



2016

Annual

Report

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 12/31/2016

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I certify 17th day of April, 2017, 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 2016 Annual Report

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City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	001 General Fund	105 Streets	109 Tourism
Beginning Cash and Investments					
30810	Reserved	2,465,261	405,433	-	65,792
30880	Unreserved	28,927,636	2,870,673	287,546	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	10,405,877	9,374,802	-	83,512
320	Licenses and Permits	1,015,851	837,034	178,817	-
330	Intergovernmental Revenues	4,570,862	622,953	404,578	-
340	Charges for Goods and Services	24,075,410	1,371,498	102,779	-
350	Fines and Penalties	307,135	307,135	-	-
360	Miscellaneous Revenues	2,510,358	48,171	3,661	408
Total Revenues:		42,885,493	12,561,593	689,835	83,920
Expenditures					
510	General Government	4,055,751	2,377,984	-	-
520	Public Safety	7,555,287	7,482,194	-	-
530	Utilities	12,337,694	-	-	-
540	Transportation	1,555,306	-	654,304	-
550	Natural and Economic Environment	1,182,497	1,109,683	-	72,814
560	Social Services	19,695	19,695	-	-
570	Culture and Recreation	1,281,606	1,133,963	-	-
Total Expenditures:		27,987,836	12,123,519	654,304	72,814
Excess (Deficiency) Revenues over Expenditures:		14,897,657	438,074	35,531	11,106
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	6,084,377	-	-	-
397	Transfers-In	537,131	100,000	-	-
385	Special or Extraordinary Items	110,464	-	-	-
386 / 389	Custodial Activities	73,294	-	-	-
381, 395, 398	Other Resources	26,055	10,263	2,268	-
Total Other Increases in Fund Resources:		6,831,321	110,263	2,268	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	12,229,718	4,602	-	-
591-593, 599	Debt Service	2,900,219	-	-	-
597	Transfers-Out	647,423	154,956	1,586	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	70,893	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		15,848,253	159,558	1,586	-
Increase (Decrease) in Cash and Investments:		5,880,725	388,779	36,213	11,106
Ending Cash and Investments					
5081000	Reserved	2,332,183	290,942	-	76,897
5088000	Unreserved	34,941,445	3,373,945	323,760	-
Total Ending Cash and Investments		37,273,628	3,664,887	323,760	76,897

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, 2016

	114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
Beginning Cash and Investments				
30810	Reserved	-	-	-
30880	Unreserved	28,561	1,571	441,415
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	947,563	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	4,119	173	5,693
Total Revenues:		4,119	173	5,693
Expenditures				
510	General Government	-	-	-
520	Public Safety	5,577	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		5,577	-	-
Excess (Deficiency) Revenues over Expenditures:		(1,458)	173	5,693
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	6,084,377
397	Transfers-In	-	95,000	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	95,000	6,084,377
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	92,644	79,626
597	Transfers-Out	365,000	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	92,644	79,626
Increase (Decrease) in Cash and Investments:		(1,458)	2,529	6,010,444
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	27,104	4,100	6,451,859
Total Ending Cash and Investments		27,104	4,100	6,451,859

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		317 Parks CIP Fund	318 Streets CIP Fund	319 North Kelsey Development	411 Water Maintenance & Operations
Beginning Cash and Investments					
30810	Reserved	10,407	-	-	495,096
30880	Unreserved	1,086,542	1,142,596	1,500,339	8,529,426
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	90,676	3,452,655	-	-
340	Charges for Goods and Services	352,023	725,918	-	5,696,940
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	9,093	255,744	8,845	866,124
Total Revenues:		451,792	4,434,317	8,845	6,563,064
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	23,774
530	Utilities	-	-	-	4,147,070
540	Transportation	-	299,821	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	147,643	-	-	-
Total Expenditures:		147,643	299,821	-	4,170,844
Excess (Deficiency) Revenues over Expenditures:		304,149	4,134,496	8,845	2,392,220
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	66,586	200,000	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	33,359
381, 395, 398	Other Resources	-	-	-	2,500
Total Other Increases in Fund Resources:		66,586	200,000	-	35,859
Other Decreases in Fund Resources					
594-595	Capital Expenditures	491,306	4,619,679	17,099	3,767,184
591-593, 599	Debt Service	-	-	-	659,802
597	Transfers-Out	-	-	95,000	8,823
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	33,359
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		491,306	4,619,679	112,099	4,469,168
Increase (Decrease) in Cash and Investments:		(120,571)	(285,183)	(103,254)	(2,041,089)
Ending Cash and Investments					
5081000	Reserved	28,493	-	-	484,572
5088000	Unreserved	947,885	857,413	1,397,086	6,498,861
Total Ending Cash and Investments		976,378	857,413	1,397,086	6,983,433

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	441 Solid Waste Maint & Operations	510 Information & Tech Services
Beginning Cash and Investments					
30810	Reserved	1,361,195	127,338	-	-
30880	Unreserved	6,646,257	1,558,534	1,153,754	216,230
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	7,478,718	1,661,111	3,326,105	452,308
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,226,260	12,469	7,091	4,038
Total Revenues:		8,704,978	1,673,580	3,333,196	456,346
Expenditures					
510	General Government	-	-	-	412,794
520	Public Safety	21,871	21,871	-	-
530	Utilities	3,472,317	1,621,348	3,096,959	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		3,494,188	1,643,219	3,096,959	412,794
Excess (Deficiency) Revenues over Expenditures:		5,210,790	30,361	236,237	43,552
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	110,464	-	-	-
386 / 389	Custodial Activities	39,935	-	-	-
381, 395, 398	Other Resources	2,500	-	-	-
Total Other Increases in Fund Resources:		152,899	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,958,424	12,201	-	-
591-593, 599	Debt Service	1,963,312	104,835	-	-
597	Transfers-Out	14,338	7,720	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	37,534	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,973,608	124,756	-	-
Increase (Decrease) in Cash and Investments:		390,081	(94,395)	236,237	43,552
Ending Cash and Investments					
5081000	Reserved	1,325,942	125,337	-	-
5088000	Unreserved	7,071,590	1,466,140	1,389,990	259,783
Total Ending Cash and Investments		8,397,532	1,591,477	1,389,990	259,783

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		<u>520 Equipment & Fleet Management</u>	<u>530 Facilities Management</u>
Beginning Cash and Investments			
30810	Reserved	-	-
30880	Unreserved	2,797,523	88,967
388 / 588	Prior Period Adjustments, Net	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	1,658,165	1,249,845
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	41,594	11,217
Total Revenues:		<u>1,699,759</u>	<u>1,261,062</u>
Expenditures			
510	General Government	-	1,264,973
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	601,181	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>601,181</u>	<u>1,264,973</u>
Excess (Deficiency) Revenues over Expenditures:		1,098,578	(3,911)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	75,545	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 395, 398	Other Resources	6,836	1,688
Total Other Increases in Fund Resources:		<u>82,381</u>	<u>1,688</u>
Other Decreases in Fund Resources			
594-595	Capital Expenditures	359,223	-
591-593, 599	Debt Service	-	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
581	Other Uses	-	-
Total Other Decreases in Fund Resources:		<u>359,223</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>821,736</u>	<u>(2,223)</u>
Ending Cash and Investments			
5081000	Reserved	-	-
5088000	Unreserved	3,619,260	86,746
Total Ending Cash and Investments		<u>3,619,260</u>	<u>86,746</u>

City of Monroe
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

	Total for All Funds (Memo Only)	621 Employee Sick Leave Reserve	622 Risk Management Reserve	623 Transportation Benefit Dist	
308	Beginning Cash and Investments	1,520,704	394,603	141,613	771,308
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	10,555	2,690	886	6,979
380-390	Other Increases and Financing Sources	1,885,672	110,292	-	1,058,999
510-570	Expenditures	6,401	-	-	6,401
580-590	Other Decreases and Financing Uses	997,280	92,544	-	395,604
	Net Increase (Decrease) in Cash and Investments:	892,546	20,438	886	663,973
508	Ending Cash and Investments	2,413,254	415,046	142,498	1,435,281

	631 Agency Fund	
308	Beginning Cash and Investments	213,180
388 & 588	Prior Period Adjustments, Net	-
310-360	Revenues	-
380-390	Other Increases and Financing Sources	716,381
510-570	Expenditures	-
580-590	Other Decreases and Financing Uses	509,132
	Net Increase (Decrease) in Cash and Investments:	207,249
508	Ending Cash and Investments	420,429

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2016

Note 1 - Summary of Significant Accounting Policies

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

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The 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 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 an agent on behalf of others.

Agency Funds

These funds are used to account 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. Budgets

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	\$ 12,385,598	\$ 12,224,691	\$ (160,907)
Contingency Fund #002	58,000	53,787	\$ (4,213)
Donation Fund #008	6,600	4,596	\$ (2,004)
Street Fund #105	692,552	655,889	\$ (36,663)
Tourism Fund #109	80,908	72,814	\$ (8,094)
Narcoctics Fund #114	30,000	5,577	\$ (24,423)
Real Estate Excise Tax Fund #117	365,000	365,000	\$ -
N. Kelsey Debt Service Fund	93,190	92,643	\$ (547)
General Capital Projects #307	160,000	79,626	\$ (80,374)
Parks CIP Fund #317	738,614	638,948	\$ (99,666)
Streets CIP Fund #318	6,618,545	4,919,500	\$ (1,699,045)
N. Kelsey Development Fund #319	841,009	112,098	\$ (728,911)
Water Fund #411	4,562,130	4,543,120	\$ (19,010)
Water CIP Fund #412	4,396,842	4,096,892	\$ (299,950)
Sewer Fund #421	7,400,993	7,217,695	\$ (183,298)
Sewer CIP Fund #422	3,875,655	3,250,100	\$ (625,555)
Stormwater Fund #431	1,508,889	1,481,289	\$ (27,600)
Stormwater CIP Fund #432	313,411	286,684	\$ (26,727)
Solid Waste Fund #441	3,443,533	3,096,960	\$ (346,573)
Revenue Bond Reserve #450	60,000	60,000	\$ -
Info Tech Services Fund #510	529,321	412,794	\$ (116,527)
Fleet & Equipment Fund #520	1,062,359	960,404	\$ (101,955)
Facilities Management Fund #530	1,303,564	1,264,971	\$ (38,593)
Totals	\$50,526,713	\$45,896,078	\$ (4,630,635)

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 December 13, 2016 by ordinance number 025/2016. The following funds were amended by more than five (5) percent:

- Contingency Fund #002 – Expenditures were increased by \$8,000 for the Blueberry Lane/North Kelsey Street traffic study as approved by council on 09/13/16. This was offset by a decrease in the funds ending balance;

- General Capital Projects Fund #307 – Revenues were increased by \$6,100,789 to account for bond proceeds for the public works shop and storm water projects and expenditures were increased by \$60,000 to account for the issuance costs of these bonds. Net difference for these amendments are offset by an increase in the fund’s ending fund balance;
- Water Fund #411 – Operating expenses were increased by \$200,000, which were offset by a corresponding increase in operating revenues. Of this amount, \$140,000 accounts for the increase in water purchases from our supplier to accommodate the increase in water sales, and \$60,000 accounts for new water meter purchases to accommodate the higher than anticipated new connections to the system. An addition, the fund was amended for an additional \$33,359 in both expenses and revenues to accommodate the contractual pass through Recovery Contract Payments/Late Comers Fees (not related to utility operations); and
- Facilities Management Fund #530 – Expenses were increased by \$93,000, which were offset by a corresponding decrease in ending fund balance. Of this amount, \$85,000 accounts for the increase in various utility expenses for the city’s facilities and \$8,000 accounts for the replacement of the failed HVAC unit at city hall.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

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

F. Compensated Absences

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

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

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

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

Clerical, Public Works & Parks, and Supervisors hired after 12/21/05 and before 1/1/13	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Clerical, Public Works & Parks, and Supervisors hired after 1/1/13	No vested payments of accrued sick leave
Police Sergeant employees hired before 12/12/06	75% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Sergeant employees hired after 12/12/06 and before 1/1/13	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Sergeant employees hired after 1/1/13	Payout only if laid off, retire with 20 years of service, die or are disabled: 25% of accrued sick leave paid, with a maximum of 800 hours paid out

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

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The government's *Other Financing Sources or Uses* consist of operating transfers-in and operating transfers-out, and the issuance and refunding of general obligation bonds, as well as the planned sale of city-owned real estate.

