



**LAKE WHATCOM WATER AND SEWER DISTRICT**

**Special-Purpose Schedules**  
And Accountants' Compilation Report  
December 31, 2018

**LAKE WHATCOM WATER AND SEWER DISTRICT**

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## ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners  
Lake Whatcom Water and Sewer District

Management is responsible for the accompanying special-purpose schedules of Lake Whatcom Water and Sewer District, which comprise the detail of revenues and expenditures, liabilities, labor relations consultant(s), and risk management as of and for the year ended December 31, 2018, included in the accompanying forms prescribed by the Cash Basis Budgeting, Accounting, and Reporting System (BARS) that is promulgated by the State Auditor's Office under authority of Washington State Law. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the special-purpose schedules included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion or conclusion, nor do we provide any form of assurance on these special-purpose schedules.

### *Other Matter*

The special-purpose schedules included in the accompanying prescribed form are intended to comply with the requirements of the Washington State Auditor's Office, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of Lake Whatcom Water and Sewer District; it is not intended to be and should not be used by anyone other than this specified party.

VSH PLLC

Bellingham, Washington  
May 17, 2019

**LAKE WHATCOM WATER AND SEWER DISTRICT**  
**DETAIL OF REVENUES AND EXPENDITURES**  
For the Year Ended December 31, 2018

MCAG	Fund Number	Fund Name	BARS Account	Description	Amount
2330	401	Enterprise	3081000	Beginning Reserved Fund Balance	\$ 1,227,177
2330	401	Enterprise	3088000	Beginning Unreserved Fund Balance	3,861,808
2330	401	Enterprise	3339700	FEMA Grant	250
2330	401	Enterprise	3336646	DWSRF Loan	125,288
2330	401	Enterprise	3434000	Water Sales and Services	2,808,213
2330	401	Enterprise	3435000	Sewer Sales and Service	3,976,118
2330	401	Enterprise	3590000	Fines and Penalties	86,307
2330	401	Enterprise	3611000	Interest Earnings	70,582
2330	401	Enterprise	3614000	Other Interest (ULID)	8,889
2330	401	Enterprise	3681000	Special Assessment - Principal	30,534
2330	401	Enterprise	3690000	Other Miscellaneous Revenues	55,069
2330	401	Enterprise	3951000	Proceeds from Sale of Capital Assets	15,600
2330	401	Enterprise	5340010	Water Salaries	848,624
2330	401	Enterprise	5340020	Water Benefits	371,816
2330	401	Enterprise	5340030	Water Supplies	157,070
2330	401	Enterprise	5340040	Water Services	873,730
2330	401	Enterprise	5350010	Sewer Salaries	744,252
2330	401	Enterprise	5350020	Sewer Benefits	323,546
2330	401	Enterprise	5350030	Sewer Supplies	94,090
2330	401	Enterprise	5350040	Sewer Services	1,233,878
2330	401	Enterprise	5899000	Other Custodial Activities	377
2330	401	Enterprise	5913870	Redemption of Debt	815,028
2330	401	Enterprise	5923880	Interest Debt Cost	311,661
2330	401	Enterprise	5943860	Capital Expenditures	1,430,430
2330	401	Enterprise	5081000	Ending Reserved Fund Balance	887,236
2330	401	Enterprise	5088000	Ending Unreserved Fund Balance	4,174,097

