



## 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, 2021***

Certified Correct this 25<sup>th</sup> day of May, 2022

# CITY OF LAKE FOREST PARK

## ***2021 ANNUAL FINANCIAL REPORT***

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# CITY OF LAKE FOREST PARK

## DIRECTORY OF OFFICIALS

December 31, 2021

### ***ELECTED OFFICIALS***

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

#### **Council Members**

Semra Riddle	4 Years	12/31/25
Lorri Bodi	4 Years	12/31/23
Jon Lebo	4 Years	12/31/25
Phillippa Kassover	4 Years	12/31/23
Tracy Furutani	4 Years	12/31/25
Tom French	4 Years	12/31/23
Larry Goldman	4 Years	12/31/25

### ***APPOINTED OFFICIALS***

City Administrator	Phillip Hill
Finance Director	Lindsey Vaughn
Public Works Director	Jeffrey Perrigo
Administrative Services Manager	Lee Aalund
Chief of Police	Mike Harden
City Clerk	Matt McLean
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 12/31/2021

### **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>Lindsey Vaughn Finance Director</u>
Contact Phone Number	<u>(206) 957-2816</u>
Contact E-mail Address	<u>lvaughn@cityoflfp.com</u>

I certify 25th day of May, 2022, 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, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>101 Street Fund</b>	<b>104 Transportation Benefit Dist.</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	19,030,878	5,986,634	721,676	886,474
388 / 588	Net Adjustments	19,862	19,862	-	-
<b>Revenues</b>					
310	Taxes	8,546,829	6,722,633	-	439,481
320	Licenses and Permits	900,123	619,183	265,140	-
330	Intergovernmental Revenues	6,300,771	3,592,679	254,069	-
340	Charges for Goods and Services	5,290,665	388,719	-	-
350	Fines and Penalties	2,755,373	2,755,373	-	-
360	Miscellaneous Revenues	158,405	81,517	801	931
Total Revenues:		<u>23,952,166</u>	<u>14,160,104</u>	<u>520,010</u>	<u>440,412</u>
<b>Expenditures</b>					
510	General Government	3,488,966	3,149,915	52,188	1,458
520	Public Safety	4,655,821	4,655,821	-	-
530	Utilities	2,997,716	-	-	-
540	Transportation	633,831	-	501,092	-
550	Natural/Economic Environment	1,713,537	975,039	-	-
560	Social Services	3,909	3,909	-	-
570	Culture and Recreation	218,959	218,959	-	-
Total Expenditures:		<u>13,712,739</u>	<u>9,003,643</u>	<u>553,280</u>	<u>1,458</u>
Excess (Deficiency) Revenues over Expenditures:		<u>10,239,427</u>	<u>5,156,461</u>	<u>(33,270)</u>	<u>438,954</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,958,586	986,612	119,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	1,330,525	1,300,000	-	-
Total Other Increases in Fund Resources:		<u>3,289,111</u>	<u>2,286,612</u>	<u>119,000</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	7,059,007	5,228,220	-	-
591-593, 599	Debt Service	436,517	128,623	245	-
597	Transfers-Out	1,958,586	166,974	-	600,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	1,300,000	-	-	-
Total Other Decreases in Fund Resources:		<u>10,754,110</u>	<u>5,523,817</u>	<u>245</u>	<u>600,000</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>2,774,428</u></b>	<b><u>1,919,256</u></b>	<b><u>85,485</u></b>	<b><u>(161,046)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	6,237,687	88,502	807,162	725,428
50841	Committed	1,141,600	1,141,600	-	-
50851	Assigned	7,750,229	-	-	-
50891	Unassigned	6,695,652	6,695,652	-	-
<b>Total Ending Cash and Investments</b>		<b><u>21,825,168</u></b>	<b><u>7,925,754</u></b>	<b><u>807,162</u></b>	<b><u>725,428</u></b>

**City of Lake Forest Park**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>107 ARPA Fiscal Recovery Fund</b>	<b>301 Capital Improvement Fund</b>	<b>302 Transportation Capital Fund</b>	<b>303 Cap. Fac./Maint. Reserve Fund</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	-	1,363,667	1,489,701	637,934
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	680,586	680,586	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	1,884,807	133,194	136,603	-
340	Charges for Goods and Services	-	-	56,010	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	1,655	1,830	648
Total Revenues:		1,884,807	815,435	875,029	648
<b>Expenditures</b>					
510	General Government	-	3,417	69,552	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	62,952	-
550	Natural/Economic Environment	5,000	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		5,000	3,417	132,504	-
Excess (Deficiency) Revenues over Expenditures:		1,879,807	812,018	742,525	648
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	47,974	30,000	600,000	175,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		47,974	30,000	600,000	175,000
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	227,527	79,318	957,235	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	186,612	975,000	30,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		414,139	1,054,318	987,235	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,513,642</b>	<b>(212,300)</b>	<b>355,290</b>	<b>175,648</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,513,642	1,151,366	1,844,990	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	813,581
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>1,513,642</b>	<b>1,151,366</b>	<b>1,844,990</b>	<b>813,581</b>

**City of Lake Forest Park**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>401 Sewer Utility Fund</b>	<b>403 Surface Water Fund</b>	<b>501 Vehicle Equip Replacement</b>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	5,031,422	1,956,590	956,780
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	23,543	-	-
320	Licenses and Permits	15,800	-	-
330	Intergovernmental Revenues	-	299,419	-
340	Charges for Goods and Services	3,246,559	1,319,916	279,461
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	8,420	61,727	876
Total Revenues:		<u>3,294,322</u>	<u>1,681,062</u>	<u>280,337</u>
<b>Expenditures</b>				
510	General Government	-	-	212,436
520	Public Safety	-	-	-
530	Utilities	2,916,793	80,923	-
540	Transportation	-	-	69,787
550	Natural/Economic Environment	-	733,498	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>2,916,793</u>	<u>814,421</u>	<u>282,223</u>
Excess (Deficiency) Revenues over Expenditures:		<u>377,529</u>	<u>866,641</u>	<u>(1,886)</u>
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	30,525
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>30,525</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	375,781	190,926
591-593, 599	Debt Service	245,842	61,807	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	1,300,000	-	-
Total Other Decreases in Fund Resources:		<u>1,545,842</u>	<u>437,588</u>	<u>190,926</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(1,168,313)</b>	<b>429,053</b>	<b>(162,287)</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	106,597	-	-
50841	Committed	-	-	-
50851	Assigned	3,756,512	2,385,643	794,493
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b>3,863,109</b>	<b>2,385,643</b>	<b>794,493</b>

