

# ANNUAL REPORT CERTIFICATION

Bainbridge Island Metropolitan Park and Recreation District

(Official Name of Government)

1685

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 7666 NE High School Road  
Bainbridge Island, WA 98110

Official Website Address www.biparks.org

Official E-mail Address amy@biparks.org

Official Phone Number (206) 842-2306

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Amy Swenson Administration Services Director

Contact Phone Number (206) 842-2306

Contact E-mail Address amy@biparks.org

I certify 28th 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

Amy Swenson (amy@biparks.org)

**Bainbridge Island Metropolitan Park and Recreation District  
Fund Resources and Uses Arising from Cash Transactions  
For the Year Ended December 31, 2020**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>200 Debt Service Fund</b>	<b>300 Capital Project Fund</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	3,761,046	2,530,022	733,645	330,467
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	6,037,466	5,568,868	468,598	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	2,738	1,692	1,046	-
340	Charges for Goods and Services	1,231,648	1,231,648	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	622,007	401,193	922	219,599
Total Revenues:		7,893,859	7,203,401	470,566	219,599
<b>Expenditures</b>					
570	Culture and Recreation	6,711,161	6,414,789	-	289,594
Total Expenditures:		6,711,161	6,414,789	-	289,594
Excess (Deficiency) Revenues over Expenditures:		1,182,698	788,612	470,566	(69,995)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	600,295	-	-	490,295
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	223,122	223,122	-	-
Total Other Increases in Fund Resources:		823,417	223,122	-	490,295
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	490,564	72,102	-	418,462
591-593, 599	Debt Service	442,275	-	442,275	-
597	Transfers-Out	600,295	600,295	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	61,051	61,051	-	-
Total Other Decreases in Fund Resources:		1,594,185	733,448	442,275	418,462
<b>Increase (Decrease) in Cash and Investments:</b>		<b>411,930</b>	<b>278,286</b>	<b>28,291</b>	<b>1,838</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	19,411	19,411	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	4,153,565	2,788,897	761,936	332,305
<b>Total Ending Cash and Investments</b>		<b>4,172,976</b>	<b>2,808,308</b>	<b>761,936</b>	<b>332,305</b>

The accompanying notes are an integral part of this statement.

**Bainbridge Island Metropolitan Park and Recreation District  
Fund Resources and Uses Arising from Cash Transactions  
For the Year Ended December 31, 2020**

	<b>310 Land Acquisition Fund</b>	<b>320 Turf Field Replacement Fund</b>
<b>Beginning Cash and Investments</b>		
308 Beginning Cash and Investments	134,624	32,288
388 / 588 Net Adjustments	-	-
<b>Revenues</b>		
310 Taxes	-	-
320 Licenses and Permits	-	-
330 Intergovernmental Revenues	-	-
340 Charges for Goods and Services	-	-
350 Fines and Penalties	-	-
360 Miscellaneous Revenues	117	176
Total Revenues:	117	176
<b>Expenditures</b>		
570 Culture and Recreation	6,778	-
Total Expenditures:	6,778	-
Excess (Deficiency) Revenues over Expenditures:	(6,661)	176
<b>Other Increases in Fund Resources</b>		
391-393, 596 Debt Proceeds	-	-
397 Transfers-In	110,000	-
385 Special or Extraordinary Items	-	-
381, 382, 389, 395, 398 Other Resources	-	-
Total Other Increases in Fund Resources:	110,000	-
<b>Other Decreases in Fund Resources</b>		
594-595 Capital Expenditures	-	-
591-593, 599 Debt Service	-	-
597 Transfers-Out	-	-
585 Special or Extraordinary Items	-	-
581, 582, 589 Other Uses	-	-
Total Other Decreases in Fund Resources:	-	-
<b>Increase (Decrease) in Cash and Investments:</b>	<b>103,339</b>	<b>176</b>
<b>Ending Cash and Investments</b>		
50821 Nonspendable	-	-
50831 Restricted	-	-
50841 Committed	-	-
50851 Assigned	-	-
50891 Unassigned	237,963	32,464
<b>Total Ending Cash and Investments</b>	<b>237,963</b>	<b>32,464</b>

The accompanying notes are an integral part of this statement.