**LAKE WHATCOM WATER AND SEWER DISTRICT**  
**SCHEDULE OF LIABILITIES**  
 For the Year Ended December 31, 2018

			(1)	(2)	(3)		(4)
ID. No.	Description	Maturity / Payment Due Date	Beginning Balance 01/01/18	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/18
252.11	Refunding Bonds - Issued 2016	11/1/2035	\$ 6,290,000	\$ -	\$ 130,000	591.35.70	\$ 6,160,000
263.88	DWSRF Loan DM13-952- 137	10/1/2035	2,158,875	-	119,937	591.34.70	2,038,938
263.88	DWSRF Loan DM13-952- 136	10/1/2037	1,076,611	-	53,831	591.34.70	1,022,780
264.30	Pension liability		1,147,899	-	376,998		770,901
252.11	Refunding Bonds - Issued 2009	11/1/2019	560,000	-	275,000	591.35.70	285,000
259.12	Compensated absences		92,687	-	10,247		82,440
263.92	Latecomer fees and other deferred credits		16,500	-	-		16,500
263.92	PW-02-691-064- Issued 2002	7/1/2022	236,260	-	236,260	591.34.70	-
Totals			\$ 11,578,832	\$ -	\$ 1,202,273		\$ 10,376,559

See accountants' compilation report and notes to the special-purpose schedules

**LAKE WHATCOM WATER AND SEWER DISTRICT**  
**LABOR RELATIONS CONSULTANT(S)**  
For the Year Ended December 31, 2018

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 compensations allowed _____ Duration of services _____ Services provided _____

**LAKE WHATCOM WATER AND SEWER DISTRICT  
RISK MANAGEMENT**

For the Year Ended December 31, 2018

Public entity risk pool members are not required to report those risks transferred to the pool.  
The District is a member of the Water & Sewer Risk Management Pool.

**LAKE WHATCOM WATER AND SEWER DISTRICT  
NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 1. NATURE OF BUSINESS**

The District was incorporated in 1968 and operates under the laws of the state of Washington applicable to a water-sewer district. The District is a general purpose government and provides water and sewer services. The District uses single-entry, cash basis accounting, which is a departure from accounting principles generally accepted in the United States of America.

The Lake Whatcom Water and Sewer District (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.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues, and expenditures as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purposes. The District uses a proprietary fund type:

Enterprise Fund

This fund accounts for operations that provide goods and services to the general public and is supported primarily through user charges.



**LAKE WHATCOM WATER AND SEWER DISTRICT**  
**NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid. In accordance with State law, the District also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the prior period.

Purchases of capital assets are expensed during the year of acquisition. There is neither capitalization of capital assets nor allocation of depreciation expense. Inventory, if any, is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Cash and Investments

See Note 3, *Investments*.

d. Deposits

The District's cash and certificates of deposit are insured by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission. At times, these balances may exceed insured limits. The District has not experienced any losses related to such accounts.

e. Capital Assets

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

f. Compensated Absences

Vacation leave may be accumulated up to 80 hours and is payable upon separation or retirement. Sick leave may be accumulated up to 1,000 hours. If an employee separates with at least ten years of service, the employee will be paid for sick leave balances up to 1,000 hours at one-quarter of the employee's final hourly pay rate

g. Long-Term Debt

See Note 4, *Debt Service Requirements*.

**LAKE WHATCOM WATER AND SEWER DISTRICT**  
**NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

h. Risk Management

The District is a member of the Water and Sewer Risk Management Pool (Pool). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insurance, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in November 1987 when water and sewer districts in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. The Pool currently has 68 members. The Pool's fiscal year is November 1st through October 31st.

The Pool allows members to jointly purchase insurance coverage, establish a plan of self-insurance coverage, and provide related services, such as risk management and loss prevention. The Pool provides the following forms of group purchased insurance coverage for its members: Property (including Building, Electronic Data Processing, Boiler and Machinery, and Mobile Equipment); General Liability; Automotive Liability; Excess Liability, Crime; Public Officials Liability; Identity Fraud Reimbursement Program; Deadly Weapon/Active Shooter Response Program; and bonds of various types. Most coverages are on an "occurrence" basis.