**City of Lake Forest Park**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>Custodial</b>
308	Beginning Cash and Investments	143,092	143,092
388 & 588	Net Adjustments	(19,862)	(19,862)
310-390	Additions	3,304,013	3,304,013
510-590	Deductions	3,216,104	3,216,104
	Net Increase (Decrease) in Cash and Investments:	87,909	87,909
508	Ending Cash and Investments	211,137	211,137

*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, 2021**

**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 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 6 - *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:

<b>Fund Description</b>	<b>Restricted</b>	<b>Committed</b>
General Fund	\$ 88,502.05	
Street Fund	\$ 807,161.52	
Contingency Fund		\$ 731,348.65
Transportation Benefit District	\$ 725,427.55	
Budget Stabilization Fund		\$ 318,492.95
ARPA Fiscal Recovery Fund	\$ 1,513,642.26	
Capital Improvement Fund	\$ 1,151,366.21	
Transportation Capital Fund	\$ 1,844,991.31	
Sewer Bond Reserve	\$ 106,597.32	
Police Coalition Fund	\$ 150,035.97	
Northshore Emergency Management	\$ 55,026.14	
Court Trust	\$ 6,074.50	

## **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	Actual Expenditures	Variance
	Budget		
General Fund	19,650,075	9,176,559	10,473,516
Street Fund	1,621,718	553,526	1,068,192
Council Contingency Fund	-	-	-
Transportation Benefit District	1,204,485	601,458	603,027
Budget Stabilization	-	-	-
Strategic Opportunity Fund	7,225,000	5,350,903	1,874,097
ARPA Fiscal Recovery Fund	521,612	419,139	102,473
Capital Improvement Fund	1,357,488	1,057,735	299,753
Transportation Capital Fund	5,245,602	1,119,740	4,125,862
Facilities Maintenance Fund	565,000	-	565,000
Sewer Utility Fund	6,817,477	3,191,235	3,626,242
Sewer Capital Fund	1,665,000	1,300,000	365,000
Surface Water Utility Fund	2,762,831	998,310	1,764,521
Surface Water Capital Fund	5,258,018	428,699	4,829,319
Bond Redemption Fund	-	-	-
PW Trust Fund Repayment	495,996	246,399	249,597
Replacement Fund	842,567	473,150	369,417

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.

In 2021 the City of Lake Forest Park continued to monitor the financial health of the City monthly as was completed in 2020. The City did amend travel and training back into the 2021 budget, which allowed all City staff to continue educating themselves on information pertinent for their department.

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, 2021 are as follows:

Type of Investment	City's Own Investments	Investments Held by City as Custodian	Total
Local Government Investment Pool	\$ 18,862,129.59	\$ -	\$ 18,862,129.59
Pacific Premier Deposits	\$ 3,823,677.16	\$ 205,062.11	\$ 4,028,739.27
<b>Total</b>	<b>\$ 22,685,806.75</b>	<b>\$ 205,062.11</b>	<b>\$ 22,890,868.86</b>

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](http://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 – Interfund Loans**

The following table displays interfund loan activity during 2021:

Borrowing Fund	Lending Fund	Balance 1/1/2021	New Loans	Repayments	Balance 12/31/21
Strategic Opportunity Fund	Sewer Capital Fund	\$ -	\$ 1,300,000.00	\$ -	\$ 1,300,000.00
	TOTALS	\$ -	\$ 1,300,000.00	\$ -	\$ 1,300,000.00

The interfund loan was established to cover the cost of the two reimbursable state grants for the Lake Front Property purchase that was completed on November 30, 2021. Once the two state grants funds are reimbursed to the City, the funds will immediately be repaid. The interfund loan will be fully repaid and closed in 2022.

#### **Note 6 – 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, 2021.

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

Year	<u>Sewer Extension</u> <u>(Principal)</u>	<u>Sewer Extension</u> <u>(Interest)</u>	<u>Sweeper Lease-Purchase</u> <u>(Principal)</u>	<u>Sweeper Lease-Purchase</u> <u>(Interest)</u>	<u>Total Debt</u>
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	\$ 1,198,035	\$ 17,971	\$ 198,298	\$ 17,002	\$ 1,431,305

#### 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 7 – 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, 2021, the plan had one (1) retiree member. As of December 31, 2021, the City's total OPEB liability was \$589,017 calculated using the alternative measurement method. For the year ended December 31, 2021, the City paid \$14,262.80 in benefits.

## **Note 8 – 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 \$0 in claims during 2021 and held \$0 of employee premiums at fiscal year-end.

## **Note 9 – 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](http://www.drs.wa.gov).

At June 30, 2021 (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:

<u>Plan</u>	<u>Employer Contributions</u>	<u>Allocation Percentage</u>	<u>Liability (Asset)</u>
PERS 1	-	0.00000%	-
PERS 1 UAAL	145,410	0.019521%	238,397
Net Pension Liability			<u>238,397</u>
PERS 2/3	237,604	0.025083%	(2,498,670)
LEOFF 1	-	0.003978%	(136,269)
LEOFF 2	103,508.51	0.051925%	(3,016,019)
Net Pension Assets			<u>(5,650,958)</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.

#### 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 10 - 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 2021 was \$0.97679 per \$1,000 on an assessed valuation of \$3,417,282,265 for a total regular levy of \$3,337,897.

