

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 12/31/2022

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Becky Hasart Finance Director

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Contact E-mail Address bhasart@monroewa.gov

I certify 17th day of April, 2023, 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

Gregory Piland (gpiland@monroewa.gov)

Becky Hasart (bhasart@monroewa.gov)

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 General Fund	105 Streets	109 Tourism
Beginning Cash and Investments					
308	Beginning Cash and Investments	48,390,699	9,980,285	776,466	162,440
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	17,110,313	14,480,293	400,000	115,039
320	Licenses and Permits	953,571	649,222	263,892	-
330	Intergovernmental Revenues	6,582,173	3,496,558	406,693	-
340	Charges for Goods and Services	26,263,600	830,474	184,939	-
350	Fines and Penalties	75,439	75,439	-	-
360	Miscellaneous Revenues	1,538,680	159,317	8,351	1,803
Total Revenues:		<u>52,523,776</u>	<u>19,691,303</u>	<u>1,263,875</u>	<u>116,842</u>
Expenditures					
510	General Government	6,452,658	3,798,738	-	-
520	Public Safety	8,985,573	8,929,672	-	-
530	Utilities	13,236,509	72,129	-	-
540	Transportation	2,100,282	-	1,131,019	-
550	Natural/Economic Environment	2,749,624	2,019,335	-	118,510
560	Social Services	162,888	162,888	-	-
570	Culture and Recreation	1,728,589	1,728,589	-	-
Total Expenditures:		<u>35,416,123</u>	<u>16,711,351</u>	<u>1,131,019</u>	<u>118,510</u>
Excess (Deficiency) Revenues over Expenditures:		17,107,653	2,979,952	132,856	(1,668)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	34,205	-	-	-
397	Transfers-In	4,366,722	56,014	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	112,577	52,910	4,627	-
Total Other Increases in Fund Resources:		<u>4,513,504</u>	<u>108,924</u>	<u>4,627</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	10,040,735	174,949	-	-
591-593, 599	Debt Service	2,439,723	22,226	-	-
597	Transfers-Out	4,366,722	1,094,800	1,708	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	94,770	71,835	-	-
Total Other Decreases in Fund Resources:		<u>16,941,950</u>	<u>1,363,810</u>	<u>1,708</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>4,679,207</u>	<u>1,725,066</u>	<u>135,775</u>	<u>(1,668)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,384,220	120,792	-	160,772
50841	Committed	-	-	-	-
50851	Assigned	37,749,745	1,648,605	912,243	-
50891	Unassigned	9,935,957	9,935,957	-	-
Total Ending Cash and Investments		<u>53,069,922</u>	<u>11,705,354</u>	<u>912,243</u>	<u>160,772</u>

The accompanying notes are an integral part of this statement.

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

	114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP	
Beginning Cash and Investments					
308	Beginning Cash and Investments	55,973	1,913,345	3,495	21,202
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	2,114,981	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	49,193
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	35	26,148	31	244
Total Revenues:		35	2,141,129	31	49,437
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	-
Excess (Deficiency) Revenues over Expenditures:		35	2,141,129	31	49,437
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	1,000,000	137,241	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	1,000,000	137,241	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	35,613	-	-	49,193
591-593, 599	Debt Service	-	-	137,241	-
597	Transfers-Out	-	2,115,549	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		35,613	2,115,549	137,241	49,193
Increase (Decrease) in Cash and Investments:		(35,578)	1,025,580	31	244
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	20,396	2,938,924	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	3,526	21,446
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		20,396	2,938,924	3,526	21,446

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, 2022

		317 Parks CIP Fund	318 Streets CIP Fund	319 North Kelsey Development	330 Building Capital
Beginning Cash and Investments					
308	Beginning Cash and Investments	996,654	1,839,096	148,547	1,606,704
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	1,044,599	1,245,080	-	-
340	Charges for Goods and Services	273,853	2,152,468	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	8,265	10,196	104	21,301
Total Revenues:		1,326,717	3,407,744	104	21,301
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	611,779
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	611,779
Excess (Deficiency) Revenues over Expenditures:		1,326,717	3,407,744	104	(590,478)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	41,708	502,649	-	1,934,310
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		41,708	502,649	-	1,934,310
Other Decreases in Fund Resources					
594-595	Capital Expenditures	605,794	4,017,126	-	218,076
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	1,000,000	-	148,651	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,605,794	4,017,126	148,651	218,076
Increase (Decrease) in Cash and Investments:		(237,369)	(106,733)	(148,547)	1,125,756
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	38,793	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	720,494	1,732,363	-	2,732,461
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		759,287	1,732,363	-	2,732,461

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, 2022

		411 Water Maintenance & Operations	421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	510 Information & Tech Services
Beginning Cash and Investments					
308	Beginning Cash and Investments	7,162,461	15,781,824	1,308,153	340,336
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	40,457
330	Intergovernmental Revenues	-	236,269	103,781	-
340	Charges for Goods and Services	7,593,762	8,860,533	2,834,288	740,327
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	445,189	756,197	16,141	11,025
Total Revenues:		<u>8,038,951</u>	<u>9,852,999</u>	<u>2,954,210</u>	<u>791,809</u>
Expenditures					
510	General Government	-	-	-	1,154,773
520	Public Safety	18,610	18,609	18,682	-
530	Utilities	5,723,681	5,179,015	2,261,684	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>5,742,291</u>	<u>5,197,624</u>	<u>2,280,366</u>	<u>1,154,773</u>
Excess (Deficiency) Revenues over Expenditures:		2,296,660	4,655,375	673,844	(362,964)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	34,205	-
397	Transfers-In	-	-	-	394,800
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	47,162	3,820	-	-
Total Other Increases in Fund Resources:		<u>47,162</u>	<u>3,820</u>	<u>34,205</u>	<u>394,800</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	734,787	3,690,592	219,380	-
591-593, 599	Debt Service	637,424	1,400,269	217,075	25,488
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	758	22,177	-	-
Total Other Decreases in Fund Resources:		<u>1,372,969</u>	<u>5,113,038</u>	<u>436,455</u>	<u>25,488</u>
Increase (Decrease) in Cash and Investments:		<u>970,853</u>	<u>(453,843)</u>	<u>271,594</u>	<u>6,348</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	479,594	1,464,843	160,106	-
50841	Committed	-	-	-	-
50851	Assigned	7,653,722	13,863,140	1,419,640	346,685
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>8,133,316</u>	<u>15,327,983</u>	<u>1,579,746</u>	<u>346,685</u>

The accompanying notes are an integral part of this statement.

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		520 Equipment & Fleet Management	530 Facilities Management
Beginning Cash and Investments			
308	Beginning Cash and Investments	6,269,673	24,045
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	1,420,867	1,372,089
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	64,505	9,828
	Total Revenues:	1,485,372	1,381,917
Expenditures			
510	General Government	-	1,499,147
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	969,263	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
	Total Expenditures:	969,263	1,499,147
	Excess (Deficiency) Revenues over Expenditures:	516,109	(117,230)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	300,000
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	4,058	-
	Total Other Increases in Fund Resources:	4,058	300,000
Other Decreases in Fund Resources			
594-595	Capital Expenditures	287,305	7,920
591-593, 599	Debt Service	-	-
597	Transfers-Out	6,014	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
	Total Other Decreases in Fund Resources:	293,319	7,920
	Increase (Decrease) in Cash and Investments:	226,848	174,850
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	-	-
50851	Assigned	6,496,523	198,897
50891	Unassigned	-	-
	Total Ending Cash and Investments	6,496,523	198,897

The accompanying notes are an integral part of this statement.

City of Monroe
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	2,220,863	2,220,863
388 & 588	Net Adjustments	-	-
310-390	Additions	1,673,016	1,673,016
510-590	Deductions	1,899,359	1,899,359
	Net Increase (Decrease) in Cash and Investments:	(226,343)	(226,343)
508	Ending Cash and Investments	1,994,520	1,994,520

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2022

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, human services, planning, zoning, building permits, and general administrative services. In addition, the city owns and operates a sewer system and treatment plant, a water utility, and a stormwater system.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

See Note 4, *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

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

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

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

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

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

F. Long-Term Debt

See Note 5, Long-term Debt.

G. Other Increases or Decreases

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

H. Restricted and Committed Portion of Ending Cash and Investments

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

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

- \$120,792 in Fund 001 General Fund for affordable and supportive housing tax (SHB 1406).
- \$160,772 in Fund 109 Tourism for tourism based programs and facilities as defined by state statute.
- \$20,396 in Fund 114 Narcotic/Drug Buy Fund for drug enforcement actions taken by law enforcement. Resources are derived from drug seizures and are restricted by statute.
- \$2,938,924 in Fund 117 Real Estate Excise Taxes for use on capital projects as identified in the City's Capital Facilities Plan and as allowed by state statute.
- \$38,793 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.
- \$479,594 in the Water Fund is reserved to comply with the revenue bond covenants associated with outstanding water utility revenue debt.
- \$1,464,843 in the Sewer Fund is reserved to comply with the revenue bond covenants associated with outstanding sewer utility revenue debt.
- \$160,106 in the Stormwater Fund is reserved to comply with the revenue bond covenants associated with outstanding stormwater utility revenue debt.

Note 2 – Budget Compliance

For fiscal year 2022 the city adopted an 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	\$27,771,709	\$18,817,004	(\$8,954,705)
Contingency Fund #002	1,273,360	0	(\$1,273,360)
Donation Fund #008	30,585	6,378	(\$24,207)
Street Fund #105	1,940,017	1,132,726	(\$807,291)
Tourism Fund #109	232,440	118,510	(\$113,930)
Narcoctics Fund #114	55,976	35,613	(\$20,363)
Real Estate Excise Tax Fund #117	4,019,645	2,115,549	(\$1,904,096)
Governmental Debt Fund #203	140,756	137,241	(\$3,515)
General Capital Projects #307	1,223,762	49,193	(\$1,174,569)
Parks CIP Fund #317	2,963,026	1,605,793	(\$1,357,233)
Streets CIP Fund #318	8,263,658	4,017,128	(\$4,246,530)
N. Kelsey Dev Fund #319	148,652	148,651	(\$1)
Building Capital Fund #330	3,547,515	829,854	(\$2,717,661)
Water Fund #411	8,765,366	6,864,303	(\$1,901,063)
Water CIP Fund #412	6,494,407	1,248,291	(\$5,246,116)
Sewer Fund #421	9,809,439	8,953,926	(\$855,513)
Sewer CIP Fund #422	18,073,299	4,053,908	(\$14,019,391)
Stormwater Fund #431	3,432,724	2,992,683	(\$440,041)
Stormwater CIP Fund #432	4,697,959	530,406	(\$4,167,553)
Revenue Bond Reserve #450	2,843,121	761,276	(\$2,081,845)
Info Tech Services Fund #510	1,473,794	1,180,260	(\$293,534)
Fleet & Equipment Fund #520	7,756,040	1,262,580	(\$6,493,460)
Facilities Management Fund #530	\$1,702,634	\$1,507,049	(\$195,585)
Totals	\$116,659,884	\$58,368,320	(\$58,291,564)

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 June 28, 2022 by ordinance number 018/2022. The following funds were amended by more than five (5) percent:

- General Fund #001 – Amended estimated beginning fund balance of \$4,347,614 to actual beginning fund balance of \$8,427,622 with tax revenues coming in higher than expected. Specifically, general sales taxes (exclusive of public safety) came in \$632,000 better than budget; utility taxes came in \$163,000 better than budget. Revenue associated with development was higher than expected by \$284,000. And the City received its first tranche of ARPA money, which carried over into fiscal year 2022. In addition to higher than expected revenues, expenditures were less than budgeted by approximately \$1.3 million. A good portion of expenditure savings is due to staffing turnover and the challenges with filling approved positions.

