

# ANNUAL REPORT CERTIFICATION

City of Monroe

(Official Name of Government)

0685

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2020

## GOVERNMENT INFORMATION:

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Official Phone Number (360) 863-4518

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Becky Hasart Finance Director

Contact Phone Number (360) 863-4518

Contact E-mail Address bhasart@monroewa.gov

I certify 21st day of May, 2021, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

## Signatures

Becky Hasart (bhasart@monroewa.gov)

**City of Monroe**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>105 Streets</b>	<b>109 Tourism</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	43,309,044	5,966,056	417,092	71,654
388 / 588	Net Adjustments	558,099	558,099	-	-
<b>Revenues</b>					
310	Taxes	14,235,078	12,628,254	400,000	62,132
320	Licenses and Permits	957,241	651,805	218,243	-
330	Intergovernmental Revenues	2,712,645	1,338,903	380,837	-
340	Charges for Goods and Services	24,288,486	907,595	136,542	-
350	Fines and Penalties	150,647	150,647	-	-
360	Miscellaneous Revenues	3,271,778	146,006	8,819	1,466
Total Revenues:		45,615,875	15,823,210	1,144,441	63,598
<b>Expenditures</b>					
510	General Government	5,249,184	3,208,263	-	-
520	Public Safety	8,205,051	8,157,203	-	-
530	Utilities	13,297,238	-	-	-
540	Transportation	1,615,504	-	988,540	-
550	Natural/Economic Environment	1,715,347	1,644,396	-	60,661
560	Social Services	147,197	147,197	-	-
570	Culture and Recreation	1,669,150	1,669,150	-	-
Total Expenditures:		31,898,671	14,826,209	988,540	60,661
Excess (Deficiency) Revenues over Expenditures:		13,717,204	997,001	155,901	2,937
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	71,665	-	-	-
397	Transfers-In	3,743,357	135,659	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	475,225	112,747	-	-
Total Other Increases in Fund Resources:		4,290,247	248,406	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	5,872,374	4,520	-	-
591-593, 599	Debt Service	5,896,027	-	-	-
597	Transfers-Out	3,743,357	545,450	1,600	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	607,868	262,868	-	-
Total Other Decreases in Fund Resources:		16,119,626	812,838	1,600	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,887,825</b>	<b>432,569</b>	<b>154,301</b>	<b>2,937</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	8,093,529	-	-	74,591
50841	Committed	-	-	-	-
50851	Assigned	32,200,933	1,496,209	571,396	-
50891	Unassigned	5,460,514	5,460,514	-	-
<b>Total Ending Cash and Investments</b>		<b>45,754,976</b>	<b>6,956,723</b>	<b>571,396</b>	<b>74,591</b>

The accompanying notes are an integral part of this statement.

**City of Monroe**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	47,589	4,127,068	3,418	21,174
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	1,144,692	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	341,043
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,323	77,415	58	1,770
Total Revenues:		4,323	1,222,107	58	342,813
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	10	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		10	-	-	-
Excess (Deficiency) Revenues over Expenditures:		4,313	1,222,107	58	342,813
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	3,047,108	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	215,000
Total Other Increases in Fund Resources:		-	-	3,047,108	215,000
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	446,303
591-593, 599	Debt Service	-	-	3,047,108	41
597	Transfers-Out	-	244,880	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	130,000
Total Other Decreases in Fund Resources:		-	244,880	3,047,108	576,344
<b>Increase (Decrease) in Cash and Investments:</b>		<b>4,313</b>	<b>977,227</b>	<b>58</b>	<b>(18,531)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	51,902	5,104,295	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	3,476	2,642
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>51,902</b>	<b>5,104,295</b>	<b>3,476</b>	<b>2,642</b>

The accompanying notes are an integral part of this statement.

**City of Monroe**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

	<b>317 Parks CIP Fund</b>	<b>318 Streets CIP Fund</b>	<b>319 North Kelsey Development</b>	<b>411 Water Maintenance &amp; Operations</b>	
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	1,314,435	2,016,712	2,634,155	8,425,523
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	413,625	-	-
340	Charges for Goods and Services	302,698	1,817,087	-	6,744,139
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	28,076	34,849	34,842	759,680
	Total Revenues:	<u>330,774</u>	<u>2,265,561</u>	<u>34,842</u>	<u>7,503,819</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	15,900
530	Utilities	-	-	-	5,477,217
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	10,290	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
	Total Expenditures:	<u>-</u>	<u>-</u>	<u>10,290</u>	<u>5,493,117</u>
	Excess (Deficiency) Revenues over Expenditures:	<u>330,774</u>	<u>2,265,561</u>	<u>24,552</u>	<u>2,010,702</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	68,100	-	400,000	830
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
	Total Other Increases in Fund Resources:	<u>68,100</u>	<u>-</u>	<u>400,000</u>	<u>830</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	398,214	2,210,234	-	767,741
591-593, 599	Debt Service	-	-	-	754,144
597	Transfers-Out	-	-	2,908,728	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
	Total Other Decreases in Fund Resources:	<u>398,214</u>	<u>2,210,234</u>	<u>2,908,728</u>	<u>1,521,885</u>
	<b>Increase (Decrease) in Cash and Investments:</b>	<b><u>660</u></b>	<b><u>55,327</u></b>	<b><u>(2,484,176)</u></b>	<b><u>489,647</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	35,396	-	-	696,680
50841	Committed	-	-	-	-
50851	Assigned	1,279,697	2,072,040	149,979	8,218,489
50891	Unassigned	-	-	-	-
	<b>Total Ending Cash and Investments</b>	<b><u>1,315,093</u></b>	<b><u>2,072,040</u></b>	<b><u>149,979</u></b>	<b><u>8,915,169</u></b>

The accompanying notes are an integral part of this statement.

**City of Monroe**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>421 Sewer Maintenance &amp; Operations</b>	<b>431 Stormwater Maint &amp; Operations</b>	<b>510 Information &amp; Tech Services</b>	<b>520 Equipment &amp; Fleet Management</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	11,691,549	1,418,056	307,487	4,782,021
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	87,193	-
330	Intergovernmental Revenues	23,243	214,994	-	-
340	Charges for Goods and Services	8,040,715	2,169,024	602,030	2,222,692
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,012,068	26,440	6,255	120,186
Total Revenues:		10,076,026	2,410,458	695,478	2,342,878
<b>Expenditures</b>					
510	General Government	-	-	698,819	-
520	Public Safety	17,598	14,340	-	-
530	Utilities	5,658,300	2,161,721	-	-
540	Transportation	-	-	-	626,964
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		5,675,898	2,176,061	698,819	626,964
Excess (Deficiency) Revenues over Expenditures:		4,400,128	234,397	(3,341)	1,715,914
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	71,665	-	-
397	Transfers-In	830	830	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	147,478
Total Other Increases in Fund Resources:		830	72,495	-	147,478
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	638,316	283,171	1,740	1,092,145
591-593, 599	Debt Service	1,877,615	217,119	-	-
597	Transfers-Out	-	-	-	42,699
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	215,000
Total Other Decreases in Fund Resources:		2,515,931	500,290	1,740	1,349,844
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,885,027</b>	<b>(193,398)</b>	<b>(5,081)</b>	<b>513,548</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,875,888	254,777	-	-
50841	Committed	-	-	-	-
50851	Assigned	11,700,689	969,884	302,406	5,295,571
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>13,576,577</b>	<b>1,224,661</b>	<b>302,406</b>	<b>5,295,571</b>

The accompanying notes are an integral part of this statement.

**City of Monroe**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>530 Facilities Management</b>
<b>Beginning Cash and Investments</b>		
308	Beginning Cash and Investments	65,055
388 / 588	Net Adjustments	-
<b>Revenues</b>		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	1,345,964
350	Fines and Penalties	-
360	Miscellaneous Revenues	9,525
Total Revenues:		1,355,489
<b>Expenditures</b>		
510	General Government	1,342,102
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,342,102
Excess (Deficiency) Revenues over Expenditures:		13,387
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	90,000
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		90,000
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	29,990
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		29,990
<b>Increase (Decrease) in Cash and Investments:</b>		<b>73,397</b>
<b>Ending Cash and Investments</b>		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	138,455
50891	Unassigned	-
<b>Total Ending Cash and Investments</b>		<b>138,455</b>

*The accompanying notes are an integral part of this statement.*

**City of Monroe**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>Total for All Funds (Memo Only)</b>	<b>Custodial</b>
308	Beginning Cash and Investments	2,823,486	2,823,486
388 & 588	Net Adjustments	(558,099)	(558,099)
310-390	Additions	1,495,142	1,495,142
510-590	Deductions	1,520,561	1,520,561
	Net Increase (Decrease) in Cash and Investments:	(25,419)	(25,419)
508	Ending Cash and Investments	2,239,967	2,239,967

*The accompanying notes are an integral part of this statement.*

**City of Monroe**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2020**

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

The City of Monroe was incorporated in 1902 and operates under the laws of the state of Washington applicable to a non-charter code city with a mayor-council form of government. The city is a general purpose local government and provides general government services including public safety, street improvements, parks and recreation, planning, zoning, building permits and general administrative services. In addition, the city owns and operates a sewer system and treatment plant, a water utility, and a stormwater system.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- 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 that are similar to the ending balance classification in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The total column is presented as "memo only" because any Interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

### Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

### Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

### PROPRIETARY FUND TYPES:

#### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

#### Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

### FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

#### Custodial Funds

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity.

#### B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law, the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

#### C. Cash and Investments

See Note 3, *Deposits and Investments*.

#### D. Capital Assets

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

E. Compensated Absences

Upon separation or retirement, the amount of hours of accrued vacation payout is as follows:

Clerical, Public Works & Parks, and Supervisors	100 hours maximum paid
Police Guild	200 hours maximum paid
Police Sergeants and Non-represented employees	Total of earned vacation leave (no maximum)

Upon separation or retirement, the amount of accrued sick leave paid out is as follows:

Non-represented employees hired before 1/1/13	75% of accrued sick leave paid
Non-represented employees hired after 1/1/13	No vested payments of accrued sick leave
Police Guild employees hired before 4/5/06	75% of accrued sick leave paid, with a maximum of 700 hours paid out
Police Guild employees hired after 4/5/06 and before 1/1/15	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Guild employees hired after 1/1/15	No vested payments of accrued sick leave unless employment ends due to death, disability, layoff or retirement with 15 years of service
Clerical, Public Works & Parks, and Supervisors hired before 12/21/05	75% of accrued sick leave paid, with a maximum of 800 hours paid out
Clerical, Public Works & Parks, and Supervisors hired after 12/21/05 and before 1/1/13	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Clerical, Public Works & Parks, and Supervisors hired after 1/1/13	No vested payments of accrued sick leave
Police Sergeant employees hired before 12/12/06	75% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Sergeant employees hired after 12/12/06 and before 1/1/13	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Sergeant employees hired after 1/1/13	Payout only if laid off, retire with 20 years of service, die or are disabled: 25% of accrued sick leave paid, with a maximum of 800 hours paid out

Payments are recognized as expenditures when paid. Upon separation or retirement, sick leave payouts are paid from the Sick Leave Reserve custodial fund. This fund was reclassified as a general fund managerial fund at the end of fiscal year 2019. An appropriate transfer for \$331,667 was made from Fund 621 to Fund 001 for this close out.

F. Long-Term Debt

See Note 4, *Debt Service Requirements*.

#### G. Other Increases or Decreases

The government's *Other Increases or Decreases* consist of operating transfers-in and operating transfers-out, and the issuance of revenue debt, and the activities of the General Fund's various managerial fund activities, such as construction retainage payments and refundable deposits.

#### H. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance or resolution. When expenditures that meet restrictions are incurred, the city intends to use restricted resources first before using unrestricted amounts.

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

- \$51,902 in Fund 114 Narcotic/Drug Buy Fund for drug enforcement actions taken by law enforcement. Resources are derived from drug seizures and are restricted by statute.
- \$5,104,295 in Fund 117 Real Estate Excise Taxes for use on capital projects as identified in the City's Capital Facilities Plan and as allowed by state statute.
- \$35,396 in the Parks CIP Fund. This is the accumulation of 0.42% of the fuel tax revenue received each year. By state statute this revenue must be spent on paths and trails.
- \$696,680 in the Water Fund is reserved to comply with the revenue bond covenants in the bond ordinances for the 2005 Revenue Bonds and the 2011 Revenue Bonds.
- \$1,875,888 in the Sewer Fund is reserved to comply with the revenue bond covenants in the bond ordinances for the 2005 Revenue Bonds, the 2009 Revenue Bonds, and the 2011 Revenue Bonds.
- \$254,777 in the Stormwater Fund is reserved to comply with the revenue bond covenants in the bond ordinance for the 2011 Revenue Bonds.

