 98155

<https://www.cityoflfp.com>

Submitted pursuant to RCW 43.09.230

To The

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Certified Correct this 28th day of May, 2020

CITY OF LAKE FOREST PARK

2019 ANNUAL FINANCIAL REPORT

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CITY OF LAKE FOREST PARK

DIRECTORY OF OFFICIALS

December 31, 2019

ELECTED OFFICIALS

<u>Mayor</u>	<u>TERM</u>	<u>EXPIRATION</u>
Jeff Johnson	4 Years	12/31/23

Council Members

Semra Riddle	4 Years	12/31/21
Mark Phillips	4 Years	12/31/21
E. John Resha III	4 Years	12/31/21
Phillippa Kassover	4 Years	12/31/23
Lorri Bodi	4 Years	12/31/23
Tom French	4 Years	12/31/23
John A.E. Wright	4 Years	12/31/21

APPOINTED OFFICIALS

City Administrator	Phillip Hill
Finance Director	Lindsey Vaughn
Public Works Director	Frank Zenk
Administrative Services Manager	Lee Aalund
Chief of Police	Mike Harden
City Clerk	Evelyn Jahed
Planning Director	Steve Bennett
Building Official	Calvin Killman
City Attorney	Kim Adams Pratt
Fire	Northshore Fire Department

ANNUAL REPORT CERTIFICATION

City of Lake Forest Park
(Official Name of Government)

0409
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2019

GOVERNMENT INFORMATION:

Official Mailing Address	<u>17425 Ballinger Way NE</u>
	<u>Lake Forest Park, WA 98155</u>
Official Website Address	<u>www.cityoflfp.com</u>
Official E-mail Address	<u>lvaughn@ci.lake-forest-park.wa.us</u>
Official Phone Number	<u>206-368-5440 x130</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Aurora Belli Accounting Supervisor</u>
Contact Phone Number	<u>206-957-2817</u>
Contact E-mail Address	<u>abelli@cityoflfp.com</u>

I certify 28th day of May, 2020, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Lindsey Vaughn (lvaughn@cityoflfp.com)

City of Lake Forest Park
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	001 General Fund	101 Street Fund	104 Transportation Benefit Dist
Beginning Cash and Investments					
30810	Reserved	11,790,089	-	797,807	445,504
30880	Unreserved	5,436,837	5,100,643	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	7,743,146	6,291,412	-	426,060
320	Licenses and Permits	918,471	653,086	251,449	-
330	Intergovernmental Revenues	707,053	295,661	275,972	-
340	Charges for Goods and Services	5,648,005	601,035	-	-
350	Fines and Penalties	1,544,800	1,544,800	-	-
360	Miscellaneous Revenues	496,621	208,499	16,818	14,368
Total Revenues:		<u>17,058,096</u>	<u>9,594,493</u>	<u>544,239</u>	<u>440,428</u>
Expenditures					
510	General Government	4,172,040	3,118,226	112,283	2,343
520	Public Safety	4,801,679	4,801,679	-	-
530	Utilities	2,883,137	-	-	-
540	Transportation	838,476	13,803	713,156	13,285
550	Natural and Economic Environment	2,049,738	1,228,368	-	-
560	Social Services	3,570	3,570	-	-
570	Culture and Recreation	325,116	325,116	-	-
Total Expenditures:		<u>15,073,756</u>	<u>9,490,762</u>	<u>825,439</u>	<u>15,628</u>
Excess (Deficiency) Revenues over Expenditures:		<u>1,984,340</u>	<u>103,731</u>	<u>(281,200)</u>	<u>424,800</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,750,542	518,042	100,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	11,520	11,520	-	-
381, 382, 395, 398	Other Resources	17,240	8,603	-	-
Total Other Increases in Fund Resources:		<u>1,779,302</u>	<u>538,165</u>	<u>100,000</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	771,425	17,143	-	-
591-593, 599	Debt Service	286,247	-	-	-
597	Transfers-Out	1,750,542	225,000	-	400,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>2,808,214</u>	<u>242,143</u>	<u>-</u>	<u>400,000</u>
Increase (Decrease) in Cash and Investments:		<u>955,428</u>	<u>399,753</u>	<u>(181,200)</u>	<u>24,800</u>
Ending Cash and Investments					
5081000	Reserved	12,681,959	-	616,607	470,304
5088000	Unreserved	5,500,395	5,500,395	-	-
Total Ending Cash and Investments		<u>18,182,354</u>	<u>5,500,395</u>	<u>616,607</u>	<u>470,304</u>

City of Lake Forest Park
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		301 Capital Improvement Fund	302 Transportation Capital Fund	303 Capital Facilities Maintenance	401 Sewer Utility Fund
Beginning Cash and Investments					
30810	Reserved	1,072,241	1,068,165	438,380	4,680,724
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	500,506	500,505	-	24,663
320	Licenses and Permits	-	-	-	13,936
330	Intergovernmental Revenues	50,638	13,743	-	-
340	Charges for Goods and Services	-	55,184	-	3,211,255
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	36,609	23,805	8,996	107,229
Total Revenues:		<u>587,753</u>	<u>593,237</u>	<u>8,996</u>	<u>3,357,083</u>
Expenditures					
510	General Government	4,721	63,716	87,297	189,629
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	2,802,537
540	Transportation	-	9,927	-	461
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>4,721</u>	<u>73,643</u>	<u>87,297</u>	<u>2,992,627</u>
Excess (Deficiency) Revenues over Expenditures:		<u>583,032</u>	<u>519,594</u>	<u>(78,301)</u>	<u>364,456</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	62,500	400,000	150,000	200,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>62,500</u>	<u>400,000</u>	<u>150,000</u>	<u>200,000</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	70,631	556,966	-	-
591-593, 599	Debt Service	-	-	-	255,489
597	Transfers-Out	275,000	62,500	-	200,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>345,631</u>	<u>619,466</u>	<u>-</u>	<u>455,489</u>
Increase (Decrease) in Cash and Investments:		<u>299,901</u>	<u>300,128</u>	<u>71,699</u>	<u>108,967</u>
Ending Cash and Investments					
5081000	Reserved	1,372,142	1,368,294	510,080	4,789,689
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>1,372,142</u>	<u>1,368,294</u>	<u>510,080</u>	<u>4,789,689</u>

City of Lake Forest Park
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		403 Surface Water Fund	450 Public Works Contract Fund	501 Vehicle Equip Replacement
Beginning Cash and Investments				
30810	Reserved	2,434,913	-	852,355
30880	Unreserved	-	336,194	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	71,039	-	-
340	Charges for Goods and Services	1,314,504	147,839	318,188
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	59,060	-	21,237
Total Revenues:		<u>1,444,603</u>	<u>147,839</u>	<u>339,425</u>
Expenditures				
510	General Government	180,056	215,990	197,779
520	Public Safety	-	-	-
530	Utilities	80,600	-	-
540	Transportation	543	-	87,301
550	Natural and Economic Environment	821,370	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>1,082,569</u>	<u>215,990</u>	<u>285,080</u>
Excess (Deficiency) Revenues over Expenditures:		<u>362,034</u>	<u>(68,151)</u>	<u>54,345</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	320,000	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	8,637
Total Other Increases in Fund Resources:		<u>320,000</u>	<u>-</u>	<u>8,637</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	83,382	-	43,303
591-593, 599	Debt Service	30,758	-	-
597	Transfers-Out	320,000	268,042	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>434,140</u>	<u>268,042</u>	<u>43,303</u>
Increase (Decrease) in Cash and Investments:		<u>247,894</u>	<u>(336,193)</u>	<u>19,679</u>
Ending Cash and Investments				
5081000	Reserved	2,682,809	-	872,034
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		<u>2,682,809</u>	<u>-</u>	<u>872,034</u>