- Tourism Fund #109 – Amended estimated beginning fund balance of \$138,740 to actual beginning fund balance of \$162,440.
- Real Estate Excise Tax Fund #117 – Amended estimated beginning fund balance of \$2,358,175 to actual beginning fund balance of \$1,913,345. Budgeted beginning fund balance included receiving a \$1,000,000 RCO grant reimbursement for the purchase of North Hill Park. The RCO grant was received in 2022. Without the RCO grant, revenues were higher than anticipated due to increased real estate sales activity in Monroe.
- Parks CIP Fund #317 – Amended estimated beginning fund balance of \$815,533 to actual beginning fund balance of \$996,654. Impact fees were higher than anticipated; capital costs were less than estimated due to timing on actual construction.
- Streets CIP Fund #318 – Amended estimated beginning fund balance of \$1,668,892 to actual of \$1,839,096. Impact fees were higher than anticipated; capital costs were less than estimated due to timing on actual construction.
- North Kelsey Development Fund #319 – Amended estimated beginning fund balance of \$116,079 to actual of \$148,547. Interest earnings for all funds were higher than anticipated. Expenditures associated with development of the area were less than estimated.
- Building Fund #330 – Amended estimated beginning fund balance of \$1,606,704 to actual of \$1,549,307. Increased expenditures of \$1,036,000 for design costs associated with the Municipal Campus Project Phase II.
- Water Fund #411 – Amended estimated beginning fund balance of \$744,807 to actual of \$1,437,252. Water revenues were higher than budgeted by approximately \$500,000 as were development related revenues.
- Water CIP Fund #412 – Amended estimated beginning fund balance of \$5,609,913 to actual of \$5,024,254. Capital maintenance projects anticipated to carry over into 2022 were completed prior to year end.
- Sewer CIP Fund #422 – Amended estimated beginning fund balance of \$11,878,765 to actual of \$12,822,094. Capital fees came in higher than anticipated and expenses were less than estimated.
- Storm CIP Fund #432 – Amended estimated beginning fund balance of \$1,418,677 to actual of \$549,887. Due to timing of capital projects, reimbursement based grant revenues have not yet been received.
- Information Technology Services Fund #510 – Amended estimated beginning fund balance of \$433,919 to actual beginning fund balance of \$340,336 with carryover COVID related expenses higher than projected. Acknowledge transfer in of \$100,000 to fund ongoing IT expenses. Increase expenditures for COVID mitigation infrastructure and strategic planning by \$184,000.
- Facilities Management Fund #530 – Amended estimated beginning fund balance of \$83,768 to actual of \$24,045. Utility costs associated with city owned facilities were higher than anticipated. Cost recovery is done on a two year lookback basis, causing revenues to lag behind operating expenses.

The city adopted ordinance number 011/2022 on April 26, 2022 changing its budget period from an annual to biennial budget beginning with fiscal years 2023-2024.

Note 3 - Property Tax

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

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

The city’s regular levy for the year 2022 was \$1.02164388458 per \$1,000 on an assessed valuation of \$3,395,678,937 for a total regular levy of \$3,469,175.

Note 4 – Deposits and Investments

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

Investments are reported at original cost. Investments by type at December 31, 2022 are as follows:

<u>Type of Investment</u>	City’s own investments	Investments held by the city as an agent for other local governments, individuals or private organizations.	Total
Bank Deposits	\$ 3,721,786	\$ 139,875	\$ 3,861,661
LGIP	21,611,821	812,233	22,424,054
U.S. Government Securities	<u>27,736,408</u>	<u>1,042,412</u>	<u>28,778,820</u>
Total	<u>\$53,070,015</u>	<u>\$1,994,520</u>	<u>\$55,064,535</u>

Investments in the State Local Government Investment Pool (LGIP)

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

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

Custodial Credit Risk

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

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

Note 5 – Long Term Debt

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2022.

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

	Principal	Interest	Total
2022	1,815,197	576,812	2,392,009
2023	1,280,000	524,494	1,804,494
2024	1,325,000	474,750	1,799,750
2025	1,115,000	424,200	1,539,200
2026	1,160,000	379,600	1,539,600
2027-2036	8,330,000	1,386,000	9,716,000
Totals	15,025,197	3,765,856	18,791,053

Information on long term lease obligations may be found in Note 12 Leases.

During 2019, the City was awarded a Department of Ecology Clean Water State Revolving Fund low interest loan for up to \$877,750 for its Blueberry Lane Stormwater project. The effective interest rate is two percent (2%). The City has drawn to date \$162,003. Payments will not begin until the project is finalized, anticipated to be prior to December 2023.

The decrease in future long term debt obligations is associated with final debt service payments being made for two DOE loans and a PWTF loan in 2022. The 2011 revenue bond is scheduled to be paid in full in 2023.

On March 14, 2023, the City Council approved Ordinance No. 003/2023, authorizing the issuance of limited tax general obligation bonds not to exceed \$17,100,000 for financing the municipal campus improvements and the costs of issuance and sale of the bonds. Bonds are anticipated to be funded no later than July 2023 with first payments anticipated in June 2024.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

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

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

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

At June 30, 2022 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.052027%	\$1,448,623
PERS 2 and 3	0.067656%	\$(2,509,213)
LEOFF 1	0.006547%	\$(187,808)
LEOFF 2	0.097754%	\$(2,656,659)

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. Defined Contribution Pension Plans

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

Each bargaining unit votes on the hourly amount they will contribute to the pension fund. Each unit negotiates with the city on an amount the city will contribute hourly to this pension fund. This is paid monthly. There is no unfunded liability on the city’s part. This is merely an additional benefit on top of the PERS system. With the exception of the Supervisors and Sergeants, the city pays into the WCTPT on account of each member of the bargaining unit seventy-five cents (\$0.75) for each hour compensated. Supervisors receive seventy cents (\$0.70) and the Sergeants receive ninety cents (\$0.90) for each hour compensated. In 2022, the city paid a total of \$112,091 to the WCTPT for its portion of the contribution.

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

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

53-54	20 years	3 years	\$4,800	4 years	\$19,200
55	20 years	3 years	\$4,800	3 years	\$14,400

There was one payment made in 2022 \$4,800.

Note 7 – Other Post-Employment Benefits (OPEB)

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. For the year ended December 31, 2022, the plan had three members, all retirees. A former employee, who is not retired but is no longer employed by the city, has a severance agreement that commits the city to the same post-employment benefits as a LEOFF 1 retiree.

The city does not purchase any retiree medical insurance for the former employee. The city does purchase retiree medical insurance for the three LEOFF 1 retirees through the Washington Teamsters Welfare Trust for Retired LEOFF 1 Employees with Medicare under Plan A. The city pays 100% of the monthly insurance premium. For 2022, the city paid \$24,406 in premium payments. Any remaining out of pocket expenses are paid on the pay-as-you-go basis as required by the LEOFF 1 Retiree Medical Plan.

As of December 31, 2022, the city’s total OPEB liability was \$2,210,484, as calculated using the alternative measurement method. For the year ended December 31, 2022, the city paid \$54,716 in pay-as-you-go benefits. Total paid for medical premiums and pay-as-you-go for 2022 was \$79,122.

Note 8 – Significant Commitments or Obligations - Construction Commitment

The city has active construction projects as of December 31, 2022. At year-end the city’s commitments with contractors are as follows:

Project	\$ Spent before 01/01/2022	\$ Spent between 01/01/2022 & 12/31/2022	Future \$ under contract as of 12/31/2022	Future \$ not under contract at year end
147th Signal	\$84,530.02	\$52,920.73	\$43,918.50	\$59,200.00
179th Ave Sidewalk	\$589.12	\$106,389.73	\$109,252.77	\$55,100.00
Blueberry Infiltration	\$117,524.00	\$179,369.48	\$76,131.00	\$3,774,000.00
Chain Lake Road Construction	\$1,884,300.89	\$509,918.06	\$100,000.00	
DOC Reservoir #2	\$2,514,079.17	\$202,433.81	\$76,220.28	
Facilities Assessment	\$44,358.93	\$619,617.17	\$139,018.60	\$16,500,000.00
Madison Combined Sewer Separation	\$3,753.67	\$2,803,862.39	\$74,084.42	
Powell Street Reconstruction	\$162.49	\$50,631.82	\$35,131.75	\$700,000.00
Tjerne Place Phase III (ROW)	\$304,933.00	\$3,067.24	\$22,757.79	
Strawberry Ln	\$83,448.59	\$15,014.78	\$19,810.17	\$636,540.00
US 2 Non Motorized Path	\$128,577.69	\$914,507.90	\$879,890.18	
Wayfinding	\$3,821.01	\$589,012.46	\$660,718.65	
WWTP CIP 1	\$5,525,861.50	\$1,928,665.50		
Engineering Report	\$50,953.65	\$16,786.12		
SMAP	\$10,241.25	\$22,526.25	\$27,212.50	
Sidewalk Trip Hazard Grinding	\$19,999.17	\$29,461.25		
2024 City of Monroe Comp Plan		\$149,409.67	\$1,650,590.33	
177th Avenue SE Sewer Replacement		\$54,058.55	\$73,655.45	
Kelsey Street Railroad	\$564.56	\$60,142.88	\$95,561.87	
Transportation Analysis Report		\$11,500.00		
Lewis Street Park Fence Installation		\$5,738.25		
Boys and Girls Club Tree Removal		\$5,027.80		
Fuel Station #2 Gauge Replacement		\$7,920.13		
2022 Reservoir Cleaning		\$4,740.59		
Lewis-Trombley Tree Removal		\$9,299.00		
Sound Salmon Solutions		\$2,131.33		
PD Roof and Vaport Barrier Replacement		\$165,404.05		
New WWTP Roof		\$249,837.53		
Ventures Property		\$24,936.38		
Skykomish and Snohomish River Regulatory Signage		\$20,512.50		
Totals	\$10,777,698.71	\$8,814,843.35	\$4,083,954.26	\$21,724,840.00

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

Note 9 – Joint Ventures and Jointly Governed Organizations

Snohomish County 911

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

In the event of the dissolution of SNOHOMISH COUNTY 911, any money in the possession of SNOHOMISH COUNTY 911 or the Board of Directors after payment of all costs, expenses, and charges validly incurred under this Agreement shall be returned to the parties of this Agreement and shall be apportioned between

Principals based on the ratio that the average of each Principals' contributions to the operating budget over the preceding five (5) years bears to the total of all then remaining Principals' User Fees paid during such five-year period. Before deducting the payment of all costs, expenses, and charges validly incurred, the city's share was \$299,286 on December 31, 2022.