Members make an annual contribution to fund the Pool. The Pool purchases insurance policies from unrelated underwriters as follows:

**LAKE WHATCOM WATER AND SEWER DISTRICT  
NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

h. Risk Management, (continued)

TYPE OF COVERAGE	MEMBER DEDUCTIBLE	SELF-INSURED RETENTION/GROUP	EXCESS LIMITS
Property Loss:			
Buildings and Contents	\$1,000 - \$25,000 and See (C) below	\$25,000	\$1,000,000,000
Flood	See (A) below	See (A) below	\$50,000,000
Earthquake	See (B) below	See (B) below	\$110,000,000 (\$75,000,000 shared by all members, \$25,000,000 dedicated to Alderwood, \$5,000,000 dedicated to Sammamish Plateau, and \$5,000,000 dedicated to Cascade Water Alliance)
Terrorism	\$1,000 - \$25,000	\$25,000 Primary layer	\$700,000,000 Primary layer
Boiler & Machinery	\$1,000 - \$350,000 depending on object	\$25,000 - \$350,000 depending on object	\$100,000,000
Auto - Physical Damage	\$1,000-\$25,000	\$25,000	\$15,000,000
Liability:			
Commercial General Liability	\$1,000 - \$25,000	\$200,000, subject to \$150,000 Corridor Deductible	\$15,000,000
Auto Liability	\$1,000 - \$25,000	Same as above	\$15,000,000
Public Officials Errors and Omissions	\$1,000 - \$25,000	Same as above	\$15,000,000
Employment Practices	\$1,000 - \$25,000	Same as above	\$15,000,000
Other:			
Cyber Liability	\$100,000	N/A	\$2,000,000
Deadly Weapon/Active Shooter	\$10,000	N/A	\$500,000
Public Officials Bonds	Various	N/A	Various
Crime	\$1,000 - \$25,000	\$25,000	\$2,000,000
Identity Fraud	\$0	\$0	\$25,000
A. \$100,000 member deductibles, per occurrence, in Flood zones except Zones A&V; \$250,000 member deductible per occurrence, in Flood Zones A&V.			
B. Member deductible for earthquakes is 5% subject to \$100,000 minimum Earthquake Shock. The deductible will apply per occurrence on a per unit basis, as defined in the policy form, subject to the stated minimum.			
C. Member deductible for Cyber liability is \$100,000 and where applicable the dollar amount of the business interruption loss during the policy's required 8 hour waiting period			

See accountants' compilation report

**LAKE WHATCOM WATER AND SEWER DISTRICT  
NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

h. Risk Management, (continued)

Pool members are responsible for a deductible on each coverage and the Pool is responsible for the remainder of the self-insured retention listed in the table above except where noted as follows. The insurance carriers then cover the loss to the maximum limit of the policy. Each member is responsible for the full deductible applicable to the perils of earthquake and flood (the Pool is not responsible for any deductible or self-insured retention for earthquake and flood claims). Each member is also responsible for the full deductible applicable to the Cyber Liability, and that part of a Boiler & Machinery deductible, which exceeds \$25,000.

Upon joining, the members contract to remain in the Pool for one full policy period. Following completion of one full policy period, members must give six month's notice before terminating participation (e.g. to withdraw from the Pool on November 1, 2019, written notice must be in possession of the Pool by April 30, 2019). The Interlocal Governmental Agreement is renewed automatically each year. Even after termination of relationship with the Pool, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in process claims, for the period that the District was a signatory to the Interlocal Governmental Agreement.

The Pool is fully funded by its member participants. Claims are filed by members with the Pool who determines coverage and performs claims adjustment in consultation with Arcadia Claims Services and Adjusters Northwest.

The Pool is governed by a Board of Directors, which is comprised of one designated representative from each participating member. An Executive Committee is elected at the annual meeting and is responsible for overseeing the business affairs of the Pool and providing policy direction to the Pool's Executive Director.

i. Reserved Fund Balance

In accordance with bond resolutions (and certain related agreements), separate restricted funds are required to be established. The assets held in these funds are restricted or have been reserved for specific uses, including debt service and other special reserve requirements. Restricted funds totaled \$887,236 as of December 31, 2018.

j. Reclassifications

Certain beginning cash and investments were reclassified from unreserved to reserved in Schedule 01.