#### **Note 2 – Budget Compliance**

The city adopts annual appropriated budgets for all funds except fiduciary funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

<b>Fund</b>	<b>Final Appropriated Amounts</b>	<b>Actual Expenditures</b>	<b>Variance</b>
<b>General Fund #001</b>	<b>\$19,779,154</b>	<b>\$15,861,951</b>	<b>(\$3,917,203)</b>
<b>Contingency Fund #002</b>	<b>1,082,314</b>	<b>0</b>	<b>(\$1,082,314)</b>
<b>Donation Fund #008</b>	<b>13,350</b>	<b>3,124</b>	<b>(\$10,226)</b>
<b>Street Fund #105</b>	<b>1,416,347</b>	<b>991,037</b>	<b>(\$425,310)</b>
<b>Tourism Fund #109</b>	<b>115,647</b>	<b>60,661</b>	<b>(\$54,986)</b>
<b>Narcotics Fund #114</b>	<b>47,666</b>	<b>10</b>	<b>(\$47,656)</b>
<b>Real Estate Excise Tax Fund #117</b>	<b>5,017,275</b>	<b>244,880</b>	<b>(\$4,772,395)</b>
<b>Governmental Debt Fund #203</b>	<b>3,050,574</b>	<b>3,047,108</b>	<b>(\$3,466)</b>
<b>General Capital Projects #307</b>	<b>1,595,893</b>	<b>576,344</b>	<b>(\$1,019,549)</b>
<b>Parks CIP Fund #317</b>	<b>6,768,771</b>	<b>398,214</b>	<b>(\$6,370,557)</b>
<b>Streets CIP Fund #318</b>	<b>6,902,279</b>	<b>2,210,233</b>	<b>(\$4,692,046)</b>
<b>N. Kelsey Development Fund #319</b>	<b>3,068,202</b>	<b>2,919,018</b>	<b>(\$149,184)</b>
<b>Water Fund #411</b>	<b>7,730,541</b>	<b>6,788,622</b>	<b>(\$941,919)</b>
<b>Water CIP Fund #412</b>	<b>8,992,425</b>	<b>1,337,537</b>	<b>(\$7,654,888)</b>
<b>Sewer Fund #421</b>	<b>9,675,981</b>	<b>8,453,898</b>	<b>(\$1,222,083)</b>
<b>Sewer CIP Fund #422</b>	<b>11,712,066</b>	<b>1,232,041</b>	<b>(\$10,480,025)</b>
<b>Stormwater Fund #431</b>	<b>2,530,586</b>	<b>2,085,662</b>	<b>(\$444,924)</b>
<b>Stormwater CIP Fund #432</b>	<b>4,337,864</b>	<b>590,628</b>	<b>(\$3,747,236)</b>
<b>Revenue Bond Reserve #450</b>	<b>2,831,199</b>	<b>10,464</b>	<b>(\$2,820,735)</b>
<b>Info Tech Services Fund #510</b>	<b>1,031,760</b>	<b>700,558</b>	<b>(\$331,202)</b>
<b>Fleet &amp; Equipment Fund #520</b>	<b>7,073,072</b>	<b>1,976,807</b>	<b>(\$5,096,265)</b>
<b>Facilities Management Fund #530</b>	<b>\$1,508,841</b>	<b>\$1,372,089</b>	<b>(\$136,752)</b>
<b>Totals</b>	<b>\$106,281,807</b>	<b>\$50,860,888</b>	<b>(\$55,420,919)</b>

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body. Variances from actual to appropriations in the CIP funds are due to the timing of construction project expenditures.

The city adopted the final amended budget on August 25, 2020 by ordinance number 010/2020. The following funds were amended by more than five (5) percent:

- Donation Fund #008 – Amended estimated beginning fund balance of \$5,975 to actual beginning fund balance of \$7,500.
- Tourism Fund #109 – Decreased budgeted expenditures from \$120,000 to \$86,060 and decreased budgeted revenues from \$81,000 to \$43,994 due to anticipated COVID 19 shut down impacts.
- Narcotics Fund #114 – Amended estimated beginning fund balance of \$35,469 to actual beginning fund balance of \$47,588.

- Real Estate Excise Tax Fund #117 – Amended beginning fund balance of \$3,446,875 to actual beginning fund balance of \$4,127,067. Amended expenditures to reflect the transfers to Fund #317 for the purchase of a North Hill park and the capital project at the Lake Tye All Weather Fields.
- Parks CIP Fund #317 – Amended estimated beginning fund balance of \$1,287,752 to actual of \$1,314,434. Decreased expenditures by \$1,250,000 for park play equipment purchases.
- Streets CIP Fund #318 – Amended estimated beginning fund balance of \$1,026,613 to actual of \$2,016,712.
- Water CIP Fund #412 – Amended estimated beginning fund balance of \$5,238,061 to actual of \$6,753,766.
- Sewer CIP Fund #422 – Amended the estimated beginning fund balance of \$7,477,672 to the actual beginning fund balance of \$7,949,119. Increased both revenue and expenses to recognize the award of a grant for and the construction of the Madison Street Sewer project.
- Stormwater CIP Fund #432 – Amended the estimated beginning fund balance of \$431,724 to the actual beginning fund balance of \$818,230.
- Information Technology Services Fund #510 – Amended the estimated beginning fund balance of \$228,106 to the actual beginning fund balance of \$307,486. Recognized a one-time revenue receipt of \$127,000 for franchise fees and added a \$50,000 IT assessment project to expenses.

### **Note 3 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

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

The city's regular levy for the year 2020 was \$1.15498710734 per \$1,000 on an assessed valuation of \$2,884,711,378 for a total regular levy of \$3,331,804.

### **Note 4 – Deposits and Investments**

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

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

<u>Type of Investment</u>	City’s <b>own</b> investments	Investments held by the city as an agent for other local governments, individuals or private organizations.	Total
LGIP	\$ 8,148,030	\$0	\$ 8,148,030
U.S. Government Securities	<u>28,539,204</u>	<u>0</u>	<u>28,539,204</u>
Total	<u>\$36,687,234</u>	<u>\$0</u>	<u>\$36,687,234</u>

Investments in the State Local Government Investment Pool (LGIP)

The city is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, the oversight is provided by the Washington State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, or online at [www.tre.wa.gov](http://www.tre.wa.gov).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city’s deposits are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by Washington Public Deposit Protection Commission (PDPC).

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

**Note 5 – Interfund Loans**

The City of Monroe’s Council adopted Resolution 014/2020 on August 25, 2020 approving an interfund loan between Fund 307 General Capital Projects (borrowing fund) and Fund 520 Fleet and Equipment (lending fund). The following table displays the interfund loan activity during 2020:

<b>Borrowing Fund</b>	<b>Lending Fund</b>	<b>Balance 01/01/2020</b>	<b>New Loan(s)</b>	<b>Repayments</b>	<b>Balance 12/31/2020</b>
<b>F307</b>	<b>F520</b>	<b>\$0</b>	<b>\$215,000</b>	<b>\$130,000</b>	<b>\$85,000</b>

**Note 6 – Long Term Debt**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2020.

The debt service requirements for general obligation bonds, revenue bonds, Public Works Trust Fund Loans, and Department of Ecology Loans are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2020</b>	<b>5,101,085</b>	<b>794,900</b>	<b>5,895,985</b>
<b>2021</b>	<b>2,334,592</b>	<b>652,824</b>	<b>2,987,416</b>
<b>2022</b>	<b>1,815,197</b>	<b>576,812</b>	<b>2,392,009</b>
<b>2023</b>	<b>1,280,000</b>	<b>524,494</b>	<b>1,804,494</b>
<b>2024</b>	<b>1,325,000</b>	<b>474,750</b>	<b>1,799,750</b>
<b>2025-2029</b>	<b>6,040,000</b>	<b>1,656,800</b>	<b>7,696,800</b>
<b>2030-2034</b>	<b>3,800,000</b>	<b>486,800</b>	<b>4,286,800</b>
<b>2035-2036</b>	<b>765,000</b>	<b>46,200</b>	<b>811,200</b>
<b>Totals</b>	<b>22,460,874</b>	<b>5,213,580</b>	<b>27,674,455</b>

During 2020, the City paid its 2015 General Obligation Refunding Bonds for its North Kelsey property in full. The principal payment made was \$2,840,000, which retired the bond debt.

During 2019, the City was awarded a Department of Ecology Clean Water State Revolving Fund low interest loan for up to \$877,750 for its Blueberry Lane Stormwater project. The effective interest rate is two percent (2%). The City has drawn to date \$87,201. Payments will not begin until the project is finalized, anticipated to be prior to October 2023.

**Note 7 – Pension Plans**

**A. State Sponsored Pension Plans**

Substantially all of the city's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees' Retirement System (PERS) Plans 1, 2 and 3, or Law Enforcement and Fire Fighters Retirement System (LEOFF).

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Comprehensive Annual Financial Report that includes financial statements and required supplementary information for each plan. The DRS Comprehensive Annual Financial Report may be obtained by writing to:

Department of Retirement Systems  
 Communications Unit  
 P.O. Box 48380  
 Olympia, WA 98540-8380

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

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

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.047838%	\$1,688,940
PERS 2 and 3	0.061910%	\$791,794
LEOFF 1	0.006218%	(\$117,427)
LEOFF 2	0.094163%	(\$1,920,788)

#### LEOFF Plan 1

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

#### LEOFF Plan 2

The city also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

#### B. Other Pension Plans

Each bargaining unit of city employees in the Teamster union (Office-Clerical Employees, Supervisory Employees, Public Works and Parks Employees, and Sergeants) has independently voted to also be in the Western Conference Teamsters Pension Trust (WCTPT). The WCTPT is a multiemployer defined contribution pension plan (Taft-Hartley Pension Plan) established in 1955 and administered by a Board of Trustees consisting of employer and union representatives from among all its participants. The WCTPT provides a lifetime monthly pension benefit along with death, survivor, and disability benefits. Additional information regarding benefits and the plan may be obtained by writing to Western Conference of Teamster Pension Plan, 2323 Eastlake Avenue East, Seattle, WA 98102.

Each bargaining unit votes on the hourly amount they will contribute to the pension fund. Each unit negotiates with the city on an amount the city will contribute hourly to this pension fund. This is paid monthly. There is no unfunded liability on the city's part. This is merely an additional benefit on top of the PERS system. With the exception of the Supervisors and Sergeants, the city pays into the WCTPT on account of each member of the bargaining unit seventy-five cents (\$0.75) for each hour compensated. Supervisors receive seventy cents (\$0.70) and the Sergeants receive ninety cents (\$0.90) for each hour compensated. In 2020, the city paid a total of \$107,078.17 to the WCTPT for its portion of the contribution.

Beginning in 2020, the collective bargaining agreement between the City and the Police Sergeants (Public, Professional & Office Clerical Employees and Drivers Local Union No. 763) will make a payment into the HRA/VEBA account of a Sergeant upon retirement based on the following table:

Retirement Age	Years of Service (Minimum)	Time in Grade	Annual Amount	Number of Years at Amount	Total Paid
50-52	20 years	3 years	\$4,800	5 years	\$24,000
53-54	20 years	3 years	\$4,800	4 years	\$19,200
55	20 years	3 years	\$4,800	3 years	\$14,400

There were no payments made in 2020.

**Note 8 – Other Post-Employment Benefits (OPEB)**

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. For the year ended December 31, 2020, the plan had three members, all retirees. A former employee, who is not retired but is no longer employed by the city, has a severance agreement that commits the city to the same post-employment benefits as a LEOFF 1 retiree.

The city does not purchase any retiree medical insurance for the former employee. The city does purchase retiree medical insurance for the three LEOFF 1 retirees through the Washington Teamsters Welfare Trust for Retired LEOFF 1 Employees with Medicare under Plan A. The city pays 100% of the monthly insurance premium. For 2020, the city paid \$23,054 in premium payments. Any remaining out of pocket expenses are paid on the pay-as-you-go basis as required by the LEOFF 1 Retiree Medical Plan.

