



ANNUAL REPORT
CITY OF LAKE FOREST PARK, WA

MCAG # 0409

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

<https://www.cityofflp.com>

Submitted pursuant to RCW 43.09.230

To The

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

Certified Correct this 27th day of May, 2021

CITY OF LAKE FOREST PARK

2020 ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

<u>Document Title</u>	<u>Description</u>	<u>Page</u>
Directory of Officials		1
Certification	Annual Report Certification	2
Statement C-4	Fund Resources & Uses Arising from Cash Transactions	3-5
Statement C-5	Fiduciary Fund Resources & Uses Arising from Cash Transactions	6
Notes	Notes to Financial Statements	7-17
Schedule 1	Detail of Revenues and Other Sources and Detail of Expenditures and Other Uses	18-34
Schedule 6	Summary of Bank Reconciliation	35
Schedule 9	Schedule of Liabilities	36
Schedule 15	Expenditures of State Financial Assistance	37
Schedule 16	Expenditures of Federal Awards	38-39
Schedule 19	Labor Relations Consultant	40
Schedule 21	Risk Assumption	41-42

CITY OF LAKE FOREST PARK

DIRECTORY OF OFFICIALS

December 31, 2020

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 12/31/2020

GOVERNMENT INFORMATION:

Official Mailing Address	<u>17425 Ballinger Way NE</u>
	<u>Lake Forest Park, WA 98155</u>
Official Website Address	<u>www.cityofflp.com</u>
Official E-mail Address	<u>lvaghn@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>Lindsey Vaughn Finance Director</u>
Contact Phone Number	<u>(206) 957-2816</u>
Contact E-mail Address	<u>lvaghn@cityofflp.com</u>

I certify 27th day of May, 2021, 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
Aurora Belli (abelli@cityofflp.com)
Lindsey Vaughn (lvaghn@cityofflp.com)

City of Lake Forest Park
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 General Fund	101 Street Fund	104 Transportation Benefit District
Beginning Cash and Investments					
308	Beginning Cash and Investments	18,182,354	5,500,395	616,607	470,304
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	7,686,860	6,324,977	-	438,610
320	Licenses and Permits	1,028,686	685,340	331,916	-
330	Intergovernmental Revenues	1,902,563	894,537	244,073	-
340	Charges for Goods and Services	5,282,894	390,978	-	-
350	Fines and Penalties	1,076,091	1,076,091	-	-
360	Miscellaneous Revenues	180,019	92,492	5,314	3,767
Total Revenues:		17,157,113	9,464,415	581,303	442,377
Expenditures					
510	General Government	3,440,924	3,191,573	48,149	1,787
520	Public Safety	4,273,854	4,273,854	-	-
530	Utilities	2,942,549	-	-	-
540	Transportation	1,105,132	13,803	578,085	24,420
550	Natural/Economic Environment	1,717,653	954,483	-	-
560	Social Services	3,799	3,799	-	-
570	Culture and Recreation	260,942	259,999	-	-
Total Expenditures:		13,744,853	8,697,511	626,234	26,207
Excess (Deficiency) Revenues over Expenditures:		3,412,260	766,904	(44,931)	416,170
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,592,500	150,000	150,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	6,638	500	-	-
Total Other Increases in Fund Resources:		1,599,138	150,500	150,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,069,520	88,615	-	-
591-593, 599	Debt Service	500,945	192,636	-	-
597	Transfers-Out	1,592,500	150,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,162,965	431,251	-	-
Increase (Decrease) in Cash and Investments:		848,433	486,153	105,069	416,170
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	4,568,007	-	721,676	886,474
50841	Committed	1,048,777	1,048,777	-	-
50851	Assigned	8,598,982	122,745	-	-
50891	Unassigned	4,815,032	4,815,032	-	-
Total Ending Cash and Investments		19,030,798	5,986,554	721,676	886,474

The accompanying notes are an integral part of this statement.

City of Lake Forest Park
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		301 Capital Improvement Fund	302 Transportation Capital Fund	303 Transportation Capital Fund	401 Sewer Utility / Capital Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,372,142	1,368,294	510,080	4,789,689
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	448,821	448,821	-	25,631
320	Licenses and Permits	-	-	-	11,430
330	Intergovernmental Revenues	146,656	407,677	-	-
340	Charges for Goods and Services	-	55,184	-	3,287,318
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	9,329	8,649	3,206	33,328
Total Revenues:		604,806	920,331	3,206	3,357,707
Expenditures					
510	General Government	4,344	61,401	25,353	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	2,869,181
540	Transportation	-	431,607	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	943	-	-	-
Total Expenditures:		5,287	493,008	25,353	2,869,181
Excess (Deficiency) Revenues over Expenditures:		599,519	427,323	(22,147)	488,526
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	62,500	-	150,000	350,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		62,500	-	150,000	350,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	370,495	243,415	-	-
591-593, 599	Debt Service	-	-	-	246,795
597	Transfers-Out	300,000	62,500	-	350,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		670,495	305,915	-	596,795
Increase (Decrease) in Cash and Investments:		(8,476)	121,408	127,853	241,731
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,363,667	1,489,701	-	106,489
50841	Committed	-	-	-	-
50851	Assigned	-	-	637,934	4,924,933
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,363,667	1,489,701	637,934	5,031,422

The accompanying notes are an integral part of this statement.

City of Lake Forest Park
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		403 Surface Water Utility / Capital Fund	501 Vehicle Equip Replacement
Beginning Cash and Investments			
308	Beginning Cash and Investments	2,682,809	872,034
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	209,620	-
340	Charges for Goods and Services	1,310,772	238,642
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	18,433	5,501
Total Revenues:		1,538,825	244,143
Expenditures			
510	General Government	-	108,317
520	Public Safety	-	-
530	Utilities	73,368	-
540	Transportation	-	57,217
550	Natural/Economic Environment	763,170	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		836,538	165,534
Excess (Deficiency) Revenues over Expenditures:		702,287	78,609
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	730,000	-
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	-	6,138
Total Other Increases in Fund Resources:		730,000	6,138
Other Decreases in Fund Resources			
594-595	Capital Expenditures	1,366,995	-
591-593, 599	Debt Service	61,514	-
597	Transfers-Out	730,000	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
Total Other Decreases in Fund Resources:		2,158,509	-
Increase (Decrease) in Cash and Investments:		(726,222)	84,747
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	-	-
50851	Assigned	1,956,590	956,780
50891	Unassigned	-	-
Total Ending Cash and Investments		1,956,590	956,780

The accompanying notes are an integral part of this statement.