City of Lake Forest Park
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	213,959	213,959
388 & 588	Net Adjustments	-	-
310-390	Additions	2,008,231	2,008,231
510-590	Deductions	2,045,076	2,045,076
	Net Increase (Decrease) in Cash and Investments:	(36,845)	(36,845)
508	Ending Cash and Investments	177,115	177,115

The accompanying notes are an integral part of this statement.

City of Lake Forest Park
Notes to Financial Statements
For the Year Ended December 31, 2019

Note 1 - Summary of Significant Accounting Policies

The City of Lake Forest Park was incorporated on June 21, 1961 and operates under the laws of the state of Washington applicable to an optional Municipal Code City with a Mayor-Council form of government. The City of Lake Forest Park (hereinafter referred to as the “City”) is a general purpose local government and provides public safety, public works, planning and building, parks and human services.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor’s Office under the authority of Washington State law, Chapter [43.09](#) RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

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

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government’s resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as “memo only” because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period. The twenty day period is commonly known as the “open period.”

C. Cash and Investments

See Note 4 - Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement. Sick leave may be accumulated indefinitely for non-union employees. Teamster (Public Works Maintenance) employees may accrue an unlimited amount of sick leave however annual carryover is limited to 720 hours. Police Guild employees may accumulate up to 1140 hours. Non-union employees on an annual basis can convert sick leave in excess of 480 hours to vacation at a rate of 25%. Teamsters employees receive cash payment for their sick leave balance in excess of 480 hours at retirement, the payout rate is \$0.25 on the dollar of the unused sick leave balance. Police Guild employees receive cash payments for their unused sick leave upon layoff (25%), retirement (50%), disability retirement (100%) and death (100%).

Non-union employees sick leave balances eligible for conversion to vacation were calculated on Schedule 9 at 25% of the sick leave balance in excess of 480 hours. Police Guild compensated sick leave absences were calculated at the 50% retirement rate. Teamsters employees did not have balances qualifying for payout at year end. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 3 - Debt Service Requirements.

G. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by City Council. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of amounts reserved for the Street Fund (\$616,607); Transportation Benefit District (\$470,304); Capital Improvement Fund (\$1,372,142); Transportation Capital Fund (\$1,368,294); Capital Facilities Maintenance (\$510,080); Sewer Utility Fund (\$4,789,689); Surface Water Utility Fund (\$2,682,809); and Vehicle & Equipment Replacement Fund(\$872,034).

REPORTING

Note 2 – Budget Compliance

H. Budgets

The City adopts biennial appropriated budgets for all funds, except those funds held by the City in an agency capacity. These budgets are appropriated at the fund level. The budget constitutes the legal

authority for expenditures at that level. Biennial appropriations for these funds lapse at the end of the biennium.

Biennial appropriated budgets are adopted on the same basis of accounting as used for financial reporting. Actual expenditure amounts are for one fiscal year, 2019.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

<u>Fund</u>	<u>Final Adopted Expenditure Budget</u>	<u>Actual Expenditures</u>	<u>Variance</u>
General Fund	19,942,066	9,732,909	10,209,157
Street Fund	1,468,197	825,439	642,758
Council Contingency Fund	-	-	-
Transportation Benefit District Fund	860,391	415,628	444,763
Budget Stabilization Fund	-	-	-
Strategic Opportunity Fund	250,000	-	250,000
Capital Improvement Fund	1,256,232	350,352	905,880
Transportation Capital Fund	4,202,041	693,108	3,508,933
Facilities Maintenance Fund	353,500	87,297	266,203
Sewer Utility Fund	6,603,661	3,199,075	3,404,586
Sewer Capital Fund	-	-	-
Surface Water Utility Fund	3,368,275	1,338,924	2,029,351
Surface Water Capital Fund	3,073,500	177,783	2,895,717
Sewer Bond Reserve Fund	-	-	-
Public Works Trust Repayment Fund	502,039	249,043	252,996
Public Works Contract Fund	484,292	484,032	260
Replacement Fund	801,659	328,383	473,276

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

Note 3 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2019.

The debt service requirements for general obligation bonds, revenue bonds and lease-purchase agreement are as follows:

<u>Year</u>	<u>Sewer Extension (Principal)</u>	<u>Sewer Extension (Interest)</u>	<u>Sewer Acquisition II (Principal)</u>	<u>Sewer Acquisition II (Interest)</u>	<u>Sweeper Lease- Purchase (Principal)</u>	<u>Sweeper Lease- Purchase (Interest)</u>	<u>Total Debt</u>
2019	239,607	8,386	7,371	125	24,771	5,987	286,246
2020	239,607	7,188	-	-	51,222	10,292	308,309
2021	239,607	5,990	-	-	53,548	7,966	307,111
2022	239,607	4,792	-	-	55,979	5,535	305,913
2023	239,607	3,594	-	-	58,521	2,993	304,715
2024-2025	479,214	3,594	-	-	30,250	507	513,565
Total	1,677,249	33,545	7,371	125	274,290	33,281	2,025,861

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2019 are as follows:

Type of Investment	City's Own Investment	Investments Held by City as Agent	Total
Local Government Investment Pool	16,254,083	-	16,254,083
Opus Deposits	2,577,653	118,325	2,695,978

It is the City's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Note 5 – Pension Plans

Substantially all City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes

financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2019 (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan	Employer Contributions	Allocation Percentage	Liability (Asset)
PERS 1	9,638	0.001344%	51,682
PERS 1 UAAL	163,807	0.022845%	878,471
PERS 2/3	241,010	0.029509%	286,633
Net Pension Liability			<u>1,216,786</u>
LEOFF 1	-	0.003799%	(75,091)
LEOFF 2	98,735	0.053552%	(1,240,635)
Net LEOFF Assets			<u>(1,315,726)</u>

LEOFF Plan 1

The City also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

The City of Lake Forest Park has a commitment to pay for post-employment benefits for retired employees that belong to LEOFF 1. These benefits include medical, dental, vision, nursing care, etc. Two retirees received benefits during the year. During 2019, \$1,733 was paid out for disability insurance and \$14,370 was paid out for LEOFF1 benefits, for a total of \$16,103. The City only has one remaining retired employee that belongs to LEOFF 1.

LEOFF Plan 2

The City also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 6 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed daily.