**Bainbridge Island Metropolitan Park & Recreation District**  
**Notes to the Financial Statements**  
**for the Year Ended December 31, 2020**

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

The Bainbridge Island Metropolitan Park & Recreation District (District) was incorporated on September 14, 2004 and operates under the laws of the State of Washington applicable to a Metropolitan Park and Recreation District. The District is a general-purpose government and provides for the management, control, improvement, maintenance, and acquisition of parks and recreation facilities.

The District's Board of Commissioners (Board) is composed of five members elected at large who each serve a six-year term.

The District 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.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues, and expenditures. The District'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. The following fund types are used:

## GOVERNMENTAL FUND TYPES:

### General Fund:

The general fund is the operating fund of the District. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### Capital Improvement Fund:

These funds account for financial resources which are designated for the acquisition, improvement, or construction of general capital projects.

### Debt Service Fund (Bond Redemption Fund):

These funds account for the accumulation of resources to pay principal, interest, and related cost on general long-term debt.

### Land Acquisition Fund:

This fund is designated by the Board to account for financial resources which are designated for the acquisition of land for use in furtherance of the District's purpose.

### Turf Field Replacement Fund:

This fund is designated by the Board to account for funds which will be used for large turf field expenses.

## 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.

## C. Cash and Investments

See Note 3, *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 of more than two years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation pay, which may accumulate up to a maximum of twice the annual accrual rate, is payable upon resignation, retirement, or death. Sick leave is paid into a VEBA HSA account for employees eligible to receive sick leave payout upon retirement or resignation. The total liability as of 12/31/20 for vested sick and vacation leave and compensatory time benefits is: \$523,230.56.

Sick leave may be accumulated indefinitely. Upon separation (after five years of employment) employees receive payment of up to 25% of accumulated sick leave or 173.33 hours whichever is less. Payment for sick leave is deposited into an HSA account.

F. Long Term Debt

See Note 7, *Debt Service Requirements*.

G. Restricted and Committed Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments in the Capital Improvement Fund consist of donations from the Bainbridge Island Parks Foundation for trail support. The General Fund reserved funds are for bridge maintenance on the Forest to Sky Trail.

**Note 2 — Budget Compliance**

Budgetary control is established at the fund level (i.e., expenditures for a fund may not exceed the fund's total appropriation amount). The Board must approve by resolution any increase in total fund appropriations. General Fund budgets are typically monitored by Division and/or cost center. General Fund District Divisions: Park Services, Administration and Recreation. Deviations within cost centers do not need Board approval and may be approved by the budget manager (as determined by the Division Director) for that cost center. Deviations within Divisions (between cost centers) do not need Board approval but must be approved by the Division Director. Changes in appropriations between Divisions must be approved by the Executive Director and the Board. Some funds have budgets monitored by project. In this case, variations from the appropriated amount for each project must be approved by the Board. Changes in projects must be approved by the Board. Any unexpended appropriation balances

lapse at the end of the budget period (this does not include donated funds). Coding of expenses and revenues are the responsibility of department managers.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted 2020 budgets were as follows:

### **Note 3 — Component Unit(s), Joint Ventures, and Related Parties**

Not applicable

### **Note 4 — 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 COVID-19 virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, colleges, and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they were leaving for an essential function. In response to these events, the District cancelled all programming and closed all physical facilities except for limited essential functions. As of May of 2021, the District is adhering to Phase 3 of the Governor's COVID-19 plan. We expect a return to normal programming July 1. The District estimates a loss of earned revenue of approximately \$600,000. To offset the loss in revenue, the District has laid off all part-time staff and eliminated non-essential spending.

## Note 5 — Deposits and Investments

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered, or held by Kitsap County Treasurer in its name or its agent.

