

DATE: Monday, April 29, 2013

TO: Mayor Don Gough, Lynnwood City Council, Department Directors

FROM: Lorenzo Hines Jr., Finance Director

SUBJECT: **2012 4<sup>th</sup> Quarter Report**

**OVERVIEW**

General Fund (GF) revenues and expenditures are performing as prescribed in the 2011-2012 Adopted Budget. As of December 30, 2012, actual GF revenues were \$47,738,047, exceeding actual expenditures of \$46,434,027 by \$1,304,020. These totals reflect the transfer of \$1.0M to the Revenue Stabilization Fund as of December 2012. The remainder of the 2009 loan from the Utility Fund (2.0M) to the GF was paid in full during 2012. In addition, there was a prior year correction of (-\$1.7M).

The 2012 year-end under expenditure (\$1.3M) and the City's ability to address interfund loans (\$2.0M) and transfers (\$1.0M) are the result of the City successful efforts to reduce expenditures below budgeted levels. These efforts addressed lower than expected revenues. I believe heartfelt congratulations are due to my fellow department heads for their strategic and steadfast implementation of the expenditure reductions.

**City of Lynnwood  
Monthly Income Statement Summary - General Fund  
FY 2012**

	Revenue Budget**	Monthly Revenue	YTD Revenue	Expenditure Budget**	Monthly Expenditures	YTD Expenditures	YTD Balance
January	\$ 4,109,609	\$ 3,094,091	\$ 3,094,091	\$ 4,003,100	\$ 2,269,030	\$ 2,269,030	\$ 825,061
February	8,219,218	4,064,849	7,158,940	8,006,200	\$ 3,451,465	5,720,495	1,438,445
March	12,328,827	2,760,884	9,919,824	12,009,300	4,124,417	9,844,912	74,912
April	16,438,436	4,489,253	14,409,077	16,012,400	3,285,969	13,130,881	1,278,196
May	20,548,045	6,112,084	20,521,161	20,015,500	3,279,080	16,409,961	4,111,200
June	24,657,655	3,897,992	24,419,153	24,018,600	4,565,077	20,975,038	3,444,115
July	28,767,264	3,455,472	27,874,625	28,021,700	3,668,356	24,643,394	3,231,231
August	32,876,873	3,272,696	31,147,321	32,024,800	3,278,620	27,922,014	3,225,307
September	36,986,482	3,187,071	34,334,392	36,027,900	3,404,715	31,326,729	3,007,663
October	41,096,091	4,186,085	38,520,477	40,031,000	3,404,688	34,731,416	3,789,061
November	45,205,700	5,810,580	44,331,057	44,034,100	4,906,678	39,638,094	4,692,963
December	\$ 49,315,309	\$ 3,406,990	<b>\$ 47,738,047</b>	\$ 48,037,200	\$ 6,795,933	<b>\$ 46,434,027</b>	<b>\$ 1,304,020</b>

\*\* Budget Methodology – Since the city does not budget revenues on a monthly basis, the budgeted revenues and expenditures above are 1/12 of the year-end budget total for comparison purposes. The YTD Revenues and Expenditures are running totals (additive of each month)

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While we have endeavored to provide the latest information regarding our 2012 year end position, our statements will not be final until submitted to the State Auditor at the end of May 2013. Until such time these figures are still subject to change.

**REVENUES**

Through the 4<sup>th</sup> quarter of 2012, revenues totaled \$47.7M; down over the same period in 2011 by 5.30%. For 2011, if the one-time revenue from the sale of city property (approximately \$3.5M) is removed from the 2011 actuals, the revenues through 2012 4<sup>th</sup> quarter are 1.83% above 2011.

**City of Lynnwood  
2012 Revenue by Category Through December 31, 2012  
2010 - 2012**

Category	2012 Budget	2012 Actual	2011 Actual	% Change 2011 - 2012	2010 Actual	% Change 2010 - 2012
31-Taxes	\$ 30,287,619	\$ 31,771,184	\$ 30,170,382	5.31%	\$ 26,654,254	19.20%
32-Licenses and Permits	3,156,961	3,196,285	2,978,554	7.31%	1,785,786	78.98%
33-Intergovernmental Revenue	1,405,007	1,964,390	1,712,123	14.73%	1,625,085	20.88%
34-Charges for Services	5,146,354	5,222,379	4,592,579	13.71%	3,888,378	34.31%
35-Fines and Forfeits	5,380,540	3,924,562	3,872,135	1.35%	7,219,229	-45.64%
36-Miscellaneous Revenues	734,267	341,814	323,077	5.80%	418,651	-18.35%
38-Non-Revenue	-	(1,702,836)	48,735	-3594.07%	-	0.00%
39-Other Financing Sources	3,204,561	3,020,271	6,714,569	-55.02%	8,194,583	-63.14%
Grand Total	<u>\$ 49,315,309</u>	<u>\$ 47,738,049</u>	<u>\$ 50,412,154</u>	<u>-5.30%</u>	<u>\$ 49,785,966</u>	<u>-4.11%</u>
Total without Other Financing Sources	<u>\$ 46,110,748</u>	<u>\$ 44,717,778</u>	<u>\$ 43,697,585</u>	<u>2.33%</u>	<u>\$ 41,591,383</u>	<u>7.52%</u>

During 3<sup>rd</sup> quarter 2012 (September 30, 2012 Quarterly report), we estimated that our year-end revenues would total \$47.7M. With the actual 2012 revenues totaling \$47.7M, we are pleased to note that our 3<sup>rd</sup> quarter projections were accurate. We have provided some additional insights regarding the activity within each revenue category (see Exhibit A, B and page 6, for a summary of these categories):

- In the Taxes category, sales tax revenues were up by approximately \$1M over budget. Additionally, in the business taxes category, although the telephone/pager utility and admissions taxes were under the budgeted amount, the total business taxes were \$427K over the budget.
- Licenses and Permits. Business license revenues came in slightly under budgeted levels. Non-business license revenues were \$197K over budget. These revenues were driven primarily by increased activity in Community Development and Public Works revenues for electric, sewer, and storm drain permits. Interfund Licenses and Permits were down \$102K reflecting the decrease level of city sponsored building activity.
- In the Intergovernmental Revenues category, direct federal grants were up by \$298K as a result of the Lynnwood Fire Department (LFD) utilization of the 2010 SAFER grant

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- 2 • Interlocal Grants were up by \$236K, as a result of grants for the LFD's
- 3 Emergency Cardiac Care Program, and Parks and Recreation's Get Movin' and
- 4 Move 60 grants.
- 5
- 6 • Overall Charges for Services revenues came in higher than budgeted levels by
- 7 \$76K. However, within this category, culture and recreation (driven by Parks and
- 8 Recreation) exceeded budget by \$302K. This was offset by the
- 9 underperformance of interfund sales and services and security of persons or
- 10 property, down by \$50K and \$195K, respectively.
- 11
- 12 • Fines and Forfeitures were below budget as a result of criminal cost revenues
- 13 falling below budget. It should be noted that there is a 45.6% decrease between
- 14 the 2010 and 2012 levels for this revenue category. Although we have presented
- 15 these years to remain consistent with the other General Fund revenues
- 16 presented, comparing 2010 to 2012 is problematic, due to a significant policy
- 17 change that was made by Council during 2010 which affect the revenue levels
- 18 subsequent to 2010.
- 19
- 20 • Miscellaneous Revenues fell below expectations as a result of interest earnings
- 21 falling below projections and the budget included the rental from the business
- 22 park which we sold in 2011, although there was robust performance in Parks and
- 23 Recreation driven revenues. The group rent category was up by 110% over
- 24 budget, facility rental at Meadowdale, up by 50% over budget, and swim facility
- 25 rental, up by over 229% over budget.
- 26
- 27 • Non-Revenues shows a significant adjustment to fund balance to reflect a prior
- 28 year correction related to the court receivable. This is a one-time entry. Please
- 29 see Exhibits F & G for details, pages 42 & 43.
- 30
- 31 • Other Financial Sources saw a drop in the EMS transfer by \$313K below budget.
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33 Revenues for all other funds are provided in Exhibit E.

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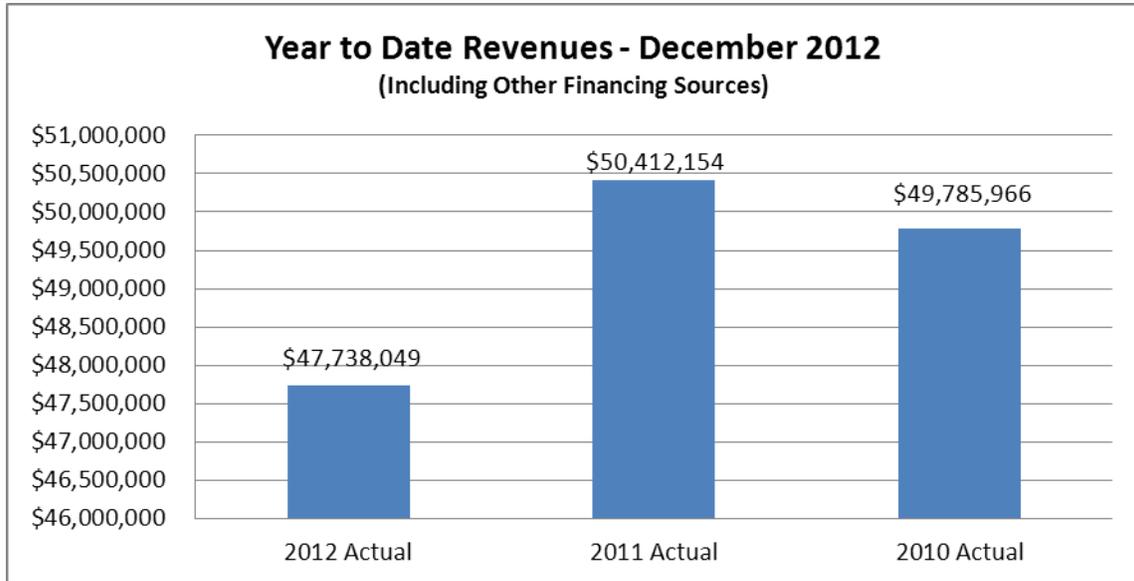
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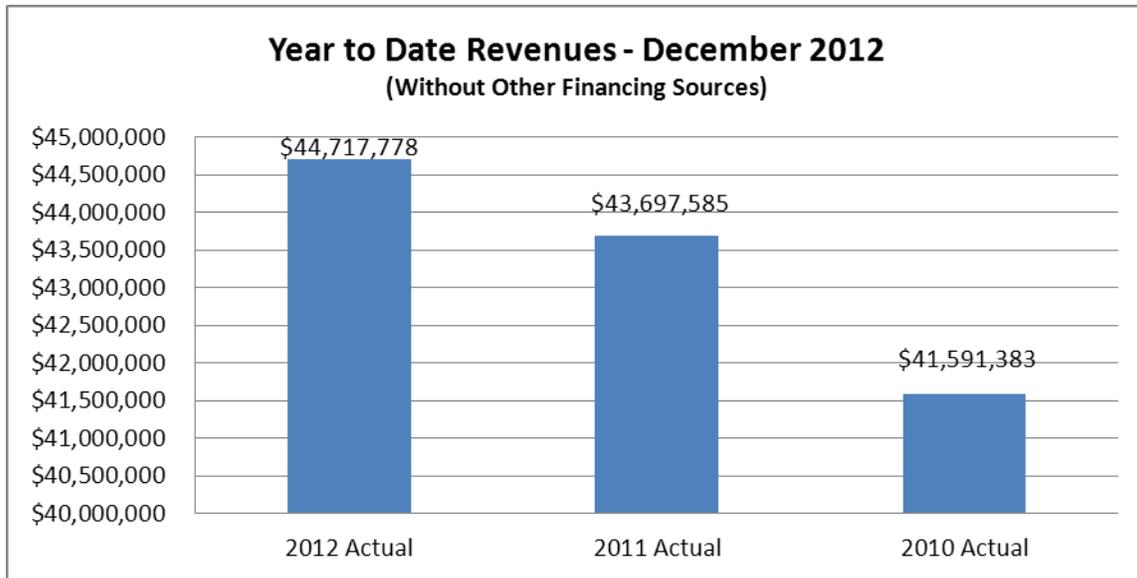
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Note: Other Financing Sources are transfers which occurred earlier in the FY in 2011 and 2010.