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

The City's regular levy for the year 2019 was \$1.00453 per \$1,000 on an assessed valuation of \$3,234,227,325 for a total regular levy of \$3,248,867.

Note 7 – Risk Management

The City of Lake Forest Park is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 163 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles [1]. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Note 8 - Other Disclosures

1. The City of Lake Forest Park entered into a Memorandum of Agreement (MOA) for the acquisition of 17345 and 17347 Beach Drive NE with Forterra NW for the purchase of lake front property lots in December of 2019. The closing was official in January of 2020. The property is being referred to internally as the Lake Front Property. The City's intention is to turn these lots into a lake front park for the Lake Forest Park community.
2. COVID-19 Pandemic: In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of the deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, canceling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. The Mayor of Lake Forest Park declared an emergency on March 12, 2020. The length of time these measures will be in place, and the full extent of the financial impact on the City is unknown at this time, but being monitored as more data is provided over time.

City of Lake Forest Park

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$4,078,519
0409	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$710,542
0409	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,150
0409	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$309,432
0409	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$0
0409	001	General Fund	3111000	Property Tax	\$3,268,904
0409	001	General Fund	3131100	Local Retail Sales and Use Tax	\$1,215,110
0409	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$410,883
0409	001	General Fund	3161000	Business and Occupation Taxes	\$386,580
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$484,065
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$391,469
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$122,737
0409	001	General Fund	3181100	Admissions Tax	\$11,664
0409	001	General Fund	3219100	Franchise Fees and Royalties	\$210,152
0409	001	General Fund	3219900	Other Business Licenses and Permits	\$72,520
0409	001	General Fund	3221000	Buildings, Structures and Equipment	\$177,037
0409	001	General Fund	3221100	Buildings, Structures and Equipment	\$86,413
0409	001	General Fund	3221200	Buildings, Structures and Equipment	\$14,997
0409	001	General Fund	3221300	Buildings, Structures and Equipment	\$34,068
0409	001	General Fund	3229200	Other Non-Business Licenses and Permits	\$1,638
0409	001	General Fund	3229500	Other Non-Business Licenses and Permits	\$19,398
0409	001	General Fund	3229500	Other Non-Business Licenses and Permits	\$3,306
0409	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$33,557
0409	001	General Fund	3311657	Federal Direct Grant from Department of Justice	\$1,444
0409	001	General Fund	3340180	State Grant from Military Department	\$19,960
0409	001	General Fund	3340310	State Grant from Department of Ecology	\$15,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3360071	Multimodal Transportation - Cities	\$18,121
0409	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$3,924
0409	001	General Fund	3360626	Criminal Justice - Special Programs	\$14,117
0409	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$6,867
0409	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,824
0409	001	General Fund	3360694	Liquor/Beer Excise Tax	\$71,569
0409	001	General Fund	3360695	Liquor Control Board Profits	\$106,706
0409	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$27,860
0409	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$8,269
0409	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$1,313
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$123,180
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$63,412
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$48,926
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$20,785
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$6,318
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$4,721
0409	001	General Fund	3419900	Passport and Naturalization Services	\$244,018
0409	001	General Fund	3423000	Detention and Correction Services	\$74,652
0409	001	General Fund	3432000	Television/Cable/Internet Sales and Services	\$10,164
0409	001	General Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$2,343
0409	001	General Fund	3452300	Animal Control and Shelter Services	\$1,203
0409	001	General Fund	3529000	Other Civil Penalties	\$295
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$1,432,616
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$68,299
0409	001	General Fund	3531004	Traffic Infraction Penalties	\$9,176
0409	001	General Fund	3540000	Civil Parking Infraction Penalties	\$2,145
0409	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$4,186
0409	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$12,516

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$4,700
0409	001	General Fund	3573701	District/Municipal Court Cost Recoupments	\$10,867
0409	001	General Fund	3611000	Investment Earnings	\$90,980
0409	001	General Fund	3611000	Investment Earnings	\$15,516
0409	001	General Fund	3611000	Investment Earnings	\$6,757
0409	001	General Fund	3614000	Other Interest	\$2,814
0409	001	General Fund	3624000	Rents and Leases	\$750
0409	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$359
0409	001	General Fund	3671000	Contributions and Donations from Nongovernmental Sources	\$200
0409	001	General Fund	3681200	Special Assessments - Capital	\$6,629
0409	001	General Fund	3691000	Sale of Surplus	\$503
0409	001	General Fund	3693000	Confiscated and Forfeited Property	\$619
0409	001	General Fund	3694000	Judgments and Settlements	\$300
0409	001	General Fund	3699100	Miscellaneous Other	\$31,639
0409	001	General Fund	3699100	Miscellaneous Other	\$27,498
0409	001	General Fund	3699100	Miscellaneous Other	\$11,857
0409	001	General Fund	3699100	Miscellaneous Other	\$4,577
0409	001	General Fund	3699100	Miscellaneous Other	\$4,478
0409	001	General Fund	3699100	Miscellaneous Other	\$2,706
0409	001	General Fund	3699100	Miscellaneous Other	\$237
0409	001	General Fund	3699100	Miscellaneous Other	\$80
0409	101	Street Fund	3081000	Reserved Cash and Investments - Beginning	\$797,807
0409	101	Street Fund	3224000	Street and Curb Permits	\$176,189
0409	101	Street Fund	3224000	Street and Curb Permits	\$75,260
0409	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$275,972
0409	101	Street Fund	3611000	Investment Earnings	\$14,073
0409	101	Street Fund	3699100	Miscellaneous Other	\$1,654
0409	101	Street Fund	3699100	Miscellaneous Other	\$1,091
0409	104	Transportation Benefit Dist	3081000	Reserved Cash and Investments - Beginning	\$445,504
0409	104	Transportation Benefit Dist	3176000	Transportation Benefit District Vehicle Fees	\$426,060
0409	104	Transportation Benefit Dist	3611000	Investment Earnings	\$14,368
0409	301	Capital Improvement Fund	3081000	Reserved Cash and Investments - Beginning	\$1,072,241
0409	301	Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$500,506