### **Note 11 – 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 166 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. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, 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 \$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, 2021, 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 2021, 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 12 – 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. In 2021 the City purchased the Lake Front Property closing on November 30, 2021.
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, 2021

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0409	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$4,812,962
0409	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$2,150
0409	001	General Fund	3111000	Property Tax	\$3,318,861
0409	001	General Fund	3131100	Local Retail Sales and Use Tax	\$1,574,176
0409	001	General Fund	3132700	Affordable and Supportive Housing Sales and Use Tax	\$12,380
0409	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$434,613
0409	001	General Fund	3161000	Business and Occupation Taxes	\$399,881
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$132,985
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$346,841
0409	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$496,176
0409	001	General Fund	3172000	Leasehold Excise Tax	\$1,533
0409	001	General Fund	3181100	Admissions Tax	\$5,187
0409	001	General Fund	3219100	Franchise Fees and Royalties	\$194,916
0409	001	General Fund	3219100	Franchise Fees and Royalties	\$10,000
0409	001	General Fund	3219900	Other Business Licenses and Permits	\$84,610
0409	001	General Fund	3221000	Buildings, Structures and Equipment	\$171,441
0409	001	General Fund	3221100	Buildings, Structures and Equipment	\$60,835
0409	001	General Fund	3221200	Buildings, Structures and Equipment	\$18,563
0409	001	General Fund	3221300	Buildings, Structures and Equipment	\$36,654
0409	001	General Fund	3229200	Other Non-Business Licenses and Permits	\$2,322
0409	001	General Fund	3229500	Other Non-Business Licenses and Permits	\$14,189
0409	001	General Fund	3229500	Other Non-Business Licenses and Permits	\$4,888
0409	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$20,765
0409	001	General Fund	3311657	Federal Direct Grant from Department of Justice	\$1,491
0409	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$1,841

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3339700	Federal Indirect Grant from Department of Homeland Security	\$20,058
0409	001	General Fund	3350401	2022-2023 biennium one-time allocations	\$52,802
0409	001	General Fund	3360071	Multimodal Transportation - Cities	\$17,894
0409	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$4,385
0409	001	General Fund	3360626	Criminal Justice - Special Programs	\$15,615
0409	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$16,972
0409	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,183
0409	001	General Fund	3360694	Liquor/Beer Excise Tax	\$93,351
0409	001	General Fund	3360695	Liquor Control Board Profits	\$104,923
0409	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$5,815
0409	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$12,365
0409	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$23,293
0409	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$427
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$70,318
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$116,409
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$52,188
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$24,736
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$3,417
0409	001	General Fund	3414300	Budgeting and Accounting Services	\$6,625
0409	001	General Fund	3419900	Passport and Naturalization Services	\$63,372
0409	001	General Fund	3423000	Detention and Correction Services	\$37,043
0409	001	General Fund	3432000	Television/Cable/Internet Sales and Services	\$6,826
0409	001	General Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,458
0409	001	General Fund	3452300	Animal Control and Shelter Services	\$5,900
0409	001	General Fund	3529000	Other Civil Penalties	\$152
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$73,313
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$2,642,806

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3531000	Traffic Infraction Penalties	\$11
0409	001	General Fund	3531004	Traffic Infraction Penalties	\$4,823
0409	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,185
0409	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$5,622
0409	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$13,676
0409	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$834
0409	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$3,907
0409	001	General Fund	3573701	District/Municipal Court Cost Recoupments	\$9,044
0409	001	General Fund	3611000	Investment Earnings	\$6,469
0409	001	General Fund	3614000	Other Interest	\$1,638
0409	001	General Fund	3624000	Rents and Leases	\$12,000
0409	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$50
0409	001	General Fund	3681200	Special Assessments - Capital	\$8,433
0409	001	General Fund	3693000	Confiscated and Forfeited Property	\$6,238
0409	001	General Fund	3698000	Cash Adjustments	\$72
0409	001	General Fund	3699100	Miscellaneous Other, Operating	\$21,476
0409	001	General Fund	3699100	Miscellaneous Other, Operating	\$10,157
0409	001	General Fund	3699100	Miscellaneous Other, Operating	\$13,217
0409	001	General Fund	3699100	Miscellaneous Other, Operating	\$428
0409	001	General Fund	3699100	Miscellaneous Other, Operating	\$50
0409	101	Street Fund	3083100	Restricted Cash and Investments - Beginning	\$721,676
0409	101	Street Fund	3224000	Street and Curb Permits	\$35,310
0409	101	Street Fund	3224000	Street and Curb Permits	\$229,830
0409	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$254,069
0409	101	Street Fund	3611000	Investment Earnings	\$801
0409	001	General Fund	3084100	Committed Cash and Investments - Beginning	\$730,607
0409	001	General Fund	3611000	Investment Earnings	\$742
0409	104	Transportation Benefit Dist.	3083100	Restricted Cash and Investments - Beginning	\$886,474
0409	104	Transportation Benefit Dist.	3176000	Transportation Benefit District Vehicle Fees	\$439,481
0409	104	Transportation Benefit Dist.	3611000	Investment Earnings	\$931

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	3084100	Committed Cash and Investments - Beginning	\$318,170
0409	001	General Fund	3611000	Investment Earnings	\$323
0409	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$122,745
0409	001	General Fund	3377600	Local Grants, Entitlements and Other Payments	\$2,269,691
0409	001	General Fund	3377600	Local Grants, Entitlements and Other Payments	\$950,000
0409	001	General Fund	3611000	Investment Earnings	\$224
0409	107	ARPA Fiscal Recovery Fund	3329210	COVID-19 Non-Grant Assistance	\$1,884,807
0409	301	Capital Improvement Fund	3083100	Restricted Cash and Investments - Beginning	\$1,363,667
0409	301	Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$680,586
0409	301	Capital Improvement Fund	3370700	Local Grants, Entitlements and Other Payments	\$133,194
0409	301	Capital Improvement Fund	3611000	Investment Earnings	\$1,655
0409	302	Transportation Capital Fund	3083100	Restricted Cash and Investments - Beginning	\$1,489,701
0409	302	Transportation Capital Fund	3183500	REET 2 - Second Quarter Percent	\$680,586
0409	302	Transportation Capital Fund	3340361	State Grant from Department of Transportation	\$10,787
0409	302	Transportation Capital Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$125,816
0409	302	Transportation Capital Fund	3418200	Engineering Services	\$28,005
0409	302	Transportation Capital Fund	3418200	Engineering Services	\$28,005
0409	302	Transportation Capital Fund	3611000	Investment Earnings	\$1,830
0409	303	Cap. Fac./Maint. Reserve Fund	3085100	Assigned Cash and Investments - Beginning	\$637,934
0409	303	Cap. Fac./Maint. Reserve Fund	3611000	Investment Earnings	\$648
0409	401	Sewer Utility Fund	3085100	Assigned Cash and Investments - Beginning	\$907,998
0409	401	Sewer Utility Fund	3229600	Other Non-Business Licenses and Permits	\$15,800
0409	401	Sewer Utility Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$3,215,176
0409	401	Sewer Utility Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$6,213
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$3,493
0409	401	Sewer Utility Fund	3699100	Miscellaneous Other, Operating	\$900
0409	401	Sewer Utility Fund	3085100	Assigned Cash and Investments - Beginning	\$3,357,732