City of Lake Forest Park
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	177,115	177,115
388 & 588	Net Adjustments	-	-
310-390	Additions	1,494,432	1,494,432
510-590	Deductions	1,528,458	1,528,458
	Net Increase (Decrease) in Cash and Investments:	(34,026)	(34,026)
508	Ending Cash and Investments	143,092	143,092

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, 2020

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 a to a Municipal Code City with a Mayor-Council form of Government. The City of Lake Forest Park (hereinafter referred to as “City”) is a general purpose local government and provides services such as public safety, public works, planning and building, parks, and human resources.

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 *Notes 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 presented using classifications that are similar to the ending balance classification 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.

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

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.

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 5 - *Debt Service Requirements*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed 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 the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of the following:

Fund Description	Restricted	Committed
Street Fund	\$ 721,676.43	
Contingency Fund		\$ 730,606.86
Transportation Benefit District	\$ 886,473.74	
Budget Stabilization Fund		\$ 886,473.74
Capital Improvement Fund	\$ 1,363,667.07	
Transportation Capital Fund	\$ 1,489,701.41	
Sewer Bond Reserve	\$ 106,489.22	
Police Coalition Fund	\$ 107,428.60	
Northshore Emergency Management	\$ 11,516.71	

Note 2 - Budget Compliance

The City adopts biennial appropriated budgets for all funds. 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.

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

Fund	Final Appropriated Budget	Actual Expenditures	Variance
General Fund	10,209,156	8,850,492	1,358,664
Street Fund	838,757	626,233	212,524
Council Contingency Fund	-	-	-
Transportation Benefit District	444,762	26,207	418,555
Budget Stabilization	-	-	-
Strategic Opportunity Fund	400,000	278,266	121,734
Capital Improvement Fund	1,055,880	675,781	380,099
Transportation Capital Fund	3,508,933	798,924	2,710,009
Facilities Maintenance Fund	266,203	25,353	240,850
Sewer Utility Fund	3,406,620	3,217,719	188,901
Sewer Capital Fund	-	-	-
Surface Water Utility Fund	2,029,350	1,582,274	447,076
Surface Water Capital Fund	2,895,717	1,412,770	1,482,946
Bond Redemption Fund	-	-	-
PW Trust Fund Repayment	252,996	248,256	4,741
Public Works Contract Fund	260	-	260
Replacement Fund	473,276	165,533	307,743

Budgeted amounts are authorized to be transferred between departments within any fund; 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 – 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 known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

The City of Lake Forest Park immediately took action to minimize the expenditures in early 2020, while the revenues were being forecasted and monitored for the future impact of the covid-19 pandemic. The Mayor started with declaring a state of emergency for the City, following the Governor's similar announcement for the State of Washington. Administration released a memo in early April expressing the need to keep our City in a healthy financial position by minimizing all expenditures and implementing a hiring freeze. The regional evaluation of the forecasted revenue impact was ranging between 11-15% in the general fund. Therefore, the City Administrator worked with all Department Directors to identify 15% department budget cuts to match the anticipated loss in revenue. When the City received the July 2020 revenue, the numbers reflected a slightly larger revenue impact than was regionally, and internally, forecasted. Unfortunately, that led to City wide furloughs for the remainder of 2020. All City employees contributed to the effort of reducing/minimizing expenditures, sacrificing wages for additional cost saving measures, and quickly adapting to a new working from home environment. Overall, top City Leadership acted quickly and through regular communication and transparency with staff, citizens, and Council the City of Lake Forest Park maintained a strong financial position to close an incredibly challenging fiscal year.

The full extent of the financial impact on the City is unknown at this time. The adopted 2021/2022 biennial budget was built extremely lean in direct response of the unknown future financial impact.

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2020 are as follows:

Type of Investment	City's Own Investments	Investments Held by City as Custodian	Total
Local Government Investment Pool	\$ 13,933,027.51	\$ -	\$ 13,933,027.51
Pacific Premier Deposits	\$ 5,693,702.17	\$ 118,944.71	\$ 5,812,646.88
Total	\$ 19,626,729.68	\$ 118,944.71	\$ 19,745,674.39

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.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City would not be able to recover deposits or would not City's deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the City or its agent in the government's name.

Note 5 – Long-Term Debt

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2020.

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

Year	<u>Sewer Extension</u> (Principal)	<u>Sewer Extension</u> (Interest)	<u>Sweeper Lease- Purchase (Principal)</u>	<u>Sweeper Lease- Purchase (Interest)</u>	Total Debt
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	\$ 239,607	\$ 2,396	\$ 30,250	\$ 507	\$ 272,760
2025	\$ 239,607	\$ 1,198	\$ -	\$ -	\$ 240,805
Total	\$ 1,437,642	\$ 25,159	\$ 249,519	\$ 27,294	\$ 1,739,614

Significant Debt Agreement Terms

The following financial instruments contain debt agreement terms with finance related consequences:

Debt	Clause
Sweeper Lease-Purchase	If the borrower (Lessee) defaults on a payment, the lender may require the borrower to repay the entire amount of the loan, principal and interest, immediately due and payable without notice or demand of any kind from the Lessor.

Note 6 – Other Post-Employment Benefits (OPEB) Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City as required by state law. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2020, the plan had one (1) retiree member. As of December 31, 2020, the City's total OPEB liability was \$575,676 calculated using the alternative measurement method. For the year ended December 31, 2020, the City paid \$13,975.61 in benefits.

Note 7 – Paid Family Medical Leave Act Self-Insurance

The City administers a voluntary plan for paid family and medical leave benefits for its employees. Voluntary plans are approved by the Employment Security Department and are available for employers who wish to opt out of the State of Washington's Paid Family & Medical Leave Program for either family leave benefit, medical leave benefit, or both, and instead administer their own internal plan. Employers with voluntary plans are required to offer benefits that are equal to or exceed the benefits offered by the State's program and must report employee hours, wages, premiums deducted from employee pay, and other information to the Employment Security Department on a quarterly basis.

The City paid \$15,012 in claims during 2020 and held \$0 of employee premiums at fiscal year-end.