The District holds one CD, see note 10.

Investments are reported at fair market value. Investments by type on December 31, 2020 are as follows:

Type of Investment	The Districts Investment
L.G.I. P	\$
U.S. Gov. Securities	\$
Other-CD	\$ 1.
Total	<hr/> \$ 1.

\*Investments held by Kitsap County as an agent for other local governments, individuals or private organizations

### Investments in the Local Government Investment Pool

The District is a voluntary participant in the Local Government Investment Pool (LGIP), 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).

## Note 6 — Interfund Loans

There were no interfund loans.



**Note 7 — Long-Term Debt** *(formerly Debt Service Requirements)*

Debt Service

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

The debt service requirements for general obligation bonds are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2021</b>	<b>270,000.00</b>	<b>174,475.00</b>	<b>444,475.00</b>
<b>2022</b>	<b>285,000.00</b>	<b>166,375.00</b>	<b>451,375.00</b>
<b>2023</b>	<b>295,000.00</b>	<b>157,825.00</b>	<b>452,825.00</b>
<b>2024</b>	<b>310,000.00</b>	<b>148,975.00</b>	<b>458,975.00</b>
<b>2025- 2034</b>	<b>3,740,000.00</b>	<b>843,700.00</b>	<b>4,583,700.00</b>
<b>Totals</b>	<b>4,900,000.00</b>	<b>1,491,350.00</b>	<b>6,391,350.00</b>

**Note 8 — Pension Plans**

State Sponsored Pension Plans

Substantially all the District’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 1, 2 and 3.

The State Legislature establishes and amends laws pertaining to the creation and administration

of all public retirement systems.

The DRS, 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).

On June 30, 2020 (the measurement date of the plans), the District's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

#### **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 at the end of each month.

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

The District's regular levy for the year 2020 was \$.603692 per \$1,000 on an assessed valuation of \$9,228,276,305 for a total regular levy of \$5,592,557.

#### **Note 10 — Risk Management**

The District is a member of Enduris. Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by

signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. As of August 31, 2020, there are 547 Enduris members representing a broad array of special purpose districts throughout the state. Enduris provides property and liability coverage as well as risk management services and other related administrative services.

Members make an annual contribution to fund the Pool and share in the self-insured retention. The self-insured retention is:

- \$1,000,000 self-insured retention on liability loss — the member is responsible for the first \$1,000 of the amount of each claim, while Enduris is responsible for the remaining \$999,000 on a liability loss.
- \$250,000 self-insured retention on property loss — the member is responsible for the first \$1,000 of the amount of each claim, while Enduris is responsible for the remaining \$249,000 on a property loss. For property losses related to boiler and machinery Enduris is responsible for the first \$4,000 of the claim.

Enduris acquires reinsurance from unrelated insurance companies on a “per occurrence” basis to cover all losses over the self-insured retentions as shown on the policy maximum limits. Liability coverage is for all lines of liability coverage including Public Official’s Liability. The Property coverage is written on an “all risk” blanket basis using current Statement of Values. The property coverage includes but is not limited to mobile equipment, boiler and machinery, electronic data processing equipment, business interruption, course of construction and additions, property in transit, fine arts, cyber and automobile physical damage to insured vehicles. Liability coverage limit is \$20 million per occurrence and property coverage limit is \$800 million per occurrence. Enduris offers crime coverage up to a limit of \$1 million per occurrence.

Since Enduris is a cooperative program, there is joint liability among the participating members.

The contract requires members to remain in the Pool for a minimum of one year and they must give notice 60 days before terminating participation. The Master Agreement (Intergovernmental Contract) is automatically renewed after the initial one (1) full fiscal year commitment. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported, and in-process claims for the period they were a signatory to the Master Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool and are administered in house.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool’s members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for conducting the business affairs of Enduris.

Enduris did not have any claim settlements that exceeded the limits in the last three years.

