



2017

Annual

Report

**THE ADVENTURE
STARTS HERE!**

City of Monroe 2017 Annual Report

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City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		Total for All Funds (Memo Only)	001 General Fund	105 Streets	109 Tourism
Beginning Cash and Investments					
30810	Reserved	2,332,183	290,942	-	76,897
30880	Unreserved	34,941,447	3,373,946	323,761	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	12,630,582	10,924,505	-	83,861
320	Licenses and Permits	1,005,703	806,562	199,141	-
330	Intergovernmental Revenues	1,384,148	611,525	432,214	-
340	Charges for Goods and Services	23,394,091	1,097,796	132,378	-
350	Fines and Penalties	283,163	283,163	-	-
360	Miscellaneous Revenues	2,534,088	79,169	6,853	737
Total Revenues:		41,231,774	13,802,720	770,586	84,598
Expenditures					
510	General Government	4,203,582	2,501,221	-	-
520	Public Safety	7,764,866	7,707,918	-	-
530	Utilities	10,556,175	-	-	-
540	Transportation	1,709,597	-	748,513	-
550	Natural and Economic Environment	1,305,624	1,231,426	-	74,198
560	Social Services	18,563	18,563	-	-
570	Culture and Recreation	1,538,761	1,323,568	-	-
Total Expenditures:		27,097,168	12,782,696	748,513	74,198
Excess (Deficiency) Revenues over Expenditures:		14,134,607	1,020,024	22,073	10,400
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	9,998,678	-	-	-
397	Transfers-In	2,277,013	1,129,200	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	24,690	-	-	-
381, 395, 398	Other Resources	13,089	6,174	-	-
Total Other Increases in Fund Resources:		12,313,470	1,135,374	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,232,443	38,937	-	-
591-593, 599	Debt Service	13,190,101	4,276	-	-
597	Transfers-Out	2,397,013	259,292	1,728	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	24,415	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		21,843,972	302,505	1,728	-
Increase (Decrease) in Cash and Investments:		4,604,105	1,852,893	20,345	10,400
Ending Cash and Investments					
5081000	Reserved	2,446,394	375,076	-	87,297
5088000	Unreserved	39,431,353	5,142,710	344,107	-
Total Ending Cash and Investments		41,877,747	5,517,786	344,107	87,297

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, 2017

	114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
Beginning Cash and Investments				
30810	Reserved	-	-	-
30880	Unreserved	27,104	1,165,923	4,100
388 / 588	Prior Period Adjustments, Net	-	-	6,451,859
Revenues				
310	Taxes	-	1,622,216	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	10,481	15,850	34
Total Revenues:		10,481	1,638,066	34
Expenditures				
510	General Government	-	-	-
520	Public Safety	8,831	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		8,831	-	-
Excess (Deficiency) Revenues over Expenditures:		1,650	1,638,066	34
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	223,193	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	223,193	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	251,491
591-593, 599	Debt Service	-	224,020	7,030
597	Transfers-Out	-	883,193	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	883,193	258,521
Increase (Decrease) in Cash and Investments:		1,650	754,873	(793)
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	28,754	1,920,795	3,307
Total Ending Cash and Investments		28,754	1,920,795	3,307
				6,252,996

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

	317 Parks CIP Fund	318 Streets CIP Fund	319 North Kelsey Development	411 Water Maintenance & Operations
Beginning Cash and Investments				
30810	Reserved	28,493	-	484,572
30880	Unreserved	947,885	857,413	1,397,086
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	29,324	286,085	-
340	Charges for Goods and Services	385,895	1,673,819	6,712,676
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	14,714	13,433	893,284
Total Revenues:		429,933	1,973,337	12,509
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	16,040
530	Utilities	-	-	4,545,585
540	Transportation	-	315,971	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	215,193	-	-
Total Expenditures:		215,193	315,971	4,561,625
Excess (Deficiency) Revenues over Expenditures:		214,740	1,657,366	12,509
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	2,899,617
397	Transfers-In	251,728	672,892	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	4,542
Total Other Increases in Fund Resources:		251,728	672,892	2,904,159
Other Decreases in Fund Resources				
594-595	Capital Expenditures	363,755	1,510,076	33,482
591-593, 599	Debt Service	-	-	3,681,297
597	Transfers-Out	-	-	90,000
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		363,755	1,510,076	123,482
Increase (Decrease) in Cash and Investments:		102,713	820,182	(110,973)
Ending Cash and Investments				
5081000	Reserved	30,221	-	489,580
5088000	Unreserved	1,048,870	1,677,594	1,286,113
Total Ending Cash and Investments		1,079,091	1,677,594	1,286,113
				8,271,667

