

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 12/31/2023

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Becky Hasart Finance Director

Contact Phone Number (360) 863-4518

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I certify 3rd day of May, 2024, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Becky Hasart (bhasart@monroewa.gov)

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>Total for All Funds (Memo Only)</u>	<u>001 General Fund</u>	<u>105 Streets</u>	<u>109 Tourism</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	53,069,922	11,705,354	912,243	160,772
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	17,255,436	15,380,529	400,000	105,279
320	Licenses and Permits	1,057,674	796,509	261,165	-
330	Intergovernmental Revenues	6,053,486	1,152,150	403,427	-
340	Charges for Goods and Services	28,946,516	1,121,907	172,593	-
350	Fines and Penalties	74,245	74,245	-	-
360	Miscellaneous Revenues	3,782,911	421,318	26,130	5,146
Total Revenues:		<u>57,170,268</u>	<u>18,946,658</u>	<u>1,263,315</u>	<u>110,425</u>
Expenditures					
510	General Government	6,910,577	4,333,713	-	-
520	Public Safety	9,707,437	9,679,963	-	-
530	Utilities	14,571,893	12,671	-	-
540	Transportation	2,081,249	3,344	1,138,753	-
550	Natural/Economic Environment	3,286,863	2,326,991	-	96,950
560	Social Services	688,987	688,987	-	-
570	Culture and Recreation	2,073,279	2,073,279	-	-
Total Expenditures:		<u>39,320,285</u>	<u>19,118,948</u>	<u>1,138,753</u>	<u>96,950</u>
Excess (Deficiency) Revenues over Expenditures:		17,849,983	(172,290)	124,562	13,475
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	17,791,453	-	-	-
397	Transfers-In	1,839,042	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	1,823,535	227,737	-	-
Total Other Increases in Fund Resources:		<u>21,454,030</u>	<u>227,737</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	14,286,038	60,133	-	-
591-593, 599	Debt Service	2,680,686	48,595	-	-
597	Transfers-Out	1,839,042	512,785	1,694	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	1,660,680	65,680	-	-
Total Other Decreases in Fund Resources:		<u>20,466,446</u>	<u>687,193</u>	<u>1,694</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>18,837,567</u>	<u>(631,746)</u>	<u>122,868</u>	<u>13,475</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,555,573	142,448	-	174,247
50841	Committed	-	-	-	-
50851	Assigned	57,455,184	2,034,438	1,035,110	-
50891	Unassigned	8,896,719	8,896,719	-	-
Total Ending Cash and Investments		<u>71,907,476</u>	<u>11,073,605</u>	<u>1,035,110</u>	<u>174,247</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, 2023

		114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
Beginning Cash and Investments					
308	Beginning Cash and Investments	20,396	2,938,924	3,526	21,446
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	1,369,628	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	78	93,074	95	312
Total Revenues:		78	1,462,702	95	312
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:		78	1,462,702	95	312
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	337,080	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	1,595,000
Total Other Increases in Fund Resources:		-	-	337,080	1,595,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	1,615,920
591-593, 599	Debt Service	-	-	337,080	-
597	Transfers-Out	-	1,324,563	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	1,324,563	337,080	1,615,920
Increase (Decrease) in Cash and Investments:		78	138,139	95	(20,608)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	20,474	3,077,065	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	3,621	838
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		20,474	3,077,065	3,621	838

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, 2023

		<u>317 Parks CIP Fund</u>	<u>318 Streets CIP Fund</u>	<u>330 Building Capital</u>	<u>411 Water Maintenance & Operations</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	759,287	1,732,362	2,732,461	8,133,316
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	215,700	1,306,971	-	-
340	Charges for Goods and Services	694,548	2,550,870	-	8,166,953
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	31,221	22,768	331,548	904,054
Total Revenues:		<u>941,469</u>	<u>3,880,609</u>	<u>331,548</u>	<u>9,071,007</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	9,158
530	Utilities	-	-	-	6,433,577
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	862,922	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>862,922</u>	<u>6,442,735</u>
Excess (Deficiency) Revenues over Expenditures:		<u>941,469</u>	<u>3,880,609</u>	<u>(531,374)</u>	<u>2,628,272</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	17,064,961	-
397	Transfers-In	315,694	333,000	539,268	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	798
Total Other Increases in Fund Resources:		<u>315,694</u>	<u>333,000</u>	<u>17,604,229</u>	<u>798</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	618,805	5,133,713	347,328	806,582
591-593, 599	Debt Service	-	-	232,433	568,121
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>618,805</u>	<u>5,133,713</u>	<u>579,761</u>	<u>1,374,703</u>
Increase (Decrease) in Cash and Investments:		<u>638,358</u>	<u>(920,104)</u>	<u>16,493,094</u>	<u>1,254,367</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	489,498
50841	Committed	-	-	-	-
50851	Assigned	1,397,643	812,258	19,225,556	8,898,183
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>1,397,643</u>	<u>812,258</u>	<u>19,225,556</u>	<u>9,387,681</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, 2023

		421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	510 Information & Tech Services	520 Equipment & Fleet Management
Beginning Cash and Investments					
308	Beginning Cash and Investments	15,327,984	1,579,746	346,685	6,496,523
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	722,275	2,252,963	-	-
340	Charges for Goods and Services	8,805,823	3,168,676	1,070,386	1,607,271
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,613,282	52,125	21,017	241,179
Total Revenues:		<u>11,141,380</u>	<u>5,473,764</u>	<u>1,091,403</u>	<u>1,848,450</u>
Expenditures					
510	General Government	-	-	972,083	-
520	Public Safety	9,159	9,157	-	-
530	Utilities	5,773,633	2,352,012	-	-
540	Transportation	-	-	-	939,152
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>5,782,792</u>	<u>2,361,169</u>	<u>972,083</u>	<u>939,152</u>
Excess (Deficiency) Revenues over Expenditures:		5,358,588	3,112,595	119,320	909,298
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	726,492	-	-
397	Transfers-In	-	-	314,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	<u>726,492</u>	<u>314,000</u>	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,763,717	3,203,157	-	736,683
591-593, 599	Debt Service	1,020,375	287,100	186,982	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	1,595,000
Total Other Decreases in Fund Resources:		<u>2,784,092</u>	<u>3,490,257</u>	<u>186,982</u>	<u>2,331,683</u>
Increase (Decrease) in Cash and Investments:		<u>2,574,496</u>	<u>348,830</u>	<u>246,338</u>	<u>(1,422,385)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,487,216	164,625	-	-
50841	Committed	-	-	-	-
50851	Assigned	16,415,263	1,763,947	593,022	5,074,137
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>17,902,479</u>	<u>1,928,572</u>	<u>593,022</u>	<u>5,074,137</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, 2023

		530 Facilities Management
Beginning Cash and Investments		
308	Beginning Cash and Investments	198,897
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	1,587,489
350	Fines and Penalties	-
360	Miscellaneous Revenues	19,564
Total Revenues:		1,607,053
Expenditures		
510	General Government	1,604,781
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,604,781
Excess (Deficiency) Revenues over Expenditures:		2,272
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		2,272
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	201,168
50891	Unassigned	-
Total Ending Cash and Investments		201,168

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, 2023

		Total for All Funds (Memo Only)	Custodial
		<hr/>	<hr/>
308	Beginning Cash and Investments	1,994,520	1,994,520
388 & 588	Net Adjustments	-	-
310-390	Additions	1,746,988	1,746,988
510-590	Deductions	2,141,731	2,141,731
		<hr/>	<hr/>
	Net Increase (Decrease) in Cash and Investments:	(394,743)	(394,743)
508	Ending Cash and Investments	1,599,778	1,599,778

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, 2023

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2023

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.

For Clerical and Supervisors eligible for sick leave cash outs, payment is made into the employee's VEBA account and not paid directly to the employee.

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:

- \$99,521 in Fund 001 General Fund for affordable and supportive housing tax per SHB 1406.
- \$42,927 in Fund 001 General Fund for opioid settlement funds per WA AGO settlement terms.
- \$174,247 in Fund 109 Tourism for tourism-based programs and facilities as defined by state statute.
- \$20,474 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.
- \$3,077,065 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.
- \$489,498 in the Water Fund is reserved to comply with the revenue bond covenants associated with outstanding water utility revenue debt.
- \$1,487,216 in the Sewer Fund is reserved to comply with the revenue bond covenants associated with outstanding sewer utility revenue debt.
- \$164,625 in the Stormwater Fund is reserved to comply with the revenue bond covenants associated with outstanding stormwater utility revenue debt.

Note 2 – Budget Compliance

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.

The city adopts biennial 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. Biennial appropriations for these funds lapse at the fiscal budget period year end.

Biennially 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	\$49,256,466	\$20,527,040	(\$28,729,426)
Contingency Fund #002	1,638,304	0	(\$1,638,304)
Donation Fund #008	46,660	14,095	(\$32,565)
Street Fund #105	3,358,206	1,140,448	(\$2,217,758)
Tourism Fund #109	347,271	96,950	(\$250,321)
Narcotics Fund #114	20,397	0	(\$20,397)
Real Estate Excise Tax Fund #117	5,506,924	1,324,563	(\$4,182,361)
Governmental Debt Fund #203	1,207,545	337,080	(\$870,465)
General Capital Projects #307	2,021,446	1,615,920	(\$405,526)
Parks CIP Fund #317	3,284,922	618,807	(\$2,666,115)
Streets CIP Fund #318	12,821,698	5,133,146	(\$7,688,552)
Building Capital Fund #330	22,421,219	1,442,682	(\$20,978,537)
Water Fund #411	17,964,926	8,067,608	(\$9,897,318)
Water CIP Fund #412	12,070,962	1,575,549	(\$10,495,413)
Sewer Fund #421	18,716,044	8,187,913	(\$10,528,131)
Sewer CIP Fund #422	19,780,596	2,429,137	(\$17,351,459)
Stormwater Fund #431	6,958,258	3,186,462	(\$3,771,796)
Stormwater CIP Fund #432	7,654,692	3,482,867	(\$4,171,825)
Revenue Bond Reserve #450	2,169,542	21,188	(\$2,148,354)
Info Tech Services Fund #510	3,177,860	1,159,065	(\$2,018,795)
Fleet & Equipment Fund #520	10,530,153	3,270,836	(\$7,259,317)
Facilities Management Fund #530	\$3,312,135	\$1,604,782	(\$1,707,353)
Totals	\$204,266,226	\$65,236,136	(\$139,030,090)

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.