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$3,260
0409	403	Surface Water Fund	3085100	Assigned Cash and Investments - Beginning	\$879,568
0409	403	Surface Water Fund	3340310	State Grant from Department of Ecology	\$2,003
0409	403	Surface Water Fund	3431000	Storm Drainage Sales and Services	\$1,319,916
0409	403	Surface Water Fund	3611000	Investment Earnings	\$1,152
0409	403	Surface Water Fund	3085100	Assigned Cash and Investments - Beginning	\$1,077,022
0409	403	Surface Water Fund	3340310	State Grant from Department of Ecology	\$43,534
0409	403	Surface Water Fund	3340360	State Grant from Department of Transportation	\$8,608
0409	403	Surface Water Fund	3370700	Local Grants, Entitlements and Other Payments	\$245,274
0409	403	Surface Water Fund	3611000	Investment Earnings	\$1,065
0409	403	Surface Water Fund	3699100	Miscellaneous Other, Operating	\$59,510
0409	401	Sewer Utility Fund	3083100	Restricted Cash and Investments - Beginning	\$106,489
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$108
0409	401	Sewer Utility Fund	3085100	Assigned Cash and Investments - Beginning	\$659,203
0409	401	Sewer Utility Fund	3172000	Leasehold Excise Tax	\$23,543
0409	401	Sewer Utility Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$25,170
0409	401	Sewer Utility Fund	3611000	Investment Earnings	\$659
0409	501	Vehicle Equip Replacement Fund	3085100	Assigned Cash and Investments - Beginning	\$956,780
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$159,332
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$36,499
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$45,886
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$35,303
0409	501	Vehicle Equip Replacement Fund	3480000	Internal Service Funds Sales and Services	\$2,441
0409	501	Vehicle Equip Replacement Fund	3611000	Investment Earnings	\$876
0409	632	Police Coalition Fund	3083100	Restricted Cash and Investments - Beginning	\$107,429
0409	635	Northshore Emergency Mgmt	3083100	Restricted Cash and Investments - Beginning	\$11,517
0409	639	Court Trust	3083100	Restricted Cash and Investments - Beginning	\$4,284
0409	640	Teamsters HRA	3083100	Restricted Cash and Investments - Beginning	\$19,862
0409	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$6,693,502
0409	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$2,150

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$25,233
0409	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$52,802
0409	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$10,467
0409	001	General Fund	5116010	Legislative Activities	\$50,400
0409	001	General Fund	5116020	Legislative Activities	\$4,003
0409	001	General Fund	5116030	Legislative Activities	\$178
0409	001	General Fund	5116040	Legislative Activities	\$475
0409	001	General Fund	5125010	Municipal Court	\$380,556
0409	001	General Fund	5125020	Municipal Court	\$119,530
0409	001	General Fund	5125030	Municipal Court	\$5,907
0409	001	General Fund	5125030	Municipal Court	\$390
0409	001	General Fund	5125040	Municipal Court	\$2,921
0409	001	General Fund	5125040	Municipal Court	\$237
0409	001	General Fund	5125040	Municipal Court	\$8,314
0409	001	General Fund	5125040	Municipal Court	\$15,878
0409	001	General Fund	5125040	Municipal Court	\$19
0409	001	General Fund	5125040	Municipal Court	\$939
0409	001	General Fund	5125040	Municipal Court	\$555
0409	001	General Fund	5125040	Municipal Court	\$583
0409	001	General Fund	5125040	Municipal Court	\$2,914
0409	001	General Fund	5125110	Municipal Court	\$9,185
0409	001	General Fund	5125120	Municipal Court	\$762
0409	001	General Fund	5131010	Executive Office	\$343,834
0409	001	General Fund	5131020	Executive Office	\$119,957
0409	001	General Fund	5131030	Executive Office	\$376
0409	001	General Fund	5131040	Executive Office	\$74,773
0409	001	General Fund	5131040	Executive Office	\$4,796
0409	001	General Fund	5131040	Executive Office	\$392
0409	001	General Fund	5131040	Executive Office	\$5,514
0409	001	General Fund	5131040	Executive Office	\$1,174
0409	001	General Fund	5131040	Executive Office	\$1,818
0409	001	General Fund	5131040	Executive Office	\$9,735
0409	001	General Fund	5131040	Executive Office	\$5,448
0409	001	General Fund	5131040	Executive Office	\$8,829
0409	001	General Fund	5131040	Executive Office	\$11,807
0409	001	General Fund	5131040	Executive Office	\$700
0409	001	General Fund	5142010	Financial Services	\$448,300
0409	001	General Fund	5142020	Financial Services	\$138,968
0409	001	General Fund	5142030	Financial Services	\$3,238
0409	001	General Fund	5142040	Financial Services	\$43,334
0409	001	General Fund	5142040	Financial Services	\$4,935
0409	001	General Fund	5142040	Financial Services	\$595
0409	001	General Fund	5142040	Financial Services	\$1,435

