

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 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address 806 W Main St
Monroe, WA 98272

Official Website Address www.monroewa.gov

Official E-mail Address bhasart@monroewa.gov

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 20th day of April, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Becky Hasart (bhasart@monroewa.gov)

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	001 General Fund	105 Streets	109 Tourism
Beginning Cash and Investments					
308	Beginning Cash and Investments	45,754,975	6,956,722	571,396	74,591
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	16,076,824	13,825,898	400,000	87,476
320	Licenses and Permits	996,446	754,936	241,510	-
330	Intergovernmental Revenues	7,365,797	3,512,517	402,097	-
340	Charges for Goods and Services	25,995,090	1,139,198	117,920	-
350	Fines and Penalties	92,953	92,953	-	-
360	Miscellaneous Revenues	2,693,904	76,080	5,466	373
Total Revenues:		53,221,014	19,401,582	1,166,993	87,849
Expenditures					
510	General Government	5,178,570	2,656,450	-	-
520	Public Safety	8,929,403	8,861,163	-	-
530	Utilities	13,357,262	151,332	-	-
540	Transportation	1,755,744	-	960,234	-
550	Natural/Economic Environment	1,560,431	1,512,756	-	-
560	Social Services	211,288	211,288	-	-
570	Culture and Recreation	1,581,450	1,581,450	-	-
Total Expenditures:		32,574,148	14,974,439	960,234	-
Excess (Deficiency) Revenues over Expenditures:		20,646,866	4,427,143	206,759	87,849
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	40,597	-	-	-
397	Transfers-In	6,320,337	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	720,561	227,665	-	-
Total Other Increases in Fund Resources:		7,081,495	227,665	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	15,024,495	-	-	-
591-593, 599	Debt Service	2,987,302	-	-	-
597	Transfers-Out	6,320,337	1,336,274	1,689	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	760,494	294,973	-	-
Total Other Decreases in Fund Resources:		25,092,628	1,631,247	1,689	-
Increase (Decrease) in Cash and Investments:		2,635,733	3,023,561	205,070	87,849
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,011,963	-	-	162,440
50841	Committed	-	-	-	-
50851	Assigned	34,894,661	1,496,208	776,466	-
50891	Unassigned	8,484,078	8,484,078	-	-
Total Ending Cash and Investments		48,390,702	9,980,286	776,466	162,440

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, 2021

		114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
Beginning Cash and Investments					
308	Beginning Cash and Investments	51,902	5,104,295	3,476	2,642
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	1,763,450	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	338,746
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,070	27,975	19	215
Total Revenues:		4,070	1,791,425	19	338,961
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	-
Excess (Deficiency) Revenues over Expenditures:		4,070	1,791,425	19	338,961
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	137,836	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	190,000
Total Other Increases in Fund Resources:		-	-	137,836	190,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	235,262
591-593, 599	Debt Service	-	-	137,836	140
597	Transfers-Out	-	4,982,374	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	275,000
Total Other Decreases in Fund Resources:		-	4,982,374	137,836	510,402
Increase (Decrease) in Cash and Investments:		4,070	(3,190,949)	19	18,559
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	55,973	1,913,345	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	3,495	21,202
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		55,973	1,913,345	3,495	21,202

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, 2021

		317 Parks CIP Fund	318 Streets CIP Fund	319 North Kelsey Development	330 Building Capital
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,315,093	2,072,040	149,979	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	1,231,401	1,696,701	-	-
340	Charges for Goods and Services	330,153	2,026,269	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	15,013	10,968	840	-
Total Revenues:		<u>1,576,567</u>	<u>3,733,938</u>	<u>840</u>	<u>-</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	2,272	45,403
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>2,272</u>	<u>45,403</u>
Excess (Deficiency) Revenues over Expenditures:		<u>1,576,567</u>	<u>3,733,938</u>	<u>(1,432)</u>	<u>(45,403)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	3,884,689	275,000	-	1,652,107
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>3,884,689</u>	<u>275,000</u>	<u>-</u>	<u>1,652,107</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	5,779,695	4,241,881	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>5,779,695</u>	<u>4,241,881</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>(318,439)</u>	<u>(232,943)</u>	<u>(1,432)</u>	<u>1,606,704</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	37,085	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	959,569	1,839,096	148,547	1,606,704
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>996,654</u>	<u>1,839,096</u>	<u>148,547</u>	<u>1,606,704</u>

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, 2021

		411 Water Maintenance & Operations	421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	510 Information & Tech Services
Beginning Cash and Investments					
308	Beginning Cash and Investments	8,915,169	13,576,577	1,224,661	302,406
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	12,544	171,791	-
340	Charges for Goods and Services	7,480,595	8,378,084	2,485,740	714,339
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	702,692	1,692,359	8,136	6,907
Total Revenues:		<u>8,183,287</u>	<u>10,082,987</u>	<u>2,665,667</u>	<u>721,246</u>
Expenditures					
510	General Government	-	-	-	1,019,589
520	Public Safety	22,699	22,699	22,842	-
530	Utilities	5,766,346	5,181,771	2,257,813	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>5,789,045</u>	<u>5,204,470</u>	<u>2,280,655</u>	<u>1,019,589</u>
Excess (Deficiency) Revenues over Expenditures:		<u>2,394,242</u>	<u>4,878,517</u>	<u>385,012</u>	<u>(298,343)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	40,597	-
397	Transfers-In	-	-	-	336,274
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	531	3,028	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>531</u>	<u>43,625</u>	<u>336,274</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,394,546	793,532	127,964	-
591-593, 599	Debt Service	752,401	1,879,744	217,181	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	521	-	-
Total Other Decreases in Fund Resources:		<u>4,146,947</u>	<u>2,673,797</u>	<u>345,145</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>(1,752,705)</u>	<u>2,205,251</u>	<u>83,492</u>	<u>37,931</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	700,955	1,885,874	256,291	-
50841	Committed	-	-	-	-
50851	Assigned	6,461,506	13,895,952	1,051,862	340,336
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>7,162,461</u>	<u>15,781,826</u>	<u>1,308,153</u>	<u>340,336</u>

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, 2021

		520 Equipment & Fleet Management	530 Facilities Management
		<u> </u>	<u> </u>
Beginning Cash and Investments			
308	Beginning Cash and Investments	5,295,571	138,455
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	1,894,715	1,428,077
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	132,218	10,573
Total Revenues:		<u>2,026,933</u>	<u>1,438,650</u>
Expenditures			
510	General Government	-	1,502,531
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	795,510	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>795,510</u>	<u>1,502,531</u>
Excess (Deficiency) Revenues over Expenditures:		1,231,423	(63,881)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	34,431
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	299,337	-
Total Other Increases in Fund Resources:		<u>299,337</u>	<u>34,431</u>
Other Decreases in Fund Resources			
594-595	Capital Expenditures	366,657	84,958
591-593, 599	Debt Service	-	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	190,000	-
Total Other Decreases in Fund Resources:		<u>556,657</u>	<u>84,958</u>
Increase (Decrease) in Cash and Investments:		<u>974,103</u>	<u>(114,408)</u>
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	-	-
50851	Assigned	6,269,673	24,045
50891	Unassigned	-	-
Total Ending Cash and Investments		<u>6,269,673</u>	<u>24,045</u>

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, 2021

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	2,239,967	2,239,967
388 & 588	Net Adjustments	-	-
310-390	Additions	1,618,983	1,618,983
510-590	Deductions	1,638,085	1,638,085
	Net Increase (Decrease) in Cash and Investments:	(19,102)	(19,102)
508	Ending Cash and Investments	2,220,863	2,220,863

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2021

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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications 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.

Payments are recognized as expenditures when paid. Upon separation or retirement, sick leave payouts are paid from the Sick Leave Reserve managerial fund.

F. Long-Term Debt

See Note 4, Long-term Debt (*Formerly 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:

- \$162,440 in Fund 109 Tourism for tourism based programs and facilities as defined by state statute.
- \$55,973 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.
- \$1,913,345 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.
- \$37,085 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.
- \$700,956 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.
- \$1,885,875 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.
- \$256,292 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:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund #001	\$23,593,370	\$16,618,506	(\$6,974,864)
Contingency Fund #002	1,168,656	0	(\$1,168,656)
Donation Fund #008	18,384	6,275	(\$12,109)
Street Fund #105	1,669,727	961,922	(\$707,805)
Tourism Fund #109	114,741	0	(\$114,741)
Narcotics Fund #114	51,928	0	(\$51,928)
Real Estate Excise Tax Fund #117	6,031,014	4,982,374	(\$1,048,640)
Governmental Debt Fund #203	141,326	137,836	(\$3,490)
General Capital Projects #307	1,597,318	510,402	(\$1,086,916)
Parks CIP Fund #317	7,788,364	5,779,695	(\$2,008,669)
Streets CIP Fund #318	7,683,712	4,241,881	(\$3,441,831)
N. Kelsey Dev Fund #319	150,479	2,272	(\$148,207)
Building Capital Fund #330	1,652,607	44,359	(\$1,608,248)
Water Fund #411	7,885,731	7,023,472	(\$862,259)
Water CIP Fund #412	8,763,920	4,013,714	(\$4,750,206)
Sewer Fund #421	9,946,044	8,847,818	(\$1,098,226)
Sewer CIP Fund #422	14,892,694	1,315,974	(\$13,576,720)
Stormwater Fund #431	2,896,913	2,484,871	(\$412,042)
Stormwater CIP Fund #432	4,045,230	448,296	(\$3,596,934)
Revenue Bond Reserve #450	2,832,844	0	(\$2,832,844)
Info Tech Services Fund #510	1,322,362	1,019,589	(\$302,773)
Fleet & Equipment Fund #520	7,206,785	1,352,167	(\$5,854,618)
Facilities Management Fund #530	\$1,609,463	\$1,587,489	(\$21,974)
Totals	\$113,063,612	\$61,378,913	(\$51,684,699)

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 September 28, 2021 by ordinance number 009/2021. The following funds were amended by more than five (5) percent:

- General Fund #001 – Amended estimated beginning fund balance of \$3,886,207 to actual beginning fund balance of \$5,190,271, increased new revenues by \$1,023,446, and acknowledged the first American Rescue Plan Act tranche receipt of \$2,762,912 received in July 2021. Corresponding expenditures were also included in the amended budget.
- Street Operations & Maintenance Fund #105 – Amended estimated beginning fund balance of \$465,372 to actual beginning fund balance of \$571,395.
- Tourism Fund #109 – Amended estimated beginning fund balance of \$29,580 to actual beginning fund balance of \$74,591.