I. Risk Management

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 168 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. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$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 coverage 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 \$300 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, and 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 agency fund to cover unforeseen claims or deductibles. The current balance in this fund is \$142,498.

J. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of the following:

- \$78,888 in the General Fund restricted for public safety expenditures. This is residual revenue from the photo enforcement program that was created with Ordinance 002/2007, and discontinued in 2014.
- \$9,648 in the General Fund restricted for public safety drug seizure and undercover operations. This is residual revenue from sales of items seized from a federal operation case #2011-2516.
- \$202,406 in the General Fund restricted for public safety expenditures. This is excess of revenues over expenditures from a public safety sales tax levy of 0.1% that was enacted by voters in 2013, which took effect January 1, 2014.
- \$76,897 in the Tourism Special Revenue Fund. This money is from lodging tax revenue and is restricted in how it can be spent by state law.
- \$28,493 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.
- \$484,572 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.
- \$1,325,942 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.

- \$125,337 in the Stormwater Fund is reserved to comply with the revenue bond covenants in the bond ordinance for the 2011 Revenue Bonds.

Note 2 - 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 2016 was \$1.15437999 per \$1,000 on an assessed valuation of \$1,773,873,208 for a total regular levy of \$2,047,724.

Note 3 – 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.

All deposits are covered by the Federal Deposit Insurance Corporation or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the city or its agent in the government’s name.

Investments are reported at original cost. Investments by type at December 31, 2016 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
L.G.I.P.	\$ 2,261,082	\$0	\$ 2,261,082
Money Market (Opus Bank)	7,033,663	0	7,033,663
U.S. Government Securities	<u>21,213,510</u>	<u>0</u>	<u>21,213,510</u>
Total	<u>\$30,508,255</u>	<u>\$0</u>	<u>\$30,508,255</u>

Note 4 – Debt Service Requirements

Debt Service

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, 2016.

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

	Principal	Interest	Total
2016	1,863,111	919,908	2,783,019
2017	2,126,770	1,061,161	3,187,931
2018	3,425,426	1,009,252	4,434,678
2019	2,176,675	925,343	3,102,017
2020	5,081,085	854,638	5,935,723
2021-2025	7,809,789	2,898,224	10,708,013
2026-2030	6,285,000	1,560,813	7,845,813
2031-2035	2,840,000	343,925	3,183,925
2036	390,000	15,600	405,600
Totals	31,997,857	9,588,863	41,586,720

Debt Refunding

In 2010 the city issued LTGO bonds in the amount of \$11,345,000 to pay off the bank loan for the North Kelsey property. In 2012 the city refinanced \$6,500,000 of these bonds by issuing new bonds in the amount of \$6,570,000. The city's plan is to pay off the debt with proceeds from the sale of land in the North Kelsey area. In 2013 the city paid off \$7,345,000 of the bonds from land sales, and is actively marketing the remainder of the south portion of the North Kelsey area through a real estate broker.

In 2015 the city issued \$4,140,000 of general obligation refunding bonds to retire \$4,070,000 of existing 2012 general obligation series bonds. This refunding was undertaken to pay off bonds maturing November 1, 2015 and pay the administrative costs of the refunding and the costs of issuing the Bonds. The financial statements reflect debt proceeds of \$4,140,000 and debt service of \$4,136,677 pertaining to this transaction.

On December 15, 2016 the city issued revenue bonds in the amount of \$5,590,000. These bonds have various maturity dates ranging from June 1, 2017 through December 1, 2036. The interest rates on the bonds are 2.0% - 4.0%. These bonds are backed by the revenues of the water, sewer, and stormwater utilities. Rates to customers are adjusted to maintain specific debt reserves and revenue to expense ratios for assurance of debt payments, per the bond covenants. The purpose of the bonds is for design and construction of a shop facility for the operations of the utilities, and some stormwater capital projects as funds allow.

Capital Lease

In September 2016 the city entered into a three year capital lease for police department body cameras. The total amount of the lease purchase agreement is \$12,212.86. Three annual payments are to be made in the amount of \$4,308.30. The first payment was made at closing, and the two subsequent payments will include total interest payments of \$712.04.

Note 5 – Pension Plans

A. State Sponsored Pension Plans

Substantially all of the city's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution

retirement plans: Public Employees' Retirement System (PERS) Plans 1, 2 and 3, or Law Enforcement and Fire Fighters Retirement System (LEOFF).

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

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

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

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

At June 30, 2016 (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	0.002852%	\$153,166
PERS 1 UAAL	0.046017%	\$2,471,330
PERS 2 and 3	0.058880%	\$2,114,321
LEOFF 1	0.007054%	(\$72,676)
LEOFF 2	0.098395%	(\$572,295)

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). Each 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. The city currently pays into the WCTPT on account of each

member of the bargaining unit, fifty-five cents (\$0.55) for each hour compensated, except for the Sergeants union, which receives seventy-five cents (\$0.75) for each hour compensated. Effective 1/1/17, all unions except the Supervisors and Sergeants will receive sixty-one cents (\$0.61) for each hour compensated. Effective 1/1/17, the Supervisors will receive sixty cents (\$0.60) and the Sergeants will receive one dollar twenty five cents (\$1.25) for each hour compensated. In 2016 the city paid a total of \$78,220 to the WCTPT for its portion of the contribution.

Additional information can be obtained by writing to Western Conference of Teamster Pension Plan, 2323 Eastlake Avenue East, Seattle, WA 98102.

Note 6 – Significant Commitments or Obligations

A. Other Post-Employment Benefits (OPEB)

The city has a commitment to pay for post-employment benefits for employees that belong to LEOFF 1. These benefits include medical, vision, nursing care, prescriptions, and medical premiums. Three retirees received benefits during the year. 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. A total of \$42,628 was paid out for all post-employment benefits during the year.

B. Construction Commitment

The city has active construction projects as of December 31, 2016. At year-end the city’s commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Powell (design only – construction 2017)	\$83,382	\$330,930
Woods Creek Road	\$1,640,860	\$1,000
Wastewater Treatment Plant Outfall	\$17,516	\$5,516
Wastewater Treatment Plant Energy Conservation Phase 2	\$2,586,087	\$1,383,789
Totals	\$4,327,845	\$1,721,235

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

Note 7 – Joint Ventures and Jointly Governed Organizations

SNOPAC:

The city and other police and fire entities (currently 37) operate jointly the Snohomish County Police Staff and Auxiliary Services Center (SNOPAC). SNOPAC, 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 SNOPAC is with an 11 member Board of Directors which is specified in the Interlocal Agreement. SNOPAC 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 SNOPAC, any money in the possession of SNOPAC or the Board of Directors after payment of all costs, expenses and charges validly incurred under this Agreement, shall be returned to the parties to this Agreement in proportion to their contribution during the fiscal year of dissolution. Before deducting the payment of all costs, expenses and charges validly incurred, the city's share was \$460,814 on December 31, 2016.

Complete financial statements for SNOPAC can be obtained from SNOPAC'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 2016 was \$100,101 and was paid from the Stormwater Utility Fund.

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 8 – Other Disclosures

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 and \$1,058,999 in sales tax revenue was collected in 2016. The TBD reports their financial activity to the state auditor's office as a separate entity from the city.

Note 9 – Subsequent Events

On March 22, 2017 the city issued \$9,000,000 of revenue refunding bonds to retire \$1,170,000 principal of the 2009 Revenue Bonds and \$7,660,000 principal of the 2011 Revenue Bonds. This refunding was undertaken to take advantage of lower interest rates, thereby reducing total debt service payments over the next 15 years by approximately \$545,000.

City of Monroe

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$405,433
0685	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,537,744
0685	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$327,604
0685	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$5,325
0685	001	General Fund	3111000	Property Tax	\$2,035,554
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$4,503,844
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$394,561
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$295,540
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$832,649
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$311,092
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$400,725
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$427,813
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$39,458
0685	001	General Fund	3181100	Admissions Tax	\$122,613
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$115,706
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$48,153
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$661,118
0685	001	General Fund	3223000	Animal Licenses	\$6,167
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$5,601

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$289
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$8,540
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$457
0685	001	General Fund	3332061	Federal Indirect Grant from Department of Transportation	\$8,433
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$2,977
0685	001	General Fund	3340690	State Grant from Other State Agencies	\$50,876
0685	001	General Fund	3350091	PUD Privilege Tax	\$103,047
0685	001	General Fund	3360099	Streamlined Sales Tax Mitigation Payment	\$130,715
0685	001	General Fund	3360620	Criminal Justice - Cities - High Crime	\$24,071
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$4,853
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$17,695
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,747
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$82,209
0685	001	General Fund	3360695	Liquor Control Board Profits	\$151,784
0685	001	General Fund	3371090	Local Grants, Entitlements and Other Payments	\$12,000
0685	001	General Fund	3172000	Leasehold Excise Tax	\$10,953
0685	001	General Fund	3372000	Local Grants, Entitlements and Other Payments	\$7,376
0685	001	General Fund	3372100	Local Grants, Entitlements and Other Payments	\$9,913
0685	001	General Fund	3377900	Local Grants, Entitlements and Other Payments	\$5,260

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$1,180
0685	001	General Fund	3414300	Budgeting and Accounting Services	\$290,878
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$3,940
0685	001	General Fund	3414302	Budgeting and Accounting Services	\$90
0685	001	General Fund	3417000	Sales of Merchandise	\$23,930
0685	001	General Fund	3417500	Sales of Merchandise	\$925
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$188
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,072
0685	001	General Fund	3419500	Legal Services	\$127,621
0685	001	General Fund	3419600	Personnel Services	\$272,318
0685	001	General Fund	3419900	Passport and Naturalization Services	\$16,890
0685	001	General Fund	3419901	Passport and Naturalization Services	\$6,806
0685	001	General Fund	3421000	Law Enforcement Services	\$43,632
0685	001	General Fund	3421001	Law Enforcement Services	\$6,170
0685	001	General Fund	3421900	Law Enforcement Services	\$2,820
0685	001	General Fund	3423600	Detention and Correction Services	\$1,450
0685	001	General Fund	3423701	Detention and Correction Services	\$4,913
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$111,680
0685	001	General Fund	3458102	Zoning and Subdivision Services	\$303
0685	001	General Fund	3458301	Plan Checking Services	\$363,949
0685	001	General Fund	3458313	Plan Checking Services	\$85
0685	001	General Fund	3458314	Plan Checking Services	\$55
0685	001	General Fund	3458315	Plan Checking Services	\$19,757
0685	001	General Fund	3458315	Plan Checking Services	\$2,377