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 Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value
October 31	Second installment is due

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 2023 was \$0.86366783817 per \$1,000 on an assessed valuation of \$4,589,831,362 for a total regular levy of \$3,964,089.73.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

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. Deposit and investments by type on December 31, 2023 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	\$ 2,964,216	\$ 64,368	\$ 3,028,584
LGIP	34,790,168	755,542	35,545,710
U.S. Government Securities	<u>34,190,636</u>	<u>742,419</u>	<u>34,933,055</u>
Total	<u>\$71,945,020</u>	<u>\$1,562,329</u>	<u>\$73,507,349</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 the year ended December 31, 2023.

The debt service requirements for general obligation bonds, revenue bonds, and the Dept. of Ecology loan are as follows:

	Principal	Interest	Total
2023	1,360,000	852,677	2,212,677
2024	1,529,941	1,265,668	2,795,609
2025	1,357,928	1,204,964	2,562,893
2026	1,413,694	1,149,349	2,563,043
2027	1,469,475	1,091,418	2,560,893
2028-2032	7,169,653	4,501,110	11,670,763
2033-2037	3,361,683	3,366,530	6,728,213
2038-2042	2,381,028	2,732,435	5,113,463
2043-2047	2,764,348	2,126,945	4,891,293
2048-2052	3,425,000	1,409,250	4,834,250
2053-2057	4,245,000	589,950	4,834,950
Totals	30,477,750	20,290,295	50,768,045

Information on long-term lease obligations and on Subscription Based Information Technology Arrangements (SBITA) may be found in Notes 13 Leases and Notes 14 SBITA (Lessees).

In June 2023, the City issued general obligation debt of \$16,390,000 for construction of the Municipal Campus Phase II (City Hall and Therapeutic Court). This debt matures in December 2057. The first debt service payment was made in December 2023 and the average coupon rate is 4.65%. While this debt is a general obligation of the City, the City has committed its first quarter Real Estate Excise Taxes to pay 48.7% of the loan with the remaining 51.3% coming from the City’s three utilities.

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%) for a twenty (20) year term. As of December 31, 2023, the City has drawn \$872,960. The remaining \$4,790 was drawn in the first quarter of 2024 for the total loan amount of \$877,750. The project was effectively completed on October 31, 2023. Payments on the loan will start one year from completion date (October 31, 2024).

Note 6 – Interfund Loans

The City of Monroe’s Council adopted Resolution Number 2023-017 on November 28, 2023 approving an interfund loan between Fund 307 General Capital Projects (borrowing fund) and Fund 520 Fleet and Equipment (lending fund). The following table displays the resultant interfund loan activity during 2023:

Borrowing Fund	Lending Fund	Balance 01/01/2023	New Loan(s)	Repayments	Balance 12/31/2023
Fund 307	Fund 520	\$0.00	\$1,595,000	\$0.00	\$1,595,000

Note 7 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

At June 30, 2023 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities (assets), was as follows:

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.053427%	\$ 1,219,595
PERS 2 and 3	0.069017%	\$(2,828,788)
LEOFF 1	0.006708%	\$ (199,095)
LEOFF 2	0.093332%	\$(2,238,659)

Only the net pension liabilities are reported on the Schedule 9 Schedule of Liabilities.

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 2023, the city paid a total of \$113,936 to the WCTPT for its portion of the contribution.

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

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

There were no payments made in 2023.

Note 8 – Other Post-Employment Benefits (OPEB)

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. For the year ended December 31, 2023, 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 2023, the city paid \$26,424 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, 2023, the city’s total OPEB liability was \$2,249,491, as calculated using the alternative measurement method. For the year ended December 31, 2023, the city paid \$63,129 in pay-as-you-go benefits. Total paid for medical premiums and pay-as-you-go for 2023 was \$89,553.

Note 9 – Significant Commitments or Obligations - Construction Commitment

The city has active construction projects as of December 31, 2023. At year-end the city’s commitments with contractors are as follows:

Project	\$ Spent before 01/01/2023	\$ Spent between 01/01/2023 & 12/31/2023	Future \$ under contract as of 12/31/2023	Future \$ not under contract at year end
147th Signal	\$ 52,920.73	\$ 80,977.34	\$ 2,394.60	\$ 1,200,000.00
179th Ave Sidewalk	\$ 106,389.73	\$ 126,644.73	\$ 46,286.52	\$ 734,534.86
Blueberry Infiltration	\$ 179,369.48	\$ 3,232,956.61	\$ 45,817.24	
Chain Lake Road Construction	\$ 509,918.06	\$ 136,848.53		\$ 420,000.00
DOC Reservoir #2	\$ 202,433.81	\$ 7,301.64		
Civic Campus Renovation		\$ 89,786.84	\$ 17,196,853.29	\$ 1,000,000.00
Civi Campus - Design	\$ 619,617.17	\$ 754,376.72		\$ 50,000.00
Madison Combined Sewer Separation	\$ 2,803,862.39	\$ 73,228.59		
Powell Street Reconstruction	\$ 50,631.82	\$ 689,176.12		
Strawberry Ln - Phase I	\$ 15,014.78	\$ 603,507.71		
US 2 Non Motorized Path	\$ 914,338.03	\$ 1,067,943.29	\$ 6,703.55	
Wayfinding	\$ 589,012.46	\$ 828,198.28		
SMAP	\$ 22,526.25	\$ 6,885.00	\$ 36,568.75	
Sidewalk Trip Hazard Grinding 2023		\$ 29,113.87	\$ 60,000.00	
2024 City of Monroe Comp Plan	\$ 149,409.67	\$ 412,440.58	\$ 1,139,459.69	
177th Avenue SE Sewer Replacement	\$ 54,058.55	\$ 1,624,620.77	\$ 4,101.50	
Kelsey Street Railroad	\$ 95,561.87	\$ 26,408.37	\$ 101,851.67	
2023 Annual Road Maintenance		\$ 995,229.46	\$ 9,895.44	
179th Pump Station Generator		\$ 16,888.75	\$ 81,811.25	
Wagner Road Waterline Replacement		\$ 41,810.39	\$ 1,408.86	\$ 390,000.00
Unit Bid Tree Planting		\$ 63,488.80	\$ 40,000.00	
2023 AMI Meter Antennas		\$ 115,606.19		
Electrical Service for New Server Room		\$ 17,872.68		
New Server Room Project		\$ 16,916.52		
Wagner-Blueberry Water Valve Insertions		\$ 18,510.48		
PD HVAC Replacement			\$ 99,322.07	
Blueberry Park Playground		\$175,548.59	\$229,495.41	
Currie View Park Playground			\$698,724.29	
Totals	\$ 6,365,064.80	\$ 11,252,286.85	\$ 19,800,694.13	\$ 3,794,534.86

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

Note 10 – Joint Ventures and Jointly Governed Organizations

Snohomish County 911

The city 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 \$410,724 on December 31, 2023.

Snohomish County 911's 2023 operating budget was \$28,409,308, operating revenues received were \$29,310,607 and total operating expenditures were \$27,824,076. 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 2023 was \$99,382 and was paid from the Stormwater Utility Fund #431.

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

Note 11 – Health and Welfare

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

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

As of December 31, 2023, 264 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 2023, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 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 12 – Risk Management

Self-Insurance – Unemployment

The city self-insures as an individual program for unemployment compensation risk. Claims for unemployment are administered by the Washington State Employment Security Department and invoices are submitted to the city on a quarterly basis, if applicable. Total claims received and paid during the year ending

December 31, 2023 was \$234. 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 2023, the ending balance of the contingency reserve account was \$1,504,045.

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 169 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 \$1,000,000, 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 in addition to its managerial Contingency Reserve Fund. For 2023, the ending balance of the Contingency Reserve account was \$1,504,045 and the ending balance for the Risk Management Reserve account is \$21,282.

Note 13 –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 six copiers from Ricoh USA, Inc. with a 2023 annual cost of \$14,632. 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 six leased copiers have varying start and end dates with the latest lease end date of August 2026.

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 \$3,339 under a 5-year agreement that can be cancelled after mutual acceptance and agreement of penalty. The lease payments may fluctuate monthly based on departmental need and the number of computers in use by the police department. The lease agreement ends May 31, 2028.

The city leases office space from King County Public Hospital District No. 2 as a temporary city hall location with a monthly cost of \$7,826 for the first year and \$8,060.78 for the second year under a 2-year non-cancelable lease agreement. The lease agreement ends March 31, 2025.

The total amount paid for leases in 2023 was \$116,264. As of December 31, 2023, the future lease payments are as follows:

Year ended December 31	Total
2024	\$146,026.76
2025	\$69,098.44
2026	\$41,647.22
2027	\$19,068.32
Total	\$275,840.74

Note 14 – SBITA (Lessees)

During the year ended December 31, 2023, the city adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

The city makes subscription payments of \$30,085 annually for Geographic Information Systems (GIS). The SBITA contract is for 3 years and includes the option to continue the contract annually or enter into a new long-term agreement.

The city makes subscription payments of \$11,644 annually for applicant tracking software. The first payment of \$14,022 included one-time implementation costs. The SBITA contract is for 3 years and includes the option to continue the contract annually or enter into a new long-term agreement.

The city makes subscription payments of \$99,994 annually for office suite software. The SBITA contract is for 3 years and includes the option to continue the contract annually or enter into a new long-term agreement. The lease amount may fluctuate based on the number of users needing the office suite.

The city makes subscription payments of \$27,761 annually for backup server software. The SBITA contract is for 3 years and includes the option to continue the contract annually or enter into a new long-term agreement.

The city makes subscription payments of \$13,044 annually for security access monitoring software. The SBITA contract is for 5 years and includes the option to continue the contract annually or enter into a new long term agreement. The lease amount may fluctuate based on the necessary coverage for City buildings.