- Real Estate Excise Tax Fund #117 – Amended beginning fund balance of \$1,106,896 to actual beginning fund balance of \$5,104,294. Reappropriated budgeted transfers from 2020 which did not occur before year end due to timing.
- General Capital Projects Fund #307 – Amended beginning fund balance of \$18,397 to actual beginning fund balance of \$2,642. Increased new grant award revenue by \$572,676.
- Parks CIP Fund #317 – Amended estimated beginning fund balance of \$5,009,874 to actual beginning fund balance of \$1,315,093. Reappropriated transfers in from 2020 REET which did not occur before year end due to project timing.
- Streets CIP Fund #318 – Amended estimated beginning fund balance of \$1,254,538 to actual of \$2,072,039. Acknowledged new grant awards of \$1,487,817 along with related expenditures. Acknowledged REET transfer of \$68,050 and related expenditure for roadway signage project.
- North Kelsey Development Fund #319 – Amended estimated beginning fund balance of \$105,427 to actual of \$149,979.
- Building Fund #330 – Increased transfers in by \$1,285,107.
- Water CIP Fund #412 – Amended estimated beginning fund balance of \$4,887,240 to actual of \$7,247,257.
- Information Technology Services Fund #510 – Amended the estimated beginning fund balance of \$191,880 to the actual beginning fund balance of \$302,405. Acknowledged transfer in of \$242,274 to fund new IT Manager position.

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 2021 was \$1.09186242211 per \$1,000 on an assessed valuation of \$3,115,841,466 for a total regular levy of \$3,402,070.

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, 2021 are as follows:

<u>Type of Investment</u>	City’s own investments	Investments held by the city as an agent for other local governments, individuals or private organizations.	Total
Bank Deposits	\$18,136,638	\$ 831,727	\$18,968,365
LGIP	7,798,489	358,073	8,156,562
U.S. Government Securities	<u>22,455,579</u>	<u>1,031,064</u>	<u>23,486,643</u>
Total	<u>\$48,390,706</u>	<u>\$2,220,864</u>	<u>\$50,611,570</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.

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 city’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 City adopted Resolution 012/2021 on December 14, 2021 extending the due date for the interfund loan previously adopted by Resolution 014/2020. The following table displays the interfund loan activity during 2021:

Borrowing Fund	Lending Fund	Balance 01/01/2021	New Loan(s)	Repayments	Balance 12/31/2021
F307	F520	\$85,000	\$190,000	\$275,000	\$0

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, 2021.

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

	Principal	Interest	Total
2021	2,334,592	652,570	2,987,162
2022	1,815,197	576,812	2,392,009
2023	1,280,000	524,494	1,804,494
2024	1,325,000	474,750	1,799,750
2025	1,115,000	424,200	1,539,200
2026-2036	9,490,000	1,765,600	11,255,600
Totals	17,359,789	4,418,426	21,778,216

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 \$127,798. 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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

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

Also, the DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2021 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.050542%	\$617,236
PERS 2 and 3	0.065011%	\$(6,476,142)
LEOFF 1	0.006372%	(\$218,277)
LEOFF 2	0.092119%	(\$5,350,653)

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 2021, the city paid a total of \$110,288 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 two payments made in 2021; the first in March for \$4,800 and the second processed in November 2021 for \$4,800 (remitted in 2022).

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, 2021, 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 2021, the city paid \$23,460 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, 2021, the city's total OPEB liability was \$2,507,628, as calculated using the alternative measurement method. For the year ended December 31, 2021, the city paid \$27,380 in pay-as-you-go benefits. Total paid for medical premiums and pay-as-you-go for 2021 was \$50,839.

Note 9 – Significant Commitments or Obligations - Construction Commitment

The city has active construction projects as of December 31, 2021. At year-end the city’s commitments with contractors are as follows:

Project	\$ Spent before 01/01/2021	\$ Spent between 01/01/2021 & 12/31/2021	Future \$ under contract as of 12/31/2021	Future \$ not under contract at year end
147th Signal	\$ 628.11	\$ 84,530.02	\$ 58,696.98	
179th Ave Sidewalk		\$ 589.12		\$ 213,721.00
2020 Annual Rd Maintenance	\$ 993,612.00	\$ 46,096.00		
2021 Annual Rd Maintenance		\$ 1,396,088.38		
ADA Transition	\$ 45,134.00	\$ 39,166.00		
Blueberry Infiltration	\$ 328,451.29	\$ 117,524.00	\$ 76,131.00	\$ 3,049,000.00
Chain Lake Road Phase 2a Civil	\$ 327,826.76	\$ 6,441.91		
Chain Lake Road Phase 2a ROW	\$ 1,170,892.41	\$ 14,208.50		
Chain Lake Road Construction		\$ 1,884,300.89	\$ 263,873.00	\$ 349,604.00
DOC Reservoir #2	\$ 457,285.71	\$ 2,514,079.17	\$ 385,942.79	
Facilities Assessment		\$ 44,358.93	\$ 36,441.07	\$ 1,643,721.00
Madison Combined Sewer Separation	\$ 25,473.69	\$ 3,753.67		\$ 3,612,653.00
Powell Street Reconstruction	\$ 2,858.25	\$ 162.49		\$ 1,225,000.00
Quiet Zone	\$ 53,839.62	\$ 40,789.29		
Rainier View Rd PRV	\$ 59,129.53	\$ 75,720.00		
S. Taft Sewer Replacement	\$ 4,956.25	\$ 390,241.73		
Tjerne Place Phase III (ROW)	\$ 57,060.48	\$ 304,933.00	\$ 27,160.00	\$ 80,000.00
Strawberry Ln		\$ 83,448.59	\$ 36,422.67	
US 2 Non Motorized Path	\$ 511.50	\$ 128,577.69	\$ 39,757.61	
Wayfinding	\$ 49,250.00	\$ 3,821.01	\$ 1,238,352.61	
Woods Creek Road WM Replac.	\$ 12,878.00	\$ 527,331.89		
WWTP CIP 1	\$ 296,418.15	\$ 552,861.50	\$ 1,881,965.80	
Engineering Report	\$ 336,982.15	\$ 50,593.65	\$ 36,234.20	
ADA Ramps		\$ 28,470.00		
ADA Door Operator Installation			\$ 49,077.87	
N Hill Park	\$ 14,100.50	\$ 10,239.65		
Lake Tye Park All Weather Fields	\$ 204,705.09	\$ 4,155,372.60		
SMAP		\$ 10,241.25	\$ 55,738.75	
WWTP Fuel Cleaning		\$ 5,225.09		
WWTP AMI Meter		\$ 8,194.77		
2021 Tree Installation		\$ 28,308.70		
Monroe Campus-Security Card Reader		\$ 35,345.43		
Sky River Apartment Tree Removal		\$ 5,847.55		
PD HVAC Repair		\$ 5,189.56		
WWTP North Fence		\$ 22,364.97		
UV 641 PECO Repair/Replacement		\$ 10,081.83		
Park Place Pump 1 Repairs		\$ 10,393.52		
PW Fence Repair & Gate Replacement		\$ 29,215.89		
Sidewalk Trip Hazard Grinding		\$ 19,999.17		
PD Evidence Room Fire Alarm Install			\$ 11,897.31	
Totals	\$ 4,441,993.49	\$ 12,694,107.41	\$ 4,197,691.66	\$ 10,173,699.00

All committed 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 \$464,696 on December 31, 2021.

Snohomish County 911's 2020 operating budget was \$24,429,390, operating revenues received were \$24,450,056, and total operating expenditures were \$23,395,721. 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 \$124,052 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 of Monroe 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, 2021, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

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

In April 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, 2021 was \$8,733. 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 2021, the ending balance of the contingency reserve account was \$1,169,260.

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 166 Members.

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

Liability coverage is written on an occurrence basis, without deductibles. 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, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

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

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

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims 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 \$20,541.

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 COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

In response to the pandemic, city facilities were closed until such time as the Governor's proclamations, more widespread vaccinations, and mask mandates allowed for the safe opening of City Hall in July 2021. Many city employees worked remotely and new procedures have been put in place to continue to foster a safe environment in public facilities for all. While some activities have been limited or temporarily curtailed, the City continues to operate all major functions and meet its public mandate. The City has remained economically stable and continues to adapt to the changing conditions.

The length of time these 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 (ARPA), the City of Monroe is anticipating receiving approximately \$5.5 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% (\$2,762,912) received June 2021 and the second 50% to be received approximately 12 months later. Final guidance on the allowable uses of these funds has been released by the U.S. Treasury. The funds must be substantially encumbered by the end of 2024 and fully expended by the end of 2026.

The City has not expended any ARPA funds during fiscal year 2021. During fiscal year 2022, the City will determine what amount will be retained as lost revenue per U.S. Treasury guidance and what amount will be distributed throughout the community to help businesses and non-profits offset the impacts from COVID mitigation efforts.