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3458316	Plan Checking Services	\$2,277
0685	001	General Fund	3458316	Plan Checking Services	\$16,908
0685	001	General Fund	3458900	Other Planning and Development Services	\$3,575
0685	001	General Fund	3458901	Other Planning and Development Services	\$5,626
0685	001	General Fund	3473000	Activity Fees	\$37,123
0685	001	General Fund	3473002	Activity Fees	\$2,159
0685	001	General Fund	3476000	Program Fees	\$801
0685	001	General Fund	3529000	Other Civil Penalties	\$41,315
0685	001	General Fund	3529001	Other Civil Penalties	\$14,979
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$148,154
0685	001	General Fund	3531005	Traffic Infraction Penalties	\$1,680
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$43,483
0685	001	General Fund	3537050	Non-Traffic Infraction Penalties	\$20
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,834
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$29,709
0685	001	General Fund	3573300	Public Defense Cost	\$348
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$20,962
0685	001	General Fund	3599002	Non-Court Fines and Penalties	\$4,651
0685	001	General Fund	3611100	Investment Earnings	\$27,513
0685	001	General Fund	3611100	Investment Earnings	\$1,945
0685	001	General Fund	3614000	Other Interest	\$278
0685	001	General Fund	3614000	Other Interest	\$256
0685	001	General Fund	3614000	Other Interest	\$39
0685	001	General Fund	3614000	Other Interest	\$2,226
0685	001	General Fund	3614000	Other Interest	\$475
0685	001	General Fund	3614000	Other Interest	\$440
0685	001	General Fund	3614000	Other Interest	\$1,217
0685	001	General Fund	3614000	Other Interest	\$1

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3614000	Other Interest	\$229
0685	001	General Fund	3614000	Other Interest	\$116
0685	001	General Fund	3614000	Other Interest	\$25
0685	001	General Fund	3614001	Other Interest	\$3,643
0685	001	General Fund	3614001	Other Interest	\$261
0685	001	General Fund	3614002	Other Interest	\$6
0685	001	General Fund	3614003	Other Interest	\$8,807
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620003	Rents and Leases	\$1
0685	001	General Fund	3625000	Rents and Leases	\$12
0685	001	General Fund	3628000	Rents and Leases	(\$6,000)
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$65
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,800
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$1,600
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$1,000
0685	001	General Fund	3691000	Sale of Surplus	\$687
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$29
0685	001	General Fund	3693000	Confiscated and Forfeited Property	\$30
0685	001	General Fund	3694000	Judgments and Settlements	\$411
0685	001	General Fund	3694002	Judgments and Settlements	\$247
0685	001	General Fund	3698100	Cash Adjustments	\$42
0685	001	General Fund	3699110	Miscellaneous Other	\$750
0685	001	General Fund	3699100	Miscellaneous Other	\$19
0685	001	General Fund	3970000	Transfers-In	\$100,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3980000	Insurance Recoveries	\$10,263
0685	105	Streets	3088000	Unreserved Cash and Investments - Beginning	\$287,546
0685	105	Streets	3219100	Franchise Fees and Royalties	\$178,817
0685	105	Streets	3340380	State Grant from Transportation Improvement Board (TIB)	\$6,170
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$18,029
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$380,379
0685	105	Streets	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$24,783
0685	105	Streets	3458301	Plan Checking Services	\$3,678
0685	105	Streets	3458302	Plan Checking Services	\$6,462
0685	105	Streets	3458310	Plan Checking Services	\$67,856
0685	105	Streets	3611100	Investment Earnings	\$1,843
0685	105	Streets	3614000	Other Interest	\$1,106
0685	105	Streets	3691000	Sale of Surplus	\$328
0685	105	Streets	3699100	Miscellaneous Other	\$384
0685	105	Streets	3980000	Insurance Recoveries	\$2,268
0685	109	Tourism	3081000	Reserved Cash and Investments - Beginning	\$65,792
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$83,512
0685	109	Tourism	3611100	Investment Earnings	\$408
0685	114	Narcotic/Drug Buy Fund	3088000	Unreserved Cash and Investments - Beginning	\$28,561
0685	114	Narcotic/Drug Buy Fund	3693000	Confiscated and Forfeited Property	\$3,519
0685	114	Narcotic/Drug Buy Fund	3693006	Confiscated and Forfeited Property	\$600
0685	117	REET	3088000	Unreserved Cash and Investments - Beginning	\$577,702
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$471,247
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$5,069

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$471,247
0685	117	REET	3611100	Investment Earnings	\$5,658
0685	203	Governmental Debt Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,571
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$173
0685	203	Governmental Debt Fund	3970001	Transfers-In	\$95,000
0685	307	Capital Improvements CIP	3088000	Unreserved Cash and Investments - Beginning	\$441,415
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$5,693
0685	307	Capital Improvements CIP	3912000	Revenue Bonds Issued	\$5,590,000
0685	307	Capital Improvements CIP	3920000	Premiums on Bonds Issued	\$494,377
0685	317	Parks CIP Fund	3081000	Reserved Cash and Investments - Beginning	\$10,407
0685	317	Parks CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,086,542
0685	317	Parks CIP Fund	3340270	State Grant from Recreation and Conservation Office	\$90,676
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$352,023
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$6,832
0685	317	Parks CIP Fund	3614000	Other Interest	\$77
0685	317	Parks CIP Fund	3691000	Sale of Surplus	\$2,184
0685	317	Parks CIP Fund	3970005	Transfers-In	\$1,586
0685	317	Parks CIP Fund	3977600	Transfers-In	\$65,000
0685	318	Streets CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,142,596
0685	318	Streets CIP Fund	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$6,500
0685	318	Streets CIP Fund	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$202,773
0685	318	Streets CIP Fund	3340383	State Grant from Transportation Improvement Board (TIB)	\$134,521

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$1,313,998
0685	318	Streets CIP Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$1,696,096
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$69,655
0685	318	Streets CIP Fund	3340384	State Grant from Transportation Improvement Board (TIB)	\$29,112
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$159,683
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$566,235
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$5,034
0685	318	Streets CIP Fund	3614000	Other Interest	\$710
0685	318	Streets CIP Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$250,000
0685	318	Streets CIP Fund	3974001	Transfers-In	\$200,000
0685	319	North Kelsey Development	3088000	Unreserved Cash and Investments - Beginning	\$1,500,339
0685	319	North Kelsey Development	3611100	Investment Earnings	\$8,845
0685	411	Water Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$495,096
0685	411	Water Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$2,656,232
0685	411	Water Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$5,873,194
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$3,944,610
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$79,380
0685	411	Water Maintenance & Operations	3434003	Water Sales and Services	\$396,287
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$680,851

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	(\$400)
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$586
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$1,024
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$4,920
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$357,561
0685	411	Water Maintenance & Operations	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$211,138
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$8,062
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$11,512
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$470
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$939
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$24,118
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$30,115
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$490
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$2,113
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$784,490
0685	411	Water Maintenance & Operations	3691000	Sale of Surplus	\$23,598
0685	411	Water Maintenance & Operations	3694000	Judgments and Settlements	\$1,200
0685	411	Water Maintenance & Operations	3893000	Agency Type Collections	\$33,359
0685	411	Water Maintenance & Operations	3980000	Insurance Recoveries	\$2,500
0685	421	Sewer Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$1,361,195

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$2,147,478
0685	421	Sewer Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$4,498,779
0685	421	Sewer Maintenance & Operations	3414300	Budgeting and Accounting Services	\$1,070
0685	421	Sewer Maintenance & Operations	3436000	Cemetery Sales and Services	\$6,289,314
0685	421	Sewer Maintenance & Operations	3436008	Cemetery Sales and Services	\$1,165,003
0685	421	Sewer Maintenance & Operations	3436012	Cemetery Sales and Services	\$3,371
0685	421	Sewer Maintenance & Operations	3436013	Cemetery Sales and Services	\$2,110
0685	421	Sewer Maintenance & Operations	3458305	Plan Checking Services	\$9,334
0685	421	Sewer Maintenance & Operations	3458306	Plan Checking Services	\$8,516
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$23,753
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$32,347
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$106
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$2,847
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,167,197
0685	421	Sewer Maintenance & Operations	3699100	Miscellaneous Other	\$10
0685	421	Sewer Maintenance & Operations	3850000	Special or Extraordinary Items	\$110,464
0685	421	Sewer Maintenance & Operations	3893000	Agency Type Collections	\$39,935
0685	421	Sewer Maintenance & Operations	3980000	Insurance Recoveries	\$2,500
0685	431	Stormwater Maint & Operations	3081000	Reserved Cash and Investments - Beginning	\$127,338
0685	431	Stormwater Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$270,572
0685	431	Stormwater Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,287,962

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$1,627,136
0685	431	Stormwater Maint & Operations	3458303	Plan Checking Services	\$12,252
0685	431	Stormwater Maint & Operations	3458304	Plan Checking Services	\$21,723
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$4,060
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$7,194
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$20
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$1,195
0685	441	Solid Waste Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,153,754
0685	441	Solid Waste Maint & Operations	3437000	Solid Waste Sales and Services	\$2,652,908
0685	441	Solid Waste Maint & Operations	3437002	Solid Waste Sales and Services	\$574,640
0685	441	Solid Waste Maint & Operations	3437003	Solid Waste Sales and Services	\$5,846
0685	441	Solid Waste Maint & Operations	3437004	Solid Waste Sales and Services	\$92,711
0685	441	Solid Waste Maint & Operations	3611100	Investment Earnings	\$7,060
0685	441	Solid Waste Maint & Operations	3614000	Other Interest	\$31
0685	510	Information & Tech Services	3088000	Unreserved Cash and Investments - Beginning	\$216,230
0685	510	Information & Tech Services	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$385,754
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$66,554
0685	510	Information & Tech Services	3611100	Investment Earnings	\$1,469
0685	510	Information & Tech Services	3614000	Other Interest	\$2,569
0685	520	Equipment & Fleet Management	3088000	Unreserved Cash and Investments - Beginning	\$2,797,523