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	301	Capital Improvement Fund	3370700	Local Grants, Entitlements and Other Payments	\$34,928
0409	301	Capital Improvement Fund	3370700	Local Grants, Entitlements and Other Payments	\$14,555
0409	301	Capital Improvement Fund	3370700	Local Grants, Entitlements and Other Payments	\$1,155
0409	301	Capital Improvement Fund	3611000	Investment Earnings	\$27,727
0409	301	Capital Improvement Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$8,882
0409	302	Transportation Capital Fund	3081000	Reserved Cash and Investments - Beginning	\$1,068,165
0409	302	Transportation Capital Fund	3183500	REET 2 - Second Quarter Percent	\$500,505
0409	302	Transportation Capital Fund	3340350	State Grant from Traffic Safety Commission	\$13,743
0409	302	Transportation Capital Fund	3418200	Engineering Services	\$27,592
0409	302	Transportation Capital Fund	3418200	Engineering Services	\$27,592
0409	302	Transportation Capital Fund	3611000	Investment Earnings	\$23,805
0409	303	Capital Facilities Maintenance	3081000	Reserved Cash and Investments - Beginning	\$438,380
0409	303	Capital Facilities Maintenance	3611000	Investment Earnings	\$8,996
0409	401	Sewer Utility Fund	3081000	Reserved Cash and Investments - Beginning	\$872,217
0409	401	Sewer Utility Fund	3081000	Reserved Cash and Investments - Beginning	\$2,875,602
0409	401	Sewer Utility Fund	3081000	Reserved Cash and Investments - Beginning	\$103,565
0409	401	Sewer Utility Fund	3081000	Reserved Cash and Investments - Beginning	\$829,340
0409	401	Sewer Utility Fund	3172000	Leasehold Excise Tax	\$24,663
0409	401	Sewer Utility Fund	3229600	Other Non-Business Licenses and Permits	\$13,936
0409	401	Sewer Utility Fund	3419500	Legal Services	\$925
0409	401	Sewer Utility Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$3,133,632
0409	401	Sewer Utility Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$45,306
0409	401	Sewer Utility Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$31,392
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$19,708
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$62,793
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$2,261
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$16,588
0409	401	Sewer Utility Fund	3699100	Miscellaneous Other	\$3,688
0409	401	Sewer Utility Fund	3699100	Miscellaneous Other	\$1,100
0409	401	Sewer Utility Fund	3699100	Miscellaneous Other	\$1,091

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Fund	3081000	Reserved Cash and Investments - Beginning	\$1,130,739
0409	403	Surface Water Fund	3081000	Reserved Cash and Investments - Beginning	\$1,304,174
0409	403	Surface Water Fund	3340310	State Grant from Department of Ecology	\$46,042
0409	403	Surface Water Fund	3340360	State Grant from Department of Transportation	\$2,908
0409	403	Surface Water Fund	3370700	Local Grants, Entitlements and Other Payments	\$22,089
0409	403	Surface Water Fund	3431000	Storm Drainage Sales and Services	\$1,314,504
0409	403	Surface Water Fund	3611000	Investment Earnings	\$27,796
0409	403	Surface Water Fund	3611000	Investment Earnings	\$27,970
0409	403	Surface Water Fund	3699100	Miscellaneous Other	\$1,985
0409	403	Surface Water Fund	3699100	Miscellaneous Other	\$1,309
0409	450	Public Works Contract Fund	3088000	Unreserved Cash and Investments - Beginning	\$336,194
0409	450	Public Works Contract Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$147,839
0409	501	Vehicle Equip Replacment Fund	3081000	Reserved Cash and Investments - Beginning	\$852,355
0409	501	Vehicle Equip Replacment Fund	3480000	Internal Service Funds Sales and Services	\$190,888
0409	501	Vehicle Equip Replacment Fund	3480000	Internal Service Funds Sales and Services	\$49,486
0409	501	Vehicle Equip Replacment Fund	3480000	Internal Service Funds Sales and Services	\$38,684
0409	501	Vehicle Equip Replacment Fund	3480000	Internal Service Funds Sales and Services	\$37,592
0409	501	Vehicle Equip Replacment Fund	3480000	Internal Service Funds Sales and Services	\$1,538
0409	501	Vehicle Equip Replacment Fund	3611000	Investment Earnings	\$21,237
0409	632	Police Coalition Fund	3081000	Reserved Cash and Investments - Beginning	\$128,097
0409	632	Police Coalition Fund	3611000	Investment Earnings	\$2,321
0409	632	Police Coalition Fund	3699100	Miscellaneous Other	\$7,028
0409	635	Northshore Emergency Mgmt	3081000	Reserved Cash and Investments - Beginning	\$6,369
0409	635	Northshore Emergency Mgmt	3611000	Investment Earnings	\$1,164
0409	638	Flexible Savings Account	3081000	Reserved Cash and Investments - Beginning	\$2,314
0409	639	Court Trust	3081000	Reserved Cash and Investments - Beginning	\$61,215
0409	640	Teamsters HRA	3081000	Reserved Cash and Investments - Beginning	\$15,964
0409	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$4,205,998
0409	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$726,058

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$2,150
0409	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$316,189
0409	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$250,000
0409	001	General Fund	5116010	Legislative Activities	\$50,400
0409	001	General Fund	5116020	Legislative Activities	\$4,136
0409	001	General Fund	5116030	Legislative Activities	\$4,339
0409	001	General Fund	5116040	Legislative Activities	\$21,801
0409	001	General Fund	5116040	Legislative Activities	\$2,303
0409	001	General Fund	5116040	Legislative Activities	\$1,240
0409	001	General Fund	5125010	Municipal Court	\$342,862
0409	001	General Fund	5125020	Municipal Court	\$124,528
0409	001	General Fund	5125030	Municipal Court	\$553
0409	001	General Fund	5125030	Municipal Court	\$4,242
0409	001	General Fund	5125040	Municipal Court	\$1,128
0409	001	General Fund	5125040	Municipal Court	\$16,383
0409	001	General Fund	5125040	Municipal Court	\$8,431
0409	001	General Fund	5125040	Municipal Court	\$2,087
0409	001	General Fund	5125040	Municipal Court	\$15,711
0409	001	General Fund	5125040	Municipal Court	\$149
0409	001	General Fund	5125040	Municipal Court	\$960
0409	001	General Fund	5125040	Municipal Court	\$1,690
0409	001	General Fund	5125040	Municipal Court	\$2,878
0409	001	General Fund	5125040	Municipal Court	\$3,649
0409	001	General Fund	5125110	Municipal Court	\$7,040
0409	001	General Fund	5125120	Municipal Court	\$599
0409	001	General Fund	5131010	Executive Office	\$330,082
0409	001	General Fund	5131020	Executive Office	\$123,351
0409	001	General Fund	5131030	Executive Office	\$961
0409	001	General Fund	5131040	Executive Office	\$35,825
0409	001	General Fund	5131040	Executive Office	\$5,366
0409	001	General Fund	5131040	Executive Office	\$2,763
0409	001	General Fund	5131040	Executive Office	\$100
0409	001	General Fund	5131040	Executive Office	\$400
0409	001	General Fund	5131040	Executive Office	\$501
0409	001	General Fund	5131040	Executive Office	\$700
0409	001	General Fund	5131040	Executive Office	\$1,000
0409	001	General Fund	5131040	Executive Office	\$1,985
0409	001	General Fund	5131040	Executive Office	\$5,559
0409	001	General Fund	5131040	Executive Office	\$5,882
0409	001	General Fund	5131040	Executive Office	\$6,796
0409	001	General Fund	5131040	Executive Office	\$8,577
0409	001	General Fund	5131040	Executive Office	\$9,273
0409	001	General Fund	5131040	Executive Office	\$11,689