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, \$1,292,822 in 2020, and \$1,498,449 was collected in 2021.

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.

City of Monroe

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$1,496,208
0685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$5,460,514
0685	001	General Fund	3111000	Property Tax	\$3,383,331
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$5,751,841
0685	001	General Fund	3131101	Local Retail Sales and Use Tax	\$619,106
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$518,681
0685	001	General Fund	3131501	Special Purpose Sales and Use Tax	\$55,525
0685	001	General Fund	3132700	Affordable and Supportive Housing Sales and Use Tax	\$53,396
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$444,055
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$886,319
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$428,574
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$191,445
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$821,847
0685	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$610,769
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$51,813
0685	001	General Fund	3172000	Leasehold Excise Tax	\$9,082
0685	001	General Fund	3181100	Admissions Tax	\$114
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$153,155
0685	001	General Fund	3219101	Franchise Fees and Royalties	\$3,434
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$89,397
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$6,500
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$496,825
0685	001	General Fund	3223000	Animal Licenses	\$1,891
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$3,734
0685	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$2,762,912

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3331100	Federal Indirect Grant from Department of Commerce	\$132,696
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,172
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,674
0685	001	General Fund	3332061	Federal Indirect Grant from Department of Transportation	\$763
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$12,000
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$467
0685	001	General Fund	3340420	State Grant from Department of Commerce	\$50,000
0685	001	General Fund	3350091	PUD Privilege Tax	\$110,499
0685	001	General Fund	3350401	2022-2023 biennium one-time allocations	\$78,946
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$6,486
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$23,095
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$26,026
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$3,228
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$138,014
0685	001	General Fund	3360695	Liquor Control Board Profits	\$156,437
0685	001	General Fund	3371090	Local Grants, Entitlements and Other Payments	\$5,000
0685	001	General Fund	3372102	Local Grants, Entitlements and Other Payments	\$3,102
0685	001	General Fund	3413200	District/Municipal Court Records Services	\$318
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$235
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$332
0685	001	General Fund	3414302	Budgeting and Accounting Services	\$30
0685	001	General Fund	3417000	Sales of Merchandise	\$672
0685	001	General Fund	3417500	Sales of Merchandise	\$29
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$758
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$330

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$376
0685	001	General Fund	3421000	Law Enforcement Services	\$46,299
0685	001	General Fund	3421001	Law Enforcement Services	\$5,822
0685	001	General Fund	3421002	Law Enforcement Services	\$30,363
0685	001	General Fund	3421011	Law Enforcement Services	\$20
0685	001	General Fund	3422100	Fire Protection and Emergency Medical Services	\$37
0685	001	General Fund	3423300	Detention and Correction Services	\$5,083
0685	001	General Fund	3423700	Detention and Correction Services	\$1,986
0685	001	General Fund	3425000	Disaster Preparation Services	\$3,516
0685	001	General Fund	3437000	Solid Waste Sales and Services	(\$13)
0685	001	General Fund	3452300	Animal Control and Shelter Services	\$1,094
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$99,382
0685	001	General Fund	3458102	Zoning and Subdivision Services	\$1,166
0685	001	General Fund	3458301	Plan Checking Services	\$300,058
0685	001	General Fund	3458314	Plan Checking Services	\$220
0685	001	General Fund	3458315	Plan Checking Services	\$940
0685	001	General Fund	3458315	Plan Checking Services	\$14,622
0685	001	General Fund	3458316	Plan Checking Services	\$1,492
0685	001	General Fund	3458316	Plan Checking Services	\$11,532
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$28,185
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$534,028
0685	001	General Fund	3458900	Other Planning and Development Services	\$2,700
0685	001	General Fund	3458901	Other Planning and Development Services	\$22
0685	001	General Fund	3473000	Activity Fees	\$44,609
0685	001	General Fund	3473002	Activity Fees	\$1,889
0685	001	General Fund	3476000	Program Fees	\$1,066
0685	001	General Fund	3529000	Other Civil Penalties	\$1,579
0685	001	General Fund	3529001	Other Civil Penalties	\$1,893
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$66,701
0685	001	General Fund	3531005	Traffic Infraction Penalties	\$210
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$2,293
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$918

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$3,685
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$6,814
0685	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$3,651
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$5,209
0685	001	General Fund	3611100	Investment Earnings	\$114
0685	001	General Fund	3611100	Investment Earnings	\$1,368
0685	001	General Fund	3611100	Investment Earnings	\$5,604
0685	001	General Fund	3611100	Investment Earnings	\$35,040
0685	001	General Fund	3614000	Other Interest	\$18
0685	001	General Fund	3614000	Other Interest	\$73
0685	001	General Fund	3614000	Other Interest	\$74
0685	001	General Fund	3614000	Other Interest	\$165
0685	001	General Fund	3614000	Other Interest	\$176
0685	001	General Fund	3614000	Other Interest	\$371
0685	001	General Fund	3614000	Other Interest	\$404
0685	001	General Fund	3614000	Other Interest	\$2,175
0685	001	General Fund	3614000	Other Interest	\$3,564
0685	001	General Fund	3614001	Other Interest	\$4,907
0685	001	General Fund	3614003	Other Interest	\$1,039
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620000	Rents and Leases	\$12
0685	001	General Fund	3620000	Rents and Leases	\$500
0685	001	General Fund	3620003	Rents and Leases	\$1
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$8,601
0685	001	General Fund	3671102	Contributions and Donations from Nongovernmental Sources	\$2,775
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$2,000
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$800
0685	001	General Fund	3671105	Contributions and Donations from Nongovernmental Sources	\$300
0685	001	General Fund	3691000	Sale of Surplus	\$4,404
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$577
0685	001	General Fund	3694000	Judgments and Settlements	\$100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3694002	Judgments and Settlements	\$1,126
0685	001	General Fund	3698100	Cash Adjustments	(\$234)
0685	001	General Fund	3698100	Cash Adjustments	(\$97)
0685	001	General Fund	3699109	Miscellaneous Other	\$122
0685	105	Streets	3085100	Assigned Cash and Investments - Beginning	\$571,396
0685	105	Streets	3164900	Business and Occupation Taxes on Utilities	\$400,000
0685	105	Streets	3219100	Franchise Fees and Royalties	\$241,510
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$26,473
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$375,624
0685	105	Streets	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$42,052
0685	105	Streets	3458301	Plan Checking Services	\$3,891
0685	105	Streets	3458302	Plan Checking Services	\$22,865
0685	105	Streets	3458310	Plan Checking Services	\$49,112
0685	105	Streets	3611100	Investment Earnings	\$3,095
0685	105	Streets	3614000	Other Interest	\$789
0685	105	Streets	3694000	Judgments and Settlements	\$450
0685	105	Streets	3699100	Miscellaneous Other	\$1,132
0685	109	Tourism	3083100	Restricted Cash and Investments - Beginning	\$74,591
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$87,476
0685	109	Tourism	3611100	Investment Earnings	\$373
0685	114	Narcotic/Drug Buy Fund	3083100	Restricted Cash and Investments - Beginning	\$51,902
0685	114	Narcotic/Drug Buy Fund	3611100	Investment Earnings	\$5
0685	114	Narcotic/Drug Buy Fund	3693000	Confiscated and Forfeited Property	\$4,065
0685	117	REET	3083100	Restricted Cash and Investments - Beginning	\$5,104,295
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$862,619
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$38,212
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$862,619
0685	117	REET	3611100	Investment Earnings	\$27,975
0685	203	Governmental Debt Fund	3085100	Assigned Cash and Investments - Beginning	\$3,476
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$19
0685	307	Capital Improvements CIP	3085100	Assigned Cash and Investments - Beginning	\$2,642
0685	307	Capital Improvements CIP	3340420	State Grant from Department of Commerce	\$188,796

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	307	Capital Improvements CIP	3370000	Local Grants, Entitlements and Other Payments	\$149,950
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$203
0685	307	Capital Improvements CIP	3614000	Other Interest	\$12
0685	317	Parks CIP Fund	3083100	Restricted Cash and Investments - Beginning	\$35,396
0685	317	Parks CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$1,279,697
0685	317	Parks CIP Fund	3340270	State Grant from Recreation and Conservation Office	\$305,401
0685	317	Parks CIP Fund	3340420	State Grant from Department of Commerce	\$776,000
0685	317	Parks CIP Fund	3370000	Local Grants, Entitlements and Other Payments	\$150,000
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$330,153
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$4,723
0685	317	Parks CIP Fund	3614000	Other Interest	\$110
0685	317	Parks CIP Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$10,180
0685	318	Streets CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$2,072,040
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$76,626
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$92,145
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$346,761
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$1,181,169
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,483,549
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$542,720
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$10,927
0685	318	Streets CIP Fund	3614000	Other Interest	\$41
0685	319	North Kelsey Development	3085100	Assigned Cash and Investments - Beginning	\$149,979
0685	319	North Kelsey Development	3611100	Investment Earnings	\$840
0685	330	Building Capital	3085100	Assigned Cash and Investments - Beginning	\$0
0685	411	Water Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$696,680

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$8,218,489
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$6,595,521
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$144,876
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$644,749
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$1,331
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$2,340
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$2,350
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$7,375
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$14,669
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$13,090
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$52,318
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$1,040
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$936
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$4,275
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$7,918
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$39,603
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$7
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,351
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$649,538
0685	421	Sewer Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$1,875,888
0685	421	Sewer Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$11,700,689
0685	421	Sewer Maintenance & Operations	3340310	State Grant from Department of Ecology	\$9,984
0685	421	Sewer Maintenance & Operations	3435009	Sewer/Reclaimed Water Sales and Services	\$127
0685	421	Sewer Maintenance & Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$573,686
0685	421	Sewer Maintenance & Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$6,654,133
0685	421	Sewer Maintenance & Operations	3435008	Sewer/Reclaimed Water Sales and Services	\$105,031
0685	421	Sewer Maintenance & Operations	3435008	Sewer/Reclaimed Water Sales and Services	\$953,639