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	3441100	Roads/Streets Maintenance/Repair/Construction Services	\$1,201
0685	520	Equipment & Fleet Management	3444000	Sales of Parts	\$1,656,964
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$19,556
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$4,068
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$17,970
0685	520	Equipment & Fleet Management	3951000	Proceeds from Sales of Capital Assets	\$6,836
0685	520	Equipment & Fleet Management	3970010	Transfers-In	\$75,545
0685	530	Facilities Management	3088000	Unreserved Cash and Investments - Beginning	\$88,967
0685	530	Facilities Management	3419300	Custodial/Janitorial/Maintenance/Building Security Services	\$1,249,845
0685	530	Facilities Management	3611100	Investment Earnings	\$723
0685	530	Facilities Management	3614000	Other Interest	\$8,248
0685	530	Facilities Management	3691000	Sale of Surplus	\$87
0685	530	Facilities Management	3694000	Judgments and Settlements	\$2,159
0685	530	Facilities Management	3980000	Insurance Recoveries	\$1,688
0685	621	Employee Sick Leave Reserve	3088000	Unreserved Cash and Investments - Beginning	\$394,603
0685	621	Employee Sick Leave Reserve	3611100	Investment Earnings	\$2,690
0685	621	Employee Sick Leave Reserve	3971000	Transfers-In	\$79,411
0685	621	Employee Sick Leave Reserve	3973400	Transfers-In	\$8,823
0685	621	Employee Sick Leave Reserve	3973500	Transfers-In	\$14,338
0685	621	Employee Sick Leave Reserve	3973800	Transfers-In	\$7,720
0685	622	Risk Management Reserve	3088000	Unreserved Cash and Investments - Beginning	\$141,613
0685	622	Risk Management Reserve	3611100	Investment Earnings	\$886

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	623	Transportation Benefit Dist	3088000	Unreserved Cash and Investments - Beginning	\$771,308
0685	623	Transportation Benefit Dist	3611100	Investment Earnings	\$6,979
0685	623	Transportation Benefit Dist	3893000	Agency Type Collections	\$1,058,999
0685	631	Agency Fund	3088000	Unreserved Cash and Investments - Beginning	\$213,180
0685	631	Agency Fund	3891000	Refundable Deposits	\$40,545
0685	631	Agency Fund	3892000	Retainage Deposits	\$195,841
0685	631	Agency Fund	3893000	Agency Type Collections	\$4,051
0685	631	Agency Fund	3893000	Agency Type Collections	\$8,903
0685	631	Agency Fund	3893000	Agency Type Collections	\$6,868
0685	631	Agency Fund	3893000	Agency Type Collections	\$763
0685	631	Agency Fund	3893000	Agency Type Collections	\$4,180
0685	631	Agency Fund	3893000	Agency Type Collections	\$312,129
0685	631	Agency Fund	3893000	Agency Type Collections	\$625
0685	631	Agency Fund	3893000	Agency Type Collections	\$1,307
0685	631	Agency Fund	3893000	Agency Type Collections	\$106,125
0685	631	Agency Fund	3893000	Agency Type Collections	\$34,618
0685	631	Agency Fund	3893000	Agency Type Collections	\$426
0685	001	General Fund	5081100	Reserved Cash and Investments - Ending	\$78,888
0685	001	General Fund	5081200	Reserved Cash and Investments - Ending	\$9,648
0685	001	General Fund	5081300	Reserved Cash and Investments - Ending	\$202,406
0685	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$3,092,989
0685	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$275,762
0685	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$5,194
0685	001	General Fund	5113040	Official Publication Services	\$3,573
0685	001	General Fund	5116010	Legislative Activities	\$110,400
0685	001	General Fund	5116020	Legislative Activities	\$6,845
0685	001	General Fund	5116020	Legislative Activities	\$1,601
0685	001	General Fund	5116020	Legislative Activities	\$507

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5116040	Legislative Activities	\$2,819
0685	001	General Fund	5116040	Legislative Activities	\$204
0685	001	General Fund	5116040	Legislative Activities	\$1,046
0685	001	General Fund	5116040	Legislative Activities	\$2,566
0685	001	General Fund	5116040	Legislative Activities	\$2,500
0685	001	General Fund	5117040	Lobbying Activities	\$45,600
0685	001	General Fund	5125010	Municipal Court	\$158,052
0685	001	General Fund	5125020	Municipal Court	\$9,536
0685	001	General Fund	5125020	Municipal Court	\$2,230
0685	001	General Fund	5125020	Municipal Court	\$16,213
0685	001	General Fund	5125020	Municipal Court	\$1,062
0685	001	General Fund	5125020	Municipal Court	\$35,339
0685	001	General Fund	5125020	Municipal Court	\$2,546
0685	001	General Fund	5125020	Municipal Court	\$1,648
0685	001	General Fund	5125020	Municipal Court	\$1,144
0685	001	General Fund	5125030	Municipal Court	\$1,689
0685	001	General Fund	5125030	Municipal Court	\$1,589
0685	001	General Fund	5125040	Municipal Court	\$6,446
0685	001	General Fund	5125040	Municipal Court	\$52,550
0685	001	General Fund	5125040	Municipal Court	\$1,050
0685	001	General Fund	5125040	Municipal Court	\$55
0685	001	General Fund	5125040	Municipal Court	\$502
0685	001	General Fund	5125040	Municipal Court	\$8,392
0685	001	General Fund	5125040	Municipal Court	\$17,646
0685	001	General Fund	5125040	Municipal Court	\$2,462
0685	001	General Fund	5125040	Municipal Court	\$1,143
0685	001	General Fund	5125040	Municipal Court	\$326
0685	001	General Fund	5125040	Municipal Court	\$2,175
0685	001	General Fund	5125040	Municipal Court	\$490
0685	001	General Fund	5125040	Municipal Court	\$337
0685	001	General Fund	5125040	Municipal Court	\$1,380
0685	001	General Fund	5131010	Executive Office	\$170,204
0685	001	General Fund	5131020	Executive Office	\$7,417
0685	001	General Fund	5131020	Executive Office	\$2,255

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5131020	Executive Office	\$17,009
0685	001	General Fund	5131020	Executive Office	\$261
0685	001	General Fund	5131020	Executive Office	\$17,911
0685	001	General Fund	5131020	Executive Office	\$4,564
0685	001	General Fund	5131020	Executive Office	\$1,140
0685	001	General Fund	5131030	Executive Office	\$5,375
0685	001	General Fund	5131030	Executive Office	\$549
0685	001	General Fund	5131040	Executive Office	\$6,167
0685	001	General Fund	5131040	Executive Office	\$4,140
0685	001	General Fund	5131040	Executive Office	\$34,770
0685	001	General Fund	5131040	Executive Office	\$11,613
0685	001	General Fund	5131040	Executive Office	\$26,469
0685	001	General Fund	5131040	Executive Office	\$21,077
0685	001	General Fund	5131040	Executive Office	\$1,367
0685	001	General Fund	5131040	Executive Office	\$765
0685	001	General Fund	5131040	Executive Office	\$28,358
0685	001	General Fund	5131040	Executive Office	\$1,527
0685	001	General Fund	5131040	Executive Office	\$1,276
0685	001	General Fund	5131040	Executive Office	\$70,003
0685	001	General Fund	5142010	Financial Services	\$136,368
0685	001	General Fund	5142010	Financial Services	\$816
0685	001	General Fund	5142020	Financial Services	\$8,404
0685	001	General Fund	5142020	Financial Services	\$1,965
0685	001	General Fund	5142020	Financial Services	\$15,337
0685	001	General Fund	5142020	Financial Services	\$520
0685	001	General Fund	5142020	Financial Services	\$35,823
0685	001	General Fund	5142020	Financial Services	\$2,320
0685	001	General Fund	5142020	Financial Services	\$2,280
0685	001	General Fund	5142030	Financial Services	\$196
0685	001	General Fund	5142140	Financial Services	\$442
0685	001	General Fund	5142140	Financial Services	\$19
0685	001	General Fund	5142140	Financial Services	\$1,534
0685	001	General Fund	5142140	Financial Services	\$10
0685	001	General Fund	5142140	Financial Services	\$255

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142140	Financial Services	\$811
0685	001	General Fund	5142310	Financial Services	\$283,823
0685	001	General Fund	5142320	Financial Services	\$16,231
0685	001	General Fund	5142320	Financial Services	\$3,915
0685	001	General Fund	5142320	Financial Services	\$31,731
0685	001	General Fund	5142320	Financial Services	\$870
0685	001	General Fund	5142320	Financial Services	\$60,742
0685	001	General Fund	5142320	Financial Services	\$6,693
0685	001	General Fund	5142320	Financial Services	\$111
0685	001	General Fund	5142320	Financial Services	\$2,660
0685	001	General Fund	5142320	Financial Services	\$2,688
0685	001	General Fund	5142330	Financial Services	\$1,190
0685	001	General Fund	5142330	Financial Services	\$1,845
0685	001	General Fund	5142330	Financial Services	\$59
0685	001	General Fund	5142330	Financial Services	\$2,418
0685	001	General Fund	5142340	Financial Services	\$44,118
0685	001	General Fund	5142340	Financial Services	\$1,838
0685	001	General Fund	5142340	Financial Services	\$23,977
0685	001	General Fund	5142340	Financial Services	\$1,306
0685	001	General Fund	5142340	Financial Services	\$38,383
0685	001	General Fund	5142340	Financial Services	\$188
0685	001	General Fund	5142340	Financial Services	\$1,277
0685	001	General Fund	5142340	Financial Services	\$40
0685	001	General Fund	5142340	Financial Services	\$165
0685	001	General Fund	5142340	Financial Services	\$1,122
0685	001	General Fund	5144050	Election Services	\$18,965
0685	001	General Fund	5153040	Legal Services	\$191,733
0685	001	General Fund	5153140	Legal Services	\$120,075
0685	001	General Fund	5159140	General Indigent Defense	\$184,490
0685	001	General Fund	5181010	Personnel Services	\$95,165
0685	001	General Fund	5181020	Personnel Services	\$5,860
0685	001	General Fund	5181020	Personnel Services	\$1,370
0685	001	General Fund	5181020	Personnel Services	\$10,639
0685	001	General Fund	5181020	Personnel Services	\$208

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5181020	Personnel Services	\$14,329
0685	001	General Fund	5181020	Personnel Services	\$2,855
0685	001	General Fund	5181020	Personnel Services	\$912
0685	001	General Fund	5181040	Personnel Services	\$4,957
0685	001	General Fund	5181040	Personnel Services	(\$220)
0685	001	General Fund	5181040	Personnel Services	\$1,003
0685	001	General Fund	5181040	Personnel Services	\$8,382
0685	001	General Fund	5181040	Personnel Services	\$551
0685	001	General Fund	5181040	Personnel Services	\$23
0685	001	General Fund	5181040	Personnel Services	\$417
0685	001	General Fund	5181040	Personnel Services	\$576
0685	001	General Fund	5181040	Personnel Services	\$190
0685	001	General Fund	5181040	Personnel Services	\$420
0685	001	General Fund	5189020	Other Centralized Services	\$56
0685	001	General Fund	5189040	Other Centralized Services	\$11,111
0685	001	General Fund	5189050	Other Centralized Services	\$11,516
0685	001	General Fund	5189050	Other Centralized Services	\$5,376
0685	001	General Fund	5189050	Other Centralized Services	\$3,149
0685	001	General Fund	5189050	Other Centralized Services	\$1
0685	001	General Fund	5189050	Other Centralized Services	\$2,897
0685	001	General Fund	5189050	Other Centralized Services	\$260
0685	001	General Fund	5191030	Risk Management Services	\$8,348
0685	001	General Fund	5211040	Administration	\$42,628
0685	001	General Fund	5212140	Police Operations	\$2,775
0685	001	General Fund	5212210	Police Operations	\$3,761,985
0685	001	General Fund	5212210	Police Operations	\$344,403
0685	001	General Fund	5212210	Police Operations	\$5,875
0685	001	General Fund	5212210	Police Operations	\$12,299
0685	001	General Fund	5212220	Police Operations	\$19