The total amount paid for SBITAs in 2023 was \$184,906. As of December 31, 2023, the future SBITA payments are as follows:

Year ended December 31	Total
2024	\$177,092
2025	\$141,723

Note 15 – Other Disclosures

Monroe Transportation Benefit District

In 2012 the Monroe City Council adopted an ordinance to create a Transportation Benefit District (TBD), with the same boundaries as the city limits. Per the ordinance, funding sources for this district can only be created through a vote of the citizens of Monroe, regardless of the type of revenue source. The board is comprised of whoever are the current residing city council members. In 2014 the citizens voted to impose a 0.2% sales tax to fund street related projects. The sales tax levy commenced January 1, 2015. \$786,778 in sales tax revenue was collected by the district in 2015, \$1,058,999 in sales tax revenue was collected in 2016, \$1,220,039 in 2017, \$1,229,117 was collected in 2018, \$1,287,809 was collected in 2019, \$1,292,822 in 2020, \$1,498,449 was collected in 2021, \$1,562,996 was collected in 2022, and \$1,605,524 was collected in 2023.

On November 7, 2023, the voters of the City of Monroe approved the renewal of the 0.2% sales tax for the next ten-year period to fund the TBD. This renewal will go into effect on January 1, 2025.

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.

Contingencies and Litigations

In March 2024, the City of Monroe received a demand letter on behalf of Blue Rock Water Management LLC for refund of alleged overcharged water rates. The demand letter claims the overcharged amount ranges from \$403,500 to \$534,500. While a formal claim is yet to be filed, this item has been remitted to the City's General Counsel for review and response. At this point, the City intends to vigorously contest this demand.

In April 2024, the City of Monroe was notified by SRV Inc. that it is seeking \$417,000 in additional payment for various construction type activities associated with the construction of the Chain Lake Road shared path project. This item has been remitted to the City's General Counsel for review and response. At this point, the City intends to vigorously contest this demand.

City of Monroe

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$120,792
0685	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$1,648,605
0685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$9,935,957
0685	001	General Fund	3111000	Property Tax	\$3,956,366
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$5,988,911
0685	001	General Fund	3131101	Local Retail Sales and Use Tax	\$836,154
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$548,005
0685	001	General Fund	3131501	Special Purpose Sales and Use Tax	\$76,577
0685	001	General Fund	3132700	Affordable and Supportive Housing Sales and Use Tax	\$46,627
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$496,418
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$952,120
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$590,145
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$179,917
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$906,402
0685	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$644,884
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$57,648
0685	001	General Fund	3172000	Leasehold Excise Tax	\$25,186
0685	001	General Fund	3181100	Admissions Tax	\$75,169

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$145,645
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$107,490
0685	001	General Fund	3219902	Other Business Licenses and Permits	(\$600)
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$538,576
0685	001	General Fund	3223000	Animal Licenses	\$1,022
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$4,376
0685	001	General Fund	3331600	Federal Indirect Grant from Department of Justice	\$9,984
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$5,993
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$3,803
0685	001	General Fund	3332100	Federal Indirect Grant from Department of Treasury	\$198,738
0685	001	General Fund	3340030	State Grant from Secretary of State	\$46,755
0685	001	General Fund	3340110	State Grant from Criminal Justice Training Commission	\$19,745
0685	001	General Fund	3340110	State Grant from Criminal Justice Training Commission	\$28,320
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$2,766
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$11,000
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$3,268
0685	001	General Fund	3340420	State Grant from Department of Commerce	\$75,000
0685	001	General Fund	3340420	State Grant from Department of Commerce	\$62,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3340690	State Grant from Other State Agencies	\$183,618
0685	001	General Fund	3350091	PUD Privilege Tax	\$119,586
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$7,364
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$25,989
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$32,390
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,409
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$142,753
0685	001	General Fund	3360695	Liquor Control Board Profits	\$155,670
0685	001	General Fund	3371090	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$5,800
0685	001	General Fund	3371090	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$6,160
0685	001	General Fund	3372102	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$3,539
0685	001	General Fund	3413200	District/Municipal Court Records Services	\$119
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$72
0685	001	General Fund	3413303	District/Municipal Court - Administrative Fees	\$246
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$138
0685	001	General Fund	3417000	Sales of Merchandise	\$793
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$911
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$89

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$2,403
0685	001	General Fund	3421000	Law Enforcement Services	\$58,619
0685	001	General Fund	3421001	Law Enforcement Services	\$1,830
0685	001	General Fund	3421002	Law Enforcement Services	\$81,555
0685	001	General Fund	3421003	Law Enforcement Services	\$540
0685	001	General Fund	3423300	Detention and Correction Services	\$9,202
0685	001	General Fund	3423700	Detention and Correction Services	\$2,688
0685	001	General Fund	3425000	Disaster Preparation Services	\$1,525
0685	001	General Fund	3452300	Animal Control and Shelter Services	\$1,268
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$38,412
0685	001	General Fund	3458102	Zoning and Subdivision Services	\$860
0685	001	General Fund	3458301	Plan Checking Services	\$362,146
0685	001	General Fund	3458314	Plan Checking Services	\$55
0685	001	General Fund	3458315	Plan Checking Services	\$1,928
0685	001	General Fund	3458315	Plan Checking Services	\$240
0685	001	General Fund	3458316	Plan Checking Services	\$384
0685	001	General Fund	3458316	Plan Checking Services	\$6,396
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$49,453
0685	001	General Fund	3458500	Growth Management Act (GMA) Impact Fees	\$373,653
0685	001	General Fund	3458900	Other Planning and Development Services	\$1,125
0685	001	General Fund	3458901	Other Planning and Development Services	\$12
0685	001	General Fund	3473000	Activity Fees	\$124,105
0685	001	General Fund	3473002	Activity Fees	\$1,140
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$61,318

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3531062	Traffic Infraction Penalties	\$280
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$246
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$220
0685	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$970
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$2,184
0685	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$4,238
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$3,138
0685	001	General Fund	3599002	Non-Court Fines and Penalties	\$1,651
0685	001	General Fund	3611100	Investment Earnings	\$255,291
0685	001	General Fund	3611100	Investment Earnings	\$34,450
0685	001	General Fund	3611100	Investment Earnings	\$267
0685	001	General Fund	3611100	Investment Earnings	\$558
0685	001	General Fund	3614000	Other Interest	\$10,093
0685	001	General Fund	3614000	Other Interest	\$416
0685	001	General Fund	3614000	Other Interest	\$247
0685	001	General Fund	3614000	Other Interest	\$5,374
0685	001	General Fund	3614000	Other Interest	\$185
0685	001	General Fund	3614000	Other Interest	\$169
0685	001	General Fund	3614000	Other Interest	\$2,146
0685	001	General Fund	3614000	Other Interest	\$644
0685	001	General Fund	3614000	Other Interest	\$13
0685	001	General Fund	3614001	Other Interest	\$25,867
0685	001	General Fund	3614002	Other Interest	\$65
0685	001	General Fund	3614003	Other Interest	\$1,106
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620000	Rents and Leases	\$400
0685	001	General Fund	3620003	Rents and Leases	\$1

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,402
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$5,300
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$2,000
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$910
0685	001	General Fund	3671105	Contributions and Donations from Nongovernmental Sources	\$600
0685	001	General Fund	3671106	Contributions and Donations from Nongovernmental Sources	\$8,925
0685	001	General Fund	3676511	Contributions and Donations from Nongovernmental Sources	\$1,993
0685	001	General Fund	3676511	Contributions and Donations from Nongovernmental Sources	\$1,248
0685	001	General Fund	3691000	Sale of Surplus	\$125
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$14,112
0685	001	General Fund	3694000	Judgments and Settlements	\$42,927
0685	001	General Fund	3694000	Judgments and Settlements	\$3,000
0685	001	General Fund	3694002	Judgments and Settlements	\$1,312
0685	001	General Fund	3698100	Cash Adjustments	\$170
0685	105	Streets	3085100	Assigned Cash and Investments - Beginning	\$912,243

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	3164900	Business and Occupation Taxes on Utilities	\$400,000
0685	105	Streets	3219100	Franchise Fees and Royalties	\$261,165
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$26,437
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$376,990
0685	105	Streets	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$99,165
0685	105	Streets	3458302	Plan Checking Services	\$11,676
0685	105	Streets	3458310	Plan Checking Services	\$61,752
0685	105	Streets	3611100	Investment Earnings	\$24,832
0685	105	Streets	3614000	Other Interest	\$1,098
0685	105	Streets	3699100	Miscellaneous Other Operating	\$200
0685	109	Tourism	3083100	Restricted Cash and Investments - Beginning	\$160,772
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$105,279
0685	109	Tourism	3611100	Investment Earnings	\$5,146
0685	114	Narcotic/Drug Buy Fund	3083100	Restricted Cash and Investments - Beginning	\$20,396
0685	114	Narcotic/Drug Buy Fund	3611100	Investment Earnings	\$68
0685	114	Narcotic/Drug Buy Fund	3611103	Investment Earnings	\$10
0685	117	REET	3083100	Restricted Cash and Investments - Beginning	\$2,938,924
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$669,951
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$29,726
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$669,951
0685	117	REET	3611100	Investment Earnings	\$93,074
0685	203	Governmental Debt Fund	3085100	Assigned Cash and Investments - Beginning	\$3,526
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$95
0685	307	Capital Improvements CIP	3085100	Assigned Cash and Investments - Beginning	\$21,446

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$312
0685	317	Parks CIP Fund	3083100	Restricted Cash and Investments - Beginning	\$38,793
0685	317	Parks CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$720,494
0685	317	Parks CIP Fund	3370000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$215,700
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$694,548
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$30,969
0685	317	Parks CIP Fund	3614000	Other Interest	\$252
0685	318	Streets CIP Fund	3085100	Assigned Cash and Investments - Beginning	\$1,732,362
0685	318	Streets CIP Fund	3312000	Federal Direct Grant from Department of Transportation	\$42,152
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$13,379
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$98,029
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$872,269
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$6,142
0685	318	Streets CIP Fund	3374000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$275,000
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,947,327
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$603,543
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$22,466
0685	318	Streets CIP Fund	3614000	Other Interest	\$302

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	330	Building Capital	3085100	Assigned Cash and Investments - Beginning	\$2,732,461
0685	330	Building Capital	3611100	Investment Earnings	\$330,420
0685	330	Building Capital	3614000	Other Interest	\$1,128
0685	411	Water Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$479,594
0685	411	Water Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$7,653,722
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$7,319,140
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$87,867
0685	411	Water Maintenance & Operations	3434003	Water Sales and Services	\$540
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$592,770
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$128,136
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$5,264
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$239
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$8,470
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$2,622
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$19,793
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$1,248
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$864
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$81,542
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$144,227
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$16,242
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,774
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$118

