



ANNUAL REPORT

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2019

ANNUAL REPORT CERTIFICATION

City of Monroe

(Official Name of Government)

0685

MCAAG No.

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

For the Fiscal Year Ended 12/31/2019

GOVERNMENT INFORMATION:

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I certify 21st day of May, 2020, 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 2019 Annual Report

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City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<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					
30810	Reserved	2,992,454	73,863	-	-
30880	Unreserved	36,837,709	5,210,235	402,038	82,672
388 / 588	Net Adjustments	351,756	351,756	-	-
Revenues					
310	Taxes	14,445,751	13,018,795	-	91,463
320	Licenses and Permits	979,230	792,171	187,059	-
330	Intergovernmental Revenues	1,301,819	499,978	423,728	-
340	Charges for Goods and Services	25,282,183	1,688,885	62,236	-
350	Fines and Penalties	240,707	240,707	-	-
360	Miscellaneous Revenues	3,724,561	166,351	9,538	1,611
Total Revenues:		<u>45,974,251</u>	<u>16,406,887</u>	<u>682,561</u>	<u>93,074</u>
Expenditures					
510	General Government	4,951,637	2,870,329	-	-
520	Public Safety	8,197,688	8,130,002	-	-
530	Utilities	12,382,197	-	-	-
540	Transportation	1,500,675	-	752,726	-
550	Natural and Economic Environment	1,728,331	1,601,236	-	104,092
560	Social Services	20,129	20,129	-	-
570	Culture and Recreation	1,679,786	1,593,339	-	-
Total Expenditures:		<u>30,460,443</u>	<u>14,215,035</u>	<u>752,726</u>	<u>104,092</u>
Excess (Deficiency) Revenues over Expenditures:		15,513,808	2,191,852	(70,165)	(11,018)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,641,389	-	87,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	4,389	-	-	-
381, 382, 395, 398	Other Resources	295,154	250	-	-
Total Other Increases in Fund Resources:		<u>2,940,932</u>	<u>250</u>	<u>87,000</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	9,570,482	40,619	-	-
591-593, 599	Debt Service	3,041,636	-	-	-
597	Transfers-Out	2,713,302	1,821,286	1,780	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	2,195	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>15,327,615</u>	<u>1,861,905</u>	<u>1,780</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		3,127,125	330,197	15,055	(11,018)
Ending Cash and Investments					
5081000	Reserved	2,898,863	74,391	-	-
5088000	Unreserved	40,410,180	5,891,665	417,092	71,654
Total Ending Cash and Investments		43,309,043	5,966,056	417,092	71,654

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, 2019

	114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
Beginning Cash and Investments				
30810	Reserved	-	-	-
30880	Unreserved	53,883	3,037,267	1,357,912
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	1,335,493	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	845	59,461	55
	Total Revenues:	845	1,394,954	55
Expenditures				
510	General Government	-	-	-
520	Public Safety	7,139	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
	Total Expenditures:	7,139	-	-
	Excess (Deficiency) Revenues over Expenditures:	(6,294)	1,394,954	55
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	206,870	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
	Total Other Increases in Fund Resources:	-	206,870	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	899,169
591-593, 599	Debt Service	-	206,870	-
597	Transfers-Out	-	305,153	450,000
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
	Total Other Decreases in Fund Resources:	-	305,153	1,349,169
	Increase (Decrease) in Cash and Investments:	(6,294)	1,089,801	55
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	47,589	4,127,068	3,418
	Total Ending Cash and Investments	47,589	4,127,068	3,418
		21,174	21,174	21,174

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, 2019

		<u>317 Parks CIP Fund</u>	<u>318 Streets CIP Fund</u>	<u>319 North Kelsey Development</u>	<u>411 Water Maintenance & Operations</u>
Beginning Cash and Investments					
30810	Reserved	32,017	-	-	707,639
30880	Unreserved	920,531	2,065,161	908,488	8,421,867
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	328,113	-	-
340	Charges for Goods and Services	748,898	2,167,916	-	6,986,228
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	38,590	34,442	23,746	1,138,468
Total Revenues:		<u>787,488</u>	<u>2,530,471</u>	<u>23,746</u>	<u>8,124,696</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	20,044
530	Utilities	-	-	-	5,159,534
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	23,003	-
560	Social Services	-	-	-	-
570	Culture and Recreation	86,447	-	-	-
Total Expenditures:		<u>86,447</u>	<u>-</u>	<u>23,003</u>	<u>5,179,578</u>
Excess (Deficiency) Revenues over Expenditures:		701,041	2,530,471	743	2,945,118
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	53,781	-	1,528,728	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	264,925	-
Total Other Increases in Fund Resources:		<u>53,781</u>	<u>-</u>	<u>1,793,653</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	392,936	2,578,918	-	2,949,474
591-593, 599	Debt Service	-	-	-	694,817
597	Transfers-Out	-	-	68,728	4,813
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>392,936</u>	<u>2,578,918</u>	<u>68,728</u>	<u>3,649,104</u>
Increase (Decrease) in Cash and Investments:		361,886	(48,447)	1,725,668	(703,986)
Ending Cash and Investments					
5081000	Reserved	33,797	-	-	685,987
5088000	Unreserved	1,280,638	2,016,712	2,634,155	7,739,536
Total Ending Cash and Investments		1,314,435	2,016,712	2,634,155	8,425,523

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, 2019

		421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	510 Information & Tech Services	520 Equipment & Fleet Management
Beginning Cash and Investments					
30810	Reserved	1,923,303	255,632	-	-
30880	Unreserved	8,723,104	1,050,153	306,352	4,285,865
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	50,000	-	-
340	Charges for Goods and Services	8,018,908	1,943,302	651,204	1,808,204
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,108,708	23,895	11,750	81,745
Total Revenues:		<u>10,127,616</u>	<u>2,017,197</u>	<u>662,954</u>	<u>1,889,949</u>
Expenditures					
510	General Government	-	-	649,695	-
520	Public Safety	20,108	20,395	-	-
530	Utilities	5,229,077	1,993,586	-	-
540	Transportation	-	-	-	747,949
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>5,249,185</u>	<u>2,013,981</u>	<u>649,695</u>	<u>747,949</u>
Excess (Deficiency) Revenues over Expenditures:		4,878,431	3,216	13,259	1,142,000
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	450,000	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	4,389	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	29,979
Total Other Increases in Fund Resources:		<u>4,389</u>	<u>450,000</u>	<u>-</u>	<u>29,979</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,836,506	138,429	12,121	675,822
591-593, 599	Debt Service	1,941,236	198,713	-	-
597	Transfers-Out	57,739	3,803	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	2,195	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>3,837,676</u>	<u>340,945</u>	<u>12,121</u>	<u>675,822</u>
Increase (Decrease) in Cash and Investments:		<u>1,045,144</u>	<u>112,271</u>	<u>1,138</u>	<u>496,157</u>
Ending Cash and Investments					
5081000	Reserved	1,855,456	249,232	-	-
5088000	Unreserved	9,836,092	1,168,824	307,487	4,782,021
Total Ending Cash and Investments		<u>11,691,548</u>	<u>1,418,056</u>	<u>307,487</u>	<u>4,782,021</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, 2019

		<u>530 Facilities Management</u>
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	8,818
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	1,206,402
350	Fines and Penalties	-
360	Miscellaneous Revenues	12,924
Total Revenues:		1,219,326
Expenditures		
510	General Government	1,431,613
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,431,613
Excess (Deficiency) Revenues over Expenditures:		(212,287)
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	315,010
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 382, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		315,010
Other Decreases in Fund Resources		
594-595	Capital Expenditures	46,488
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581, 582	Other Uses	-
Total Other Decreases in Fund Resources:		46,488
Increase (Decrease) in Cash and Investments:		56,235
Ending Cash and Investments		
5081000	Reserved	-
5088000	Unreserved	65,055
Total Ending Cash and Investments		65,055

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, 2019

	Total for All Funds (Memo Only)	Private-Purpose Trust	Custodial
308 Beginning Cash and Investments	3,065,036	2,578,943	486,093
388 & 588 Net Adjustments	(351,755)	(2,437,869)	2,086,114
310-390 Additions	2,969,746	79,876	2,889,870
510-590 Deductions	2,859,539	220,949	2,638,590
Net Increase (Decrease) in Cash and Investments:	110,207	(141,073)	251,280
508 Ending Cash and Investments	2,823,486	-	2,823,486

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2019

Note 1 - Summary of Significant Accounting Policies

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

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

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

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The 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 an agent on behalf of others.

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

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

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

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

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

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

F. Long-Term Debt

See Note 4, *Debt Service Requirements*.

G. Other Financing Sources or Uses

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

H. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of the following:

- \$74,391 in the General Fund restricted for public safety expenditures. This is residual revenue from the photo enforcement program that was created with Ordinance 002/2007, and discontinued in 2014.
- \$33,797 in the Parks CIP Fund. This is the accumulation of 0.42% of the fuel tax revenue received each year. By state statute this revenue must be spent on paths and trails.
- \$685,987 in the Water Fund is reserved to comply with the revenue bond covenants in the bond ordinances for the 2005 Revenue Bonds and the 2011 Revenue Bonds.
- \$1,855,456 in the Sewer Fund is reserved to comply with the revenue bond covenants in the bond ordinances for the 2005 Revenue Bonds, the 2009 Revenue Bonds, and the 2011 Revenue Bonds.
- \$249,232 in the Stormwater Fund is reserved to comply with the revenue bond covenants in the bond ordinance for the 2011 Revenue Bonds.