Note 8 – Pension Plans

State Sponsored 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 PERS and LEOFF.

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, 2020 (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation Percentage	Liability (Asset)
PERS 1	8,125	0.001121%	39,577
PERS 1 UAAL	149,256	0.020594%	727,079
PERS 2/3	247,039	0.026816%	342,961
Net Pension Liability			1,109,618
LEOFF 1	-	0.003882%	(73,312)
LEOFF 2	102,418	0.052356%	(1,067,986)
Net LEOFF Assets			(1,141,298)

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.

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 9 - 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 the 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 2020 was \$0.96187 per \$1,000 on an assessed valuation of \$3,426,494,318 for a total regular levy of \$3,295,827.

Note 10 – 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 162 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 \$21 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$25 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 \$400 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.

The City of Lake Forest Park is also a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2020, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member

experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an individual stop loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 11 – 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. The City of Lake Forest Park was provided grant funds of \$20,236 from King County and the City elected to enter into contract with the Shoreline Chamber of Commerce to disburse the grant funds appropriately. The Shoreline Chamber of Commerce only expended \$20,023.61 of the \$20,236, \$212.39 short of the complete grant funds that per the contract. Unfortunately, the small delta was not identified until the beginning of 2021. The Shoreline Chamber of Commerce immediately reimbursed the City of Lake Forest Park in the amount of the delta. Once the City received the unexpended funds of \$212.39, there was a check cut back to King County for the unexpended amount of \$212.39.

City of Lake Forest Park

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$4,205,998
0409	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$2,150
0409	001	General Fund	3111000	Property Tax	\$3,294,576
0409	001	General Fund	3131100	Local Retail Sales and Use Tax	\$1,280,658
0409	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$381,664
0409	001	General Fund	3161000	Business and Occupation Taxes	\$351,854
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$128,837
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$371,619
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$510,392
0409	001	General Fund	3172000	Leasehold Excise Tax	\$925
0409	001	General Fund	3181100	Admissions Tax	\$4,452
0409	001	General Fund	3219100	Franchise Fees and Royalties	\$201,305
0409	001	General Fund	3219100	Franchise Fees and Royalties	\$2,500
0409	001	General Fund	3219900	Other Business Licenses and Permits	\$73,468
0409	001	General Fund	3221000	Buildings, Structures and Equipment	\$243,975
0409	001	General Fund	3221100	Buildings, Structures and Equipment	\$75,446
0409	001	General Fund	3221200	Buildings, Structures and Equipment	\$15,945
0409	001	General Fund	3221300	Buildings, Structures and Equipment	\$37,107
0409	001	General Fund	3229200	Other Non-Business Licenses and Permits	\$1,579
0409	001	General Fund	3229500	Other Non-Business Licenses and Permits	\$19,971
0409	001	General Fund	3229500	Other Non-Business Licenses and Permits	\$5,238
0409	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$8,806
0409	001	General Fund	3311657	Federal Direct Grant from Department of Justice	\$2,524
0409	001	General Fund	3332100	Federal Indirect Grant from Department of Treasury	\$596,250
0409	001	General Fund	3332100	Federal Indirect Grant from Department of Treasury	\$20,236

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3332100	Federal Indirect Grant from Department of Treasury	\$5,963
0409	001	General Fund	3340180	State Grant from Military Department	\$20,068
0409	001	General Fund	3340350	State Grant from Traffic Safety Commission	\$791
0409	001	General Fund	3360071	Multimodal Transportation - Cities	\$18,062
0409	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$4,151
0409	001	General Fund	3360626	Criminal Justice - Special Programs	\$14,856
0409	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$10,455
0409	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,926
0409	001	General Fund	3360694	Liquor/Beer Excise Tax	\$83,516
0409	001	General Fund	3360695	Liquor Control Board Profits	\$106,357
0409	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$9,382
0409	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$738
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$65,287
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$111,739
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$48,149
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$21,622
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$4,344
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$5,097
0409	001	General Fund	3419900	Passport and Naturalization Services	\$55,936
0409	001	General Fund	3423000	Detention and Correction Services	\$65,789
0409	001	General Fund	3432000	Television/Cable/Internet Sales and Services	\$9,459
0409	001	General Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,787
0409	001	General Fund	3452300	Animal Control and Shelter Services	\$1,031
0409	001	General Fund	3529000	Other Civil Penalties	\$203
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$64,824
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$965,257
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$78
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$50

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3531004	Traffic Infraction Penalties	\$6,681
0409	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,274
0409	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$9,331
0409	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$14,377
0409	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,758
0409	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$2,328
0409	001	General Fund	3573701	District/Municipal Court Cost Recoupments	\$9,930
0409	001	General Fund	3611000	Investment Earnings	\$25,953
0409	001	General Fund	3614000	Other Interest	\$2,048
0409	001	General Fund	3624000	Rents and Leases	\$450
0409	001	General Fund	3624000	Rents and Leases	\$11,000
0409	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$580
0409	001	General Fund	3681200	Special Assessments - Capital	\$5,000
0409	001	General Fund	3693000	Confiscated and Forfeited Property	\$1,170
0409	001	General Fund	3694000	Judgments and Settlements	\$163
0409	001	General Fund	3699100	Miscellaneous Other	\$29,103
0409	001	General Fund	3699100	Miscellaneous Other	\$11,064
0409	001	General Fund	3699100	Miscellaneous Other	\$1,805
0409	001	General Fund	3699100	Miscellaneous Other	\$124
0409	001	General Fund	3699100	Miscellaneous Other	\$740
0409	001	General Fund	3699100	Miscellaneous Other	\$315
0409	001	General Fund	3699100	Miscellaneous Other	(\$4,565)
0409	101	Street Fund	3083100	Restricted Cash and Investments - Beginning	\$616,607
0409	101	Street Fund	3224000	Street and Curb Permits	\$62,928
0409	101	Street Fund	3224000	Street and Curb Permits	\$268,988
0409	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$244,073
0409	101	Street Fund	3611000	Investment Earnings	\$3,815
0409	101	Street Fund	3699100	Miscellaneous Other	\$1,105
0409	101	Street Fund	3699100	Miscellaneous Other	\$394
0409	001	General Fund	3084100	Committed Cash and Investments - Beginning	\$726,058
0409	001	General Fund	3611000	Investment Earnings	\$4,549
0409	104	Transportation Benefit District	3083100	Restricted Cash and Investments - Beginning	\$470,304
0409	104	Transportation Benefit District	3176000	Transportation Benefit District Vehicle Fees	\$438,610
0409	104	Transportation Benefit District	3611000	Investment Earnings	\$3,767