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$660,151
0685	421	Sewer Maintenance & Operations	3083100	Restricted Cash and Investments - Beginning	\$1,464,843
0685	421	Sewer Maintenance & Operations	3085100	Assigned Cash and Investments - Beginning	\$13,863,141
0685	421	Sewer Maintenance & Operations	3340310	State Grant from Department of Ecology	\$722,275
0685	421	Sewer Maintenance & Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$7,592,718
0685	421	Sewer Maintenance & Operations	3435008	Sewer/Reclaimed Water Sales and Services	\$1,173,310
0685	421	Sewer Maintenance & Operations	3435012	Sewer/Reclaimed Water Sales and Services	\$4,710
0685	421	Sewer Maintenance & Operations	3458301	Plan Checking Services	\$2,658
0685	421	Sewer Maintenance & Operations	3458302	Plan Checking Services	\$32,427
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$72,744
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$34,460
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$354,783
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$2,811
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$181
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,148,303
0685	431	Stormwater Maint & Operations	3083100	Restricted Cash and Investments - Beginning	\$160,106
0685	431	Stormwater Maint & Operations	3085100	Assigned Cash and Investments - Beginning	\$1,419,640
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$73,486
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$2,179,477
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$3,135,832

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	3458301	Plan Checking Services	\$4,194
0685	431	Stormwater Maint & Operations	3458302	Plan Checking Services	\$28,650
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$22,225
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$7,283
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$20,909
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$1,572
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$136
0685	510	Information & Tech Services	3085100	Assigned Cash and Investments - Beginning	\$346,685
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$59,528
0685	510	Information & Tech Services	3488100	Internal Service Funds Sales and Services	\$1,010,858
0685	510	Information & Tech Services	3611100	Investment Earnings	\$14,218
0685	510	Information & Tech Services	3614000	Other Interest	\$6,799
0685	520	Equipment & Fleet Management	3085100	Assigned Cash and Investments - Beginning	\$6,496,523
0685	520	Equipment & Fleet Management	3484000	Internal Service Funds Sales and Services	\$1,607,271
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$174,791
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$4,841
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$5,451
0685	520	Equipment & Fleet Management	3620052	Rents and Leases	\$1,546
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$54,550
0685	530	Facilities Management	3085100	Assigned Cash and Investments - Beginning	\$198,897
0685	530	Facilities Management	3489300	Internal Service Funds Sales and Services	\$1,587,489

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	3611100	Investment Earnings	\$5,511
0685	530	Facilities Management	3614000	Other Interest	\$12,867
0685	530	Facilities Management	3691000	Sale of Surplus	\$1,186
0685	631	Agency Fund	3083100	Restricted Cash and Investments - Beginning	\$43,328
0685	643	Transportation Benefit Dist	3083100	Restricted Cash and Investments - Beginning	\$1,951,192
0685	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$142,448
0685	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$2,034,438
0685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$8,896,719
0685	001	General Fund	5113040	Official Publication Services	\$4,630
0685	001	General Fund	5113040	Official Publication Services	\$1,742
0685	001	General Fund	5116010	Legislative Activities	\$32,066
0685	001	General Fund	5116020	Legislative Activities	\$1,988
0685	001	General Fund	5116020	Legislative Activities	\$465
0685	001	General Fund	5116020	Legislative Activities	\$198
0685	001	General Fund	5116020	Legislative Activities	\$75
0685	001	General Fund	5116030	Legislative Activities	\$163
0685	001	General Fund	5116040	Legislative Activities	\$1,088
0685	001	General Fund	5116040	Legislative Activities	\$1,300
0685	001	General Fund	5116040	Legislative Activities	\$6,122
0685	001	General Fund	5116040	Legislative Activities	\$2,203
0685	001	General Fund	5117040	Lobbying Activities	\$27,317
0685	001	General Fund	5125110	Non-Contracted Court	\$490,189
0685	001	General Fund	5125120	Non-Contracted Court	\$30,247
0685	001	General Fund	5125120	Non-Contracted Court	\$7,074
0685	001	General Fund	5125120	Non-Contracted Court	\$46,348
0685	001	General Fund	5125120	Non-Contracted Court	\$2,550
0685	001	General Fund	5125120	Non-Contracted Court	\$66,124
0685	001	General Fund	5125120	Non-Contracted Court	\$1,156
0685	001	General Fund	5125120	Non-Contracted Court	\$8,699
0685	001	General Fund	5125120	Non-Contracted Court	\$3

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5125120	Non-Contracted Court	\$3,672
0685	001	General Fund	5125120	Non-Contracted Court	\$1,560
0685	001	General Fund	5125130	Non-Contracted Court	\$3,569
0685	001	General Fund	5125130	Non-Contracted Court	\$2,973
0685	001	General Fund	5125140	Non-Contracted Court	\$142
0685	001	General Fund	5125140	Non-Contracted Court	\$12,578
0685	001	General Fund	5125140	Non-Contracted Court	\$400
0685	001	General Fund	5125140	Non-Contracted Court	\$25,638
0685	001	General Fund	5125140	Non-Contracted Court	\$503
0685	001	General Fund	5125140	Non-Contracted Court	\$25,722
0685	001	General Fund	5125140	Non-Contracted Court	\$191
0685	001	General Fund	5125140	Non-Contracted Court	\$3,045
0685	001	General Fund	5125140	Non-Contracted Court	\$1,356
0685	001	General Fund	5125140	Non-Contracted Court	\$1,308
0685	001	General Fund	5125140	Non-Contracted Court	\$650
0685	001	General Fund	5125140	Non-Contracted Court	\$440
0685	001	General Fund	5125140	Non-Contracted Court	\$207
0685	001	General Fund	5125140	Non-Contracted Court	\$1,563
0685	001	General Fund	5131010	Executive Office	\$145,974
0685	001	General Fund	5131020	Executive Office	\$6,776
0685	001	General Fund	5131020	Executive Office	\$2,100
0685	001	General Fund	5131020	Executive Office	\$14,342
0685	001	General Fund	5131020	Executive Office	\$434
0685	001	General Fund	5131020	Executive Office	\$10,654
0685	001	General Fund	5131020	Executive Office	\$243
0685	001	General Fund	5131020	Executive Office	\$9,448
0685	001	General Fund	5131020	Executive Office	\$689
0685	001	General Fund	5131030	Executive Office	\$3,473
0685	001	General Fund	5131040	Executive Office	\$1,729
0685	001	General Fund	5131040	Executive Office	\$104
0685	001	General Fund	5131040	Executive Office	\$18,014
0685	001	General Fund	5131040	Executive Office	\$41,578
0685	001	General Fund	5131040	Executive Office	\$119,552
0685	001	General Fund	5131040	Executive Office	\$1,606

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5131040	Executive Office	\$1,585
0685	001	General Fund	5131040	Executive Office	\$4,637
0685	001	General Fund	5131040	Executive Office	\$1,403
0685	001	General Fund	5131040	Executive Office	\$1,337
0685	001	General Fund	5131040	Executive Office	\$2,282
0685	001	General Fund	5142010	Financial Services	\$141,757
0685	001	General Fund	5142020	Financial Services	\$8,625
0685	001	General Fund	5142020	Financial Services	\$2,017
0685	001	General Fund	5142020	Financial Services	\$14,086
0685	001	General Fund	5142020	Financial Services	\$524
0685	001	General Fund	5142020	Financial Services	\$27,154
0685	001	General Fund	5142020	Financial Services	\$334
0685	001	General Fund	5142020	Financial Services	\$2,756
0685	001	General Fund	5142020	Financial Services	\$17
0685	001	General Fund	5142020	Financial Services	\$1,668
0685	001	General Fund	5142030	Financial Services	\$282
0685	001	General Fund	5142140	Financial Services	\$35,412
0685	001	General Fund	5142140	Financial Services	\$3,808
0685	001	General Fund	5142140	Financial Services	\$638
0685	001	General Fund	5142140	Financial Services	\$6
0685	001	General Fund	5142140	Financial Services	\$1,505
0685	001	General Fund	5142140	Financial Services	\$261
0685	001	General Fund	5142140	Financial Services	\$1,361
0685	001	General Fund	5142310	Financial Services	\$374,779
0685	001	General Fund	5142320	Financial Services	\$19,450
0685	001	General Fund	5142320	Financial Services	\$4,998
0685	001	General Fund	5142320	Financial Services	\$34,412
0685	001	General Fund	5142320	Financial Services	\$1,116
0685	001	General Fund	5142320	Financial Services	\$57,797
0685	001	General Fund	5142320	Financial Services	\$794
0685	001	General Fund	5142320	Financial Services	\$8,971
0685	001	General Fund	5142320	Financial Services	\$52
0685	001	General Fund	5142320	Financial Services	\$2,968
0685	001	General Fund	5142320	Financial Services	\$2,703

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142330	Financial Services	\$2,107
0685	001	General Fund	5142340	Financial Services	\$47,801
0685	001	General Fund	5142340	Financial Services	\$6,623
0685	001	General Fund	5142340	Financial Services	\$260
0685	001	General Fund	5142340	Financial Services	\$33,181
0685	001	General Fund	5142340	Financial Services	\$18,096
0685	001	General Fund	5142340	Financial Services	\$2,283
0685	001	General Fund	5142340	Financial Services	\$459
0685	001	General Fund	5142340	Financial Services	\$683
0685	001	General Fund	5142340	Financial Services	\$1,157
0685	001	General Fund	5142340	Financial Services	\$1,490
0685	001	General Fund	5142340	Financial Services	\$213
0685	001	General Fund	5144040	Election Services	\$11,307
0685	001	General Fund	5154140	External Legal Services - Advice	\$157,691
0685	001	General Fund	5154140	External Legal Services - Advice	\$64,175
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$134,201
0685	001	General Fund	5159140	General Indigent Defense	\$154,553
0685	001	General Fund	5159140	General Indigent Defense	\$13,200
0685	001	General Fund	5181010	Personnel Services	\$245,519
0685	001	General Fund	5181010	Personnel Services	\$33,907
0685	001	General Fund	5181010	Personnel Services	\$175
0685	001	General Fund	5181020	Personnel Services	\$13,914
0685	001	General Fund	5181020	Personnel Services	\$2,095
0685	001	General Fund	5181020	Personnel Services	\$3,527
0685	001	General Fund	5181020	Personnel Services	\$490
0685	001	General Fund	5181020	Personnel Services	\$1,843
0685	001	General Fund	5181020	Personnel Services	\$23,500
0685	001	General Fund	5181020	Personnel Services	\$778
0685	001	General Fund	5181020	Personnel Services	\$303
0685	001	General Fund	5181020	Personnel Services	\$37,278
0685	001	General Fund	5181020	Personnel Services	\$583