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund #001	\$19,856,768	\$16,174,080	(\$3,682,688)
Contingency Fund #002	976,427	0	(\$976,427)
Donation Fund #008	8,852	5,208	(\$3,644)
Street Fund #105	1,222,148	754,273	(\$467,875)
Tourism Fund #109	163,422	104,092	(\$59,330)
Narcoctics Fund #114	63,882	7,139	(\$56,743)
Real Estate Excise Tax Fund #117	3,995,449	305,153	(\$3,690,296)
Governmental Debt Fund #203	210,273	206,870	(\$3,403)
General Capital Projects #307	1,385,070	1,349,170	(\$35,900)
Parks CIP Fund #317	1,666,582	479,382	(\$1,187,200)
Streets CIP Fund #318	4,998,064	2,578,919	(\$2,419,145)
N. Kelsey Development Fund #319	2,718,245	91,731	(\$2,626,514)
Water Fund #411	7,869,212	7,311,947	(\$557,265)
Water CIP Fund #412	9,793,577	3,416,308	(\$6,377,269)
Sewer Fund #421	8,651,783	7,374,542	(\$1,277,241)
Sewer CIP Fund #422	9,641,493	2,434,227	(\$7,207,266)
Stormwater Fund #431	2,304,722	1,990,117	(\$314,605)
Stormwater CIP Fund #432	1,257,137	433,300	(\$823,837)
Revenue Bond Reserve #450	2,942,557	142,513	(\$2,800,044)
Info Tech Services Fund #510	946,014	661,819	(\$284,195)
Fleet & Equipment Fund #520	6,166,895	1,421,872	(\$4,745,023)
Facilities Management Fund #530	\$1,601,448	\$1,478,078	(\$123,370)
Totals	\$88,440,020	\$48,720,738	(\$39,719,282)

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

The city adopted the final amended budget on June 11, 2019 by ordinance number 010/2019. The

following funds were amended by more than five (5) percent:

- Donation Fund #008 – Amended down estimated costs associated with the K9 program paid from donations by \$7,500 due to timing and changed beginning fund balance associated with the K9 donation. Donation came in at the end of fiscal year 2018 and spent at that time.
- Street Fund #105 – Amended estimated beginning fund balance of \$293,246 to actual beginning fund balance of \$402,037. Also recognized both the revenue and expenditures associated with snow removal efforts for \$87,000.
- Tourism Fund #109 – Amended estimated beginning fund balance of \$64,487 to actual beginning fund balance of \$82,672. Also decreased anticipated awards expenditures by \$11,000.
- Narcotics Fund #114 – Amended estimated beginning fund balance of \$34,864 to actual beginning fund balance of \$53,882.
- General Capital Projects Fund #307 – Amended estimated beginning fund balance of \$756,445 to actual of \$1,357,912. Also recognized capital project costs carryover due to timing (\$421,570) and an increase of the transfer to the Stormwater Capital Fund #432 of \$191,927.
- Parks CIP Fund #317 – Amended estimated beginning fund balance of \$808,141 to actual of \$952,548. Also recognized park planning costs of \$144,000 carried over not expended in prior year.
- Streets CIP Fund #318 – Amended estimated beginning fund balance of \$1,266,429 to actual of \$2,065,161. Also recognized an increase of \$497,500 for work performed on behalf of the Monroe Transportation Benefit District.
- North Kelsey Development Fund #319 – Amended estimated beginning fund balance of \$805,284 to actual of \$908,488. Also recognized the Council approved General Fund transfer in of \$450,000 and the sale of land for \$264,924.
- Sewer CIP Fund #422 – Amend the estimated beginning fund balance of \$6,733,585 to the actual beginning fund balance of \$7,621,514. Decreased the transfer from the Sewer O&M Fund #421 by \$136,644.
- Stormwater CIP Fund #432 – Increase the transfer in from the General Capital Projected Fund #307 by \$191,927.

Note 3 - Property Tax

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

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

The city's regular levy for the year 2019 was \$1.23117773479 per \$1,000 on an assessed valuation of

\$2,600,459,852 for a total regular levy of \$3,201,628.

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.

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

Investments are reported at original cost. Investments by type at December 31, 2019 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
LGIP	\$ 8,096,362	\$0	\$ 8,096,362
Money Market (Opus Bank)	5,919,000	0	5,919,000
U.S. Government Securities	<u>27,145,906</u>	<u>0</u>	<u>27,145,906</u>
Total	<u>\$41,161,268</u>	<u>\$0</u>	<u>\$41,161,268</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 government’s name.

Note 5 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2019.

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

	Principal	Interest	Total
2019	2,176,675	865,605	3,042,280
2020	5,101,085	794,900	5,895,985
2021	2,334,592	652,824	2,987,416
2022	1,815,197	576,812	2,392,009
2023	1,280,000	524,494	1,804,494
2024-2028	6,060,000	1,896,750	7,956,750
2029-2033	4,745,000	676,600	5,421,600
2034-2036	1,125,000	91,200	1,216,200
Totals	24,637,549	6,079,186	30,716,735

Note 6 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

At June 30, 2019 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
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PERS 1 UAAL	0.047732%	\$1,835,465
PERS 2 and 3	0.061654%	\$598,870
LEOFF 1	0.006084%	(\$120,257)
LEOFF 2	0.098908%	(\$2,291,395)

LEOFF Plan 1

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

LEOFF Plan 2

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

B. Other Pension Plans

Each bargaining unit of city employees in the Teamster union (Office-Clerical Employees, Supervisory Employees, Public Works and Parks Employees, and Sergeants) has independently voted to also be in the Western Conference Teamsters Pension Trust (WCTPT). Each unit votes on the hourly amount they will contribute to the pension fund. Each unit negotiates with the city on an amount the city will contribute hourly to this pension fund. This is paid monthly. There is no unfunded liability on the city’s part. This is merely an additional benefit on top of the PERS system. 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 2019, the city paid a total of \$107,340.48 to the WCTPT for its portion of the contribution.

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

Note 7 – Other Post-Employment Benefits (OPEB)

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. For the year ended December 31, 2019, 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 2019, the city paid \$23,054 in premium payments. Any remaining out of pocket expenses are paid on the pay-as-you-go basis as required by the LEOFF 1 Retiree Medical Plan.

As of December 31, 2019, the city's total OPEB liability was \$2,338,525, as calculated using the alternative measurement method. For the year ended December 31, 2019, the city paid \$28,946 in benefits. Total paid for medical premiums and pay-as-you-go for 2019 was \$52,000.

Note 8 – Significant Commitments or Obligations

Construction Commitment

The city has active construction projects as of December 31, 2019. At year-end the city's commitments with contractors are as follows:

Project	\$ Spent before 01/01/2019	\$ Spent between 01/01/2019 & 12/31/2019	Future \$ under contract as of 12/31/19	Future \$ not under contract at year end
132nd Water Main	\$ 33,571	\$ 1,052,268	\$ -	\$ -
182nd Ave. Water Main	\$ 7,365	\$ 287,082	\$ -	\$ -
191st Avenue Extension	\$ 211,629	\$ 20,478	\$ -	\$ -
2018 Overlay TIB	\$ 1,326,564	\$ -	\$ -	\$ -
2018 Overlay TBD	\$ 1,162,954	\$ -	\$ -	\$ -
Air Field Waterline Replacement	\$ 323,491	\$ 8,120	\$ -	\$ -
Blueberry Infiltration	\$ -	\$ 51,603	\$ 405,253	\$ 2,100,000
Cascade View Drive	\$ 9,767	\$ 524,401	\$ -	\$ -
Chain Lake Road Phase 2a Civil	\$ 223,094	\$ 84,993	\$ 10,004	\$ 2,060,000
Chain Lake Road Phase 2a ROW	\$ 48,601	\$ 330,287	\$ 43,352	\$ 605,000
Dickinson Utility Replacement	\$ 23,651	\$ -	\$ -	\$ 1,523,744
Graden Water Main Replacement	\$ 47,090	\$ 643,625	\$ 29,664	\$ -
Kelsey/Blueberry Lane Intersection	\$ 80,654	\$ 302,096	\$ 44,090	\$ -
Powell Sewer	\$ 368,397	\$ -	\$ -	\$ -
Railroad Crossing Project	\$ 192,893	\$ -	\$ -	\$ -
Smith & Park	\$ 828,868	\$ -	\$ -	\$ -
Tester Road Water Main Replacement	\$ 877,673	\$ -	\$ -	\$ -
Tester Rd Emergency Water Repair	\$ -	\$ 76,703	\$ -	\$ -
2019 Annual Road Maintenance	\$ -	\$ 1,393,580	\$ -	\$ -
Adams Lane Utility Replacement	\$ -	\$ 11,463	\$ -	\$ 500,000
DOC Reservoir #2	\$ -	\$ 139,163	\$ 310,838	\$ 4,000,000
Lake Tye Stormwater Improvements	\$ -	\$ 58,981	\$ -	\$ 410,000
Tjerne Place Phase III (ROW)	\$ 18,216	\$ 27,995	\$ 36,912	\$ 350,000
S. Taft Emergency Sewer Repair	\$ -	\$ 474,948	\$ -	\$ -
PW Shop	\$ -	\$ 761,170	\$ -	\$ -
WWTP Energy Conservation Phase III	\$ 1,786,333	\$ 1,212,889	\$ -	\$ -
WWTP Engineering Report	\$ -	\$ 265,512	\$ 158,298	\$ -
Trombley Hill Water Main	\$ -	\$ 7,009	\$ -	\$ -
Lord Hill Transfer Switch	\$ -	\$ 5,806	\$ -	\$ -
PD Roof Repair	\$ -	\$ 20,138	\$ -	\$ -
PD Parking Lot Lighting	\$ -	\$ 3,864	\$ -	\$ -
Main St / 179th Signal Modification	\$ -	\$ 11,308	\$ -	\$ -
Totals	\$ 7,570,810	\$ 7,775,482	\$ 1,038,411	\$ 11,548,744

All construction projects are funded through awarded grants, impact fees, capital utility fees, utility revenues,

and/or excise taxes. There are no unfunded contract commitments.

Note 9 – Join Ventures and Jointly Governed Organizations

Snohomish County 911

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

In the event of the dissolution of Snohomish County 911, any money in the possession of Snohomish County 911 or the Board of Directors after payment of all costs, expenses, and charges validly incurred under this Agreement shall be returned to the parties to this Agreement in proportion to their contribution during the fiscal year of dissolution. Before deducting the payment of all costs, expenses, and charges validly incurred, the city's share was \$488,778 on December 31, 2019.

Snohomish County 911's operating budget was \$23,457,603, operating revenues received were \$24,057,771, and total operating expenditures were \$23,152,188. 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 2019 was \$119,173 and was paid from the Stormwater Utility Fund #431.

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

Note 10 – Risk Management

The City of Monroe is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 163 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis.

A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. While the liability program assumes no liability deductibles apply, claims deductible levels of \$25,000, \$50,000, \$100,000, \$250,000, \$500,000, and \$1,000,000 are potential coverage options for members that may at the sole discretion of WCIA be extended to members. The City of Monroe carries a \$25,000 per claim deductible. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits.

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

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

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, 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 custodial fund to cover unforeseen claims or deductibles. The City did pay one claim for \$125,000 from this fund during 2019. After payment, the remaining balance in this fund is \$20,088. As with the Sick Leave Reserve custodial fund, the Risk Management Reserve fund was reclassified as a general fund managerial fund at the end of fiscal year 2019. An appropriate transfer for \$20,088 was made from Fund 622 to Fund 001 for this close out.