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	441 Solid Waste Maint & Operations	510 Information & Tech Services
Beginning Cash and Investments					
30810	Reserved	1,325,942	125,337	-	-
30880	Unreserved	7,071,591	1,466,140	1,389,990	259,783
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	25,000	-	-
340	Charges for Goods and Services	7,774,260	1,802,605	335,926	486,078
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,320,554	17,498	5,564	5,734
Total Revenues:		<u>9,094,814</u>	<u>1,845,103</u>	<u>341,490</u>	<u>491,812</u>
Expenditures					
510	General Government	-	-	-	445,579
520	Public Safety	16,039	16,038	-	-
530	Utilities	3,728,073	1,680,238	602,279	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>3,744,112</u>	<u>1,696,276</u>	<u>602,279</u>	<u>445,579</u>
Excess (Deficiency) Revenues over Expenditures:		5,350,702	148,827	(260,789)	46,233
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	6,299,167	799,894	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	24,690	-	-	-
381, 395, 398	Other Resources	866	1,507	-	-
Total Other Increases in Fund Resources:		<u>6,324,723</u>	<u>801,401</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,970,193	21,175	-	-
591-593, 599	Debt Service	8,272,938	1,000,540	-	-
597	Transfers-Out	15,600	8,400	1,129,200	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	24,415	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>10,283,146</u>	<u>1,030,115</u>	<u>1,129,200</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		1,392,279	(79,887)	(1,389,989)	46,233
Ending Cash and Investments					
5081000	Reserved	1,337,034	127,186	-	-
5088000	Unreserved	8,452,777	1,384,407	-	306,017
Total Ending Cash and Investments		9,789,812	1,511,593	-	306,017

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<u>520 Equipment & Fleet Management</u>	<u>530 Facilities Management</u>
Beginning Cash and Investments			
30810	Reserved	-	-
30880	Unreserved	3,619,260	86,746
388 / 588	Prior Period Adjustments, Net	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	1,792,789	1,199,869
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	65,990	12,026
Total Revenues:		<u>1,858,779</u>	<u>1,211,895</u>
Expenditures			
510	General Government	-	1,256,782
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	645,113	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>645,113</u>	<u>1,256,782</u>
Excess (Deficiency) Revenues over Expenditures:		1,213,666	(44,887)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>
Other Decreases in Fund Resources			
594-595	Capital Expenditures	1,073,968	-
591-593, 599	Debt Service	-	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
581	Other Uses	-	-
Total Other Decreases in Fund Resources:		<u>1,073,968</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		139,698	(44,887)
Ending Cash and Investments			
5081000	Reserved	-	-
5088000	Unreserved	3,758,958	41,860
Total Ending Cash and Investments		3,758,958	41,860

City of Monroe
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

	Total for All Funds (Memo Only)	Private-Purpose Trust	Agency
308 Beginning Cash and Investments	2,413,255	1,992,826	420,429
388 & 588 Prior Period Adjustment, Net	-	-	-
310-390 Additions	2,171,783	1,361,976	809,807
510-590 Deductions	2,078,931	1,230,183	848,748
Net Increase (Decrease) in Cash and Investments:	92,852	131,793	(38,941)
508 Ending Cash and Investments	2,506,109	2,124,619	381,490

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies

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

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Agency Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund #001	\$ 13,736,291	\$ 13,080,683	\$ (655,608)
Contingency Fund #002	90,000	90,000	\$ -
Donation Fund #008	6,700	4,511	\$ (2,189)
Street Fund #105	773,834	750,239	\$ (23,595)
Tourism Fund #109	110,517	74,198	\$ (36,319)
Narcoctics Fund #114	30,000	8,831	\$ (21,169)
Real Estate Excise Tax Fund #117	883,193	883,193	\$ -
N. Kelsey Debt Service Fund #203	224,021	224,020	\$ (1)
General Capital Projects #307	3,000,000	258,521	\$ (2,741,479)
Parks CIP Fund #317	744,163	578,947	\$ (165,216)
Streets CIP Fund #318	4,694,539	1,826,049	\$ (2,868,490)
N. Kelsey Development Fund #319	148,251	123,482	\$ (24,769)
Water Fund #411	9,010,830	8,687,408	\$ (323,422)
Water CIP Fund #412	1,745,001	1,284,032	\$ (460,969)
Sewer Fund #421	14,757,410	14,242,092	\$ (515,318)
Sewer CIP Fund #422	3,485,439	2,285,166	\$ (1,200,273)
Stormwater Fund #431	2,430,452	2,408,437	\$ (22,015)
Stormwater CIP Fund #432	531,605	317,951	\$ (213,654)
Solid Waste Fund #441	1,732,990	1,731,478	\$ (1,512)
Revenue Bond Reserve #450	50,000	-	\$ (50,000)
Info Tech Services Fund #510	532,476	445,578	\$ (86,898)
Fleet & Equipment Fund #520	1,917,656	1,719,081	\$ (198,575)
Facilities Management Fund #530	1,257,026	1,256,782	\$ (244)
Totals	\$61,892,394	\$52,280,680	\$ (9,611,714)

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 April 25, 2017 by ordinance number 010/2017. The following funds were amended by more than five (5) percent:

- Parks CIP Fund #317 – Moved \$50,000 from fund balance to appropriated expenditures for Lake Tye Park playground equipment and installation (as approved by council on 02/28/2017) and additional contingency appropriation for demo/pre-construction site work.