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3084100	Committed Cash and Investments - Beginning	\$316,189
0409	001	General Fund	3611000	Investment Earnings	\$1,981
0409	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$250,000
0409	001	General Fund	3611000	Investment Earnings	\$1,012
0409	301	Capital Improvement Fund	3083100	Restricted Cash and Investments - Beginning	\$1,372,142
0409	301	Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$448,821
0409	301	Capital Improvement Fund	3370700	Local Grants, Entitlements and Other Payments	\$132,528
0409	301	Capital Improvement Fund	3370700	Local Grants, Entitlements and Other Payments	\$14,128
0409	301	Capital Improvement Fund	3611000	Investment Earnings	\$9,329
0409	302	Transportation Capital Fund	3083100	Restricted Cash and Investments - Beginning	\$1,368,294
0409	302	Transportation Capital Fund	3183500	REET 2 - Second Quarter Percent	\$448,821
0409	302	Transportation Capital Fund	3340420	State Grant from Department of Commerce	\$407,677
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	\$8,649
0409	303	Transportation Capital Fund	3085100	Assigned Cash and Investments - Beginning	\$510,080
0409	303	Transportation Capital Fund	3611000	Investment Earnings	\$3,206
0409	401	Sewer Utility / Capital Fund	3085100	Assigned Cash and Investments - Beginning	\$878,614
0409	401	Sewer Utility / Capital Fund	3229600	Other Non-Business Licenses and Permits	\$11,430
0409	401	Sewer Utility / Capital Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$3,205,966
0409	401	Sewer Utility / Capital Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$20,944
0409	401	Sewer Utility / Capital Fund	3611000	Investment Earnings	\$5,569
0409	401	Sewer Utility / Capital Fund	3699100	Miscellaneous Other	\$1,105
0409	401	Sewer Utility / Capital Fund	3699100	Miscellaneous Other	\$400
0409	401	Sewer Utility / Capital Fund	3699100	Miscellaneous Other	\$394
0409	401	Sewer Utility / Capital Fund	3699100	Miscellaneous Other	\$1,295
0409	401	Sewer Utility / Capital Fund	3085100	Assigned Cash and Investments - Beginning	\$3,063,395
0409	401	Sewer Utility / Capital Fund	3611000	Investment Earnings	\$19,337

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Utility / Capital Fund	3085100	Assigned Cash and Investments - Beginning	\$1,137,409
0409	403	Surface Water Utility / Capital Fund	3340310	State Grant from Department of Ecology	\$4,462
0409	403	Surface Water Utility / Capital Fund	3431000	Storm Drainage Sales and Services	\$1,310,772
0409	403	Surface Water Utility / Capital Fund	3611000	Investment Earnings	\$7,400
0409	403	Surface Water Utility / Capital Fund	3699100	Miscellaneous Other	\$1,326
0409	403	Surface Water Utility / Capital Fund	3699100	Miscellaneous Other	\$473
0409	403	Surface Water Utility / Capital Fund	3085100	Assigned Cash and Investments - Beginning	\$1,545,400
0409	403	Surface Water Utility / Capital Fund	3340360	State Grant from Department of Transportation	\$5,019
0409	403	Surface Water Utility / Capital Fund	3340420	State Grant from Department of Commerce	\$81,740
0409	403	Surface Water Utility / Capital Fund	3370700	Local Grants, Entitlements and Other Payments	\$118,399
0409	403	Surface Water Utility / Capital Fund	3611000	Investment Earnings	\$9,234
0409	401	Sewer Utility / Capital Fund	3083100	Restricted Cash and Investments - Beginning	\$105,826
0409	401	Sewer Utility / Capital Fund	3611000	Investment Earnings	\$663
0409	401	Sewer Utility / Capital Fund	3085100	Assigned Cash and Investments - Beginning	\$741,854
0409	401	Sewer Utility / Capital Fund	3172000	Leasehold Excise Tax	\$25,631
0409	401	Sewer Utility / Capital Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$60,408
0409	401	Sewer Utility / Capital Fund	3611000	Investment Earnings	\$4,565
0409	501	Vehicle Equip Replacement Fund	3085100	Assigned Cash and Investments - Beginning	\$872,034
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$143,166
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$28,194
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$37,115
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$29,013
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$1,154
0409	501	Vehicle Equip Replacement Fund	3611000	Investment Earnings	\$5,501
0409	632	Police Coalition Fund	3083100	Restricted Cash and Investments - Beginning	\$107,669
0409	632	Police Coalition Fund	3611000	Investment Earnings	\$611
0409	635	Northshore Emergency Mgmt	3083100	Restricted Cash and Investments - Beginning	\$10,656

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	635	Northshore Emergency Mgmt	3611000	Investment Earnings	\$688
0409	639	Court Trust	3083100	Restricted Cash and Investments - Beginning	\$43,525
0409	640	Teamsters HRA	3083100	Restricted Cash and Investments - Beginning	\$15,265
0409	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$4,812,882
0409	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$2,150
0409	001	General Fund	5188040	Information Technology Services	\$143,166
0409	001	General Fund	5116010	Legislative Activities	\$50,400
0409	001	General Fund	5116020	Legislative Activities	\$4,041
0409	001	General Fund	5116040	Legislative Activities	\$600
0409	001	General Fund	5116040	Legislative Activities	\$1,624
0409	001	General Fund	5116040	Legislative Activities	\$550
0409	001	General Fund	5131010	Executive Office	\$331,846
0409	001	General Fund	5131020	Executive Office	\$124,293
0409	001	General Fund	5131030	Executive Office	\$667
0409	001	General Fund	5131030	Executive Office	\$76
0409	001	General Fund	5131040	Executive Office	\$39,101
0409	001	General Fund	5131040	Executive Office	\$4,923
0409	001	General Fund	5131040	Executive Office	\$602
0409	001	General Fund	5131040	Executive Office	\$2,863
0409	001	General Fund	5131040	Executive Office	\$669
0409	001	General Fund	5131040	Executive Office	\$684
0409	001	General Fund	5131040	Executive Office	\$69
0409	001	General Fund	5154140	External Legal Services - Advice	\$218,902
0409	001	General Fund	5148910	Other Financial and Recording Services	\$318,335
0409	001	General Fund	5148920	Other Financial and Recording Services	\$114,326
0409	001	General Fund	5148930	Other Financial and Recording Services	\$5,685
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,079
0409	001	General Fund	5148940	Other Financial and Recording Services	\$2,638
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,595
0409	001	General Fund	5148940	Other Financial and Recording Services	\$9,418
0409	001	General Fund	5148940	Other Financial and Recording Services	\$10,985
0409	001	General Fund	5148940	Other Financial and Recording Services	\$3,623
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,130
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,766