Note 11 – Subsequent Events (COVID-19)

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

In response to the state of emergency, the city has been reassessing its 2020 Budget to include consideration of any potential impacts of these closures on its revenue collections. The Mayor of the city issued an emergency proclamation, subsequently approved by the legislative body, to suspend all hiring and issuance of new construction contracts and to direct all departments to prepare cost saving measures to help mitigate potential impacts until the full extent on the financial impacts can be better estimated. However, the length of time the shutdown measures will be in place, and the full extent of the financial impact on the city is unknown at this time.

Note 12 – 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, and \$1,287,809 was collected in 2019.

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 due to an accounting change to fund number 643. The appropriate transfer of \$2,086,144 was made to accommodate this change in accounting principle.

Changes in Accounting Principle for Custodial Funds

The change to the Monroe Transportation Benefit District fund number is discussed in Note 12- Other Disclosures.

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

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

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$73,863
0685	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$5,210,235
0685	001	General Fund	3111000	Property Tax	\$3,214,783
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$4,698,472
0685	001	General Fund	3131101	Local Retail Sales and Use Tax	\$781,581
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$429,862
0685	001	General Fund	3131501	Special Purpose Sales and Use Tax	\$68,116
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$366,104
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$885,000
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$315,650
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$305,327
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$801,151
0685	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$992,177
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$51,701
0685	001	General Fund	3172000	Leasehold Excise Tax	\$5,301
0685	001	General Fund	3181100	Admissions Tax	\$103,570
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$137,689
0685	001	General Fund	3219101	Franchise Fees and Royalties	\$8,024
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$66,884
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$568,105
0685	001	General Fund	3223000	Animal Licenses	\$6,494
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$4,935

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$40
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$8,601
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,037
0685	001	General Fund	3339713	Federal Indirect Grant from Department of Homeland Security	\$4,606
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$10
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$10,000
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$5,613
0685	001	General Fund	3340310	State Grant from Department of Ecology	\$5,310
0685	001	General Fund	3340350	State Grant from Traffic Safety Commission	\$3,600
0685	001	General Fund	3350091	PUD Privilege Tax	\$110,764
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$5,653
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$20,340
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$22,694
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,628
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$103,117
0685	001	General Fund	3360695	Liquor Control Board Profits	\$153,742
0685	001	General Fund	3371090	Local Grants, Entitlements and Other Payments	\$13,723
0685	001	General Fund	3371090	Local Grants, Entitlements and Other Payments	\$20,159
0685	001	General Fund	3372102	Local Grants, Entitlements and Other Payments	\$1,619
0685	001	General Fund	3372200	Local Grants, Entitlements and Other Payments	\$6,762

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$255
0685	001	General Fund	3414300	Budgeting and Accounting Services	\$298,262
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$5,110
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$14
0685	001	General Fund	3417000	Sales of Merchandise	\$684
0685	001	General Fund	3417500	Sales of Merchandise	\$191
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,001
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$540
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$844
0685	001	General Fund	3419500	Legal Services	\$125,610
0685	001	General Fund	3419600	Personnel Services	\$355,904
0685	001	General Fund	3419600	Personnel Services	\$49,140
0685	001	General Fund	3419600	Personnel Services	\$125,271
0685	001	General Fund	3419600	Personnel Services	\$88,848
0685	001	General Fund	3419900	Passport and Naturalization Services	\$39,180
0685	001	General Fund	3419901	Passport and Naturalization Services	\$11,404
0685	001	General Fund	3421000	Law Enforcement Services	\$73,729
0685	001	General Fund	3421000	Law Enforcement Services	\$43,516
0685	001	General Fund	3421001	Law Enforcement Services	\$15,090
0685	001	General Fund	3423701	Detention and Correction Services	\$2,875
0685	001	General Fund	3437000	Solid Waste Sales and Services	\$671
0685	001	General Fund	3452300	Animal Control and Shelter Services	\$1,500
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$59,812
0685	001	General Fund	3458102	Zoning and Subdivision Services	\$1,314
0685	001	General Fund	3458301	Plan Checking Services	\$285,577

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3458313	Plan Checking Services	\$85
0685	001	General Fund	3458314	Plan Checking Services	\$495
0685	001	General Fund	3458315	Plan Checking Services	\$31,423
0685	001	General Fund	3458315	Plan Checking Services	\$1,500
0685	001	General Fund	3458316	Plan Checking Services	\$2,024
0685	001	General Fund	3458316	Plan Checking Services	\$15,919
0685	001	General Fund	3458900	Other Planning and Development Services	\$4,950
0685	001	General Fund	3458901	Other Planning and Development Services	\$75
0685	001	General Fund	3473000	Activity Fees	\$40,194
0685	001	General Fund	3473000	Activity Fees	\$1,375
0685	001	General Fund	3473001	Activity Fees	\$325
0685	001	General Fund	3473002	Activity Fees	\$1,408
0685	001	General Fund	3476000	Program Fees	\$1,270
0685	001	General Fund	3479000	Other Fees	\$1,500
0685	001	General Fund	3529000	Other Civil Penalties	\$55,633
0685	001	General Fund	3529001	Other Civil Penalties	\$17,076
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$101,977
0685	001	General Fund	3531005	Traffic Infraction Penalties	\$528
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$23,181
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,477
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$27,325
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$13,510
0685	001	General Fund	3611100	Investment Earnings	\$75,738
0685	001	General Fund	3611100	Investment Earnings	\$14,495
0685	001	General Fund	3614000	Other Interest	\$2,629
0685	001	General Fund	3614000	Other Interest	\$361
0685	001	General Fund	3614000	Other Interest	\$128
0685	001	General Fund	3614000	Other Interest	\$3,710
0685	001	General Fund	3614000	Other Interest	\$109
0685	001	General Fund	3614000	Other Interest	\$102
0685	001	General Fund	3614000	Other Interest	\$2,254
0685	001	General Fund	3614000	Other Interest	\$529

City of Monroe

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3614000	Other Interest	\$46
0685	001	General Fund	3614001	Other Interest	\$13,229
0685	001	General Fund	3614003	Other Interest	\$614
0685	001	General Fund	3620000	Rents and Leases	\$12
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620003	Rents and Leases	\$2
0685	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,610
0685	001	General Fund	3671000	Contributions and Donations from Nongovernmental Sources	\$1,186
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,650
0685	001	General Fund	3671101	Contributions and Donations from Nongovernmental Sources	\$30,000
0685	001	General Fund	3671102	Contributions and Donations from Nongovernmental Sources	\$250
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$2,006
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$800
0685	001	General Fund	3671105	Contributions and Donations from Nongovernmental Sources	\$650
0685	001	General Fund	3671106	Contributions and Donations from Nongovernmental Sources	\$1,550
0685	001	General Fund	3671200	Contributions and Donations from Nongovernmental Sources	\$1,000
0685	001	General Fund	3691000	Sale of Surplus	\$2,152

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$6
0685	001	General Fund	3694000	Judgments and Settlements	\$5,128
0685	001	General Fund	3694002	Judgments and Settlements	\$2,757
0685	001	General Fund	3698100	Cash Adjustments	(\$65)
0685	001	General Fund	3698100	Cash Adjustments	(\$14)
0685	001	General Fund	3699100	Miscellaneous Other	\$201
0685	001	General Fund	3699100	Miscellaneous Other	\$450
0685	001	General Fund	3699109	Miscellaneous Other	\$75
0685	105	Streets	3088000	Unreserved Cash and Investments - Beginning	\$402,038
0685	105	Streets	3219100	Franchise Fees and Royalties	\$187,059
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$26,109
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$397,619
0685	105	Streets	3458301	Plan Checking Services	\$5,283
0685	105	Streets	3458302	Plan Checking Services	\$4,850
0685	105	Streets	3458310	Plan Checking Services	\$52,103
0685	105	Streets	3611100	Investment Earnings	\$6,694
0685	105	Streets	3614000	Other Interest	\$998
0685	105	Streets	3691000	Sale of Surplus	\$422
0685	105	Streets	3699100	Miscellaneous Other	\$1,424
0685	109	Tourism	3088000	Unreserved Cash and Investments - Beginning	\$82,672
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$91,463
0685	109	Tourism	3611100	Investment Earnings	\$1,611
0685	114	Narcotic/Drug Buy Fund	3088000	Unreserved Cash and Investments - Beginning	\$53,883
0685	114	Narcotic/Drug Buy Fund	3611100	Investment Earnings	\$93
0685	114	Narcotic/Drug Buy Fund	3611103	Investment Earnings	\$5
0685	114	Narcotic/Drug Buy Fund	3693006	Confiscated and Forfeited Property	\$90
0685	114	Narcotic/Drug Buy Fund	3693008	Confiscated and Forfeited Property	\$657
0685	117	REET	3088000	Unreserved Cash and Investments - Beginning	\$3,037,267

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$667,317
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$859
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$667,317
0685	117	REET	3611100	Investment Earnings	\$59,461
0685	203	Governmental Debt Fund	3088000	Unreserved Cash and Investments - Beginning	\$3,363
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$55
0685	307	Capital Improvements CIP	3088000	Unreserved Cash and Investments - Beginning	\$1,357,912
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$11,693
0685	307	Capital Improvements CIP	3614000	Other Interest	\$739
0685	317	Parks CIP Fund	3081000	Reserved Cash and Investments - Beginning	\$32,017
0685	317	Parks CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$920,531
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$748,898
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$18,380
0685	317	Parks CIP Fund	3614000	Other Interest	\$210
0685	317	Parks CIP Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$20,000
0685	318	Streets CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,065,161
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$1,532
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$65,073
0685	318	Streets CIP Fund	3340384	State Grant from Transportation Improvement Board (TIB)	\$185,181
0685	318	Streets CIP Fund	3340384	State Grant from Transportation Improvement Board (TIB)	\$76,327
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,184,737

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$983,179
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$34,377
0685	318	Streets CIP Fund	3614000	Other Interest	\$65
0685	319	North Kelsey Development	3088000	Unreserved Cash and Investments - Beginning	\$908,488
0685	319	North Kelsey Development	3611100	Investment Earnings	\$23,746
0685	411	Water Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$707,639
0685	411	Water Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$8,421,867
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$5,989,262
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$201,230
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$678,215
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$103,832
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$5,284
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$4,961
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$940
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$2,504
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$47,963
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$103,024
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,660
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$444
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$985,344
0685	411	Water Maintenance & Operations	3698100	Cash Adjustments	\$33
0685	421	Sewer Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$1,923,303
0685	421	Sewer Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$8,723,104