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3435012	Sewer/Reclaimed Water Sales and Services	\$4,120
0685	421	Sewer Maintenance & Operations	3458301	Plan Checking Services	\$15,741
0685	421	Sewer Maintenance & Operations	3458302	Plan Checking Services	\$71,607
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$9,987
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$14,553
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$54,881
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$1
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$2,441
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,610,496
0685	421	Sewer Maintenance & Operations	3340310	State Grant from Department of Ecology	\$2,560
0685	431	Stormwater Maint & Operations	3083100	Restricted Cash and Investments - Beginning	\$254,777
0685	431	Stormwater Maint & Operations	3085100	Assigned Cash and Investments - Beginning	\$969,884
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$50,000
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$121,791
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$2,446,839
0685	431	Stormwater Maint & Operations	3458301	Plan Checking Services	\$8,883
0685	431	Stormwater Maint & Operations	3458302	Plan Checking Services	\$30,018
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$1,515
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$2,739
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$3,181
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$15
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$686
0685	510	Information & Tech Services	3085100	Assigned Cash and Investments - Beginning	\$302,406
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$58,154
0685	510	Information & Tech Services	3488100	Internal Service Funds Sales and Services	\$656,185
0685	510	Information & Tech Services	3611100	Investment Earnings	\$1,014
0685	510	Information & Tech Services	3614000	Other Interest	\$5,893

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	3085100	Assigned Cash and Investments - Beginning	\$5,295,571
0685	520	Equipment & Fleet Management	3484000	Internal Service Funds Sales and Services	\$1,894,715
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$29,007
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$140
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$3,716
0685	520	Equipment & Fleet Management	3620052	Rents and Leases	\$1,775
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$91,971
0685	520	Equipment & Fleet Management	3694000	Judgments and Settlements	\$5,609
0685	530	Facilities Management	3085100	Assigned Cash and Investments - Beginning	\$138,455
0685	530	Facilities Management	3489300	Internal Service Funds Sales and Services	\$1,428,077
0685	530	Facilities Management	3611100	Investment Earnings	\$500
0685	530	Facilities Management	3614000	Other Interest	\$10,073
0685	631	Custodial Fund	3083100	Restricted Cash and Investments - Beginning	\$44,202
0685	643	Transportation Benefit Dist	3083100	Restricted Cash and Investments - Beginning	\$2,195,765
0685	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$1,496,208
0685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$8,484,078
0685	001	General Fund	5113040	Official Publication Services	\$493
0685	001	General Fund	5113040	Official Publication Services	\$2,273
0685	001	General Fund	5116010	Legislative Activities	\$42,656
0685	001	General Fund	5116020	Legislative Activities	\$2,656
0685	001	General Fund	5116020	Legislative Activities	\$619
0685	001	General Fund	5116020	Legislative Activities	\$189
0685	001	General Fund	5116020	Legislative Activities	\$62
0685	001	General Fund	5116030	Legislative Activities	\$263
0685	001	General Fund	5116040	Legislative Activities	\$52,461
0685	001	General Fund	5116040	Legislative Activities	\$3,301
0685	001	General Fund	5116040	Legislative Activities	\$25
0685	001	General Fund	5116040	Legislative Activities	\$63
0685	001	General Fund	5117040	Lobbying Activities	\$30,468
0685	001	General Fund	5125010	Municipal Court	\$227,068
0685	001	General Fund	5125020	Municipal Court	\$13,903
0685	001	General Fund	5125020	Municipal Court	\$3,251
0685	001	General Fund	5125020	Municipal Court	\$24,619
0685	001	General Fund	5125020	Municipal Court	\$1,174
0685	001	General Fund	5125020	Municipal Court	\$333
0685	001	General Fund	5125020	Municipal Court	\$43,412

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5125020	Municipal Court	\$5,054
0685	001	General Fund	5125020	Municipal Court	\$9
0685	001	General Fund	5125020	Municipal Court	\$1,560
0685	001	General Fund	5125020	Municipal Court	\$2,191
0685	001	General Fund	5125030	Municipal Court	\$1,797
0685	001	General Fund	5125040	Municipal Court	\$221
0685	001	General Fund	5125040	Municipal Court	\$569
0685	001	General Fund	5125040	Municipal Court	\$8,122
0685	001	General Fund	5125040	Municipal Court	\$12,681
0685	001	General Fund	5125040	Municipal Court	\$22,650
0685	001	General Fund	5125040	Municipal Court	\$82,404
0685	001	General Fund	5125040	Municipal Court	\$1,042
0685	001	General Fund	5125040	Municipal Court	\$1,293
0685	001	General Fund	5125040	Municipal Court	\$122
0685	001	General Fund	5125040	Municipal Court	\$500
0685	001	General Fund	5125040	Municipal Court	\$504
0685	001	General Fund	5131010	Executive Office	\$152,686
0685	001	General Fund	5131020	Executive Office	\$8,344
0685	001	General Fund	5131020	Executive Office	\$2,213
0685	001	General Fund	5131020	Executive Office	\$17,556
0685	001	General Fund	5131020	Executive Office	\$402
0685	001	General Fund	5131020	Executive Office	\$196
0685	001	General Fund	5131020	Executive Office	\$17,208
0685	001	General Fund	5131020	Executive Office	\$8,152
0685	001	General Fund	5131020	Executive Office	\$1,232
0685	001	General Fund	5131030	Executive Office	\$3,355
0685	001	General Fund	5131040	Executive Office	\$960
0685	001	General Fund	5131040	Executive Office	\$2,674
0685	001	General Fund	5131040	Executive Office	\$15,103
0685	001	General Fund	5131040	Executive Office	\$20,670
0685	001	General Fund	5131040	Executive Office	\$750
0685	001	General Fund	5131040	Executive Office	\$1,525
0685	001	General Fund	5131040	Executive Office	\$981
0685	001	General Fund	5131040	Executive Office	\$41
0685	001	General Fund	5131040	Executive Office	\$64
0685	001	General Fund	5131040	Executive Office	\$410
0685	001	General Fund	5131040	Executive Office	\$1,222
0685	001	General Fund	5142010	Financial Services	\$36,044
0685	001	General Fund	5142020	Financial Services	\$1,994
0685	001	General Fund	5142020	Financial Services	\$506
0685	001	General Fund	5142020	Financial Services	\$3,971
0685	001	General Fund	5142020	Financial Services	\$87
0685	001	General Fund	5142020	Financial Services	\$50
0685	001	General Fund	5142020	Financial Services	\$5,933
0685	001	General Fund	5142020	Financial Services	\$812

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142020	Financial Services	\$9
0685	001	General Fund	5142020	Financial Services	\$301
0685	001	General Fund	5142030	Financial Services	\$28
0685	001	General Fund	5142140	Financial Services	\$160
0685	001	General Fund	5142140	Financial Services	\$3,344
0685	001	General Fund	5142140	Financial Services	\$1
0685	001	General Fund	5142140	Financial Services	\$208
0685	001	General Fund	5142140	Financial Services	\$50
0685	001	General Fund	5142140	Financial Services	\$98
0685	001	General Fund	5142310	Financial Services	\$211,153
0685	001	General Fund	5142320	Financial Services	\$12,401
0685	001	General Fund	5142320	Financial Services	\$3,001
0685	001	General Fund	5142320	Financial Services	\$24,085
0685	001	General Fund	5142320	Financial Services	\$623
0685	001	General Fund	5142320	Financial Services	\$301
0685	001	General Fund	5142320	Financial Services	\$45,569
0685	001	General Fund	5142320	Financial Services	\$4,991
0685	001	General Fund	5142320	Financial Services	\$53
0685	001	General Fund	5142320	Financial Services	\$2,050
0685	001	General Fund	5142320	Financial Services	\$2,098
0685	001	General Fund	5142330	Financial Services	\$19
0685	001	General Fund	5142330	Financial Services	\$945
0685	001	General Fund	5142340	Financial Services	\$266
0685	001	General Fund	5142340	Financial Services	\$9,287
0685	001	General Fund	5142340	Financial Services	\$10,937
0685	001	General Fund	5142340	Financial Services	\$20,357
0685	001	General Fund	5142340	Financial Services	\$32,592
0685	001	General Fund	5142340	Financial Services	\$314
0685	001	General Fund	5142340	Financial Services	\$1,503
0685	001	General Fund	5142340	Financial Services	\$51
0685	001	General Fund	5142340	Financial Services	\$307
0685	001	General Fund	5142340	Financial Services	\$731
0685	001	General Fund	5142340	Financial Services	\$926
0685	001	General Fund	5144040	Election Services	\$10,833
0685	001	General Fund	5154140	External Legal Services - Advice	\$5,348
0685	001	General Fund	5154140	External Legal Services - Advice	\$27,469
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$173,116
0685	001	General Fund	5159140	General Indigent Defense	\$12,000
0685	001	General Fund	5159140	General Indigent Defense	\$173,100
0685	001	General Fund	5181010	Personnel Services	\$42,585
0685	001	General Fund	5181010	Personnel Services	\$135,017
0685	001	General Fund	5181020	Personnel Services	\$2,640