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212220	Police Operations	\$225,477
0685	001	General Fund	5212220	Police Operations	\$20,218
0685	001	General Fund	5212220	Police Operations	\$357
0685	001	General Fund	5212220	Police Operations	\$757
0685	001	General Fund	5212220	Police Operations	\$4
0685	001	General Fund	5212220	Police Operations	\$53,524
0685	001	General Fund	5212220	Police Operations	\$4,783
0685	001	General Fund	5212220	Police Operations	\$85
0685	001	General Fund	5212220	Police Operations	\$177
0685	001	General Fund	5212220	Police Operations	\$238,926
0685	001	General Fund	5212220	Police Operations	\$16,807
0685	001	General Fund	5212220	Police Operations	\$307
0685	001	General Fund	5212220	Police Operations	\$643
0685	001	General Fund	5212220	Police Operations	\$71,167
0685	001	General Fund	5212220	Police Operations	\$564
0685	001	General Fund	5212220	Police Operations	\$137
0685	001	General Fund	5212220	Police Operations	\$269
0685	001	General Fund	5212220	Police Operations	\$632,967
0685	001	General Fund	5212220	Police Operations	\$3,129
0685	001	General Fund	5212220	Police Operations	\$859
0685	001	General Fund	5212220	Police Operations	\$1,416
0685	001	General Fund	5212220	Police Operations	\$117,420
0685	001	General Fund	5212220	Police Operations	(\$21)
0685	001	General Fund	5212220	Police Operations	\$126
0685	001	General Fund	5212220	Police Operations	\$345
0685	001	General Fund	5212220	Police Operations	\$127
0685	001	General Fund	5212220	Police Operations	\$9,164
0685	001	General Fund	5212220	Police Operations	\$19,955
0685	001	General Fund	5212220	Police Operations	\$300
0685	001	General Fund	5212220	Police Operations	\$88,608
0685	001	General Fund	5212220	Police Operations	(\$2,409)
0685	001	General Fund	5212220	Police Operations	(\$5,976)
0685	001	General Fund	5212230	Police Operations	\$3,949
0685	001	General Fund	5212230	Police Operations	\$5,978

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212230	Police Operations	\$12,809
0685	001	General Fund	5212230	Police Operations	\$31,342
0685	001	General Fund	5212230	Police Operations	\$90
0685	001	General Fund	5212230	Police Operations	\$542
0685	001	General Fund	5212230	Police Operations	\$1,000
0685	001	General Fund	5212240	Police Operations	\$28,792
0685	001	General Fund	5212240	Police Operations	\$1,481
0685	001	General Fund	5212240	Police Operations	\$1,093
0685	001	General Fund	5212240	Police Operations	\$8,129
0685	001	General Fund	5212240	Police Operations	\$154,753
0685	001	General Fund	5212240	Police Operations	\$329,102
0685	001	General Fund	5212240	Police Operations	\$394,890
0685	001	General Fund	5212240	Police Operations	\$2,153
0685	001	General Fund	5212240	Police Operations	\$16,084
0685	001	General Fund	5212240	Police Operations	\$20,047
0685	001	General Fund	5212240	Police Operations	\$9,945
0685	001	General Fund	5212240	Police Operations	\$3,660
0685	001	General Fund	5212240	Police Operations	\$1,033
0685	001	General Fund	5212240	Police Operations	\$1,366
0685	001	General Fund	5212250	Police Operations	\$17,375
0685	001	General Fund	5213030	Crime Prevention	\$2,752
0685	001	General Fund	5214040	Training	\$6,962
0685	001	General Fund	5214040	Training	\$12,343
0685	001	General Fund	5232040	Monitoring of Prisoners	\$848
0685	001	General Fund	5236050	Care and Custody of Prisoners	\$370,901
0685	001	General Fund	5251010	Administration	\$3,386
0685	001	General Fund	5251020	Administration	\$185
0685	001	General Fund	5251020	Administration	\$49
0685	001	General Fund	5251020	Administration	\$379
0685	001	General Fund	5251020	Administration	\$8
0685	001	General Fund	5251020	Administration	\$411
0685	001	General Fund	5251020	Administration	\$102
0685	001	General Fund	5251020	Administration	\$29
0685	001	General Fund	5251040	Administration	\$99

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5251040	Administration	\$9,891
0685	001	General Fund	5251040	Administration	\$2,060
0685	001	General Fund	5251040	Administration	\$221
0685	001	General Fund	5251040	Administration	\$319
0685	001	General Fund	5256030	Disaster Preparedness	\$145
0685	001	General Fund	5256030	Disaster Preparedness	\$5,073
0685	001	General Fund	5285050	Dispatch Services	\$62,262
0685	001	General Fund	5286050	Dispatch Services	\$287,960
0685	001	General Fund	5586010	Planning	\$372,049
0685	001	General Fund	5586010	Planning	\$225
0685	001	General Fund	5586020	Planning	\$22,638
0685	001	General Fund	5586020	Planning	\$5,295
0685	001	General Fund	5586020	Planning	\$37,149
0685	001	General Fund	5586020	Planning	\$2,967
0685	001	General Fund	5586020	Planning	\$64,515
0685	001	General Fund	5586020	Planning	\$6,692
0685	001	General Fund	5586020	Planning	\$3,366
0685	001	General Fund	5586020	Planning	\$1,964
0685	001	General Fund	5586030	Planning	\$2,751
0685	001	General Fund	5586030	Planning	\$137
0685	001	General Fund	5586040	Planning	\$7,650
0685	001	General Fund	5586040	Planning	\$82,294
0685	001	General Fund	5586040	Planning	\$5,408
0685	001	General Fund	5586040	Planning	\$16,784
0685	001	General Fund	5586040	Planning	\$12,798
0685	001	General Fund	5586040	Planning	\$70,582
0685	001	General Fund	5586040	Planning	\$3,351
0685	001	General Fund	5586040	Planning	\$1,165
0685	001	General Fund	5586040	Planning	\$1,604
0685	001	General Fund	5586040	Planning	\$360
0685	001	General Fund	5586040	Planning	\$978
0685	001	General Fund	5587040	Economic Development	\$11,549
0685	001	General Fund	5587140	Economic Development	\$33,889
0685	001	General Fund	5593010	Property Development	\$221,508

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593010	Property Development	\$1,071
0685	001	General Fund	5593020	Property Development	\$13,580
0685	001	General Fund	5593020	Property Development	\$3,176
0685	001	General Fund	5593020	Property Development	\$24,781
0685	001	General Fund	5593020	Property Development	\$4,166
0685	001	General Fund	5593020	Property Development	\$50,071
0685	001	General Fund	5593020	Property Development	\$2,968
0685	001	General Fund	5593020	Property Development	\$2,856
0685	001	General Fund	5593020	Property Development	\$1,031
0685	001	General Fund	5593030	Property Development	\$2,887
0685	001	General Fund	5593030	Property Development	\$1,433
0685	001	General Fund	5593030	Property Development	\$232
0685	001	General Fund	5593030	Property Development	\$448
0685	001	General Fund	5593040	Property Development	\$6,023
0685	001	General Fund	5593040	Property Development	\$2,495
0685	001	General Fund	5593040	Property Development	\$162
0685	001	General Fund	5593040	Property Development	\$593
0685	001	General Fund	5593040	Property Development	\$1,147
0685	001	General Fund	5593040	Property Development	\$420
0685	001	General Fund	5593040	Property Development	\$475
0685	001	General Fund	5666650	Chemical Dependency Services	\$4,695
0685	001	General Fund	5690040	Aging and Disability Services	\$15,000
0685	001	General Fund	5739040	Other	\$5,428
0685	001	General Fund	5739040	Other	\$1,562
0685	001	General Fund	5739040	Other	\$1,760
0685	001	General Fund	5768010	General Parks	\$319,348
0685	001	General Fund	5768010	General Parks	\$33,223
0685	001	General Fund	5768010	General Parks	\$2,917
0685	001	General Fund	5768020	General Parks	\$19,009
0685	001	General Fund	5768020	General Parks	\$1,917
0685	001	General Fund	5768020	General Parks	\$4,446
0685	001	General Fund	5768020	General Parks	\$448
0685	001	General Fund	5768020	General Parks	\$35,584

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768020	General Parks	\$9,782
0685	001	General Fund	5768020	General Parks	\$2,686
0685	001	General Fund	5768020	General Parks	\$92,870
0685	001	General Fund	5768020	General Parks	\$3,642
0685	001	General Fund	5768020	General Parks	\$3,044
0685	001	General Fund	5768020	General Parks	\$7,776
0685	001	General Fund	5768030	General Parks	\$453
0685	001	General Fund	5768030	General Parks	\$1,682
0685	001	General Fund	5768030	General Parks	\$13,167
0685	001	General Fund	5768030	General Parks	\$1,844
0685	001	General Fund	5768030	General Parks	\$1,806
0685	001	General Fund	5768030	General Parks	\$6,781
0685	001	General Fund	5768030	General Parks	\$2,133
0685	001	General Fund	5768030	General Parks	\$7,376
0685	001	General Fund	5768030	General Parks	\$10,399
0685	001	General Fund	5768030	General Parks	\$2,070
0685	001	General Fund	5768040	General Parks	\$1,354
0685	001	General Fund	5768040	General Parks	\$7,193
0685	001	General Fund	5768040	General Parks	\$201,747
0685	001	General Fund	5768040	General Parks	\$61,495
0685	001	General Fund	5768040	General Parks	\$4,519
0685	001	General Fund	5768040	General Parks	\$1,792
0685	001	General Fund	5768040	General Parks	\$1,262
0685	001	General Fund	5768040	General Parks	\$10,197
0685	001	General Fund	5768040	General Parks	\$4,953
0685	001	General Fund	5768040	General Parks	\$720
0685	001	General Fund	5768040	General Parks	\$11,699
0685	001	General Fund	5768040	General Parks	\$7,340
0685	001	General Fund	5768040	General Parks	\$874
0685	001	General Fund	5768040	General Parks	\$56
0685	001	General Fund	5768040	General Parks	\$712
0685	001	General Fund	5768040	General Parks	\$277
0685	001	General Fund	5769010	Other Park Facilities	\$154,646
0685	001	General Fund	5769010	Other Park Facilities	\$1,343