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3414300	Budgeting and Accounting Services	\$110
0685	421	Sewer Maintenance & Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$6,837,355
0685	421	Sewer Maintenance & Operations	3435008	Sewer/Reclaimed Water Sales and Services	\$1,155,905
0685	421	Sewer Maintenance & Operations	3435012	Sewer/Reclaimed Water Sales and Services	\$2,388
0685	421	Sewer Maintenance & Operations	3458301	Plan Checking Services	\$10,699
0685	421	Sewer Maintenance & Operations	3458302	Plan Checking Services	\$12,451
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$64,456
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$118,263
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$2,369
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$5
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,921,411
0685	421	Sewer Maintenance & Operations	3698100	Cash Adjustments	\$164
0685	421	Sewer Maintenance & Operations	3699100	Miscellaneous Other	\$2,040
0685	431	Stormwater Maint & Operations	3081000	Reserved Cash and Investments - Beginning	\$255,632
0685	431	Stormwater Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,050,153
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$50,000
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$1,918,917
0685	431	Stormwater Maint & Operations	3458301	Plan Checking Services	\$11,964
0685	431	Stormwater Maint & Operations	3458302	Plan Checking Services	\$12,421
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$14,326
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$8,533
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$997

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	3698100	Cash Adjustments	\$39
0685	510	Information & Tech Services	3088000	Unreserved Cash and Investments - Beginning	\$306,352
0685	510	Information & Tech Services	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$596,270
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$54,934
0685	510	Information & Tech Services	3611100	Investment Earnings	\$4,298
0685	510	Information & Tech Services	3614000	Other Interest	\$6,042
0685	510	Information & Tech Services	3691000	Sale of Surplus	\$1,410
0685	520	Equipment & Fleet Management	3088000	Unreserved Cash and Investments - Beginning	\$4,285,865
0685	520	Equipment & Fleet Management	3441100	Roads/Streets Maintenance/Repair/Construction Services	\$17,658
0685	520	Equipment & Fleet Management	3444000	Sales of Parts	\$1,790,546
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$75,422
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$4,653
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$1,670
0685	530	Facilities Management	3088000	Unreserved Cash and Investments - Beginning	\$8,818
0685	530	Facilities Management	3419300	Custodial/Janitorial/Maintenance/Building Security Services	\$1,206,402
0685	530	Facilities Management	3611100	Investment Earnings	\$746
0685	530	Facilities Management	3614000	Other Interest	\$11,911
0685	530	Facilities Management	3699100	Miscellaneous Other	\$267
0685	621	Employee Sick Leave Reserve	3088000	Unreserved Cash and Investments - Beginning	\$346,645
0685	621	Employee Sick Leave Reserve	3611100	Investment Earnings	\$5,690
0685	622	Risk Management Reserve	3088000	Unreserved Cash and Investments - Beginning	\$146,184
0685	622	Risk Management Reserve	3611100	Investment Earnings	\$2,273

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	623	Transportation Benefit Dist	3088000	Unreserved Cash and Investments - Beginning	\$2,086,114
0685	631	Custodial Fund	3088000	Unreserved Cash and Investments - Beginning	\$486,093
0685	643	Transportation Benefit Dist	3088000	Unreserved Cash and Investments - Beginning	\$0
0685	001	General Fund	5081100	Reserved Cash and Investments - Ending	\$74,391
0685	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$5,891,665
0685	001	General Fund	5113040	Official Publication Services	\$2,142
0685	001	General Fund	5113040	Official Publication Services	\$16,467
0685	001	General Fund	5116010	Legislative Activities	\$67,298
0685	001	General Fund	5116020	Legislative Activities	\$4,166
0685	001	General Fund	5116020	Legislative Activities	\$974
0685	001	General Fund	5116020	Legislative Activities	\$256
0685	001	General Fund	5116030	Legislative Activities	\$679
0685	001	General Fund	5116040	Legislative Activities	\$4,174
0685	001	General Fund	5116040	Legislative Activities	\$3,639
0685	001	General Fund	5116040	Legislative Activities	\$290
0685	001	General Fund	5116040	Legislative Activities	\$820
0685	001	General Fund	5116040	Legislative Activities	\$671
0685	001	General Fund	5117040	Lobbying Activities	\$50,188
0685	001	General Fund	5125010	Municipal Court	\$197,006
0685	001	General Fund	5125020	Municipal Court	\$12,029
0685	001	General Fund	5125020	Municipal Court	\$2,813
0685	001	General Fund	5125020	Municipal Court	\$23,293
0685	001	General Fund	5125020	Municipal Court	\$992
0685	001	General Fund	5125020	Municipal Court	\$36,155
0685	001	General Fund	5125020	Municipal Court	\$3,449
0685	001	General Fund	5125020	Municipal Court	\$5
0685	001	General Fund	5125020	Municipal Court	\$1,940
0685	001	General Fund	5125020	Municipal Court	\$1,560
0685	001	General Fund	5125030	Municipal Court	\$1,850
0685	001	General Fund	5125040	Municipal Court	\$8,939
0685	001	General Fund	5125040	Municipal Court	\$63,888
0685	001	General Fund	5125040	Municipal Court	\$5,550
0685	001	General Fund	5125040	Municipal Court	\$152

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5125040	Municipal Court	\$8,555
0685	001	General Fund	5125040	Municipal Court	\$25,066
0685	001	General Fund	5125040	Municipal Court	\$2,397
0685	001	General Fund	5125040	Municipal Court	\$1,277
0685	001	General Fund	5125040	Municipal Court	\$798
0685	001	General Fund	5125040	Municipal Court	\$12
0685	001	General Fund	5125040	Municipal Court	\$450
0685	001	General Fund	5125040	Municipal Court	\$400
0685	001	General Fund	5125040	Municipal Court	\$951
0685	001	General Fund	5131010	Executive Office	\$308,598
0685	001	General Fund	5131020	Executive Office	\$17,981
0685	001	General Fund	5131020	Executive Office	\$4,683
0685	001	General Fund	5131020	Executive Office	\$34,359
0685	001	General Fund	5131020	Executive Office	\$669
0685	001	General Fund	5131020	Executive Office	\$33,082
0685	001	General Fund	5131020	Executive Office	\$13,155
0685	001	General Fund	5131020	Executive Office	\$2,310
0685	001	General Fund	5131020	Executive Office	\$4,816
0685	001	General Fund	5131030	Executive Office	\$8,822
0685	001	General Fund	5131040	Executive Office	\$11,926
0685	001	General Fund	5131040	Executive Office	\$37,641
0685	001	General Fund	5131040	Executive Office	\$415
0685	001	General Fund	5131040	Executive Office	\$16,713
0685	001	General Fund	5131040	Executive Office	\$2,185
0685	001	General Fund	5131040	Executive Office	\$1,399
0685	001	General Fund	5131040	Executive Office	\$5,729
0685	001	General Fund	5131040	Executive Office	\$51,593
0685	001	General Fund	5131040	Executive Office	\$3,285
0685	001	General Fund	5131040	Executive Office	\$1,488
0685	001	General Fund	5131040	Executive Office	\$2,500
0685	001	General Fund	5142010	Financial Services	\$105,673
0685	001	General Fund	5142020	Financial Services	\$6,428
0685	001	General Fund	5142020	Financial Services	\$1,503
0685	001	General Fund	5142020	Financial Services	\$13,555
0685	001	General Fund	5142020	Financial Services	\$276
0685	001	General Fund	5142020	Financial Services	\$21,417
0685	001	General Fund	5142020	Financial Services	\$2,886

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142020	Financial Services	\$1,260
0685	001	General Fund	5142030	Financial Services	\$179
0685	001	General Fund	5142140	Financial Services	\$10,000
0685	001	General Fund	5142140	Financial Services	\$533
0685	001	General Fund	5142140	Financial Services	\$908
0685	001	General Fund	5142140	Financial Services	\$245
0685	001	General Fund	5142140	Financial Services	\$1,482
0685	001	General Fund	5142310	Financial Services	\$308,816
0685	001	General Fund	5142310	Financial Services	\$232
0685	001	General Fund	5142320	Financial Services	\$18,033
0685	001	General Fund	5142320	Financial Services	\$4,411
0685	001	General Fund	5142320	Financial Services	\$39,604
0685	001	General Fund	5142320	Financial Services	\$803
0685	001	General Fund	5142320	Financial Services	\$59,746
0685	001	General Fund	5142320	Financial Services	\$6,664
0685	001	General Fund	5142320	Financial Services	\$77
0685	001	General Fund	5142320	Financial Services	\$2,876
0685	001	General Fund	5142320	Financial Services	\$3,581
0685	001	General Fund	5142330	Financial Services	\$1,111
0685	001	General Fund	5142330	Financial Services	\$2,744
0685	001	General Fund	5142340	Financial Services	\$38,807
0685	001	General Fund	5142340	Financial Services	\$6,548
0685	001	General Fund	5142340	Financial Services	\$11,258
0685	001	General Fund	5142340	Financial Services	\$411
0685	001	General Fund	5142340	Financial Services	\$27,489
0685	001	General Fund	5142340	Financial Services	\$239
0685	001	General Fund	5142340	Financial Services	\$1,578
0685	001	General Fund	5142340	Financial Services	\$2,553
0685	001	General Fund	5142340	Financial Services	\$1,119
0685	001	General Fund	5142340	Financial Services	\$1,498
0685	001	General Fund	5142340	Financial Services	\$5,925
0685	001	General Fund	5144040	Election Services	\$16,762
0685	001	General Fund	5154140	External Legal Services - Advice	\$339,635
0685	001	General Fund	5154140	External Legal Services - Advice	\$65,875
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$180,000