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5142340	Financial Services	\$14,577
0409	001	General Fund	5148910	Other Financial and Recording Services	\$322,256
0409	001	General Fund	5148920	Other Financial and Recording Services	\$111,112
0409	001	General Fund	5148930	Other Financial and Recording Services	\$9,193
0409	001	General Fund	5148940	Other Financial and Recording Services	\$941
0409	001	General Fund	5148940	Other Financial and Recording Services	\$9,626
0409	001	General Fund	5148940	Other Financial and Recording Services	\$550
0409	001	General Fund	5148940	Other Financial and Recording Services	\$20,180
0409	001	General Fund	5148940	Other Financial and Recording Services	\$6,419
0409	001	General Fund	5148940	Other Financial and Recording Services	\$569
0409	001	General Fund	5148940	Other Financial and Recording Services	\$120
0409	001	General Fund	5148940	Other Financial and Recording Services	\$2,121
0409	001	General Fund	5148940	Other Financial and Recording Services	\$66,934
0409	001	General Fund	5148940	Other Financial and Recording Services	\$744
0409	001	General Fund	5148940	Other Financial and Recording Services	\$475
0409	001	General Fund	5149040	Voters Registration Services	\$46,333
0409	001	General Fund	5154140	External Legal Services - Advice	\$246,884
0409	001	General Fund	5154140	External Legal Services - Advice	\$77,224
0409	001	General Fund	5159140	General Indigent Defense	\$23,550
0409	001	General Fund	5173020	Health Insurance Services	(\$5,371)
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$24,883
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$493
0409	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$896
0409	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$10,614
0409	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$125
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5,096
0409	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,847
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$34,240
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,508
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$719
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$501
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$283
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,946
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,986
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$50,561
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$38,618
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$99
0409	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$20
0409	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	(\$212)
0409	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$212
0409	001	General Fund	5188040	Information Technology Services	\$159,332
0409	001	General Fund	5211040	Administration	\$5,249
0409	001	General Fund	5212010	Police Operations	\$2,151,468
0409	001	General Fund	5212010	Police Operations	\$97,990
0409	001	General Fund	5212020	Police Operations	\$931,998
0409	001	General Fund	5212020	Police Operations	\$14,263
0409	001	General Fund	5212020	Police Operations	\$1,733
0409	001	General Fund	5212020	Police Operations	\$21,085

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5212020	Police Operations	\$1,437
0409	001	General Fund	5212020	Police Operations	\$8,177
0409	001	General Fund	5212030	Police Operations	\$12,116
0409	001	General Fund	5212030	Police Operations	\$9,555
0409	001	General Fund	5212030	Police Operations	\$25,182
0409	001	General Fund	5212030	Police Operations	\$8
0409	001	General Fund	5212040	Police Operations	\$45,275
0409	001	General Fund	5212040	Police Operations	\$118,274
0409	001	General Fund	5212040	Police Operations	\$14,209
0409	001	General Fund	5212040	Police Operations	\$51,615
0409	001	General Fund	5212040	Police Operations	\$3,266
0409	001	General Fund	5212040	Police Operations	\$87,099
0409	001	General Fund	5212040	Police Operations	\$47,431
0409	001	General Fund	5212040	Police Operations	\$1,962
0409	001	General Fund	5212040	Police Operations	\$1,981
0409	001	General Fund	5212040	Police Operations	\$23,629
0409	001	General Fund	5212040	Police Operations	\$11,252
0409	001	General Fund	5212130	Police Operations	\$16,947
0409	001	General Fund	5212140	Police Operations	\$9,504
0409	001	General Fund	5212140	Police Operations	\$375
0409	001	General Fund	5212340	Police Operations	\$19,271
0409	001	General Fund	5212340	Police Operations	\$2,717
0409	001	General Fund	5213040	Crime Prevention	\$56
0409	001	General Fund	5217040	Traffic Policing	\$723,992
0409	001	General Fund	5217040	Traffic Policing	\$9,096
0409	001	General Fund	5233030	Probation and Parole Services	\$3,264
0409	001	General Fund	5236040	Care and Custody of Prisoners	\$104,974
0409	001	General Fund	5236040	Care and Custody of Prisoners	\$966
0409	001	General Fund	5256030	Disaster Preparedness	\$2,445
0409	001	General Fund	5256040	Disaster Preparedness	\$75,910
0409	001	General Fund	5256040	Disaster Preparedness	\$50
0409	001	General Fund	5543040	Animal Control	\$1,733
0409	001	General Fund	5549030	Other Environmental Services	\$443
0409	001	General Fund	5549040	Other Environmental Services	\$22,855
0409	001	General Fund	5572010	Community Services	\$65,843
0409	001	General Fund	5572010	Community Services	\$119
0409	001	General Fund	5572020	Community Services	\$20,747
0409	001	General Fund	5572030	Community Services	\$5,330
0409	001	General Fund	5572040	Community Services	\$21,750
0409	001	General Fund	5572040	Community Services	\$20,250
0409	001	General Fund	5572040	Community Services	\$15,974
0409	001	General Fund	5572040	Community Services	\$977

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5572040	Community Services	\$34,095
0409	001	General Fund	5572040	Community Services	\$28,560
0409	001	General Fund	5572040	Community Services	\$18,000
0409	001	General Fund	5572040	Community Services	\$496
0409	001	General Fund	5572040	Community Services	\$779
0409	001	General Fund	5585010	Building Permits and Plan Reviews	\$124,440
0409	001	General Fund	5585010	Building Permits and Plan Reviews	\$2
0409	001	General Fund	5585020	Building Permits and Plan Reviews	\$37,668
0409	001	General Fund	5585030	Building Permits and Plan Reviews	\$2,333
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$3,427
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$760
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$510
0409	001	General Fund	5585040	Building Permits and Plan Reviews	\$404
0409	001	General Fund	5586010	Planning	\$343,933
0409	001	General Fund	5586010	Planning	\$20
0409	001	General Fund	5586020	Planning	\$116,998
0409	001	General Fund	5586030	Planning	\$520
0409	001	General Fund	5586040	Planning	\$67,119
0409	001	General Fund	5586040	Planning	\$11,075
0409	001	General Fund	5586040	Planning	\$4,016
0409	001	General Fund	5586040	Planning	\$2,329
0409	001	General Fund	5586040	Planning	\$803
0409	001	General Fund	5586040	Planning	\$731
0409	001	General Fund	5660040	Chemical Dependency Services	\$3,909
0409	001	General Fund	5768010	General Parks	\$100,978
0409	001	General Fund	5768010	General Parks	\$1,972
0409	001	General Fund	5768010	General Parks	\$3,582
0409	001	General Fund	5768020	General Parks	\$41,327
0409	001	General Fund	5768020	General Parks	\$500
0409	001	General Fund	5768030	General Parks	\$62
0409	001	General Fund	5768030	General Parks	\$6,322
0409	001	General Fund	5768030	General Parks	\$34
0409	001	General Fund	5768040	General Parks	\$6,281
0409	001	General Fund	5768040	General Parks	\$3,135
0409	001	General Fund	5768040	General Parks	\$1,760
0409	001	General Fund	5768040	General Parks	\$270
0409	001	General Fund	5768040	General Parks	\$7,889
0409	001	General Fund	5768040	General Parks	\$24,424
0409	001	General Fund	5768040	General Parks	\$16,251
0409	001	General Fund	5768040	General Parks	\$20