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5181020	Personnel Services	\$8,874
0685	001	General Fund	5181020	Personnel Services	\$6,729
0685	001	General Fund	5181020	Personnel Services	\$489
0685	001	General Fund	5181020	Personnel Services	\$117
0685	001	General Fund	5181020	Personnel Services	\$2,747
0685	001	General Fund	5181040	Personnel Services	\$20,066
0685	001	General Fund	5181040	Personnel Services	\$1,467
0685	001	General Fund	5181040	Personnel Services	\$10,594
0685	001	General Fund	5181040	Personnel Services	\$7,365
0685	001	General Fund	5181040	Personnel Services	\$225
0685	001	General Fund	5181040	Personnel Services	\$1,255
0685	001	General Fund	5181040	Personnel Services	\$14
0685	001	General Fund	5181040	Personnel Services	\$2,446
0685	001	General Fund	5181040	Personnel Services	\$575
0685	001	General Fund	5181040	Personnel Services	\$1,906
0685	001	General Fund	5181040	Personnel Services	\$557
0685	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$733,548
0685	001	General Fund	5186540	Impact Fee Distributions to Local Governments	\$38,124
0685	001	General Fund	5186540	Impact Fee Distributions to Local Governments	\$373,653
0685	001	General Fund	5189010	Other Centralized Services	\$1,584
0685	001	General Fund	5189020	Other Centralized Services	\$78
0685	001	General Fund	5189040	Other Centralized Services	\$14,462
0685	001	General Fund	5189040	Other Centralized Services	\$3,750
0685	001	General Fund	5189040	Other Centralized Services	\$7,244
0685	001	General Fund	5189040	Other Centralized Services	\$4,739
0685	001	General Fund	5189040	Other Centralized Services	\$24

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5189040	Other Centralized Services	\$156
0685	001	General Fund	5189040	Other Centralized Services	\$679
0685	001	General Fund	5189040	Other Centralized Services	\$105,287
0685	001	General Fund	5189040	Other Centralized Services	\$15,592
0685	001	General Fund	5189040	Other Centralized Services	\$500
0685	001	General Fund	5211040	Administration	\$63,128
0685	001	General Fund	5212140	Police Operations	\$102
0685	001	General Fund	5212210	Police Operations	\$4,571,358
0685	001	General Fund	5212210	Police Operations	\$547,709
0685	001	General Fund	5212210	Police Operations	\$2,353
0685	001	General Fund	5212210	Police Operations	\$880
0685	001	General Fund	5212210	Police Operations	\$16,965
0685	001	General Fund	5212220	Police Operations	\$272,227
0685	001	General Fund	5212220	Police Operations	\$32,986
0685	001	General Fund	5212220	Police Operations	\$150
0685	001	General Fund	5212220	Police Operations	\$55
0685	001	General Fund	5212220	Police Operations	\$8,002
0685	001	General Fund	5212220	Police Operations	\$35
0685	001	General Fund	5212220	Police Operations	\$66,845
0685	001	General Fund	5212220	Police Operations	\$13
0685	001	General Fund	5212220	Police Operations	\$28,076
0685	001	General Fund	5212220	Police Operations	\$125
0685	001	General Fund	5212220	Police Operations	\$47
0685	001	General Fund	5212220	Police Operations	\$281,167
0685	001	General Fund	5212220	Police Operations	\$183,519
0685	001	General Fund	5212220	Police Operations	\$11,124
0685	001	General Fund	5212220	Police Operations	\$42
0685	001	General Fund	5212220	Police Operations	\$107
0685	001	General Fund	5212220	Police Operations	\$29,457
0685	001	General Fund	5212220	Police Operations	\$36
0685	001	General Fund	5212220	Police Operations	\$132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212220	Police Operations	\$11,663
0685	001	General Fund	5212220	Police Operations	\$796,582
0685	001	General Fund	5212220	Police Operations	\$176,948
0685	001	General Fund	5212220	Police Operations	\$6,340
0685	001	General Fund	5212220	Police Operations	\$1
0685	001	General Fund	5212220	Police Operations	\$201
0685	001	General Fund	5212220	Police Operations	\$11,111
0685	001	General Fund	5212220	Police Operations	\$290
0685	001	General Fund	5212220	Police Operations	\$14
0685	001	General Fund	5212220	Police Operations	\$24,583
0685	001	General Fund	5212220	Police Operations	\$1,200
0685	001	General Fund	5212230	Police Operations	\$71,505
0685	001	General Fund	5212230	Police Operations	\$25,815
0685	001	General Fund	5212230	Police Operations	\$24,039
0685	001	General Fund	5212230	Police Operations	\$28,943
0685	001	General Fund	5212230	Police Operations	\$1,882
0685	001	General Fund	5212230	Police Operations	\$230
0685	001	General Fund	5212230	Police Operations	\$8,076
0685	001	General Fund	5212240	Police Operations	\$27,460
0685	001	General Fund	5212240	Police Operations	\$275
0685	001	General Fund	5212240	Police Operations	\$325,035
0685	001	General Fund	5212240	Police Operations	\$528,713
0685	001	General Fund	5212240	Police Operations	\$460,436
0685	001	General Fund	5212240	Police Operations	\$112,772
0685	001	General Fund	5212240	Police Operations	\$19,980
0685	001	General Fund	5212240	Police Operations	\$28,442
0685	001	General Fund	5212240	Police Operations	\$1,444
0685	001	General Fund	5212240	Police Operations	\$47,983
0685	001	General Fund	5212240	Police Operations	\$677
0685	001	General Fund	5212240	Police Operations	\$1,149
0685	001	General Fund	5212240	Police Operations	\$1,640
0685	001	General Fund	5212240	Police Operations	\$2,220
0685	001	General Fund	5213030	Crime Prevention	\$6,469
0685	001	General Fund	5214040	Training	\$40,661

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5214040	Training	\$41,131
0685	001	General Fund	5236040	Care and Custody of Prisoners	\$329,829
0685	001	General Fund	5246010	Enforcement of Codes and Regulation	\$80,651
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$4,867
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,138
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$8,048
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$3,331
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$20,408
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$192
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$397
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$767
0685	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,560
0685	001	General Fund	5251010	Administration	\$1,724
0685	001	General Fund	5251020	Administration	\$91
0685	001	General Fund	5251020	Administration	\$25
0685	001	General Fund	5251020	Administration	\$171
0685	001	General Fund	5251020	Administration	\$51
0685	001	General Fund	5251020	Administration	\$203
0685	001	General Fund	5251020	Administration	\$3
0685	001	General Fund	5251020	Administration	\$52
0685	001	General Fund	5251020	Administration	\$13
0685	001	General Fund	5255040	Facilities	\$54
0685	001	General Fund	5255040	Facilities	\$1,780
0685	001	General Fund	5255040	Facilities	\$78
0685	001	General Fund	5256030	Disaster Preparedness	\$5,425
0685	001	General Fund	5256040	Disaster Preparedness	\$7,575
0685	001	General Fund	5286040	Dispatch Services	\$258,980
0685	001	General Fund	5313010	Storm Drainage Utilities	\$3,437

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5313020	Storm Drainage Utilities	\$210
0685	001	General Fund	5313020	Storm Drainage Utilities	\$49
0685	001	General Fund	5340010	Water Utilities	\$3,928
0685	001	General Fund	5340020	Water Utilities	\$240
0685	001	General Fund	5340020	Water Utilities	\$56
0685	001	General Fund	5350010	Sewer/Reclaimed Water Utilities	\$4,418
0685	001	General Fund	5350020	Sewer/Reclaimed Water Utilities	\$270
0685	001	General Fund	5350020	Sewer/Reclaimed Water Utilities	\$63
0685	001	General Fund	5426910	Other Traffic and Pedestrian Services	\$1,800
0685	001	General Fund	5426920	Other Traffic and Pedestrian Services	\$110
0685	001	General Fund	5426920	Other Traffic and Pedestrian Services	\$26
0685	001	General Fund	5486010	Equipment Rental Services	\$1,408
0685	001	General Fund	5573040	Tourism	\$25,000
0685	001	General Fund	5586010	Planning	\$655,166
0685	001	General Fund	5586010	Planning	\$4,713
0685	001	General Fund	5586020	Planning	\$39,518
0685	001	General Fund	5586020	Planning	\$9,536
0685	001	General Fund	5586020	Planning	\$64,811
0685	001	General Fund	5586020	Planning	\$2,356
0685	001	General Fund	5586020	Planning	\$1,482
0685	001	General Fund	5586020	Planning	\$118,614
0685	001	General Fund	5586020	Planning	\$18,637
0685	001	General Fund	5586020	Planning	\$230
0685	001	General Fund	5586020	Planning	\$6,676
0685	001	General Fund	5586020	Planning	\$1,639
0685	001	General Fund	5586030	Planning	\$1,276
0685	001	General Fund	5586040	Planning	\$41
0685	001	General Fund	5586040	Planning	\$3,174
0685	001	General Fund	5586040	Planning	\$71,294
0685	001	General Fund	5586040	Planning	\$12,821