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5148940	Other Financial and Recording Services	\$1,589
0409	001	General Fund	5148940	Other Financial and Recording Services	\$75,338
0409	001	General Fund	5148940	Other Financial and Recording Services	\$2,121
0409	001	General Fund	5148940	Other Financial and Recording Services	\$235
0409	001	General Fund	5486040	Equipment Rental Services	\$4,338
0409	001	General Fund	5149040	Voters Registration Services	\$34,568
0409	001	General Fund	5131040	Executive Office	\$9,617
0409	001	General Fund	5131040	Executive Office	\$5,500
0409	001	General Fund	5131040	Executive Office	\$8,829
0409	001	General Fund	5131040	Executive Office	\$11,687
0409	001	General Fund	5131040	Executive Office	\$1,000
0409	001	General Fund	5131040	Executive Office	\$700
0409	001	General Fund	5142010	Financial Services	\$435,386
0409	001	General Fund	5142020	Financial Services	\$142,890
0409	001	General Fund	5142030	Financial Services	\$4,116
0409	001	General Fund	5142040	Financial Services	\$33,394
0409	001	General Fund	5142040	Financial Services	\$3,926
0409	001	General Fund	5142040	Financial Services	\$35
0409	001	General Fund	5142040	Financial Services	\$727
0409	001	General Fund	5142040	Financial Services	\$280
0409	001	General Fund	5142340	Financial Services	\$11,413
0409	001	General Fund	5125010	Municipal Court	\$351,733
0409	001	General Fund	5125020	Municipal Court	\$114,954
0409	001	General Fund	5125030	Municipal Court	\$4,402
0409	001	General Fund	5125030	Municipal Court	\$124
0409	001	General Fund	5125040	Municipal Court	\$13,441
0409	001	General Fund	5125040	Municipal Court	\$749
0409	001	General Fund	5125040	Municipal Court	\$6,944
0409	001	General Fund	5125040	Municipal Court	\$17,873
0409	001	General Fund	5125040	Municipal Court	\$904
0409	001	General Fund	5125040	Municipal Court	\$595
0409	001	General Fund	5125040	Municipal Court	\$3,145
0409	001	General Fund	5125110	Municipal Court	\$4,043
0409	001	General Fund	5125120	Municipal Court	\$337
0409	001	General Fund	5233030	Probation and Parole Services	\$4,453
0409	001	General Fund	5486040	Equipment Rental Services	\$2,291
0409	001	General Fund	5154140	External Legal Services - Advice	\$144,926
0409	001	General Fund	5159140	General Indigent Defense	\$91,360
0409	001	General Fund	5212010	Police Operations	\$2,129,041

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5212010	Police Operations	\$37,985
0409	001	General Fund	5212020	Police Operations	\$886,341
0409	001	General Fund	5212020	Police Operations	\$13,976
0409	001	General Fund	5212020	Police Operations	\$1,733
0409	001	General Fund	5212020	Police Operations	\$13,498
0409	001	General Fund	5212020	Police Operations	\$4,230
0409	001	General Fund	5212020	Police Operations	\$3,501
0409	001	General Fund	5212030	Police Operations	\$2,649
0409	001	General Fund	5212030	Police Operations	\$13,277
0409	001	General Fund	5212030	Police Operations	\$967
0409	001	General Fund	5212030	Police Operations	\$26,323
0409	001	General Fund	5212040	Police Operations	\$8,619
0409	001	General Fund	5212040	Police Operations	\$54,030
0409	001	General Fund	5212040	Police Operations	\$161
0409	001	General Fund	5212040	Police Operations	\$98,040
0409	001	General Fund	5212040	Police Operations	\$27,560
0409	001	General Fund	5212040	Police Operations	\$37
0409	001	General Fund	5212040	Police Operations	\$1,868
0409	001	General Fund	5212040	Police Operations	\$28,587
0409	001	General Fund	5212040	Police Operations	\$6,405
0409	001	General Fund	5212340	Police Operations	\$11,256
0409	001	General Fund	5212340	Police Operations	\$2,306
0409	001	General Fund	5486040	Equipment Rental Services	\$5,219
0409	001	General Fund	5213030	Crime Prevention	\$1
0409	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$20,236
0409	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$32,979
0409	001	General Fund	5256030	Disaster Preparedness	\$33,985
0409	001	General Fund	5256040	Disaster Preparedness	\$117,134
0409	001	General Fund	5256040	Disaster Preparedness	\$10,034
0409	001	General Fund	5256040	Disaster Preparedness	\$50
0409	001	General Fund	5217040	Traffic Policing	\$502,442
0409	001	General Fund	5217040	Traffic Policing	\$4,362
0409	001	General Fund	5212040	Police Operations	\$60,366
0409	001	General Fund	5212040	Police Operations	\$99,232
0409	001	General Fund	5211030	Administration	\$164
0409	001	General Fund	5211040	Administration	\$3,189
0409	001	General Fund	5211040	Administration	\$35
0409	001	General Fund	5543040	Animal Control	\$5,119
0409	001	General Fund	5236040	Care and Custody of Prisoners	\$64,929
0409	001	General Fund	5236040	Care and Custody of Prisoners	\$1,088