## **Note 11 — Other Disclosures**

The District entered into an agreement with a citizen regarding repair and maintenance for the bridge on the Forest to Sky Trail. The District has an easement to use the bridge. The District places \$900 per year and the citizen \$100 per year in a separate account currently located at Columbia Bank. These funds are intended to be used for maintenance and repairs to the bridge upon agreement between the District and the citizen. This balance is reported in the General Fund.

## Bainbridge Island Metropolitan Park and Recreation District

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$11,192
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$2,518,830
1685	001	General Fund	3111000	Property Tax	\$5,568,868
1685	001	General Fund	3699100	Miscellaneous Other	\$12,062
1685	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$1,692
1685	001	General Fund	3417000	Sales of Merchandise	\$8,535
1685	001	General Fund	3473000	Activity Fees	\$54,974
1685	001	General Fund	3474000	Event Admission Fees	\$30,568
1685	001	General Fund	3476000	Program Fees	\$1,014,405
1685	001	General Fund	3476500	Program Fees	\$114,305
1685	001	General Fund	3479000	Other Fees	\$8,861
1685	001	General Fund	3611100	Investment Earnings	\$16,522
1685	001	General Fund	3621000	Rents and Leases	\$3,304
1685	001	General Fund	3623000	Rents and Leases	\$3,479
1685	001	General Fund	3624000	Rents and Leases	\$30,928
1685	001	General Fund	3624100	Rents and Leases	\$150,174
1685	001	General Fund	3625000	Rents and Leases	\$37,180
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$66,184
1685	001	General Fund	3691000	Sale of Surplus	\$27,735
1685	001	General Fund	3698100	Cash Adjustments	\$136
1685	001	General Fund	3699100	Miscellaneous Other	\$310
1685	001	General Fund	3699100	Miscellaneous Other	\$36,125
1685	001	General Fund	3699100	Miscellaneous Other	\$17,054
1685	200	Debt Service Fund	3089100	Unassigned Cash and Investments - Beginning	\$733,645
1685	200	Debt Service Fund	3111000	Property Tax	\$468,598
1685	200	Debt Service Fund	3370011	Local Grants, Entitlements and Other Payments	\$1,046
1685	200	Debt Service Fund	3611100	Investment Earnings	\$922
1685	300	Capital Project Fund	3089100	Unassigned Cash and Investments - Beginning	\$330,467
1685	300	Capital Project Fund	3611100	Investment Earnings	\$2,579
1685	300	Capital Project Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$212,788
1685	300	Capital Project Fund	3699100	Miscellaneous Other	\$4,232
1685	310	Land Acquisition Fund	3089100	Unassigned Cash and Investments - Beginning	\$134,624
1685	310	Land Acquisition Fund	3611100	Investment Earnings	\$117

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	320	Turf Field Replacement Fund	3089100	Unassigned Cash and Investments - Beginning	\$32,288
1685	320	Turf Field Replacement Fund	3611100	Investment Earnings	\$176
1685	001	General Fund	5710040	Educational and Recreational Activities	\$13,654
1685	001	General Fund	5711010	Educational and Recreational Activities	\$327,096
1685	001	General Fund	5711020	Educational and Recreational Activities	\$125,917
1685	001	General Fund	5711030	Educational and Recreational Activities	\$40,909
1685	001	General Fund	5711040	Educational and Recreational Activities	\$267,718
1685	001	General Fund	5711140	Educational and Recreational Activities	\$69,901
1685	001	General Fund	5711240	Educational and Recreational Activities	\$50,115
1685	001	General Fund	5711340	Educational and Recreational Activities	\$22,476
1685	001	General Fund	5711640	Educational and Recreational Activities	\$48,713
1685	001	General Fund	5711740	Educational and Recreational Activities	\$4,001
1685	001	General Fund	5711940	Educational and Recreational Activities	\$1,121
1685	001	General Fund	5712010	Educational and Recreational Activities	\$1,525,537
1685	001	General Fund	5712020	Educational and Recreational Activities	\$493,927
1685	001	General Fund	5712030	Educational and Recreational Activities	\$79,809
1685	001	General Fund	5712040	Educational and Recreational Activities	\$42,587
1685	001	General Fund	5712140	Educational and Recreational Activities	\$24,177
1685	001	General Fund	5712240	Educational and Recreational Activities	\$7,793
1685	001	General Fund	5712440	Educational and Recreational Activities	\$101,581
1685	001	General Fund	5712540	Educational and Recreational Activities	\$8,067
1685	001	General Fund	5712640	Educational and Recreational Activities	\$17,874
1685	001	General Fund	5712740	Educational and Recreational Activities	\$12,598
1685	001	General Fund	5715040	Educational and Recreational Activities	\$13,800
1685	001	General Fund	5719030	Educational and Recreational Activities	\$782
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$139,738
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$55,857
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,486