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5769020	Other Park Facilities	\$9,031
0685	001	General Fund	5769020	Other Park Facilities	\$2,216
0685	001	General Fund	5769020	Other Park Facilities	\$17,440
0685	001	General Fund	5769020	Other Park Facilities	\$1,497
0685	001	General Fund	5769020	Other Park Facilities	\$29,868
0685	001	General Fund	5769020	Other Park Facilities	\$3,896
0685	001	General Fund	5769020	Other Park Facilities	\$4
0685	001	General Fund	5769020	Other Park Facilities	\$1,409
0685	001	General Fund	5769020	Other Park Facilities	\$1,166
0685	001	General Fund	5769030	Other Park Facilities	\$135
0685	001	General Fund	5769040	Other Park Facilities	\$343
0685	001	General Fund	5769040	Other Park Facilities	\$1,274
0685	001	General Fund	5769050	Other Park Facilities	\$352
0685	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$4,558
0685	001	General Fund	5942560	Capital Expenditures/Expenses - Disaster Services	\$44
0685	001	General Fund	5975200	Transfers-Out	\$75,545
0685	001	General Fund	5976200	Transfers-Out	\$79,411
0685	105	Streets	5088000	Unreserved Cash and Investments - Ending	\$323,760
0685	105	Streets	5423010	Roadway	\$3,268
0685	105	Streets	5423010	Roadway	\$42,121
0685	105	Streets	5423010	Roadway	\$144,403
0685	105	Streets	5423010	Roadway	\$347
0685	105	Streets	5423010	Roadway	\$3,165
0685	105	Streets	5423020	Roadway	\$196
0685	105	Streets	5423020	Roadway	\$2,472
0685	105	Streets	5423020	Roadway	\$8,857
0685	105	Streets	5423020	Roadway	\$46
0685	105	Streets	5423020	Roadway	\$600
0685	105	Streets	5423020	Roadway	\$2,083
0685	105	Streets	5423020	Roadway	\$365
0685	105	Streets	5423020	Roadway	\$4,705

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423020	Roadway	\$16,684
0685	105	Streets	5423020	Roadway	\$13
0685	105	Streets	5423020	Roadway	\$743
0685	105	Streets	5423020	Roadway	\$3,635
0685	105	Streets	5423020	Roadway	\$911
0685	105	Streets	5423020	Roadway	\$8,466
0685	105	Streets	5423020	Roadway	\$38,072
0685	105	Streets	5423020	Roadway	\$1,006
0685	105	Streets	5423020	Roadway	\$2,562
0685	105	Streets	5423020	Roadway	\$33
0685	105	Streets	5423020	Roadway	\$57
0685	105	Streets	5423020	Roadway	\$5
0685	105	Streets	5423020	Roadway	\$437
0685	105	Streets	5423020	Roadway	\$282
0685	105	Streets	5423020	Roadway	\$6
0685	105	Streets	5423020	Roadway	\$1,336
0685	105	Streets	5423020	Roadway	\$2,217
0685	105	Streets	5423030	Roadway	\$207
0685	105	Streets	5423030	Roadway	\$698
0685	105	Streets	5423030	Roadway	\$646
0685	105	Streets	5423030	Roadway	\$4,844
0685	105	Streets	5423030	Roadway	\$140
0685	105	Streets	5423040	Roadway	\$8,960
0685	105	Streets	5423040	Roadway	\$176,496
0685	105	Streets	5423040	Roadway	\$22,189
0685	105	Streets	5423040	Roadway	\$31,305
0685	105	Streets	5423040	Roadway	\$868
0685	105	Streets	5423040	Roadway	\$1,238
0685	105	Streets	5423040	Roadway	\$36
0685	105	Streets	5423040	Roadway	\$28,494
0685	105	Streets	5423040	Roadway	\$36,923
0685	105	Streets	5423040	Roadway	\$989
0685	105	Streets	5423040	Roadway	\$2,130
0685	105	Streets	5424040	Drainage	\$6

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5426140	Sidewalks	\$819
0685	105	Streets	5426340	Street Lighting	\$14,011
0685	105	Streets	5426440	Traffic Control Devices	\$16,826
0685	105	Streets	5426440	Traffic Control Devices	\$9,167
0685	105	Streets	5426630	Snow and Ice Control	\$4,600
0685	105	Streets	5428030	Ancillary Operations	\$3,619
0685	105	Streets	5974200	Transfers-Out	\$1,586
0685	109	Tourism	5081000	Reserved Cash and Investments - Ending	\$76,897
0685	109	Tourism	5573040	Tourism	\$908
0685	109	Tourism	5573040	Tourism	\$71,906
0685	114	Narcotic/Drug Buy Fund	5088000	Unreserved Cash and Investments - Ending	\$27,104
0685	114	Narcotic/Drug Buy Fund	5212140	Police Operations	\$5,077
0685	114	Narcotic/Drug Buy Fund	5212340	Police Operations	\$500
0685	117	REET	5088000	Unreserved Cash and Investments - Ending	\$1,165,923
0685	117	REET	5974400	Transfers-Out	\$200,000
0685	117	REET	5974400	Transfers-Out	\$65,000
0685	117	REET	5977600	Transfers-Out	\$100,000
0685	203	Governmental Debt Fund	5088000	Unreserved Cash and Investments - Ending	\$4,100
0685	203	Governmental Debt Fund	5921580	Interest and Other Debt Service Cost - Legal Services	\$302
0685	203	Governmental Debt Fund	5927380	Interest and Other Debt Service Cost - Cultural and Community Activities	\$92,342
0685	307	Capital Improvements CIP	5088000	Unreserved Cash and Investments - Ending	\$6,451,859
0685	307	Capital Improvements CIP	5923880	Interest and Other Debt Service Cost - Combined Water/Sewer/Solid Waste Utilities	\$79,626
0685	317	Parks CIP Fund	5081000	Reserved Cash and Investments - Ending	\$28,493
0685	317	Parks CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$947,885
0685	317	Parks CIP Fund	5768010	General Parks	\$84,706

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5768010	General Parks	\$481
0685	317	Parks CIP Fund	5768020	General Parks	\$4,914
0685	317	Parks CIP Fund	5768020	General Parks	\$1,205
0685	317	Parks CIP Fund	5768020	General Parks	\$9,482
0685	317	Parks CIP Fund	5768020	General Parks	\$1,780
0685	317	Parks CIP Fund	5768020	General Parks	\$16,959
0685	317	Parks CIP Fund	5768020	General Parks	\$1,898
0685	317	Parks CIP Fund	5768020	General Parks	\$714
0685	317	Parks CIP Fund	5768020	General Parks	\$765
0685	317	Parks CIP Fund	5768040	General Parks	\$7,764
0685	317	Parks CIP Fund	5768040	General Parks	\$8,392
0685	317	Parks CIP Fund	5768040	General Parks	\$8,583
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$13,890
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$160,346
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$317,070
0685	318	Streets CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$857,413
0685	318	Streets CIP Fund	5431010	Management	\$148,140
0685	318	Streets CIP Fund	5431010	Management	\$2,177
0685	318	Streets CIP Fund	5431020	Management	\$9,014
0685	318	Streets CIP Fund	5431020	Management	\$2,119
0685	318	Streets CIP Fund	5431020	Management	\$16,707
0685	318	Streets CIP Fund	5431020	Management	\$2,489
0685	318	Streets CIP Fund	5431020	Management	\$35,853
0685	318	Streets CIP Fund	5431020	Management	\$3,128
0685	318	Streets CIP Fund	5431020	Management	\$8
0685	318	Streets CIP Fund	5431020	Management	\$1,264
0685	318	Streets CIP Fund	5431020	Management	\$1,614
0685	318	Streets CIP Fund	5431040	Management	\$11,988
0685	318	Streets CIP Fund	5431040	Management	\$14,911
0685	318	Streets CIP Fund	5431040	Management	\$48,942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5431040	Management	\$1,467
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$31
0685	318	Streets CIP Fund	5953060	Capital Expenditures/Expenses - Roadway	\$4,619,648
0685	319	North Kelsey Development	5088000	Unreserved Cash and Investments - Ending	\$1,397,086
0685	319	North Kelsey Development	5946140	Capital Expenditures/Expenses - Hospitals, Assisted Living and Convalescent Facilities	\$1,223
0685	319	North Kelsey Development	5946140	Capital Expenditures/Expenses - Hospitals, Assisted Living and Convalescent Facilities	\$14,867
0685	319	North Kelsey Development	5946140	Capital Expenditures/Expenses - Hospitals, Assisted Living and Convalescent Facilities	\$1,009
0685	319	North Kelsey Development	5970000	Transfers-Out	\$95,000
0685	411	Water Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$484,572
0685	411	Water Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$6,498,861
0685	411	Water Maintenance & Operations	5251010	Administration	\$3,104
0685	411	Water Maintenance & Operations	5251020	Administration	\$167
0685	411	Water Maintenance & Operations	5251020	Administration	\$45
0685	411	Water Maintenance & Operations	5251020	Administration	\$347
0685	411	Water Maintenance & Operations	5251020	Administration	\$6
0685	411	Water Maintenance & Operations	5251020	Administration	\$377
0685	411	Water Maintenance & Operations	5251020	Administration	\$93

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5251020	Administration	\$26
0685	411	Water Maintenance & Operations	5251040	Administration	\$221
0685	411	Water Maintenance & Operations	5251040	Administration	\$2,060
0685	411	Water Maintenance & Operations	5251040	Administration	\$9,891
0685	411	Water Maintenance & Operations	5251040	Administration	\$319
0685	411	Water Maintenance & Operations	5251040	Administration	\$823
0685	411	Water Maintenance & Operations	5251040	Administration	\$1,080
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$142
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$5,073
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$201,767
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$2,177
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$12,120
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,846
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$17,141
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$6,072
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$36,749
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,233
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$8
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$1,671
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,199
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$88

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5341030	Water Utilities	\$210
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$62
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$15,352
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$27,054
0685	411	Water Maintenance & Operations	5341050	Water Utilities	\$238,048
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$44,893
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$109,653
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$3,268
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$7,070
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$44,065
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$463,932
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$347
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$12,559
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$196
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$412
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$2,591
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$28,480
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$46
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$96
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$628
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$6,671

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$365
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,922
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$52,982
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$13
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$501
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$791
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$10,308
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$911
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,914
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$121,674
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,059
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,330
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$5
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$33
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$48
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$57
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$282
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$465
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,361
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,484
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$385

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$94
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$848
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,273
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$2,186
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$4,096
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$11,059
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,424,337
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$136
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$580
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$11,487
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$20,885
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$31,193
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$64,701
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$109,262
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$350,426
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$957
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$7,626
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$9,245
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$10
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$2,134
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$61,441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$1,735
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$117,114
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$68
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$250
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$1,434
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$3,899
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$29,931
0685	411	Water Maintenance & Operations	5348050	Water Utilities	\$362,069
0685	411	Water Maintenance & Operations	5893000	Agency Type Remittances	\$33,359
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$54,910
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$192,200
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$62,794
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	\$3,768
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$18,920
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$23,168
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$168,898
0685	411	Water Maintenance & Operations	5942560	Capital Expenditures/Expenses - Disaster Services	\$40
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$38,489

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,728,655
0685	411	Water Maintenance & Operations	5973400	Transfers-Out	\$8,823
0685	421	Sewer Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$1,325,942
0685	421	Sewer Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$7,071,590
0685	421	Sewer Maintenance & Operations	5251010	Administration	\$3,104
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$167
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$45
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$347
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$6
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$376
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$93
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$26
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$221
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$2,060
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$9,891
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$320
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$142
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$5,073
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$155,128
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$2,177
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$9,384

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,216
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$17,463
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,503
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$36,675
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$3,331
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$8
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,264
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,671
0685	421	Sewer Maintenance & Operations	5351050	Sewer/Reclaimed Water Utilities	\$153,591
0685	421	Sewer Maintenance & Operations	5355040	Sewer/Reclaimed Water Utilities	\$20,518
0685	421	Sewer Maintenance & Operations	5356040	Sewer/Reclaimed Water Utilities	\$145,224
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$3,268
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$11,774
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$44,065
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$353,950
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$460,967
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$347
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$7,231
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$38,778
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$196
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$686