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	001	General Fund	5768040	General Parks	\$123
0409	001	General Fund	5768040	General Parks	\$285
0409	101	Street Fund	5083100	Restricted Cash and Investments - Ending	\$807,162
0409	101	Street Fund	5142040	Financial Services	\$52,188
0409	101	Street Fund	5423040	Roadway	\$9,702
0409	101	Street Fund	5424040	Drainage	\$1,597
0409	101	Street Fund	5425040	Structures	\$1,519
0409	101	Street Fund	5426340	Street Lighting	\$118,594
0409	101	Street Fund	5426440	Traffic Control Devices	\$6,278
0409	101	Street Fund	5426440	Traffic Control Devices	\$14,571
0409	101	Street Fund	5426440	Traffic Control Devices	\$33
0409	101	Street Fund	5426640	Snow and Ice Control	\$3,396
0409	101	Street Fund	5426640	Snow and Ice Control	\$10,902
0409	101	Street Fund	5427040	Roadside	\$19,767
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$157,352
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$3,081
0409	101	Street Fund	5449010	Operations Administration and Overhead	\$5,597
0409	101	Street Fund	5449020	Operations Administration and Overhead	\$68,118
0409	101	Street Fund	5449020	Operations Administration and Overhead	\$781
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$5,728
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$358
0409	101	Street Fund	5449030	Operations Administration and Overhead	\$36
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$36,499
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$10,408
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$4,288
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$2,827
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$1,369
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$13,196

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$4,778
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$192
0409	101	Street Fund	5449040	Operations Administration and Overhead	\$125
0409	001	General Fund	5084100	Committed Cash and Investments - Ending	\$731,349
0409	104	Transportation Benefit Dist.	5083100	Restricted Cash and Investments - Ending	\$725,428
0409	104	Transportation Benefit Dist.	5142040	Financial Services	\$1,458
0409	001	General Fund	5084100	Committed Cash and Investments - Ending	\$318,493
0409	001	General Fund	5084100	Committed Cash and Investments - Ending	\$91,758
0409	001	General Fund	5768040	General Parks	\$3,744
0409	107	ARPA Fiscal Recovery Fund	5083100	Restricted Cash and Investments - Ending	\$1,513,642
0409	107	ARPA Fiscal Recovery Fund	5572040	Community Services	\$5,000
0409	301	Capital Improvement Fund	5083100	Restricted Cash and Investments - Ending	\$1,151,366
0409	301	Capital Improvement Fund	5181040	Personnel Services	\$3,417
0409	302	Transportation Capital Fund	5083100	Restricted Cash and Investments - Ending	\$1,844,990
0409	302	Transportation Capital Fund	5117040	Lobbying Activities	\$42,375
0409	302	Transportation Capital Fund	5181040	Personnel Services	\$24,736
0409	302	Transportation Capital Fund	5181040	Personnel Services	\$2,441
0409	302	Transportation Capital Fund	5421030	Engineering	\$302
0409	302	Transportation Capital Fund	5421040	Engineering	\$34,449
0409	302	Transportation Capital Fund	5444040	Planning	\$28,201
0409	303	Cap. Fac./Maint. Reserve Fund	5085100	Assigned Cash and Investments - Ending	\$813,581
0409	401	Sewer Utility Fund	5085100	Assigned Cash and Investments - Ending	\$1,233,344
0409	401	Sewer Utility Fund	5350010	Sewer/Reclaimed Water Utilities	\$206,233
0409	401	Sewer Utility Fund	5350010	Sewer/Reclaimed Water Utilities	\$3,149
0409	401	Sewer Utility Fund	5350010	Sewer/Reclaimed Water Utilities	\$5,597
0409	401	Sewer Utility Fund	5350020	Sewer/Reclaimed Water Utilities	\$781
0409	401	Sewer Utility Fund	5350020	Sewer/Reclaimed Water Utilities	\$83,640

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	401	Sewer Utility Fund	5350030	Sewer/Reclaimed Water Utilities	\$537
0409	401	Sewer Utility Fund	5350030	Sewer/Reclaimed Water Utilities	\$6,879
0409	401	Sewer Utility Fund	5350030	Sewer/Reclaimed Water Utilities	\$14
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$116,409
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$37,949
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$2,316,462
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$28,005
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$34,176
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$4,288
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$2,827
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$14,046
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$5,741
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$29,288
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$125
0409	401	Sewer Utility Fund	5350040	Sewer/Reclaimed Water Utilities	\$192
0409	401	Sewer Utility Fund	5351040	Sewer/Reclaimed Water Utilities	\$17,653
0409	401	Sewer Utility Fund	5354140	Sewer/Reclaimed Water Utilities	\$2,000
0409	401	Sewer Utility Fund	5085100	Assigned Cash and Investments - Ending	\$2,060,992
0409	403	Surface Water Fund	5085100	Assigned Cash and Investments - Ending	\$1,379,329
0409	403	Surface Water Fund	5310040	Storm Drainage Utilities	\$28,005
0409	403	Surface Water Fund	5535010	Diking/Drainage	\$245,469
0409	403	Surface Water Fund	5535010	Diking/Drainage	\$4,019
0409	403	Surface Water Fund	5535010	Diking/Drainage	\$6,717
0409	403	Surface Water Fund	5535020	Diking/Drainage	\$938
0409	403	Surface Water Fund	5535020	Diking/Drainage	\$96,515
0409	403	Surface Water Fund	5535030	Diking/Drainage	\$8,441
0409	403	Surface Water Fund	5535030	Diking/Drainage	\$457
0409	403	Surface Water Fund	5535030	Diking/Drainage	\$16
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$21,998
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$70,318
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$43,240
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$21,710
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$9,085
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$14,065