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$1,479
1685	001	General Fund	5755130	Multipurpose and Community Centers	\$23,694
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$877
1685	001	General Fund	5755330	Multipurpose and Community Centers	\$2,674
1685	001	General Fund	5755340	Multipurpose and Community Centers	\$8,278
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$80
1685	001	General Fund	5762010	Swimming Pools	\$230,859
1685	001	General Fund	5762020	Swimming Pools	\$92,708
1685	001	General Fund	5762030	Swimming Pools	\$72,225
1685	001	General Fund	5762040	Swimming Pools	\$43,590
1685	001	General Fund	5762130	Swimming Pools	\$5,664
1685	001	General Fund	5762140	Swimming Pools	\$27,509
1685	001	General Fund	5762330	Swimming Pools	\$45,507
1685	001	General Fund	5762340	Swimming Pools	\$57,432
1685	001	General Fund	5762440	Swimming Pools	\$2,825
1685	001	General Fund	5762540	Swimming Pools	\$34
1685	001	General Fund	5762640	Swimming Pools	\$17,384
1685	001	General Fund	5762740	Swimming Pools	\$1,080
1685	001	General Fund	5763010	Campgrounds	\$56,762
1685	001	General Fund	5763020	Campgrounds	\$24,382
1685	001	General Fund	5763030	Campgrounds	\$6,187
1685	001	General Fund	5763040	Campgrounds	\$7,294
1685	001	General Fund	5763130	Campgrounds	\$516
1685	001	General Fund	5763140	Campgrounds	\$6,314
1685	001	General Fund	5763340	Campgrounds	\$5,158
1685	001	General Fund	5763440	Campgrounds	\$7,242
1685	001	General Fund	5763540	Campgrounds	\$54
1685	001	General Fund	5763640	Campgrounds	\$5,005
1685	001	General Fund	5764030	Ball Courts	\$420
1685	001	General Fund	5768010	General Parks	\$1,150,998
1685	001	General Fund	5768020	General Parks	\$444,554
1685	001	General Fund	5768030	General Parks	\$226,985
1685	001	General Fund	5768040	General Parks	\$31,131
1685	001	General Fund	5768030	General Parks	\$2,300
1685	001	General Fund	5768130	General Parks	\$57
1685	001	General Fund	5768140	General Parks	\$27,485
1685	001	General Fund	5768240	General Parks	\$6,317
1685	001	General Fund	5768340	General Parks	\$58,112
1685	001	General Fund	5768440	General Parks	\$14,880
1685	001	General Fund	5768540	General Parks	\$102
1685	001	General Fund	5768630	General Parks	\$913
1685	001	General Fund	5768640	General Parks	\$189,741