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5142010	Financial Services	\$431,584
0409	001	General Fund	5142010	Financial Services	\$1,664
0409	001	General Fund	5142020	Financial Services	\$132,786
0409	001	General Fund	5142030	Financial Services	\$3,054
0409	001	General Fund	5142040	Financial Services	\$25,057
0409	001	General Fund	5142040	Financial Services	\$4,783
0409	001	General Fund	5142040	Financial Services	\$2,316
0409	001	General Fund	5142040	Financial Services	\$494
0409	001	General Fund	5142040	Financial Services	\$4,492
0409	001	General Fund	5142340	Financial Services	\$32,928
0409	001	General Fund	5148910	Other Financial and Recording Services	\$327,376
0409	001	General Fund	5148920	Other Financial and Recording Services	\$117,262
0409	001	General Fund	5148930	Other Financial and Recording Services	\$12,556
0409	001	General Fund	5148940	Other Financial and Recording Services	\$3,660
0409	001	General Fund	5148940	Other Financial and Recording Services	\$749
0409	001	General Fund	5148940	Other Financial and Recording Services	\$6,929
0409	001	General Fund	5148940	Other Financial and Recording Services	\$5,693
0409	001	General Fund	5148940	Other Financial and Recording Services	\$8,827
0409	001	General Fund	5148940	Other Financial and Recording Services	\$13,768
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,069
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,189
0409	001	General Fund	5148940	Other Financial and Recording Services	\$2,117
0409	001	General Fund	5148940	Other Financial and Recording Services	\$66,228
0409	001	General Fund	5148940	Other Financial and Recording Services	\$149
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,154
0409	001	General Fund	5148940	Other Financial and Recording Services	\$2,933
0409	001	General Fund	5149040	Voters Registration Services	\$51,235
0409	001	General Fund	5154140	External Legal Services - Advice	\$37,379
0409	001	General Fund	5154140	External Legal Services - Advice	\$122,555
0409	001	General Fund	5159140	General Indigent Defense	\$95,605
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$26,254

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$750
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$964
0409	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$211
0409	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$13,156
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$376
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$9,992
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,094
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13,675
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$36,773
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$647
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$49
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$72
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,925
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$9,844
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$62,327
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$758
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$30,145
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$24
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$27
0409	001	General Fund	5186110	Judgments and Settlements	\$10,000
0409	001	General Fund	5186120	Judgments and Settlements	\$765

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5186140	Judgments and Settlements	\$15,000
0409	001	General Fund	5188040	Information Technology Services	\$190,888
0409	001	General Fund	5211030	Administration	\$324
0409	001	General Fund	5211040	Administration	\$10,955
0409	001	General Fund	5211040	Administration	\$469
0409	001	General Fund	5211040	Administration	\$175
0409	001	General Fund	5212010	Police Operations	\$2,235,637
0409	001	General Fund	5212010	Police Operations	\$119,302
0409	001	General Fund	5212020	Police Operations	\$1,733
0409	001	General Fund	5212020	Police Operations	\$14,370
0409	001	General Fund	5212020	Police Operations	\$876,444
0409	001	General Fund	5212020	Police Operations	\$1,021
0409	001	General Fund	5212020	Police Operations	\$6,424
0409	001	General Fund	5212020	Police Operations	\$19,453
0409	001	General Fund	5212030	Police Operations	\$2,815
0409	001	General Fund	5212030	Police Operations	\$16,827
0409	001	General Fund	5212030	Police Operations	\$29,097
0409	001	General Fund	5212030	Police Operations	\$33,298
0409	001	General Fund	5212030	Police Operations	\$4,670
0409	001	General Fund	5212040	Police Operations	\$60,366
0409	001	General Fund	5212040	Police Operations	\$95,433
0409	001	General Fund	5212040	Police Operations	\$15,738
0409	001	General Fund	5212040	Police Operations	\$54,593
0409	001	General Fund	5212040	Police Operations	\$9,498
0409	001	General Fund	5212040	Police Operations	\$86,180
0409	001	General Fund	5212040	Police Operations	\$341
0409	001	General Fund	5212040	Police Operations	\$46,805
0409	001	General Fund	5212040	Police Operations	\$11,860
0409	001	General Fund	5212040	Police Operations	\$28,347
0409	001	General Fund	5212340	Police Operations	\$1,907
0409	001	General Fund	5212340	Police Operations	\$12,792
0409	001	General Fund	5213030	Crime Prevention	\$4,751
0409	001	General Fund	5213040	Crime Prevention	\$1,050
0409	001	General Fund	5217040	Traffic Policing	\$21,338
0409	001	General Fund	5217040	Traffic Policing	\$798,570
0409	001	General Fund	5233030	Probation and Parole Services	\$8,639
0409	001	General Fund	5236040	Care and Custody of Prisoners	\$5,897
0409	001	General Fund	5236040	Care and Custody of Prisoners	\$108,205
0409	001	General Fund	5256040	Disaster Preparedness	\$46,325
0409	001	General Fund	5256040	Disaster Preparedness	\$9,980
0409	001	General Fund	5256040	Disaster Preparedness	\$50
0409	001	General Fund	5486040	Equipment Rental Services	\$1,955

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5486040	Equipment Rental Services	\$2,291
0409	001	General Fund	5486040	Equipment Rental Services	\$4,338
0409	001	General Fund	5486040	Equipment Rental Services	\$5,219
0409	001	General Fund	5543040	Animal Control	\$3,249
0409	001	General Fund	5549030	Other Environmental Services	\$4,603
0409	001	General Fund	5549040	Other Environmental Services	\$6,569
0409	001	General Fund	5572010	Community Services	\$63,861
0409	001	General Fund	5572010	Community Services	\$637
0409	001	General Fund	5572020	Community Services	\$20,387
0409	001	General Fund	5572030	Community Services	\$412
0409	001	General Fund	5572030	Community Services	\$3,089
0409	001	General Fund	5572030	Community Services	\$10,292
0409	001	General Fund	5572030	Community Services	\$64
0409	001	General Fund	5572040	Community Services	\$5,887
0409	001	General Fund	5572040	Community Services	\$9,296
0409	001	General Fund	5572040	Community Services	\$9,332
0409	001	General Fund	5572040	Community Services	\$15,260
0409	001	General Fund	5572040	Community Services	\$18,000
0409	001	General Fund	5572040	Community Services	\$27,000
0409	001	General Fund	5572040	Community Services	\$18,000
0409	001	General Fund	5572040	Community Services	\$28,500
0409	001	General Fund	5572040	Community Services	\$658
0409	001	General Fund	5572040	Community Services	\$361
0409	001	General Fund	5585010	Building Permits and Plan Reviews	\$129,127
0409	001	General Fund	5585010	Building Permits and Plan Reviews	\$184
0409	001	General Fund	5585020	Building Permits and Plan Reviews	\$41,109
0409	001	General Fund	5585030	Building Permits and Plan Reviews	\$141
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$800
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$4,034
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$743
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$209
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$285
0409	001	General Fund	5586010	Planning	\$337,521
0409	001	General Fund	5586010	Planning	\$615
0409	001	General Fund	5586020	Planning	\$119,503
0409	001	General Fund	5586030	Planning	\$2,521
0409	001	General Fund	5586040	Planning	\$49,251