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5586040	Planning	\$81,623
0685	001	General Fund	5586040	Planning	\$204,554
0685	001	General Fund	5586040	Planning	\$16,642
0685	001	General Fund	5586040	Planning	\$6,394
0685	001	General Fund	5586040	Planning	\$375
0685	001	General Fund	5586040	Planning	\$3,332
0685	001	General Fund	5586040	Planning	\$1,434
0685	001	General Fund	5586040	Planning	\$6,313
0685	001	General Fund	5586040	Planning	\$799
0685	001	General Fund	5587040	Economic Development	\$90,421
0685	001	General Fund	5587040	Economic Development	\$100,179
0685	001	General Fund	5593010	Property Development	\$469,496
0685	001	General Fund	5593010	Property Development	\$4,800
0685	001	General Fund	5593020	Property Development	\$28,965
0685	001	General Fund	5593020	Property Development	\$6,826
0685	001	General Fund	5593020	Property Development	\$46,613
0685	001	General Fund	5593020	Property Development	\$10,651
0685	001	General Fund	5593020	Property Development	\$99,713
0685	001	General Fund	5593020	Property Development	\$1,111
0685	001	General Fund	5593020	Property Development	\$8,404
0685	001	General Fund	5593020	Property Development	\$77
0685	001	General Fund	5593020	Property Development	\$2,587
0685	001	General Fund	5593020	Property Development	\$5,114
0685	001	General Fund	5593030	Property Development	\$3,866
0685	001	General Fund	5593030	Property Development	\$154
0685	001	General Fund	5593040	Property Development	\$2,925
0685	001	General Fund	5593040	Property Development	\$22,186
0685	001	General Fund	5593040	Property Development	\$43,951
0685	001	General Fund	5593040	Property Development	\$6,190
0685	001	General Fund	5593040	Property Development	\$298
0685	001	General Fund	5593040	Property Development	\$5,122
0685	001	General Fund	5593040	Property Development	\$3,462
0685	001	General Fund	5593040	Property Development	\$150
0685	001	General Fund	5593040	Property Development	\$1,031

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593040	Property Development	\$4,249
0685	001	General Fund	5654010	Homeless Services	\$68,844
0685	001	General Fund	5654020	Homeless Services	\$4,300
0685	001	General Fund	5654020	Homeless Services	\$1,006
0685	001	General Fund	5654020	Homeless Services	\$6,841
0685	001	General Fund	5654020	Homeless Services	\$396
0685	001	General Fund	5654020	Homeless Services	\$19,975
0685	001	General Fund	5654020	Homeless Services	\$162
0685	001	General Fund	5654020	Homeless Services	\$2,065
0685	001	General Fund	5654020	Homeless Services	\$1,260
0685	001	General Fund	5654030	Homeless Services	\$324
0685	001	General Fund	5654040	Homeless Services	\$522,689
0685	001	General Fund	5654040	Homeless Services	\$56,588
0685	001	General Fund	5666640	Chemical Dependency Services	\$4,537
0685	001	General Fund	5739030	Other Cultural and Community Events	\$2,040
0685	001	General Fund	5739030	Other Cultural and Community Events	\$2,851
0685	001	General Fund	5739040	Other Cultural and Community Events	\$2,589
0685	001	General Fund	5768010	General Parks	\$632,531
0685	001	General Fund	5768010	General Parks	\$53,695
0685	001	General Fund	5768010	General Parks	\$12,393
0685	001	General Fund	5768020	General Parks	\$3,145
0685	001	General Fund	5768020	General Parks	\$38,387
0685	001	General Fund	5768020	General Parks	\$8,978
0685	001	General Fund	5768020	General Parks	\$736
0685	001	General Fund	5768020	General Parks	\$63,652
0685	001	General Fund	5768020	General Parks	\$5,394
0685	001	General Fund	5768020	General Parks	\$24,640
0685	001	General Fund	5768020	General Parks	\$4,480
0685	001	General Fund	5768020	General Parks	\$1,639
0685	001	General Fund	5768020	General Parks	\$150,202
0685	001	General Fund	5768020	General Parks	\$10,890
0685	001	General Fund	5768020	General Parks	\$71

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768020	General Parks	\$13,484
0685	001	General Fund	5768020	General Parks	\$6,139
0685	001	General Fund	5768020	General Parks	\$234
0685	001	General Fund	5768030	General Parks	\$5,364
0685	001	General Fund	5768030	General Parks	\$79,961
0685	001	General Fund	5768030	General Parks	\$9,047
0685	001	General Fund	5768030	General Parks	\$7,454
0685	001	General Fund	5768030	General Parks	\$7,275
0685	001	General Fund	5768030	General Parks	\$290
0685	001	General Fund	5768030	General Parks	\$1,638
0685	001	General Fund	5768040	General Parks	\$22,661
0685	001	General Fund	5768040	General Parks	\$68,893
0685	001	General Fund	5768040	General Parks	\$123,822
0685	001	General Fund	5768040	General Parks	\$99,098
0685	001	General Fund	5768040	General Parks	\$9,444
0685	001	General Fund	5768040	General Parks	\$78,489
0685	001	General Fund	5768040	General Parks	\$402
0685	001	General Fund	5768040	General Parks	\$3,387
0685	001	General Fund	5768040	General Parks	\$3,857
0685	001	General Fund	5768110	General Parks	\$355,650
0685	001	General Fund	5768110	General Parks	\$864
0685	001	General Fund	5768120	General Parks	\$20,350
0685	001	General Fund	5768120	General Parks	\$5,072
0685	001	General Fund	5768120	General Parks	\$35,414
0685	001	General Fund	5768120	General Parks	\$3,154
0685	001	General Fund	5768120	General Parks	\$63,881
0685	001	General Fund	5768120	General Parks	\$770
0685	001	General Fund	5768120	General Parks	\$8,874
0685	001	General Fund	5768120	General Parks	\$3,130
0685	001	General Fund	5768120	General Parks	\$2,985
0685	001	General Fund	5768130	General Parks	\$2,415
0685	001	General Fund	5768140	General Parks	\$157
0685	001	General Fund	5768140	General Parks	\$8,406
0685	001	General Fund	5768140	General Parks	\$762

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768140	General Parks	\$2,143
0685	105	Streets	5085100	Assigned Cash and Investments - Ending	\$1,035,110
0685	105	Streets	5423010	Roadway	\$7,577
0685	105	Streets	5423010	Roadway	\$200,886
0685	105	Streets	5423010	Roadway	\$345,970
0685	105	Streets	5423010	Roadway	\$87
0685	105	Streets	5423010	Roadway	\$13,644
0685	105	Streets	5423010	Roadway	\$3,439
0685	105	Streets	5423020	Roadway	\$11,422
0685	105	Streets	5423020	Roadway	\$21,355
0685	105	Streets	5423020	Roadway	\$462
0685	105	Streets	5423020	Roadway	\$108
0685	105	Streets	5423020	Roadway	\$2,683
0685	105	Streets	5423020	Roadway	\$5,005
0685	105	Streets	5423020	Roadway	\$728
0685	105	Streets	5423020	Roadway	\$18,365
0685	105	Streets	5423020	Roadway	\$35,121
0685	105	Streets	5423020	Roadway	\$38
0685	105	Streets	5423020	Roadway	\$10,665
0685	105	Streets	5423020	Roadway	\$3,976
0685	105	Streets	5423020	Roadway	\$2,220
0685	105	Streets	5423020	Roadway	\$18
0685	105	Streets	5423020	Roadway	\$33,778
0685	105	Streets	5423020	Roadway	\$72,241
0685	105	Streets	5423020	Roadway	\$824
0685	105	Streets	5423020	Roadway	\$441
0685	105	Streets	5423020	Roadway	\$4,377
0685	105	Streets	5423020	Roadway	\$6,411
0685	105	Streets	5423020	Roadway	\$130
0685	105	Streets	5423020	Roadway	\$72
0685	105	Streets	5423020	Roadway	\$150
0685	105	Streets	5423020	Roadway	\$1,619
0685	105	Streets	5423020	Roadway	\$57
0685	105	Streets	5423020	Roadway	\$4,989

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423020	Roadway	\$3,341
0685	105	Streets	5423020	Roadway	\$1,758
0685	105	Streets	5423030	Roadway	\$2,801
0685	105	Streets	5423030	Roadway	\$76,981
0685	105	Streets	5423040	Roadway	\$26,601
0685	105	Streets	5423040	Roadway	\$15,961
0685	105	Streets	5423040	Roadway	\$28,128
0685	105	Streets	5426130	Sidewalks	\$3,939
0685	105	Streets	5426430	Traffic Control Devices	\$9,091
0685	105	Streets	5426440	Traffic Control Devices	\$2,740
0685	105	Streets	5426630	Snow and Ice Control	\$5,383
0685	105	Streets	5435040	Facilities	\$35,356
0685	105	Streets	5435040	Facilities	\$66,958
0685	105	Streets	5435040	Facilities	\$50,857
0685	109	Tourism	5083100	Restricted Cash and Investments - Ending	\$174,247
0685	109	Tourism	5573040	Tourism	\$96,950
0685	114	Narcotic/Drug Buy Fund	5083100	Restricted Cash and Investments - Ending	\$20,474
0685	117	REET	5083100	Restricted Cash and Investments - Ending	\$3,077,065
0685	203	Governmental Debt Fund	5085100	Assigned Cash and Investments - Ending	\$3,621
0685	307	Capital Improvements CIP	5085100	Assigned Cash and Investments - Ending	\$838
0685	317	Parks CIP Fund	5085100	Assigned Cash and Investments - Ending	\$1,397,643
0685	318	Streets CIP Fund	5085100	Assigned Cash and Investments - Ending	\$812,258
0685	330	Building Capital	5085100	Assigned Cash and Investments - Ending	\$19,225,556
0685	330	Building Capital	5586040	Planning	\$862,922
0685	411	Water Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$489,498
0685	411	Water Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$8,898,183
0685	411	Water Maintenance & Operations	5255040	Facilities	\$54

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5255040	Facilities	\$1,781
0685	411	Water Maintenance & Operations	5255040	Facilities	\$78
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$7,245
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$300,944
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$5,260
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$18,565
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$4,399
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$30,143
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$6,482
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$54,097
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$713
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$7,314
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,839
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,476
0685	411	Water Maintenance & Operations	5341030	Water Utilities	\$1,772
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$353,592
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$48,273
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$21,024
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$30,242
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$153,975
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$91,298

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$7,577
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$17,645
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$845,902
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$32,100
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$87
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$29,770
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$30
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$462
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$51,949
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,880
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$108
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$12,206
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$440
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$728
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$85,682
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$3,210
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$37
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$2,732
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$23,952
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$2,220
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$177,978

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$2,076
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$18
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$130
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$15,930
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$150
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$125
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,131
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$13,445
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$72
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$2,650
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$191
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$167,784
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,689,593
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$14,088
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$825,956
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$6,042
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$94,654
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$98,180
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$303,714
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$99,789
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$251,643