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5572010	Community Services	\$64,757
0409	001	General Fund	5572020	Community Services	\$20,505
0409	001	General Fund	5572030	Community Services	\$12,035
0409	001	General Fund	5572040	Community Services	\$13,500
0409	001	General Fund	5572040	Community Services	\$6,914
0409	001	General Fund	5572040	Community Services	\$42,000
0409	001	General Fund	5572040	Community Services	\$11,250
0409	001	General Fund	5572040	Community Services	\$6,071
0409	001	General Fund	5572040	Community Services	\$15,000
0409	001	General Fund	5572040	Community Services	\$25,500
0409	001	General Fund	5572040	Community Services	\$18,000
0409	001	General Fund	5572040	Community Services	\$721
0409	001	General Fund	5572040	Community Services	\$366
0409	001	General Fund	5660040	Chemical Dependency Services	\$3,799
0409	001	General Fund	5486040	Equipment Rental Services	\$1,955
0409	001	General Fund	5586010	Planning	\$339,184
0409	001	General Fund	5586010	Planning	\$904
0409	001	General Fund	5586020	Planning	\$118,358
0409	001	General Fund	5586030	Planning	\$757
0409	001	General Fund	5586040	Planning	\$38,685
0409	001	General Fund	5586040	Planning	\$28,782
0409	001	General Fund	5586040	Planning	\$4,470
0409	001	General Fund	5586040	Planning	\$2,813
0409	001	General Fund	5586040	Planning	\$1,232
0409	001	General Fund	5586040	Planning	\$140
0409	001	General Fund	5585010	Building Permits and Plan Reviews	\$115,805
0409	001	General Fund	5585010	Building Permits and Plan Reviews	\$210
0409	001	General Fund	5585020	Building Permits and Plan Reviews	\$34,157
0409	001	General Fund	5585030	Building Permits and Plan Reviews	\$387
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$833
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$460
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$658
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$240
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$250
0409	001	General Fund	5768010	General Parks	\$101,665
0409	001	General Fund	5768010	General Parks	\$1,738
0409	001	General Fund	5768010	General Parks	\$3,649
0409	001	General Fund	5768020	General Parks	\$42,958
0409	001	General Fund	5768020	General Parks	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5768030	General Parks	\$184
0409	001	General Fund	5768030	General Parks	\$4,833
0409	001	General Fund	5768030	General Parks	\$104
0409	001	General Fund	5768040	General Parks	\$2,956
0409	001	General Fund	5768040	General Parks	\$2,915
0409	001	General Fund	5768040	General Parks	\$14
0409	001	General Fund	5768040	General Parks	\$1,234
0409	001	General Fund	5768040	General Parks	\$8,880
0409	001	General Fund	5768040	General Parks	\$24,204
0409	001	General Fund	5768040	General Parks	\$10,329
0409	001	General Fund	5768040	General Parks	\$17,903
0409	001	General Fund	5768040	General Parks	\$27
0409	001	General Fund	5768040	General Parks	\$175
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$28,248
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$434
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$912
0409	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$11,158
0409	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$150
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$312
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$7,696
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$13
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,843
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$34,240
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,674
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$729
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$54
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$78

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,190
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,838
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$65,514
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$29,598
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,140
0409	001	General Fund	5586040	Planning	\$24,420
0409	101	Street Fund	5083100	Restricted Cash and Investments - Ending	\$721,676
0409	101	Street Fund	5423040	Roadway	\$681
0409	101	Street Fund	5423040	Roadway	\$67
0409	101	Street Fund	5424040	Drainage	\$164
0409	101	Street Fund	5425040	Structures	\$25,315
0409	101	Street Fund	5426340	Street Lighting	\$142,313
0409	101	Street Fund	5426440	Traffic Control Devices	\$3,988
0409	101	Street Fund	5426440	Traffic Control Devices	\$3,183
0409	101	Street Fund	5426440	Traffic Control Devices	\$38,102
0409	101	Street Fund	5426640	Snow and Ice Control	\$19,982
0409	101	Street Fund	5427040	Roadside	\$29,271
0409	101	Street Fund	5427040	Roadside	\$2,877
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$167,946
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$2,722
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$5,702
0409	101	Street Fund	5449020	Operations Administration and Overhead	\$70,038
0409	101	Street Fund	5449020	Operations Administration and Overhead	\$938
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$152
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$3,996
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$36
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$5,803

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$4,632
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$175
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$489
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$14,854
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$6,438
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$27
0409	101	Street Fund	5142040	Financial Services	\$48,149
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$28,194
0409	001	General Fund	5084100	Committed Cash and Investments - Ending	\$730,607
0409	104	Transportation Benefit District	5083100	Restricted Cash and Investments - Ending	\$886,474
0409	104	Transportation Benefit District	5142040	Financial Services	\$1,787
0409	104	Transportation Benefit District	5444040	Planning	\$24,420
0409	001	General Fund	5084100	Committed Cash and Investments - Ending	\$318,170
0409	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$122,745
0409	001	General Fund	5768040	General Parks	\$35,631
0409	301	Capital Improvement Fund	5083100	Restricted Cash and Investments - Ending	\$1,363,667
0409	301	Capital Improvement Fund	5769040	Other Park Facilities	\$943
0409	301	Capital Improvement Fund	5181040	Personnel Services	\$4,344
0409	302	Transportation Capital Fund	5083100	Restricted Cash and Investments - Ending	\$1,489,701
0409	302	Transportation Capital Fund	5117040	Lobbying Activities	\$38,625
0409	302	Transportation Capital Fund	5181040	Personnel Services	\$21,622
0409	302	Transportation Capital Fund	5181040	Personnel Services	\$1,154
0409	302	Transportation Capital Fund	5421040	Engineering	\$2,031
0409	302	Transportation Capital Fund	5444040	Planning	\$429,576
0409	303	Transportation Capital Fund	5085100	Assigned Cash and Investments - Ending	\$637,934
0409	303	Transportation Capital Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$25,353