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**ADMINISTRATIVE SERVICES**

City of Lynnwood							
Schedule of General Fund Revenue							
December 31, 2012							
Category	2012 Budget	Actual 2012	2011 Budget	Actual 2011	% Change 2011 - 2012	Actual 2010	% Change 2010 - 2012
<b>31-Taxes</b>							
BUSINESS TAXES	6,451,819	6,879,135	5,989,246	6,403,887	7.4%	4,478,193	53.6%
EXCISE TAXES	159,687	151,779	158,635	165,329	-8.2%	161,892	-6.2%
GENERAL PROPERTY TAXES	8,476,534	8,533,605	8,395,403	8,302,801	2.8%	7,361,797	15.9%
RETAIL SALES AND USE TAXES	15,199,579	16,206,666	14,756,873	15,298,365	5.9%	14,652,373	10.6%
<b>31-Taxes Total</b>	<b>30,287,619</b>	<b>31,771,185</b>	<b>29,300,157</b>	<b>30,170,381</b>	<b>5.3%</b>	<b>26,654,254</b>	<b>19.2%</b>
<b>32-Licenses and Permits</b>							
BUSINESS LICENSES AND PERMITS	2,298,537	2,242,327	2,268,103	2,174,281	3.1%	960,234	133.5%
INTERFUND LICENSES & PERMITS	103,837	1,919	105,157	23,390	-91.8%	123,022	-98.4%
NON-BUS LICENSES & PERMITS	754,587	952,040	764,257	780,884	21.9%	702,529	35.5%
<b>32-Licenses and Permits Total</b>	<b>3,156,961</b>	<b>3,196,286</b>	<b>3,137,517</b>	<b>2,978,554</b>	<b>7.3%</b>	<b>1,785,785</b>	<b>79.0%</b>
<b>33-Intergovernmental Revenue</b>							
DIRECT FEDERAL GRANTS	-	298,368	-	201,827	47.8%	8,851	3270.8%
INDIRECT FEDERAL GRANTS	12,000	25,934	12,000	32,133	-19.3%	49,066	-47.1%
INTERGOVERN SERVICE REVENUES	459,625	406,195	457,594	498,280	-18.5%	452,458	-10.2%
INTLCL GRNTS ENT IMP PYMTS	2,834	238,395	2,915	13,450	1672.5%	18,500	1188.6%
ST ENT IMPCT PYMTS & IN LIEU T	472,963	741,328	455,232	681,276	8.8%	465,860	59.1%
STATE GRANTS	110,055	14,176	109,128	49,745	-71.5%	126,976	-88.8%
STATE SHARED REVENUES	347,530	239,994	480,117	235,413	1.9%	503,373	-52.3%
<b>33-Intergovernmental Revenue Total</b>	<b>1,405,007</b>	<b>1,964,390</b>	<b>1,516,986</b>	<b>1,712,123</b>	<b>14.7%</b>	<b>1,625,085</b>	<b>20.9%</b>
<b>34-Charges for Services</b>							
CULTURE & RECREATION	1,907,767	2,209,893	1,848,699	1,586,640	39.3%	634,364	248.4%
ECONOMIC ENVIRONMENT	284,451	398,180	273,581	406,779	-2.1%	244,184	63.1%
GENERAL GOVERNMENT	228,683	72,396	213,741	163,687	-55.8%	200,262	-63.8%
INTRFND/INTERDEP SLS & SRVCES	1,670,114	1,620,519	1,590,584	1,577,381	2.7%	1,904,181	-14.9%
SECURITY OF PERSONS & PROPERTY	1,045,656	850,784	912,643	837,351	1.6%	892,190	-4.6%
TRANSPORTATION	-	42,519	-	-	0.0%	-	0.0%
UTILITIES & ENVIRONMENT	9,683	28,088	9,358	20,741	35.4%	13,197	112.8%
<b>34-Charges for Services Total</b>	<b>5,146,354</b>	<b>5,222,379</b>	<b>4,848,606</b>	<b>4,592,579</b>	<b>13.7%</b>	<b>3,888,378</b>	<b>34.3%</b>
<b>35-Fines and Forfeits</b>							
CIVIL PARKING INFRACTION PENAL	2,660,288	2,521,365	2,838,952	2,252,321	11.9%	4,239,861	-40.5%
CRIMINAL COSTS	2,720,252	1,377,647	2,636,732	1,586,688	-13.2%	2,946,237	-53.2%
NON-CRT FINES, FORFEIT & PENAL	-	25,550	-	33,125	-22.9%	33,132	-22.9%
<b>35-Fines and Forfeits Total</b>	<b>5,380,540</b>	<b>3,924,562</b>	<b>5,475,684</b>	<b>3,872,135</b>	<b>1.4%</b>	<b>7,219,229</b>	<b>-45.6%</b>
<b>36-Miscellaneous Revenues</b>							
CONTRIB/DONATIONS FROM PRV SRC	71,665	23,096	62,725	24,127	-4.3%	80,938	-71.5%
INTEREST & OTHER EARNINGS	262,775	23,303	257,175	19,740	18.1%	48,263	-51.7%
OTHER	22,000	34,006	22,000	57,297	-40.7%	41,010	-17.1%
RENTS, LEASES & CONCESSIONS	377,827	261,409	374,343	221,913	17.8%	248,440	5.2%
<b>36-Miscellaneous Revenues Total</b>	<b>734,267</b>	<b>341,814</b>	<b>716,243</b>	<b>323,077</b>	<b>5.8%</b>	<b>418,651</b>	<b>-18.4%</b>
<b>38-Non-Revenue</b>							
OTHER NONREVENUES	-	(1,702,836)	-	-	0.0%	(168,505)	910.6%
PROC LNG-TRM DBT-PROP FUNDS ON	-	-	-	48,735	-100.0%	168,505	-100.0%
<b>38-Non-Revenue Total</b>	<b>-</b>	<b>(1,702,836)</b>	<b>-</b>	<b>48,735</b>	<b>-3594.1%</b>	<b>-</b>	<b>0.0%</b>
<b>39-Other Financing Sources</b>							
INSURANCE RECOVERY	-	1,337	-	-	0.0%	-	0.0%
DISPOSITION OF FIXED ASSETS	-	343	-	3,531,547	-100.0%	2,814,864	-100.0%
OPERATING TRANSFERS-IN	3,204,561	3,018,590	3,444,218	3,183,022	-5.2%	5,379,719	-43.9%
<b>39-Other Financing Sources Total</b>	<b>3,204,561</b>	<b>3,020,271</b>	<b>3,444,218</b>	<b>6,714,569</b>	<b>-55.0%</b>	<b>8,194,583</b>	<b>-63.1%</b>
<b>Grand Total</b>	<b>49,315,309</b>	<b>47,738,049</b>	<b>48,439,411</b>	<b>50,412,154</b>	<b>-5.30%</b>	<b>49,785,966</b>	<b>-4.1%</b>

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**EXPENSES**

All departments generally remained within the budgeted expenditure limits imposed by the 5.5% expenditure authority reduction. Through the 4<sup>th</sup> quarter 2012, General Fund expenditures total \$46.4M. In addition, the expenditure level is slightly up over the same period in 2011 and 2010, by 7.84% and 3.26%, respectively.

From a departmental perspective, although it appears that Administrative Services (AS) is over budget by \$45K, the department's 2011-2012 expenditures contain approximately \$58K in labor costs related to the Data Center replacement. These costs are to be funded by insurance proceeds that are in Fund 515 – Insurance Fund. Therefore, in actuality AS is under budget by approximately \$13K. The same scenario affects Data Center related labor costs in Fund 111 that should otherwise be attributed to Fund 515.

The Executive appears to be over budget as well; however the department's 2011-2012 expenditures contain approximately \$28K in expenses that should have otherwise been addressed by the Non-Departmental department. Approximately \$18K of this amount were payments to the Snohomish County Human Services Department that reflect the City's contribution for costs related to a "facility or program for the treatment and rehabilitation of alcoholics and other drug addicts" per RCW 70.96A.085. The other portion (approximately \$3K) of this amount reflected expenditures for the 2011-2012 cold weather shelter staffing.

The remainder of the Executive department overage was mainly driven by the Department's contribution (\$5,840) to the year-end transfer to the Revenue Stabilization Fund (mentioned above). We used a pro-rata distribution methodology for this transfer rather than a transfer based on available budget.

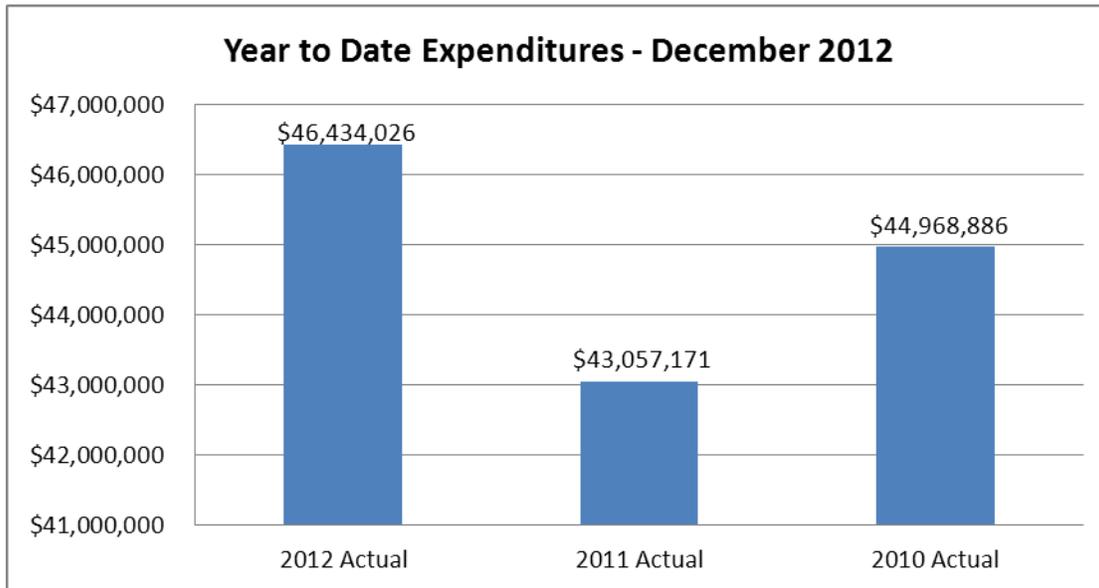
We have provided two (2) summary expenditure charts below. The first chart compares the 2012 actuals to the 2012 budget as modified by the 5.5% reduction. The second chart compares the 2012 actuals with the 2011-12 Adopted Budget plus amendments (without the 5.5% reduction). A department level detail of both reports is also attached (Exhibits C and D). Expenses for all other funds are provided in Exhibit E.

**City of Lynnwood  
2012 Expenditures by Department through December  
FY 2010 - 2012**

*(The 2011-2012 Adopted Budget w/amendments includes the 2011 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments as adjusted by the 2011 5.5% expenditure authority reduction	2012 Actual	2011 Actual	% Change 2011 - 2012	2010 Actual	% Change 2010 - 2012
ADMINISTRATIVE SERVICES	\$ 4,177,570	\$ 4,222,091	\$ 4,320,975	-2.29%	\$ 4,669,346	-9.58%
COMMUNITY DEVELOPMENT	2,157,973	1,790,485	2,014,621	-11.13%	2,104,273	-14.91%
ECONOMIC DEVELOPMENT	458,068	327,871	301,700	8.67%	345,425	-5.08%
EXECUTIVE	259,249	286,933	269,438	6.49%	458,665	-37.44%
FIRE	8,027,454	7,761,306	8,482,180	-8.50%	8,503,817	-8.73%
HUMAN RESOURCES	571,508	498,653	478,753	4.16%	483,432	3.15%
LEGAL	648,400	1,083,162	1,090,543	-0.68%	1,212,885	-10.70%
LEGISLATIVE	392,833	333,911	323,154	3.33%	437,111	-23.61%
MUNICIPAL COURT	1,515,097	1,277,715	1,227,852	4.06%	1,425,488	-10.37%
NON-DEPARTMENTAL	4,436,314	4,318,780	929,411	364.68%	1,259,056	243.02%
PARKS & RECREATION	6,044,954	5,654,339	5,213,135	8.46%	4,392,048	28.74%
POLICE	16,746,917	15,185,585	15,079,245	0.71%	15,642,148	-2.92%
PUBLIC WORKS	3,600,858	3,693,195	3,326,164	11.03%	4,035,192	-8.48%
<b>Grand Total</b>	<b>\$ 49,037,195</b>	<b>\$46,434,026</b>	<b>\$43,057,171</b>	<b>7.84%</b>	<b>\$ 44,968,886</b>	<b>3.26%</b>

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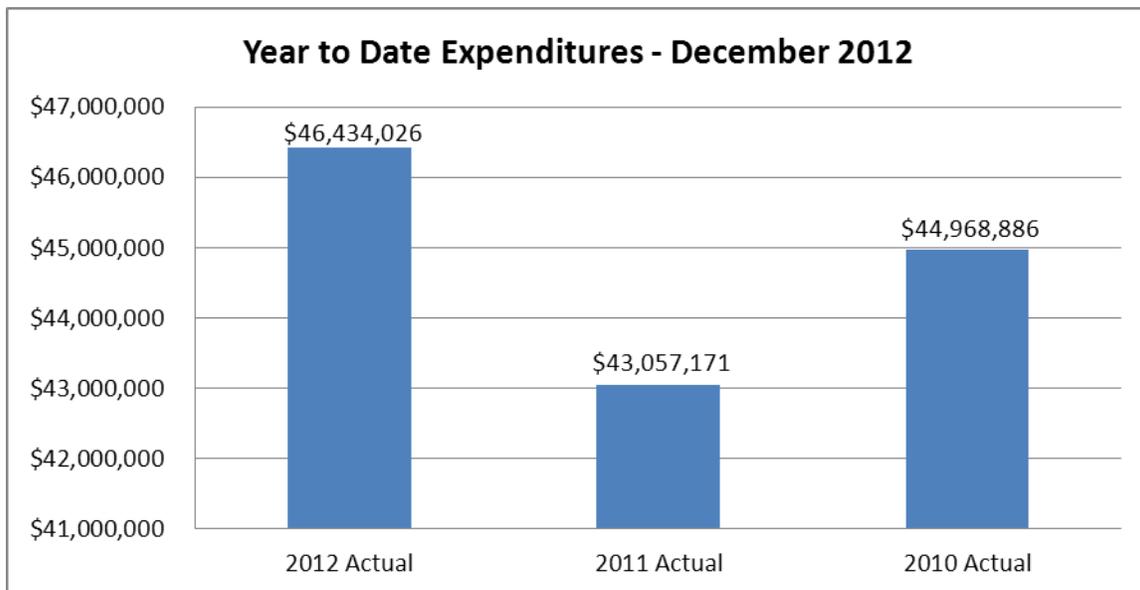
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**City of Lynnwood  
2012 Expenditures by Department through December  
FY 2010 - 2012**

*(The 2011-2012 Adopted Budget w/amendments does not include the 2011 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments	2012 Actual	2012 Actual Over /Under Budget	2011 Actual	% Change 2011 - 2012	2010 Actual	% Change 2010 - 2012
ADMINISTRATIVE SERVICES	\$ 4,660,455	\$ 4,222,091	\$ (438,364)	\$ 4,320,975	-2.29%	\$ 4,669,346	-9.58%
COMMUNITY DEVELOPMENT	2,382,559	1,790,485	(592,074)	2,014,621	-11.13%	2,104,273	-14.91%
ECONOMIC DEVELOPMENT	501,802	327,871	(173,931)	301,700	8.67%	345,425	-5.08%
EXECUTIVE	289,953	286,933	(3,020)	269,438	6.49%	458,665	-37.44%
FIRE	9,004,753	7,761,306	(1,243,447)	8,482,180	-8.50%	8,503,817	-8.73%
HUMAN RESOURCES	631,964	498,653	(133,311)	478,753	4.16%	483,432	3.15%
LEGAL	748,500	1,083,162	334,662	1,090,543	-0.68%	1,212,885	-10.70%
LEGISLATIVE	434,047	333,911	(100,136)	323,154	3.33%	437,111	-23.61%
MUNICIPAL COURT	1,670,573	1,277,715	(392,858)	1,227,852	4.06%	1,425,488	-10.37%
NON-DEPARTMENTAL	4,634,314	4,318,780	(315,534)	929,411	364.68%	1,259,056	243.02%
PARKS & RECREATION	6,688,054	5,654,339	(1,033,715)	5,213,135	8.46%	4,392,048	28.74%
POLICE	18,649,726	15,185,585	(3,464,141)	15,079,245	0.71%	15,642,148	-2.92%
PUBLIC WORKS	3,996,979	3,693,195	(303,784)	3,326,164	11.03%	4,035,192	-8.48%
<b>Grand Total</b>	<b>\$ 54,293,679</b>	<b>\$46,434,026</b>	<b>\$(7,859,653)</b>	<b>\$43,057,171</b>	<b>7.84%</b>	<b>\$44,968,886</b>	<b>3.26%</b>

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**BIENNIAL TOTALS**

For the eight (8) quarters ending December 31, 2012 biennial revenues are up over the same period in the 2009-2010 and 2007-2008 bienniums by 6.09% and 12.28% respectively. This revenue increase is driven mainly by the slight recovery in sales tax and the 2011 increases in city taxes and fees, passed in 2010.