As of December 31, 2020, the city’s total OPEB liability was \$2,478,030, as calculated using the alternative measurement method. For the year ended December 31, 2020, the city paid \$73,927 in benefits. Total paid for medical premiums and pay-as-you-go for 2020 was \$73,927.

**Note 9 – Significant Commitments or Obligations - Construction Commitment**

The city has active construction projects as of December 31, 2020. At year-end the city’s commitments with contractors are as follows:

Project	\$ Spent before 01/01/2020	\$ Spent between 01/01/2020 & 12/31/2020	Future \$ under contract as of 12/31/2020	Future \$ not under contract at year end
147th Signal	\$ -	\$ 628.11	\$ -	\$ 142,331.00
2020 Annual Rd Maintenance	\$ -	\$ 1,039,708.48	\$ 46,096.00	\$ -
154th Overlay	\$ -	\$ 263,480.85	\$ -	\$ -
Adams Lane	\$ 11,463.00	\$ 414,550.12	\$ -	\$ -
ADA Transition	\$ -	\$ 45,134.09	\$ -	\$ -
Blueberry Infiltration	\$ 51,603.00	\$ 276,848.29	\$ 172,728.13	\$ 672,727.00
Chain Lake Road Phase 2a Civil	\$ 84,993.03	\$ 24,065.35	\$ 3,993.66	\$ -
Chain Lake Road Phase 2a ROW	\$ 330,287.00	\$ 601,224.02	\$ 14,208.50	\$ -
Chain Lake Road Construction	\$ -	\$ -	\$ -	\$ 2,172,500.00
DOC Reservoir #2	\$ 139,163.00	\$ 318,122.71	\$ -	\$ 2,271,816.90
Kelsey/Blueberry Lane Intersection	\$ 302,096.00	\$ 51,114.53	\$ -	\$ -
Madison Combined Sewer Separation	\$ -	\$ 25,473.69	\$ -	\$ -
Powell Street Reconstruction	\$ 2,858.25	\$ -	\$ -	\$ -
Quiet Zone	\$ -	\$ 67,977.65	\$ 18,565.47	\$ -
Rainier View Rd PRV	\$ -	\$ 72,436.33	\$ 14,698.92	\$ -
S. Taft Sewer Replacement	\$ -	\$ 4,956.25	\$ -	\$ -
Tjerne Place Phase III (ROW)	\$ 27,995.00	\$ 10,850.25	\$ 51,604.75	\$ -
US 2 Non Motorized Path	\$ -	\$ 511.50	\$ -	\$ 168,300.00
Woods Creek Road WM Replac.	\$ -	\$ 12,878.00	\$ -	\$ 565,500.00
WWTP CIP 1	\$ -	\$ 296,418.15	\$ 394,150.85	\$ -
Engineering Report	\$ 265,512.14	\$ 71,470.01	\$ 86,827.85	\$ -
WWTP HCP Phase III	\$ -	\$ 7,693.00	\$ -	\$ -
B&G Club-Facilities Addition	\$ -	\$ 118,437.39	\$ -	\$ -
HVAC Repair & Relocation Phase I	\$ -	\$ 21,750.70	\$ -	\$ -
B&G Club Roof Retrofit	\$ -	\$ 201,259.86	\$ -	\$ -
Gutters & Sign Repair	\$ -	\$ 3,203.39	\$ -	\$ -
ADA Ramps	\$ -	\$ 28,470.70	\$ -	\$ -
Gym Curtain/Electrical	\$ -	\$ 4,918.50	\$ -	\$ -
Gym Curtain	\$ -	\$ 13,946.08	\$ -	\$ -
Gym Floor	\$ -	\$ 32,790.00	\$ -	\$ -
Gym Lighting	\$ -	\$ 12,307.18	\$ -	\$ -
Gym Painting	\$ -	\$ 30,188.66	\$ -	\$ -
Floor Mats/Drapes	\$ -	\$ 3,500.00	\$ -	\$ -
ADA Door Opertor Installation	\$ -	\$ 12,755.31	\$ -	\$ -
Rotary Field Netting Installation	\$ -	\$ 31,053.06	\$ -	\$ -
2020 PRV Maintenance	\$ -	\$ 11,821.89	\$ -	\$ -
PW/Parks Building Gate	\$ -	\$ 8,831.44	\$ -	\$ -
Cressy Door Repair	\$ -	\$ 326.81	\$ -	\$ -
WWTP ATS Replacement	\$ -	\$ 2,447.23	\$ -	\$ -
WWTP Primary Digester #2 Diffuser Replacement	\$ -	\$ 7,749.07	\$ -	\$ -
Spring Hill Repeater Site Upgrade	\$ -	\$ 5,805.31	\$ -	\$ -
Sky River Park Grinder Pumps Maint.	\$ -	\$ 4,367.63	\$ -	\$ -
Bear Mtn. II Bridge Evaluation	\$ -	\$ 6,198.00	\$ -	\$ -
Tree Maint. (509 S Lewis St)	\$ -	\$ 3,825.50	\$ -	\$ -
Pump Station Transfer Switch	\$ -	\$ 488.57	\$ -	\$ -
221st Cottonwood Tree	\$ -	\$ 1,994.72	\$ -	\$ -
PD Roof Leak Inspection	\$ -	\$ 2,951.10	\$ -	\$ -
PD Locker Room Flooring Project	\$ -	\$ 9,385.03	\$ -	\$ -
Cambridge HOA Tree Removal	\$ -	\$ 2,677.85	\$ -	\$ -
Cambridge HOA Tree Install	\$ -	\$ 5,847.55	\$ -	\$ -
Lake Tye Park All Weather Fields	\$ 116,328.50	\$ 35,572.59	\$ 62,035.00	\$ 3,895,000.00
<b>Totals</b>	<b>\$ 1,332,298.92</b>	<b>\$ 4,230,412.50</b>	<b>\$ 864,909.13</b>	<b>\$ 9,888,174.90</b>

All construction projects are funded through awarded grants, impact fees, capital utility fees, utility revenues, and/or excise taxes. There are no unfunded contract commitments.

### **Note 10 – Joint Ventures and Jointly Governed Organizations**

#### **Snohomish County 911**

The City of Monroe and other police and fire entities jointly operate Snohomish County 911. Snohomish County 911, a cash basis special purpose district, was created under the Interlocal Cooperation Act, as codified in RCW 39.34. This established the statutory authority necessary for Snohomish County, the cities, towns, fire districts, police districts, and other service districts to enter into a contract and agreement to jointly establish, maintain, and operate a support communications center. Control of Snohomish County 911 is with a 16 member Board of Directors which is specified in the Interlocal Agreement. Snohomish County 911 takes 911 calls and performs emergency dispatch services for local governmental agencies including police, fire, and medical aid.

In the event of the dissolution of Snohomish County 911, any money in the possession of Snohomish County 911 or the Board of Directors after payment of all costs, expenses, and charges validly incurred under this Agreement shall be returned to the parties of this Agreement and shall be apportioned between Principals based on the ratio that the average of each Principals' contributions to the operating budget over the preceding five (5) years bears to the total of all then remaining Principals' User Fees paid during such five-year period. Before deducting the payment of all costs, expenses and charges validly incurred, the City of Monroe's share was \$518,467 on December 31, 2020.

Snohomish County 911's 2020 operating budget was \$24,575,191, operating revenues received were \$24,285,981, and total operating expenditures were \$23,917,807. Complete financial statements for Snohomish County 911 can be obtained from Snohomish County 911's administrative office at 1121 SE Everett Mall Way, Suite 200, Everett, WA 98208.

#### **French Slough Flood Control District:**

In December 2010 the city entered into an Interlocal Agreement with the French Slough Flood Control District to replace a 1992 Interlocal Agreement with the Snohomish County Drainage Improvement Districts Number 4 and 4A and the French Slough Flood Control District. The agreement is to maintain a Joint Advisory Board for the purpose of improving communications regarding their combined drainage system and service area. The city maintains the property that is within the district boundary and city limits. The district maintains the property that is within the district boundary and not the city limits. The two areas of responsibility are mutually exclusive.

The Joint Advisory Board meets not less than four times annually to recommend the annual budget of the drainage system. Approximately 27.73% of the land in the Flood District is in city limits, therefore the city pays 27.73% of the assessments each year to the District. The city's annual assessment for 2020 was \$111,544 and was paid from the Stormwater Utility Fund #431.

The 2010 agreement had an initial term of five years with three additional renewal periods of five years each. Either party may terminate the agreement with 180 days written notice to the other party.

### **Note 11 – Health and Welfare**

The city is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of

insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

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

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

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

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

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

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

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

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

Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

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

## **Note 12 – Risk Management**

### **Self-Insurance – Unemployment**

The city self-insures as an individual program for unemployment compensation risk. Claims for unemployment are administered by the Washington State Employment Security Department and invoices are submitted to the city on a quarterly basis, if applicable. Total claims received and paid during the year ending December 31, 2020 was \$25,956. Unemployment claims are recorded when paid from the relevant department's operations budget. However, the city maintains a contingency reserve account (part of the current expense fund) to cover the costs of unemployment claims should they become material. For 2020, the ending balance of the contingency reserve account was \$1,085,656.

### **Washington Cities Insurance Authority (WCIA)**

The City of Monroe is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 162 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. While the liability program assumes no liability deductibles apply, claims deductible levels of \$25,000, \$50,000, \$100,000, \$250,000, \$500,000, and \$1,000,000 are potential coverage options for members that may at the sole discretion of WCIA be extended to members. The City of Monroe carries a \$25,000 per claim deductible. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$21 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$25 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits.

Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigation, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance, and other administrative expenses. As outlined in the Interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Further information on the WCIA can be obtained in writing to Washington Cities Insurance Authority, PO Box 88030, Tukwila, WA 98138.

The City of Monroe also maintains a Risk Management Reserve managerial fund to cover unforeseen claims or deductibles. The current balance is \$20,428.

### **Note 13 – COVID-19 Pandemic**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel, and non-essential activities.

In response to the state of emergency, the city reassessed its 2020 Budget to include consideration of any potential impacts of these closures on its revenue collections, which were reflected in the 2020 Budget Amendment adopted on August 25, 2020 through Ordinance 010/2020. The Mayor of the city issued an emergency proclamation, subsequently approved by the legislative body, to suspend all hiring and issuance of new construction contracts and to direct all departments to implement cost saving measures to help mitigate potential impacts until the full extent on the financial impacts can be better estimated.

The length of time the shutdown measures will continue to be in place, and the full extent of the financial impact on the city is unknown at this time.

### **Note 14 – Subsequent Events**

With the passage of the American Rescue Plan Act, the City of Monroe is anticipating receiving approximately \$3.5 million to help mitigate the impacts from the COVID-19 pandemic. These funds are anticipated to be received in two tranches with the first 50% distributed around June 2021 and the second 50% approximately 12 months later. Final guidance on the allowable uses of these funds is still pending. The funds must be expended by the end of 2024.

## **Note 15 – Other Disclosures**

### **Monroe Transportation Benefit District**

In 2012 the Monroe City Council adopted an ordinance to create a Transportation Benefit District (TBD), with the same boundaries as the city limits. Per the ordinance, funding sources for this district can only be created through a vote of the citizens of Monroe, regardless of the type of revenue source. The board is comprised of whoever are the current residing city council members. In 2014 the citizens voted to impose a 0.2% sales tax to fund street related projects. The sales tax levy commenced January 1, 2015. \$786,778 in sales tax revenue was collected by the district in 2015, \$1,058,999 in sales tax revenue was collected in 2016, \$1,220,039 in 2017, \$1,229,117 was collected in 2018, \$1,287,809 was collected in 2019 and \$1,292,822 was collected in 2020.

The City of Monroe reports the TBD financial activities in a custodial fund and the TBD reports their financial activity to the state auditor's office as a separate entity from the city. Prior to 2019, the custodial fund was classified as fund number 623. Beginning in 2019, this fund was reclassified as per the BARS manual to fund number 643.

### **Changes in Accounting Principle for Custodial Funds**

The change to the Monroe Transportation Benefit District fund number is discussed in Note 14- Other Disclosures.