Snohomish County 911's 2021 operating budget was \$26,034,697, operating revenues received were \$26,904,022 and total operating expenditures were \$25,119,101. Complete financial statements for SNOHOMISH COUNTY 911 can be obtained from SNOHOMISH COUNTY 911's administrative office at 1121 SE Everett Mall Way, Suite 200, Everett, WA 98208.

French Slough Flood Control District:

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

The Joint Advisory Board meets not less than four times annually to recommend the annual budget of the drainage system. Approximately 27.73% of the land in the Flood District is in city limits, therefore the city pays 27.73% of the assessments each year to the District. The city's annual assessment for 2022 was \$108,919 and was paid from the Stormwater Utility Fund #431.

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

Note 10 – Health and Welfare

The City of Monroe is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

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

As of December 31, 2022, 262 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

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

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical

coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

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

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2022, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$1.5 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

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

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

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

Note 11 – Risk Management

Self-Insurance – Unemployment

The city self-insures as an individual program for unemployment compensation risk. Claims for unemployment are administered by the Washington State Employment Security Department and invoices are submitted to the city on a quarterly basis, if applicable. Total claims received and paid during the year ending December 31, 2022 was \$8,361. Unemployment claims are recorded when paid from the relevant department's operations budget. However, the city maintains a contingency reserve account (part of the

current expense fund) to cover the costs of unemployment claims should they become material. For 2022, the ending balance of the contingency reserve account was \$1,279,867.

Washington Cities Insurance Authority (WCIA)

The City of Monroe is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 166 members.

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

Liability coverage is written on an occurrence basis, without deductibles. While the liability program assumes no liability deductibles apply, claims deductible levels of \$25,000, \$50,000, \$100,000, and \$250,000, are potential coverage options for members that may at the sole discretion of WCIA be extended to members. The City of Monroe carries a \$25,000 per claim deductible. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

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

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

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

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

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

The City of Monroe also maintains a Risk Management Reserve managerial fund to cover unforeseen claims or deductibles. The current balance is \$20,724.

Note 12 –Leases

During the year ended December 31, 2022, the city adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities (09).

The city leases eight copiers from Ricoh USA, Inc. with a 2022 annual cost of \$24,023. Copier machines are under a 3-year lease agreement commencing when the machine is received. The lease agreements are non-cancelable for the term of the lease. The eight leased copiers have varying start and end dates with the latest lease end date of April 2025.

The city leases one postage machine from Quadient Leasing for \$366 per quarter under a 4-year non-cancelable lease agreement. The lease agreement ends February 28, 2025.

The city leases laptop computers and modems for police vehicles from Snohomish County 911 with an average monthly cost of \$1,852 under a 5-year agreement that can be cancelled after mutual acceptance and agreement of penalty. The lease agreement ends April 30, 2023.

The total amount paid for leases in 2022 was \$47,715. As of December 31, 2022, the future lease payments are as follows:

Year ended December 31	Total
2023	\$23,983.69
2024	\$7,503.08
2025	\$2,418.63
Total	\$33,905.40

Note 13 – Subsequent Events

The city adopted ordinance number 011/2022 on April 26, 2022 changing its budget period from an annual to biennial budget beginning with fiscal years 2023-2024.

On March 14, 2023, the City Council approved Ordinance No. 003/2023, authorizing the issuance of limited tax general obligation bonds not to exceed \$17,100,000 for financing the municipal campus improvements and the costs of issuance and sale of the bonds. Bonds are anticipated to be funded no later than July 2023 with first payments anticipated in June 2024.

Note 14 – Other Disclosures

Monroe Transportation Benefit District

In 2012 the Monroe City Council adopted an ordinance to create a Transportation Benefit District (TBD), with the same boundaries as the city limits. Per the ordinance, funding sources for this district can only be created

through a vote of the citizens of Monroe, regardless of the type of revenue source. The board is comprised of whoever are the current residing city council members. In 2014 the citizens voted to impose a 0.2% sales tax to fund street related projects. The sales tax levy commenced January 1, 2015. \$786,778 in sales tax revenue was collected by the district in 2015, \$1,058,999 in sales tax revenue was collected in 2016, \$1,220,039 in 2017, \$1,229,117 was collected in 2018, \$1,287,809 was collected in 2019, \$1,292,822 in 2020, \$1,498,449 was collected in 2021, and \$1,562,996 was collected in 2022.

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

City of Monroe

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$1,496,208
0685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$8,484,077
0685	001	General Fund	3111000	Property Tax	\$3,601,958
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$5,936,867
0685	001	General Fund	3131101	Local Retail Sales and Use Tax	\$705,116
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$538,610
0685	001	General Fund	3131501	Special Purpose Sales and Use Tax	\$65,130
0685	001	General Fund	3132700	Affordable and Supportive Housing Sales and Use Tax	\$46,061
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$489,631
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$926,432
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$480,612
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$178,267
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$800,749
0685	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$553,946
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$70,601
0685	001	General Fund	3172000	Leasehold Excise Tax	\$25,104
0685	001	General Fund	3181100	Admissions Tax	\$61,209
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$155,558
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$96,086
0685	001	General Fund	3219902	Other Business Licenses and Permits	(\$746)
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$392,320
0685	001	General Fund	3223000	Animal Licenses	\$1,862
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$4,122
0685	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$20
0685	001	General Fund	3311200	Federal Direct Grant from Department of Defense	\$11,916

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$2,762,911
0685	001	General Fund	3331600	Federal Indirect Grant from Department of Justice	\$3,360
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$2,126
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$3,236
0685	001	General Fund	3332061	Federal Indirect Grant from Department of Transportation	\$810
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$158,779
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$11,000
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$2,567
0685	001	General Fund	3350091	PUD Privilege Tax	\$114,032
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$6,956
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$24,664
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$32,809
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,323
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$143,017
0685	001	General Fund	3360695	Liquor Control Board Profits	\$156,898
0685	001	General Fund	3372000	Local Grants, Entitlements and Other Payments	\$25,232
0685	001	General Fund	3340110	State Grant from Criminal Justice Training Commission	\$27,897
0685	001	General Fund	3372102	Local Grants, Entitlements and Other Payments	\$6,025
0685	001	General Fund	3413200	District/Municipal Court Records Services	\$463
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$244
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$116
0685	001	General Fund	3413303	District/Municipal Court - Administrative Fees	\$246
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$375
0685	001	General Fund	3414302	Budgeting and Accounting Services	\$30
0685	001	General Fund	3417000	Sales of Merchandise	\$815
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$859

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$228
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$827
0685	001	General Fund	3421000	Law Enforcement Services	\$47,244
0685	001	General Fund	3421001	Law Enforcement Services	\$20,560
0685	001	General Fund	3421002	Law Enforcement Services	\$69,000
0685	001	General Fund	3421003	Law Enforcement Services	\$282
0685	001	General Fund	3422100	Fire Protection and Emergency Medical Services	\$16
0685	001	General Fund	3423300	Detention and Correction Services	\$5,411
0685	001	General Fund	3423306	Detention and Correction Services	\$300
0685	001	General Fund	3423700	Detention and Correction Services	\$1,644
0685	001	General Fund	3425000	Disaster Preparation Services	\$2,500
0685	001	General Fund	3437000	Solid Waste Sales and Services	(\$61)
0685	001	General Fund	3452300	Animal Control and Shelter Services	\$826
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$89,235
0685	001	General Fund	3458102	Zoning and Subdivision Services	\$1,323
0685	001	General Fund	3458301	Plan Checking Services	\$191,863
0685	001	General Fund	3458315	Plan Checking Services	\$12,581
0685	001	General Fund	3458315	Plan Checking Services	\$480
0685	001	General Fund	3458316	Plan Checking Services	\$7,231
0685	001	General Fund	3458316	Plan Checking Services	\$288
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$29,633
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$258,668
0685	001	General Fund	3458900	Other Planning and Development Services	\$3,000
0685	001	General Fund	3458901	Other Planning and Development Services	\$34
0685	001	General Fund	3473000	Activity Fees	\$81,545
0685	001	General Fund	3473002	Activity Fees	\$2,668
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$52,182
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$916
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,129
0685	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$2,756

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$4,677
0685	001	General Fund	3569000	Other Criminal Non- Traffic Fines	\$2,537
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$3,155
0685	001	General Fund	3590000	Non-Court Fines and Penalties	\$7,465
0685	001	General Fund	3599002	Non-Court Fines and Penalties	\$622
0685	001	General Fund	3611100	Investment Earnings	\$86,542
0685	001	General Fund	3611100	Investment Earnings	\$11,106
0685	001	General Fund	3611100	Investment Earnings	\$608
0685	001	General Fund	3611100	Investment Earnings	\$183
0685	001	General Fund	3614000	Other Interest	\$3,420
0685	001	General Fund	3614000	Other Interest	\$834
0685	001	General Fund	3614000	Other Interest	\$160
0685	001	General Fund	3614000	Other Interest	\$5,382
0685	001	General Fund	3614000	Other Interest	\$101
0685	001	General Fund	3614000	Other Interest	\$133
0685	001	General Fund	3614000	Other Interest	\$2,501
0685	001	General Fund	3614000	Other Interest	\$503
0685	001	General Fund	3614000	Other Interest	\$61
0685	001	General Fund	3614001	Other Interest	\$8,211
0685	001	General Fund	3614003	Other Interest	\$1,165
0685	001	General Fund	3620000	Rents and Leases	\$12
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620000	Rents and Leases	\$1,200
0685	001	General Fund	3620003	Rents and Leases	\$1
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,200
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,303
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$2,000
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$800
0685	001	General Fund	3671105	Contributions and Donations from Nongovernmental Sources	\$200
0685	001	General Fund	3671106	Contributions and Donations from Nongovernmental Sources	\$2,600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3672100	Contributions and Donations from Nongovernmental Sources	\$4,000
0685	001	General Fund	3691000	Sale of Surplus	\$2,579
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$3,886
0685	001	General Fund	3694000	Judgments and Settlements	\$17,000
0685	001	General Fund	3694002	Judgments and Settlements	\$73
0685	001	General Fund	3698100	Cash Adjustments	(\$429)
0685	001	General Fund	3698100	Cash Adjustments	(\$19)
0685	105	Streets	3085100	Assigned Cash and Investments - Beginning	\$776,466
0685	105	Streets	3164900	Business and Occupation Taxes on Utilities	\$400,000
0685	105	Streets	3219100	Franchise Fees and Royalties	\$263,892
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$26,645
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$380,048
0685	105	Streets	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$76,725
0685	105	Streets	3458301	Plan Checking Services	\$8,363
0685	105	Streets	3458302	Plan Checking Services	\$15,770
0685	105	Streets	3458310	Plan Checking Services	\$84,081
0685	105	Streets	3611100	Investment Earnings	\$7,421
0685	105	Streets	3614000	Other Interest	\$930
0685	109	Tourism	3083100	Restricted Cash and Investments - Beginning	\$162,440
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$115,039
0685	109	Tourism	3611100	Investment Earnings	\$1,803
0685	114	Narcotic/Drug Buy Fund	3083100	Restricted Cash and Investments - Beginning	\$55,973
0685	114	Narcotic/Drug Buy Fund	3611100	Investment Earnings	\$33
0685	114	Narcotic/Drug Buy Fund	3611103	Investment Earnings	\$2
0685	117	REET	3083100	Restricted Cash and Investments - Beginning	\$1,913,345
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$5,535
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$1,054,723
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$1,054,723
0685	117	REET	3611100	Investment Earnings	\$26,148
0685	203	Governmental Debt Fund	3085100	Assigned Cash and Investments - Beginning	\$3,495
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$31