Biennial expenses are down over the same period in the 2009-2010 biennium by -3.83% and up over the 2007-2008 bienniums by 1.87%. These 2011-12 reductions are driven mainly by expenditure authority reductions put in place during the 2011 fiscal year.

**City of Lynnwood  
2011-12 Biennial Revenue Comparison Ending December 31, 2012  
General Fund Revenue by Category**

Category	Actual thru 12/31/2012	Actual thru 12/31/2010	% Change 2010 - 2012	Actual thru 12/31/2008	% Change 2008 - 2012
31-Taxes	\$ 61,941,565	\$ 50,953,149	21.57%	\$ 53,961,211	14.79%
32-Licenses and Permits	6,174,840	3,588,421	72.08%	4,684,603	31.81%
33-Intergovernmental Revenue	3,676,513	3,475,575	5.78%	2,731,585	34.59%
34-Charges for Services	9,814,958	7,738,587	26.83%	6,967,552	40.87%
35-Fines and Forfeits	7,796,697	11,953,167	-34.77%	8,649,575	-9.86%
36-Miscellaneous Revenues	664,891	1,069,959	-37.86%	2,052,363	-67.60%
38-Non-Revenue	(1,654,101)	-	0.00%	-	0.00%
39-Other Financing Sources	9,734,840	13,734,268	-29.12%	8,370,979	16.29%
Grand Total	<u>\$ 98,150,203</u>	<u>\$ 92,513,126</u>	6.09%	<u>\$ 87,417,868</u>	12.28%
Total without Other Financing Sources	<u>\$ 88,415,363</u>	<u>\$ 78,778,858</u>	12.23%	<u>\$ 79,046,889</u>	11.85%

**City of Lynnwood**  
**2011-12 Biennial Expense Comparison Ending December 31, 2012**  
**General Fund by Department**

Department	Actual thru 12/31/2012	Actual thru 12/31/2010	% Change 2010 - 2012	Actual thru 12/31/2008	% Change 2008 - 2012
ADMINISTRATIVE SERVICES	\$ 8,543,067	\$ 9,357,640	-8.70%	\$ 8,077,524	5.76%
COMMUNITY DEVELOPMENT	3,805,106	4,324,901	-12.02%	3,931,343	-3.21%
ECONOMIC DEVELOPMENT	629,570	733,020	-14.11%	685,982	-8.22%
EXECUTIVE	556,372	795,996	-30.10%	986,111	-43.58%
FIRE	16,243,486	17,336,911	-6.31%	15,914,765	2.07%
HUMAN RESOURCES	977,407	1,201,580	-18.66%	1,128,891	-13.42%
LEGAL	2,173,705	2,383,627	-8.81%	1,811,147	20.02%
LEGISLATIVE	657,066	855,687	-23.21%	635,460	3.40%
MUNICIPAL COURT	2,505,566	2,722,809	-7.98%	2,573,732	-2.65%
NON-DEPARTMENTAL	5,248,192	2,864,583	83.21%	6,119,736	-14.24%
PARKS & RECREATION	10,867,474	9,647,540	12.65%	9,537,216	13.95%
POLICE	30,264,829	31,968,606	-5.33%	28,653,059	5.63%
PUBLIC WORKS	7,019,358	8,858,964	-20.77%	7,794,911	-9.95%
Grand Total	<u>\$89,491,198</u>	<u>\$93,051,864</u>	<u>-3.83%</u>	<u>\$ 87,849,877</u>	<u>1.87%</u>

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**CASH**

The cash position of the City is adequate to address our short term treasury needs. The statement below represents the aggregate cash balance for all City operating and capital funds.

**City of Lynnwood**  
**Monthly Cash and Investment Reconciliation Report**  
**As of December 31, 2012**

Lynnwoods Main Account - US Bank	\$ 7,065,730.25	Cash in Office	\$ 10,000.00
Lynnwood Municipal Court Acct	17,670.54	Advance Travel	15,000.00
Custodial Accounts	\$ 11,984.56	Police Investigation	8,000.00
Fund 105 Restricted Cash	\$ 103,545.84		
Cash in Bank	<u>\$ 7,198,931.19</u>		
LGIP	26,881,095.74		
LGIP - Rev Bonds	5,179,720.20		
LGIP - Transportation Benefit District	687,754.88		
Cash in Pool	<u>32,748,570.82</u>		
<b>Total Cash in Bank &amp; Investments</b>	<u><u>\$ 39,947,502.01</u></u>	<b>Total</b>	<u><u>\$33,000.00</u></u>

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1 The following report details fund balances for all funds. Please note that the General  
 2 Fund reflects the adjustment related to the Municipal Court of (\$1.7M).  
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**City of Lynnwood**  
**Year to Date Fund Balance Report**  
**Final 2012 - Unaudited**

Fund	Balance 12/31/11	2012 YTD Revenue	2012 YTD Expenditure	Ending Balance
11 General	\$ 12,215,662	\$ 47,393,202	\$ 46,177,215	\$ 13,431,649
101 Stadium	552,232	1,123,803	1,131,192	544,843
104 Drug Enforcement	501,580	38,419	53,975	486,024
105 Criminal Justice	784,695	718,369	826,289	676,775
110 Transportation Impact Fee	81,464	122,411	-	203,875
111 Street	664,403	1,881,119	1,916,372	629,150
112 Arterial Street	746,205	397	211,246	535,356
114 Cum. Parks	101,004	17,625	-	118,629
116 Cum. Art	123,736	44	-	123,780
119 Cum. Aid Car	13,859	1,012	-	14,871
120 EMS	98,162	2,099,107	2,098,546	98,723
121 Tree Fund Reserve	90,313	6,959	10,453	86,819
128 Path and Trails	487	2,551	-	3,038
144 Solid Waste	68,203	66,734	38,607	96,330
150 Transportation Bene Dist-TBD	-	494,186	65,019	429,167
198 Stabilization Fund	-	1,000,000	-	1,000,000
199 Program Development	288,147	361	147,138	141,370
201 2001 GO Refunding Bonds	29,213	153,080	167,000	15,293
202 Limited Tax GO Ref BDS	418,851	453,004	454,548	417,307
215 800 MHz Debt Service	15,486	141,346	141,354	15,478
216 State Local Loan	3,859	42,453	46,312	-
217 Energy Conservation	16,614	65,867	65,367	17,114
223 Rec Ctr 2012 LTGO Bonds	-	26,510,641	26,416,073	94,568
2xx LID Funds	989,040	688,166	448,940	1,228,266
224 LID Guaranty	502,836	835	-	503,671
330 Real Estate Excise Tax	110,319	323,153	-	433,472
331 Real Estate Excise Tax	242,662	323,373	(130,418)	696,453
333 Capital Develop Plan	864,921	1,440	(12,739)	879,100
411 WS Utility <sup>(Note 1)</sup>	52,662,988	18,389,108	21,920,020	49,132,076
460 Golf Course	3,061,496	1,037,573	1,140,978	2,958,091
510 ER&R <sup>(Note 2)</sup>	8,887,638	2,050,725	2,718,452	8,219,911
512 Central Stores	492,686	(569)	-	492,117
515 Self Insurance	1,354,194	2,435,202	2,205,098	1,584,298
519 Res. Retire	116,012	190	1,755	114,447
<b>Total</b>	<b>\$ 86,098,967</b>	<b>\$ 107,581,886</b>	<b>\$ 108,258,792</b>	<b>\$ 85,422,061</b>

*Note 1 -- WS Utility Fund (411) includes Funds 411, 417,419,440 and 441.*

*Note 2 -- Equipment Rental (510) includes funds 510; 511; and 513.*

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Exhibit A

**City of Lynnwood  
2012 Year End Revenues  
As of December 31, 2012**

	2012	Actuals		% of budget	Trend Indicator	2012 Outlook
	Budget	As of 12/31/2012	Difference			As of 09/30/2012
Property Tax	\$ 8,476,532	\$ 8,533,605	\$ 57,073	0.7%		\$ 8,434,727
Retail Sales Tax	15,199,579	16,206,666	1,007,087	6.6%		15,997,865
Business Taxes						
Admissions Tax	685,815	576,427	(109,388)	-16.0%		588,141
Electric Utility	1,517,187	1,979,566	462,379	30.5%		1,964,238
Natural Gas	351,686	653,257	301,571	85.8%		621,000
Solid Waste Utility	392,855	419,832	26,977	6.9%		423,543
TV Cable Franchise Tax	430,977	479,549	48,572	11.3%		460,212
Cable Utility Tax	486,464	476,220	(10,244)	-2.1%		416,355
Telephone/Pager Utility	1,844,240	1,449,650	(394,590)	-21.4%		1,498,128
Water Utility Tax	191,423	240,099	48,676	25.4%		211,994
Sewer Utility Tax	418,989	463,199	44,210	10.6%		413,426
Storm Utility Tax	132,183	141,336	9,153	6.9%		127,815
Excise Taxes	159,687	151,778	(7,909)	-5.0%		166,998
License & Permits						
Business L&P/Head Tax	2,298,537	2,242,326	(56,211)	-2.4%		2,171,612
Interfund Licenses and Permits	103,837	1,919	(101,918)	-98.2%		29,000
Non-business license Permits	754,587	952,040	197,453	26.2%		807,570
Grants	124,889	576,873	451,984	361.9%		331,973
State Revenues	820,493	981,322	160,829	19.6%		742,104
Intergov't Service Charges	459,625	406,195	(53,430)	-11.6%		385,925
Interfund Sales and Service Charges	1,670,114	1,620,519	(49,595)	-3.0%		1,490,000
Chgs. for Goods & Services	3,476,242	3,601,860	125,618	3.6%		3,476,242
Fines & Forfeits						
Parking Infractions (Red Light)	2,660,288	2,521,365	(138,923)	-5.2%		2,308,629
Court Cost Recoupments	2,720,252	1,403,197	(1,317,055)	-48.4%		1,660,309
Misc Revenues						
EMS Transfer	2,411,967	2,098,546	(313,421)	-13.0%		2,103,688
Other Miscellaneous	1,526,861	(439,298)	(1,966,159)	-128.8%		861,595
<b>Total 2011 Projected Revenues</b>	<b>\$ 49,315,309</b>	<b>\$ 47,738,049</b>	<b>\$ (1,577,260)</b>			<b>\$ 47,693,089</b>

Legend	Above <b>100%</b> of budgeted levels	
	At <b>80% to 100%</b> budgeted levels	
	Below <b>79%</b> of budgeted level	

RESOURCE SUBSIDIARY ACCOUNTS  
Basic and Subaccounts

- 308 BEGINNING FUND BALANCE
- 310 TAXES
  - 311 GENERAL PROPERTY TAX
  - 312 TIMBER HARVEST TAXES
  - 313 RETAIL SALES AND USE TAXES
  - 314 INTERFUND TAXES
  - 316 BUSINESS AND OCCUPATION TAXES
  - 317 EXCISE TAXES
  - 318 OTHER TAXES
  - 319 PENALTIES AND INTEREST ON DELINQUENT TAXES
- 320 LICENSES AND PERMITS
  - 321 BUSINESS LICENSES AND PERMITS
  - 322 NON-BUSINESS LICENSES AND PERMITS
  - 329 INTERFUND LICENSES AND PERMITS
- 330 INTERGOVERNMENTAL REVENUES
  - 331 DIRECT FEDERAL GRANTS
  - 332 FEDERAL ENTITLEMENTS, IMPACT PAYMENTS, BOND INTEREST SUBSIDIES,  
AND IN-LIEU TAXES
  - 333 INDIRECT FEDERAL GRANTS
  - 334 STATE GRANTS
  - 335 STATE SHARED REVENUES
  - 336 STATE ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAXES
  - 337 INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS AND  
IN-LIEU TAXES
  - 338 INTERGOVERNMENTAL SERVICE REVENUES
  - 339 ARRA GRANTS
- 340 CHARGES FOR GOODS AND SERVICES
  - 341 GENERAL GOVERNMENT
  - 342 PUBLIC SAFETY
  - 343 UTILITIES AND ENVIRONMENT
  - 344 TRANSPORTATION
  - 345 ECONOMIC ENVIRONMENT
  - 346 MENTAL AND PHYSICAL HEALTH
  - 347 CULTURE AND RECREATION
  - 348 INTERNAL SERVICE FUND SALES AND SERVICES
  - 349 INTERFUND/INTERDEPARTMENTAL-SALES AND SERVICES