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5586040	Planning	\$76,259
0409	001	General Fund	5586040	Planning	\$210,973
0409	001	General Fund	5586040	Planning	\$4,393
0409	001	General Fund	5586040	Planning	\$41
0409	001	General Fund	5586040	Planning	\$4,141
0409	001	General Fund	5586040	Planning	\$1,061
0409	001	General Fund	5660040	Chemical Dependency Services	\$3,570
0409	001	General Fund	5768010	General Parks	\$148,727
0409	001	General Fund	5768010	General Parks	\$2,999
0409	001	General Fund	5768010	General Parks	\$3,949
0409	001	General Fund	5768020	General Parks	\$844
0409	001	General Fund	5768020	General Parks	\$55,254
0409	001	General Fund	5768030	General Parks	\$174
0409	001	General Fund	5768030	General Parks	\$488
0409	001	General Fund	5768030	General Parks	\$8,025
0409	001	General Fund	5768040	General Parks	\$1,020
0409	001	General Fund	5768040	General Parks	\$2,588
0409	001	General Fund	5768040	General Parks	\$273
0409	001	General Fund	5768040	General Parks	\$287
0409	001	General Fund	5768040	General Parks	\$7,806
0409	001	General Fund	5768040	General Parks	\$25,909
0409	001	General Fund	5768040	General Parks	\$9,509
0409	001	General Fund	5768040	General Parks	\$55,428
0409	001	General Fund	5768040	General Parks	\$421
0409	001	General Fund	5768040	General Parks	\$1,415
0409	101	Street Fund	5081000	Reserved Cash and Investments - Ending	\$616,607
0409	101	Street Fund	5142040	Financial Services	\$48,926
0409	101	Street Fund	5186110	Judgments and Settlements	\$10,000
0409	101	Street Fund	5186120	Judgments and Settlements	\$765
0409	101	Street Fund	5186140	Judgments and Settlements	\$15,000
0409	101	Street Fund	5188040	Information Technology Services	\$37,592
0409	101	Street Fund	5423040	Roadway	\$4,275
0409	101	Street Fund	5424040	Drainage	\$553
0409	101	Street Fund	5426340	Street Lighting	\$154,088
0409	101	Street Fund	5426440	Traffic Control Devices	\$2,858
0409	101	Street Fund	5426440	Traffic Control Devices	\$25,690
0409	101	Street Fund	5426440	Traffic Control Devices	\$34,534
0409	101	Street Fund	5426640	Snow and Ice Control	\$102,888
0409	101	Street Fund	5427040	Roadside	\$28,543
0409	101	Street Fund	5427040	Roadside	\$32,824

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$196,442
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$4,659
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$6,184
0409	101	Street Fund	5449020	Operations Administration and Overhead	\$1,622
0409	101	Street Fund	5449020	Operations Administration and Overhead	\$84,422
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$889
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$6,736
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$1,401
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$4,535
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$121
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$283
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$13,057
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$5,776
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$149
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$166
0409	101	Street Fund	5486040	Equipment Rental Services	\$461
0409	104	Transportation Benefit Dist	5081000	Reserved Cash and Investments - Ending	\$470,304
0409	104	Transportation Benefit Dist	5142040	Financial Services	\$2,343
0409	104	Transportation Benefit Dist	5444040	Planning	\$13,285
0409	301	Capital Improvement Fund	5081000	Reserved Cash and Investments - Ending	\$1,372,142
0409	301	Capital Improvement Fund	5181040	Personnel Services	\$4,721
0409	302	Transportation Capital Fund	5081000	Reserved Cash and Investments - Ending	\$1,368,294

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	302	Transportation Capital Fund	5117040	Lobbying Activities	\$41,393
0409	302	Transportation Capital Fund	5181040	Personnel Services	\$1,538
0409	302	Transportation Capital Fund	5181040	Personnel Services	\$20,785
0409	302	Transportation Capital Fund	5421040	Engineering	\$6,426
0409	302	Transportation Capital Fund	5421040	Engineering	\$3,333
0409	302	Transportation Capital Fund	5444040	Planning	\$168
0409	303	Capital Facilities Maintenance	5081000	Reserved Cash and Investments - Ending	\$510,080
0409	303	Capital Facilities Maintenance	5183030	Maintenance/Security/Insurance/Janitorial Services	\$9,568
0409	303	Capital Facilities Maintenance	5183040	Maintenance/Security/Insurance/Janitorial Services	\$36,061
0409	303	Capital Facilities Maintenance	5183040	Maintenance/Security/Insurance/Janitorial Services	\$41,668
0409	401	Sewer Utility Fund	5081000	Reserved Cash and Investments - Ending	\$878,614
0409	401	Sewer Utility Fund	5081000	Reserved Cash and Investments - Ending	\$3,063,395
0409	401	Sewer Utility Fund	5081000	Reserved Cash and Investments - Ending	\$105,826
0409	401	Sewer Utility Fund	5081000	Reserved Cash and Investments - Ending	\$741,854
0409	401	Sewer Utility Fund	5154140	External Legal Services - Advice	\$2,000
0409	401	Sewer Utility Fund	5181040	Personnel Services	\$123,180
0409	401	Sewer Utility Fund	5186110	Judgments and Settlements	\$10,000
0409	401	Sewer Utility Fund	5186120	Judgments and Settlements	\$765
0409	401	Sewer Utility Fund	5186140	Judgments and Settlements	\$15,000
0409	401	Sewer Utility Fund	5189040	Other Centralized Services	\$38,684
0409	401	Sewer Utility Fund	5350010	Sewer/Reclaimed Water Utilities	\$241,329
0409	401	Sewer Utility Fund	5350010	Sewer/Reclaimed Water Utilities	\$5,632
0409	401	Sewer Utility Fund	5350010	Sewer/Reclaimed Water Utilities	\$5,800
0409	401	Sewer Utility Fund	5350020	Sewer/Reclaimed Water Utilities	\$1,319
0409	401	Sewer Utility Fund	5350020	Sewer/Reclaimed Water Utilities	\$98,870
0409	401	Sewer Utility Fund	5350030	Sewer/Reclaimed Water Utilities	\$1,222
0409	401	Sewer Utility Fund	5350030	Sewer/Reclaimed Water Utilities	\$11,065