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	307	Capital Improvements CIP	3085100	Assigned Cash and Investments - Beginning	\$21,202
0685	307	Capital Improvements CIP	3340420	State Grant from Department of Commerce	\$49,193
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$179
0685	307	Capital Improvements CIP	3614000	Other Interest	\$65
0685	317	Parks CIP Fund	3083100	Restricted Cash and Investments - Beginning	\$35,396
0685	317	Parks CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$961,258
0685	317	Parks CIP Fund	3340270	State Grant from Recreation and Conservation Office	\$1,044,599
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$273,853
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$7,733
0685	317	Parks CIP Fund	3614000	Other Interest	\$222
0685	317	Parks CIP Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$310
0685	318	Streets CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$1,839,096
0685	318	Streets CIP Fund	3312000	Federal Direct Grant from Department of Transportation	\$63,796
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$63,058
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$713,622
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$366,147
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$38,457
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,738,427
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$414,041
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$10,043
0685	318	Streets CIP Fund	3614000	Other Interest	\$153
0685	319	North Kelsey Development	3085100	Assigned Cash and Investments - Beginning	\$148,547
0685	319	North Kelsey Development	3611100	Investment Earnings	\$104
0685	330	Building Capital	3085100	Assigned Cash and Investments - Beginning	\$1,606,704
0685	330	Building Capital	3611100	Investment Earnings	\$21,004
0685	330	Building Capital	3614000	Other Interest	\$297
0685	411	Water Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$700,955

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$6,461,506
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$6,780,061
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$93,474
0685	411	Water Maintenance & Operations	3434003	Water Sales and Services	\$216
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$538,879
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$1,557
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$138,000
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$1,707
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$4,415
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$7,808
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$25,941
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$624
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$1,080
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$21,903
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$44,653
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$6,802
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,822
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$18
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$369,990
0685	411	Water Maintenance & Operations	3699101	Miscellaneous Other Operating	\$1
0685	421	Sewer Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$1,885,874
0685	421	Sewer Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$13,895,950
0685	421	Sewer Maintenance & Operations	3340310	State Grant from Department of Ecology	\$236,269
0685	421	Sewer Maintenance & Operations	3435005	Sewer/Reclaimed Water Sales and Services	\$1,091
0685	421	Sewer Maintenance & Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$7,592,638
0685	421	Sewer Maintenance & Operations	3435008	Sewer/Reclaimed Water Sales and Services	\$1,232,782
0685	421	Sewer Maintenance & Operations	3435012	Sewer/Reclaimed Water Sales and Services	\$5,790

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3458301	Plan Checking Services	\$7,387
0685	421	Sewer Maintenance & Operations	3458302	Plan Checking Services	\$20,845
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$20,015
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$12,940
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$105,074
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$3,047
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$1
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$615,120
0685	431	Stormwater Maint & Operations	3083100	Restricted Cash and Investments - Beginning	\$256,291
0685	431	Stormwater Maint & Operations	3085100	Assigned Cash and Investments - Beginning	\$1,051,862
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$1,165
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$102,616
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$2,794,013
0685	431	Stormwater Maint & Operations	3458301	Plan Checking Services	\$9,540
0685	431	Stormwater Maint & Operations	3458302	Plan Checking Services	\$30,735
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$6,884
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$2,955
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$5,545
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$741
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$16
0685	510	Information & Tech Services	3085100	Assigned Cash and Investments - Beginning	\$340,336
0685	510	Information & Tech Services	3219100	Franchise Fees and Royalties	\$40,457
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$45,810
0685	510	Information & Tech Services	3488100	Internal Service Funds Sales and Services	\$694,517
0685	510	Information & Tech Services	3611100	Investment Earnings	\$3,943
0685	510	Information & Tech Services	3614000	Other Interest	\$7,082
0685	520	Equipment & Fleet Management	3085100	Assigned Cash and Investments - Beginning	\$6,269,673

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	3484000	Internal Service Funds Sales and Services	\$1,420,867
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$57,834
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$5,071
0685	520	Equipment & Fleet Management	3620052	Rents and Leases	\$1,600
0685	530	Facilities Management	3085100	Assigned Cash and Investments - Beginning	\$24,045
0685	530	Facilities Management	3489300	Internal Service Funds Sales and Services	\$1,372,089
0685	530	Facilities Management	3611100	Investment Earnings	\$1,176
0685	530	Facilities Management	3614000	Other Interest	\$8,652
0685	631	Custodial Fund	3083100	Restricted Cash and Investments - Beginning	\$40,102
0685	643	Transportation Benefit Dist	3083100	Restricted Cash and Investments - Beginning	\$2,180,761
0685	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$120,792
0685	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$1,648,605
0685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$9,935,957
0685	001	General Fund	5113040	Official Publication Services	\$740
0685	001	General Fund	5113040	Official Publication Services	\$7,297
0685	001	General Fund	5116010	Legislative Activities	\$32,224
0685	001	General Fund	5116020	Legislative Activities	\$1,998
0685	001	General Fund	5116020	Legislative Activities	\$467
0685	001	General Fund	5116020	Legislative Activities	\$164
0685	001	General Fund	5116020	Legislative Activities	\$52
0685	001	General Fund	5116030	Legislative Activities	\$281
0685	001	General Fund	5116040	Legislative Activities	\$7,838
0685	001	General Fund	5116040	Legislative Activities	\$2,275
0685	001	General Fund	5116040	Legislative Activities	\$4,684
0685	001	General Fund	5116040	Legislative Activities	\$448
0685	001	General Fund	5116040	Legislative Activities	\$317
0685	001	General Fund	5117040	Lobbying Activities	\$24,935
0685	001	General Fund	5125140	Non-Contracted Court	\$349
0685	001	General Fund	5125110	Non-Contracted Court	\$429,546
0685	001	General Fund	5125120	Non-Contracted Court	\$26,491
0685	001	General Fund	5125120	Non-Contracted Court	\$6,196
0685	001	General Fund	5125120	Non-Contracted Court	\$42,418
0685	001	General Fund	5125120	Non-Contracted Court	\$1,898
0685	001	General Fund	5125120	Non-Contracted Court	\$61,895
0685	001	General Fund	5125120	Non-Contracted Court	\$691
0685	001	General Fund	5125120	Non-Contracted Court	\$7,442
0685	001	General Fund	5125120	Non-Contracted Court	\$17
0685	001	General Fund	5125120	Non-Contracted Court	\$3,281

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5125120	Non-Contracted Court	\$1,560
0685	001	General Fund	5125130	Non-Contracted Court	\$2,136
0685	001	General Fund	5125130	Non-Contracted Court	\$328
0685	001	General Fund	5125140	Non-Contracted Court	\$19,872
0685	001	General Fund	5125140	Non-Contracted Court	\$400
0685	001	General Fund	5125140	Non-Contracted Court	\$13,595
0685	001	General Fund	5125140	Non-Contracted Court	\$152
0685	001	General Fund	5125140	Non-Contracted Court	\$13,303
0685	001	General Fund	5125140	Non-Contracted Court	\$9,989
0685	001	General Fund	5125140	Non-Contracted Court	\$1,885
0685	001	General Fund	5125140	Non-Contracted Court	\$1,218
0685	001	General Fund	5125140	Non-Contracted Court	\$1,103
0685	001	General Fund	5125140	Non-Contracted Court	\$1,467
0685	001	General Fund	5125140	Non-Contracted Court	\$391
0685	001	General Fund	5125140	Non-Contracted Court	\$690
0685	001	General Fund	5131010	Executive Office	\$177,148
0685	001	General Fund	5131020	Executive Office	\$9,293
0685	001	General Fund	5131020	Executive Office	\$2,565
0685	001	General Fund	5131020	Executive Office	\$17,874
0685	001	General Fund	5131020	Executive Office	\$486
0685	001	General Fund	5131020	Executive Office	\$18,836
0685	001	General Fund	5131020	Executive Office	\$240
0685	001	General Fund	5131020	Executive Office	\$9,810
0685	001	General Fund	5131020	Executive Office	\$1,254
0685	001	General Fund	5131030	Executive Office	\$5,685
0685	001	General Fund	5131040	Executive Office	\$3,372
0685	001	General Fund	5131040	Executive Office	\$27,167
0685	001	General Fund	5131040	Executive Office	\$2,886
0685	001	General Fund	5131040	Executive Office	\$14,620
0685	001	General Fund	5131040	Executive Office	\$293
0685	001	General Fund	5131040	Executive Office	\$1,464
0685	001	General Fund	5131040	Executive Office	\$498
0685	001	General Fund	5131040	Executive Office	\$1,303
0685	001	General Fund	5131040	Executive Office	\$1,287
0685	001	General Fund	5131040	Executive Office	\$1,454
0685	001	General Fund	5131040	Executive Office	\$1,349
0685	001	General Fund	5142010	Financial Services	\$113,570
0685	001	General Fund	5142020	Financial Services	\$6,820
0685	001	General Fund	5142020	Financial Services	\$1,595
0685	001	General Fund	5142020	Financial Services	\$11,688
0685	001	General Fund	5142020	Financial Services	\$391
0685	001	General Fund	5142020	Financial Services	\$21,540
0685	001	General Fund	5142020	Financial Services	\$183
0685	001	General Fund	5142020	Financial Services	\$2,416
0685	001	General Fund	5142020	Financial Services	\$35