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,591
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$20,667
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$29,710
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$46
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$160
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$628
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,845
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,948
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$365
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,922
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$38,353
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$55,713
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$13
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$791
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$834
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,031
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11,392
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$911
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,914
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$89,911
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$110,196

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,059
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,042
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,918
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$27
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$33
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$57
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$100
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$282
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$465
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,274
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,146
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,261
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,753
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$207
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$583
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$2,326
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$2,508
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$4,647
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$5,202
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$12,082

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$15,388
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$194,962
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,158
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,164
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$8,484
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$21
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$62
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,196
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$15,352
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$16,048
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$20,884
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$44,543
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$180,870
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$313,082
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$358,962
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$957
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,103
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,124
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,537
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$273,794
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$17,664

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$17,906
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$186
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$250
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$334
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$723
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,150
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,105
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$24,975
0685	421	Sewer Maintenance & Operations	5893000	Agency Type Remittances	\$37,534
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$234,090
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$335,693
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$345,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$372,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$107,159
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$10,965
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$35,626
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$96,510

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$98,770
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$326,899
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$600
0685	421	Sewer Maintenance & Operations	5942560	Capital Expenditures/Expenses - Disaster Services	\$40
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$2,958,384
0685	421	Sewer Maintenance & Operations	5973500	Transfers-Out	\$14,338
0685	431	Stormwater Maint & Operations	5081000	Reserved Cash and Investments - Ending	\$125,337
0685	431	Stormwater Maint & Operations	5088000	Unreserved Cash and Investments - Ending	\$1,466,140
0685	431	Stormwater Maint & Operations	5251010	Administration	\$3,104
0685	431	Stormwater Maint & Operations	5251020	Administration	\$167
0685	431	Stormwater Maint & Operations	5251020	Administration	\$45
0685	431	Stormwater Maint & Operations	5251020	Administration	\$347
0685	431	Stormwater Maint & Operations	5251020	Administration	\$6
0685	431	Stormwater Maint & Operations	5251020	Administration	\$377
0685	431	Stormwater Maint & Operations	5251020	Administration	\$93
0685	431	Stormwater Maint & Operations	5251020	Administration	\$26
0685	431	Stormwater Maint & Operations	5251040	Administration	\$221
0685	431	Stormwater Maint & Operations	5251040	Administration	\$2,060

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5251040	Administration	\$9,891
0685	431	Stormwater Maint & Operations	5251040	Administration	\$319
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$142
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$5,073
0685	431	Stormwater Maint & Operations	5313150	Storm Drainage Utilities	\$22,616
0685	431	Stormwater Maint & Operations	5313550	Storm Drainage Utilities	\$100,101
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$3,268
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$42,121
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$148,356
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$386,561
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$347
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$2,177
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$6,438
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$196
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,472
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,014
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$23,203
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$46
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$600
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,119
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5,437

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$365
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,705
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$16,706
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$43,737
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$13
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$743
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,489
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,241
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$911
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,466
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$35,853
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$101,812
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,006
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,128
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5,911
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$33
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$57
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$84
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$282

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$437
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,264
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,614
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,637
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5,884
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$168
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$357
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$981
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$2,217
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$3,438
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$765
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$120
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$11,479
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$14,911
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$18,487
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$28,309
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$36,896
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$54,113
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$54,596
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$72,626
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$248,940

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$957
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$5,303
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$7,108
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$6
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$203
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$28,282
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$250
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$346
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$3,810
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$24,217
0685	431	Stormwater Maint & Operations	5913870	Debt Repayment - Combined Water/Sewer/Solid Waste Utilities	\$55,800
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$49,035
0685	431	Stormwater Maint & Operations	5942560	Capital Expenditures/Expenses - Disaster Services	\$52
0685	431	Stormwater Maint & Operations	5953860	Capital Expenditures/Expenses - Roadway	\$12,149
0685	431	Stormwater Maint & Operations	5973800	Transfers-Out	\$7,720
0685	441	Solid Waste Maint & Operations	5088000	Unreserved Cash and Investments - Ending	\$1,389,990
0685	441	Solid Waste Maint & Operations	5371050	Solid Waste Utilities	\$47,562
0685	441	Solid Waste Maint & Operations	5371050	Solid Waste Utilities	\$5,930
0685	441	Solid Waste Maint & Operations	5371050	Solid Waste Utilities	\$85,270

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	441	Solid Waste Maint & Operations	5376040	Solid Waste Utilities	\$2,729,052
0685	441	Solid Waste Maint & Operations	5376040	Solid Waste Utilities	\$34,724
0685	441	Solid Waste Maint & Operations	5377010	Solid Waste Utilities	\$52,198
0685	441	Solid Waste Maint & Operations	5377010	Solid Waste Utilities	\$253
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$3,117
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$729
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$5,859
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$219
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$15,339
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$915
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$9
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$516
0685	441	Solid Waste Maint & Operations	5377020	Solid Waste Utilities	\$975
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$11,781
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$19,686
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$8,161
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$43,465
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$7,108
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$250
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$23,841
0685	510	Information & Tech Services	5088000	Unreserved Cash and Investments - Ending	\$259,783

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188810	Information Technology Services	\$85,027
0685	510	Information & Tech Services	5188810	Information Technology Services	\$6,171
0685	510	Information & Tech Services	5188820	Information Technology Services	\$5,593
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,308
0685	510	Information & Tech Services	5188820	Information Technology Services	\$10,196
0685	510	Information & Tech Services	5188820	Information Technology Services	\$312
0685	510	Information & Tech Services	5188820	Information Technology Services	\$20,695
0685	510	Information & Tech Services	5188820	Information Technology Services	\$2,551
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,368
0685	510	Information & Tech Services	5188830	Information Technology Services	\$386
0685	510	Information & Tech Services	5188830	Information Technology Services	\$609
0685	510	Information & Tech Services	5188830	Information Technology Services	\$2,515
0685	510	Information & Tech Services	5188840	Information Technology Services	\$74
0685	510	Information & Tech Services	5188840	Information Technology Services	\$437
0685	510	Information & Tech Services	5188840	Information Technology Services	\$579
0685	510	Information & Tech Services	5188840	Information Technology Services	\$870
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,453
0685	510	Information & Tech Services	5188840	Information Technology Services	\$9,264
0685	510	Information & Tech Services	5188840	Information Technology Services	\$11,971
0685	510	Information & Tech Services	5188840	Information Technology Services	\$13,378
0685	510	Information & Tech Services	5188840	Information Technology Services	\$16,577

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188840	Information Technology Services	\$24,847
0685	510	Information & Tech Services	5188840	Information Technology Services	\$24,922
0685	510	Information & Tech Services	5188840	Information Technology Services	\$35,763
0685	510	Information & Tech Services	5188840	Information Technology Services	\$41,403
0685	510	Information & Tech Services	5188840	Information Technology Services	\$74,778
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,063
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,470
0685	510	Information & Tech Services	5188840	Information Technology Services	\$16,698
0685	510	Information & Tech Services	5188840	Information Technology Services	\$166
0685	510	Information & Tech Services	5188840	Information Technology Services	\$51
0685	510	Information & Tech Services	5188840	Information Technology Services	\$299
0685	520	Equipment & Fleet Management	5088000	Unreserved Cash and Investments - Ending	\$3,619,260
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$148,078
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$8,252
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$9,295
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,174
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$17,408
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,752
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$38,630
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,805
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$1,336

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,364
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$5,318
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,635
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$12,230
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$12,230
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$13,568
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$47,219
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$18,528
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$32,912
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$140,541
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$2,330
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$303
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$534
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$8,848
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$675
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$20,039
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$41,177
0685	520	Equipment & Fleet Management	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$45,720
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$313,503
0685	530	Facilities Management	5088000	Unreserved Cash and Investments - Ending	\$86,746

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182010	Property Management Services	\$203,942
0685	530	Facilities Management	5182010	Property Management Services	\$3,216
0685	530	Facilities Management	5182020	Property Management Services	\$11,543
0685	530	Facilities Management	5182020	Property Management Services	\$2,711
0685	530	Facilities Management	5182020	Property Management Services	\$22,049
0685	530	Facilities Management	5182020	Property Management Services	\$5,273
0685	530	Facilities Management	5182020	Property Management Services	\$51,485
0685	530	Facilities Management	5182020	Property Management Services	\$3,537
0685	530	Facilities Management	5182020	Property Management Services	\$1,748
0685	530	Facilities Management	5182020	Property Management Services	\$3,051
0685	530	Facilities Management	5182030	Property Management Services	\$210
0685	530	Facilities Management	5182030	Property Management Services	\$339
0685	530	Facilities Management	5182030	Property Management Services	\$8,360
0685	530	Facilities Management	5182030	Property Management Services	\$22,116
0685	530	Facilities Management	5182030	Property Management Services	\$87,586
0685	530	Facilities Management	5182030	Property Management Services	\$6,971
0685	530	Facilities Management	5182040	Property Management Services	\$26,910
0685	530	Facilities Management	5182040	Property Management Services	\$39,064
0685	530	Facilities Management	5182040	Property Management Services	\$7,959
0685	530	Facilities Management	5182040	Property Management Services	\$35,216
0685	530	Facilities Management	5182040	Property Management Services	\$40,080

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182040	Property Management Services	\$102,107
0685	530	Facilities Management	5182040	Property Management Services	\$228,094
0685	530	Facilities Management	5182040	Property Management Services	\$241,549
0685	530	Facilities Management	5182040	Property Management Services	\$10,537
0685	530	Facilities Management	5182040	Property Management Services	\$52,785
0685	530	Facilities Management	5182040	Property Management Services	\$67
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,675
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$41,793
0685	621	Employee Sick Leave Reserve	5088000	Unreserved Cash and Investments - Ending	\$415,046
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$54,243
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$787
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$6,606
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$410
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$96
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$595
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$37
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$9
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$595
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$9
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$595
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$74

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$9
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$595
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$37
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$9
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$25,860
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$1,603
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$375
0685	622	Risk Management Reserve	5088000	Unreserved Cash and Investments - Ending	\$142,498
0685	623	Transportation Benefit Dist	5088000	Unreserved Cash and Investments - Ending	\$1,435,281
0685	623	Transportation Benefit Dist	5433040	General Services	\$3,901
0685	623	Transportation Benefit Dist	5433040	General Services	\$2,500
0685	623	Transportation Benefit Dist	5893000	Agency Type Remittances	\$395,604
0685	631	Agency Fund	5088000	Unreserved Cash and Investments - Ending	\$420,429
0685	631	Agency Fund	5891000	Refund of Deposits	\$5,433
0685	631	Agency Fund	5892000	Refund of Retainage	\$3,842
0685	631	Agency Fund	5892000	Refund of Retainage	\$120,133
0685	631	Agency Fund	5893000	Agency Type Remittances	\$3,931
0685	631	Agency Fund	5893000	Agency Type Remittances	\$4,098
0685	631	Agency Fund	5893000	Agency Type Remittances	\$9,895
0685	631	Agency Fund	5893000	Agency Type Remittances	\$333,447
0685	631	Agency Fund	5893000	Agency Type Remittances	\$6,868
0685	631	Agency Fund	5893000	Agency Type Remittances	\$763