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5768740	General Parks	\$1,398
1685	001	General Fund	5768940	General Parks	\$130
1685	001	General Fund	5769030	Other Park Facilities	\$5,341
1685	001	General Fund	5710030	Educational and Recreational Activities	\$3,878
1685	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$19,411
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$2,788,897
1685	200	Debt Service Fund	5089100	Unassigned Cash and Investments - Ending	\$761,936
1685	300	Capital Project Fund	5755030	Multipurpose and Community Centers	\$307
1685	300	Capital Project Fund	5762030	Swimming Pools	\$18,614
1685	300	Capital Project Fund	5763030	Campgrounds	\$4,536
1685	300	Capital Project Fund	5763640	Campgrounds	\$950
1685	300	Capital Project Fund	5768030	General Parks	\$142,698
1685	300	Capital Project Fund	5768040	General Parks	\$5,518
1685	300	Capital Project Fund	5768040	General Parks	\$558
1685	300	Capital Project Fund	5768030	General Parks	\$611
1685	300	Capital Project Fund	5768140	General Parks	\$26,952
1685	300	Capital Project Fund	5768440	General Parks	\$8,437
1685	300	Capital Project Fund	5768640	General Parks	\$67,571
1685	300	Capital Project Fund	5769030	Other Park Facilities	\$12,842
1685	300	Capital Project Fund	5089100	Unassigned Cash and Investments - Ending	\$332,305
1685	310	Land Acquisition Fund	5768640	General Parks	\$6,778
1685	310	Land Acquisition Fund	5089100	Unassigned Cash and Investments - Ending	\$237,963
1685	320	Turf Field Replacement Fund	5089100	Unassigned Cash and Investments - Ending	\$32,464
1685	001	General Fund	3899000	Holding and Clearing Account Transactions	\$212,057
1685	001	General Fund	3951000	Proceeds from Sales of Capital Assets	\$11,065
1685	300	Capital Project Fund	3970000	Transfers-In	\$490,295
1685	310	Land Acquisition Fund	3970000	Transfers-In	\$110,000
1685	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$29,547
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	\$36,521
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	\$24,530
1685	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$42,555
1685	001	General Fund	5970000	Transfers-Out	\$600,295
1685	200	Debt Service Fund	5917670	Debt Repayment - Park Facilities	\$260,000
1685	200	Debt Service Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$182,275



<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
1685	300	Capital Project Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$340,589
1685	300	Capital Project Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$77,873

**Bainbridge Island Metropolitan Park and Recreation District  
Schedule of Liabilities  
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.12	General Obligation Bond	12/31/2034	5,160,000	-	260,000	4,900,000
	<b>Total General Obligation Debt/Liabilities:</b>		<b>5,160,000</b>	<b>-</b>	<b>260,000</b>	<b>4,900,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absence	12/31/2020	455,394	67,836	-	523,230
264.30	Pers	12/31/2020	1,088,971	-	17,900	1,071,071
263.57	Toyota Vehicle Lease	6/30/2023	-	22,653	-	22,653
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>1,544,365</b>	<b>90,489</b>	<b>17,900</b>	<b>1,616,954</b>
	<b>Total Liabilities:</b>		<b>6,704,365</b>	<b>90,489</b>	<b>277,900</b>	<b>6,516,954</b>

**Bainbridge Island Metropolitan Park and Recreation District**

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

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

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.)  Maximum compensation allowed  Duration of services  Services provided

**LOCAL GOVERNMENT RISK-ASSUMPTION  
For the Year Ended December 31, 20\_\_**

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

**If NO, STOP, you do not need to complete the rest of this Schedule.**

**If YES, continue below.**

- a. Which class of risk does the entity self-insure? Check all that apply.
- i.      Liability
  - ii.      Property
  - iii.      Health and Welfare (medical, vision, dental, prescription)
  - iv.      Unemployment Compensation
  - v.      Workers' Compensation
  - vi.      Other - please describe: \_\_\_\_\_
- b.      Does the entity self-insure as an individual program? (yes/no)
- i.      If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.  
  
If so, list the entity or entities: \_\_\_\_\_
- c.      Does the entity self-insure as a joint program? (yes/no)  
  
     If answered YES, list the other member(s): \_\_\_\_\_

2. \_\_\_\_ Does the entity administer its own claims? (yes/no)
3. \_\_\_\_ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. \_\_\_\_ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. \_\_\_\_ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. \_\_\_\_ Did the program use an actuary to determine its liabilities? (yes/no)

**EXAMPLE**

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period