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142020	Financial Services	\$846
0685	001	General Fund	5142030	Financial Services	\$93
0685	001	General Fund	5142140	Financial Services	\$417
0685	001	General Fund	5142140	Financial Services	\$3,324
0685	001	General Fund	5142140	Financial Services	\$620
0685	001	General Fund	5142140	Financial Services	\$410
0685	001	General Fund	5142140	Financial Services	\$198
0685	001	General Fund	5142140	Financial Services	\$960
0685	001	General Fund	5142310	Financial Services	\$325,466
0685	001	General Fund	5142320	Financial Services	\$18,956
0685	001	General Fund	5142320	Financial Services	\$4,679
0685	001	General Fund	5142320	Financial Services	\$33,392
0685	001	General Fund	5142320	Financial Services	\$966
0685	001	General Fund	5142320	Financial Services	\$58,541
0685	001	General Fund	5142320	Financial Services	\$500
0685	001	General Fund	5142320	Financial Services	\$8,733
0685	001	General Fund	5142320	Financial Services	\$54
0685	001	General Fund	5142320	Financial Services	\$3,097
0685	001	General Fund	5142320	Financial Services	\$2,145
0685	001	General Fund	5142330	Financial Services	\$1,757
0685	001	General Fund	5142340	Financial Services	\$21,088
0685	001	General Fund	5142340	Financial Services	\$25,125
0685	001	General Fund	5142340	Financial Services	\$12,617
0685	001	General Fund	5142340	Financial Services	\$169
0685	001	General Fund	5142340	Financial Services	\$19,648
0685	001	General Fund	5142340	Financial Services	\$1,930
0685	001	General Fund	5142340	Financial Services	\$229
0685	001	General Fund	5142340	Financial Services	\$81
0685	001	General Fund	5142340	Financial Services	\$545
0685	001	General Fund	5142340	Financial Services	\$721
0685	001	General Fund	5142340	Financial Services	\$1,652
0685	001	General Fund	5144040	Election Services	\$9,262
0685	001	General Fund	5154140	External Legal Services - Advice	\$228,175
0685	001	General Fund	5154140	External Legal Services - Advice	\$46,596
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$139,997
0685	001	General Fund	5159140	General Indigent Defense	\$138,794
0685	001	General Fund	5159140	General Indigent Defense	\$12,000
0685	001	General Fund	5181010	Personnel Services	\$165,694
0685	001	General Fund	5181010	Personnel Services	\$50,841
0685	001	General Fund	5181020	Personnel Services	\$9,441
0685	001	General Fund	5181020	Personnel Services	\$3,152
0685	001	General Fund	5181020	Personnel Services	\$2,379

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5181020	Personnel Services	\$737
0685	001	General Fund	5181020	Personnel Services	\$17,071
0685	001	General Fund	5181020	Personnel Services	\$492
0685	001	General Fund	5181020	Personnel Services	\$437
0685	001	General Fund	5181020	Personnel Services	\$699
0685	001	General Fund	5181020	Personnel Services	\$20,167
0685	001	General Fund	5181020	Personnel Services	\$326
0685	001	General Fund	5181020	Personnel Services	\$4,410
0685	001	General Fund	5181020	Personnel Services	\$3,107
0685	001	General Fund	5181020	Personnel Services	\$1,308
0685	001	General Fund	5181030	Personnel Services	\$2,369
0685	001	General Fund	5181040	Personnel Services	\$12,782
0685	001	General Fund	5181040	Personnel Services	\$1,924
0685	001	General Fund	5181040	Personnel Services	\$5,229
0685	001	General Fund	5181040	Personnel Services	\$155
0685	001	General Fund	5181040	Personnel Services	\$5,772
0685	001	General Fund	5181040	Personnel Services	\$1,888
0685	001	General Fund	5181040	Personnel Services	\$19
0685	001	General Fund	5181040	Personnel Services	\$1,175
0685	001	General Fund	5181040	Personnel Services	\$40
0685	001	General Fund	5181040	Personnel Services	\$183
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$756,225
0685	001	General Fund	5186540	Impact Fee Distributions to Local Governments	\$29,183
0685	001	General Fund	5186540	Impact Fee Distributions to Local Governments	\$258,668
0685	001	General Fund	5189020	Other Centralized Services	\$34
0685	001	General Fund	5189040	Other Centralized Services	\$13,750
0685	001	General Fund	5189040	Other Centralized Services	\$6,557
0685	001	General Fund	5189040	Other Centralized Services	\$4,047
0685	001	General Fund	5189040	Other Centralized Services	\$24
0685	001	General Fund	5189040	Other Centralized Services	\$44
0685	001	General Fund	5189040	Other Centralized Services	\$740
0685	001	General Fund	5189040	Other Centralized Services	\$89,568
0685	001	General Fund	5189040	Other Centralized Services	\$15,163
0685	001	General Fund	5211040	Administration	\$54,716
0685	001	General Fund	5212010	Police Operations	\$7,339
0685	001	General Fund	5212020	Police Operations	\$455
0685	001	General Fund	5212020	Police Operations	\$106

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212140	Police Operations	\$152
0685	001	General Fund	5212210	Police Operations	\$4,291,478
0685	001	General Fund	5212210	Police Operations	\$538,039
0685	001	General Fund	5212210	Police Operations	\$12,809
0685	001	General Fund	5212210	Police Operations	\$1,054
0685	001	General Fund	5212210	Police Operations	\$13,536
0685	001	General Fund	5212220	Police Operations	\$839
0685	001	General Fund	5212220	Police Operations	\$265,814
0685	001	General Fund	5212220	Police Operations	\$32,677
0685	001	General Fund	5212220	Police Operations	\$65
0685	001	General Fund	5212220	Police Operations	\$63,122
0685	001	General Fund	5212220	Police Operations	\$7,885
0685	001	General Fund	5212220	Police Operations	\$196
0685	001	General Fund	5212220	Police Operations	\$15
0685	001	General Fund	5212220	Police Operations	\$27,167
0685	001	General Fund	5212220	Police Operations	\$679
0685	001	General Fund	5212220	Police Operations	\$56
0685	001	General Fund	5212220	Police Operations	\$263,003
0685	001	General Fund	5212220	Police Operations	\$136,456
0685	001	General Fund	5212220	Police Operations	\$6,450
0685	001	General Fund	5212220	Police Operations	\$448
0685	001	General Fund	5212220	Police Operations	\$37
0685	001	General Fund	5212220	Police Operations	\$766,480
0685	001	General Fund	5212220	Police Operations	\$14,435
0685	001	General Fund	5212220	Police Operations	\$1,930
0685	001	General Fund	5212220	Police Operations	\$12
0685	001	General Fund	5212220	Police Operations	\$7,821
0685	001	General Fund	5212220	Police Operations	\$197,868
0685	001	General Fund	5212220	Police Operations	\$6,152
0685	001	General Fund	5212220	Police Operations	\$787
0685	001	General Fund	5212220	Police Operations	\$94
0685	001	General Fund	5212220	Police Operations	\$228
0685	001	General Fund	5212220	Police Operations	\$15,853
0685	001	General Fund	5212220	Police Operations	\$7
0685	001	General Fund	5212220	Police Operations	\$26,149
0685	001	General Fund	5212220	Police Operations	\$1,200
0685	001	General Fund	5212230	Police Operations	\$4,484
0685	001	General Fund	5212230	Police Operations	\$33,062
0685	001	General Fund	5212230	Police Operations	\$55,797
0685	001	General Fund	5212230	Police Operations	\$45,301
0685	001	General Fund	5212230	Police Operations	\$40,901
0685	001	General Fund	5212230	Police Operations	\$282
0685	001	General Fund	5212230	Police Operations	\$13,973
0685	001	General Fund	5212230	Police Operations	\$4,345
0685	001	General Fund	5212240	Police Operations	\$124,939

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212240	Police Operations	\$17,697
0685	001	General Fund	5212240	Police Operations	\$3,653
0685	001	General Fund	5212240	Police Operations	\$13,188
0685	001	General Fund	5212240	Police Operations	\$224,138
0685	001	General Fund	5212240	Police Operations	\$282,616
0685	001	General Fund	5212240	Police Operations	\$401,958
0685	001	General Fund	5212240	Police Operations	\$1,509
0685	001	General Fund	5212240	Police Operations	\$33,066
0685	001	General Fund	5212240	Police Operations	\$36,977
0685	001	General Fund	5212240	Police Operations	\$2,466
0685	001	General Fund	5212240	Police Operations	\$712
0685	001	General Fund	5212240	Police Operations	\$1,827
0685	001	General Fund	5212240	Police Operations	\$1,354
0685	001	General Fund	5213030	Crime Prevention	\$7,676
0685	001	General Fund	5214040	Training	\$42,553
0685	001	General Fund	5214040	Training	\$52,652
0685	001	General Fund	5236040	Care and Custody of Prisoners	\$375,572
0685	001	General Fund	5246010	Enforcement of Codes and Regulation	\$51,719
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$3,107
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$727
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$5,172
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,736
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$16,477
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$83
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$492
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$474
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,114
0685	001	General Fund	5246030	Enforcement of Codes and Regulation	\$46
0685	001	General Fund	5251020	Administration	\$25
0685	001	General Fund	5255040	Facilities	\$37
0685	001	General Fund	5255040	Facilities	\$3,882
0685	001	General Fund	5255040	Facilities	\$67
0685	001	General Fund	5256030	Disaster Preparedness	\$4,191
0685	001	General Fund	5256040	Disaster Preparedness	\$7,477
0685	001	General Fund	5286040	Dispatch Services	\$246,539
0685	001	General Fund	5320010	Television/Cable/Internet Utilities	\$53,370
0685	001	General Fund	5320020	Television/Cable/Internet Utilities	\$3,309

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5320020	Television/Cable/Internet Utilities	\$838
0685	001	General Fund	5341010	Water Utilities	\$10,228
0685	001	General Fund	5351010	Sewer/Reclaimed Water Utilities	\$4,384
0685	001	General Fund	5573040	Tourism	\$32,481
0685	001	General Fund	5586010	Planning	\$11,300
0685	001	General Fund	5586020	Planning	\$759
0685	001	General Fund	5586020	Planning	\$177
0685	001	General Fund	5586010	Planning	\$657,219
0685	001	General Fund	5586010	Planning	\$3,072
0685	001	General Fund	5586020	Planning	\$38,705
0685	001	General Fund	5586020	Planning	\$9,215
0685	001	General Fund	5586020	Planning	\$66,575
0685	001	General Fund	5586020	Planning	\$2,049
0685	001	General Fund	5586020	Planning	\$118,606
0685	001	General Fund	5586020	Planning	\$1,065
0685	001	General Fund	5586020	Planning	\$16,951
0685	001	General Fund	5586020	Planning	\$174
0685	001	General Fund	5586020	Planning	\$6,997
0685	001	General Fund	5586020	Planning	\$2,527
0685	001	General Fund	5586020	Planning	\$8,361
0685	001	General Fund	5586030	Planning	\$2,183
0685	001	General Fund	5586040	Planning	\$80,959
0685	001	General Fund	5586040	Planning	\$2,992
0685	001	General Fund	5586040	Planning	\$57
0685	001	General Fund	5586040	Planning	\$49,413
0685	001	General Fund	5586040	Planning	\$2,443
0685	001	General Fund	5586040	Planning	\$51,667
0685	001	General Fund	5586040	Planning	\$4,209
0685	001	General Fund	5586040	Planning	\$181
0685	001	General Fund	5586040	Planning	\$2,335
0685	001	General Fund	5586040	Planning	\$1,934
0685	001	General Fund	5586040	Planning	\$1,325
0685	001	General Fund	5586040	Planning	\$174
0685	001	General Fund	5587030	Economic Development	\$575
0685	001	General Fund	5587040	Economic Development	\$30,675
0685	001	General Fund	5587040	Economic Development	\$75,992
0685	001	General Fund	5593010	Property Development	\$466,564
0685	001	General Fund	5593010	Property Development	\$5,342
0685	001	General Fund	5593020	Property Development	\$28,854
0685	001	General Fund	5593020	Property Development	\$6,777
0685	001	General Fund	5593020	Property Development	\$45,032
0685	001	General Fund	5593020	Property Development	\$8,950
0685	001	General Fund	5593020	Property Development	\$94,760
0685	001	General Fund	5593020	Property Development	\$756