Fund 621 Sick Leave Reserve is reclassified as a managerial account per a change in accounting principle. This fund was reclassified as a general fund managerial fund at the end of fiscal year 2019. An appropriate transfer for \$331,667 was made from Fund 621 to Fund 001 to accommodate this change. The purpose for this fund is discussed in Note 1(E) – Compensated Absences.

Fund 622 Risk Management Reserve fund is reclassified as a managerial account per a change in accounting principle. This fund was reclassified as a general fund managerial fund at the end of fiscal year 2019. An appropriate transfer for \$20,088 was made from Fund 622 to Fund 001 to accommodate this change. The purpose of this fund is discussed in Note 10 – Risk Management.

For 2020, Fund 636 School Mitigation Fees is reclassified as a managerial account per a change in accounting principle. This fund was reclassified as a general fund managerial fund at the beginning of fiscal year 2020. An appropriate transfer for \$8,247 was made from Fund 636 to Fund 001 to accommodate this change. The purpose of this fund is to receipt and distribute impact fees on behalf of the Monroe School District.

For 2020, portions of Fund 631 Custodial Fund were reclassified as managerial accounts per a change in accounting principle. These include resources held for refundable development deposits, capital project retainage, and Snohomish Regional Fire and Rescue impact fees. These accounts were reclassified as a general fund managerial fund at the beginning of fiscal year 2020. An appropriate transfer for \$549,852 was made from Fund 631 to Fund 001 to accommodate this change.

**City of Monroe**

Schedule 01

For the year ended December 31, 2020

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0685	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$1,055,693
0685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$4,910,363
0685	001	General Fund	3111000	Property Tax	\$3,313,769
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$4,826,574
0685	001	General Fund	3131101	Local Retail Sales and Use Tax	\$671,253
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$437,822
0685	001	General Fund	3131501	Special Purpose Sales and Use Tax	\$61,069
0685	001	General Fund	3132700	Affordable and Supportive Housing Sales and Use Tax	\$21,334
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$369,940
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$877,869
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$374,627
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$245,851
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$748,011
0685	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$599,168
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$43,728
0685	001	General Fund	3172000	Leasehold Excise Tax	\$5,908
0685	001	General Fund	3181100	Admissions Tax	\$31,331
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$148,031
0685	001	General Fund	3219101	Franchise Fees and Royalties	\$7,070
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$73,715
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$416,862
0685	001	General Fund	3223000	Animal Licenses	\$2,914
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$3,213
0685	001	General Fund	3331100	Federal Indirect Grant from Department of Commerce	\$866,250
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$9,812

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$2,077
0685	001	General Fund	3332061	Federal Indirect Grant from Department of Transportation	\$742
0685	001	General Fund	3339713	Federal Indirect Grant from Department of Homeland Security	\$822
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$10
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$12,000
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$2,856
0685	001	General Fund	3350091	PUD Privilege Tax	\$111,221
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$6,030
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$21,583
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$22,029
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,798
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$121,334
0685	001	General Fund	3360695	Liquor Control Board Profits	\$154,519
0685	001	General Fund	3372102	Local Grants, Entitlements and Other Payments	\$4,820
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$166
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$672
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$7
0685	001	General Fund	3414302	Budgeting and Accounting Services	\$30
0685	001	General Fund	3417000	Sales of Merchandise	\$242
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$581
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$54
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$677
0685	001	General Fund	3419600	Personnel Services	\$84,627
0685	001	General Fund	3419900	Passport and Naturalization Services	\$8,540
0685	001	General Fund	3419901	Passport and Naturalization Services	\$2,775
0685	001	General Fund	3421001	Law Enforcement Services	\$27,323
0685	001	General Fund	3421002	Law Enforcement Services	\$22,512

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3423701	Detention and Correction Services	\$314
0685	001	General Fund	3452300	Animal Control and Shelter Services	\$744
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$11,114
0685	001	General Fund	3458102	Zoning and Subdivision Services	\$202
0685	001	General Fund	3458301	Plan Checking Services	\$234,035
0685	001	General Fund	3458315	Plan Checking Services	\$10,911
0685	001	General Fund	3458315	Plan Checking Services	\$500
0685	001	General Fund	3458316	Plan Checking Services	\$1,265
0685	001	General Fund	3458316	Plan Checking Services	\$10,087
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$44,792
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$436,726
0685	001	General Fund	3458900	Other Planning and Development Services	\$575
0685	001	General Fund	3458901	Other Planning and Development Services	\$37
0685	001	General Fund	3473000	Activity Fees	\$7,581
0685	001	General Fund	3473002	Activity Fees	\$506
0685	001	General Fund	3529000	Other Civil Penalties	\$26,752
0685	001	General Fund	3529001	Other Civil Penalties	\$7,925
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$71,811
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$16,550
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$2,230
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$17,807
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$7,554
0685	001	General Fund	3599002	Non-Court Fines and Penalties	\$18
0685	001	General Fund	3611100	Investment Earnings	\$76,403
0685	001	General Fund	3611100	Investment Earnings	\$16,404
0685	001	General Fund	3611100	Investment Earnings	\$4,972
0685	001	General Fund	3611100	Investment Earnings	\$339
0685	001	General Fund	3614000	Other Interest	\$654
0685	001	General Fund	3614000	Other Interest	\$83
0685	001	General Fund	3614000	Other Interest	\$108
0685	001	General Fund	3614000	Other Interest	\$3,477
0685	001	General Fund	3614000	Other Interest	\$80
0685	001	General Fund	3614000	Other Interest	\$70
0685	001	General Fund	3614000	Other Interest	\$1,381
0685	001	General Fund	3614000	Other Interest	\$361
0685	001	General Fund	3614000	Other Interest	\$79
0685	001	General Fund	3614001	Other Interest	\$9,302

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3614003	Other Interest	\$1,762
0685	001	General Fund	3620000	Rents and Leases	\$12
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620003	Rents and Leases	\$1
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$6,528
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,550
0685	001	General Fund	3671102	Contributions and Donations from Nongovernmental Sources	\$180
0685	001	General Fund	3671105	Contributions and Donations from Nongovernmental Sources	\$500
0685	001	General Fund	3676500	Contributions and Donations from Nongovernmental Sources	\$10,000
0685	001	General Fund	3691000	Sale of Surplus	\$2,621
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$528
0685	001	General Fund	3694000	Judgments and Settlements	\$5,902
0685	001	General Fund	3694002	Judgments and Settlements	\$1,507
0685	001	General Fund	3698100	Cash Adjustments	\$137
0685	001	General Fund	3698100	Cash Adjustments	(\$18)
0685	001	General Fund	3699100	Miscellaneous Other	\$756
0685	001	General Fund	3699100	Miscellaneous Other	\$326
0685	105	Streets	3085100	Assigned Cash and Investments - Beginning	\$417,092
0685	105	Streets	3164900	Business and Occupation Taxes on Utilities	\$400,000
0685	105	Streets	3219100	Franchise Fees and Royalties	\$218,243
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$26,241
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$354,596
0685	105	Streets	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$72,319
0685	105	Streets	3458301	Plan Checking Services	\$4,418
0685	105	Streets	3458302	Plan Checking Services	\$3,101
0685	105	Streets	3458310	Plan Checking Services	\$56,704
0685	105	Streets	3611100	Investment Earnings	\$7,738
0685	105	Streets	3614000	Other Interest	\$790
0685	105	Streets	3699100	Miscellaneous Other	\$291

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	109	Tourism	3083100	Restricted Cash and Investments - Beginning	\$71,654
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$62,132
0685	109	Tourism	3611100	Investment Earnings	\$1,466
0685	114	Narcotic/Drug Buy Fund	3083100	Restricted Cash and Investments - Beginning	\$47,589
0685	114	Narcotic/Drug Buy Fund	3611100	Investment Earnings	\$26
0685	114	Narcotic/Drug Buy Fund	3611103	Investment Earnings	\$1
0685	114	Narcotic/Drug Buy Fund	3693000	Confiscated and Forfeited Property	\$4,286
0685	114	Narcotic/Drug Buy Fund	3693006	Confiscated and Forfeited Property	\$10
0685	117	REET	3083100	Restricted Cash and Investments - Beginning	\$4,127,068
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$570,107
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$4,478
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$570,107
0685	117	REET	3611100	Investment Earnings	\$77,415
0685	203	Governmental Debt Fund	3085100	Assigned Cash and Investments - Beginning	\$3,418
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$58
0685	307	Capital Improvements CIP	3085100	Assigned Cash and Investments - Beginning	\$21,174
0685	307	Capital Improvements CIP	3340010	State Grant from Legislature and its Committees	\$33,896
0685	307	Capital Improvements CIP	3340420	State Grant from Department of Commerce	\$307,147
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$629
0685	307	Capital Improvements CIP	3614000	Other Interest	\$295
0685	307	Capital Improvements CIP	3671000	Contributions and Donations from Nongovernmental Sources	\$846
0685	317	Parks CIP Fund	3083100	Restricted Cash and Investments - Beginning	\$33,797
0685	317	Parks CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$1,280,638
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$302,698
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$22,683
0685	317	Parks CIP Fund	3614000	Other Interest	\$393
0685	317	Parks CIP Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$5,000
0685	318	Streets CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$2,016,712

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$413,625
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,285,207
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$531,880
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$34,789
0685	318	Streets CIP Fund	3614000	Other Interest	\$60
0685	319	North Kelsey Development	3085100	Assigned Cash and Investments - Beginning	\$2,634,155
0685	319	North Kelsey Development	3611100	Investment Earnings	\$34,842
0685	411	Water Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$685,987
0685	411	Water Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$7,739,536
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$5,876,845
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$125,149
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$689,262
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$32,824
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$1,484
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$1,360
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$146
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$9,266
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$5,705
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$846
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$1,252
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$37,852
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$113,652
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,599
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$4
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$606,373
0685	411	Water Maintenance & Operations	3698100	Cash Adjustments	\$200
0685	421	Sewer Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$1,855,456

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$9,836,093
0685	421	Sewer Maintenance & Operations	3340310	State Grant from Department of Ecology	\$23,243
0685	421	Sewer Maintenance & Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$6,835,004
0685	421	Sewer Maintenance & Operations	3435008	Sewer/Reclaimed Water Sales and Services	\$1,186,888
0685	421	Sewer Maintenance & Operations	3435012	Sewer/Reclaimed Water Sales and Services	\$4,405
0685	421	Sewer Maintenance & Operations	3458301	Plan Checking Services	\$6,384
0685	421	Sewer Maintenance & Operations	3458302	Plan Checking Services	\$8,034
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$67,136
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$145,402
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$2,664
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$4
0685	421	Sewer Maintenance & Operations	3671000	Contributions and Donations from Nongovernmental Sources	\$24,500
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,770,800
0685	421	Sewer Maintenance & Operations	3699100	Miscellaneous Other	\$1,562
0685	431	Stormwater Maint & Operations	3083100	Restricted Cash and Investments - Beginning	\$249,232
0685	431	Stormwater Maint & Operations	3085100	Assigned Cash and Investments - Beginning	\$1,168,824
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$214,994
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$2,153,930
0685	431	Stormwater Maint & Operations	3458301	Plan Checking Services	\$7,366
0685	431	Stormwater Maint & Operations	3458302	Plan Checking Services	\$7,728
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$14,509
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$11,332
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$596
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$3
0685	510	Information & Tech Services	3085100	Assigned Cash and Investments - Beginning	\$307,487
0685	510	Information & Tech Services	3219100	Franchise Fees and Royalties	\$87,193
0685	510	Information & Tech Services	3488100	Internal Service Funds Sales and Services	\$561,334