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	401	Sewer Utility Fund	5350030	Sewer/Reclaimed Water Utilities	\$104
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$2,217,997
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$27,592
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$72,793
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$7,228
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$74
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$41
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$13,897
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$6,076
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$60,814
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$825
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$3,164
0409	401	Sewer Utility Fund	5351040	Sewer/Reclaimed Water Utilities	\$25,645
0409	401	Sewer Utility Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,050
0409	401	Sewer Utility Fund	5486040	Equipment Rental Services	\$461
0409	403	Surface Water Fund	5081000	Reserved Cash and Investments - Ending	\$1,137,409
0409	403	Surface Water Fund	5081000	Reserved Cash and Investments - Ending	\$1,545,400
0409	403	Surface Water Fund	5117040	Lobbying Activities	\$41,393
0409	403	Surface Water Fund	5181040	Personnel Services	\$63,412
0409	403	Surface Water Fund	5186110	Judgments and Settlements	\$10,000
0409	403	Surface Water Fund	5186120	Judgments and Settlements	\$765
0409	403	Surface Water Fund	5186140	Judgments and Settlements	\$15,000
0409	403	Surface Water Fund	5189040	Other Centralized Services	\$49,486
0409	403	Surface Water Fund	5310040	Storm Drainage Utilities	\$27,592
0409	403	Surface Water Fund	5310040	Storm Drainage Utilities	\$48,451
0409	403	Surface Water Fund	5310040	Storm Drainage Utilities	\$4,557
0409	403	Surface Water Fund	5486040	Equipment Rental Services	\$543
0409	403	Surface Water Fund	5535010	Diking/Drainage	\$298,540
0409	403	Surface Water Fund	5535010	Diking/Drainage	\$5,856
0409	403	Surface Water Fund	5535010	Diking/Drainage	\$7,134
0409	403	Surface Water Fund	5535020	Diking/Drainage	\$1,583
0409	403	Surface Water Fund	5535020	Diking/Drainage	\$119,860

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Fund	5535030	Diking/Drainage	\$1,178
0409	403	Surface Water Fund	5535030	Diking/Drainage	\$19,468
0409	403	Surface Water Fund	5535030	Diking/Drainage	\$29
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$19,718
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$49,480
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$8,350
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$221
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$647
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$18,759
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$1,054
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$129
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$66,776
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$188,510
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$4,335
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$9,743
0409	450	Public Works Contract Fund	5088000	Unreserved Cash and Investments - Ending	\$0
0409	450	Public Works Contract Fund	5186240	Jobbing and Contract Work	\$215,990
0409	501	Vehicle Equip Replacment Fund	5081000	Reserved Cash and Investments - Ending	\$872,034
0409	501	Vehicle Equip Replacment Fund	5181040	Personnel Services	\$7,990
0409	501	Vehicle Equip Replacment Fund	5188040	Information Technology Services	\$189,789
0409	501	Vehicle Equip Replacment Fund	5485030	Fuel Depots	\$25,925
0409	501	Vehicle Equip Replacment Fund	5487540	Motor Pool Services	\$61,376
0409	632	Police Coalition Fund	5081000	Reserved Cash and Investments - Ending	\$107,669
0409	632	Police Coalition Fund	5211010	Administration	\$5,895
0409	632	Police Coalition Fund	5211010	Administration	\$23,787
0409	632	Police Coalition Fund	5211030	Administration	\$80
0409	632	Police Coalition Fund	5211030	Administration	\$86
0409	632	Police Coalition Fund	5211040	Administration	\$4,694
0409	632	Police Coalition Fund	5211040	Administration	\$20,610
0409	632	Police Coalition Fund	5211040	Administration	\$797
0409	632	Police Coalition Fund	5211040	Administration	\$2,823
0409	632	Police Coalition Fund	5211040	Administration	\$3,626
0409	632	Police Coalition Fund	5211040	Administration	\$9,459
0409	635	Northshore Emergency Mgmt	5081000	Reserved Cash and Investments - Ending	\$10,656
0409	635	Northshore Emergency Mgmt	5256010	Disaster Preparedness	\$95,863
0409	635	Northshore Emergency Mgmt	5256020	Disaster Preparedness	\$45,600
0409	635	Northshore Emergency Mgmt	5256030	Disaster Preparedness	\$6,089
0409	635	Northshore Emergency Mgmt	5256040	Disaster Preparedness	\$939

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	635	Northshore Emergency Mgmt	5256040	Disaster Preparedness	\$18
0409	635	Northshore Emergency Mgmt	5256040	Disaster Preparedness	\$700
0409	638	Flexible Savings Account	5081000	Reserved Cash and Investments - Ending	\$0
0409	639	Court Trust	5081000	Reserved Cash and Investments - Ending	\$43,525
0409	640	Teamsters HRA	5081000	Reserved Cash and Investments - Ending	\$15,265
0409	001	General Fund	3868300	Court Remittances	\$8,546
0409	001	General Fund	3869705	Court Remittances	\$2,832
0409	001	General Fund	3869902	Court Remittances	\$142
0409	001	General Fund	3970000	Transfers-In	\$125,000
0409	001	General Fund	3970000	Transfers-In	\$125,000
0409	001	General Fund	3970013	Transfers-In	\$268,042
0409	001	General Fund	3981000	Insurance Recoveries	\$8,603
0409	101	Street Fund	3970017	Transfers-In	\$100,000
0409	301	Capital Improvement Fund	3977600	Transfers-In	\$62,500
0409	302	Transportation Capital Fund	3970019	Transfers-In	\$400,000
0409	303	Capital Facilities Maintenance	3970050	Transfers-In	\$150,000
0409	401	Sewer Utility Fund	3970024	Transfers-In	\$125,000
0409	401	Sewer Utility Fund	3970026	Transfers-In	\$75,000
0409	403	Surface Water Fund	3970026	Transfers-In	\$320,000
0409	501	Vehicle Equip Replacment Fund	3951000	Proceeds from Sales of Capital Assets	\$5,610
0409	501	Vehicle Equip Replacment Fund	3981000	Insurance Recoveries	\$3,027
0409	632	Police Coalition Fund	3860000	Court Remittances	\$44,756
0409	632	Police Coalition Fund	3860000	Court Remittances	\$3,000
0409	635	Northshore Emergency Mgmt	3860000	Court Remittances	\$150,651
0409	635	Northshore Emergency Mgmt	3860000	Court Remittances	\$1,680
0409	639	Court Trust	3894000	Custodial Type Deposits	\$1,784,216
0409	640	Teamsters HRA	3894000	Custodial Type Deposits	\$13,415
0409	001	General Fund	5941260	Capital Expenditures/Expenses - Judicial Services	\$434
0409	001	General Fund	5941360	Capital Expenditures/Expenses - Executive Services	\$886
0409	001	General Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$10,567
0409	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$5,256
0409	001	General Fund	5970000	Transfers-Out	\$100,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5970000	Transfers-Out	\$125,000
0409	104	Transportation Benefit Dist	5970000	Transfers-Out	\$400,000
0409	301	Capital Improvement Fund	5947630	Capital Expenditures/Expenses - Park Facilities	\$13
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$14,581
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$4,359
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$51,678
0409	301	Capital Improvement Fund	5970000	Transfers-Out	\$125,000
0409	301	Capital Improvement Fund	5970000	Transfers-Out	\$150,000
0409	302	Transportation Capital Fund	5951010	Capital Expenditures/Expenses - Engineering	\$122,052
0409	302	Transportation Capital Fund	5951020	Capital Expenditures/Expenses - Engineering	\$48,499
0409	302	Transportation Capital Fund	5953060	Capital Expenditures/Expenses - Roadway	\$339,300
0409	302	Transportation Capital Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$43,202
0409	302	Transportation Capital Fund	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$3,654
0409	302	Transportation Capital Fund	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$259
0409	302	Transportation Capital Fund	5970000	Transfers-Out	\$62,500
0409	401	Sewer Utility Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$7,371
0409	401	Sewer Utility Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$239,607
0409	401	Sewer Utility Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$125
0409	401	Sewer Utility Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$8,386
0409	401	Sewer Utility Fund	5970000	Transfers-Out	\$75,000
0409	401	Sewer Utility Fund	5970000	Transfers-Out	\$125,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Fund	5914870	Debt Repayment - Public Works Centralized Services	\$24,771
0409	403	Surface Water Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$5,987
0409	403	Surface Water Fund	5954040	Capital Expenditures/Expenses - Drainage	\$35,833
0409	403	Surface Water Fund	5954060	Capital Expenditures/Expenses - Drainage	\$14,065
0409	403	Surface Water Fund	5954060	Capital Expenditures/Expenses - Drainage	\$33,484
0409	403	Surface Water Fund	5970000	Transfers-Out	\$320,000
0409	450	Public Works Contract Fund	5970000	Transfers-Out	\$268,042
0409	501	Vehicle Equip Replacment Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$43,253
0409	501	Vehicle Equip Replacment Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$50
0409	632	Police Coalition Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$661
0409	632	Police Coalition Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$5,015
0409	638	Flexible Savings Account	5893000	Custodial Type Remittances	\$2,314
0409	639	Court Trust	5893000	Custodial Type Remittances	\$1,801,906
0409	640	Teamsters HRA	5893000	Custodial Type Remittances	\$14,114