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593020	Property Development	\$7,134
0685	001	General Fund	5593020	Property Development	\$111
0685	001	General Fund	5593020	Property Development	\$5,081
0685	001	General Fund	5593020	Property Development	\$2,403
0685	001	General Fund	5593030	Property Development	\$1,414
0685	001	General Fund	5593030	Property Development	\$7,689
0685	001	General Fund	5593030	Property Development	\$95
0685	001	General Fund	5593040	Property Development	\$9,787
0685	001	General Fund	5593040	Property Development	\$27,821
0685	001	General Fund	5593040	Property Development	\$4,015
0685	001	General Fund	5593040	Property Development	\$175
0685	001	General Fund	5593040	Property Development	\$3,371
0685	001	General Fund	5593040	Property Development	\$3,146
0685	001	General Fund	5593040	Property Development	\$100
0685	001	General Fund	5593040	Property Development	\$3,879
0685	001	General Fund	5593040	Property Development	\$2,732
0685	001	General Fund	5654010	Homeless Services	\$13,038
0685	001	General Fund	5654020	Homeless Services	\$804
0685	001	General Fund	5654020	Homeless Services	\$188
0685	001	General Fund	5654020	Homeless Services	\$1,355
0685	001	General Fund	5654020	Homeless Services	\$68
0685	001	General Fund	5654020	Homeless Services	\$21
0685	001	General Fund	5654020	Homeless Services	\$6,443
0685	001	General Fund	5654020	Homeless Services	\$313
0685	001	General Fund	5654020	Homeless Services	\$263
0685	001	General Fund	5654040	Homeless Services	\$41,563
0685	001	General Fund	5654040	Homeless Services	\$79,099
0685	001	General Fund	5666640	Chemical Dependency Services	\$5,983
0685	001	General Fund	5690040	Aging and Disability Services	\$13,750
0685	001	General Fund	5739030	Other Cultural and Community Events	\$1,950
0685	001	General Fund	5739030	Other Cultural and Community Events	\$1,606
0685	001	General Fund	5739040	Other Cultural and Community Events	\$4,046
0685	001	General Fund	5768010	General Parks	\$536,473
0685	001	General Fund	5768010	General Parks	\$52,098
0685	001	General Fund	5768010	General Parks	\$43,015
0685	001	General Fund	5768010	General Parks	\$7,557
0685	001	General Fund	5768020	General Parks	\$32,342
0685	001	General Fund	5768020	General Parks	\$3,093
0685	001	General Fund	5768020	General Parks	\$2,509
0685	001	General Fund	5768020	General Parks	\$7,564
0685	001	General Fund	5768020	General Parks	\$723
0685	001	General Fund	5768020	General Parks	\$587

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768020	General Parks	\$55,291
0685	001	General Fund	5768020	General Parks	\$5,348
0685	001	General Fund	5768020	General Parks	\$17,008
0685	001	General Fund	5768020	General Parks	\$3,388
0685	001	General Fund	5768020	General Parks	\$510
0685	001	General Fund	5768020	General Parks	\$139,604
0685	001	General Fund	5768020	General Parks	\$7,450
0685	001	General Fund	5768020	General Parks	\$72
0685	001	General Fund	5768020	General Parks	\$5,144
0685	001	General Fund	5768020	General Parks	\$13,039
0685	001	General Fund	5768030	General Parks	\$66
0685	001	General Fund	5768030	General Parks	\$7,537
0685	001	General Fund	5768030	General Parks	\$70,049
0685	001	General Fund	5768030	General Parks	\$15,822
0685	001	General Fund	5768030	General Parks	\$4,727
0685	001	General Fund	5768030	General Parks	\$2,658
0685	001	General Fund	5768030	General Parks	\$31
0685	001	General Fund	5768030	General Parks	\$133
0685	001	General Fund	5768040	General Parks	\$23,278
0685	001	General Fund	5768040	General Parks	\$47,685
0685	001	General Fund	5768040	General Parks	\$68,515
0685	001	General Fund	5768040	General Parks	\$85,540
0685	001	General Fund	5768040	General Parks	\$9,099
0685	001	General Fund	5768040	General Parks	\$20,685
0685	001	General Fund	5768040	General Parks	\$1,723
0685	001	General Fund	5768040	General Parks	\$4,547
0685	001	General Fund	5768040	General Parks	\$64
0685	001	General Fund	5768040	General Parks	\$7,401
0685	001	General Fund	5768110	General Parks	\$286,250
0685	001	General Fund	5768110	General Parks	\$698
0685	001	General Fund	5768120	General Parks	\$16,606
0685	001	General Fund	5768120	General Parks	\$4,092
0685	001	General Fund	5768120	General Parks	\$29,561
0685	001	General Fund	5768120	General Parks	\$2,326
0685	001	General Fund	5768120	General Parks	\$57,369
0685	001	General Fund	5768120	General Parks	\$437
0685	001	General Fund	5768120	General Parks	\$7,104
0685	001	General Fund	5768120	General Parks	\$2,514
0685	001	General Fund	5768120	General Parks	\$2,801
0685	001	General Fund	5768130	General Parks	\$2,106
0685	001	General Fund	5768140	General Parks	\$1,742
0685	001	General Fund	5768140	General Parks	\$1,120
0685	001	General Fund	5768140	General Parks	\$3,886
0685	105	Streets	5085100	Assigned Cash and Investments - Ending	\$912,243
0685	105	Streets	5423010	Roadway	\$27,461

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423010	Roadway	\$81,540
0685	105	Streets	5423010	Roadway	\$262,974
0685	105	Streets	5423010	Roadway	\$288
0685	105	Streets	5423010	Roadway	\$430
0685	105	Streets	5423010	Roadway	\$8,682
0685	105	Streets	5423020	Roadway	\$1,695
0685	105	Streets	5423020	Roadway	\$4,584
0685	105	Streets	5423020	Roadway	\$16,332
0685	105	Streets	5423020	Roadway	\$397
0685	105	Streets	5423020	Roadway	\$1,072
0685	105	Streets	5423020	Roadway	\$3,826
0685	105	Streets	5423020	Roadway	\$2,849
0685	105	Streets	5423020	Roadway	\$7,044
0685	105	Streets	5423020	Roadway	\$27,875
0685	105	Streets	5423020	Roadway	\$668
0685	105	Streets	5423020	Roadway	\$1,310
0685	105	Streets	5423020	Roadway	\$6,465
0685	105	Streets	5423020	Roadway	\$6,267
0685	105	Streets	5423020	Roadway	\$45
0685	105	Streets	5423020	Roadway	\$12,755
0685	105	Streets	5423020	Roadway	\$125
0685	105	Streets	5423020	Roadway	\$57,090
0685	105	Streets	5423020	Roadway	\$436
0685	105	Streets	5423020	Roadway	\$503
0685	105	Streets	5423020	Roadway	\$1,870
0685	105	Streets	5423020	Roadway	\$4,975
0685	105	Streets	5423020	Roadway	\$13
0685	105	Streets	5423020	Roadway	\$727
0685	105	Streets	5423020	Roadway	\$273
0685	105	Streets	5423020	Roadway	\$273
0685	105	Streets	5423020	Roadway	\$492
0685	105	Streets	5423020	Roadway	\$42
0685	105	Streets	5423020	Roadway	\$2,625
0685	105	Streets	5423020	Roadway	\$3,769
0685	105	Streets	5423030	Roadway	\$2,507
0685	105	Streets	5423030	Roadway	\$57,265
0685	105	Streets	5423040	Roadway	\$21,892
0685	105	Streets	5423040	Roadway	\$15,115
0685	105	Streets	5423040	Roadway	\$18,654
0685	105	Streets	5426130	Sidewalks	\$249
0685	105	Streets	5426140	Sidewalks	\$29,461
0685	105	Streets	5426330	Street Lighting	\$152
0685	105	Streets	5426430	Traffic Control Devices	\$9,068
0685	105	Streets	5426440	Traffic Control Devices	\$2,264
0685	105	Streets	5426630	Snow and Ice Control	\$25,441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5427030	Roadside	\$105
0685	105	Streets	5429040	Maintenance Administration and Overhead	\$376
0685	105	Streets	5435040	Facilities	\$24,472
0685	105	Streets	5435040	Facilities	\$332,327
0685	105	Streets	5435040	Facilities	\$43,899
0685	109	Tourism	5083100	Restricted Cash and Investments - Ending	\$160,772
0685	109	Tourism	5573040	Tourism	\$118,510
0685	114	Narcotic/Drug Buy Fund	5083100	Restricted Cash and Investments - Ending	\$20,396
0685	117	REET	5083100	Restricted Cash and Investments - Ending	\$2,938,924
0685	203	Governmental Debt Fund	5085100	Assigned Cash and Investments - Ending	\$3,526
0685	307	Capital Improvements CIP	5085100	Assigned Cash and Investments - Ending	\$21,446
0685	317	Parks CIP Fund	5083100	Restricted Cash and Investments - Ending	\$38,793
0685	317	Parks CIP Fund	5085100	Assigned Cash and Investments - Ending	\$720,494
0685	318	Streets CIP Fund	5085100	Assigned Cash and Investments - Ending	\$1,732,363
0685	330	Building Capital	5085100	Assigned Cash and Investments - Ending	\$2,732,461
0685	330	Building Capital	5586040	Planning	\$611,779
0685	411	Water Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$479,594
0685	411	Water Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$7,653,722
0685	411	Water Maintenance & Operations	5251010	Administration	\$3,043
0685	411	Water Maintenance & Operations	5251020	Administration	\$172
0685	411	Water Maintenance & Operations	5251020	Administration	\$44
0685	411	Water Maintenance & Operations	5251020	Administration	\$315
0685	411	Water Maintenance & Operations	5251020	Administration	\$49
0685	411	Water Maintenance & Operations	5251020	Administration	\$380
0685	411	Water Maintenance & Operations	5251020	Administration	\$4
0685	411	Water Maintenance & Operations	5251020	Administration	\$91
0685	411	Water Maintenance & Operations	5251020	Administration	\$25
0685	411	Water Maintenance & Operations	5251040	Administration	\$1,782
0685	411	Water Maintenance & Operations	5255040	Facilities	\$38
0685	411	Water Maintenance & Operations	5255040	Facilities	\$3,882

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5255040	Facilities	\$68
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$3,069
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$5,648
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$255,207
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$2,582
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$15,613
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,652
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$25,862
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$4,302
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$430
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$49,068
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$6,139
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$44
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,515
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,322
0685	411	Water Maintenance & Operations	5341030	Water Utilities	\$250
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$330,639
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$26,105
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$63,398
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$14,552
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$44,888
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$4,214
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$64,236
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$824,591
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$31,233
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$288
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$430
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$24,651