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$40,696
0685	510	Information & Tech Services	3611100	Investment Earnings	\$3,522
0685	510	Information & Tech Services	3614000	Other Interest	\$2,328
0685	510	Information & Tech Services	3691000	Sale of Surplus	\$405
0685	520	Equipment & Fleet Management	3085100	Assigned Cash and Investments - Beginning	\$4,782,021
0685	520	Equipment & Fleet Management	3441100	Roads/Streets Maintenance/Repair/Construction Services	\$3,250
0685	520	Equipment & Fleet Management	3484000	Internal Service Funds Sales and Services	\$2,219,442
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$84,090
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$41
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$4,546
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$31,509
0685	530	Facilities Management	3085100	Assigned Cash and Investments - Beginning	\$65,055
0685	530	Facilities Management	3489300	Internal Service Funds Sales and Services	\$1,345,964
0685	530	Facilities Management	3611100	Investment Earnings	\$1,236
0685	530	Facilities Management	3614000	Other Interest	\$8,289
0685	631	Custodial Fund	3083100	Restricted Cash and Investments - Beginning	\$597,755
0685	643	Transportation Benefit Dist	3083100	Restricted Cash and Investments - Beginning	\$2,225,731
0685	643	Transportation Benefit Dist	3611100	Investment Earnings	\$41,762
0685	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$1,496,209
0685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$5,460,514
0685	001	General Fund	5113040	Official Publication Services	\$619
0685	001	General Fund	5113040	Official Publication Services	\$3,802
0685	001	General Fund	5116010	Legislative Activities	\$28,797
0685	001	General Fund	5116020	Legislative Activities	\$1,788
0685	001	General Fund	5116020	Legislative Activities	\$418
0685	001	General Fund	5116020	Legislative Activities	\$114
0685	001	General Fund	5116030	Legislative Activities	\$88
0685	001	General Fund	5116040	Legislative Activities	\$10,552
0685	001	General Fund	5116040	Legislative Activities	\$1,519
0685	001	General Fund	5116040	Legislative Activities	\$54
0685	001	General Fund	5116040	Legislative Activities	\$16
0685	001	General Fund	5116040	Legislative Activities	\$448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5117040	Lobbying Activities	\$18,883
0685	001	General Fund	5125010	Municipal Court	\$200,330
0685	001	General Fund	5125020	Municipal Court	\$12,267
0685	001	General Fund	5125020	Municipal Court	\$2,869
0685	001	General Fund	5125020	Municipal Court	\$24,602
0685	001	General Fund	5125020	Municipal Court	\$854
0685	001	General Fund	5125020	Municipal Court	\$36,756
0685	001	General Fund	5125020	Municipal Court	\$4,939
0685	001	General Fund	5125020	Municipal Court	\$59
0685	001	General Fund	5125020	Municipal Court	\$1,975
0685	001	General Fund	5125020	Municipal Court	\$1,560
0685	001	General Fund	5125030	Municipal Court	\$2,140
0685	001	General Fund	5125040	Municipal Court	\$45,471
0685	001	General Fund	5125040	Municipal Court	\$72,935
0685	001	General Fund	5125040	Municipal Court	\$1,800
0685	001	General Fund	5125040	Municipal Court	\$268
0685	001	General Fund	5125040	Municipal Court	\$10,746
0685	001	General Fund	5125040	Municipal Court	\$27,006
0685	001	General Fund	5125040	Municipal Court	\$1,735
0685	001	General Fund	5125040	Municipal Court	\$1,131
0685	001	General Fund	5125040	Municipal Court	\$851
0685	001	General Fund	5125040	Municipal Court	\$375
0685	001	General Fund	5125040	Municipal Court	\$650
0685	001	General Fund	5125040	Municipal Court	\$644
0685	001	General Fund	5125040	Municipal Court	\$257
0685	001	General Fund	5131010	Executive Office	\$106,544
0685	001	General Fund	5131020	Executive Office	\$5,705
0685	001	General Fund	5131020	Executive Office	\$1,536
0685	001	General Fund	5131020	Executive Office	\$16,065
0685	001	General Fund	5131020	Executive Office	\$252
0685	001	General Fund	5131020	Executive Office	\$12,019
0685	001	General Fund	5131020	Executive Office	\$5,216
0685	001	General Fund	5131020	Executive Office	\$830
0685	001	General Fund	5131020	Executive Office	\$2,850
0685	001	General Fund	5131030	Executive Office	\$2,467
0685	001	General Fund	5131040	Executive Office	\$1,494
0685	001	General Fund	5131040	Executive Office	\$16,485
0685	001	General Fund	5131040	Executive Office	\$6,780
0685	001	General Fund	5131040	Executive Office	\$845
0685	001	General Fund	5131040	Executive Office	\$699
0685	001	General Fund	5131040	Executive Office	\$1,216
0685	001	General Fund	5131040	Executive Office	\$130
0685	001	General Fund	5131040	Executive Office	\$435
0685	001	General Fund	5131040	Executive Office	\$941
0685	001	General Fund	5142010	Financial Services	\$49,812

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142020	Financial Services	\$2,908
0685	001	General Fund	5142020	Financial Services	\$699
0685	001	General Fund	5142020	Financial Services	\$6,134
0685	001	General Fund	5142020	Financial Services	\$136
0685	001	General Fund	5142020	Financial Services	\$9,535
0685	001	General Fund	5142020	Financial Services	\$608
0685	001	General Fund	5142020	Financial Services	\$219
0685	001	General Fund	5142030	Financial Services	\$177
0685	001	General Fund	5142140	Financial Services	\$69
0685	001	General Fund	5142140	Financial Services	\$219
0685	001	General Fund	5142140	Financial Services	\$101
0685	001	General Fund	5142140	Financial Services	\$19
0685	001	General Fund	5142310	Financial Services	\$187,425
0685	001	General Fund	5142310	Financial Services	\$15,950
0685	001	General Fund	5142310	Financial Services	\$51
0685	001	General Fund	5142320	Financial Services	\$10,933
0685	001	General Fund	5142320	Financial Services	\$989
0685	001	General Fund	5142320	Financial Services	\$2,687
0685	001	General Fund	5142320	Financial Services	\$231
0685	001	General Fund	5142320	Financial Services	\$24,141
0685	001	General Fund	5142320	Financial Services	\$2,069
0685	001	General Fund	5142320	Financial Services	\$490
0685	001	General Fund	5142320	Financial Services	\$42
0685	001	General Fund	5142320	Financial Services	\$36,104
0685	001	General Fund	5142320	Financial Services	\$4,189
0685	001	General Fund	5142320	Financial Services	\$37
0685	001	General Fund	5142320	Financial Services	\$1,799
0685	001	General Fund	5142320	Financial Services	\$1,935
0685	001	General Fund	5142330	Financial Services	\$455
0685	001	General Fund	5142330	Financial Services	\$160
0685	001	General Fund	5142340	Financial Services	\$23,027
0685	001	General Fund	5142340	Financial Services	\$2,168
0685	001	General Fund	5142340	Financial Services	\$7,225
0685	001	General Fund	5142340	Financial Services	\$16,343
0685	001	General Fund	5142340	Financial Services	\$498
0685	001	General Fund	5142340	Financial Services	\$492
0685	001	General Fund	5142340	Financial Services	\$80
0685	001	General Fund	5142340	Financial Services	\$595
0685	001	General Fund	5142340	Financial Services	\$511
0685	001	General Fund	5142340	Financial Services	\$551
0685	001	General Fund	5144040	Election Services	\$9,812
0685	001	General Fund	5154140	External Legal Services - Advice	\$72,235
0685	001	General Fund	5154140	External Legal Services - Advice	\$28,023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$168,495
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$187,400
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$12,000
0685	001	General Fund	5181010	Personnel Services	\$116,880
0685	001	General Fund	5181010	Personnel Services	\$62
0685	001	General Fund	5181020	Personnel Services	\$6,858
0685	001	General Fund	5181020	Personnel Services	\$4
0685	001	General Fund	5181020	Personnel Services	\$1,677
0685	001	General Fund	5181020	Personnel Services	\$1
0685	001	General Fund	5181020	Personnel Services	\$15,077
0685	001	General Fund	5181020	Personnel Services	\$284
0685	001	General Fund	5181020	Personnel Services	\$1
0685	001	General Fund	5181020	Personnel Services	\$16,860
0685	001	General Fund	5181020	Personnel Services	\$3,489
0685	001	General Fund	5181020	Personnel Services	\$41
0685	001	General Fund	5181020	Personnel Services	\$1,148
0685	001	General Fund	5181020	Personnel Services	\$23
0685	001	General Fund	5181030	Personnel Services	\$62
0685	001	General Fund	5181040	Personnel Services	\$3,913
0685	001	General Fund	5181040	Personnel Services	\$2,394
0685	001	General Fund	5181040	Personnel Services	\$5,415
0685	001	General Fund	5181040	Personnel Services	\$689
0685	001	General Fund	5181040	Personnel Services	\$10
0685	001	General Fund	5181040	Personnel Services	\$221
0685	001	General Fund	5182030	Property Management Services	\$20,254
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$20,000
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$98,500
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$287,696
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$190,541
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$45,162
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$444,983

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5188830	Information Technology Services	\$142,496
0685	001	General Fund	5188840	Information Technology Services	\$114,205
0685	001	General Fund	5189020	Other Centralized Services	\$23
0685	001	General Fund	5189040	Other Centralized Services	\$4,831
0685	001	General Fund	5189040	Other Centralized Services	\$75
0685	001	General Fund	5189040	Other Centralized Services	\$7
0685	001	General Fund	5189040	Other Centralized Services	\$82
0685	001	General Fund	5189040	Other Centralized Services	\$30
0685	001	General Fund	5189040	Other Centralized Services	\$65,947
0685	001	General Fund	5189040	Other Centralized Services	\$5,340
0685	001	General Fund	5189040	Other Centralized Services	\$1,377
0685	001	General Fund	5211040	Administration	\$50,872
0685	001	General Fund	5212010	Police Operations	\$80,646
0685	001	General Fund	5212020	Police Operations	\$5,000
0685	001	General Fund	5212020	Police Operations	\$1,169
0685	001	General Fund	5212030	Police Operations	\$10,416
0685	001	General Fund	5212040	Police Operations	\$131
0685	001	General Fund	5212140	Police Operations	\$2,050
0685	001	General Fund	5212210	Police Operations	\$3,565,043
0685	001	General Fund	5217010	Traffic Policing	\$437,856
0685	001	General Fund	5212210	Police Operations	\$352,504
0685	001	General Fund	5212210	Police Operations	\$13,324
0685	001	General Fund	5212210	Police Operations	\$2,151
0685	001	General Fund	5212210	Police Operations	\$7,674
0685	001	General Fund	5212220	Police Operations	\$1,487,608
0685	001	General Fund	5217020	Traffic Policing	\$167,098
0685	001	General Fund	5212220	Police Operations	\$16,263
0685	001	General Fund	5212230	Police Operations	\$3,910
0685	001	General Fund	5212230	Police Operations	\$31,774
0685	001	General Fund	5212230	Police Operations	\$45,626
0685	001	General Fund	5212230	Police Operations	\$11,097
0685	001	General Fund	5212230	Police Operations	\$7,173
0685	001	General Fund	5217030	Traffic Policing	\$9,218
0685	001	General Fund	5212240	Police Operations	\$58,535
0685	001	General Fund	5212240	Police Operations	\$6,199
0685	001	General Fund	5212240	Police Operations	\$459
0685	001	General Fund	5212240	Police Operations	\$24,752
0685	001	General Fund	5212240	Police Operations	\$191,593
0685	001	General Fund	5212240	Police Operations	\$372,821

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5217040	Traffic Policing	\$41,426
0685	001	General Fund	5212240	Police Operations	\$360,081
0685	001	General Fund	5212240	Police Operations	\$1,959
0685	001	General Fund	5212240	Police Operations	\$22,921
0685	001	General Fund	5212240	Police Operations	\$24,400
0685	001	General Fund	5217040	Traffic Policing	\$2,712
0685	001	General Fund	5212240	Police Operations	\$1,919
0685	001	General Fund	5212240	Police Operations	\$13,799
0685	001	General Fund	5212240	Police Operations	\$9
0685	001	General Fund	5212240	Police Operations	\$1,797
0685	001	General Fund	5212240	Police Operations	\$1,307
0685	001	General Fund	5213030	Crime Prevention	\$4,921
0685	001	General Fund	5214040	Training	\$10,470
0685	001	General Fund	5214040	Training	\$28,385
0685	001	General Fund	5236040	Care and Custody of Prisoners	\$272,089
0685	001	General Fund	5246010	Enforcement of Codes and Regulation	\$45,492
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$2,731
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$639
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$5,875
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,161
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$12,702
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$430
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,040
0685	001	General Fund	5251010	Administration	\$4,057
0685	001	General Fund	5251020	Administration	\$214
0685	001	General Fund	5251020	Administration	\$58
0685	001	General Fund	5251020	Administration	\$523
0685	001	General Fund	5251020	Administration	\$6
0685	001	General Fund	5251020	Administration	\$426
0685	001	General Fund	5251020	Administration	\$122
0685	001	General Fund	5251020	Administration	\$32
0685	001	General Fund	5251040	Administration	\$56
0685	001	General Fund	5252040	Disaster Response	\$3,431
0685	001	General Fund	5255040	Facilities	\$2,020
0685	001	General Fund	5256030	Disaster Preparedness	\$115
0685	001	General Fund	5256040	Disaster Preparedness	\$7,460
0685	001	General Fund	5286040	Dispatch Services	\$317,456
0685	001	General Fund	5586010	Planning	\$541,122
0685	001	General Fund	5586010	Planning	\$665
0685	001	General Fund	5586020	Planning	\$33,005