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	401	Sewer Utility / Capital Fund	5085100	Assigned Cash and Investments - Ending	\$907,998
0409	401	Sewer Utility / Capital Fund	5350010	Sewer/Reclaimed Water Utilities	\$223,569
0409	401	Sewer Utility / Capital Fund	5350010	Sewer/Reclaimed Water Utilities	\$2,722
0409	401	Sewer Utility / Capital Fund	5350010	Sewer/Reclaimed Water Utilities	\$5,702
0409	401	Sewer Utility / Capital Fund	5350020	Sewer/Reclaimed Water Utilities	\$87,481
0409	401	Sewer Utility / Capital Fund	5350020	Sewer/Reclaimed Water Utilities	\$938
0409	401	Sewer Utility / Capital Fund	5350030	Sewer/Reclaimed Water Utilities	\$477
0409	401	Sewer Utility / Capital Fund	5350030	Sewer/Reclaimed Water Utilities	\$4,170
0409	401	Sewer Utility / Capital Fund	5350030	Sewer/Reclaimed Water Utilities	\$1,862
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$2,227,516
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$36,598
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$4,873
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$85
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$489
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$15,810
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$6,919
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$61,307
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$2,515
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$489
0409	401	Sewer Utility / Capital Fund	5351040	Sewer/Reclaimed Water Utilities	\$23,956
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$111,739
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$20,912
0409	401	Sewer Utility / Capital Fund	5350040	Sewer/Reclaimed Water Utilities	\$27,592
0409	401	Sewer Utility / Capital Fund	5085100	Assigned Cash and Investments - Ending	\$3,357,732
0409	403	Surface Water Utility / Capital Fund	5085100	Assigned Cash and Investments - Ending	\$879,568
0409	403	Surface Water Utility / Capital Fund	5535010	Diking/Drainage	\$265,211
0409	403	Surface Water Utility / Capital Fund	5535010	Diking/Drainage	\$3,258
0409	403	Surface Water Utility / Capital Fund	5535010	Diking/Drainage	\$6,843

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Utility / Capital Fund	5535020	Diking/Drainage	\$102,479
0409	403	Surface Water Utility / Capital Fund	5535020	Diking/Drainage	\$1,125
0409	403	Surface Water Utility / Capital Fund	5535030	Diking/Drainage	\$119
0409	403	Surface Water Utility / Capital Fund	5535030	Diking/Drainage	\$7,057
0409	403	Surface Water Utility / Capital Fund	5535030	Diking/Drainage	\$43
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$15,416
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$16,259
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$10,441
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$219
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$586
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$21,341
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$1,501
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$163,308
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$16,273
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$6,215
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$14,235
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$738
0409	403	Surface Water Utility / Capital Fund	5310040	Storm Drainage Utilities	\$27,592
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$65,287
0409	403	Surface Water Utility / Capital Fund	5535040	Diking/Drainage	\$45,216
0409	403	Surface Water Utility / Capital Fund	5085100	Assigned Cash and Investments - Ending	\$1,077,022
0409	403	Surface Water Utility / Capital Fund	5310040	Storm Drainage Utilities	\$38,625
0409	403	Surface Water Utility / Capital Fund	5310040	Storm Drainage Utilities	\$2,031
0409	403	Surface Water Utility / Capital Fund	5310040	Storm Drainage Utilities	\$5,120
0409	401	Sewer Utility / Capital Fund	5083100	Restricted Cash and Investments - Ending	\$106,489
0409	401	Sewer Utility / Capital Fund	5085100	Assigned Cash and Investments - Ending	\$659,203
0409	401	Sewer Utility / Capital Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,460
0409	501	Vehicle Equip Replacement Fund	5085100	Assigned Cash and Investments - Ending	\$956,780

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	501	Vehicle Equip Replacement Fund	5181040	Personnel Services	\$5,097
0409	501	Vehicle Equip Replacement Fund	5188040	Information Technology Services	\$103,220
0409	501	Vehicle Equip Replacement Fund	5485030	Fuel Depots	\$14,702
0409	501	Vehicle Equip Replacement Fund	5487540	Motor Pool Services	\$42,515
0409	632	Police Coalition Fund	5083100	Restricted Cash and Investments - Ending	\$107,429
0409	635	Northshore Emergency Mgmt	5083100	Restricted Cash and Investments - Ending	\$11,517
0409	639	Court Trust	5083100	Restricted Cash and Investments - Ending	\$4,284
0409	640	Teamsters HRA	5083100	Restricted Cash and Investments - Ending	\$19,862
0409	001	General Fund	3821000	Refundable Deposits	\$500
0409	101	Street Fund	3970017	Transfers-In	\$150,000
0409	001	General Fund	3970000	Transfers-In	\$150,000
0409	301	Capital Improvement Fund	3977600	Transfers-In	\$62,500
0409	303	Transportation Capital Fund	3970050	Transfers-In	\$150,000
0409	401	Sewer Utility / Capital Fund	3970024	Transfers-In	\$275,000
0409	403	Surface Water Utility / Capital Fund	3970026	Transfers-In	\$730,000
0409	401	Sewer Utility / Capital Fund	3970026	Transfers-In	\$75,000
0409	501	Vehicle Equip Replacement Fund	3951000	Proceeds from Sales of Capital Assets	\$6,138
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$28,415
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$5,400
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$38,043
0409	635	Northshore Emergency Mgmt	3894000	Custodial Type Deposits	\$156,459
0409	635	Northshore Emergency Mgmt	3894000	Custodial Type Deposits	\$175
0409	639	Court Trust	3894000	Custodial Type Deposits	\$1,251,399
0409	640	Teamsters HRA	3894000	Custodial Type Deposits	\$13,242
0409	001	General Fund	5970000	Transfers-Out	\$150,000
0409	001	General Fund	5941260	Capital Expenditures/Expenses - Judicial Services	\$290
0409	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$8,172
0409	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$10,089
0409	001	General Fund	5942560	Capital Expenditures/Expenses - Disaster Services	\$18,604

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$1,460
0409	001	General Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$192,636
0409	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$50,000
0409	301	Capital Improvement Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$60
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$160
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$120,275
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$250,000
0409	301	Capital Improvement Fund	5970000	Transfers-Out	\$150,000
0409	301	Capital Improvement Fund	5970000	Transfers-Out	\$150,000
0409	302	Transportation Capital Fund	5951010	Capital Expenditures/Expenses - Engineering	\$122,307
0409	302	Transportation Capital Fund	5951020	Capital Expenditures/Expenses - Engineering	\$46,810
0409	302	Transportation Capital Fund	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$4,156
0409	302	Transportation Capital Fund	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$215
0409	302	Transportation Capital Fund	5953060	Capital Expenditures/Expenses - Roadway	\$6,124
0409	302	Transportation Capital Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$63,803
0409	302	Transportation Capital Fund	5970000	Transfers-Out	\$62,500
0409	401	Sewer Utility / Capital Fund	5970000	Transfers-Out	\$275,000
0409	401	Sewer Utility / Capital Fund	5970000	Transfers-Out	\$75,000
0409	403	Surface Water Utility / Capital Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$51,081
0409	403	Surface Water Utility / Capital Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$10,433