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5181020	Personnel Services	\$7,973
0685	001	General Fund	5181020	Personnel Services	\$617
0685	001	General Fund	5181020	Personnel Services	\$1,943
0685	001	General Fund	5181020	Personnel Services	\$15,675
0685	001	General Fund	5181020	Personnel Services	\$263
0685	001	General Fund	5181020	Personnel Services	\$298
0685	001	General Fund	5181020	Personnel Services	\$250
0685	001	General Fund	5181020	Personnel Services	\$19,699
0685	001	General Fund	5181020	Personnel Services	\$4,051
0685	001	General Fund	5181020	Personnel Services	\$46
0685	001	General Fund	5181020	Personnel Services	\$1,325
0685	001	General Fund	5181030	Personnel Services	\$720
0685	001	General Fund	5181040	Personnel Services	\$268
0685	001	General Fund	5181040	Personnel Services	\$3,039
0685	001	General Fund	5181040	Personnel Services	\$6,662
0685	001	General Fund	5181040	Personnel Services	\$47,174
0685	001	General Fund	5181040	Personnel Services	\$4
0685	001	General Fund	5181040	Personnel Services	\$1,788
0685	001	General Fund	5181040	Personnel Services	\$444
0685	001	General Fund	5181040	Personnel Services	\$125
0685	001	General Fund	5186540	Impact Fee Distributions to Local Governments	\$28,185
0685	001	General Fund	5186540	Impact Fee Distributions to Local Governments	\$534,018
0685	001	General Fund	5188840	Information Technology Services	\$2,704
0685	001	General Fund	5189020	Other Centralized Services	\$32
0685	001	General Fund	5189040	Other Centralized Services	\$18
0685	001	General Fund	5189040	Other Centralized Services	\$3,875
0685	001	General Fund	5189040	Other Centralized Services	\$12,897
0685	001	General Fund	5189040	Other Centralized Services	\$13,254
0685	001	General Fund	5189040	Other Centralized Services	\$396
0685	001	General Fund	5189040	Other Centralized Services	\$67,447
0685	001	General Fund	5189040	Other Centralized Services	\$500
0685	001	General Fund	5189040	Other Centralized Services	\$14,744
0685	001	General Fund	5211040	Administration	\$27,380
0685	001	General Fund	5212010	Police Operations	\$127,654
0685	001	General Fund	5212020	Police Operations	\$7,915
0685	001	General Fund	5212020	Police Operations	\$1,851
0685	001	General Fund	5212140	Police Operations	\$183
0685	001	General Fund	5212210	Police Operations	\$549

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212210	Police Operations	\$6,923
0685	001	General Fund	5212210	Police Operations	\$395,431
0685	001	General Fund	5212210	Police Operations	\$4,266,499
0685	001	General Fund	5212210	Police Operations	\$8,747
0685	001	General Fund	5212220	Police Operations	\$35
0685	001	General Fund	5212220	Police Operations	\$437
0685	001	General Fund	5212220	Police Operations	\$24,678
0685	001	General Fund	5212220	Police Operations	\$262,059
0685	001	General Fund	5212220	Police Operations	\$8
0685	001	General Fund	5212220	Police Operations	\$102
0685	001	General Fund	5212220	Police Operations	\$5,772
0685	001	General Fund	5212220	Police Operations	\$61,884
0685	001	General Fund	5212220	Police Operations	\$29
0685	001	General Fund	5212220	Police Operations	\$367
0685	001	General Fund	5212220	Police Operations	\$20,380
0685	001	General Fund	5212220	Police Operations	\$273,155
0685	001	General Fund	5212220	Police Operations	\$19
0685	001	General Fund	5212220	Police Operations	\$208
0685	001	General Fund	5212220	Police Operations	\$4,152
0685	001	General Fund	5212220	Police Operations	\$111,877
0685	001	General Fund	5212220	Police Operations	\$88
0685	001	General Fund	5212220	Police Operations	\$890
0685	001	General Fund	5212220	Police Operations	\$6,960
0685	001	General Fund	5212220	Police Operations	\$15,100
0685	001	General Fund	5212220	Police Operations	\$684,471
0685	001	General Fund	5212220	Police Operations	\$20
0685	001	General Fund	5212220	Police Operations	\$179
0685	001	General Fund	5212220	Police Operations	\$3,015
0685	001	General Fund	5212220	Police Operations	\$168,869
0685	001	General Fund	5212220	Police Operations	\$206
0685	001	General Fund	5212220	Police Operations	\$25,847
0685	001	General Fund	5212220	Police Operations	\$85,329
0685	001	General Fund	5212220	Police Operations	\$26,738
0685	001	General Fund	5212220	Police Operations	\$5,493
0685	001	General Fund	5212230	Police Operations	\$7,898
0685	001	General Fund	5212230	Police Operations	\$19,858
0685	001	General Fund	5212230	Police Operations	\$21,928
0685	001	General Fund	5212230	Police Operations	\$53,319
0685	001	General Fund	5212230	Police Operations	\$83,725
0685	001	General Fund	5212230	Police Operations	\$401
0685	001	General Fund	5212230	Police Operations	\$5,136
0685	001	General Fund	5212230	Police Operations	\$7,082
0685	001	General Fund	5212240	Police Operations	\$2,534
0685	001	General Fund	5212240	Police Operations	\$5,792
0685	001	General Fund	5212240	Police Operations	\$9,982

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212240	Police Operations	\$50,919
0685	001	General Fund	5212240	Police Operations	\$216,013
0685	001	General Fund	5212240	Police Operations	\$371,398
0685	001	General Fund	5212240	Police Operations	\$458,150
0685	001	General Fund	5212240	Police Operations	\$1,138
0685	001	General Fund	5212240	Police Operations	\$25,730
0685	001	General Fund	5212240	Police Operations	\$31,552
0685	001	General Fund	5212240	Police Operations	\$1,299
0685	001	General Fund	5212240	Police Operations	\$6,219
0685	001	General Fund	5212240	Police Operations	\$129
0685	001	General Fund	5212240	Police Operations	\$990
0685	001	General Fund	5212240	Police Operations	\$2,100
0685	001	General Fund	5212240	Police Operations	\$4,052
0685	001	General Fund	5213030	Crime Prevention	\$4,750
0685	001	General Fund	5214040	Training	\$13,716
0685	001	General Fund	5214040	Training	\$34,215
0685	001	General Fund	5236040	Care and Custody of Prisoners	\$343,642
0685	001	General Fund	5246010	Enforcement of Codes and Regulation	\$71,948
0685	001	General Fund	5246010	Enforcement of Codes and Regulation	\$200
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$4,330
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,013
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$7,999
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,995
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$106
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$22,596
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$487
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$648
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,611
0685	001	General Fund	5246030	Enforcement of Codes and Regulation	\$19
0685	001	General Fund	5251010	Administration	\$4,617
0685	001	General Fund	5251020	Administration	\$221
0685	001	General Fund	5251020	Administration	\$59
0685	001	General Fund	5251020	Administration	\$473
0685	001	General Fund	5251020	Administration	\$7
0685	001	General Fund	5251020	Administration	\$10
0685	001	General Fund	5251020	Administration	\$429
0685	001	General Fund	5251020	Administration	\$122
0685	001	General Fund	5251020	Administration	\$32

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5255030	Facilities	\$714
0685	001	General Fund	5255040	Facilities	\$77
0685	001	General Fund	5255040	Facilities	\$2,384
0685	001	General Fund	5255040	Facilities	\$4,408
0685	001	General Fund	5256030	Disaster Preparedness	\$1,863
0685	001	General Fund	5256040	Disaster Preparedness	\$6,996
0685	001	General Fund	5286040	Dispatch Services	\$28,486
0685	001	General Fund	5286040	Dispatch Services	\$282,147
0685	001	General Fund	5340010	Water Utilities	\$140,284
0685	001	General Fund	5340020	Water Utilities	\$8,698
0685	001	General Fund	5340020	Water Utilities	\$2,350
0685	001	General Fund	5586010	Planning	\$549,478
0685	001	General Fund	5586010	Planning	\$735
0685	001	General Fund	5586020	Planning	\$33,773
0685	001	General Fund	5586020	Planning	\$7,924
0685	001	General Fund	5586020	Planning	\$62,878
0685	001	General Fund	5586020	Planning	\$1,583
0685	001	General Fund	5586020	Planning	\$810
0685	001	General Fund	5586020	Planning	\$99,666
0685	001	General Fund	5586020	Planning	\$11,013
0685	001	General Fund	5586020	Planning	\$9
0685	001	General Fund	5586020	Planning	\$2,275
0685	001	General Fund	5586020	Planning	\$6,095
0685	001	General Fund	5586030	Planning	\$1,251
0685	001	General Fund	5586040	Planning	\$4,115
0685	001	General Fund	5586040	Planning	\$5,000
0685	001	General Fund	5586040	Planning	\$10,141
0685	001	General Fund	5586040	Planning	\$29,175
0685	001	General Fund	5586040	Planning	\$41,330
0685	001	General Fund	5586040	Planning	\$58,890
0685	001	General Fund	5586040	Planning	\$96
0685	001	General Fund	5586040	Planning	\$2,872
0685	001	General Fund	5586040	Planning	\$3,171
0685	001	General Fund	5586040	Planning	\$268
0685	001	General Fund	5586040	Planning	\$390
0685	001	General Fund	5586040	Planning	\$573
0685	001	General Fund	5587030	Economic Development	\$6,077
0685	001	General Fund	5587040	Economic Development	\$98
0685	001	General Fund	5587040	Economic Development	\$33,762
0685	001	General Fund	5593010	Property Development	\$345,545
0685	001	General Fund	5593010	Property Development	\$942
0685	001	General Fund	5593020	Property Development	\$21,335
0685	001	General Fund	5593020	Property Development	\$4,994
0685	001	General Fund	5593020	Property Development	\$35,983
0685	001	General Fund	5593020	Property Development	\$5,367