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5586020	Planning	\$7,754
0685	001	General Fund	5586020	Planning	\$68,558
0685	001	General Fund	5586020	Planning	\$1,473
0685	001	General Fund	5586020	Planning	\$99,160
0685	001	General Fund	5586020	Planning	\$10,608
0685	001	General Fund	5586020	Planning	\$6,106
0685	001	General Fund	5586020	Planning	\$2,317
0685	001	General Fund	5586030	Planning	\$6,133
0685	001	General Fund	5586040	Planning	\$8
0685	001	General Fund	5586040	Planning	\$100,114
0685	001	General Fund	5586040	Planning	\$2,793
0685	001	General Fund	5586040	Planning	\$35,022
0685	001	General Fund	5586040	Planning	\$22,957
0685	001	General Fund	5586040	Planning	\$49,736
0685	001	General Fund	5586040	Planning	\$1,895
0685	001	General Fund	5586040	Planning	\$735
0685	001	General Fund	5586040	Planning	\$1,221
0685	001	General Fund	5586040	Planning	\$453
0685	001	General Fund	5586040	Planning	\$1,395
0685	001	General Fund	5586040	Planning	\$83
0685	001	General Fund	5587030	Economic Development	\$58
0685	001	General Fund	5587040	Economic Development	\$97,084
0685	001	General Fund	5587040	Economic Development	\$38,196
0685	001	General Fund	5587040	Economic Development	\$6,250
0685	001	General Fund	5593010	Property Development	\$280,076
0685	001	General Fund	5593010	Property Development	\$665
0685	001	General Fund	5593020	Property Development	\$17,045
0685	001	General Fund	5593020	Property Development	\$3,993
0685	001	General Fund	5593020	Property Development	\$30,397
0685	001	General Fund	5593020	Property Development	\$3,314
0685	001	General Fund	5593020	Property Development	\$51,860
0685	001	General Fund	5593020	Property Development	\$1,991
0685	001	General Fund	5593020	Property Development	\$59
0685	001	General Fund	5593020	Property Development	\$2,545
0685	001	General Fund	5593020	Property Development	\$2,109
0685	001	General Fund	5593030	Property Development	\$5,002
0685	001	General Fund	5593030	Property Development	\$762
0685	001	General Fund	5593040	Property Development	\$72,363
0685	001	General Fund	5593040	Property Development	\$30,832
0685	001	General Fund	5593040	Property Development	\$1,808
0685	001	General Fund	5593040	Property Development	\$44
0685	001	General Fund	5593040	Property Development	\$750
0685	001	General Fund	5593040	Property Development	\$2,119
0685	001	General Fund	5593040	Property Development	\$210
0685	001	General Fund	5593040	Property Development	\$498

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593040	Property Development	\$1,053
0685	001	General Fund	5654030	Homeless Services	\$1,019
0685	001	General Fund	5654040	Homeless Services	\$32,328
0685	001	General Fund	5654040	Homeless Services	\$70,801
0685	001	General Fund	5654040	Homeless Services	\$22,266
0685	001	General Fund	5654040	Homeless Services	\$270
0685	001	General Fund	5666640	Chemical Dependency Services	\$5,513
0685	001	General Fund	5690040	Aging and Disability Services	\$15,000
0685	001	General Fund	5739030	Other Cultural and Community Events	\$1,420
0685	001	General Fund	5739040	Other Cultural and Community Events	\$909
0685	001	General Fund	5755040	Multipurpose and Community Centers	\$16,632
0685	001	General Fund	5768010	General Parks	\$471,179
0685	001	General Fund	5768010	General Parks	\$14,382
0685	001	General Fund	5768010	General Parks	\$921
0685	001	General Fund	5768020	General Parks	\$28,115
0685	001	General Fund	5768020	General Parks	\$847
0685	001	General Fund	5768020	General Parks	\$6,575
0685	001	General Fund	5768020	General Parks	\$198
0685	001	General Fund	5768020	General Parks	\$60,580
0685	001	General Fund	5768020	General Parks	\$1,850
0685	001	General Fund	5768020	General Parks	\$11,052
0685	001	General Fund	5768020	General Parks	\$678
0685	001	General Fund	5768020	General Parks	\$122,013
0685	001	General Fund	5768020	General Parks	\$474
0685	001	General Fund	5768020	General Parks	\$6,784
0685	001	General Fund	5768020	General Parks	\$4,533
0685	001	General Fund	5768020	General Parks	\$10,358
0685	001	General Fund	5768020	General Parks	\$14,514
0685	001	General Fund	5768030	General Parks	\$1,454
0685	001	General Fund	5768030	General Parks	\$100,341
0685	001	General Fund	5768030	General Parks	\$1,301
0685	001	General Fund	5768030	General Parks	\$1,532
0685	001	General Fund	5768030	General Parks	\$173
0685	001	General Fund	5768040	General Parks	\$7,668
0685	001	General Fund	5768040	General Parks	\$31,719
0685	001	General Fund	5768040	General Parks	\$233,368
0685	001	General Fund	5768040	General Parks	\$70,396
0685	001	General Fund	5768040	General Parks	\$6,996
0685	001	General Fund	5768040	General Parks	\$15,399
0685	001	General Fund	5768040	General Parks	\$1,180
0685	001	General Fund	5768040	General Parks	\$1,010
0685	001	General Fund	5768040	General Parks	\$7,324

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768110	General Parks	\$285,321
0685	001	General Fund	5768120	General Parks	\$16,631
0685	001	General Fund	5768120	General Parks	\$4,057
0685	001	General Fund	5768120	General Parks	\$36,485
0685	001	General Fund	5768120	General Parks	\$1,730
0685	001	General Fund	5768120	General Parks	\$56,702
0685	001	General Fund	5768120	General Parks	\$6,906
0685	001	General Fund	5768120	General Parks	\$59
0685	001	General Fund	5768120	General Parks	\$2,665
0685	001	General Fund	5768120	General Parks	\$3,120
0685	001	General Fund	5768130	General Parks	\$22
0685	001	General Fund	5768140	General Parks	\$3
0685	001	General Fund	5768140	General Parks	\$124
0685	001	General Fund	5768140	General Parks	\$875
0685	001	General Fund	5768140	General Parks	\$575
0685	105	Streets	5085100	Assigned Cash and Investments - Ending	\$571,396
0685	105	Streets	5423010	Roadway	\$25,015
0685	105	Streets	5423010	Roadway	\$103,054
0685	105	Streets	5423010	Roadway	\$258,794
0685	105	Streets	5423010	Roadway	\$49
0685	105	Streets	5423010	Roadway	\$144
0685	105	Streets	5423010	Roadway	\$6,803
0685	105	Streets	5423020	Roadway	\$1,529
0685	105	Streets	5423020	Roadway	\$6,122
0685	105	Streets	5423020	Roadway	\$16,003
0685	105	Streets	5423020	Roadway	\$358
0685	105	Streets	5423020	Roadway	\$1,481
0685	105	Streets	5423020	Roadway	\$3,742
0685	105	Streets	5423020	Roadway	\$3,218
0685	105	Streets	5423020	Roadway	\$11,364
0685	105	Streets	5423020	Roadway	\$34,263
0685	105	Streets	5423020	Roadway	\$448
0685	105	Streets	5423020	Roadway	\$1,179
0685	105	Streets	5423020	Roadway	\$5,219
0685	105	Streets	5423020	Roadway	\$5,718
0685	105	Streets	5423020	Roadway	\$14,792
0685	105	Streets	5423020	Roadway	\$61,989
0685	105	Streets	5423020	Roadway	\$455
0685	105	Streets	5423020	Roadway	\$2,468
0685	105	Streets	5423020	Roadway	\$4,861
0685	105	Streets	5423020	Roadway	\$248
0685	105	Streets	5423020	Roadway	\$469
0685	105	Streets	5423020	Roadway	\$114
0685	105	Streets	5423020	Roadway	\$927
0685	105	Streets	5423020	Roadway	\$302

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423020	Roadway	\$24
0685	105	Streets	5423020	Roadway	\$2,577
0685	105	Streets	5423020	Roadway	\$4,711
0685	105	Streets	5423030	Roadway	\$687
0685	105	Streets	5423030	Roadway	\$52,105
0685	105	Streets	5423040	Roadway	\$8,927
0685	105	Streets	5423040	Roadway	\$18,725
0685	105	Streets	5423040	Roadway	\$10,784
0685	105	Streets	5426140	Sidewalks	\$1,776
0685	105	Streets	5426140	Sidewalks	\$227
0685	105	Streets	5426330	Street Lighting	\$2,141
0685	105	Streets	5426430	Traffic Control Devices	\$11,209
0685	105	Streets	5426440	Traffic Control Devices	\$3,247
0685	105	Streets	5426630	Snow and Ice Control	\$6,271
0685	105	Streets	5435040	Facilities	\$10,706
0685	105	Streets	5435040	Facilities	\$259,125
0685	105	Streets	5435040	Facilities	\$24,170
0685	109	Tourism	5083100	Restricted Cash and Investments - Ending	\$74,591
0685	109	Tourism	5573040	Tourism	\$60,661
0685	114	Narcotic/Drug Buy Fund	5083100	Restricted Cash and Investments - Ending	\$51,902
0685	114	Narcotic/Drug Buy Fund	5212140	Police Operations	\$10
0685	117	REET	5083100	Restricted Cash and Investments - Ending	\$5,104,295
0685	203	Governmental Debt Fund	5085100	Assigned Cash and Investments - Ending	\$3,476
0685	307	Capital Improvements CIP	5085100	Assigned Cash and Investments - Ending	\$2,642
0685	317	Parks CIP Fund	5083100	Restricted Cash and Investments - Ending	\$35,396
0685	317	Parks CIP Fund	5085100	Assigned Cash and Investments - Ending	\$1,279,697
0685	318	Streets CIP Fund	5085100	Assigned Cash and Investments - Ending	\$2,072,040
0685	319	North Kelsey Development	5085100	Assigned Cash and Investments - Ending	\$149,979
0685	319	North Kelsey Development	5586040	Planning	\$10,290
0685	411	Water Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$696,680
0685	411	Water Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$8,218,489
0685	411	Water Maintenance & Operations	5251010	Administration	\$4,057
0685	411	Water Maintenance & Operations	5251020	Administration	\$214
0685	411	Water Maintenance & Operations	5251020	Administration	\$58
0685	411	Water Maintenance & Operations	5251020	Administration	\$523

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5251020	Administration	\$6
0685	411	Water Maintenance & Operations	5251020	Administration	\$425
0685	411	Water Maintenance & Operations	5251020	Administration	\$122
0685	411	Water Maintenance & Operations	5251020	Administration	\$32
0685	411	Water Maintenance & Operations	5251040	Administration	\$3,673
0685	411	Water Maintenance & Operations	5255040	Facilities	\$2,020
0685	411	Water Maintenance & Operations	5255040	Facilities	\$56
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$927
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$3,787
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$260,788
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$950
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$15,773
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,705
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$33,729
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,444
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$52,179
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$6,409
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$197
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,767
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,516
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$208
0685	411	Water Maintenance & Operations	5341030	Water Utilities	\$81
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$305,120
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$9,512
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$21,515
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$91,371
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$58,747
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$3,835

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$83,020
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$664,847
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$183
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$19,700
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$233
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,893
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$41,483
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$55
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,194
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,702
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$495
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,745
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$88,749
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$13
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$979
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$11,647
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$953
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$11,230
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$154,941
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$35
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,754
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$13,535
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$38
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$78
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$100
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$657
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$460
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$68