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$274
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$3,529
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$51,115
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,855
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$64
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$825
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$11,986
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$434
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,571
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$466
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$87,315
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$3,218
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,149
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$17
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$18,855
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$2,017
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,525
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$93
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,158
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$181,374
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,413
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,061
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$40
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$15,797
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$42
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$87
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$454

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$449
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$120
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,198
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$13,251
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,424
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$475
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$197,976
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,514,719
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$4,293
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$759,285
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$3,462
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$108,275
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$67,919
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$237,548
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$86,136
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$259,658
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$41,464
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$10,346
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$861
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$860
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$132,266
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$428
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$333
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$75,006
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$3,977
0685	421	Sewer Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$1,464,843
0685	421	Sewer Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$13,863,140
0685	421	Sewer Maintenance & Operations	5251010	Administration	\$3,043

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$172
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$44
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$315
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$49
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$380
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$4
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$91
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$24
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$77
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$68
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$38
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$3,882
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$3,069
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$7,353
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$146,673
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$1,549
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$8,990
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,102
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$15,074
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,369
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$28,603
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$245
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$3,573
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$19
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,444
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,347
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$333,967
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,386

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$15,122
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$53,327
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$267,958
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$540,565
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$288
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$430
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$6,511
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$48,403
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$950
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,852
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$16,549
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$35,486
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$222
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$667
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,880
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,299
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$466
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,572
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$28,260
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$60,336
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$197
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$969
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,207
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$15,885
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,158
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$25
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,525
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$75

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$61,212
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$441
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$990
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$126,054
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$40
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,061
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,158
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11,001
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$42
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$87
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$454
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$449
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$32
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,653
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,226
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$70
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,501
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,406
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,514
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$133
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$55,940
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$316,344
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$5,403
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$15,428
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$881,928
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$75,774
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$292,432
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$100,227

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$316,242
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$297,332
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$272,731
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$72,018
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$8,258
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,814
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$54,852
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,567
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$12,385
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,293
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$240
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$369,908
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$11
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$2,268
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$334
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$75,007
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,230
0685	431	Stormwater Maint & Operations	5083100	Restricted Cash and Investments - Ending	\$160,106
0685	431	Stormwater Maint & Operations	5085100	Assigned Cash and Investments - Ending	\$1,419,640
0685	431	Stormwater Maint & Operations	5251010	Administration	\$3,044
0685	431	Stormwater Maint & Operations	5251020	Administration	\$172
0685	431	Stormwater Maint & Operations	5251020	Administration	\$44
0685	431	Stormwater Maint & Operations	5251020	Administration	\$315
0685	431	Stormwater Maint & Operations	5251020	Administration	\$49
0685	431	Stormwater Maint & Operations	5251020	Administration	\$380
0685	431	Stormwater Maint & Operations	5251020	Administration	\$4
0685	431	Stormwater Maint & Operations	5251020	Administration	\$91
0685	431	Stormwater Maint & Operations	5251020	Administration	\$25

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5251040	Administration	\$77
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$68
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$38
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$3,882
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$3,140
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$7,353
0685	431	Stormwater Maint & Operations	5313140	Storm Drainage Utilities	\$43,210
0685	431	Stormwater Maint & Operations	5313540	Storm Drainage Utilities	\$108,919
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$4,214
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$56,997
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$718,613
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$178,775
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$288
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$430
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$21,156
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$1,463
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$274
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,075
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$44,460
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,944
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$64
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$719
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,425
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,559
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$466
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,051
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$75,943
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$17,132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$17
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$988
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$16,225
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,947
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,158
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,547
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$81
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$158,213
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,186
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$32,862
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$299
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$40
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$909
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$13,750
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,048
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$42
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$86
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$391
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$449
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,130
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,569
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$103
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$25
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,646
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,612
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$1,392
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$30,419

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$7,376
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$73,923
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$61,877
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$183,506
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$75,297
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$112,163
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$9,517
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$17,072
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$30,123
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$16,280
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$333
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$75,899
0685	510	Information & Tech Services	5085100	Assigned Cash and Investments - Ending	\$346,685
0685	510	Information & Tech Services	5188810	Information Technology Services	\$247,198
0685	510	Information & Tech Services	5188810	Information Technology Services	\$2,711
0685	510	Information & Tech Services	5188820	Information Technology Services	\$15,030
0685	510	Information & Tech Services	5188820	Information Technology Services	\$3,569
0685	510	Information & Tech Services	5188820	Information Technology Services	\$25,735
0685	510	Information & Tech Services	5188820	Information Technology Services	\$719
0685	510	Information & Tech Services	5188820	Information Technology Services	\$41,263
0685	510	Information & Tech Services	5188820	Information Technology Services	\$395
0685	510	Information & Tech Services	5188820	Information Technology Services	\$7,416
0685	510	Information & Tech Services	5188820	Information Technology Services	\$94
0685	510	Information & Tech Services	5188820	Information Technology Services	\$2,772
0685	510	Information & Tech Services	5188830	Information Technology Services	\$71,658
0685	510	Information & Tech Services	5188830	Information Technology Services	\$996
0685	510	Information & Tech Services	5188830	Information Technology Services	\$2,266
0685	510	Information & Tech Services	5188840	Information Technology Services	\$240,438

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188840	Information Technology Services	\$9,854
0685	510	Information & Tech Services	5188840	Information Technology Services	\$235,152
0685	510	Information & Tech Services	5188840	Information Technology Services	\$92,346
0685	510	Information & Tech Services	5188840	Information Technology Services	\$58,912
0685	510	Information & Tech Services	5188840	Information Technology Services	\$48,819
0685	510	Information & Tech Services	5188840	Information Technology Services	\$10,839
0685	510	Information & Tech Services	5188840	Information Technology Services	\$32,118
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,742
0685	510	Information & Tech Services	5188840	Information Technology Services	\$2,656
0685	510	Information & Tech Services	5188840	Information Technology Services	\$75
0685	520	Equipment & Fleet Management	5085100	Assigned Cash and Investments - Ending	\$6,496,523
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$222,716
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$7,232
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$13,812
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,240
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$23,599
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$5,444
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$48,013
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$368
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$4,254
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$35
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,216
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,140
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$7,556
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,817
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$93,382
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$66,632
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$28,674

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$12,105
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$26,235
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$27,422
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$29,471
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$77,445
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$153,473
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$23,034
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$683
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$819
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$5,143
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$58,979
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$13,324
0685	530	Facilities Management	5085100	Assigned Cash and Investments - Ending	\$198,897
0685	530	Facilities Management	5182010	Property Management Services	\$307,562
0685	530	Facilities Management	5182010	Property Management Services	\$10,124
0685	530	Facilities Management	5182020	Property Management Services	\$19,096
0685	530	Facilities Management	5182020	Property Management Services	\$4,474
0685	530	Facilities Management	5182020	Property Management Services	\$32,599
0685	530	Facilities Management	5182020	Property Management Services	\$7,553
0685	530	Facilities Management	5182020	Property Management Services	\$66,684
0685	530	Facilities Management	5182020	Property Management Services	\$510
0685	530	Facilities Management	5182020	Property Management Services	\$5,829
0685	530	Facilities Management	5182020	Property Management Services	\$4,396
0685	530	Facilities Management	5182020	Property Management Services	\$49
0685	530	Facilities Management	5182020	Property Management Services	\$3,068
0685	530	Facilities Management	5182030	Property Management Services	\$96,859
0685	530	Facilities Management	5182040	Property Management Services	\$63,973
0685	530	Facilities Management	5182040	Property Management Services	\$10,819

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182040	Property Management Services	\$21,679
0685	530	Facilities Management	5182040	Property Management Services	\$63,078
0685	530	Facilities Management	5182040	Property Management Services	\$94,960
0685	530	Facilities Management	5182040	Property Management Services	\$47,032
0685	530	Facilities Management	5182040	Property Management Services	\$213,192
0685	530	Facilities Management	5182040	Property Management Services	\$295,018
0685	530	Facilities Management	5182040	Property Management Services	\$74,607
0685	530	Facilities Management	5182040	Property Management Services	\$8,488
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$608
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$46,890
0685	631	Custodial Fund	5083100	Restricted Cash and Investments - Ending	\$43,328
0685	643	Transportation Benefit Dist	5083100	Restricted Cash and Investments - Ending	\$1,951,192
0685	001	General Fund	3821000	Refundable Deposits	\$8,400
0685	001	General Fund	3821000	Refundable Deposits	\$3,000
0685	001	General Fund	3822000	Retainage Deposits	\$38,180
0685	001	General Fund	3970000	Transfers-In	\$50,000
0685	001	General Fund	3970000	Transfers-In	\$6,014
0685	001	General Fund	3981000	Insurance Recoveries (Cash Basis)	\$3,330
0685	105	Streets	3981000	Insurance Recoveries (Cash Basis)	\$4,627
0685	117	REET	3970000	Transfers-In	\$1,000,000
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$137,241
0685	317	Parks CIP Fund	3970000	Transfers-In	\$1,708
0685	317	Parks CIP Fund	3970000	Transfers-In	\$40,000
0685	318	Streets CIP Fund	3970000	Transfers-In	\$502,649
0685	330	Building Capital	3970000	Transfers-In	\$1,835,659
0685	330	Building Capital	3970000	Transfers-In	\$98,651
0685	411	Water Maintenance & Operations	3821000	Refundable Deposits	\$19,916
0685	411	Water Maintenance & Operations	3823000	Non-Fiduciary Collections for Others	\$27,246
0685	421	Sewer Maintenance & Operations	3823000	Non-Fiduciary Collections for Others	\$3,820
0685	431	Stormwater Maint & Operations	3918000	Intergovernmental Loans	\$34,205
0685	510	Information & Tech Services	3970000	Transfers-In	\$394,800
0685	520	Equipment & Fleet Management	3981000	Insurance Recoveries (Cash Basis)	\$4,058

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	3970000	Transfers-In	\$300,000
0685	631	Custodial Fund	3861200	Court Remittances	\$991
0685	631	Custodial Fund	3868300	Court Remittances	\$10,723
0685	631	Custodial Fund	3868800	Court Remittances	\$378
0685	631	Custodial Fund	3868900	Court Remittances	\$1,961
0685	631	Custodial Fund	3869100	Court Remittances	\$28,545
0685	631	Custodial Fund	3869200	Court Remittances	\$16,496
0685	631	Custodial Fund	3869700	Court Remittances	\$11,390
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$5,744
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$4,052
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$625
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$3,215
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$813
0685	643	Transportation Benefit Dist	3894000	Custodial Type Deposits	\$1,562,996
0685	643	Transportation Benefit Dist	3896000	Custodial Type Interest Earnings	\$25,087
0685	001	General Fund	5821000	Refund of Deposits	\$44,804
0685	001	General Fund	5821000	Refund of Deposits	\$5,000
0685	001	General Fund	5822000	Refund of Retainage Deposits	\$22,031
0685	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$22,226
0685	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$174,949
0685	001	General Fund	5970000	Transfers-Out	\$400,000
0685	001	General Fund	5970000	Transfers-Out	\$300,000
0685	001	General Fund	5970000	Transfers-Out	\$394,800
0685	105	Streets	5970000	Transfers-Out	\$1,708
0685	114	Narcotic/Drug Buy Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$35,613
0685	117	REET	5970000	Transfers-Out	\$137,241
0685	117	REET	5970000	Transfers-Out	\$1,435,659
0685	117	REET	5970000	Transfers-Out	\$502,649
0685	117	REET	5970000	Transfers-Out	\$40,000
0685	203	Governmental Debt Fund	5911870	Debt Repayment - Centralized/General Services	\$78,200
0685	203	Governmental Debt Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$59,041