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$213,400
0685	001	General Fund	5181010	Personnel Services	\$113,638
0685	001	General Fund	5181010	Personnel Services	\$14,474
0685	001	General Fund	5181020	Personnel Services	\$6,610
0685	001	General Fund	5181020	Personnel Services	\$896
0685	001	General Fund	5181020	Personnel Services	\$1,611
0685	001	General Fund	5181020	Personnel Services	\$210
0685	001	General Fund	5181020	Personnel Services	\$14,577
0685	001	General Fund	5181020	Personnel Services	\$199
0685	001	General Fund	5181020	Personnel Services	\$132
0685	001	General Fund	5181020	Personnel Services	\$14,509
0685	001	General Fund	5181020	Personnel Services	\$3,405
0685	001	General Fund	5181020	Personnel Services	\$62
0685	001	General Fund	5181020	Personnel Services	\$1,008
0685	001	General Fund	5181040	Personnel Services	\$22,277
0685	001	General Fund	5181040	Personnel Services	\$2,738
0685	001	General Fund	5181040	Personnel Services	\$321
0685	001	General Fund	5181040	Personnel Services	\$6,684
0685	001	General Fund	5181040	Personnel Services	\$606
0685	001	General Fund	5181040	Personnel Services	\$108
0685	001	General Fund	5181040	Personnel Services	\$303
0685	001	General Fund	5181040	Personnel Services	\$443
0685	001	General Fund	5189020	Other Centralized Services	\$37
0685	001	General Fund	5189040	Other Centralized Services	\$12,443
0685	001	General Fund	5189040	Other Centralized Services	\$6,122
0685	001	General Fund	5189040	Other Centralized Services	\$3,487
0685	001	General Fund	5189040	Other Centralized Services	\$6
0685	001	General Fund	5189040	Other Centralized Services	\$143
0685	001	General Fund	5189040	Other Centralized Services	\$500
0685	001	General Fund	5211040	Administration	\$28,946
0685	001	General Fund	5212140	Police Operations	\$2,666
0685	001	General Fund	5212210	Police Operations	\$3,513,434

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5217010	Traffic Policing	\$433,301
0685	001	General Fund	5212210	Police Operations	\$9,631
0685	001	General Fund	5212210	Police Operations	\$360,962
0685	001	General Fund	5212210	Police Operations	\$12,825
0685	001	General Fund	5212210	Police Operations	\$1,571
0685	001	General Fund	5212210	Police Operations	\$1,286
0685	001	General Fund	5212220	Police Operations	\$162,978
0685	001	General Fund	5217020	Traffic Policing	\$161,561
0685	001	General Fund	5212220	Police Operations	\$586
0685	001	General Fund	5212220	Police Operations	\$22,407
0685	001	General Fund	5212220	Police Operations	\$803
0685	001	General Fund	5212220	Police Operations	\$100
0685	001	General Fund	5212220	Police Operations	\$57,663
0685	001	General Fund	5212220	Police Operations	\$137
0685	001	General Fund	5212220	Police Operations	\$5,220
0685	001	General Fund	5212220	Police Operations	\$188
0685	001	General Fund	5212220	Police Operations	\$23
0685	001	General Fund	5212220	Police Operations	\$190,155
0685	001	General Fund	5212220	Police Operations	\$18,618
0685	001	General Fund	5212220	Police Operations	\$687
0685	001	General Fund	5212220	Police Operations	\$84
0685	001	General Fund	5212220	Police Operations	\$73,133
0685	001	General Fund	5212220	Police Operations	\$49
0685	001	General Fund	5212220	Police Operations	\$2,977
0685	001	General Fund	5212220	Police Operations	\$259
0685	001	General Fund	5212220	Police Operations	\$33
0685	001	General Fund	5212220	Police Operations	\$622,244
0685	001	General Fund	5212220	Police Operations	\$95
0685	001	General Fund	5212220	Police Operations	\$18,131
0685	001	General Fund	5212220	Police Operations	\$1,568
0685	001	General Fund	5212220	Police Operations	\$212
0685	001	General Fund	5212220	Police Operations	\$162,377
0685	001	General Fund	5212220	Police Operations	\$3,879
0685	001	General Fund	5212220	Police Operations	\$333
0685	001	General Fund	5212220	Police Operations	\$50
0685	001	General Fund	5212220	Police Operations	\$154
0685	001	General Fund	5212220	Police Operations	\$55,194

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212220	Police Operations	\$26,407
0685	001	General Fund	5212220	Police Operations	\$27,545
0685	001	General Fund	5212220	Police Operations	\$13,976
0685	001	General Fund	5212230	Police Operations	\$4,781
0685	001	General Fund	5212230	Police Operations	\$14,008
0685	001	General Fund	5212230	Police Operations	\$33,800
0685	001	General Fund	5212230	Police Operations	\$29,328
0685	001	General Fund	5212230	Police Operations	\$282
0685	001	General Fund	5212230	Police Operations	\$2,138
0685	001	General Fund	5212230	Police Operations	\$4,023
0685	001	General Fund	5212240	Police Operations	\$101,061
0685	001	General Fund	5217040	Traffic Policing	\$49,723
0685	001	General Fund	5212240	Police Operations	\$3,104
0685	001	General Fund	5212240	Police Operations	\$2,401
0685	001	General Fund	5212240	Police Operations	\$172,562
0685	001	General Fund	5212240	Police Operations	\$449,196
0685	001	General Fund	5212240	Police Operations	\$334,208
0685	001	General Fund	5212240	Police Operations	\$78,887
0685	001	General Fund	5212240	Police Operations	\$2,398
0685	001	General Fund	5212240	Police Operations	\$20,917
0685	001	General Fund	5212240	Police Operations	\$48,034
0685	001	General Fund	5212240	Police Operations	\$722
0685	001	General Fund	5212240	Police Operations	\$5,425
0685	001	General Fund	5212240	Police Operations	\$2,414
0685	001	General Fund	5212240	Police Operations	\$2,698
0685	001	General Fund	5213030	Crime Prevention	\$2,886
0685	001	General Fund	5214040	Training	\$18,624
0685	001	General Fund	5214040	Training	\$13,154
0685	001	General Fund	5236040	Care and Custody of Prisoners	\$372,936
0685	001	General Fund	5251010	Administration	\$3,855
0685	001	General Fund	5251020	Administration	\$207
0685	001	General Fund	5251020	Administration	\$55
0685	001	General Fund	5251020	Administration	\$495
0685	001	General Fund	5251020	Administration	\$6
0685	001	General Fund	5251020	Administration	\$417
0685	001	General Fund	5251020	Administration	\$115
0685	001	General Fund	5251020	Administration	\$32

City of Monroe

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5255040	Facilities	\$84
0685	001	General Fund	5255040	Facilities	\$2,072
0685	001	General Fund	5255040	Facilities	\$2,266
0685	001	General Fund	5256030	Disaster Preparedness	\$3,096
0685	001	General Fund	5256030	Disaster Preparedness	\$488
0685	001	General Fund	5256040	Disaster Preparedness	\$953
0685	001	General Fund	5256040	Disaster Preparedness	\$5,986
0685	001	General Fund	5280040	Dispatch Services	\$61,284
0685	001	General Fund	5280040	Dispatch Services	\$284,433
0685	001	General Fund	5586010	Planning	\$514,819
0685	001	General Fund	5586010	Planning	\$1,332
0685	001	General Fund	5586020	Planning	\$31,564
0685	001	General Fund	5586020	Planning	\$7,388
0685	001	General Fund	5586020	Planning	\$64,885
0685	001	General Fund	5586020	Planning	\$1,472
0685	001	General Fund	5586020	Planning	\$99,284
0685	001	General Fund	5586020	Planning	\$9,396
0685	001	General Fund	5586020	Planning	\$18
0685	001	General Fund	5586020	Planning	\$5,737
0685	001	General Fund	5586020	Planning	\$2,316
0685	001	General Fund	5586030	Planning	\$1,065
0685	001	General Fund	5586040	Planning	\$58
0685	001	General Fund	5586040	Planning	\$10,920
0685	001	General Fund	5586040	Planning	\$51,203
0685	001	General Fund	5586040	Planning	\$4,444
0685	001	General Fund	5586040	Planning	\$30,797
0685	001	General Fund	5586040	Planning	\$16,230
0685	001	General Fund	5586040	Planning	\$46,162
0685	001	General Fund	5586040	Planning	\$1,349
0685	001	General Fund	5586040	Planning	\$3,302
0685	001	General Fund	5586040	Planning	\$5,463
0685	001	General Fund	5586040	Planning	\$740
0685	001	General Fund	5586040	Planning	\$3,814
0685	001	General Fund	5586040	Planning	\$1,795
0685	001	General Fund	5587040	Economic Development	\$109,973
0685	001	General Fund	5587040	Economic Development	\$22,917
0685	001	General Fund	5587040	Economic Development	\$150

City of Monroe

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593010	Property Development	\$299,969
0685	001	General Fund	5593010	Property Development	\$1,332
0685	001	General Fund	5593020	Property Development	\$18,459
0685	001	General Fund	5593020	Property Development	\$4,318
0685	001	General Fund	5593020	Property Development	\$37,951
0685	001	General Fund	5593020	Property Development	\$3,334
0685	001	General Fund	5593020	Property Development	\$62,161
0685	001	General Fund	5593020	Property Development	\$3,017
0685	001	General Fund	5593020	Property Development	\$5
0685	001	General Fund	5593020	Property Development	\$3,394
0685	001	General Fund	5593020	Property Development	\$2,108
0685	001	General Fund	5593030	Property Development	\$1,273
0685	001	General Fund	5593030	Property Development	\$787
0685	001	General Fund	5593040	Property Development	\$52,252
0685	001	General Fund	5593040	Property Development	\$26,064
0685	001	General Fund	5593040	Property Development	\$28,617
0685	001	General Fund	5593040	Property Development	\$1,458
0685	001	General Fund	5593040	Property Development	\$61
0685	001	General Fund	5593040	Property Development	\$1,123
0685	001	General Fund	5593040	Property Development	\$2,676
0685	001	General Fund	5593040	Property Development	\$430
0685	001	General Fund	5593040	Property Development	\$1,399
0685	001	General Fund	5593040	Property Development	\$455
0685	001	General Fund	5666640	Chemical Dependency Services	\$5,129
0685	001	General Fund	5690040	Aging and Disability Services	\$15,000
0685	001	General Fund	5739030	Other	\$2,008
0685	001	General Fund	5739030	Other	\$1,812
0685	001	General Fund	5739030	Other	\$859
0685	001	General Fund	5739040	Other	\$740
0685	001	General Fund	5755040	Multipurpose and Community Centers	\$42,195
0685	001	General Fund	5768010	General Parks	\$417,539
0685	001	General Fund	5768010	General Parks	\$43,440
0685	001	General Fund	5768010	General Parks	\$5,516
0685	001	General Fund	5768020	General Parks	\$25,623
0685	001	General Fund	5768020	General Parks	\$2,554