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593020	Property Development	\$508
0685	001	General Fund	5593020	Property Development	\$64,205
0685	001	General Fund	5593020	Property Development	\$4,309
0685	001	General Fund	5593020	Property Development	\$3
0685	001	General Fund	5593020	Property Development	\$2,047
0685	001	General Fund	5593020	Property Development	\$3,677
0685	001	General Fund	5593030	Property Development	\$19
0685	001	General Fund	5593030	Property Development	\$842
0685	001	General Fund	5593030	Property Development	\$518
0685	001	General Fund	5593040	Property Development	\$4,799
0685	001	General Fund	5593040	Property Development	\$31,710
0685	001	General Fund	5593040	Property Development	\$14
0685	001	General Fund	5593040	Property Development	\$2,481
0685	001	General Fund	5593040	Property Development	\$3,828
0685	001	General Fund	5593040	Property Development	\$2,559
0685	001	General Fund	5593040	Property Development	\$620
0685	001	General Fund	5593040	Property Development	\$888
0685	001	General Fund	5593040	Property Development	\$2,115
0685	001	General Fund	5654040	Homeless Services	\$76,544
0685	001	General Fund	5654040	Homeless Services	\$113,864
0685	001	General Fund	5666640	Chemical Dependency Services	\$5,880
0685	001	General Fund	5690040	Aging and Disability Services	\$15,000
0685	001	General Fund	5739030	Other Cultural and Community Events	\$1,850
0685	001	General Fund	5739040	Other Cultural and Community Events	\$1,534
0685	001	General Fund	5768010	General Parks	\$12,100
0685	001	General Fund	5768010	General Parks	\$31,199
0685	001	General Fund	5768010	General Parks	\$485,874
0685	001	General Fund	5768010	General Parks	\$6,712
0685	001	General Fund	5768020	General Parks	\$750
0685	001	General Fund	5768020	General Parks	\$1,843
0685	001	General Fund	5768020	General Parks	\$29,376
0685	001	General Fund	5768020	General Parks	\$175
0685	001	General Fund	5768020	General Parks	\$431
0685	001	General Fund	5768020	General Parks	\$6,870
0685	001	General Fund	5768020	General Parks	\$3,515
0685	001	General Fund	5768020	General Parks	\$56,765
0685	001	General Fund	5768020	General Parks	\$1,835
0685	001	General Fund	5768020	General Parks	\$12,764
0685	001	General Fund	5768020	General Parks	\$757
0685	001	General Fund	5768020	General Parks	\$122,000
0685	001	General Fund	5768020	General Parks	\$7,257
0685	001	General Fund	5768020	General Parks	\$5
0685	001	General Fund	5768020	General Parks	\$4,657

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768020	General Parks	\$11,278
0685	001	General Fund	5768020	General Parks	\$3,240
0685	001	General Fund	5768030	General Parks	\$157
0685	001	General Fund	5768030	General Parks	\$216
0685	001	General Fund	5768030	General Parks	\$316
0685	001	General Fund	5768030	General Parks	\$1,946
0685	001	General Fund	5768030	General Parks	\$1,988
0685	001	General Fund	5768030	General Parks	\$97,478
0685	001	General Fund	5768040	General Parks	\$12,824
0685	001	General Fund	5768040	General Parks	\$44,477
0685	001	General Fund	5768040	General Parks	\$97,498
0685	001	General Fund	5768040	General Parks	\$156,786
0685	001	General Fund	5768040	General Parks	\$7,484
0685	001	General Fund	5768040	General Parks	\$16,602
0685	001	General Fund	5768040	General Parks	\$3,964
0685	001	General Fund	5768040	General Parks	\$1,158
0685	001	General Fund	5768040	General Parks	\$1,277
0685	001	General Fund	5768110	General Parks	\$228,915
0685	001	General Fund	5768110	General Parks	\$1,902
0685	001	General Fund	5768120	General Parks	\$13,425
0685	001	General Fund	5768120	General Parks	\$3,275
0685	001	General Fund	5768120	General Parks	\$26,882
0685	001	General Fund	5768120	General Parks	\$1,795
0685	001	General Fund	5768120	General Parks	\$341
0685	001	General Fund	5768120	General Parks	\$44,319
0685	001	General Fund	5768120	General Parks	\$5,453
0685	001	General Fund	5768120	General Parks	\$2,001
0685	001	General Fund	5768120	General Parks	\$2,919
0685	001	General Fund	5768130	General Parks	\$1,021
0685	001	General Fund	5768140	General Parks	\$1,050
0685	001	General Fund	5768140	General Parks	\$1,194
0685	105	Streets	5085100	Assigned Cash and Investments - Ending	\$776,466
0685	105	Streets	5423010	Roadway	\$24,028
0685	105	Streets	5423010	Roadway	\$95,043
0685	105	Streets	5423010	Roadway	\$243,513
0685	105	Streets	5423010	Roadway	\$231
0685	105	Streets	5423010	Roadway	\$529
0685	105	Streets	5423010	Roadway	\$7,118
0685	105	Streets	5423020	Roadway	\$1,500
0685	105	Streets	5423020	Roadway	\$5,454
0685	105	Streets	5423020	Roadway	\$15,021
0685	105	Streets	5423020	Roadway	\$351
0685	105	Streets	5423020	Roadway	\$1,316
0685	105	Streets	5423020	Roadway	\$3,513
0685	105	Streets	5423020	Roadway	\$2,831

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423020	Roadway	\$10,329
0685	105	Streets	5423020	Roadway	\$28,981
0685	105	Streets	5423020	Roadway	\$455
0685	105	Streets	5423020	Roadway	\$1,169
0685	105	Streets	5423020	Roadway	\$5,251
0685	105	Streets	5423020	Roadway	\$36
0685	105	Streets	5423020	Roadway	\$160
0685	105	Streets	5423020	Roadway	\$369
0685	105	Streets	5423020	Roadway	\$5,373
0685	105	Streets	5423020	Roadway	\$14,987
0685	105	Streets	5423020	Roadway	\$55,072
0685	105	Streets	5423020	Roadway	\$419
0685	105	Streets	5423020	Roadway	\$2,488
0685	105	Streets	5423020	Roadway	\$4,309
0685	105	Streets	5423020	Roadway	\$14
0685	105	Streets	5423020	Roadway	\$39
0685	105	Streets	5423020	Roadway	\$233
0685	105	Streets	5423020	Roadway	\$291
0685	105	Streets	5423020	Roadway	\$435
0685	105	Streets	5423020	Roadway	\$927
0685	105	Streets	5423020	Roadway	\$2,469
0685	105	Streets	5423020	Roadway	\$3,937
0685	105	Streets	5423030	Roadway	\$458
0685	105	Streets	5423030	Roadway	\$53,675
0685	105	Streets	5423040	Roadway	\$9,357
0685	105	Streets	5423040	Roadway	\$48,618
0685	105	Streets	5423040	Roadway	\$12,524
0685	105	Streets	5426130	Sidewalks	\$348
0685	105	Streets	5426140	Sidewalks	\$7,500
0685	105	Streets	5426430	Traffic Control Devices	\$6,964
0685	105	Streets	5426440	Traffic Control Devices	\$6,494
0685	105	Streets	5427030	Roadside	\$246
0685	105	Streets	5427040	Roadside	\$12,909
0685	105	Streets	5435040	Facilities	\$12,634
0685	105	Streets	5435040	Facilities	\$27,695
0685	105	Streets	5435040	Facilities	\$222,621
0685	109	Tourism	5083100	Restricted Cash and Investments - Ending	\$162,440
0685	114	Narcotic/Drug Buy Fund	5083100	Restricted Cash and Investments - Ending	\$55,973
0685	117	REET	5083100	Restricted Cash and Investments - Ending	\$1,913,345
0685	203	Governmental Debt Fund	5085100	Assigned Cash and Investments - Ending	\$3,495
0685	307	Capital Improvements CIP	5085100	Assigned Cash and Investments - Ending	\$21,202
0685	317	Parks CIP Fund	5083100	Restricted Cash and Investments - Ending	\$37,085

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5085100	Assigned Cash and Investments - Ending	\$959,569
0685	318	Streets CIP Fund	5085100	Assigned Cash and Investments - Ending	\$1,839,096
0685	319	North Kelsey Development	5085100	Assigned Cash and Investments - Ending	\$148,547
0685	319	North Kelsey Development	5586040	Planning	\$2,272
0685	330	Building Capital	5085100	Assigned Cash and Investments - Ending	\$1,606,704
0685	330	Building Capital	5586040	Planning	\$45,403
0685	411	Water Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$700,955
0685	411	Water Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$6,461,506
0685	411	Water Maintenance & Operations	5251010	Administration	\$4,617
0685	411	Water Maintenance & Operations	5251020	Administration	\$221
0685	411	Water Maintenance & Operations	5251020	Administration	\$59
0685	411	Water Maintenance & Operations	5251020	Administration	\$473
0685	411	Water Maintenance & Operations	5251020	Administration	\$7
0685	411	Water Maintenance & Operations	5251020	Administration	\$10
0685	411	Water Maintenance & Operations	5251020	Administration	\$430
0685	411	Water Maintenance & Operations	5251020	Administration	\$122
0685	411	Water Maintenance & Operations	5251020	Administration	\$31
0685	411	Water Maintenance & Operations	5251040	Administration	\$3,174
0685	411	Water Maintenance & Operations	5255030	Facilities	\$1,000
0685	411	Water Maintenance & Operations	5255040	Facilities	\$78
0685	411	Water Maintenance & Operations	5255040	Facilities	\$2,384
0685	411	Water Maintenance & Operations	5255040	Facilities	\$4,408
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$1,863
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$3,822
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$259,902
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$2,257
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$15,737
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,694
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$30,305

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,823
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$392
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$51,690
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$6,348
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$49
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,346
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,717
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$11,225
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$24,606
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$135,284
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$334,046
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$138,465
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$3,809
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$8,991
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$85,634
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$739,686
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$13
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$627
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$20,211
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$232
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$531
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,920
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$46,266
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$54
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$124
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,191
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$10,820
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$444