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$80,447
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$10,723
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$1,884
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$262
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$213,303
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$7,870
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$297
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$94,327
0685	421	Sewer Maintenance & Operations	5083100	Restricted Cash and Investments - Ending	\$1,487,216
0685	421	Sewer Maintenance & Operations	5085100	Assigned Cash and Investments - Ending	\$16,415,263
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$54
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$1,781
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$79
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$7,245
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$279,386
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$4,855
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$17,222
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$4,083
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$27,983
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$6,014
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$50,123

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$661
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$6,799
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,633
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,286
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$347,608
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$26,555
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$7,577
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$17,645
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$772,335
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$170,079
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$17,735
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$87
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$15,774
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$17,717
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$462
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$46,526
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11,274
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,039
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$108
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,939
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,636

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$243
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$728
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$77,008
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$18,291
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,831
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$38
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$20,833
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,023
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,465
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,220
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$18
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$158,181
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,842
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$39,648
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$429
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$130
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$14,740
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,940
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$72
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$150
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$120

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,429
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,554
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$21
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,620
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,721
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$2,619
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$28,480
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$43,583
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$8,144
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$246,366
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$20,993
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$19,013
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,088
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,128
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$890,849
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$109,528
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$365,840
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$116,114
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$281,270
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$135,640
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$72,862

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$251,617
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$154,036
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$11,931
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$17,162
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$53,691
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,745
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$16,106
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$10,338
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$104
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$498,552
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$13,417
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$29,515
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$791
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$82,615
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$16,060
0685	431	Stormwater Maint & Operations	5083100	Restricted Cash and Investments - Ending	\$164,625
0685	431	Stormwater Maint & Operations	5085100	Assigned Cash and Investments - Ending	\$1,763,947
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$54
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$1,780
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$78
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$7,245

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313140	Storm Drainage Utilities	\$48,495
0685	431	Stormwater Maint & Operations	5313540	Storm Drainage Utilities	\$99,382
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$17,645
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$7,577
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$752,537
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$139,261
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$87
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$26,048
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$2,225
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$462
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$46,150
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,487
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$108
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,847
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,032
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$728
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$76,152
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$13,939
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$37
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$21,052
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,973

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,220
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$18
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,781
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$158,331
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$24,293
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$324
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$130
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$14,195
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,453
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$72
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$150
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$110
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,223
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,905
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,288
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,048
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$2,577
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$25,243
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$69,498
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$89,449
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$175,043

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$14,088
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$76,914
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$114,917
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$87,232
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$22,401
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$13,750
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$19,778
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$24,458
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$31,881
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$83,018
0685	510	Information & Tech Services	5085100	Assigned Cash and Investments - Ending	\$593,022
0685	510	Information & Tech Services	5188810	Information Technology Services	\$271,922
0685	510	Information & Tech Services	5188810	Information Technology Services	\$4,449
0685	510	Information & Tech Services	5188820	Information Technology Services	\$16,515
0685	510	Information & Tech Services	5188820	Information Technology Services	\$3,950
0685	510	Information & Tech Services	5188820	Information Technology Services	\$27,480
0685	510	Information & Tech Services	5188820	Information Technology Services	\$871
0685	510	Information & Tech Services	5188820	Information Technology Services	\$43,771
0685	510	Information & Tech Services	5188820	Information Technology Services	\$630
0685	510	Information & Tech Services	5188820	Information Technology Services	\$8,158
0685	510	Information & Tech Services	5188820	Information Technology Services	\$92

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188820	Information Technology Services	\$2,772
0685	510	Information & Tech Services	5188830	Information Technology Services	\$7,945
0685	510	Information & Tech Services	5188830	Information Technology Services	\$55,844
0685	510	Information & Tech Services	5188830	Information Technology Services	\$108
0685	510	Information & Tech Services	5188840	Information Technology Services	\$52,367
0685	510	Information & Tech Services	5188840	Information Technology Services	\$211,261
0685	510	Information & Tech Services	5188840	Information Technology Services	\$14,207
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,510
0685	510	Information & Tech Services	5188840	Information Technology Services	\$23,022
0685	510	Information & Tech Services	5188840	Information Technology Services	\$41,269
0685	510	Information & Tech Services	5188840	Information Technology Services	\$20,774
0685	510	Information & Tech Services	5188840	Information Technology Services	\$41,034
0685	510	Information & Tech Services	5188840	Information Technology Services	\$121,072
0685	510	Information & Tech Services	5188840	Information Technology Services	\$477
0685	510	Information & Tech Services	5188840	Information Technology Services	\$75
0685	510	Information & Tech Services	5188840	Information Technology Services	\$508
0685	520	Equipment & Fleet Management	5085100	Assigned Cash and Investments - Ending	\$5,074,137
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$262,537
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$9,923
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$16,104
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,795

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$26,617
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$7,965
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$620
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$53,813
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$4,987
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$42
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,628
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,509
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$83,212
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,135
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$2,501
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$20,337
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$10,487
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$24,432
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$23,544
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$54,546
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$22,869
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$117,424
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$26,684
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$52,519
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$395

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$4,421
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$69,321
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$23,785
0685	530	Facilities Management	5085100	Assigned Cash and Investments - Ending	\$201,168
0685	530	Facilities Management	5182010	Property Management Services	\$293,915
0685	530	Facilities Management	5182010	Property Management Services	\$11,163
0685	530	Facilities Management	5182020	Property Management Services	\$18,037
0685	530	Facilities Management	5182020	Property Management Services	\$4,248
0685	530	Facilities Management	5182020	Property Management Services	\$29,794
0685	530	Facilities Management	5182020	Property Management Services	\$8,932
0685	530	Facilities Management	5182020	Property Management Services	\$60,361
0685	530	Facilities Management	5182020	Property Management Services	\$694
0685	530	Facilities Management	5182020	Property Management Services	\$5,565
0685	530	Facilities Management	5182020	Property Management Services	\$4,082
0685	530	Facilities Management	5182020	Property Management Services	\$2,813
0685	530	Facilities Management	5182020	Property Management Services	\$47
0685	530	Facilities Management	5182030	Property Management Services	\$76,233
0685	530	Facilities Management	5182040	Property Management Services	\$86,452
0685	530	Facilities Management	5182040	Property Management Services	\$25,329
0685	530	Facilities Management	5182040	Property Management Services	\$66,723
0685	530	Facilities Management	5182040	Property Management Services	\$25,115

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182040	Property Management Services	\$84,983
0685	530	Facilities Management	5182040	Property Management Services	\$108,519
0685	530	Facilities Management	5182040	Property Management Services	\$243,779
0685	530	Facilities Management	5182040	Property Management Services	\$310,495
0685	530	Facilities Management	5182040	Property Management Services	\$13,202
0685	530	Facilities Management	5182040	Property Management Services	\$69,821
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$54,479
0685	631	Agency Fund	5083100	Restricted Cash and Investments - Ending	\$37,449
0685	643	Transportation Benefit Dist	5083100	Restricted Cash and Investments - Ending	\$1,562,329
0685	001	General Fund	3821000	Refundable Deposits	\$44,254
0685	001	General Fund	3821000	Refundable Deposits	\$25,000
0685	001	General Fund	3822000	Retainage Deposits	\$158,483
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$198,785
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$138,295
0685	307	Capital Improvements CIP	3811000	Interfund Loans Received	\$1,595,000
0685	317	Parks CIP Fund	3970000	Transfers-In	\$1,694
0685	317	Parks CIP Fund	3970000	Transfers-In	\$314,000
0685	318	Streets CIP Fund	3970000	Transfers-In	\$333,000
0685	330	Building Capital	3911000	General Obligation Bonds Issued	\$16,390,000
0685	330	Building Capital	3920000	Premiums on Bonds Issued	\$674,961
0685	330	Building Capital	3970000	Transfers-In	\$539,268
0685	411	Water Maintenance & Operations	3823000	Non-Fiduciary Collections for Others	\$798
0685	431	Stormwater Maint & Operations	3918000	Intergovernmental Loans	\$726,492
0685	510	Information & Tech Services	3970000	Transfers-In	\$314,000
0685	631	Agency Fund	3861200	Court Remittances	\$942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Agency Fund	3868300	Court Remittances	\$10,125
0685	631	Agency Fund	3868800	Court Remittances	\$313
0685	631	Agency Fund	3868900	Court Remittances	\$3,811
0685	631	Agency Fund	3869017	Court Remittances	\$15
0685	631	Agency Fund	3869100	Court Remittances	\$27,410
0685	631	Agency Fund	3869200	Court Remittances	\$16,200
0685	631	Agency Fund	3869700	Court Remittances	\$11,348
0685	631	Agency Fund	3893000	Custodial Type Collections	\$750
0685	631	Agency Fund	3893000	Custodial Type Collections	\$6,448
0685	631	Agency Fund	3893000	Custodial Type Collections	\$3,985
0685	631	Agency Fund	3893000	Custodial Type Collections	\$411
0685	643	Transportation Benefit Dist	3894000	Custodial Type Deposits	\$1,605,524
0685	643	Transportation Benefit Dist	3896000	Custodial Type Interest Earnings	\$59,706
0685	001	General Fund	5821000	Refund of Deposits	\$17,516
0685	001	General Fund	5821000	Refund of Deposits	\$27,000
0685	001	General Fund	5822000	Refund of Retainage Deposits	\$21,164
0685	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$29,732
0685	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$14,022
0685	001	General Fund	5925980	Interest and Other Debt Service Cost - Property Development	\$4,841
0685	001	General Fund	5956560	Capital Expenditures/Expenses - Parking Facilities	\$60,133
0685	001	General Fund	5970000	Transfers-Out	\$198,785
0685	001	General Fund	5970000	Transfers-Out	\$314,000
0685	105	Streets	5970000	Transfers-Out	\$1,694
0685	117	REET	5970000	Transfers-Out	\$138,295
0685	117	REET	5970000	Transfers-Out	\$539,268
0685	117	REET	5970000	Transfers-Out	\$333,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	117	REET	5970000	Transfers-Out	\$314,000
0685	203	Governmental Debt Fund	5911870	Debt Repayment - Centralized/General Services	\$81,600
0685	203	Governmental Debt Fund	5911870	Debt Repayment - Centralized/General Services	\$38,960
0685	203	Governmental Debt Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$56,695
0685	203	Governmental Debt Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$159,825
0685	307	Capital Improvements CIP	5956560	Capital Expenditures/Expenses - Parking Facilities	\$1,615,920
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$191,891
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$1,078
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$11,004
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$2,742
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$19,136
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$3,495
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$30,035
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$416
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$5,053