**NOTE 3. INVESTMENTS**

As required by state law, all investments of the District's funds are obligations of the U.S. Government or deposits with Washington State banks and savings and loan institutions, or other investments allowed by Chapter 39.59 RCW.

It is the District's policy to invest all temporary cash surpluses, which are included in the fund balances shown on the Statement of Fund Resources and Uses Arising from Cash Transactions. The interest earned on these investments is posted to the Enterprise Fund.

**LAKE WHATCOM WATER AND SEWER DISTRICT  
NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 3. INVESTMENTS**, (continued)

Investments by type as of December 31, 2018, are as follows:

Investment Type	Total	Investment Maturities			
		Less Than 6 Months	6 Months to 1 Year	1-5 years	More Than 5 Years
Federal Farm Credit Bank Bonds	\$ 1,247,418	\$ -	\$ -	\$ 1,247,418	\$ -
Financing Corporation Strip Bond	1,098,876	-	-	1,098,876	-
Local Government Investment Pool	1,006,020	1,006,020	-	-	-
Public Funds Money Market Account	657,320	657,320	-	-	-
Federal Home Loan Bank Bonds	<u>497,594</u>	<u>-</u>	<u>-</u>	<u>497,594</u>	<u>-</u>
	<u>\$ 4,507,228</u>	<u>\$ 1,663,940</u>	<u>\$ -</u>	<u>\$ 2,843,888</u>	<u>\$ -</u>

The District's Federal Home Loan Bank Bonds, FNMA Bonds and Financing Corporation Strip Bonds have maturity dates ranging from October 2019 to January 2021. The securities have 0-2.150% interest rates.

**Credit Risk** - The District's investment policy limits investments to those authorized by state of Washington statutes governing the investment of public funds. As of December 31, 2018, the District's investments in Federal Home Loan Bank Bonds were rated AAA by Moody's Rating Service.

**NOTE 4. DEBT SERVICE REQUIREMENTS**

Drinking Water State Revolving Fund (DWSRF) Loans – The District was approved by the U.S. Environmental Protection Agency (EPA) and the Washington State Public Works Board (PWB) to receive loans through the DWSRF program in order to improve its drinking water system.

The currently outstanding debt is as follows:

Project	Original Amount	Interest Rate	Amount Outstanding
2016 Refunding Bonds	\$ 6,415,000	2.0% - 4.0%	\$ 6,160,000
DWSRF Loan DM 13-952-137	2,398,750	1.5%	2,038,938
DWSRF Loan DM 13-952-136	994,850	1.5%	1,022,780
2009 Refunding Bonds	<u>6,080,000</u>	<u>3.0% - 4.0%</u>	<u>285,000</u>
Totals	<u>\$15,888,600</u>		<u>\$ 9,506,718</u>

**LAKE WHATCOM WATER AND SEWER DISTRICT  
NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 4. DEBT SERVICE REQUIREMENTS, (continued)**

The annual debt service requirements to maturity for revenue debts are as follows:

<u>Fiscal Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 588,768	\$ 278,332	\$ 867,100
2020	598,768	261,494	860,262
2021	608,768	246,138	854,906
2022	618,768	230,481	849,249
2023-2027	3,363,840	875,158	4,238,998
2028-2032	2,583,840	352,870	2,936,710
2033-2037	<u>1,143,966</u>	<u>58,506</u>	<u>1,202,472</u>
Totals	<u>\$ 9,506,718</u>	<u>\$ 2,302,979</u>	<u>\$ 11,809,697</u>

**Total Debt** - The accompanying Schedule of Liabilities (Schedule - 09) provides further detail on the outstanding debt and liabilities of the District and summarizes the District's debt transactions for the year ended December 31, 2018. There is \$887,236 in restricted assets of the District as of December 31, 2018; these represent sinking funds and reserve requirements as contained in the various indentures.