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$3,392
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$8,155
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$18,959
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$423
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$12,356
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$136,039
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$10,986
0409	403	Surface Water Fund	5535040	Diking/Drainage	\$200
0409	403	Surface Water Fund	5085100	Assigned Cash and Investments - Ending	\$1,006,314
0409	403	Surface Water Fund	5310040	Storm Drainage Utilities	\$10,543
0409	403	Surface Water Fund	5317040	Storm Drainage Utilities	\$42,375
0409	401	Sewer Utility Fund	5083100	Restricted Cash and Investments - Ending	\$106,597
0409	401	Sewer Utility Fund	5085100	Assigned Cash and Investments - Ending	\$462,176
0409	401	Sewer Utility Fund	5351040	Sewer/Reclaimed Water Utilities	\$802
0409	501	Vehicle Equip Replacement Fund	5085100	Assigned Cash and Investments - Ending	\$794,493
0409	501	Vehicle Equip Replacement Fund	5181040	Personnel Services	\$6,625
0409	501	Vehicle Equip Replacement Fund	5188040	Information Technology Services	\$205,811
0409	501	Vehicle Equip Replacement Fund	5485030	Fuel Depots	\$20,735
0409	501	Vehicle Equip Replacement Fund	5487540	Motor Pool Services	\$49,052
0409	632	Police Coalition Fund	5083100	Restricted Cash and Investments - Ending	\$150,036
0409	635	Northshore Emergency Mgmt	5083100	Restricted Cash and Investments - Ending	\$55,026
0409	639	Court Trust	5083100	Restricted Cash and Investments - Ending	\$6,075
0409	001	General Fund	3881000	Prior Period Adjustment (s)	\$19,862
0409	001	General Fund	3970017	Transfers-In	\$186,612
0409	101	Street Fund	3970017	Transfers-In	\$119,000
0409	001	General Fund	3811000	Interfund Loans Received	\$1,300,000
0409	001	General Fund	3970000	Transfers-In	\$800,000
0409	107	ARPA Fiscal Recovery Fund	3970000	Transfers-In	\$47,974
0409	301	Capital Improvement Fund	3977600	Transfers-In	\$30,000
0409	302	Transportation Capital Fund	3970019	Transfers-In	\$600,000
0409	303	Cap. Fac./Maint. Reserve Fund	3970050	Transfers-In	\$175,000
0409	501	Vehicle Equip Replacement Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$30,525
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$123

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$10,684
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$5,200
0409	632	Police Coalition Fund	3894000	Custodial Type Deposits	\$44,756
0409	635	Northshore Emergency Mgmt	3894000	Custodial Type Deposits	\$100
0409	635	Northshore Emergency Mgmt	3894000	Custodial Type Deposits	\$6,870
0409	635	Northshore Emergency Mgmt	3894000	Custodial Type Deposits	\$162,439
0409	639	Court Trust	3894000	Custodial Type Deposits	\$3,073,841
0409	001	General Fund	5911270	Debt Repayment - Judicial Services	\$1,147
0409	001	General Fund	5911370	Debt Repayment - Executive Services	\$2,171
0409	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$39
0409	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$5,159
0409	001	General Fund	5915870	Debt Repayment - Community Planning and Economic Development	\$978
0409	001	General Fund	5917670	Debt Repayment - Park Facilities	\$157
0409	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$33
0409	001	General Fund	5970000	Transfers-Out	\$47,974
0409	001	General Fund	5970000	Transfers-Out	\$119,000
0409	101	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$245
0409	104	Transportation Benefit Dist.	5970000	Transfers-Out	\$600,000
0409	001	General Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$118,972
0409	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$184,266
0409	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$5,000,000
0409	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$43,921
0409	107	ARPA Fiscal Recovery Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$227,527
0409	107	ARPA Fiscal Recovery Fund	5970000	Transfers-Out	\$186,612
0409	301	Capital Improvement Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$79,318

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	301	Capital Improvement Fund	5970000	Transfers-Out	\$175,000
0409	301	Capital Improvement Fund	5970000	Transfers-Out	\$800,000
0409	302	Transportation Capital Fund	5951010	Capital Expenditures/Expenses - Engineering	\$141,189
0409	302	Transportation Capital Fund	5951010	Capital Expenditures/Expenses - Engineering	\$34
0409	302	Transportation Capital Fund	5951020	Capital Expenditures/Expenses - Engineering	\$49,419
0409	302	Transportation Capital Fund	5953060	Capital Expenditures/Expenses - Roadway	\$590,561
0409	302	Transportation Capital Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$9,557
0409	302	Transportation Capital Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$162,385
0409	302	Transportation Capital Fund	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$3,693
0409	302	Transportation Capital Fund	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$397
0409	302	Transportation Capital Fund	5970000	Transfers-Out	\$30,000
0409	401	Sewer Utility Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$245
0409	401	Sewer Utility Fund	5811000	Interfund Loans	\$1,300,000
0409	403	Surface Water Fund	5913170	Debt Repayment - Storm Drainage Utilities	\$293
0409	403	Surface Water Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$53,548
0409	403	Surface Water Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,966
0409	403	Surface Water Fund	5954040	Capital Expenditures/Expenses - Drainage	\$14,878
0409	403	Surface Water Fund	5954060	Capital Expenditures/Expenses - Drainage	\$179,550
0409	403	Surface Water Fund	5954060	Capital Expenditures/Expenses - Drainage	\$181,353
0409	401	Sewer Utility Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$239,607

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0409	401	Sewer Utility Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,990
0409	501	Vehicle Equip Replacement Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$190,926
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$4,907
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$7
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$4,450
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$110
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$4,549
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$1,452
0409	632	Police Coalition Fund	5894000	Custodial Type Disbursements	\$2,679
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$86,015
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$501
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$35
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$1,665
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$109
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$1,730
0409	635	Northshore Emergency Mgmt	5894000	Custodial Type Disbursements	\$35,845
0409	639	Court Trust	5893000	Custodial Type Remittances	\$3,072,050
0409	640	Teamsters HRA	5881000	Prior Period Adjustment (s)	\$19,862

City of Lake Forest Park  
**SCHEDULE SUMMARY OF BANK RECONCILIATION**  
For the Fiscal Year ended December 31, 2021