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RESOURCE SUBSIDIARY ACCOUNTS  
Basic and Subaccounts

- 350       **FINES AND PENALTIES**
  - 351       SUPERIOR COURT – FELONY/MISDEMEANOR PENALTIES
  - 352       CIVIL PENALTIES
  - 353       CIVIL INFRACTION PENALTIES
  - 354       CIVIL PARKING INFRACTION PENALTIES
  - 355       CRIMINAL TRAFFIC MISDEMEANOR FINES
  - 356       CRIMINAL NON-TRAFFIC FINES
  - 357       CRIMINAL COSTS
  - 359       NON-COURT FINES, FORFEITURES AND PENALTIES
  
- 360       **MISCELLANEOUS REVENUES**
  - 361       INTEREST AND OTHER EARNINGS
  - 362       RENTS, LEASES AND CONCESSIONS
  - 365       INTERNAL SERVICE FUND MISCELLANEOUS REVENUES
  - 366       INTERFUND/INTERDEPARTMENTAL-MISCELLANEOUS REVENUES
  - 367       CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES
  - 368       SPECIAL ASSESSMENTS
  - 369       OTHER
  
- 370       **PROPRIETARY/TRUST GAINS (LOSSES) AND OTHER INCOME (EXPENSES)**
  - 371       EQUITY IN INCOME (LOSSES) OF JOINT VENTURES AND SUBSIDIARIES
  - 372       INSURANCE RECOVERIES
  - 373       GAINS (LOSSES)
  - 374       CAPITAL CONTRIBUTIONS – FEDERAL/STATE/LOCAL
  - 376       GAINS (LOSSES) FROM OPERATION AND DISPOSAL OF DISCONTINUED SEGMENTS
  - 379       CAPITAL CONTRIBUTIONS
  
- 380       **NONREVENUES**
  - 381       INTERFUND LOAN RECEIPTS
  - 382       PROCEEDS OF LONG-TERM DEBT-PROPRIETARY FUNDS ONLY
  - 384       PROCEEDS FROM SALES OF INVESTMENTS
  - 385       COLLECTIONS OF ACCRUED REVENUES AND OTHER RECEIVABLES
  - 386       AGENCY TYPE DEPOSITS
  - 388       OTHER INCREASES IN FUND BALANCES
  - 389       OTHER NONREVENUES
  
- 390       **OTHER FINANCING SOURCES**
  - 391       PROCEEDS OF LONG-TERM DEBT-GOVERNMENTAL FUNDS ONLY
  - 392       PREMIUMS ON BONDS SOLD
  - 393       PROCEEDS OF REFUNDING LONG-TERM DEBT
  - 395       DISPOSITION OF CAPITAL ASSETS
  - 397       TRANSFERS-IN
  - 398       INSURANCE RECOVERIES

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**City of Lynnwood**  
**General Fund Expenditures - Department Detail**  
**FY 2012**

*(The 2011-2012 Adopted Budget w/amendments includes the 2011 Mayor's 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments as adjusted by the 2011 5.5% expenditure authority reduction	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>ADMINISTRATIVE SERVICES</b>								
0-Reclassification	\$ -	\$ 91,864	\$ (91,864)	0.0%	\$ -	0.0%	\$ 17,344	429.7%
1-Salaries & Wages	2,088,949	2,339,706	(250,757)	-12.0%	2,406,332	-2.8%	2,630,410	-11.1%
2-Personnel Benefits	717,994	791,695	(73,701)	-10.3%	816,977	-3.1%	808,302	-2.1%
3-Supplies	355,394	128,485	226,909	63.8%	188,590	-31.9%	285,349	-55.0%
4-Services	866,969	756,360	110,609	12.8%	787,656	-4.0%	839,448	-9.9%
5-Intergovernmental Svcs	4,655	733	3,922	84.3%	1,111	-34.0%	3,474	-78.9%
6-Capital Outlay	105,616	72,481	33,135	31.4%	80,500	-10.0%	54,492	33.0%
8-Debt Service-Interest	837	1,260	(423)	-50.5%	303	315.8%	725	73.8%
9-Interfund Payment for Svcs	37,156	39,507	(2,351)	-6.3%	39,507	0.0%	29,802	32.6%
<b>ADMINISTRATIVE SERVICES Total</b>	<b>4,177,570</b>	<b>4,222,091</b>	<b>(44,521)</b>	<b>-1.1%</b>	<b>4,320,976</b>	<b>-2.3%</b>	<b>4,669,346</b>	<b>-9.6%</b>
<b>COMMUNITY DEVELOPMENT</b>								
0-Reclassification	-	42,726	(42,726)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	1,281,791	1,133,351	148,440	11.6%	1,315,666	-13.9%	1,454,527	-22.1%
2-Personnel Benefits	382,353	400,527	(18,174)	-4.8%	443,936	-9.8%	460,631	-13.0%
3-Supplies	44,080	25,123	18,957	43.0%	11,359	121.2%	14,526	73.0%
4-Services	420,824	160,085	260,739	62.0%	212,687	-24.7%	160,501	-0.3%
9-Interfund Payment for Svcs	28,925	28,673	252	0.9%	30,973	-7.4%	14,088	103.5%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,157,973</b>	<b>1,790,485</b>	<b>367,488</b>	<b>17.0%</b>	<b>2,014,621</b>	<b>-11.1%</b>	<b>2,104,273</b>	<b>-14.9%</b>

**City of Lynnwood**  
**General Fund Expenditures - Department Detail**  
**FY 2012**

*(The 2011-2012 Adopted Budget w/amendments includes the 2011 Mayor's 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments as adjusted by the 2011 5.5% expenditure authority reduction	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>ECONOMIC DEVELOPMENT</b>								
0-Reclassification	-	8,320	(8,320)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	291,678	230,640	61,038	20.9%	225,451	2.3%	243,515	-5.3%
2-Personnel Benefits	96,352	60,167	36,185	37.6%	58,562	2.7%	60,853	-1.1%
3-Supplies	3,159	3,532	(373)	-11.8%	388	810.3%	1,248	183.0%
4-Services	61,272	20,640	40,632	66.3%	12,728	62.2%	38,117	-45.9%
9-Interfund Payment for Svcs	5,607	4,571	1,036	18.5%	4,571	0.0%	1,692	170.2%
<b>ECONOMIC DEVELOPMENT Total</b>	<b>458,068</b>	<b>327,870</b>	<b>130,198</b>	<b>28.4%</b>	<b>301,700</b>	<b>8.7%</b>	<b>345,425</b>	<b>-5.1%</b>
<b>EXECUTIVE</b>								
0-Reclassification	-	5,840	(5,840)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	187,456	193,439	(5,983)	-3.2%	188,468	2.6%	208,202	-7.1%
2-Personnel Benefits	56,597	62,464	(5,867)	-10.4%	58,716	6.4%	83,532	-25.2%
3-Supplies	3,102	1,859	1,243	40.1%	1,456	27.7%	9,122	-79.6%
4-Services	8,553	8,807	(254)	-3.0%	8,512	3.5%	120,422	-92.7%
5-Intergovernmental Svcs	-	10,965	(10,965)	0.0%	8,727	25.6%	27,943	-60.8%
9-Interfund Payment for Svcs	3,541	3,559	(18)	-0.5%	3,559	0.0%	9,444	-62.3%
<b>EXECUTIVE Total</b>	<b>259,249</b>	<b>286,933</b>	<b>(27,684)</b>	<b>-10.7%</b>	<b>269,438</b>	<b>6.5%</b>	<b>458,665</b>	<b>-37.4%</b>
<b>FIRE</b>								
0-Reclassification	-	185,923	(185,923)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	5,386,936	5,178,123	208,813	3.9%	5,352,455	-3.3%	5,438,459	-4.8%
2-Personnel Benefits	1,872,638	1,776,656	95,982	5.1%	2,251,239	-21.1%	2,141,649	-17.0%
3-Supplies	239,948	180,101	59,847	24.9%	100,374	79.4%	107,693	67.2%
4-Services	282,113	194,766	87,347	31.0%	200,742	-3.0%	175,148	11.2%
5-Intergovernmental Svcs	-	2,595	(2,595)	0.0%	334,335	-99.2%	591,826	-99.6%
6-Capital Outlay	-	-	-	0.0%	-	0.0%	53,271	0.0%
9-Interfund Payment for Svcs	245,819	243,142	2,677	1.1%	243,035	0.0%	(4,229)	-5849.4%
<b>FIRE Total</b>	<b>8,027,454</b>	<b>7,761,306</b>	<b>266,148</b>	<b>3.3%</b>	<b>8,482,180</b>	<b>-8.5%</b>	<b>8,503,817</b>	<b>-8.7%</b>

**City of Lynnwood**  
**General Fund Expenditures - Department Detail**  
**FY 2012**

*(The 2011-2012 Adopted Budget w/amendments includes the 2011 Mayor's 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments as adjusted by the 2011 5.5% expenditure authority reduction	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>HUMAN RESOURCES</b>								
0-Reclassification	-	11,501	(11,501)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	340,388	320,871	19,517	5.7%	309,947	3.5%	304,640	5.3%
2-Personnel Benefits	108,617	112,713	(4,096)	-3.8%	109,956	2.5%	101,252	11.3%
3-Supplies	10,494	8,543	1,951	18.6%	2,107	305.5%	2,380	258.9%
4-Services	106,008	39,104	66,904	63.1%	50,821	-23.1%	72,976	-46.4%
9-Interfund Payment for Svcs	6,001	5,922	79	1.3%	5,922	0.0%	2,184	171.2%
<b>HUMAN RESOURCES Total</b>	<b>571,508</b>	<b>498,654</b>	<b>72,854</b>	<b>12.7%</b>	<b>478,753</b>	<b>4.2%</b>	<b>483,432</b>	<b>3.1%</b>
<b>LEGAL</b>								
0-Reclassification	-	19,043	(19,043)	0.0%	-	0.0%	-	0.0%
4-Services	648,400	1,064,119	(415,719)	-64.1%	1,090,543	-2.4%	1,211,481	-12.2%
9-Interfund Payment for Svcs	-	-	-	0.0%	-	0.0%	1,404	0.0%
<b>LEGAL Total</b>	<b>648,400</b>	<b>1,083,162</b>	<b>(434,762)</b>	<b>-67.1%</b>	<b>1,090,543</b>	<b>-0.7%</b>	<b>1,212,885</b>	<b>-10.7%</b>
<b>LEGISLATIVE</b>								
0-Reclassification	-	7,841	(7,841)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	192,294	187,224	5,070	2.6%	183,191	2.2%	184,947	1.2%
2-Personnel Benefits	106,818	105,933	885	0.8%	104,149	1.7%	94,725	11.8%
3-Supplies	3,554	914	2,640	74.3%	1,373	-33.4%	4,335	-78.9%
4-Services	85,965	27,991	57,974	67.4%	30,433	-8.0%	104,252	-73.2%
9-Interfund Payment for Svcs	4,202	4,008	194	4.6%	4,008	0.0%	48,852	-91.8%
<b>LEGISLATIVE Total</b>	<b>392,833</b>	<b>333,911</b>	<b>58,922</b>	<b>15.0%</b>	<b>323,154</b>	<b>3.3%</b>	<b>437,111</b>	<b>-23.6%</b>

**City of Lynnwood**  
**General Fund Expenditures - Department Detail**  
**FY 2012**

*(The 2011-2012 Adopted Budget w/amendments includes the 2011 Mayor's 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments as adjusted by the 2011 5.5% expenditure authority reduction	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>MUNICIPAL COURT</b>								
0-Reclassification	-	29,578	(29,578)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	751,837	683,299	68,538	9.1%	688,072	-0.7%	739,803	-7.6%
2-Personnel Benefits	262,090	249,631	12,459	4.8%	258,841	-3.6%	276,410	-9.7%
3-Supplies	16,902	57,553	(40,651)	-240.5%	8,780	555.5%	7,229	696.1%
4-Services	473,704	247,834	225,870	47.7%	262,338	-5.5%	397,258	-37.6%
9-Interfund Payment for Svcs	10,564	9,820	744	7.0%	9,820	0.0%	4,788	105.1%
<b>MUNICIPAL COURT Total</b>	<b>1,515,097</b>	<b>1,277,715</b>	<b>237,382</b>	<b>15.7%</b>	<b>1,227,851</b>	<b>4.1%</b>	<b>1,425,488</b>	<b>-10.4%</b>
<b>NON-DEPARTMENTAL</b>								
0-Reclassification	1,223,077	1,552,475	(329,398)	-26.9%	713,459	117.6%	1,005,799	54.4%
1-Salaries & Wages	309,773	-	309,773	100.0%	-	0.0%	149,815	0.0%
2-Personnel Benefits	1,248,726	954,361	294,365	23.6%	172,671	452.7%	40,811	2238.5%
3-Supplies	-	-	-	0.0%	58	0.0%	7,409	0.0%
4-Services	88,404	196,305	(107,901)	-122.1%	8,185	2298.4%	55,222	255.5%
5-Intergovernmental Svcs	1,566,334	1,296,949	269,385	17.2%	-	0.0%	-	0.0%
6-Capital Outlay	-	284,034	(284,034)	0.0%	-	0.0%	-	0.0%
8-Debt Service-Interest	-	34,655	(34,655)	0.0%	35,038	-1.1%	-	0.0%
<b>NON-DEPARTMENTAL Total</b>	<b>4,436,314</b>	<b>4,318,779</b>	<b>117,535</b>	<b>2.6%</b>	<b>929,411</b>	<b>364.7%</b>	<b>1,259,056</b>	<b>243.0%</b>
<b>PARKS &amp; RECREATION</b>								
0-Reclassification	-	122,344	(122,344)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	3,360,855	3,039,489	321,366	9.6%	3,102,563	-2.0%	2,831,126	7.4%
2-Personnel Benefits	1,181,549	965,303	216,246	18.3%	1,014,187	-4.8%	948,881	1.7%
3-Supplies	234,208	434,259	(200,051)	-85.4%	190,057	128.5%	71,468	507.6%
4-Services	1,010,943	820,145	190,798	18.9%	660,613	24.1%	490,206	67.3%
5-Intergovernmental Svcs	26,373	58,400	(32,027)	-121.4%	31,139	87.5%	8,739	568.3%
6-Capital Outlay	9,525	714	8,811	92.5%	-	0.0%	-	0.0%
9-Interfund Payment for Svcs	221,501	213,685	7,816	3.5%	214,576	-0.4%	41,628	413.3%
<b>PARKS &amp; RECREATION Total</b>	<b>6,044,954</b>	<b>5,654,339</b>	<b>390,615</b>	<b>6.5%</b>	<b>5,213,135</b>	<b>8.5%</b>	<b>4,392,048</b>	<b>28.7%</b>