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768020	General Parks	\$5,992
0685	001	General Fund	5768020	General Parks	\$597
0685	001	General Fund	5768020	General Parks	\$54,633
0685	001	General Fund	5768020	General Parks	\$5,147
0685	001	General Fund	5768020	General Parks	\$9,866
0685	001	General Fund	5768020	General Parks	\$2,173
0685	001	General Fund	5768020	General Parks	\$123,326
0685	001	General Fund	5768020	General Parks	\$759
0685	001	General Fund	5768020	General Parks	\$5,797
0685	001	General Fund	5768020	General Parks	\$3,866
0685	001	General Fund	5768020	General Parks	\$11,562
0685	001	General Fund	5768020	General Parks	\$6,590
0685	001	General Fund	5768030	General Parks	\$3,202
0685	001	General Fund	5768030	General Parks	\$67,850
0685	001	General Fund	5768030	General Parks	\$4,532
0685	001	General Fund	5768030	General Parks	\$3,526
0685	001	General Fund	5768030	General Parks	\$2,118
0685	001	General Fund	5768040	General Parks	\$11,639
0685	001	General Fund	5768040	General Parks	\$34,116
0685	001	General Fund	5768040	General Parks	\$200,768
0685	001	General Fund	5768040	General Parks	\$65,338
0685	001	General Fund	5768040	General Parks	\$7,657
0685	001	General Fund	5768040	General Parks	\$22,300
0685	001	General Fund	5768040	General Parks	\$19,176
0685	001	General Fund	5768040	General Parks	\$3,276
0685	001	General Fund	5768040	General Parks	\$6,992
0685	001	General Fund	5768040	General Parks	\$5,353
0685	001	General Fund	5768110	General Parks	\$242,993
0685	001	General Fund	5768120	General Parks	\$14,171
0685	001	General Fund	5768120	General Parks	\$3,452
0685	001	General Fund	5768120	General Parks	\$31,195
0685	001	General Fund	5768120	General Parks	\$1,509
0685	001	General Fund	5768120	General Parks	\$52,148
0685	001	General Fund	5768120	General Parks	\$5,914
0685	001	General Fund	5768120	General Parks	\$5
0685	001	General Fund	5768120	General Parks	\$2,314
0685	001	General Fund	5768120	General Parks	\$2,669

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768130	General Parks	\$1,837
0685	001	General Fund	5768140	General Parks	\$2,775
0685	001	General Fund	5768140	General Parks	\$203
0685	001	General Fund	5768140	General Parks	\$1,139
0685	001	General Fund	5768140	General Parks	\$49
0685	001	General Fund	5769030	Other Park Facilities	\$529
0685	105	Streets	5088000	Unreserved Cash and Investments - Ending	\$417,092
0685	105	Streets	5423010	Roadway	\$3,655
0685	105	Streets	5423010	Roadway	\$52,190
0685	105	Streets	5423010	Roadway	\$154,399
0685	105	Streets	5423010	Roadway	\$739
0685	105	Streets	5423010	Roadway	\$5,991
0685	105	Streets	5423020	Roadway	\$220
0685	105	Streets	5423020	Roadway	\$3,100
0685	105	Streets	5423020	Roadway	\$9,914
0685	105	Streets	5423020	Roadway	\$51
0685	105	Streets	5423020	Roadway	\$753
0685	105	Streets	5423020	Roadway	\$2,333
0685	105	Streets	5423020	Roadway	\$469
0685	105	Streets	5423020	Roadway	\$6,836
0685	105	Streets	5423020	Roadway	\$21,326
0685	105	Streets	5423020	Roadway	\$12
0685	105	Streets	5423020	Roadway	\$711
0685	105	Streets	5423020	Roadway	\$2,961
0685	105	Streets	5423020	Roadway	\$941
0685	105	Streets	5423020	Roadway	\$9,866
0685	105	Streets	5423020	Roadway	\$39,389
0685	105	Streets	5423020	Roadway	\$1,191
0685	105	Streets	5423020	Roadway	\$2,827
0685	105	Streets	5423020	Roadway	\$36
0685	105	Streets	5423020	Roadway	\$78
0685	105	Streets	5423020	Roadway	\$4
0685	105	Streets	5423020	Roadway	\$500
0685	105	Streets	5423020	Roadway	\$478
0685	105	Streets	5423020	Roadway	\$12
0685	105	Streets	5423020	Roadway	\$1,490
0685	105	Streets	5423020	Roadway	\$2,966

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423030	Roadway	\$2,119
0685	105	Streets	5423030	Roadway	\$1,343
0685	105	Streets	5423030	Roadway	\$86,574
0685	105	Streets	5423030	Roadway	\$46
0685	105	Streets	5423040	Roadway	\$511
0685	105	Streets	5423040	Roadway	\$971
0685	105	Streets	5423040	Roadway	\$1,065
0685	105	Streets	5423040	Roadway	\$1,669
0685	105	Streets	5423040	Roadway	\$491
0685	105	Streets	5423040	Roadway	\$8,513
0685	105	Streets	5423040	Roadway	\$1,421
0685	105	Streets	5423040	Roadway	\$104
0685	105	Streets	5423040	Roadway	\$29
0685	105	Streets	5426140	Sidewalks	\$3,221
0685	105	Streets	5426440	Traffic Control Devices	\$309
0685	105	Streets	5426440	Traffic Control Devices	\$7,625
0685	105	Streets	5426440	Traffic Control Devices	\$8,190
0685	105	Streets	5426610	Snow and Ice Control	\$72,624
0685	105	Streets	5426630	Snow and Ice Control	\$3,578
0685	105	Streets	5426640	Snow and Ice Control	\$13,928
0685	105	Streets	5431040	Management	\$485
0685	105	Streets	5435040	Facilities	\$9,205
0685	105	Streets	5435040	Facilities	\$180,833
0685	105	Streets	5435040	Facilities	\$22,434
0685	109	Tourism	5088000	Unreserved Cash and Investments - Ending	\$71,654
0685	109	Tourism	5573040	Tourism	\$89
0685	109	Tourism	5573040	Tourism	\$104,003
0685	114	Narcotic/Drug Buy Fund	5088000	Unreserved Cash and Investments - Ending	\$47,589
0685	114	Narcotic/Drug Buy Fund	5212140	Police Operations	\$7,039
0685	114	Narcotic/Drug Buy Fund	5212340	Police Operations	\$100
0685	117	REET	5088000	Unreserved Cash and Investments - Ending	\$4,127,068
0685	203	Governmental Debt Fund	5088000	Unreserved Cash and Investments - Ending	\$3,418
0685	307	Capital Improvements CIP	5088000	Unreserved Cash and Investments - Ending	\$21,174

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5081000	Reserved Cash and Investments - Ending	\$33,797
0685	317	Parks CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$1,280,638
0685	317	Parks CIP Fund	5768040	General Parks	\$86,447
0685	318	Streets CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$2,016,712
0685	319	North Kelsey Development	5088000	Unreserved Cash and Investments - Ending	\$2,634,155
0685	319	North Kelsey Development	5586040	Planning	\$23,003
0685	411	Water Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$685,987
0685	411	Water Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$7,739,536
0685	411	Water Maintenance & Operations	5251010	Administration	\$3,856
0685	411	Water Maintenance & Operations	5251020	Administration	\$207
0685	411	Water Maintenance & Operations	5251020	Administration	\$55
0685	411	Water Maintenance & Operations	5251020	Administration	\$495
0685	411	Water Maintenance & Operations	5251020	Administration	\$6
0685	411	Water Maintenance & Operations	5251020	Administration	\$417
0685	411	Water Maintenance & Operations	5251020	Administration	\$116
0685	411	Water Maintenance & Operations	5251020	Administration	\$31
0685	411	Water Maintenance & Operations	5251030	Administration	\$2,997
0685	411	Water Maintenance & Operations	5251040	Administration	\$307
0685	411	Water Maintenance & Operations	5255040	Facilities	\$1,961
0685	411	Water Maintenance & Operations	5255040	Facilities	\$2,267
0685	411	Water Maintenance & Operations	5255040	Facilities	\$53
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$600
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$690

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$5,986
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$196,391
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$2,097
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$12,022
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,826
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$23,556
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,488
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$38,619
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$4,153
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$36
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$1,881
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$1,786
0685	411	Water Maintenance & Operations	5341030	Water Utilities	\$32
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$332,886
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$8,179
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$19,969
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$47,129
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$81,502
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$3,655
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$55,081
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$499,274
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$5,496
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$746

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$24,830
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$220
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$3,281
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$32,487
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$323
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$52
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$795
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,612
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$75
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$470
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,121
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$69,632
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$706
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$12
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$750
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,433
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$282
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$941
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$10,319
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$126,178
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$114
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,257
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,574

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$36
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$78
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$532
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$478
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$63
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,938
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,944
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,887
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$5,013
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$125,387
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,552,274
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$18,896
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$76,315
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$75,739
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$298,813
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$61,703
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$273,485
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$695,378
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$105,672
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$971
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$9,013
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$13,931

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$251
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$4,154
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$101,359
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$12,291
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$203
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$138
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$7,832
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$2,766
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$54,722
0685	421	Sewer Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$1,855,456
0685	421	Sewer Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$9,836,092
0685	421	Sewer Maintenance & Operations	5251010	Administration	\$3,855
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$207
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$55
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$495
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$6
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$417
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$115
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$32
0685	421	Sewer Maintenance & Operations	5251030	Administration	\$2,520
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$327
0685	421	Sewer Maintenance & Operations	5255030	Facilities	\$688
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$59

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$1,858
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$2,267
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$52
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$558
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$611
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$5,986
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$199,673
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$2,084
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$12,155
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,871
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$23,974
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,421
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$38,545
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$4,251
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$49
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,882
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,786
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$262,543
0685	421	Sewer Maintenance & Operations	5355040	Sewer/Reclaimed Water Utilities	\$210
0685	421	Sewer Maintenance & Operations	5356040	Sewer/Reclaimed Water Utilities	\$167,931
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$3,655
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$55,081
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$376,475

City of Monroe

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$5,496
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$485,827
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$8,728
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$746
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$12,294
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$42,555
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$220
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,281
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$23,914
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$323
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$31,681
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$512
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$52
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$795
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,607
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$75
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,409
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$120
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$469
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,121
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$51,103
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$706
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$67,797

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,122
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$12
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$750
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,019
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$282
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,004
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$448
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$941
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,319
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$97,017
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$114
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$110,546
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$474
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,257
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,176
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,024
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$36
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$78
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$532
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$478
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$32
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,792

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,539
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$82
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,447
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,400
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,548
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$4,382
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$12,371
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$242,510
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$9,602
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$112
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$4,278
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$94,320
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$412,744
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$48,634
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$409,010
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$12,360
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$320,615
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$791,737
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$8,179
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$19,969
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$79,442
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$200,440
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$971