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,009
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,831
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$89,241
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$14
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$529
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,074
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$15,149
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$6
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$147
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$965
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,150
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$10,895
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$173,358
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$38
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,728
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$13,384
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	\$111
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$423
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$640
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,596
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$12,749
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$458
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,167
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$124,196
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,476,258
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$2,411

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$6,047
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$58,552
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$68,792
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$76,084
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$90,432
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$248,834
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$384,137
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$753,055
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$715
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$9,436
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$1,004
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$99,636
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$881
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$14,875
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$64,784
0685	421	Sewer Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$1,885,874
0685	421	Sewer Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$13,895,952
0685	421	Sewer Maintenance & Operations	5251010	Administration	\$4,617
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$221
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$59
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$473
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$7
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$10
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$430
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$122
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$32
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$272
0685	421	Sewer Maintenance & Operations	5255030	Facilities	\$746

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$77
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$2,384
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$4,408
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$2,117
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$6,724
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$160,662
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$1,227
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$9,566
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,264
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$18,545
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,085
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$251
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$30,758
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$3,935
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$21
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,398
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,613
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$312,020
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$19,221
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$70,222
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$244,126
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$479,379
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$13
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$627
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$5,339
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$53,188
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,188
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,965

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$14,926
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$31,778
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$278
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$968
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,491
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,432
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$444
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,831
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$28,776
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$60,532
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$265
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$823
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,182
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$12,515
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$28
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$125
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$366
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$837
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$965
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,896
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$58,486
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$128,911
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$38
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,727
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,394
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,781
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$29
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	\$166
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$423
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$640
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,445
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,317
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,974
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,295
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,446
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$7,274
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$17,516
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$331,796
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$2,657
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$11,225
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$24,606
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$29,763
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$79,311
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$87,415
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$121,590
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$166,870
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$205,796
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$251,649
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$267,417
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$472,958
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$843,899
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$40
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,874
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$11,265

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,064
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$299
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$276,079
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,150
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$43,612
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$300
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,509
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$64,578
0685	431	Stormwater Maint & Operations	5083100	Restricted Cash and Investments - Ending	\$256,291
0685	431	Stormwater Maint & Operations	5085100	Assigned Cash and Investments - Ending	\$1,051,862
0685	431	Stormwater Maint & Operations	5251010	Administration	\$4,617
0685	431	Stormwater Maint & Operations	5251020	Administration	\$221
0685	431	Stormwater Maint & Operations	5251020	Administration	\$58
0685	431	Stormwater Maint & Operations	5251020	Administration	\$473
0685	431	Stormwater Maint & Operations	5251020	Administration	\$7
0685	431	Stormwater Maint & Operations	5251020	Administration	\$10
0685	431	Stormwater Maint & Operations	5251020	Administration	\$430
0685	431	Stormwater Maint & Operations	5251020	Administration	\$122
0685	431	Stormwater Maint & Operations	5251020	Administration	\$31
0685	431	Stormwater Maint & Operations	5251040	Administration	\$272
0685	431	Stormwater Maint & Operations	5255030	Facilities	\$1,026
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$77
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$2,384
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$4,408
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$1,898
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$6,808
0685	431	Stormwater Maint & Operations	5313140	Storm Drainage Utilities	\$38,218
0685	431	Stormwater Maint & Operations	5313540	Storm Drainage Utilities	\$124,052

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$3,809
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$77,873
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$189,572
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$655,361
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$13
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$627
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$1,379
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$17,346
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$233
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,434
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$11,471
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$40,220
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$54
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,078
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,696
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,406
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$444
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,288
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$20,253
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$77,576
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$14
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$922
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,697
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$13,035
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$6
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$136
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$287
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$965

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$988
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,959
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$34,984
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$151,190
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$38
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,587
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,243
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$11,649
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$28
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	\$96
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$423
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$577
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,647
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,790
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$6,603
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,819
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$1,295
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$19,321
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$4,314
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$10,990
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$14,204
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$24,091
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$59,163
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$61,028
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$77,422
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$113,141

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$252,580
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$15,818
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$66,244
0685	510	Information & Tech Services	5085100	Assigned Cash and Investments - Ending	\$340,336
0685	510	Information & Tech Services	5188810	Information Technology Services	\$151,568
0685	510	Information & Tech Services	5188810	Information Technology Services	\$8,947
0685	510	Information & Tech Services	5188820	Information Technology Services	\$9,838
0685	510	Information & Tech Services	5188820	Information Technology Services	\$2,325
0685	510	Information & Tech Services	5188820	Information Technology Services	\$18,131
0685	510	Information & Tech Services	5188820	Information Technology Services	\$447
0685	510	Information & Tech Services	5188820	Information Technology Services	\$232
0685	510	Information & Tech Services	5188820	Information Technology Services	\$30,632
0685	510	Information & Tech Services	5188820	Information Technology Services	\$4,547
0685	510	Information & Tech Services	5188820	Information Technology Services	\$20
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,985
0685	510	Information & Tech Services	5188830	Information Technology Services	\$273
0685	510	Information & Tech Services	5188830	Information Technology Services	\$157,448
0685	510	Information & Tech Services	5188830	Information Technology Services	\$3,451
0685	510	Information & Tech Services	5188840	Information Technology Services	\$44
0685	510	Information & Tech Services	5188840	Information Technology Services	\$12,355
0685	510	Information & Tech Services	5188840	Information Technology Services	\$28,424
0685	510	Information & Tech Services	5188840	Information Technology Services	\$32,694
0685	510	Information & Tech Services	5188840	Information Technology Services	\$42,707
0685	510	Information & Tech Services	5188840	Information Technology Services	\$46,887
0685	510	Information & Tech Services	5188840	Information Technology Services	\$67,572
0685	510	Information & Tech Services	5188840	Information Technology Services	\$120,755
0685	510	Information & Tech Services	5188840	Information Technology Services	\$277,799
0685	510	Information & Tech Services	5188840	Information Technology Services	\$433

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188840	Information Technology Services	\$75
0685	520	Equipment & Fleet Management	5085100	Assigned Cash and Investments - Ending	\$6,269,673
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$212,970
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$5,930
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$12,955
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,044
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$25,088
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$4,388
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$329
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$46,735
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,834
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$33
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,120
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,218
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$3,890
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$14,745
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$108,170
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$7,983
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$16,154
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$18,267
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$18,668
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$19,114
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$49,803
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$21,621
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$68,639
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$85,509
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,607
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$230

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,033
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$5,977
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$4,869
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$28,587
0685	530	Facilities Management	5085100	Assigned Cash and Investments - Ending	\$24,045
0685	530	Facilities Management	5182010	Property Management Services	\$285,188
0685	530	Facilities Management	5182010	Property Management Services	\$8,300
0685	530	Facilities Management	5182020	Property Management Services	\$17,516
0685	530	Facilities Management	5182020	Property Management Services	\$4,096
0685	530	Facilities Management	5182020	Property Management Services	\$33,793
0685	530	Facilities Management	5182020	Property Management Services	\$6,122
0685	530	Facilities Management	5182020	Property Management Services	\$430
0685	530	Facilities Management	5182020	Property Management Services	\$64,218
0685	530	Facilities Management	5182020	Property Management Services	\$5,025
0685	530	Facilities Management	5182020	Property Management Services	\$46
0685	530	Facilities Management	5182020	Property Management Services	\$2,879
0685	530	Facilities Management	5182020	Property Management Services	\$4,505
0685	530	Facilities Management	5182030	Property Management Services	\$93,263
0685	530	Facilities Management	5182040	Property Management Services	\$21,574
0685	530	Facilities Management	5182040	Property Management Services	\$30,166
0685	530	Facilities Management	5182040	Property Management Services	\$50,178
0685	530	Facilities Management	5182040	Property Management Services	\$73,904
0685	530	Facilities Management	5182040	Property Management Services	\$13,022
0685	530	Facilities Management	5182040	Property Management Services	\$47,661
0685	530	Facilities Management	5182040	Property Management Services	\$68,245
0685	530	Facilities Management	5182040	Property Management Services	\$90,252
0685	530	Facilities Management	5182040	Property Management Services	\$248,765
0685	530	Facilities Management	5182040	Property Management Services	\$276,689

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182040	Property Management Services	\$2,852
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$986
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$52,856
0685	631	Custodial Fund	5083100	Restricted Cash and Investments - Ending	\$40,102
0685	643	Transportation Benefit Dist	5083100	Restricted Cash and Investments - Ending	\$2,180,761
0685	001	General Fund	3821000	Refundable Deposits	\$49,574
0685	001	General Fund	3821000	Refundable Deposits	\$136,400
0685	001	General Fund	3822000	Retainage Deposits	\$41,691
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$137,836
0685	307	Capital Improvements CIP	3811000	Interfund Loans Received	\$190,000
0685	317	Parks CIP Fund	3970000	Transfers-In	\$1,689
0685	317	Parks CIP Fund	3970000	Transfers-In	\$3,883,000
0685	318	Streets CIP Fund	3970000	Transfers-In	\$275,000
0685	330	Building Capital	3970000	Transfers-In	\$652,107
0685	330	Building Capital	3970000	Transfers-In	\$1,000,000
0685	421	Sewer Maintenance & Operations	3823000	Non-Fiduciary Collections for Others	\$531
0685	431	Stormwater Maint & Operations	3918000	Intergovernmental Loans	\$40,597
0685	431	Stormwater Maint & Operations	3981000	Insurance Recoveries	\$3,028
0685	510	Information & Tech Services	3970000	Transfers-In	\$336,274
0685	520	Equipment & Fleet Management	3812000	Interfund Loan Repayment Received	\$275,000
0685	520	Equipment & Fleet Management	3981000	Insurance Recoveries	\$24,337
0685	530	Facilities Management	3971700	Transfers-In	\$34,431
0685	631	Custodial Fund	3860000	Court Remittances	\$122
0685	631	Custodial Fund	3860000	Court Remittances	\$9,337
0685	631	Custodial Fund	3861200	Court Remittances	\$1,221
0685	631	Custodial Fund	3868300	Court Remittances	\$11,311
0685	631	Custodial Fund	3868800	Court Remittances	\$519
0685	631	Custodial Fund	3868900	Court Remittances	\$2,396
0685	631	Custodial Fund	3869100	Court Remittances	\$34,629
0685	631	Custodial Fund	3869200	Court Remittances	\$19,848
0685	631	Custodial Fund	3869700	Court Remittances	\$12,596
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$750
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$3,536
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$4,051
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$5,038