**City of Lynnwood**  
**General Fund Expenditures - Department Detail**  
**FY 2012**

*(The 2011-2012 Adopted Budget w/amendments includes the 2011 Mayor's 5.5% expenditure authority reduction)*

Department	2012 Adopted Budget w/amendments as adjusted by the 2011 5.5% expenditure authority reduction	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>POLICE</b>								
0-Reclassification	-	361,993	(361,993)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	9,710,598	8,659,246	1,051,352	10.8%	8,569,735	1.0%	9,222,350	-6.1%
2-Personnel Benefits	3,166,441	2,715,222	451,219	14.3%	3,137,384	-13.5%	3,253,668	-16.5%
3-Supplies	421,681	514,895	(93,214)	-22.1%	265,694	93.8%	456,573	12.8%
4-Services	1,227,326	1,160,946	66,380	5.4%	991,306	17.1%	1,028,001	12.9%
5-Intergovernmental Svcs	1,210,546	656,732	553,814	45.7%	1,186,915	-44.7%	1,497,849	-56.2%
6-Capital Outlay	-	171,051	(171,051)	0.0%	-	0.0%	7,500	2180.7%
9-Interfund Payment for Svcs	1,010,325	945,500	64,825	6.4%	928,211	1.9%	176,207	436.6%
<b>POLICE Total</b>	<b>16,746,917</b>	<b>15,185,585</b>	<b>1,561,332</b>	<b>9.3%</b>	<b>15,079,245</b>	<b>0.7%</b>	<b>15,642,148</b>	<b>-2.9%</b>
<b>PUBLIC WORKS</b>								
0-Reclassification	-	75,359	(75,359)	0.0%	-		-	
1-Salaries & Wages	1,698,831	1,549,002	149,829	8.8%	1,590,176	-2.6%	2,181,221	-29.0%
2-Personnel Benefits	552,407	543,776	8,631	1.6%	552,456	-1.6%	726,883	-25.2%
3-Supplies	180,163	106,886	73,277	40.7%	150,539	-29.0%	169,223	-36.8%
4-Services	1,062,841	1,304,122	(241,281)	-22.7%	931,709	40.0%	860,954	51.5%
5-Intergovernmental Svcs	19,973	-	19,973	100.0%	19,721	0.0%	-	0.0%
6-Capital Outlay	7,340	31,439	(24,099)	-328.3%	-	0.0%	72,307	-56.5%
9-Interfund Payment for Svcs	79,303	82,611	(3,308)	-4.2%	81,563	1.3%	24,604	235.8%
<b>PUBLIC WORKS Total</b>	<b>3,600,858</b>	<b>3,693,195</b>	<b>(92,337)</b>	<b>-2.6%</b>	<b>3,326,164</b>	<b>11.0%</b>	<b>4,035,192</b>	<b>-8.5%</b>
<b>Grand Totals</b>	<b>\$ 49,037,195</b>	<b>\$ 46,434,025</b>	<b>\$ 2,603,170</b>	<b>5.3%</b>	<b>\$ 43,057,171</b>	<b>7.8%</b>	<b>\$ 44,968,886</b>	<b>3.3%</b>

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2012**

(The 2011-2012 Adopted Budget w/amendments does not include the 2011 5.5% expenditure authority reduction)

Department	2012 Adopted Budget w/amendments	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>ADMINISTRATIVE SERVICES</b>								
0-Reclassification	\$ -	\$ 91,864	\$ (91,864)	0.0%	\$ -	0.0%	\$ 17,344	429.7%
1-Salaries & Wages	2,330,409	2,339,705	(9,296)	-0.4%	2,406,332	-2.8%	2,630,410	-11.1%
2-Personnel Benefits	800,987	791,696	9,291	1.2%	816,977	-3.1%	808,302	-2.1%
3-Supplies	396,474	128,485	267,989	67.6%	188,590	-31.9%	285,349	-55.0%
4-Services	967,181	756,360	210,821	21.8%	787,656	-4.0%	839,448	-9.9%
5-Intergovernmental Svcs	5,194	733	4,461	85.9%	1,111	-34.0%	3,474	-78.9%
6-Capital Outlay	117,825	72,481	45,344	38.5%	80,500	-10.0%	54,492	33.0%
8-Debt Service-Interest	934	1,260	(326)	-34.9%	303	315.8%	725	73.8%
9-Interfund Payment for Svcs	41,451	39,507	1,944	4.7%	39,507	0.0%	29,802	32.6%
<b>ADMINISTRATIVE SERVICES Total</b>	<b>4,660,455</b>	<b>4,222,091</b>	<b>438,364</b>	<b>9.4%</b>	<b>4,320,976</b>	<b>-2.3%</b>	<b>4,669,346</b>	<b>-9.6%</b>
<b>COMMUNITY DEVELOPMENT</b>								
0-Reclassification	-	42,726	(42,726)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	1,415,190	1,133,351	281,839	19.9%	1,315,666	-13.9%	1,454,527	-22.1%
2-Personnel Benefits	422,146	400,527	21,619	5.1%	443,936	-9.8%	460,631	-13.0%
3-Supplies	48,667	25,123	23,544	48.4%	11,359	121.2%	14,526	73.0%
4-Services	464,621	160,085	304,536	65.5%	212,687	-24.7%	160,501	-0.3%
9-Interfund Payment for Svcs	31,935	28,673	3,262	10.2%	30,973	-7.4%	14,088	103.5%
<b>COMMUNITY DEVELOPMENT Total</b>	<b>2,382,559</b>	<b>1,790,485</b>	<b>592,074</b>	<b>24.9%</b>	<b>2,014,621</b>	<b>-11.1%</b>	<b>2,104,273</b>	<b>-14.9%</b>
<b>ECONOMIC DEVELOPMENT</b>								
0-Reclassification	-	8,320	(8,320)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	319,527	230,640	88,887	27.8%	225,451	2.3%	243,515	-5.3%
2-Personnel Benefits	105,551	60,167	45,384	43.0%	58,562	2.7%	60,853	-1.1%
3-Supplies	3,460	3,532	(72)	-2.1%	388	810.3%	1,248	183.0%
4-Services	67,122	20,640	46,482	69.3%	12,728	62.2%	38,117	-45.9%
9-Interfund Payment for Svcs	6,142	4,571	1,571	25.6%	4,571	0.0%	1,692	170.2%
<b>ECONOMIC DEVELOPMENT Total</b>	<b>501,802</b>	<b>327,870</b>	<b>173,932</b>	<b>34.7%</b>	<b>301,700</b>	<b>8.7%</b>	<b>345,425</b>	<b>-5.1%</b>

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2012**

(The 2011-2012 Adopted Budget w/amendments does not include the 2011 5.5% expenditure authority reduction)

Department	2012 Adopted Budget w/amendments	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>EXECUTIVE</b>								
0-Reclassification	-	5,840	(5,840)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	209,657	193,438	16,219	7.7%	188,468	2.6%	208,202	-7.1%
2-Personnel Benefits	63,300	62,464	836	1.3%	58,716	6.4%	83,532	-25.2%
3-Supplies	3,470	1,859	1,611	46.4%	1,456	27.7%	9,122	-79.6%
4-Services	9,566	8,808	758	7.9%	8,512	3.5%	120,422	-92.7%
5-Intergovernmental Svcs	-	10,965	(10,965)	0.0%	8,727	25.6%	27,943	-60.8%
9-Interfund Payment for Svcs	3,960	3,559	401	10.1%	3,559	0.0%	9,444	-62.3%
<b>EXECUTIVE Total</b>	<b>289,953</b>	<b>286,933</b>	<b>3,020</b>	<b>1.0%</b>	<b>269,438</b>	<b>6.5%</b>	<b>458,665</b>	<b>-37.4%</b>
<b>FIRE</b>								
0-Reclassification	-	185,923	(185,923)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	6,042,766	5,178,123	864,643	14.3%	5,352,455	-3.3%	5,438,459	-4.8%
2-Personnel Benefits	2,100,622	1,776,656	323,966	15.4%	2,251,239	-21.1%	2,141,649	-17.0%
3-Supplies	269,161	180,101	89,060	33.1%	100,374	79.4%	107,693	67.2%
4-Services	316,458	194,766	121,692	38.5%	200,742	-3.0%	175,148	11.2%
5-Intergovernmental Svcs	-	2,595	(2,595)	0.0%	334,335	-99.2%	591,826	-99.6%
6-Capital Outlay	-	-	-	0.0%	-	0.0%	53,271	0.0%
9-Interfund Payment for Svcs	275,746	243,142	32,604	11.8%	243,035	0.0%	(4,229)	-5849.4%
<b>FIRE Total</b>	<b>9,004,753</b>	<b>7,761,306</b>	<b>1,243,447</b>	<b>13.8%</b>	<b>8,482,180</b>	<b>-8.5%</b>	<b>8,503,817</b>	<b>-8.7%</b>
<b>HUMAN RESOURCES</b>								
0-Reclassification	-	11,501	(11,501)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	376,397	320,871	55,526	14.8%	309,947	3.5%	304,640	5.3%
2-Personnel Benefits	120,106	112,713	7,393	6.2%	109,956	2.5%	101,252	11.3%
3-Supplies	11,604	8,543	3,061	26.4%	2,107	305.5%	2,380	258.9%
4-Services	117,222	39,104	78,118	66.6%	50,821	-23.1%	72,976	-46.4%
9-Interfund Payment for Svcs	6,635	5,922	713	10.7%	5,922	0.0%	2,184	171.2%
<b>HUMAN RESOURCES Total</b>	<b>631,964</b>	<b>498,654</b>	<b>133,310</b>	<b>21.1%</b>	<b>478,753</b>	<b>4.2%</b>	<b>483,432</b>	<b>3.1%</b>
<b>LEGAL</b>								
0-Reclassification	-	19,043	(19,043)	0.0%	-	0.0%	-	0.0%
4-Services	748,500	1,064,119	(315,619)	-42.2%	1,090,543	-2.4%	1,211,481	-12.2%
9-Interfund Payment for Svcs	-	-	-	0.0%	-	0.0%	1,404	0.0%
<b>LEGAL Total</b>	<b>748,500</b>	<b>1,083,162</b>	<b>(334,662)</b>	<b>-44.7%</b>	<b>1,090,543</b>	<b>-0.7%</b>	<b>1,212,885</b>	<b>-10.7%</b>

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2012**

(The 2011-2012 Adopted Budget w/amendments does not include the 2011 5.5% expenditure authority reduction)

Department	2012 Adopted Budget w/amendments	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>LEGISLATIVE</b>								
0-Reclassification	-	7,841	(7,841)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	212,468	187,224	25,244	11.9%	183,191	2.2%	184,947	1.2%
2-Personnel Benefits	118,025	105,933	12,092	10.2%	104,149	1.7%	94,725	11.8%
3-Supplies	3,927	914	3,013	76.7%	1,373	-33.4%	4,335	-78.9%
4-Services	94,984	27,991	66,993	70.5%	30,433	-8.0%	104,252	-73.2%
9-Interfund Payment for Svcs	4,643	4,008	635	13.7%	4,008	0.0%	48,852	-91.8%
<b>LEGISLATIVE Total</b>	<b>434,047</b>	<b>333,911</b>	<b>100,136</b>	<b>23.1%</b>	<b>323,154</b>	<b>3.3%</b>	<b>437,111</b>	<b>-23.6%</b>
<b>MUNICIPAL COURT</b>								
0-Reclassification	-	29,578	(29,578)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	828,988	683,299	145,689	17.6%	688,072	-0.7%	739,803	-7.6%
2-Personnel Benefits	288,986	249,631	39,355	13.6%	258,841	-3.6%	276,410	-9.7%
3-Supplies	18,636	57,553	(38,917)	-208.8%	8,780	555.5%	7,229	696.1%
4-Services	522,315	247,834	274,481	52.6%	262,338	-5.5%	397,258	-37.6%
9-Interfund Payment for Svcs	11,648	9,820	1,828	15.7%	9,820	0.0%	4,788	105.1%
<b>MUNICIPAL COURT Total</b>	<b>1,670,573</b>	<b>1,277,715</b>	<b>392,858</b>	<b>23.5%</b>	<b>1,227,851</b>	<b>4.1%</b>	<b>1,425,488</b>	<b>-10.4%</b>
<b>NON-DEPARTMENTAL</b>								
0-Reclassification	1,273,009	1,552,475	(279,466)	-22.0%	713,459	117.6%	1,005,799	54.4%
1-Salaries & Wages	322,420	-	322,420	100.0%	-	0.0%	149,815	0.0%
2-Personnel Benefits	1,299,706	954,361	345,345	26.6%	172,671	452.7%	40,811	2238.5%
3-Supplies	16,885	-	16,885	0.0%	58	0.0%	7,409	0.0%
4-Services	92,013	196,306	(104,293)	-113.3%	8,185	2298.4%	55,222	255.5%
5-Intergovernmental Svcs	1,630,281	1,296,949	333,332	20.4%	-	0.0%	-	0.0%
6-Capital Outlay	-	284,034	(284,034)	0.0%	-	0.0%	-	0.0%
8-Debt Service-Interest	-	34,655	(34,655)	0.0%	35,038	-1.1%	-	0.0%
<b>NON-DEPARTMENTAL Total</b>	<b>4,634,314</b>	<b>4,318,780</b>	<b>315,534</b>	<b>6.8%</b>	<b>929,411</b>	<b>364.7%</b>	<b>1,259,056</b>	<b>243.0%</b>