City of Lake Forest Park
SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2019

Bank & Investment Account name (1)	Beginning Bank Balance (2)	FROM BANK STATEMENTS					Ending Bank Balance (7)	
		Deposits		Withdrawals				
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)			
LGIP	\$ 13,363,105	\$ 2,890,978	\$ -	\$ -	\$ -	\$ 16,254,083		
Opus Operating	\$ 1,512,906	\$ 13,849,583	\$ 6,041,392	\$ 16,003,265	\$ 4,400,616	\$ 1,000,000		
Opus Reserve	\$ 3,313,461	\$ 47,132	\$ 4,376,868	\$ 90	\$ 6,041,392	\$ 1,695,978		
FSA	\$ 2,314	\$ -	\$ -	\$ 2,314	\$ -	\$ -		
Court Trust Fund	\$ 61,637.62	\$ 1,797,250	\$ -	\$ 1,810,631.16	\$ -	\$ 48,256.66		
HRA	\$ 15,964	\$ 13,415	\$ -	\$ 14,114	\$ -	\$ 15,265		
Bank Totals	\$ 18,269,388	\$ 18,598,357.41	\$ 10,418,260	\$ 17,830,415	\$ 10,442,009	\$ 19,013,583		

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ -	\$ -			
Year-end Deposits in Transit (9)		\$ 995.50			\$ 995.50
Beginning Outstanding & Open Period Items (10)	\$ (799,371.32)			\$ (799,371.32)	
Year-end Outstanding & Open Period Items (11)				\$ 650,041.72	\$ (650,041.72)
NSF Checks (12)		\$ (8,737.02)		\$ (8,737.02)	
Cancellation of unredeemed checks/warrants (13)		\$ -			
Interfund transactions (14)		\$ 2,439,924.33		\$ 2,439,924.33	
Netted Transactions (15)		\$ (9,463.04)		\$ (9,463.04)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,150.00				\$ 2,150.00
Other Reconciling Items, net (17)	\$ (29,250.08)	\$ (3,666.56)		\$ (28,572.64)	\$ -
Reconciling Items Totals	\$ (826,471.40)	\$ 2,419,053.21		\$ 2,243,822.03	\$ (646,896.22)

	FROM GENERAL LEDGER				
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
General Ledger Totals (18)	\$ 17,224,775.57	\$ 18,837,401.07		\$ 17,881,974.68	\$ 18,180,201.96
Change Funds	\$ 2,150.00	\$ -		\$ -	\$ 2,150.00
Treasurer Clearing (631)	\$ 1,911.04	\$ 166,710.00		\$ 164,836.92	\$ 3,784.12
CSPA (632)	\$ 128,097.12	\$ 57,104.98		\$ 77,532.83	\$ 107,669.27
NEMCO (635)	\$ 6,369.37	\$ 153,494.96		\$ 149,208.36	\$ 10,655.97
FSA	\$ 2,314.32	\$ -		\$ 2,314.32	\$ -
HRA	\$ 15,964.06	\$ 13,415.23		\$ 14,114.37	\$ 15,264.92
Court	\$ 61,215.32	\$ 1,784,216.20		\$ 1,801,906.39	\$ 43,525.13
Unreconciled Variance (23)	\$ 120.27	\$ 5,068.18		(17,651.14)	\$ 3,435
					0

City of Lake Forest Park
Schedule of Liabilities
For the Year Ended December 31, 2019

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.87	GO Bond - Public Works Trust Fund Loan Repayment (5/23/05)	5/23/2025	1,677,249	-	239,607	1,437,642
	Total General Obligation Debt/Liabilities:		1,677,249		239,607	1,437,642
Revenue and Other (non G.O.) Debt/Liabilities						
263.88	Revenue Bond - Ronald PWTF (12/16/02)	1/30/2019	7,371	-	7,371	-
264.30	Net Pension Liability	12/31/2019	1,606,443	-	389,657	1,216,786
259.12	Compensated Absences	12/31/2019	558,122	585,506	581,785	561,843
263.52	Sweeper Lease	4/30/2024	-	274,290	24,771	249,519
	Total Revenue and Other (non G.O.) Debt/Liabilities:		2,171,936	859,796	1,003,584	2,028,148
	Total Liabilities:		3,849,185	859,796	1,243,191	3,465,790

City of Lake Forest Park
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Ecology			
	Water Quality Stormwater Capacity	WQSWCAP-1921-LaFoED- 00097	2,654
	Water Quality Stormwater Capacity	WQSWCAP-1719-LaFoED- 0001	26,516
			Sub-total: 29,170
			Grand total: 29,170

City of Lake Forest Park
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	15-0404-0-1- 754	-	1,444	1,444	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Kenmore)	Emergency Management Performance Grants	97.042	18EMPG E19- 139	19,960	-	19,960	9,980	
Total Federal Awards Expended:				19,960	1,444	21,404	9,980	

The accompanying notes are an integral part of this schedule.

**City of Lake Forest
Park**

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Notes 1 and 7 are required for all governments. Disclose other notes only if applicable to the government circumstances.

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City financial statements. The City of Lake Forest Park (the City) uses the cash basis of accounting.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 7 – Indirect Cost Rate

The City has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. It should be noted, however that the City did not participate in grant agreements in 2019 that qualified for application of an indirect cost rate.

**Labor Relations Consultant(S)
For the Year Ended December 31, 2019**

Has your government engaged labor relations consultants? X Yes No

If yes, please provide the following information for each consultant:

Name of firm: Summit Law Group
Name of consultant: Peter Altman
Business address: 315 5 th Ave South Suite 1000 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$6,667.50
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Varies Maximum compensation allowed: N/A Duration of services: Ongoing Services provided: Labor negotiations and ongoing legal union support