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$532
0685	643	Transportation Benefit Dist	3894000	Custodial Type Deposits	\$1,498,449
0685	643	Transportation Benefit Dist	3896000	Custodial Type Interest Earnings	\$14,648
0685	001	General Fund	5821000	Refund of Deposits	\$49,400
0685	001	General Fund	5821000	Refund of Deposits	\$132,494
0685	001	General Fund	5822000	Refund of Retainage Deposits	\$113,079
0685	001	General Fund	5970000	Transfers-Out	\$336,274
0685	001	General Fund	5970000	Transfers-Out	\$1,000,000
0685	105	Streets	5970000	Transfers-Out	\$1,689
0685	117	REET	5970000	Transfers-Out	\$137,836
0685	117	REET	5970000	Transfers-Out	\$652,107
0685	117	REET	5970000	Transfers-Out	\$275,000
0685	117	REET	5970000	Transfers-Out	\$3,883,000
0685	117	REET	5970000	Transfers-Out	\$34,431
0685	203	Governmental Debt Fund	5911870	Debt Repayment - Centralized/General Services	\$76,500
0685	203	Governmental Debt Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$61,336
0685	307	Capital Improvements CIP	5812000	Interfund Loan Repayments	\$275,000
0685	307	Capital Improvements CIP	5925980	Interest and Other Debt Service Cost - Property Development	\$140
0685	307	Capital Improvements CIP	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$32
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$53,171
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$182,059
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$111,283
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$952
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$6,470
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,586
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$12,990

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$2,081
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$156
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$19,681
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$2,548
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$973
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,042
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$7,186
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$15,752
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$92,809
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$5,971
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,344,017
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$4,154,198
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$160,894
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$1,089
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$9,703
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,283
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$18,682
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,307
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$245
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$31,511

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$4,039
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$28
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,309
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,679
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$10,990
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$24,091
0685	318	Streets CIP Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,407,863
0685	318	Streets CIP Fund	5956160	Capital Expenditures/Expenses - Sidewalks	\$364,020
0685	318	Streets CIP Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$72,100
0685	318	Streets CIP Fund	5956960	Capital Expenditures/Expenses - Other Traffic and Pedestrian Services	\$2,129,048
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$49,500
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$108,490
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$289,550
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	\$4,465
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,406
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$39,688
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$120,158
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,394,546
0685	421	Sewer Maintenance & Operations	5823000	Non-Fiduciary Remittance for Others	\$521
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$45,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$361,737
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$462,510
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$591,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$76,711
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,038
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$9,582
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$19,035
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$36,080
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$276,051
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$793,532
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$54,000
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$84,450
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$35,435
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$43,296
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$127,964
0685	520	Equipment & Fleet Management	5811000	Interfund Loans	\$190,000
0685	520	Equipment & Fleet Management	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$29,572
0685	520	Equipment & Fleet Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$218,600
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$118,485

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$84,958
0685	631	Custodial Fund	5860000	Court Remittances	\$88,826
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$122
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$1,421
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$5,073
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$14,010
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$532
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$1,525,601
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, 2021

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>	\$ 12,962,665	\$ 48,022,068		\$ 45,153,840		\$ 15,830,894
<i>Key Bank-Police Dept</i>	\$ 47,967	\$ 4,070				\$ 52,038
<i>Key Bank-Seizure Acct</i>	\$ 2,478	\$ 0				\$ 2,478
<i>Key Bank-Police Drug Acct</i>	\$ 800					\$ 800
<i>Key Bank-Felony Property</i>	\$ 657					\$ 657
<i>Local Govt Invest Pool</i>	\$ 8,148,030	\$ 8,532				\$ 8,156,562
<i>US Bank-Muni Invest Acct</i>	\$ 189,266	\$ 10,950,562		\$ 5,633,474		\$ 5,506,354
<i>US Bank-Safekeeping</i>	\$ 28,539,203	\$ 5,633,469		\$ 10,686,029		\$ 23,486,643
Bank Totals	\$ 49,891,067	\$ 64,618,701	\$ -	\$ 61,473,343	\$ -	\$ 53,036,426

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 305,372	\$ (305,372)			
Year-end Deposits in Transit (9)		\$ 363,787			\$ 363,787
Beginning Outstanding & Open Period Items (10)	\$ (2,203,597)		\$ (2,203,597)		
Year-end Outstanding & Open Period Items (11)			\$ 2,790,743		\$ (2,790,743)
NSF Checks (12)		\$ (38,855)		\$ (38,855)	
Cancellation of unredeemed checks/warrants (13)		+			
Interfund transactions (14)		\$ 12,841,764		\$ 12,841,764	
Netted Transactions (15)		\$ (7,003,158)		\$ (7,003,158)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,100				\$ 2,100
Other Reconciling Items, net (17)		\$ (8,555,374)		\$ (8,555,374)	\$ -
Reconciling Items Totals	\$ (1,896,125)	\$ (2,697,209)		\$ (2,168,478)	\$ (2,424,856)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 47,994,942	\$ 61,921,492		\$ 59,304,861	\$ 50,611,565
Unreconciled Variance (23)	\$ 0	\$ 0		\$ 4	\$ 4

City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2021

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	1,613,300	-	76,500	1,536,800
	Total General Obligation Debt/Liabilities:		1,613,300	-	76,500	1,536,800
Revenue and Other (non G.O.) Debt/Liabilities						
263.88	Public Works Trust Fund Loan	6/1/2022	270,292	-	135,144	135,148
263.82	Department of Ecology Loan	9/5/2022	728,921	-	361,737	367,184
263.82	Department of Ecology Loan	7/30/2022	154,464	-	76,711	77,753
263.84	Department of Ecology CWSRF Loan	10/31/2043	87,201	40,597	-	127,798
252.11	2005 W&S Refunding Bonds	12/1/2021	571,000	-	571,000	-
252.11	2011 W/S/Storm Revenue Bonds	12/1/2023	2,235,000	-	725,000	1,510,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	3,131,700	-	148,500	2,983,200
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	8,655,000	-	240,000	8,415,000
259.12	Compensated Absences		2,477,066	-	219,530	2,257,536
264.30	Net Pension Liabilities		2,480,733	-	1,863,497	617,236
264.40	OPEB Liabilities		2,478,030	29,598	-	2,507,628
	Total Revenue and Other (non G.O.) Debt/Liabilities:		23,269,407	70,195	4,341,119	18,998,483
	Total Liabilities:		24,882,707	70,195	4,417,619	20,535,283

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

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other Judicial Agencies			
	OPD Public Defense Improvement Grant	GRT20021	12,000
			Sub-total: 12,000
State Grant from Department of Corrections			
	DOC Reimbursable LE Services	LE Services	1,977
			Sub-total: 1,977
State Grant from Recreation and Conservation Office			
	RCO	20-1288	1,000,000
	RCO	18-1460 D	350,000
			Sub-total: 1,350,000
State Grant from Department of Commerce			
	DOC - The Local & Community Projects	SWV0013137-00	776,000
	Dept of Comm - Growth Management Serv	E2SHB 1923	17,941
	Dept of Comm - The 2019-2021 Early Learning Facilities Grant & Loan Program	20-96624-002	6,644
	Dept of Comm - The 2020 Local and Community Projects Program	20-96627-159	182,152

Grantor	Program Title	Identificaton Number	Amount
			Sub-total: 982,737
State Grant from Department of Ecology			
	DOE Water Quality Combined Financial Assistance	WQC-2018-MonrDC-00031	7,818
	DOE Water Quality Combined Financial Assistance	WQC-2020-MonrDC-00056	81,261
			Sub-total: 89,079
			Grand total: 2,435,793

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	N/A	-	2,506	2,506	-	1, 2,3
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	1,783,252	-	1,783,252	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-0002(864)	98,975	-	98,975	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	STPUL-2673 (001)	74,273	-	74,273	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2673(002)	2,736	-	2,736	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	RAIL-2632(001)	1,908	-	1,908	-	1, 2,3
Total Highway Planning and Construction Cluster:				1,961,144	-	1,961,144	-	
Highway Safety Cluster								

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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	N/A	248	-	248	-	1, 3
				Total Highway Safety Cluster:	-	248	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4539-DR -WA	13,139	-	13,139	-	1, 2,3
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	2,878	-	2,878	-	1, 2,3
				Total Federal Awards Expended:	2,506	1,979,915	-	

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, 2021

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 – 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.

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

Has your government engaged labor relations consultants? X Yes No

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

Name of firm: 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: \$1,677.50
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$305 per hour Maximum compensation allowed: n/a Duration of services: as needed Services provided: assistance with labor negotiations

**Local Government Risk Assumption
For the Year Ended December 31, 2021**

1. Self-Insurance Program Manager: Ben Warthan, HR Director
2. Manager Phone: _360-794-7400
3. Manager Email: 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	3	3	\$8,733