**City of Lynnwood**  
**General Fund Expenditure Forecast - Department Detail**  
**FY 2012**

(The 2011-2012 Adopted Budget w/amendments does not include the 2011 5.5% expenditure authority reduction)

Department	2012 Adopted Budget w/amendments	12/31/12 Actual	Remaining Budget	% Remaining	Actual thru 12/11	% Change 2011-2012	Actual thru 12/10	% Change 2010-2012
<b>PARKS &amp; RECREATION</b>								
0-Reclassification	-	122,344	(122,344)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	3,718,406	3,039,489	678,917	18.3%	3,102,563	-2.0%	2,831,126	7.4%
2-Personnel Benefits	1,307,250	965,303	341,947	26.2%	1,014,187	-4.8%	948,881	1.7%
3-Supplies	259,124	434,259	(175,135)	-67.6%	190,057	128.5%	71,468	507.6%
4-Services	1,118,493	820,145	298,348	26.7%	660,613	24.1%	490,206	67.3%
5-Intergovernmental Svcs	29,178	58,400	(29,222)	-100.2%	31,139	87.5%	8,739	568.3%
6-Capital Outlay	10,538	714	9,824	93.2%	-	0.0%	-	0.0%
9-Interfund Payment for Svcs	245,065	213,685	31,380	12.8%	214,576	-0.4%	41,628	413.3%
<b>PARKS &amp; RECREATION Total</b>	<b>6,688,054</b>	<b>5,654,339</b>	<b>1,033,715</b>	<b>15.5%</b>	<b>5,213,135</b>	<b>8.5%</b>	<b>4,392,048</b>	<b>28.7%</b>
<b>POLICE</b>								
0-Reclassification	-	361,993	(361,993)	0.0%	-	0.0%	-	0.0%
1-Salaries & Wages	10,807,610	8,659,246	2,148,364	19.9%	8,569,735	1.0%	9,222,350	-6.1%
2-Personnel Benefits	3,524,156	2,715,222	808,934	23.0%	3,137,384	-13.5%	3,253,668	-16.5%
3-Supplies	469,318	514,895	(45,577)	-9.7%	265,694	93.8%	456,573	12.8%
4-Services	1,365,978	1,160,946	205,032	15.0%	991,306	17.1%	1,028,001	12.9%
5-Intergovernmental Svcs	1,347,307	656,732	690,575	51.3%	1,186,915	-44.7%	1,497,849	-56.2%
6-Capital Outlay	10,895	171,051	(160,156)	0.0%	-	0.0%	7,500	2180.7%
9-Interfund Payment for Svcs	1,124,462	945,500	178,962	15.9%	928,211	1.9%	176,207	436.6%
<b>POLICE Total</b>	<b>18,649,726</b>	<b>15,185,585</b>	<b>3,464,141</b>	<b>18.6%</b>	<b>15,079,245</b>	<b>0.7%</b>	<b>15,642,148</b>	<b>-2.9%</b>
<b>PUBLIC WORKS</b>								
0-Reclassification	-	75,359	(75,359)	0.0%	-	-	-	-
1-Salaries & Wages	1,885,716	1,549,002	336,714	17.9%	1,590,176	-2.6%	2,181,221	-29.0%
2-Personnel Benefits	613,176	543,776	69,400	11.3%	552,456	-1.6%	726,883	-25.2%
3-Supplies	199,982	106,886	93,096	46.6%	150,539	-29.0%	169,223	-36.8%
4-Services	1,179,761	1,304,122	(124,361)	-10.5%	931,709	40.0%	860,954	51.5%
5-Intergovernmental Svcs	22,170	-	22,170	100.0%	19,721	0.0%	-	0.0%
6-Capital Outlay	8,147	31,439	(23,292)	-285.9%	-	0.0%	72,307	-56.5%
9-Interfund Payment for Svcs	88,027	82,611	5,416	6.2%	81,563	1.3%	24,604	235.8%
<b>PUBLIC WORKS Total</b>	<b>3,996,979</b>	<b>3,693,195</b>	<b>303,784</b>	<b>7.6%</b>	<b>3,326,164</b>	<b>11.0%</b>	<b>4,035,192</b>	<b>-8.5%</b>
<b>Grand Totals</b>	<b>\$ 54,293,679</b>	<b>\$ 46,434,026</b>	<b>\$ 7,859,653</b>	<b>14.5%</b>	<b>\$ 43,057,171</b>	<b>7.8%</b>	<b>\$ 44,968,886</b>	<b>3.3%</b>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>101 STADIUM/CONVENTION CENTER</b>			
Revenues	30-Fund Balance	260,184	552,233
	31-Taxes	388,443	529,804
	33-Intergovernmental Revenue	626,857	591,239
	34-Charges for Services	(53)	21
	36-Miscellaneous Revenues	(1,254)	2,739
	39-Other Financing Sources	-	-
	Total Revenues/Beginning/Budgeted Fund Balance	<u>1,274,177</u>	<u>1,676,036</u>
Expenses	0-Reclassification	109,217	55,563
	3-Supplies	94	63
	4-Services	1,144,933	1,075,566
	Total Expenses	<u>1,254,244</u>	<u>1,131,192</u>
	Fund Balance 12/31/12	<u>19,933</u>	<u>544,844</u>
<b>104 DRUG ENFORCEMENT</b>			
Revenues	30-Fund Balance	357,009	501,581
	33-Intergovernmental Revenue	(15,349)	-
	35-Fines and Forfeits	75,479	37,771
	36-Miscellaneous Revenues	(736)	648
	Total Revenues/Beginning/Budgeted Fund Balance	<u>416,403</u>	<u>540,000</u>
Expenses	0-Reclassification	397,351	-
	1-Salaries & Wages	(21,671)	-
	2-Personnel Benefits	(4,775)	-
	3-Supplies	(1,553)	2,424
	4-Services	32,006	14,797
	6-Capital Outlay	(10,811)	36,754
	Total Expenses	<u>390,547</u>	<u>53,975</u>
	Fund Balance 12/31/12	<u>25,856</u>	<u>486,025</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund	2012 Budget	Actual 12/31/12
<b>105 CRIMINAL JUSTICE RESERVE</b>		
Revenues		
30-Fund Balance	673,434	784,695
31-Taxes	446,560	481,179
33-Intergovernmental Revenue	123,240	203,685
34-Charges for Services	(27,939)	25,319
35-Fines and Forfeits	13,400	371
36-Miscellaneous Revenues	26,914	7,815
Total Revenues/Beginning/Budgeted Fund Balance	<u>1,255,609</u>	<u>1,503,064</u>
Expenses		
0-Reclassification	672,719	672,715
1-Salaries & Wages	(30,706)	-
2-Personnel Benefits	(11,387)	-
3-Supplies	153,786	104,933
4-Services	287,413	32,365
6-Capital Outlay	76,855	16,276
Total Expenses	<u>1,148,680</u>	<u>826,289</u>
Fund Balance 12/31/12	<u>106,929</u>	<u>676,775</u>
<b>110 TRANSPORTATION IMPACT FEE</b>		
Revenues		
30-Fund Balance	-	81,464
34-Charges for Services	-	118,956
36-Miscellaneous Revenues	-	3,455
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>203,875</u>
Expenses		
0-Reclassification	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/12	<u>-</u>	<u>203,875</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>111 STREET FUND</b>			
Revenues	30-Fund Balance	969,443	664,403
	31-Taxes	995,072	986,072
	32-Licenses and Permits	183,638	128,924
	33-Intergovernmental Revenue	832,772	756,509
	34-Charges for Services	-	9,065
	36-Miscellaneous Revenues	8,951	1,675
	39-Other Financing Sources	-	(1,125)
Total Revenues/Beginning/Budgeted Fund Balance		<u>2,989,876</u>	<u>2,545,523</u>
Expenses	0-Reclassification	60,000	62,551
	1-Salaries & Wages	974,942	741,400
	2-Personnel Benefits	273,576	315,837
	3-Supplies	161,157	239,651
	4-Services	448,660	319,159
	5-Intergovernmental Svcs	-	-
	6-Capital Outlay	(22,918)	16,205
	9-Interfund Payment for Svcs	451,661	221,569
Total Expenses		<u>2,347,078</u>	<u>1,916,372</u>
Fund Balance 12/31/12		<u>642,798</u>	<u>629,151</u>
<b>112 ARTERIAL STREET</b>			
Revenues	30-Fund Balance	774,815	746,205
	33-Intergovernmental Revenue	(40,912)	-
	36-Miscellaneous Revenues	5,706	397
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>739,609</u>	<u>746,602</u>
Expenses	0-Reclassification	243,402	211,246
Total Expenses		<u>243,402</u>	<u>211,246</u>
Fund Balance 12/31/12		<u>496,207</u>	<u>535,356</u>
<b>114 CUMULATIVE PK RES &amp; DEV</b>			
Revenues	30-Fund Balance	30,710	101,004
	36-Miscellaneous Revenues	(10,104)	17,625
Total Revenues/Beginning/Budgeted Fund Balance		<u>20,606</u>	<u>118,629</u>
Expenses	4-Services	(23)	-
	9-Interfund Payment for Svcs	38,964	-
Total Expenses		<u>38,941</u>	<u>-</u>
Fund Balance 12/31/12		<u>(18,335)</u>	<u>118,629</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund	2012 Budget	Actual 12/31/12
<b>116 CUMULATIVE ART RESERVE</b>		
Revenues 30-Fund Balance	128,500	123,736
36-Miscellaneous Revenues	(119)	44
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>128,381</u>	<u>123,780</u>
Expenses 4-Services	8,000	-
6-Capital Outlay	23,069	-
Total Expenses	<u>31,069</u>	<u>-</u>
Fund Balance 12/31/12	<u>97,312</u>	<u>123,780</u>
<b>119 CUMULATIVE AID CAR RESERVE</b>		
Revenues 30-Fund Balance	-	13,859
33-Intergovernmental Revenue	-	-
36-Miscellaneous Revenues	-	1,012
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>14,871</u>
Expenses 3-Supplies	-	-
9-Interfund Payment for Svcs	-	-
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/12	<u>-</u>	<u>14,871</u>
<b>120 EMS PROPERTY TAX RESERVE</b>		
Revenues 30-Fund Balance	-	98,162
31-Taxes	2,445,022	2,098,546
36-Miscellaneous Revenues	(468)	561
Total Revenues/Beginning/Budgeted Fund Balance	<u>2,444,554</u>	<u>2,197,269</u>
Expenses 0-Reclassification	2,445,022	2,098,546
Total Expenses	<u>2,445,022</u>	<u>2,098,546</u>
Fund Balance 12/31/12	<u>(468)</u>	<u>98,723</u>
<b>121 TREE FUND RESERVE</b>		
Revenues 30-Fund Balance	-	90,313
32-Licenses and Permits	40,245	6,959
Total Revenues/Beginning/Budgeted Fund Balance	<u>40,245</u>	<u>97,272</u>
Expense 3-Supplies	34,930	10,453
Total Expenses	<u>34,930</u>	<u>10,453</u>
Fund Balance 12/31/12	<u>5,315</u>	<u>86,819</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