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$49,193
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$157,193
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$934
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$9,114
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$2,244
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$16,149
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$2,559
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$26,793
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$241
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$3,883
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,400
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$993
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$6
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$71,727
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$7,704
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$13,820
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$196,147
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$116
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$4,898
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$12,641

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$14,362
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$20,513
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$25,747
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$16,610
0685	317	Parks CIP Fund	5970000	Transfers-Out	\$1,000,000
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$157,793
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$1,291
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$9,663
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,260
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$16,091
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,653
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$30,205
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$264
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$3,928
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$25
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,563
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,265
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$4,419
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$8,510
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$15,265
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$39

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,535,432
0685	318	Streets CIP Fund	5956160	Capital Expenditures/Expenses - Sidewalks	\$393,500
0685	318	Streets CIP Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$94,004
0685	318	Streets CIP Fund	5956960	Capital Expenditures/Expenses - Other Traffic and Pedestrian Services	\$1,376,307
0685	318	Streets CIP Fund	5957060	Capital Expenditures/Expenses - Roadside Development	\$362,649
0685	319	North Kelsey Development	5970000	Transfers-Out	\$50,000
0685	319	North Kelsey Development	5970000	Transfers-Out	\$98,651
0685	330	Building Capital	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$218,076
0685	411	Water Maintenance & Operations	5823000	Non-Fiduciary Remittance for Others	\$758
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$301,550
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$50,600
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	\$109,224
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$38,203
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,703
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$734,787
0685	421	Sewer Maintenance & Operations	5823000	Non-Fiduciary Remittance for Others	\$22,177
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$46,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$367,183
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$615,500
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$77,869

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	\$34,730
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$4,136
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$880
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$253,971
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$6,804
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,683,788
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$87,950
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$55,200
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$32,249
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$41,676
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$219,380
0685	510	Information & Tech Services	5911870	Debt Repayment - Centralized/General Services	\$25,488
0685	520	Equipment & Fleet Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$91,238
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$196,067
0685	520	Equipment & Fleet Management	5970000	Transfers-Out	\$6,014
0685	530	Facilities Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$7,920
0685	631	Custodial Fund	5860000	Court Remittances	\$65,486
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$1,806
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$8,090
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$273

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$5,239
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$813
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$1,815,152
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$2,500

City of Monroe
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2022

Bank & Investment Account name (1)	FROM BANK STATEMENTS					Ending Bank Balance (7)
	Beginning Bank Balance (2)	Deposits		Withdrawals		
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
<i>Key Bank-General Acct</i>	\$ 15,830,894	\$ 47,768,929		\$ 43,832,934	\$ 14,000,000	\$ 5,766,889
<i>Key Bank-Police Dept</i>	\$ 52,038	\$ 33		\$ 35,613		\$ 16,459
<i>Key Bank-Seizure Acct</i>	\$ 2,478	\$ 2				\$ 2,480
<i>Key Bank-Police Drug Acct</i>	\$ 800					\$ 800
<i>Key Bank-Felony Property</i>	\$ 657					\$ 657
<i>Local Govt Invest Pool</i>	\$ 8,156,562	\$ 267,492	\$ 14,000,000			\$ 22,424,054
<i>US Bank-Muni Invest Acct</i>	\$ 5,506,354	\$ 220,223	\$ 7,545,971		\$ 12,838,148	\$ 434,401
<i>US Bank-Safekeeping</i>	\$ 23,486,643		\$ 12,838,148		\$ 7,545,971	\$ 28,778,820
Bank Totals	\$ 53,036,426	\$ 48,256,679	\$ 34,384,118	\$ 43,868,546	\$ 34,384,118	\$ 57,424,559

RECONCILING ITEMS			
Beginning Deposits in Transit (8)	\$ 363,787	\$ (363,787)	
Year-end Deposits in Transit (9)		\$ 474,559	\$ 474,559
Beginning Outstanding & Open Period Items (10)	\$ (2,790,743)		\$ (2,790,743)
Year-end Outstanding & Open Period Items (11)			\$ 2,836,683
NSF Checks (12)		\$ (254,160)	\$ (254,160)
Cancellation of unredeemed checks/warrants (13)			
Interfund transactions (14)		\$ 12,433,119	\$ 12,433,119
Netted Transactions (15)		\$ (1,852,200)	\$ (1,852,200)
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,100		\$ 2,100
Other Reconciling Items, net (17)		\$ 16,085	\$ 16,085
Reconciling Items Totals	\$ (2,424,856)	\$ 10,453,616	\$ 10,388,784

FROM GENERAL LEDGER				
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 50,611,562	\$ 58,710,296	\$ 54,257,432	\$ 55,064,426
Unreconciled Variance (23)	\$ 8	\$ (0)	\$ (102)	\$ 109

**City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	1,536,800	-	78,200	1,458,600
263.56	Postage machining lease	2/28/2025	4,762	-	1,465	3,297
263.56	Managed laptop program	4/30/2023	30,963	-	22,226	8,737
263.56	Police Department file room copier lease	5/24/2025	-	4,334	843	3,491
263.56	Police Department copier lease	3/20/2023	8,346	-	6,677	1,669
263.56	City Hall central copier lease	4/25/2023	12,007	-	9,005	3,002
263.56	Parks copier lease	1/25/2024	6,012	-	2,886	3,126
263.56	City Hall copier lease	4/24/2025	-	4,871	1,083	3,788
Total General Obligation Debt/Liabilities:			1,598,890	9,205	122,385	1,485,710
Revenue and Other (non G.O.) Debt/Liabilities						
263.88	Public Works Trust Fund Loan	6/1/2022	135,148	-	135,144	4
263.82	Department of Ecology Loan	9/5/2022	367,184	-	367,183	1
263.82	Department of Ecology Loan	7/30/2022	77,753	-	77,869	(116)
263.84	Department of Ecology CWSRF Loan	10/31/2043	127,798	34,205	-	162,003
252.11	2011 W/S/Storm Revenue Bonds	12/1/2023	1,510,000	-	755,000	755,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	2,983,200	-	151,800	2,831,400
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	8,415,000	-	250,000	8,165,000
263.57	Wastewater treatment copier lease	3/25/2023	2,139	-	1,711	428
263.57	Public Works shop copier lease	4/25/2025	-	3,315	737	2,578
263.57	Public Works engineering copier lease	4/24/2025	-	4,871	1,083	3,788
259.12	Compensated Absences		2,257,536	85,058	-	2,342,594
264.30	Net Pension Liabilities		617,236	831,387	-	1,448,623
264.40	OPEB Liabilities		2,507,628	-	297,144	2,210,484
Total Revenue and Other (non G.O.) Debt/Liabilities:			19,000,622	958,836	2,037,671	17,921,787
Total Liabilities:			20,599,512	968,041	2,160,056	19,407,497

City of Monroe
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

State Agency Name	Program Title	Identification Number	Total
State Grant from Criminal Justice Training Commission	Officer Wellness&Behavioral Health Support&Suicide Preventon Grant	WASPC	35,697
State Grant from Criminal Justice Training Commission	GTWO: Training Funding UOF-Duty to Intervene	WASPC	19,745
		Sub-Total:	55,442
State Grant from Other Judicial Agencies	OPD Public Defense Improvement Grant	GRT20021	12,000
State Grant from Other Judicial Agencies	Administrative Office of the Courts	GRT22441	158,779
		Sub-Total:	170,779
State Grant from Department of Corrections	DOC Reimbursable LE Services	LE Services	4,136
		Sub-Total:	4,136
State Grant from Department of Ecology	DOE Water Quality Combined Financial Assistance	WQC-2018-MonrDC-00031	1,223,069
State Grant from Department of Ecology	DOE Water Quality Combined Financial Assistance	WQC-2020-MonrDC-00056	107,666
State Grant from Department of Ecology	DOE Biennial Stormwater Capacity	WQSWCAP-2123-MonrPW-00220	1,165
		Sub-Total:	1,331,900
State Grant from Department of Commerce	Dept of Comm - The 2020 Local and Community Projects Program	20-96627-159	49,193
		Sub-Total:	49,193
State Grant from Other State Agencies	The Alternative Response Team Grant	ART22-05	10,546
		Sub-Total:	10,546

Total State Grants Expended:

1,621,996

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via City of Everett)	Violence Against Women Formula Grants	16.588	N/A	5,938	-	5,938	-	1, 2,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Bureau of Justice Assistance)	Bulletproof Vest Partnership Program	16.607	N/A	3,250	-	3,250	-	1, 2,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Office of Attorney General)	National Sexual Assault Kit Initiative	16.833	SAKI 2017-AK- BX-0016	3,360	-	3,360	-	1, 2,3
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	479,971	-	479,971	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-0002(864)	565,169	-	565,169	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	STPUL-2673 (001)	31,585	-	31,585	-	1, 2,3

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, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2673(002)	66,464	-	66,464	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	RAIL-2632(001)	89,763	-	89,763	-	1, 2,3
Total Highway Planning and Construction Cluster:				1,232,952	-	1,232,952	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	N/A	2,936	-	2,936	-	1, 3
Total Highway Safety Cluster:				2,936	-	2,936	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Department of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	N/A	5,525,823	-	5,525,823	-	123
Total Federal Awards Expended:				6,774,259	-	6,774,259	-	

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, 2022

Note 1 – Basis of Accounting

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

Note 2 – Indirect Cost Rate

The city of Monroe has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The amount expended includes \$0.00 claimed as an indirect cost recovery using an approved indirect cost rate of 0.00 percent.

Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the city of Monroe's portion, are more than shown. Such expenditures are recognized following 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.

**Local Government Risk Assumption
For the Year Ended December 31, 2022**

1. Self-Insurance Program Manager: Ben Warthan, HR Director
2. Manager Phone: _360-794-7400
3. Manager Email: bwarthan@monroewa.gov

4. How do you insure property and liability risks, if at all? **B**
 - a. Self-insure some or all risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. No insurance

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all? **C**
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable - no such benefits offered

6. How do you insure unemployment compensation benefits, if any? **A**
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees

7. How do you insure workers compensation benefits, if any? **C**
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees

8. How do you participate in the Washington Paid Family & Medical Leave Program? **B**
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. Pay premiums to the State’s program for both benefits

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

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

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment insurance	1	1	\$8,361