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,250
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$13,445
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$10,467
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$92
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$239
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$909
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,001
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$250,100
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$426
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$6,035
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$203
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$138
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$64
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,002
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$56,465
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$13,675
0685	431	Stormwater Maint & Operations	5081000	Reserved Cash and Investments - Ending	\$249,232
0685	431	Stormwater Maint & Operations	5088000	Unreserved Cash and Investments - Ending	\$1,168,824
0685	431	Stormwater Maint & Operations	5251010	Administration	\$3,855
0685	431	Stormwater Maint & Operations	5251020	Administration	\$207
0685	431	Stormwater Maint & Operations	5251020	Administration	\$55
0685	431	Stormwater Maint & Operations	5251020	Administration	\$494
0685	431	Stormwater Maint & Operations	5251020	Administration	\$6

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5251020	Administration	\$416
0685	431	Stormwater Maint & Operations	5251020	Administration	\$115
0685	431	Stormwater Maint & Operations	5251020	Administration	\$31
0685	431	Stormwater Maint & Operations	5251030	Administration	\$2,520
0685	431	Stormwater Maint & Operations	5251040	Administration	\$327
0685	431	Stormwater Maint & Operations	5255030	Facilities	\$1,046
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$79
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$1,858
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$2,267
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$52
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$470
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$611
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$5,986
0685	431	Stormwater Maint & Operations	5313140	Storm Drainage Utilities	\$25,185
0685	431	Stormwater Maint & Operations	5313540	Storm Drainage Utilities	\$119,173
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$3,655
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$52,866
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$493,096
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$7,328
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$191,961
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$739
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$20,659
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$2,084

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$220
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,141
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$31,613
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$430
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$11,742
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$51
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$762
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,407
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$101
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,760
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$469
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$6,836
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$67,907
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$942
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$22,986
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$12
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$711
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,624
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$376
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,409
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$941
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,866
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$128,790

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$152
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$37,712
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,191
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,355
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,020
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$36
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$78
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$500
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$478
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$129
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,873
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,393
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$49
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,818
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,786
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$1,438
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$19,662
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$3,343
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$22,991
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$18,784
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$12,793
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$76,081

City of Monroe

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$221,748
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$62,831
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$92,922
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$8,008
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$19,551
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$15,831
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$971
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$6,428
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$13,401
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$348
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$803
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$28,464
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$231
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$78
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$7,216
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$62,247
0685	510	Information & Tech Services	5088000	Unreserved Cash and Investments - Ending	\$307,487
0685	510	Information & Tech Services	5188810	Information Technology Services	\$100,938
0685	510	Information & Tech Services	5188810	Information Technology Services	\$7,111
0685	510	Information & Tech Services	5188820	Information Technology Services	\$6,644
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,570
0685	510	Information & Tech Services	5188820	Information Technology Services	\$13,858
0685	510	Information & Tech Services	5188820	Information Technology Services	\$293

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188820	Information Technology Services	\$20,968
0685	510	Information & Tech Services	5188820	Information Technology Services	\$3,024
0685	510	Information & Tech Services	5188820	Information Technology Services	\$15
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,512
0685	510	Information & Tech Services	5188830	Information Technology Services	\$25,580
0685	510	Information & Tech Services	5188830	Information Technology Services	\$8,231
0685	510	Information & Tech Services	5188830	Information Technology Services	\$10,308
0685	510	Information & Tech Services	5188840	Information Technology Services	\$146,291
0685	510	Information & Tech Services	5188840	Information Technology Services	\$43,256
0685	510	Information & Tech Services	5188840	Information Technology Services	\$274
0685	510	Information & Tech Services	5188840	Information Technology Services	\$45,317
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,130
0685	510	Information & Tech Services	5188840	Information Technology Services	\$53,016
0685	510	Information & Tech Services	5188840	Information Technology Services	\$36,865
0685	510	Information & Tech Services	5188840	Information Technology Services	\$22,004
0685	510	Information & Tech Services	5188840	Information Technology Services	\$71,532
0685	510	Information & Tech Services	5188840	Information Technology Services	\$10,026
0685	510	Information & Tech Services	5188840	Information Technology Services	\$17,236
0685	510	Information & Tech Services	5188840	Information Technology Services	\$2,696
0685	520	Equipment & Fleet Management	5088000	Unreserved Cash and Investments - Ending	\$4,782,021
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$164,261
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$8,313
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$10,738

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,511
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$22,627
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,112
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$39,781
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,232
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$1,542
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,410
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$5,489
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$7,240
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$123,357
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$61,215
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$15,585
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$7,792
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$17,922
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$18,997
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$17,922
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$64,611
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$17,546
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$60,456
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,935
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$905
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,722
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$48,176

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$17,552
0685	530	Facilities Management	5088000	Unreserved Cash and Investments - Ending	\$65,055
0685	530	Facilities Management	5182010	Property Management Services	\$214,152
0685	530	Facilities Management	5182010	Property Management Services	\$7,279
0685	530	Facilities Management	5182020	Property Management Services	\$13,772
0685	530	Facilities Management	5182020	Property Management Services	\$3,235
0685	530	Facilities Management	5182020	Property Management Services	\$29,557
0685	530	Facilities Management	5182020	Property Management Services	\$4,471
0685	530	Facilities Management	5182020	Property Management Services	\$54,960
0685	530	Facilities Management	5182020	Property Management Services	\$4,337
0685	530	Facilities Management	5182020	Property Management Services	\$2,074
0685	530	Facilities Management	5182020	Property Management Services	\$4,307
0685	530	Facilities Management	5182030	Property Management Services	\$84,244
0685	530	Facilities Management	5182030	Property Management Services	\$12,248
0685	530	Facilities Management	5182030	Property Management Services	\$11,376
0685	530	Facilities Management	5182030	Property Management Services	\$188
0685	530	Facilities Management	5182040	Property Management Services	\$86,872
0685	530	Facilities Management	5182040	Property Management Services	\$13,522
0685	530	Facilities Management	5182040	Property Management Services	\$24,481
0685	530	Facilities Management	5182040	Property Management Services	\$47,524
0685	530	Facilities Management	5182040	Property Management Services	\$76,020
0685	530	Facilities Management	5182040	Property Management Services	\$27,703
0685	530	Facilities Management	5182040	Property Management Services	\$232,782

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For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182040	Property Management Services	\$190,642
0685	530	Facilities Management	5182040	Property Management Services	\$132,540
0685	530	Facilities Management	5182040	Property Management Services	\$458
0685	530	Facilities Management	5182040	Property Management Services	\$68,044
0685	530	Facilities Management	5182040	Property Management Services	\$23,014
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,726
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$57,085
0685	623	Transportation Benefit Dist	5088000	Unreserved Cash and Investments - Ending	\$0
0685	631	Custodial Fund	5088000	Unreserved Cash and Investments - Ending	\$597,755
0685	643	Transportation Benefit Dist	5088000	Unreserved Cash and Investments - Ending	\$2,225,731
0685	001	General Fund	3885000	Cumulative Effect of Changes in Accounting Principle(s)	\$351,756
0685	001	General Fund	3951000	Proceeds from Sales of Capital Assets	\$250
0685	105	Streets	3970000	Transfers-In	\$87,000
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$68,728
0685	203	Governmental Debt Fund	3970000	Transfers-In	\$138,142
0685	317	Parks CIP Fund	3970000	Transfers-In	\$1,780
0685	317	Parks CIP Fund	3970000	Transfers-In	\$52,001
0685	319	North Kelsey Development	3951009	Proceeds from Sales of Capital Assets	\$264,925
0685	319	North Kelsey Development	3970000	Transfers-In	\$1,528,728
0685	421	Sewer Maintenance & Operations	3893000	Custodial Type Collections	\$4,389
0685	431	Stormwater Maint & Operations	3970000	Transfers-In	\$450,000
0685	520	Equipment & Fleet Management	3951000	Proceeds from Sales of Capital Assets	\$29,979
0685	530	Facilities Management	3970000	Transfers-In	\$115,010
0685	530	Facilities Management	3970000	Transfers-In	\$200,000

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	621	Employee Sick Leave Reserve	3970000	Transfers-In	\$55,558
0685	621	Employee Sick Leave Reserve	3970000	Transfers-In	\$4,813
0685	621	Employee Sick Leave Reserve	3970000	Transfers-In	\$7,739
0685	621	Employee Sick Leave Reserve	3970000	Transfers-In	\$3,803
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$167,996
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$3,271
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$240,619
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$5,687
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$7,545
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$2,858
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$206,646
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$875
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$4,019
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$64,700
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$45,973
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$576
0685	631	Custodial Fund	3893000	Custodial Type Collections	\$812,251
0685	643	Transportation Benefit Dist	3885000	Cumulative Effect of Changes in Accounting Principle(s)	\$2,086,114
0685	643	Transportation Benefit Dist	3894000	Custodial Type Deposits	\$1,287,809
0685	643	Transportation Benefit Dist	3894000	Custodial Type Deposits	\$39,045
0685	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$20,619

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$20,000
0685	001	General Fund	5970000	Transfers-Out	\$87,000
0685	001	General Fund	5970000	Transfers-Out	\$1,528,728
0685	001	General Fund	5970000	Transfers-Out	\$150,000
0685	001	General Fund	5970000	Transfers-Out	\$55,558
0685	105	Streets	5970000	Transfers-Out	\$1,780
0685	117	REET	5970000	Transfers-Out	\$138,142
0685	117	REET	5970000	Transfers-Out	\$52,001
0685	117	REET	5970000	Transfers-Out	\$115,010
0685	203	Governmental Debt Fund	5911870	Debt Repayment - Centralized/General Services	\$73,100
0685	203	Governmental Debt Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$65,042
0685	203	Governmental Debt Fund	5927380	Interest and Other Debt Service Cost - Cultural and Community Activities	\$68,728
0685	307	Capital Improvements CIP	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$896,885
0685	307	Capital Improvements CIP	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$2,284
0685	307	Capital Improvements CIP	5970000	Transfers-Out	\$450,000
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$122,487
0685	317	Parks CIP Fund	5947610	Capital Expenditures/Expenses - Park Facilities	\$513
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$7,247
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,769
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$15,864