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Utility / Capital Fund	5970000	Transfers-Out	\$730,000
0409	403	Surface Water Utility / Capital Fund	5954040	Capital Expenditures/Expenses - Drainage	\$73,922
0409	403	Surface Water Utility / Capital Fund	5954060	Capital Expenditures/Expenses - Drainage	\$1,216,663
0409	403	Surface Water Utility / Capital Fund	5954060	Capital Expenditures/Expenses - Drainage	\$76,410
0409	401	Sewer Utility / Capital Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$239,607
0409	401	Sewer Utility / Capital Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,188
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$4,800
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$2,989
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$35,740
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$24,774
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$88
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$3,235
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$1,084
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$98,958
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$47,316
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$5,826
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$798
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$3,009
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$556
0409	639	Court Trust	5893000	Custodial Type Remittances	\$1,290,641
0409	640	Teamsters HRA	5893000	Custodial Type Remittances	\$8,644

City of Lake Forest Park
SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2020

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name (1)	FROM BANK STATEMENTS					
	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
<i>Lgip</i>	\$ 16,254,083	\$ 2,678,945	\$ -	\$ -	\$ 5,000,000	\$ 13,933,028
<i>Pacific Premier Operating</i>	\$ 1,000,000	\$ 14,254,301	\$ 15,565,508	\$ 16,161,762	\$ 13,658,047	\$ 1,000,000
<i>Pacific Premier Reserve</i>	\$ 1,695,978	\$ 24,522	\$ 13,658,047	\$ 392	\$ 10,565,508	\$ 4,812,647
<i>Court</i>	\$ 48,258	\$ 1,248,444	\$ -	\$ 1,278,274	\$ -	\$ 18,428
<i>HSA</i>	\$ 15,265	\$ 13,242	\$ -	\$ 8,644	\$ -	\$ 19,862
Bank Totals	\$ 19,013,584	\$ 18,219,453.03	\$ 29,223,555	\$ 17,449,072	\$ 29,223,555	\$ 19,783,965

Check Figure
OK
OK
OK
OK
OK
OK

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 1,416	\$ (1,416)			
Year-end Deposits in Transit (9)		\$ -			\$ -
Beginning Outstanding & Open Period Items (10)	\$ (649,806)		\$ (649,806)		
Year-end Outstanding & Open Period Items (11)			\$ 606,269		\$ (606,269.21)
NSF Checks (12)		\$ (7,908)	\$ (7,908)		
Cancellation of unredeemed checks/warrants (13)		+			
Interfund transactions (14)		\$ 2,144,350	\$ 2,144,350		
Netted Transactions (15)		\$ (27,734)	\$ (27,734)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,150				\$ 2,150
Other Reconciling Items, net (17)	\$ (136)	\$ 55,696	\$ 55,440		\$ 120
Reconciling Items Totals	\$ (646,376)	\$ 2,162,988	\$ 2,120,611		\$ (603,999)

Check Figure
OK
OK
OK
OK
OK
OK
OK

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)
Springbook Total	\$ 18,367,207	\$ 20,382,441	\$ 19,569,683		\$ 19,179,966
631	\$ 3,784	\$ 135,710	\$ 133,417		\$ 6,077
Total	\$ 18,363,423	\$ 20,246,731	\$ 19,436,266		\$ 19,173,889
C4/C5 or Trial Balance Totals (18)	\$ 18,363,425	\$ 20,246,727	\$ 19,436,276		\$ 19,173,890

OK

City of Lake Forest Park
Schedule of Liabilities
For the Year Ended December 31, 2020

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	1,437,642	-	239,607	1,198,035
Total General Obligation Debt/Liabilities:			1,437,642	-	239,607	1,198,035
Revenue and Other (non G.O.) Debt/Liabilities						
264.30	Net Pension Liability	12/31/2020	1,216,786	-	107,168	1,109,618
259.12	Compensated Absences	12/31/2020	561,843	448,043	353,337	656,549
263.52	Sweeper Lease	4/30/2024	249,519	-	51,081	198,438
264.40	OPEB Liabilities		501,675	73,981	-	575,656
Total Revenue and Other (non G.O.) Debt/Liabilities:			2,529,823	522,024	511,586	2,540,261
Total Liabilities:			3,967,465	522,024	751,193	3,738,296

City of Lake Forest Park
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Ecology			
	Water Quality Stormwater Capacity	WQSWCAP-1921-LaFoED-00097	3,812
Sub-total:			3,812
Capital Contributions - State Grant from Department of Commerce			
	Town Center to Burke-Gilman Trail Connector	20-96627-265	429,576
	Lyon Creek, SR 104 Fish Barrier Removal	18-96616-110	76,410
Sub-total:			505,986
Grand total:			509,798

**City of Lake Forest Park
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020**

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	-	2,524	2,524	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Department of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-220	596,250	-	596,250	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Administrative Office of the Courts)	COVID 19 - Coronavirus Relief Fund	21.019	CARES999	5,963	-	5,963	-	
Total CFDA 21.019:				602,213	-	602,213	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Emergency Management Performance Grants	97.042	18EMPG E19- 139	-	20,068	20,068	10,034	
Total Federal Awards Expended:				602,213	22,592	624,805	10,034	

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, 2020

Note 1 – Basis of Accounting

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

Note 2 – Federal De Minimis Indirect Cost Rate

The City has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 8 – 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.

Labor Relations Consultant(S)
For the Year Ended December 31, 2020

Has your government engaged labor relations consultants? XX 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: \$14,799.00
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.

City of Lake Forest Park
(County/City/District)

Local Government Risk Assumption
For the Year Ended December 31, 2020

1. Self-Insurance Program Manager: Lee Aalund
2. Manager Phone: 206-957-2806
3. Manager Email: laalund@ci.lake-forest-park.wa.us
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)**
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits**
 - b. Pay premiums to the State’s program for both benefits

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>WA. Paid Family & Medical Leave Program – Voluntary Plan</u>				
If yes, do other governments participate?	<u>No</u>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>No</u>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	<u>Yes</u>				
Has program had a claims audit in last three years?	<u>Voluntary Plan has only been in effect for 1 year for benefits payable to employees</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>2</u>				
Total amount of paid claims during the period?	<u>\$15,012</u>				
Total amount of recoveries during the period?	<u>n/a</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.