Bank & Investment Account name (1)	FROM BANK STATEMENTS					
	Beginning Bank Balance (2)	Deposits Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Withdrawals Inter-bank transfers out (6)	Ending Bank Balance (7)
Checking- Operating- 0171	\$ 1,000,000	\$ 17,826,512	\$ 9,135,264	\$ 15,344,913	\$ 11,616,863	\$ 1,000,000
Checking - Reserve Account-0362	\$ 4,812,647	\$ 5,097	\$ 11,616,863	\$ 4,270,604	\$ 9,135,264	\$ 3,028,739
LGP Account - 01150	\$ 13,933,028	\$ 4,929,102	\$ -	\$ -	\$ -	\$ 18,862,130
Teamsters HRA Account - 0339	\$ 19,862	\$ 12,803	\$ -	\$ 7,432	\$ -	\$ 25,233
Municipal Court Account - 7553	\$ 18,428	\$ 3,088,140	\$ -	\$ 2,911,085	\$ -	\$ 195,482
<b>Bank Totals</b>	<b>\$ 19,733,965</b>	<b>\$ 25,861,653</b>	<b>\$ 20,752,128</b>	<b>\$ 22,534,034</b>	<b>\$ 20,752,128</b>	<b>\$ 23,111,584</b>
RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 120	\$ (120)				\$ 6,183
Year-end Deposits in Transit (9)		\$ 6,183				
Beginning Outstanding & Open Period Items (10)	\$ (606,269)					\$ (606,269)
Year-end Outstanding & Open Period Items (11)						\$ 1,081,036
NSF Checks (12)						\$ (4,784)
Cancellation of unredeemed checks/warrants (13)						\$ 3,869,208
Interfund transactions (14)						\$ (5,595)
Netted Transactions (15)						\$ 2,150
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,150					\$ 946,007
Other Reconciling items, net (17)	\$ 80	\$ 947,050				\$ 1,123
<b>Reconciling Items Totals</b>	<b>\$ (603,919)</b>	<b>\$ 4,811,943</b>				<b>\$ (1,071,580)</b>
FROM GENERAL LEDGER						
Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)	
Springbrook Totals	\$ 19,180,047	\$ 30,673,472	\$ 27,813,513		\$ 22,040,006	
631 Treasurer's Clearing Fund Total	\$ 6,077	\$ 108,320	\$ 110,698		\$ 3,700	
C4/C5 or Trial Balance Totals (18)	\$ 19,173,970	\$ 30,565,152	\$ 27,702,815		\$ 22,036,305	
Unreconciled Variance (23)	\$ 6,077	\$ 108,320	\$ 110,697		\$ 3,699	

**City of Lake Forest Park**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2021**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.87	GO Bond - Public Works Trust Fund Loan Repayment	6/1/2025	1,198,035	-	239,607	958,428
263.56	Copier Lease - Pacific Office Automation	11/10/2025	-	24,708	4,686	20,022
263.56	Copier Lease - Ricoh	5/17/2021	-	5,275	5,275	-
<b>Total General Obligation Debt/Liabilities:</b>			<b>1,198,035</b>	<b>29,983</b>	<b>249,568</b>	<b>978,450</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
264.30	Net Pension Liability	12/31/2021	1,109,618	-	871,221	238,397
259.12	Compensated Absences	12/31/2021	656,549	535,108	643,059	548,598
263.52	Sweeper Lease	4/30/2024	198,298	-	53,548	144,750
264.40	OPEB Liabilities		575,656	13,361	-	589,017
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>2,540,121</b>	<b>548,469</b>	<b>1,567,828</b>	<b>1,520,762</b>
<b>Total Liabilities:</b>			<b>3,738,156</b>	<b>578,452</b>	<b>1,817,396</b>	<b>2,499,212</b>

**City of Lake Forest Park**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2021**

Grantor	Program Title	Identification Number	Amount
Capital Contributions - State Grant from Transportation Improvement Board (TIB)			
	Fuel Tax	8-1-118(003)-1	129,908
			<b>Sub-total: 129,908</b>
Capital Contributions - State Grant from Recreation and Conservation Funding Board			
	Recreation and Conservation	20-1862A	856,949
			<b>Sub-total: 856,949</b>
State Grant from Department of Commerce			
	Community Capital Facilities	22-96634-091	423,360
	Community Capital Facilities	18-96616-110	81,740
	Community Assistance and Research	20-96627-265	28,201
			<b>Sub-total: 533,301</b>
State Grant from Department of Transportation			
	Local Programs	LA-9515/HLP-0104(060)	8,608
	Local Programs	LA-9823/HLP-0104(063)	32,477
			<b>Sub-total: 41,085</b>
State Grant from Department of Ecology			

Grantor	Program Title	Identification Number	Amount
	Water Quality Stormwater Capacity	WQSWCAP-1921-LaFoED- 00097	43,534
		<b>Sub-total: 43,534</b>	
		<b>Grand total: 1,604,777</b>	

**City of Lake Forest Park**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

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	1121-0235 229482	-	2,608	2,608	-	1,2,8
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Office of Financial Management)	COVID 19 - Coronavirus Relief Fund	21.019	1505-0271	419,139	-	419,139	-	1,2,8
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Emergency Management Performance Grants	97.042	EMS-2020-EP- 00002-S01	10,029	-	10,029	-	1,2,8
<b>Total Federal Awards Expended:</b>				<b>429,168</b>	<b>2,608</b>	<b>431,776</b>		

*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, 2021**

#### **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 uses the Cash Basis Budgeting, Accounting, and Reporting System as prescribed by the Office of the State Auditor.

#### **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.

MCAG NO. 0409

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

Schedule 19

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants? X Yes \_\_\_ No

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

Name of firm: <b>Summit Law Group</b>
Name of consultant: John Lee
Business address: 315 5 <sup>th</sup> Ave South Suite 1000 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$29,488.40
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.

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**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.

Please list the title of the self-insurance program or type of risk covered by self-insurance:					
	Program/Risk 1	Program/Risk 2	Program/Risk 3	Program/Risk 4	Program/Risk 5
Self-Insurance as a <i>formal</i> program?	<u>WA. Paid Family &amp; 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 2 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>0</u>				
Total amount of paid claims during the period?	<u>\$0</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.