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,576
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$24,000
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$2,882
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$1,159
0685	317	Parks CIP Fund	5947620	Capital Expenditures/Expenses - Park Facilities	\$936
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$3,936
0685	317	Parks CIP Fund	5947640	Capital Expenditures/Expenses - Park Facilities	\$8,606
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$30,000
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,600
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$8,914
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$155
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$52,001
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$33,591
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$69,110
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$6,590
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$191,285

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5951010	Capital Expenditures/Expenses - Engineering	\$2,084
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$11,700
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,750
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$22,986
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$2,409
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$37,712
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$4,020
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$49
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,818
0685	318	Streets CIP Fund	5951020	Capital Expenditures/Expenses - Engineering	\$1,786
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$8,008
0685	318	Streets CIP Fund	5951040	Capital Expenditures/Expenses - Engineering	\$19,551
0685	318	Streets CIP Fund	5953060	Capital Expenditures/Expenses - Roadway	\$2,272,760
0685	319	North Kelsey Development	5970000	Transfers-Out	\$68,728
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$135,144
0685	411	Water Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$99,940
0685	411	Water Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$207,700
0685	411	Water Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$47,300

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$10,812
0685	411	Water Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$12,888
0685	411	Water Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$138,947
0685	411	Water Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$42,086
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,946,469
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,005
0685	411	Water Maintenance & Operations	5970000	Transfers-Out	\$4,813
0685	421	Sewer Maintenance & Operations	5893000	Custodial Type Remittances	\$2,195
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$351,085
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$74,445
0685	421	Sewer Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$426,060
0685	421	Sewer Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$402,000
0685	421	Sewer Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$205,000
0685	421	Sewer Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$43,000
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$20,234
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$4,304
0685	421	Sewer Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$54,942

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Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$313,296
0685	421	Sewer Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$8,610
0685	421	Sewer Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$38,260
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$288,108
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,548,398
0685	421	Sewer Maintenance & Operations	5970000	Transfers-Out	\$7,739
0685	421	Sewer Maintenance & Operations	5970000	Transfers-Out	\$50,000
0685	431	Stormwater Maint & Operations	5913870	Debt Repayment - Combined Utilities	\$60,300
0685	431	Stormwater Maint & Operations	5913870	Debt Repayment - Combined Utilities	\$51,600
0685	431	Stormwater Maint & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$40,901
0685	431	Stormwater Maint & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$45,912
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$27,846
0685	431	Stormwater Maint & Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$110,583
0685	431	Stormwater Maint & Operations	5970000	Transfers-Out	\$3,803
0685	510	Information & Tech Services	5941840	Capital Expenditures/Expenses - Centralized/General Services	\$6,038
0685	510	Information & Tech Services	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$6,083

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$52,843
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$401,245
0685	520	Equipment & Fleet Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$221,734
0685	530	Facilities Management	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$46,488
0685	621	Employee Sick Leave Reserve	5885000	Cumulative Effect of Changes in Accounting Principle(s)	\$331,667
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$540
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$33
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$8
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$34,464
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$2,137
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$500
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$540
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$33
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$8
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$677
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$677
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$84
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$20
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$10,463

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$1,688
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$105
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$24
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$24,227
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$15,190
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$942
0685	621	Employee Sick Leave Reserve	5894000	Custodial Type Disbursements	\$220
0685	622	Risk Management Reserve	5885000	Cumulative Effect of Changes in Accounting Principle(s)	\$20,088
0685	622	Risk Management Reserve	5893000	Custodial Type Remittances	\$125,000
0685	622	Risk Management Reserve	5893000	Custodial Type Remittances	\$3,369
0685	623	Transportation Benefit Dist	5885000	Cumulative Effect of Changes in Accounting Principle(s)	\$2,086,114
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$2,401
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$35,758
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$3,271
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$260,295
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$66,350
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$6,664
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$6,652
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$211,092
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$46,053
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$576
0685	631	Custodial Fund	5893000	Custodial Type Remittances	\$812,241

City of Monroe

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	643	Transportation Benefit Dist	5894000	Custodial Type Disbursements	\$1,184,737
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, 2019

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>	\$ 4,628,038	\$ 41,460,523	\$ 900,000	\$ 38,796,739	\$ 2,000,000	\$ 6,191,823
<i>Key Bank-Police Dept</i>	\$ 50,611	\$ 93		\$ 7,039		\$ 43,665
<i>Key Bank-Seizure Acct</i>	\$ 2,472	\$ 5				\$ 2,477
<i>Key Bank-Police Drug Acct</i>	\$ 800	\$ 90		\$ 100		\$ 790
<i>Key Bank-Felony Property</i>	\$ -	\$ 657				\$ 657
<i>Local Govt Invest Pool</i>	\$ 5,934,921	\$ 161,441	\$ 2,000,000			\$ 8,096,362
<i>Opus Bank</i>	\$ 5,782,588	\$ 136,411				\$ 5,919,000
<i>US Bank-Muni Invest Acct</i>	\$ 4,376,008	\$ 7,923,606		\$ 10,522,455	\$ 900,000	\$ 877,160
<i>US Bank-Safekeeping</i>	\$ 24,114,835	\$ 10,522,312		\$ 7,491,241		\$ 27,145,906
Bank Totals	\$ 44,890,274	\$ 60,205,139	\$ 2,900,000	\$ 56,817,574	\$ 2,900,000	\$ 48,277,839

RECONCILING ITEMS				
Beginning Deposits in Transit (8)	\$ 306,391	\$ (306,391)		
Year-end Deposits in Transit (9)		\$ 310,952		\$ 310,952
Beginning Outstanding & Open Period Items (10)	\$ (2,303,562)		\$ (2,303,562)	
Year-end Outstanding & Open Period Items (11)			\$ 2,458,361	\$ (2,458,361)
NSF Checks (12)		\$ (17,748)	\$ (17,748)	
Cancellation of unredeemed checks/warrants (13)		+		
Interfund transactions (14)		\$ 9,848,183	\$ 9,848,183	
Netted Transactions (15)		\$ (4,439,276)	\$ (4,439,276)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 2,100			\$ 2,100
Other Reconciling Items, net (17)	+ / -	\$ (13,364,177)	\$ (13,364,177)	+ / -
Reconciling Items Totals	\$ (1,995,071)	\$ (7,968,456)	\$ (7,818,219)	\$ (2,145,309)

FROM GENERAL LEDGER				
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
General Ledger Totals (18)	\$ 42,895,199	\$ 52,236,685	\$ 48,999,353	\$ 46,132,529
Unreconciled Variance (23)	\$ 3	\$ (2)	\$ 2	\$ 1

City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2019

<u>ID. No.</u>	<u>Description</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
General Obligation Debt/Liabilities						
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	1,761,200	-	73,100	1,688,100
251.11	2015 GO Refunding Bonds - N Kelsey	9/1/2020	2,840,000	-	-	2,840,000
Total General Obligation Debt/Liabilities:			4,601,200	-	73,100	4,528,100
Revenue and Other (non G.O.) Debt/Liabilities						
263.88	Public Works Trust Fund Loan	6/1/2022	540,580	-	135,144	405,436
263.82	Department of Ecology Loan	9/5/2022	1,436,377	-	351,085	1,085,292
263.82	Department of Ecology Loan	7/30/2022	304,479	-	74,445	230,034
252.11	2005 W&S Refunding Bonds	12/1/2021	1,646,000	-	526,000	1,120,000
252.11	2009 W&S Refunding Bonds	8/1/2019	205,000	-	205,000	-
252.11	2011 W/S/Storm Revenue Bonds	12/1/2023	3,600,000	-	670,000	2,930,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	3,418,800	-	141,900	3,276,900
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	8,885,000	-	-	8,885,000
259.12	Compensated Absences		2,119,768	87,829	-	2,207,597
264.30	Net Pension Liabilities		3,358,509	-	924,174	2,434,335
264.30	OPEB Liabilities		2,188,933	149,592	-	2,338,525
Total Revenue and Other (non G.O.) Debt/Liabilities:			27,703,446	237,421	3,027,748	24,913,119
Total Liabilities:			32,304,646	237,421	3,100,848	29,441,219

City of Monroe
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other Judicial Agencies			
	WA Courts - AOC	LFO Funding	10
			Sub-total: 10
State Grant from Department of Corrections			
	DOC Reimbursable LE Services	LE Services	5,343
	WTSC School Zone Law Enforcement	Equipment Grant	3,684
			Sub-total: 9,027
State Grant from Department of Ecology			
	Shorelands Shoreline Master Program	SEASMP-1719-MoCoDev-00023	6,338
	DOE Water Quality Stormwater Capacity	WQSWCAP-1719-MonrDC-00067	51,886
	DOE Water Quality Combined Financial Assistance	WQC-2018-MonrDC-00031	3,700
	DOE Water Quality Combined Financial Assistance	WQC-2020-MonrDC-00056	53,500
			Sub-total: 115,424
State Grant from Transportation Improvement Board (TIB)			
	FY 2020 Overlay Project - Multi Locations	3-P-822(007)-1	218,728
			Sub-total: 218,728
			Grand total: 343,189

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	15-0404-0-1-754	-	1,037	1,037	-	1, 2, 7
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	1,532	-	1,532	-	1, 2, 7
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	292,932	-	292,932	-	1, 2, 7
Total Highway Planning and Construction Cluster:				294,464	-	294,464	-	
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	69-8020-0-7-401	6,786	-	6,786	-	1, 7
Total Highway Safety Cluster:				6,786	-	6,786	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	69-8020-0-7-401	1,815	-	1,815	-	1, 7
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via King County Emergency Management)	Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR- 00145-S01	4,606	-	4,606	-	1, 2, 7
Total Federal Awards Expended:				307,671	1,037	308,708	-	

City of Monroe

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Note 1 – Basis of Accounting

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

Note 2 – Program Costs

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

Note 7 – 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.

City of Monroe

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2019

Total current public work construction budget as amended (annual or biennial as applicable)	10,983,438
Allowable portion of total public works (10 percent of line 1)	1,098,344
Less: Amount (if any) in excess of permitted amount from prior budget period.	-
Total allowable public works (line 2 minus line 3)	1,098,344
Total public works projects performed by public employiyees during the current year (include work performed by a county)	74,607
If this is the second year of a biennial budget, total publci works projects performed by public employees during the first year of biennium	-
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	1,023,736

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

Labor Relations Consultant(S)
For the Year Ended December 31, 2019

Has your government engaged labor relations consultants? ___ Yes X No

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed: Duration of services: Services provided:

City of Monroe

(County/City/District)**Local Government Risk Assumption
For the Year Ended December 31, 2019**

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

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

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

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

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

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

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

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

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment insurance	3	3	\$25,382