<b>Fund</b>	<b>2012 Budget</b>	<b>Actual 12/31/12</b>
<b>128 PATHS AND TRAILS</b>		
Revenue 30-Fund Balance	-	487
39-Other Financing Sources	-	2,551
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>3,038</u>
Expenses 9-Interfund Payment for Svcs	<u>-</u>	<u>-</u>
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/12	<u>-</u>	<u>3,038</u>
<b>144 SOLID WASTE MANAGEMENT</b>		
Revenue 30-Fund Balance	-	68,203
31-Taxes	45,561	45,561
33-Intergovernmental Revenue	14,018	20,088
34-Charges for Services	-	1,085
36-Miscellaneous Revenues	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>59,579</u>	<u>134,937</u>
Expenses 3-Supplies	580	369
4-Services	31,339	4,944
5-Intergovernmental Svcs	40,004	33,294
8-Debt Service-Interest	<u>-</u>	<u>-</u>
Total Expenses	<u>71,923</u>	<u>38,607</u>
Fund Balance 12/31/12	<u>(12,344)</u>	<u>96,330</u>
<b>150 TRANSPORTATION BENE DIST - TBD</b>		
Revenue 30-Fund Balance	298,838	-
34-Charges for Services	-	493,396
36-Miscellaneous Revenues	-	790
Total Revenues/Beginning/Budgeted Fund Balance	<u>298,838</u>	<u>494,186</u>
Expenses 0-Reclassification	149,419	-
4-Services	-	2,500
5-Intergovernmental Svcs	-	62,519
9-Interfund Payment for Svcs	<u>-</u>	<u>-</u>
Total Expenses	<u>149,419</u>	<u>65,019</u>
Fund Balance 12/31/12	<u>149,419</u>	<u>429,167</u>
<b>198 REVENUE STABILIZATION</b>		
Revenue 30-Fund Balance	-	-
39-Other Financing Sources	-	1,000,000
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>1,000,000</u>
Expenses 0-Reclassification	<u>-</u>	<u>-</u>
9-Interfund Payment for Svcs	<u>-</u>	<u>-</u>
Total Expenses	<u>-</u>	<u>-</u>
Fund Balance 12/31/12	<u>-</u>	<u>1,000,000</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>199 PROGRAM DEVELOPMENT</b>			
Revenue	30-Fund Balance	334,784	288,147
	36-Miscellaneous Revenues	(793)	361
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>333,991</b>	<b>288,508</b>
Expenses	1-Salaries & Wages	60,831	88,006
	2-Personnel Benefits	(1,940)	28,752
	3-Supplies	-	30,380
	4-Services	157,126	-
	6-Capital Outlay	(20,729)	-
	<b>Total Expenses</b>	<b>195,288</b>	<b>147,138</b>
	<b>Fund Balance 12/31/12</b>	<b>138,703</b>	<b>141,370</b>
<b>201 2001 GO REFUNDING BONDS</b>			
Revenue	30-Fund Balance	13,631	29,212
	39-Other Financing Sources	153,083	153,080
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>166,714</b>	<b>182,292</b>
Expense	7-Debt Service-Principal	160,000	160,000
	8-Debt Service-Interest	7,000	7,000
	<b>Total Expenses</b>	<b>167,000</b>	<b>167,000</b>
	<b>Fund Balance 12/31/12</b>	<b>(286)</b>	<b>15,292</b>
<b>202 2009 LIMITED TAX G O REF BDS</b>			
Revenue	30-Fund Balance	35,512	418,850
	36-Miscellaneous Revenues	-	-
	39-Other Financing Sources	471,500	453,004
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>507,012</b>	<b>871,854</b>
Expenses	7-Debt Service-Principal	400,000	384,243
	8-Debt Service-Interest	71,250	70,305
	<b>Total Expenses</b>	<b>471,250</b>	<b>454,548</b>
	<b>Fund Balance 12/31/12</b>	<b>35,762</b>	<b>417,306</b>
<b>215 800 MZH Debt Service</b>			
Revenue	30-Fund Balance	57	15,486
	39-Other Financing Sources	141,346	141,346
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b>141,403</b>	<b>156,832</b>
Expenses	7-Debt Service-Principal	97,679	97,679
	8-Debt Service-Interest	43,676	43,675
	<b>Total Expenses</b>	<b>141,355</b>	<b>141,354</b>
	<b>Fund Balance 12/31/12</b>	<b>48</b>	<b>15,478</b>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
216 State LOCAL Loan			
Revenue	30-Fund Balance	3,859	3,859
	39-Other Financing Sources	42,453	42,453
Total Revenues/Beginning/Budgeted Fund Balance		<u>46,312</u>	<u>46,312</u>
Expenses	7-Debt Service-Principal	44,933	44,933
	8-Debt Service-Interest	1,379	1,379
Total Expenses		<u>46,312</u>	<u>46,312</u>
Fund Balance 12/31/12		<u>-</u>	<u>0</u>
217 ENERGY CONSERVATION			
Revenue	30-Fund Balance	3,002	16,613
	39-Other Financing Sources	62,867	65,867
Total Revenues/Beginning/Budgeted Fund Balance		<u>65,869</u>	<u>82,480</u>
	7-Debt Service-Principal	59,750	59,748
	8-Debt Service-Interest	5,619	5,618
Total Expenses		<u>65,369</u>	<u>65,366</u>
Fund Balance 12/31/12		<u>500</u>	<u>17,114</u>
223 REC CENTER 2012 LTGO BONDS			
Revenue	30-Fund Balance	-	-
	39-Other Financing Sources	26,510,641	26,510,641
Total Revenues/Beginning/Budgeted Fund Balance		<u>26,510,641</u>	<u>26,510,641</u>
Expenses	0-Reclassification	-	25,353,095
	4-Services	-	161,044
	7-Debt Service-Principal	-	-
	8-Debt Service-Interest	-	901,934
Total Expenses		<u>-</u>	<u>26,416,073</u>
Fund Balance 12/31/12		<u>26,510,641</u>	<u>94,568</u>
224 LOCAL IMPR GUARANTY			
Revenue	30-Fund Balance	-	502,836
	36-Miscellaneous Revenues	-	835
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>503,671</u>
Expenses	0-Reclassification	-	-
	4-Services	-	-
	7-Debt Service-Principal	-	-
	8-Debt Service-Interest	-	-
Total Expenses		<u>-</u>	<u>-</u>
Fund Balance 12/31/12		<u>-</u>	<u>503,671</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>263 LID 93-1 I-5 196TH PROJ</b>			
Revenue	30-Fund Balance	-	-
	36-Miscellaneous Revenues	-	688,166
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>688,166</u>
Expenses	0-Reclassification	-	-
	4-Services	-	-
	7-Debt Service-Principal	-	245,000
	8-Debt Service-Interest	-	203,940
Total Expenses		<u>-</u>	<u>448,940</u>
Fund Balance 12/31/12		<u>-</u>	<u>239,226</u>
<b>307 OLYMPIC VIEW DRIVE</b>			
Revenue	30-Fund Balance	-	(857,323)
	33-Intergovernmental Revenue	-	-
	39-Other Financing Sources	-	233,239
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>(624,084)</u>
	4-Services	-	3,758
	6-Capital Outlay	-	208
	8-Debt Service-Interest	-	-
Total Expenses		<u>-</u>	<u>3,966</u>
Fund Balance 12/31/12		<u>-</u>	<u>(628,050)</u>
<b>309 TRAFFIC SIGNALS</b>			
Revenue	30-Fund Balance	-	(168,831)
	33-Intergovernmental Revenue	-	-
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>(168,831)</u>
Expenses	4-Services	-	-
	6-Capital Outlay	-	25,869
	8-Debt Service-Interest	-	38
Total Expenses		<u>-</u>	<u>25,907</u>
Fund Balance 12/31/12		<u>-</u>	<u>(194,738)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>311 ROADWAY SURFACING</b>			
Revenue	30-Fund Balance	328,781	(35,651)
	34-Charges for Services	-	20,000
	39-Other Financing Sources	1,043,614	894,195
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,372,395</u>	<u>878,544</u>
Expenses	0-Reclassification		-
	3-Supplies		-
	4-Services	328,781	621,273
	5-Intergovernmental Svcs		292,324
	6-Capital Outlay		-
	8-Debt Service-Interest		-
	9-Interfund Payment for Svcs		29,070
Total Expenses		<u>328,781</u>	<u>942,667</u>
Fund Balance 12/31/12		<u>1,043,614</u>	<u>(64,123)</u>
<b>312 SIDEWALKS/PED IMPROVEMTS</b>			
Revenue	30-Fund Balance	730,000	(353,659)
	33-Intergovernmental Revenue	-	82,312
	39-Other Financing Sources	275,000	360,388
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,005,000</u>	<u>89,041</u>
Expenses	0-Reclassification	-	-
	1-Salaries & Wages		25,905
	3-Supplies		2,969
	4-Services	325,000	158,948
	6-Capital Outlay	680,000	53,231
	8-Debt Service-Interest		78
	9-Interfund Payment for Svcs	-	14,843
Total Expenses		<u>1,005,000</u>	<u>255,974</u>
Fund Balance 12/31/12		<u>-</u>	<u>(166,933)</u>
<b>316 196th IMPROVEMT PROJ/48th-37th</b>			
Revenue	30-Fund Balance	-	49,442
	39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>49,442</u>
Expenses	4-Services	-	17,967
Total Expenses		<u>-</u>	<u>17,967</u>
Fund Balance 12/31/12		<u>-</u>	<u>31,475</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund	2012 Budget	Actual 12/31/12
<b>317 36TH/35TH AVE WEST</b>		
Revenue 30-Fund Balance	-	229,590
33-Intergovernmental Revenue	-	413,495
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>643,085</u>
Expenses 4-Services	-	459,148
Total Expenses	<u>-</u>	<u>459,148</u>
Fund Balance 12/31/12	<u>-</u>	<u>183,937</u>
<b>318 204TH LID 2009-1/SR99-68 Ave W</b>		
Revenue 30-Fund Balance	-	(152,623)
39-Other Financing Sources	-	317,775
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>165,152</u>
Expenses 4-Services	-	375,203
8-Debt Service-Interest		34
9-Interfund Payment for Svcs		1,286
Total Expenses	<u>-</u>	<u>376,523</u>
Fund Balance 12/31/12	<u>-</u>	<u>(211,371)</u>
<b>319 INTERURBAN OVERPASS/44TH</b>		
Revenue 30-Fund Balance	-	32,899
33-Intergovernmental Revenue	-	-
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>32,899</u>
Expenses 4-Services	-	(77)
6-Capital Outlay	-	-
9-Interfund Payment for Svcs		-
Total Expenses	<u>-</u>	<u>(77)</u>
Fund Balance 12/31/12	<u>-</u>	<u>32,976</u>
<b>321 I-5/196 PEDESTRIAN BRIDGE</b>		
Revenue 30-Fund Balance	148,478	541,051
33-Intergovernmental Revenue	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>148,478</u>	<u>541,051</u>
Expenses 0-Reclassification	148,478	148,478
4-Services	-	478
6-Capital Outlay	-	877
Total Expenses	<u>148,478</u>	<u>149,833</u>
Fund Balance 12/31/12	<u>-</u>	<u>391,218</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>322 PARK ACQ &amp; DEVELOPMENT</b>			
Revenue	30-Fund Balance	431,335	481,834
	33-Intergovernmental Revenue	-	302,846
	39-Other Financing Sources	350,000	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>781,335</u>	<u>784,680</u>
Expenses	4-Services	75,000	30,377
	6-Capital Outlay	706,335	626,897
Total Expenses		<u>781,335</u>	<u>657,274</u>
Fund Balance 12/31/12		<u>-</u>	<u>127,406</u>
<b>323 COMMUNITY CENTER</b>			
Revenue	30-Fund Balance	-	(24,434,127)
	36-Miscellaneous Revenues	-	88,055
	39-Other Financing Sources	-	25,008,249
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>662,177</u>
Expenses	0-Reclassification	-	344,845
	3-Supplies	-	45,465
	4-Services	-	115,685
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	156,182
	9-Interfund Payment for Svcs	-	-
Total Expenses		<u>-</u>	<u>662,177</u>
Fund Balance 12/31/12		<u>-</u>	<u>-</u>
<b>324 POPLAR WAY BRIDGE EXTENSION</b>			
Revenue	30-Fund Balance	-	(35,732)
	33-Intergovernmental Revenue	2,952,898	250,208
	39-Other Financing Sources	473,116	133,115
Total Revenues/Beginning/Budgeted Fund Balance		<u>3,426,014</u>	<u>347,591</u>
Expenses	4-Services	3,426,014	288,029
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	9
	9-Interfund Payment for Svcs	-	3,645
Total Expenses		<u>3,426,014</u>	<u>291,683</u>
Fund Balance 12/31/12		<u>-</u>	<u>55,908</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>325 I-5 CITY CENTER EXIT</b>			
Revenue	30-Fund Balance	133,116	133,116
	33-Intergovernmental Revenue	-	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>133,116</u>	<u>133,116</u>
Expenses	0-Reclassification	133,116	133,116
	4-Services	-	-
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	-
	9-Interfund Payment for Svcs	-	-
Total Expenses		<u>133,116</u>	<u>133,116</u>
Fund Balance 12/31/12		<u>-</u>	<u>(0)</u>
<b>326 ITS PROGRAM</b>			
Revenue	30-Fund Balance	-	148,504
	33-Intergovernmental Revenue	-	(1,590)
Total Revenues/Beginning/Budgeted Fund Balance		<u>-</u>	<u>146,914</u>
	3-Supplies	-	6,975
	6-Capital Outlay	-	-
	8-Debt Service-Interest	-	89
Total Expenses		<u>-</u>	<u>7,064</u>
Fund Balance 12/31/12		<u>-</u>	<u>139,850</u>
<b>330 REAL ESTATE EXCISE TAX 2</b>			
Revenue	30-Fund Balance	899,805	110,319
	31-Taxes	115,555	322,705
	36-Miscellaneous Revenues	7,672	448
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,023,032</u>	<u>433,472</u>
Expenses	0-Reclassification	<u>372,805</u>	-
Total Expenses		<u>372,805</u>	-
Fund Balance 12/31/12		<u>650,227</u>	<u>433,472</u>
<b>331 REAL ESTATE EXCISE TAX</b>			
Revenue	30-Fund Balance	630,200	242,662
	31-Taxes	115,555	322,704
	36-Miscellaneous Revenues	439	668
Total Revenues/Beginning/Budgeted Fund Balance		<u>746,194</u>	<u>566,034</u>
Expenses	0-Reclassification	624,727	-
	4-Services	130,418	(130,418)
Total Expenses		<u>755,145</u>	<u>(130,418)</u>
Fund Balance 12/31/12		<u>(8,951)</u>	<u>696,452</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund	2012 Budget	Actual 12/31/12
<b>332 Hrdware/Software Upgrade</b>		
Revenue 30-Fund Balance	-	99,858
39-Other Financing Sources	-	-
Total Revenues/Beginning/Budgeted Fund Balance	<u>-</u>	<u>99,858</u>
Expenses 3-Supplies		-
4-Services		38,320
6-Capital Outlay		19,610
Total Expenses	<u>-</u>	<u>57,930</u>
Fund Balance 12/31/12	<u>-</u>	<u>41,928</u>
<b>333 CAPITAL DEVELOPMENT PLAN</b>		
Revenue 30-Fund Balance	559,752	864,921
36-Miscellaneous Revenues	(1,880)	1,440
Total Revenues/Beginning/Budgeted Fund Balance	<u>557,872</u>	<u>866,361</u>
Expenses 0-Reclassification	559,752	(12,739)
Total Expenses	<u>559,752</u>	<u>(12,739)</u>
Fund Balance 12/31/12	<u>(1,880)</u>	<u>879,100</u>
<b>350 INTERURBAN TRAIL</b>		
Revenue 30-Fund Balance	1,120,000	-
33-Intergovernmental Revenue	-	120,048
36-Miscellaneous Revenues	-	-
39-Other Financing Sources	1,080,000	8,344
Total Revenues/Beginning/Budgeted Fund Balance	<u>2,200,000</u>	<u>128,392</u>
Expenses 3-Supplies		15
4-Services	2,200,000	128,860
Total Expenses	<u>2,200,000</u>	<u>128,875</u>
Fund Balance 12/31/12	<u>-</u>	<u>(483)</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>411 S/W UTILITY</b>			
Revenue	30-Fund Balance	14,953,758	58,369,877
	33-Intergovernmental Revenue	38,920	691,454
	34-Charges for Services	14,814,401	14,218,135
	36-Miscellaneous Revenues	296,408	36,829
	37-Other Income	816,904	123,736
	39-Other Financing Sources	-	(850,242)
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b><u>30,920,391</u></b>	<b><u>72,589,789</u></b>
Expenses	0-Reclassification	273,664	4,790,925
	1-Salaries & Wages	2,989,900	2,720,271
	2-Personnel Benefits	793,973	1,055,173
	3-Supplies	4,037,261	2,540,081
	4-Services	2,512,221	1,944,203
	5-Intergovernmental Svcs	495,594	403,828
	6-Capital Outlay	12,179,274	509,671
	9-Interfund Payment for Svcs	2,215,775	1,833,118
	<b>Total Expenses</b>	<b><u>25,497,662</u></b>	<b><u>15,797,270</u></b>
	<b>Fund Balance 12/31/12</b>	<b><u>5,422,729</u></b>	<b><u>56,792,519</u></b>
<b>417 2008 UTILITY REVENUE BONDS</b>			
Revenue	30-Fund Balance	2,201,204	(6,362,652)
	38-Non-Revenue	1,429,317	1,429,317
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b><u>3,630,521</u></b>	<b><u>(4,933,335)</u></b>
Expenses	0-Reclassification	1,704,944	421,485
	7-Debt Service-Principal	2,245,000	-
	8-Debt Service-Interest	294,955	276,995
	<b>Total Expenses</b>	<b><u>4,244,899</u></b>	<b><u>698,480</u></b>
	<b>Fund Balance 12/31/12</b>	<b><u>(614,378)</u></b>	<b><u>(5,631,815)</u></b>
<b>419 2010 UTILITY REVENUE BONDS</b>			
Revenue	30-Fund Balance	5,702,246	(759,284)
	38-Non-Revenue	282,612	282,613
	<b>Total Revenues/Beginning/Budgeted Fund Balance</b>	<b><u>5,984,858</u></b>	<b><u>(476,671)</u></b>
Expenses	0-Reclassification	4,944,341	2,021,914
	7-Debt Service-Principal	-	-
	8-Debt Service-Interest	257,684	283,990
	<b>Total Expenses</b>	<b><u>5,202,025</u></b>	<b><u>2,305,904</u></b>
	<b>Fund Balance 12/31/12</b>	<b><u>782,833</u></b>	<b><u>(2,782,575)</u></b>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>440 UTILITY BOND CONSTRUCTION</b>			
Revenue	30-Fund Balance	528,754	921,230
	36-Miscellaneous Revenues	(2,015)	1,295
	38-Non-Revenue	(286,311)	421,486
Total Revenues/Beginning/Budgeted Fund Balance		<u>240,428</u>	<u>1,344,011</u>
Expenses	0-Reclassification	341,319	160,513
	4-Services	2,052,633	158,374
	6-Capital Outlay	(199,561)	(65,391)
	9-Interfund Payment for Svcs	5,039	(4,489)
Total Expenses		<u>2,199,430</u>	<u>249,007</u>
Fund Balance 12/31/12		<u>(1,959,002)</u>	<u>1,095,004</u>
<b>441 2010 UTILITY BOND CONSTRUCTION</b>			
Revenue	30-Fund Balance	3,218,073	490,869
	36-Miscellaneous Revenues	(14,174)	12,571
	38-Non-Revenue	1,103,467	2,021,914
Total Revenues/Beginning/Budgeted Fund Balance		<u>4,307,366</u>	<u>2,525,354</u>
Expenses	0-Reclassification	6,395,100	(1,154,334)
	3-Supplies	(874)	89,728
	4-Services	3,682,264	934,615
	6-Capital Outlay	103,776	982,656
	9-Interfund Payment for Svcs	(13,812)	127,261
Total Expenses		<u>10,166,454</u>	<u>979,926</u>
Fund Balance 12/31/12		<u>(5,859,088)</u>	<u>1,545,428</u>
<b>460 GOLF COURSE</b>			
Revenue	30-Fund Balance	-	3,061,496
	34-Charges for Services	1,381,296	933,959
	36-Miscellaneous Revenues	105,275	103,644
	38-Non-Revenue	238,082	2
	39-Other Financing Sources	-	(33)
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,724,653</u>	<u>4,099,068</u>
Expenses	0-Reclassification	101,145	(60,070)
	1-Salaries & Wages	427,347	433,637
	2-Personnel Benefits	172,638	149,814
	3-Supplies	130,695	116,878
	4-Services	114,539	152,216
	5-Intergovernmental Svcs	153,876	102,182
	8-Debt Service-Interest	(2,187)	2,877
	9-Interfund Payment for Svcs	145,429	148,422
Total Expenses		<u>1,243,482</u>	<u>1,045,956</u>
Fund Balance 12/31/12		<u>481,171</u>	<u>3,053,112</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>510 EQUIP RENTAL RESERVE</b>			
Revenue	30-Fund Balance	-	7,949,424
	36-Miscellaneous Revenues	1,214,869	694,993
	39-Other Financing Sources	119,841	27,015
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,334,710</u>	<u>8,671,432</u>
Expenses	0-Reclassification	(402,749)	6,423
	3-Supplies	(29,728)	28,352
	4-Services	168,533	32,833
	6-Capital Outlay	714,670	623,988
Total Expenses		<u>450,726</u>	<u>691,596</u>
Fund Balance 12/31/12		<u>883,984</u>	<u>7,979,836</u>
<b>511 EQUIPMENT RENTAL</b>			
Revenue	30-Fund Balance	16,500	906,264
	33-Intergovernmental Revenue	-	-
	36-Miscellaneous Revenues	1,199,774	1,100,781
	39-Other Financing Sources	61,860	(10,204)
Total Revenues/Beginning/Budgeted Fund Balance		<u>1,278,134</u>	<u>1,996,841</u>
Expenses	0-Reclassification	(23,923)	7,664
	1-Salaries & Wages	199,875	222,139
	2-Personnel Benefits	51,226	90,207
	3-Supplies	838,103	556,769
	4-Services	(12,347)	191,565
	6-Capital Outlay	64,532	64,532
	9-Interfund Payment for Svcs	27,926	13,201
Total Expenses		<u>1,145,392</u>	<u>1,146,077</u>
Fund Balance 12/31/12		<u>132,742</u>	<u>850,764</u>
<b>512 CENTRAL STORES</b>			
Revenue	30-Fund Balance	4,368	492,686
	34-Charges for Services	(19,563)	(569)
	38-Non-Revenue	(10,810)	-
Total Revenues/Beginning/Budgeted Fund Balance		<u>(26,005)</u>	<u>492,117</u>
Expenses	0-Reclassification	(2,260)	-
	1-Salaries & Wages	(1,983)	-
	2-Personnel Benefits	(482)	-
	4-Services	(361)	-
	9-Interfund Payment for Svcs	2,184	-
Total Expenses		<u>(2,902)</u>	<u>-</u>
Fund Balance 12/31/12		<u>(23,103)</u>	<u>492,117</u>