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$6,703
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$11,031
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$676
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$6,082
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$156,523
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,556,583
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$50
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$2,689
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$681,408
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$2,665
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$105,786
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$49,726
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$307,682
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$66,480
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$274,994
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$66,911
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$9,939
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$671
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$3,519
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$95,299
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$9,451
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$4,723
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$127
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$64,866
0685	421	Sewer Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$1,875,888
0685	421	Sewer Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$11,700,689
0685	421	Sewer Maintenance & Operations	5251010	Administration	\$4,057
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$214

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$58
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$523
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$7
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$426
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$121
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$32
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$399
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$40
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$2,020
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$57
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$927
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$8,717
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$157,449
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$542
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$9,450
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,243
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$20,377
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,851
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$30,600
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$3,922
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$170
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,623
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,447
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$310,659
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$3,835
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$83,019
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$315,867
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$506,714

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$183
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$7,114
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$40,123
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$233
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,893
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$19,348
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$32,651
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$55
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,194
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,525
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,636
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$495
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,745
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$41,506
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$69,741
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$13
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$980
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,907
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,688
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$953
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11,230
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$73,707
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$121,184
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$35
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,754
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,012
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,283
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$38

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$78
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$100
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$657
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$460
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$51
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,136
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,281
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$184
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,961
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,410
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$208
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,069
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$2,447
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,245
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$42,226
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$320,203
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$7,114
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$188,483
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$2,561
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$17,467
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$811,367
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$71,336
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$616,546
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$106,269
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$326,088
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$18,094
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$335,737
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$187,801

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,512
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$21,515
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$147,482
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,548
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$13,051
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$11,255
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$15
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$6,791
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$296
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$264,675
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$17,559
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$78,684
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$356
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,392
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$66,486
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,110
0685	431	Stormwater Maint & Operations	5083100	Restricted Cash and Investments - Ending	\$254,777
0685	431	Stormwater Maint & Operations	5085100	Assigned Cash and Investments - Ending	\$969,884
0685	431	Stormwater Maint & Operations	5251010	Administration	\$4,056
0685	431	Stormwater Maint & Operations	5251020	Administration	\$214
0685	431	Stormwater Maint & Operations	5251020	Administration	\$58
0685	431	Stormwater Maint & Operations	5251020	Administration	\$523
0685	431	Stormwater Maint & Operations	5251020	Administration	\$6
0685	431	Stormwater Maint & Operations	5251020	Administration	\$425
0685	431	Stormwater Maint & Operations	5251020	Administration	\$122
0685	431	Stormwater Maint & Operations	5251020	Administration	\$31
0685	431	Stormwater Maint & Operations	5251040	Administration	\$359
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$2,020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$56
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$1,065
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$5,405
0685	431	Stormwater Maint & Operations	5313140	Storm Drainage Utilities	\$33,675
0685	431	Stormwater Maint & Operations	5313540	Storm Drainage Utilities	\$111,544
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$3,835
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$78,358
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$534,971
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$174,892
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$183
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$6,958
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$561
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$233
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,600
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$32,572
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,571
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$55
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,125
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,618
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,489
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$495
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,144
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$69,777
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$22,623
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$13
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$892
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,483
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,212

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$953
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,305
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$129,731
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$35,371
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$35
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,615
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,581
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,293
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$38
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$78
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$100
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$594
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$460
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$140
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5,676
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,512
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$177
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,832
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,758
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$208
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$699
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$29,734
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$3,230
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$74,744
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$50,124
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$365,518
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$69,695
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$110,184

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$9,313
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$21,065
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$22,561
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$15,247
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$62,271
0685	510	Information & Tech Services	5085100	Assigned Cash and Investments - Ending	\$302,406
0685	510	Information & Tech Services	5188810	Information Technology Services	\$106,038
0685	510	Information & Tech Services	5188810	Information Technology Services	\$1,480
0685	510	Information & Tech Services	5188820	Information Technology Services	\$6,598
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,567
0685	510	Information & Tech Services	5188820	Information Technology Services	\$13,878
0685	510	Information & Tech Services	5188820	Information Technology Services	\$304
0685	510	Information & Tech Services	5188820	Information Technology Services	\$21,398
0685	510	Information & Tech Services	5188820	Information Technology Services	\$3,184
0685	510	Information & Tech Services	5188820	Information Technology Services	\$14
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,512
0685	510	Information & Tech Services	5188830	Information Technology Services	\$66,338
0685	510	Information & Tech Services	5188830	Information Technology Services	\$2,584
0685	510	Information & Tech Services	5188830	Information Technology Services	\$12,216
0685	510	Information & Tech Services	5188840	Information Technology Services	\$218,665
0685	510	Information & Tech Services	5188840	Information Technology Services	\$39,115
0685	510	Information & Tech Services	5188840	Information Technology Services	\$301
0685	510	Information & Tech Services	5188840	Information Technology Services	\$36,330
0685	510	Information & Tech Services	5188840	Information Technology Services	\$34,801
0685	510	Information & Tech Services	5188840	Information Technology Services	\$29,512
0685	510	Information & Tech Services	5188840	Information Technology Services	\$60,197
0685	510	Information & Tech Services	5188840	Information Technology Services	\$10,802
0685	510	Information & Tech Services	5188840	Information Technology Services	\$31,985

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5085100	Assigned Cash and Investments - Ending	\$5,295,571
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$177,273
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$3,056
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$10,843
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,536
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$23,201
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,897
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$46,131
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,720
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$1,748
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,515
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$2,612
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$990
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$60,875
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$42,385
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$8,933
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$4,466
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,273
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,719
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,481
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$60,363
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$18,904
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$69,297
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,572
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$46,243
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$3,928
0685	530	Facilities Management	5085100	Assigned Cash and Investments - Ending	\$138,455

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182010	Property Management Services	\$214,004
0685	530	Facilities Management	5182010	Property Management Services	\$4,816
0685	530	Facilities Management	5182020	Property Management Services	\$12,941
0685	530	Facilities Management	5182020	Property Management Services	\$3,043
0685	530	Facilities Management	5182020	Property Management Services	\$28,132
0685	530	Facilities Management	5182020	Property Management Services	\$4,160
0685	530	Facilities Management	5182020	Property Management Services	\$48,369
0685	530	Facilities Management	5182020	Property Management Services	\$4,099
0685	530	Facilities Management	5182020	Property Management Services	\$37
0685	530	Facilities Management	5182020	Property Management Services	\$2,064
0685	530	Facilities Management	5182020	Property Management Services	\$3,714
0685	530	Facilities Management	5182030	Property Management Services	\$70,185
0685	530	Facilities Management	5182030	Property Management Services	\$2,802
0685	530	Facilities Management	5182040	Property Management Services	\$27,909
0685	530	Facilities Management	5182040	Property Management Services	\$17,150
0685	530	Facilities Management	5182040	Property Management Services	\$26,376
0685	530	Facilities Management	5182040	Property Management Services	\$76,188
0685	530	Facilities Management	5182040	Property Management Services	\$117
0685	530	Facilities Management	5182040	Property Management Services	\$92,562
0685	530	Facilities Management	5182040	Property Management Services	\$31,711
0685	530	Facilities Management	5182040	Property Management Services	\$266,174
0685	530	Facilities Management	5182040	Property Management Services	\$255,222
0685	530	Facilities Management	5182040	Property Management Services	\$68,466
0685	530	Facilities Management	5182040	Property Management Services	\$8,737
0685	530	Facilities Management	5182040	Property Management Services	\$8,923
0685	530	Facilities Management	5182040	Property Management Services	\$6,557
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$11,884

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$45,760
0685	631	Custodial Fund	5083100	Restricted Cash and Investments - Ending	\$44,202
0685	643	Transportation Benefit Dist	5083100	Restricted Cash and Investments - Ending	\$2,195,765
0685	001	General Fund	3821000	Refundable Deposits	\$14,047
0685	001	General Fund	3821000	Refundable Deposits	\$18,000
0685	001	General Fund	3822000	Retainage Deposits	\$78,757
0685	001	General Fund	3885000	Cumulative Effect of Changes in Accounting Principle(s)	\$558,099
0685	001	General Fund	3970000	Transfers-In	\$40,209
0685	001	General Fund	3970010	Transfers-In	\$95,450
0685	001	General Fund	3981000	Insurance Recoveries	\$1,943
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$2,908,728
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$138,380
0685	307	Capital Improvements CIP	3811000	Interfund Loans Received	\$215,000
0685	317	Parks CIP Fund	3970000	Transfers-In	\$1,600
0685	317	Parks CIP Fund	3970000	Transfers-In	\$66,500
0685	319	North Kelsey Development	3970000	Transfers-In	\$400,000
0685	411	Water Maintenance & Operations	3970000	Transfers-In	\$830
0685	421	Sewer Maintenance & Operations	3970000	Transfers-In	\$830
0685	431	Stormwater Maint & Operations	3918000	Intergovernmental Loans	\$71,665
0685	431	Stormwater Maint & Operations	3970000	Transfers-In	\$830
0685	520	Equipment & Fleet Management	3812000	Interfund Loan Repayment Received	\$130,000
0685	520	Equipment & Fleet Management	3951000	Proceeds from Sales of Capital Assets	\$17,478
0685	530	Facilities Management	3970000	Transfers-In	\$90,000
0685	631	Custodial Fund	3860000	Court Remittances	\$3,125
0685	631	Custodial Fund	3860000	Court Remittances	\$141,900
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$1,088
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$4,403
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$4,994
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$750
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$3,346
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$952
0685	643	Transportation Benefit Dist	3894000	Custodial Type Deposits	\$1,292,822
0685	001	General Fund	5821000	Refund of Deposits	\$36,101

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5821000	Refund of Deposits	\$153,000
0685	001	General Fund	5822000	Refund of Retainage Deposits	\$73,767
0685	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$2,260
0685	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,260
0685	001	General Fund	5970000	Transfers-Out	\$95,450
0685	001	General Fund	5970000	Transfers-Out	\$400,000
0685	001	General Fund	5970000	Transfers-Out	\$50,000
0685	105	Streets	5970000	Transfers-Out	\$1,600
0685	117	REET	5970000	Transfers-Out	\$138,380
0685	117	REET	5970000	Transfers-Out	\$66,500
0685	117	REET	5970000	Transfers-Out	\$40,000
0685	203	Governmental Debt Fund	5914870	Debt Repayment - Public Works Centralized Services	\$74,800
0685	203	Governmental Debt Fund	5917370	Debt Repayment - Cultural and Community Activities	\$2,840,000
0685	203	Governmental Debt Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$63,580
0685	203	Governmental Debt Fund	5927380	Interest and Other Debt Service Cost - Cultural and Community Activities	\$68,728
0685	307	Capital Improvements CIP	5812000	Interfund Loan Repayments	\$130,000
0685	307	Capital Improvements CIP	5925980	Interest and Other Debt Service Cost - Property Development	\$41
0685	307	Capital Improvements CIP	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,235
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$0
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$223,011
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$220,057
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$137,945
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$91

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$8,057
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,975
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$17,372
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,608
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$22,950
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$3,448
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,321
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$792
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$50,076
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$4,577
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$9,272
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$23,622
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,950
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$17,153
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$63,505
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$32,500
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$159,534
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$470
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$9,661
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,276

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$20,670
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,050
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$31,531
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$4,045
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$177
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,701
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,374
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$208
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$9,313
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$21,065
0685	318	Streets CIP Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,205,867
0685	318	Streets CIP Fund	5956160	Capital Expenditures/Expenses - Sidewalks	\$48,735
0685	318	Streets CIP Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$92,265
0685	318	Streets CIP Fund	5956260	Capital Expenditures/Expenses - Special Purpose Paths	\$599,292
0685	319	North Kelsey Development	5970000	Transfers-Out	\$2,908,728
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$104,310
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$277,550
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$48,400
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$135,144
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,109
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,852
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$130,639

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$41,140
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,260
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$765,481
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$444,690
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$356,371
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$566,500
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$44,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$75,570
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$37,740
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$14,948
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$3,180
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$297,216
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$37,400
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$2,259
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$82
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$635,975
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$80,950
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$52,800
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$38,489