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$6
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,605
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,004
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$50,796
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$11,131
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$16,011
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$45,128
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$208,674
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$6,000
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$13,600
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$257,828
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$4,451
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$15,878
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$3,768
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$25,822

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$5,546
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$46,149
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$610
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$6,284
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,426
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,095
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$112,164
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$12,295
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$17,685
0685	318	Streets CIP Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,732,897
0685	318	Streets CIP Fund	5956160	Capital Expenditures/Expenses - Sidewalks	\$434,740
0685	318	Streets CIP Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$155,069
0685	318	Streets CIP Fund	5956960	Capital Expenditures/Expenses - Other Traffic and Pedestrian Services	\$1,240,699
0685	318	Streets CIP Fund	5957060	Capital Expenditures/Expenses - Roadside Development	\$1,057,307
0685	330	Building Capital	5911870	Debt Repayment - Centralized/General Services	\$70,434

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	330	Building Capital	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$161,999
0685	330	Building Capital	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$307,675
0685	330	Building Capital	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$2,140
0685	330	Building Capital	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$37,513
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$13,680
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$311,000
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$52,800
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$56,119
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$97,837
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$36,685
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$806,582
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$13,680
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$48,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$638,250
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$56,119

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	\$33,350
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$230,976
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,763,717
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$13,680
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$57,600
0685	431	Stormwater Maint & Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$90,750
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$56,119
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$28,931
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$40,020
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$3,203,157
0685	510	Information & Tech Services	5911870	Debt Repayment - Centralized/General Services	\$16,098
0685	510	Information & Tech Services	5911870	Debt Repayment - Centralized/General Services	\$170,884
0685	520	Equipment & Fleet Management	5811000	Interfund Loan Issuance	\$1,595,000
0685	520	Equipment & Fleet Management	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$98,346
0685	520	Equipment & Fleet Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$217,498

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$420,839
0685	631	Agency Fund	5860000	Court Remittances	\$66,501
0685	631	Agency Fund	5893000	Custodial Type Remittances	\$13,482
0685	631	Agency Fund	5893000	Custodial Type Remittances	\$5,681
0685	631	Agency Fund	5893000	Custodial Type Remittances	\$98
0685	631	Agency Fund	5893000	Custodial Type Remittances	\$1,465
0685	631	Agency Fund	5893000	Custodial Type Remittances	\$411
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$2,046,491
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$5,102
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, 2023

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>	\$ 5,766,889	\$ 67,175,695	\$ 9,500,000	\$ 51,502,039	\$ 27,000,000	\$ 3,940,544.72
<i>Key Bank-Police Dept</i>	\$ 16,459	\$ 68				\$ 16,526.75
<i>Key Bank-Seizure Acct</i>	\$ 2,480	\$ 10				\$ 2,490.06
<i>Key Bank-Police Drug Acct</i>	\$ 800					\$ 800.00
<i>Key Bank-Felony Property</i>	\$ 657					\$ 657.00
<i>Local Govt Invest Pool</i>	\$ 22,424,054	\$ 1,621,656	\$ 21,000,000		\$ 9,500,000	\$ 35,545,709.56
<i>US Bank-Muni Invest Acct</i>	\$ 434,401	\$ 184,875	\$ 14,243,296	\$ 40	\$ 14,397,530	\$ 465,001.23
<i>US Bank-Safekeeping</i>	\$ 28,778,820		\$ 14,397,530		\$ 8,243,296	\$ 34,933,054.53
Bank Totals	\$ 57,424,559	\$ 68,982,304	\$ 59,140,826	\$ 51,502,079	\$ 59,140,826	\$ 74,904,783.85

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 474,599	\$ (474,559)			
Year-end Deposits in Transit (9)		\$ 523,824			\$ 523,824
Beginning Outstanding & Open Period Items (10)	\$ (2,836,683)		\$ (2,836,683)		
Year-end Outstanding & Open Period Items (11)			\$ 1,923,360		\$ (1,923,360)
NSF Checks (12)		\$ (24,829)	\$ (24,829)		
Cancellation of unredeemed checks/warrants (13)					
Interfund transactions (14)		\$ 13,448,810	\$ 13,448,810		
Netted Transactions (15)		\$ (2,082,713)	\$ (2,082,713)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,100				\$ 2,100
Other Reconciling Items, net (17)		\$ (1,550)	\$ (1,550)		\$ -
Reconciling Items Totals	\$ (2,359,984)	\$ 11,388,983	\$ 10,426,395		\$ (1,397,436)

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)	\$ 55,064,442	\$ 80,371,286		\$ 61,928,461	\$ 73,507,267
Unreconciled Variance (23)	\$ 133	\$ 1		\$ 13	\$ 81

**City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2023**

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	1,458,600	-	81,600	1,377,000
251.11	2023 Municipal Campus Bonds	12/1/2057	-	7,981,930	38,960	7,942,970
263.56	Postage maching lease	2/28/2025	3,297	-	1,466	1,831
263.56	Managed laptop program	4/30/2023	8,737	-	8,737	-
263.56	Managed laptop program	5/31/2028	-	200,315	20,995	179,320
263.56	Police Department file room copier lease	5/24/2025	3,491	-	1,445	2,046
263.56	Police Department copier lease	3/20/2023	1,669	-	1,669	-
263.56	Police Deparetment copier lease	8/26/2026	-	7,305	851	6,454
263.56	City Hall central copier lease	4/25/2023	3,002	-	3,002	-
263.56	Parks copier lease	1/25/2024	3,126	-	2,886	240
263.56	City Hall copier lease	4/24/2025	3,789	-	1,624	2,165
263.56	City Mapping Software - ESRI	4/15/2026	-	90,255	30,085	60,170
263.56	Applicant Tracking Software - Neogov	2/28/2026	-	37,309	14,022	23,287
263.56	Office Suite Subscription - Microsoft	10/31/2026	-	299,982	99,994	199,988
263.56	Backup Server Subscription - Rubrik	11/30/2025	55,521	-	27,761	27,760
263.56	Security Monitoring Subscription - Sonitrol	8/12/2024	20,653	-	13,044	7,609
263.56	Temporary City Hall Lease	3/31/2025	-	190,641	70,434	120,207
Total General Obligation Debt/Liabilities:			1,561,885	8,807,737	418,575	9,951,047
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	2023 Municipal Campus Bonds	12/1/2057	-	8,408,070	41,040	8,367,030
252.11	2011 W/S/Storm Revenue Bonds	12/1/2023	755,000	-	755,000	-
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	2,831,400	-	158,400	2,673,000
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	8,165,000	-	285,000	7,880,000
259.12	Compensated Absences		2,342,594	289,775	-	2,632,369
263.57	Wastewater treatment copier lease	3/25/2023	428	-	428	-
263.57	Public Works shop copier lease	4/25/2025	2,578	-	1,105	1,473
263.57	Public Works engineering copier lease	4/24/2025	3,789	-	1,624	2,165
263.84	Department of Ecology CWSRF Loan	10/31/2043	162,003	710,957	-	872,960
264.30	Net Pension Liabilities		1,448,623	-	229,028	1,219,595
264.40	OPEB Liabilities		2,210,484	39,007	-	2,249,491

**City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
	Total Revenue and Other (non G.O.) Debt/Liabilities:		17,921,899	9,447,809	1,471,625	25,898,083
	Total Liabilities:		19,483,784	18,255,546	1,890,200	35,849,130

City of Monroe
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

State Agency Name	Program Title	Identification Number	Total
State Grant from Criminal Justice Training Commission	Officer Wellness&Behavioral Health Support&Suicide Preventon Grant	WASPC	27,960
		Sub-Total:	27,960
State Grant from Other Judicial Agencies	OPD Public Defense Improvement Grant	GRT22018	11,000
State Grant from Other Judicial Agencies	Administrative Office of the Courts	IAA23167	3,431
State Grant from Other Judicial Agencies	Administrative Office of the Courts	IAA24212	74,933
		Sub-Total:	89,364
State Grant from Department of Corrections	DOC Reimbursable LE Services	LE Services	1,438
		Sub-Total:	1,438
State Grant from Department of Ecology	DOE Water Quality Combined Financial Assistance	WQC-2018-MonrDC-00031	48,054
State Grant from Department of Ecology	DOE Water Quality Combined Financial Assistance	WQC-2020-MonrDC-00056	2,135,132
State Grant from Department of Ecology	DOE Biennial Stormwater Capacity	WQSWCAP-2123-MonrPW-00220	73,486
		Sub-Total:	2,256,672
State Grant from Department of Commerce	Dept of Comm- Middle Housing Grant	23-63326-015	112,500
State Grant from Department of Commerce	Dept of Comm-GMA Periodic Update Grant-FY2023	23-63210-079	62,500
		Sub-Total:	175,000
State Grant from Other State Agencies	The Alternative Response Team Grant	ART23-05	52,294

State Agency Name	Program Title	Identification Number	Total
State Grant from Other State Agencies	The Alternative Response Team Grant	ART22-05	152,811
		Sub-Total:	205,105
State Grant from Secretary of State	Washington State Archives	G-7581	46,755
		Sub-Total:	46,755
		Total State Grants Expended:	2,802,294

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

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	9,984	-	9,984	-	1, 2, 3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Bureau of Justice Assistance)	Bulletproof Vest Partnership Program	16.607	N/A	3,144	-	3,144	-	1, 2, 3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	89,736	-	89,736	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-0002(864)	661,332	-	661,332	-	1, 2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	RAIL-2632(001)	14,278	-	14,278	-	1, 2,3
Total ALN 20.205:				765,346	-	765,346	-	
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	5,993	-	5,993	-	1, 3
Total Highway Safety Cluster:				5,993	-	5,993	-	

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, 2023

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		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Department of Treasury)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	N/A	230,220	-	230,220	-	1,2,3
Total Federal Awards Expended:				1,014,687	-	1,014,687	-	

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, 2023

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, 2023**

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	\$234

City of Monroe
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	All benefits are provided by a health insurance company or HMO	"Reimbursable" status	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	City of Monroe	City/Town