**City of Lynnwood**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Fund 101 through Fund 519**  
**12/31/2012 - Unaudited**

Fund		2012 Budget	Actual 12/31/12
<b>513 JOINT SHOP OPERATIONS</b>			
Revenue	30-Fund Balance	-	-
	36-Miscellaneous Revenues	-	7,640
	39-Other Financing Sources	230,500	230,500
Total Revenues/Beginning/Budgeted Fund Balance		<u>230,500</u>	<u>238,140</u>
Expenses	0-Reclassification	19,297	(2,554)
	1-Salaries & Wages	93,218	62,706
	2-Personnel Benefits	50,739	21,975
	3-Supplies	(51,050)	4,579
	4-Services	44,841	94,302
	5-Intergovernmental Svcs	81,623	-
	6-Capital Outlay	703	3,056
	9-Interfund Payment for Svcs	(3,527)	5,090
Total Expenses		<u>235,844</u>	<u>189,154</u>
Fund Balance 12/31/12		<u>(5,344)</u>	<u>48,986</u>
<b>515 SELF-INSURANCE</b>			
Revenue	30-Fund Balance	700,294	1,354,194
	36-Miscellaneous Revenues	635,429	616,806
	39-Other Financing Sources	1,848,563	1,818,396
Total Revenues/Beginning/Budgeted Fund Balance		<u>3,184,286</u>	<u>3,789,396</u>
Expenses	0-Reclassification	-	-
	1-Salaries & Wages	-	-
	2-Personnel Benefits	100	10
	3-Supplies	(573,444)	129,285
	4-Services	846,858	1,018,652
	6-Capital Outlay	1,963,049	1,057,122
	8-Debt Service-Interest	-	29
	9-Interfund Payment for Svcs	-	-
Total Expenses		<u>2,236,563</u>	<u>2,205,098</u>
Fund Balance 12/31/12		<u>947,723</u>	<u>1,584,298</u>
<b>519 RESERVE RETIREMENT CNTRB</b>			
Revenue	30-Fund Balance	130,000	116,012
	36-Miscellaneous Revenues	(364)	190
Total Revenues/Beginning/Budgeted Fund Balance		<u>129,636</u>	<u>116,202</u>
Expenses	4-Services	26,406	1,755
Total Expenses		<u>26,406</u>	<u>1,755</u>
Fund Balance 12/31/12		<u>103,230</u>	<u>114,447</u>



Stephen E Moore, Judge  
Jill O'Cain, Court Administrator

## MEMORANDUM

DATE: February 4, 2013

TO: Judge Stephen Moore  
Dean Rohla, Accounting Manager  
Lorenzo Hines, Finance Director

From: Jill O'Cain, Court Administrator

RE: GASB Statement 34

In preparing the court's local revenues report for 2012, I realized I have been overstating the accounts receivables in past reports regarding photo enforcement collectibles. I was using the total recovery rate which is around 79% reported on ATS's payment statistics report. 79% is the recovery rate for all photo enforcement receivables, not just collections. I now receive a report from AllianceOne our collection agency and they report their recovery rate for photo enforcement is 16%. The below tables correct the photo enforcement estimates figured now at 16% and the corresponding totals for the years 2010 and 2011. There is no change for fines and penalties.

### 2010 GASB Statement - Corrected:

Fines and Penalties	\$2,291,006.42
Photo Enforcement	\$346,357.58
Total:	\$2,637,364.00

### 2011 GASB Statement – Corrected:

Fines and Penalties	\$1,811,388.72
Photo Enforcement	\$430,416.75
Total:	\$2,241,805.47

Please contact me if you have any questions or need more information.

Exhibit G

**CITY OF LYNNWOOD**  
**2012 Correction of Prior Period Accounting Estimate**  
**Court - Photo Red accounts in collection status**

		<b>Original Estimate (1)</b>	<b>Revised Estimate (2)</b>	<b>Total Adjustment (2 - 1)</b>
<b>2010</b>				
Court Receivables	A	\$ 13,694,001	\$ 13,694,001	
Court Collection Percentage	B	16.7%	16.7%	
Projected Receivable to be Collected (A x B)	C	2,291,006	2,291,006	
<b>Projected Court Receivables Uncollectible (A - C)</b>	<b>D</b>	<b>(11,402,995)</b>	<b>(11,402,995)</b>	
Photo Red Receivables	E	2,338,230	2,164,735	
Photo Red Collection Percentage	F	78.5%	16.0%	
Projected Receivable to be Collected (E x F)	G	1,835,510	346,358	
<b>Projected Photo Red Uncollectible (E - G)</b>	<b>H</b>	<b>(502,719)</b>	<b>(1,818,377)</b>	
Prior Year Ending Allowance for Uncollectible	I	(11,772,711)	(11,772,711)	
Current Year Projected Allowance for Uncollectible (D + H)	J	(11,905,714)	(13,221,372)	
<b>2010 Adjustment to Allowance for Uncollectible (J - I)</b>		<b>\$ (133,003)</b>	<b>\$ (1,448,662)</b>	<b>\$ (1,315,658)</b>
<b>2011</b>				
Court Receivables	A	\$ 13,650,254	\$ 13,650,254	
Court Collection Percentage	B	13.3%	13.3%	
Projected Receivable to be Collected (A x B)	C	1,811,389	1,811,389	
<b>Projected Court Receivables Uncollectible (A - C)</b>	<b>D</b>	<b>(11,838,865)</b>	<b>(11,838,865)</b>	
Photo Red Receivables	E	2,690,104	2,690,104	
Photo Red Collection Percentage	F	79.3%	16.0%	
Projected Receivable to be Collected (E x F)	G	2,133,253	430,417	
<b>Projected Photo Red Uncollectible (E - G)</b>	<b>H</b>	<b>(556,852)</b>	<b>(2,259,688)</b>	
Prior Year Ending Allowance for Uncollectible	I	(11,905,714)	(13,221,372)	
Current Year Projected Allowance for Uncollectible (D + H)	J	(12,395,717)	(14,098,553)	
<b>2011 Adjustment to Allowance for Uncollectible (J - I)</b>		<b>\$ (490,003)</b>	<b>\$ (877,181)</b>	<b>\$ (387,178)</b>
<b>Total Adjustment to the General Fund Balance</b>				<b>(1,702,836)</b>

Ties to 02/04/2013 Jill O'Cain Memo