There are a number of other limitations and restrictions contained in the various bond indentures. The District is in compliance with all significant limitations and restrictions.

**NOTE 5. PENSION PLANS**

Substantially all the District's full-time and qualifying part-time employees participate in the Public Employees' Retirement System (PERS) Plans 1, 2, and 3 administered by the Washington State Department of Retirement Systems (DRS) under cost-sharing, multiple-employer public employee defined-benefit and defined-contribution retirement plans (the Plans).

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

The Department of Retirement Systems, a department within the primary government of the state of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

**LAKE WHATCOM WATER AND SEWER DISTRICT  
NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 5. PENSION PLANS, (continued)**

At June 30, 2018 (the measurement date of the Plans), the District's proportionate share of the collective net pension liabilities, as reported on Schedule 09, was as follows:

	<b>Allocation %</b>	<b>Liability (Asset)</b>
PERS 1 UAAL	0.011578%	\$ 517,077
PERS 2 and 3	0.014866%	\$ 253,824
	Total Net Pension Liability (Sch. 09)	\$ 770,901

**NOTE 6. DEFERRED COMPENSATION PLANS**

The District offers its employees deferred compensation plans created in accordance with Internal Revenue Code Section 457. One plan is with the state of Washington, Committee for Deferred Compensation. The District also offers a deferred compensation plan with ICMA RC. These plans, available to eligible employees, permit them to defer a portion of their salary to future years.

The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. In June 2004, the state of Washington Deferred Compensation Plan assets were placed into trust for the exclusive benefit of participants and their beneficiaries. Pursuant to Governmental Accounting Standards Board (GASB) Statement 32, since the District is no longer the owner of these assets, as of December 31, 1998, the plan assets and liabilities are no longer considered to be property/debt of the District.

**NOTE 7. PUBLIC EMPLOYEES BENEFITS BOARD (PEBB) PROGRAM**

The District is a participating employer in the state of Washington's Public Employees Benefits Board (PEBB) program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical, dental, and life insurance benefits for public employees and retirees and their dependents on a pay-as-you-go basis. The plan provides other post-employment benefits through both explicit and implicit subsidies. The explicit subsidy is a set dollar amount that lowers the monthly premium paid by members over the age of 65 enrolled in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately. The District had 18 active plan members and 2 retired plan members as of December 31, 2018. The District contributed \$317,724 to the plan for the year ended December 31, 2018.

**LAKE WHATCOM WATER AND SEWER DISTRICT**  
**NOTES TO SPECIAL-PURPOSE SCHEDULES**

For the year ended December 31, 2018

**NOTE 8. CAPITAL ASSET ACTIVITY**

In addition to protecting against variations in the timing of operating costs and revenues, it is prudent to maintain a capital contingency amount to meet unexpected emergency capital outlays. While it would be impractical to reserve against major system-wide failures as a result of a catastrophic event, it is reasonable to identify and quantify possible failures of individual system components. The District utilizes an estimate of replacement costs to derive the targeted contingency dollar amount. The District's estimated replacement costs of capital assets as of December 31, 2018, totals \$121,000,000. This investment in capital assets includes water collection and transmission lines, pumping stations and equipment, sewage collection and transmission lines, service pipes from the distribution mains to customers' meters, administration and operation facilities, and transportation and office equipment. The District currently has \$1,210,000 (approximately 1.0% of estimated replacement costs) for capital contingency.

**NOTE 9. MEMBERSHIP**

The Whatcom County Council of Governments (The Council) is a distinct municipal entity with its own assets, liabilities, and governing board. The Council was created in 1966, when voters approved a ballot measure to create the Whatcom County Council of Governments. Membership in the Council provides a forum through which mutual cooperation is facilitated among its members. The Council is not a component unit of the District. The District paid \$229 in membership dues for the year ended December 31, 2018.