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$44,880
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$2,260
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$280,911
0685	510	Information & Tech Services	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$1,740
0685	520	Equipment & Fleet Management	5811000	Interfund Loans	\$215,000
0685	520	Equipment & Fleet Management	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$150,224
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$481,115
0685	520	Equipment & Fleet Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$460,806
0685	520	Equipment & Fleet Management	5970000	Transfers-Out	\$40,209
0685	520	Equipment & Fleet Management	5970000	Transfers-Out	\$830
0685	520	Equipment & Fleet Management	5970000	Transfers-Out	\$830
0685	520	Equipment & Fleet Management	5970000	Transfers-Out	\$830
0685	530	Facilities Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$29,990
0685	631	Custodial Fund	5860000	Court Remittances	\$139,529
0685	631	Custodial Fund	5885000	Cumulative Effect of Changes in Accounting Principle(s)	\$549,852
0685	631	Custodial Fund	5885000	Cumulative Effect of Changes in Accounting Principle(s)	\$8,247
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$1,067
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$5,485
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$4,193
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$3,834
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$951
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$952
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$1,357,526

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$4,524
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$2,500

City of Monroe  
**SCHEDULE SUMMARY OF BANK RECONCILIATION**  
 For the Fiscal Year ended December 31, 2020

Bank & Investment Account name  (1)	FROM BANK STATEMENTS					Ending Bank Balance  (7)
	Beginning Bank Balance  (2)	Deposits		Withdrawals		
		Receipts  (3)	Inter-bank transfers In  (4)	Disbursements  (5)	Inter-bank transfers out  (6)	
<i>Key Bank-General Acct</i>	\$ 6,191,823	\$ 45,642,417		\$ 38,871,574		\$ 12,962,665
<i>Key Bank-Police Dept</i>	\$ 43,665	\$ 4,312		\$ 10		\$ 47,967
<i>Key Bank-Seizure Acct</i>	\$ 2,477	\$ 1				\$ 2,478
<i>Key Bank-Police Drug Acct</i>	\$ 790	\$ 10				\$ 800
<i>Key Bank-Felony Property</i>	\$ 657					\$ 657
<i>Local Govt Invest Pool</i>	\$ 8,096,362	\$ 51,668				\$ 8,148,030
<i>Opus Bank</i>	\$ 5,919,000	\$ 41,159		\$ 5,960,159		\$ -
<i>US Bank-Muni Invest Acct</i>	\$ 877,160	\$ 24,834,808		\$ 25,522,702		\$ 189,266
<i>US Bank-Safekeeping</i>	\$ 27,145,906	\$ 25,522,702		\$ 24,129,404		\$ 28,539,203
<b>Bank Totals</b>	<b>\$ 48,277,839</b>	<b>\$ 96,097,077</b>	<b>\$ -</b>	<b>\$ 94,483,849</b>	<b>\$ -</b>	<b>\$ 49,891,067</b>

RECONCILING ITEMS				
Beginning Deposits in Transit (8)	\$ 310,952	\$ (310,952)		
Year-end Deposits in Transit (9)		\$ 305,372		\$ 305,372
Beginning Outstanding & Open Period Items (10)	\$ (2,458,361)		\$ (2,458,361)	
Year-end Outstanding & Open Period Items (11)			\$ 2,203,597	\$ (2,203,597)
NSF Checks (12)		\$ (11,503)	\$ (11,503)	
Cancellation of unredeemed checks/warrants (13)		+		
Interfund transactions (14)		\$ 10,849,202	\$ 10,849,202	
Netted Transactions (15)		\$ (3,891,178)	\$ (3,891,178)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,100			\$ 2,100
Other Reconciling Items, net (17)	\$ 558,099	\$ (51,636,754)	\$ (51,078,656)	\$ 1
<b>Reconciling Items Totals</b>	<b>\$ (1,587,210)</b>	<b>\$ (44,695,812)</b>	<b>\$ (44,386,898)</b>	<b>\$ (1,896,124)</b>

FROM GENERAL LEDGER				
	Beginning Cash & Investment Balance  (19)	Revenues & Other Increases  (20)	Expenditures & Other Decreases  (21)	Ending Cash & Investment Balance  (22)
<b>C4/C5 or Trial Balance Totals (18)</b>	<b>\$ 46,690,629</b>	<b>\$ 51,401,264</b>	<b>\$ 50,096,953</b>	<b>\$ 47,994,943</b>
<b>Unreconciled Variance (23)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (3)</b>	<b>\$ 0</b>

**City of Monroe**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2020**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
251.11	2015 GO Refunding Bonds - N. Kelsey	9/1/2020	2,840,000	-	2,840,000	-
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	1,688,100	-	74,800	1,613,300
<b>Total General Obligation Debt/Liabilities:</b>			<b>4,528,100</b>	<b>-</b>	<b>2,914,800</b>	<b>1,613,300</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.88	Public Works Trust Fund Loan	6/1/2022	405,436	-	135,144	270,292
263.82	Department of Ecology Loan	9/5/2022	1,085,292	-	356,371	728,921
263.82	Department of Ecology Loan	7/30/2022	230,034	-	75,570	154,464
263.84	Department of Ecology CWSRF Loan	10/31/2043	17,833	69,368	-	87,201
252.11	2005 W&S Refunding Bonds	12/1/2021	1,120,000	-	549,000	571,000
252.11	2011 W/S/Storm Revenue Bonds	12/1/2023	2,930,000	-	695,000	2,235,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	3,276,900	-	145,200	3,131,700
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	8,885,000	-	230,000	8,655,000
259.12	Compensated Absences		2,207,597	269,469	-	2,477,066
264.30	Net Pension Liabilities		2,434,335	46,398	-	2,480,733
264.40	OPEB Liabilities		2,338,525	139,505	-	2,478,030
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>24,930,952</b>	<b>524,740</b>	<b>2,186,285</b>	<b>23,269,407</b>
<b>Total Liabilities:</b>			<b>29,459,052</b>	<b>524,740</b>	<b>5,101,085</b>	<b>24,882,707</b>

**City of Monroe**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2020**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other Judicial Agencies			
	OPD Public Defense Improvement Grant	GRT19320	10,000
	OPD Public Defense Improvement Grant	GRT20021	12,000
<b>Sub-total:</b>			<b>22,000</b>
State Grant from Department of Corrections			
	DOC Reimbursable LE Services	LE Services	2,856
<b>Sub-total:</b>			<b>2,856</b>
State Grant from Department of Ecology			
	DOE Water Quality Stormwater Capacity	WQSWCAP-1921-MonrDC-00115	213,413
	DOE Water Quality Combined Financial Assistance	WQC-2018-MonrDC-00031	33,763
	DOE Water Quality Combined Financial Assistance	WQC-2020-MonrDC-00056	208,104
<b>Sub-total:</b>			<b>455,280</b>
State Grant from Department of Commerce			
	Dept of Comm - Growth Management Serv	E2SHB 1923	32,059
	Dept of Comm - The 2019-2021 Early Learning Facilities Grant & Loan Program	20-96624-002	118,437

Grantor	Program Title	Identificaton Number	Amount
	Dept of Comm - The 2020 Local and Community Projects Program	20-96627-159	225,001
			<b>Sub-total: 375,497</b>
			<b>Grand total: 855,633</b>

**City of Monroe**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	N/A	-	3,223	3,223	-	1, 2, 4
<b>Highway Planning and Construction Cluster</b>								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	181,259	-	181,259	-	1, 2, 4
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-0002(864)	5,085	-	5,085	-	1, 2, 4
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	STPUL-2673 (001)	9,225	-	9,225	-	1, 2, 4
<b>Total Highway Planning and Construction Cluster:</b>				<b>195,569</b>	<b>-</b>	<b>195,569</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	N/A	9,218	-	9,218	-	1, 4
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	N/A	4,978	-	4,978	-	1, 4
<b>Total Highway Safety Cluster:</b>				<b>14,196</b>	<b>-</b>	<b>14,196</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

**City of Monroe**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	N/A	765	-	765	-	1, 4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Dept of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-251	866,250	-	866,250	42,500	1, 3, 4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Economic Alliance of Snohomish County)	COVID 19 - Coronavirus Relief Fund	21.019	N/A	20,000	-	20,000	-	1, 3
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Snohomish County Executives Office)	COVID 19 - Coronavirus Relief Fund	21.019	N/A	112,696	-	112,696	112,696	1, 3
<b>Total CFDA 21.019:</b>				<b>998,946</b>	<b>-</b>	<b>998,946</b>	<b>155,196</b>	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via King County Emergency Management)	Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR-00145-S01	822	-	822	-	1, 2, 4
<b>Total Federal Awards Expended:</b>				<b>1,210,298</b>	<b>3,223</b>	<b>1,213,521</b>	<b>155,196</b>	

*The accompanying notes are an integral part of this schedule.*

## City of Monroe

### Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2020

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the city of Monroe's financial statements. The city of Monroe uses the cash basis accounting method.

Note 2 – Indirect Cost Rate

The city of Monroe has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Noncash Awards- Equipment - Unaudited

The city of Monroe received equipment and supplies that were purchased with federal Homeland Security funds by the state of Washington. The amount reported on the Schedule is the value of the property on the date it was received by the city of Monroe and priced by the state of Washington. The value is \$1000.44 for PPE supplies – masks, respirators, face shields, face coverings and N95 masks.

Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the city of Monroe's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**MCAG 0685**

**Schedule 17**

**City of Monroe**

**LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES**

**For the Year Ended December 31, 2020**

Total current public work construction budget as amended (annual or biennial as applicable)	18,705,951
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Allowable portion of total public works (10 percent of line 1)	1,870,595
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Less: Amount (if any) in excess of permitted amount from prior budget period.	-
---	---

Total allowable public works (line 2 minus line 3)	1,870,595
--	-----------

Total public works projects performed by public employiyees during the current year (include work performed by a county)	60,596
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If this is the second year of a biennial budget, total publci works projects performed by public employees during the first year of biennium	-
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Restricted under (over) allowable (line 4 minus line 5 minus line 6)	1,809,999
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NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

MCAG NO. 0685

City of Monroe  
(City/County/District)

Schedule 19

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

Has your government engaged labor relations consultants?  Yes  No

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

Name of firm: Ogden, Murphy, Wallace
Name of consultant: Scott Snyder
Business address: 901 Fifth Avenue, Suite 3500 Seattle, WA 98164-2008
Amount paid to consultant during fiscal year: \$351.60
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.) \$293 per hour  Maximum compensation allowed: n/a  Duration of services: as needed  Services provided: assistance with labor negotiations

City of Monroe

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**(County/City/District)****Local Government Risk Assumption  
For the Year Ended December 31, 2020**

1. Self-Insurance Program Manager: Ben Warthan, HR Director
2. Manager Phone: \_360-794-7400
3. Manager Email: [bwarthan@monroewa.gov](mailto:bwarthan@monroewa.gov)
  
4. How do you insure property and liability risks, if at all? **B**
  - a. Self-insure some or all risks
  - b. Belong to a public entity risk pool
  - c. Purchase private insurance
  - d. No insurance
  
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all? **C**
  - a. Self-insure some or all benefits
  - b. Belong to a public entity risk pool
  - c. All benefits provided by health insurance company or HMO
  - d. Not applicable - no such benefits offered
  
6. How do you insure unemployment compensation benefits, if any? **A**
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
  
7. How do you insure workers compensation benefits, if any? **C**
  - a. Self-insured (“Reimbursable”)
  - b. Belong to a public entity risk pool
  - c. Pay premiums to the Department of Labor and Industries
  - d. Not applicable – no employees
  
8. How do you participate in the Washington Paid Family & Medical Leave Program? **B**
  - a. Self-insured (“Voluntary Plan”) for one or both program benefits
  - b. Pay premiums to the State’s program for both benefits

**If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government’s self-insured risks.**

9. Does the local government self-insure any risks as an individual program? (yes/no) - **NO**
- i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
- If so, list the other entity or entities: \_\_\_\_\_
10. Does the local government self-insure any risks as a joint program? (yes/no) - **NO**
- i. If answered YES, list the other member(s): \_\_\_\_\_
11. Are any claims administered by contract with a third-party administrator? (yes/no) - **NO**
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (yes/no) - **NO**
13. Were the program's revenues sufficient to cover the program's expenses? (yes/no) - **YES**
14. Did the program use an actuary to determine its liabilities? (yes/no) - **NO**
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment insurance	1	4	\$25,956