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Agency Fund	5893000	Agency Type Remittances	\$19,714
0685	631	Agency Fund	5893000	Agency Type Remittances	\$1,008

**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2016**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016 (4-6-8+9)
001	General Fund	780,093	10,859,236	10,841,061		798,268	98,477	37,488	10,798,247
002	Contingency Fund	-	48,666	45,440		3,226	-	2,500	51,166
008	Donation Fund	-	4,596	4,596			-		4,596
105	Streets	29,133	433,257	426,965		35,425	6,767	2,132	428,622
109	Lodging Tax/Tourism	5,000	76,906	77,368		4,538	5,000		71,906
114	Narcotic Drug/Buy Fund	-	5,577	5,577			-		5,577
117	Real Estate Excise Taxes	-		-			-		-
203	North Kelsey Debt	-	92,897	92,897			-		92,897
307	Capital Improvement Projects	-		-			-		-
317	Parks CIP Fund	9,416	609,691	601,138		17,969	-	7,304	616,995
318	Streets CIP Fund	20,854	4,723,671	4,468,847		275,678	5,112	144,422	4,862,981
319	North Kelsey Development	-	16,089	16,089			-		16,089
411	Water	94,447	3,566,488	3,467,197	168	193,570	24,911	104,453	3,645,862
412	Water CIP	33,485	4,066,622	4,070,722		29,385	17,775	5,006	4,053,853
421	Sewer	142,208	4,327,542	4,310,415		159,335	15,972	18,507	4,330,077
422	Sewer CIP	23,621	2,755,747	2,306,031		473,337	7,679	452,630	3,200,698
431	Stormwater	53,738	1,068,079	1,063,448		58,369	2,225	1,193	1,067,047
432	Stormwater CIP	15,218	234,880	230,156		19,942	-	-	234,880
441	Solid Waste	8,155	3,023,230	3,025,562		5,823	333	165	3,023,062
450	Revenue Bond Debt Reserves	-		-			-		-
510	Info Tech Services	35,404	413,198	436,431		12,171	24,383	1,510	390,325
520	Fleet & Equipment Management	41,191	912,506	911,340		42,357	22,291	22,265	912,480
530	Facilities Management	74,635	1,221,951	1,238,210		58,376	50,958	30,302	1,201,295
604	PD Agency Violations	-		-			-		-
621	Employee Sick Leave Reserve	-		-			-		-
622	Risk Management Reserve	-		-			-		-

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**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2016**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016 (4-6-8+9)
623	Transportation Benefit District	-	6,401	6,401			-		6,401
631	Agency Fund	2,980	483,376	457,959		28,397	859	28,124	510,641
635	Salvation Army	-	1,008	1,008			-		1,008
636	School Mitigation Fees	-		-			-		-
637	WSDOT Agency Traffic	-		-			-		-
	TOTAL - all funds	1,369,578	38,951,614	38,104,858	168	2,216,166	282,742	858,001	39,526,705

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City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2016

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	2015 GO Refunding Bonds - No. Kelsey	9/1/2020	4,140,000	-	-	4,140,000
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	-	1,900,600	-	1,900,600
Total General Obligation Debt/Liabilities:			4,140,000	1,900,600	-	6,040,600
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	Public Works Trust Fund Loan	6/1/2017	125,591	-	62,794	62,797
263.82	Public Works Trust Fund Loan	6/1/2022	946,012	-	135,144	810,868
263.82	Department of Ecology Loan	9/5/2022	2,458,696	-	335,693	2,123,003
263.82	Department of Ecology Loan	7/30/2022	521,234	-	107,159	414,075
252.11	2005 W&S Refunding Bonds	12/1/2021	2,929,000	-	289,000	2,640,000
252.11	2009 W&S Refunding Bonds	8/1/2024	2,110,000	-	345,000	1,765,000
252.11	W/S/Storm Revenue Bonds	12/1/2031	13,165,000	-	620,000	12,545,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	-	3,689,400	-	3,689,400
259.12	Compensated Absences		2,020,925	44,011	-	2,064,936
263.52	Capital Lease - Police Body Cameras	9/30/2018	12,213	-	4,308	7,905
264.30	Net Pension Liabilities		4,697,825	891,232	-	5,589,057
Total Revenue and Other (non G.O.) Debt/Liabilities:			28,986,496	4,624,643	1,899,098	31,712,041
Total Liabilities:			33,126,496	6,525,243	1,899,098	37,752,641

City of Monroe
 Schedule of Cash Activity
 For the Year Ended December 31, 2016

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase 4+5+6-7	Disbursements	Transfers-Out	Other Expenditures	Total Decrease 9+10+11-7	Ending Cash 3+8 12
001	General Fund	2,943,177	11,559,583	100,000	494,198		12,153,781	10,798,247	154,956	759,823	11,713,026	3,383,932
002	Contingency Fund	327,603	1,945				1,945	51,166		2,622	53,788	275,760
008	Donation Fund	5,325	4,465				4,465	4,596			4,596	5,194
105	Streets	287,546	667,856		28,994		696,850	428,623	1,586	230,426	660,635	323,761
109	Lodging Tax/Tourism	65,792	83,920				83,920	71,906		908	72,814	76,898
114	Narcotic Drug/Buy Fund	28,562	4,119				4,119	5,577			5,577	27,104
117	Real Estate Excise Taxes	577,702	953,221				953,221		365,000		365,000	1,165,923
203	North Kelsey Debt	1,571	427	95,000			95,427	92,897			92,897	4,101
307	Capital Improvement Projects	441,414	6,010,444				6,010,444				0	6,451,858
317	Parks CIP Fund	1,096,948	451,792	66,586	2,786		521,164	616,995		24,739	641,734	976,378
318	Streets CIP Fund	1,142,596	4,280,055	200,000	173,583		4,653,638	4,862,980		75,841	4,938,821	857,413
319	North Kelsey Development	1,500,339	8,845				8,845	16,089	95,000	1,009	112,098	1,397,086
411	Water	2,656,232	5,671,572	13,848	1,783		5,687,203	3,645,862	8,823	992,426	4,647,111	3,696,324
412	Water CIP	5,873,194	815,097		211,138		1,026,235	4,053,854		43,040	4,096,894	2,802,535
421	Sewer	2,147,478	7,522,021	42,684	41,538		7,606,243	4,330,078	2,014,338	896,507	7,240,923	2,512,798
422	Sewer CIP	4,498,780	1,320,607	2,000,000			3,320,607	3,200,698		59,895	3,260,593	4,558,794
431	Stormwater	270,572	1,669,847	3,468	1,383		1,674,698	1,067,047	7,720	412,853	1,487,620	457,650
432	Stormwater CIP	1,287,962	7,216				7,216	234,880		51,807	286,687	1,008,491
441	Solid Waste	1,153,754	3,344,749		640		3,345,389	3,023,062		86,091	3,109,153	1,389,990
450	Revenue Bond Debt Reserves	1,983,630	12,222				12,222		60,000		60,000	1,935,852
510	Info Tech Services	216,230	70,765		385,754		456,519	390,325		22,642	412,967	259,782
520	Fleet & Equipment Management	2,797,523	54,948	75,545	1,658,421		1,788,914	912,481		54,697	967,178	3,619,259
530	Facilities Management	88,967	15,059		1,184,334		1,199,393	1,201,294		319	1,201,613	86,747
621	Employee Sick Leave Reserve	394,603	2,690	110,292			112,982			92,539	92,539	415,046
622	Risk Management Reserve	141,613	886				886				0	142,499
623	Transportation Benefit District	771,308	1,065,978				1,065,978	6,401		395,604	402,005	1,435,281
631	Agency Fund	160,104	714,698		4,340		719,038	510,641		566	511,207	367,935
635	Salvation Army	729	426				426	1,008			1,008	147
636	School Mitigation Fees	0					0				0	0
637	WSDOT Agency Traffic	52,348					0				0	52,348
999	Treasurers Investments	-27,055,107			14,856,110		14,856,110			18,309,257	18,309,257	-30,508,255
	Totals	5,858,495	46,315,451	2,707,423	19,045,002	0	68,067,876	39,526,707	2,707,423	22,513,611	64,747,741	9,178,630

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City of Monroe
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Corrections			
	DOC Reimbursable LE Services	LE Services	2,761
		Sub-total:	2,761
State Grant from Recreation and Conservation Office			
	Recreation and Conservation	RCO#14-1408D	120,000
		Sub-total:	120,000
State Grant from Transportation Improvement Board (TIB)			
	LED Streetlight Conversion	S-P-822(001)-1	6,170
	Arterial Preservation	P-P-822(P01)-1	134,521
	Urban Funding Fuel Tax	8-1-822(003)-1	1,062,927
	Arterial Preservation	3-P-822(003)-1	155,354
		Sub-total:	1,358,972
		Grand total:	1,481,733

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City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

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		
CDBG - Entitlement Grants Cluster								
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Snohomish County Human Services)	Community Development Block Grants/Entitlement Grants	14.218	B-14-UC- 530003	188,151	-	188,151	-	1, 2
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Snohomish County Housing/Urban Development)	Community Development Block Grants/Entitlement Grants	14.218	HCS-15-21- 1502-235	6,500	-	6,500	-	1, 2
Total CDBG - Entitlement Grants Cluster:				194,651	-	194,651	-	
Violence Against Women Office, Department Of Justice (via City of Everett)	Violence Against Women Formula Grants	16.588	15-0409-0-1- 754	6,861	-	6,861	-	1
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2634(001)	1,442,950	-	1,442,950	-	1, 2
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	STPUL-2630 (001)	69,655	-	69,655	-	1, 2
Total Highway Planning and Construction Cluster:				1,512,605	-	1,512,605	-	
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	69-8020-0-7- 401	2,148	-	2,148	-	1

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, 2016

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 (nhtsa), Department Of Transportation (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	69-8020-0-7-401	1,574	-	1,574	-	1
			Total CFDA 20.600:	3,722	-	3,722	-	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Assoc of Sheriffs & Police Chiefs)	National Priority Safety Programs	20.616	69-8020-0-7-401	12,216	-	12,216	-	1
			Total Highway Safety Cluster:	15,938	-	15,938	-	
			Total Federal Awards Expended:	1,730,055	-	1,730,055	-	

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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, 2016**

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 – 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, 2016

Has your government engaged labor relations consultants? Yes No

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

Name of firm: Ogden Murphy Wallace LLC
Name of consultant: Scott W. Snyder and Meghan Frazer
Business address: 901 Fifth Avenue, Suite 3500, Seattle, WA 98164-2008
Amount paid to consultant during fiscal year: \$9,738
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$200 to \$245.00 per hour Maximum compensation allowed: as needed, with prior approval Duration of services: until issue is resolved Services provided: assistance with unfair labor practice (Police ULP)

City of Monroe

(County/City/District)**Local Government Risk Assumption
For the Year Ended December 31, 2016**

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 insure other risks and obligations, if any? **B**
 - a. Self-insure some or all other risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

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:

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment insurance	3	3	\$14,416