- Water Fund #411 – Both revenue and expenses were amended \$2,899,617 and \$2,916,126 respectively to accommodate the 2017 refunding bond issuance as approved by council on 11/15/2016 and subsequently issued on 03/22/2017 (see Note 4 Debt Service Requirements).
- Sewer Fund #421 – Both revenue and expenses were amended \$6,299,167 and \$6,335,030 respectively to accommodate the 2017 refunding bond issuance as approved by council on 11/15/2016 and subsequently issued on 03/22/2017 (see Note 4 Debt Service Requirements).
- Stormwater Fund #431 – Both revenue and expenses were amended \$799,894 and \$804,448 respectively to accommodate the 2017 refunding bond issuance as approved by council on 11/15/2016 and subsequently issued on 03/22/2017 (see Note 4 Debt Service Requirements).
- Solid Waste Fund #441 – Both revenue and expenses were amended \$343,000 and \$622,247 respectively due to timing of December 2016 billing receipts received in January 2017 and the related expenses paid in January 2017.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

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

F. Compensated Absences

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

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

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

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

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

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

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

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

I. Risk Management

The City of Monroe is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 161 Members.

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

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$21 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$25 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, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

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

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

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

The City of Monroe also maintains a Risk Management Reserve agency fund to cover unforeseen claims or deductibles. The current balance in this fund is \$143,820.

J. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of the following:

- \$81,070 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.
- \$294,006 in the General Fund restricted for public safety expenditures. This is excess of revenues over expenditures from a public safety sales tax levy of 0.1% that was enacted by voters in 2013, which took effect January 1, 2014.
- \$87,297 in the Tourism Special Revenue Fund. This money is from lodging tax revenue and is restricted in how it can be spent by state law.
- \$30,221 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.
- \$489,580 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.
- \$1,337,034 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.
- \$127,186 in the Stormwater Fund is reserved to comply with the revenue bond covenants in the bond ordinance for the 2011 Revenue Bonds.

Note 2 - Property Tax

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

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

The city's regular levy for the year 2017 was \$1.29429627575 per \$1,000 on an assessed valuation of \$1,991,598,893 for a total regular levy of \$2,577,719.

Note 3 – Deposits and Investments

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

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

Investments are reported at original cost. Investments by type at December 31, 2017 are as follows:

<u>Type of Investment</u>	City's own investments	Investments held by the city as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	\$ 4,825,549	\$0	\$ 4,825,549
Money Market (Opus Bank)	9,613,371	0	9,613,371
U.S. Government Securities	<u>26,247,810</u>	<u>0</u>	<u>26,247,810</u>
Total	<u>\$40,686,730</u>	<u>\$0</u>	<u>\$40,686,730</u>

Note 4 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2017.

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

	Principal	Interest	Total
2017	2,241,770	895,386	3,137,156
2018	3,425,426	949,514	4,374,940
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
2022-2026	6,695,197	2,379,856	9,075,053
2027-2031	6,530,000	1,164,000	7,694,000
2032-2036	1,800,000	222,000	2,022,000
Totals	30,304,746	7,924,086	38,228,831

Debt Refunding

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

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

On March 22, 2017 the city issued \$9,000,000 of revenue refunding bonds to retire \$1,170,000 principal of the 2009 Revenue Bonds and \$7,660,000 principal of the 2011 Revenue Bonds. This refunding was undertaken to take advantage of lower interest rates, thereby reducing total debt service payments over the next 15 years by approximately \$545,000. The financial statements reflect other financing sources of \$2,899,617 in Fund 411 Water Maintenance and Operations, \$6,299,167 in Fund 421 Sewer Maintenance and Operations, and \$799,894 in Fund 431 Stormwater Maintenance and Operations pertaining to this transaction. The financial statements reflect other financing uses of \$2,374,600 in Fund 411, \$5,766,000 in Fund 421, and \$689,400 in Fund 431 pertaining to this transaction.

Capital Lease

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

Note 5 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

At June 30, 2017 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.002949%	\$139,932
PERS 1 UAAL	0.046646%	\$2,213,389
PERS 2 and 3	0.059998%	\$2,084,644
LEOFF 1	0.007155%	(\$108,557)
LEOFF 2	0.098903%	(\$1,372,453)

LEOFF Plan 1

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

LEOFF Plan 2

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

B. Other Pension Plans

Each bargaining unit of city employees in the Teamster union (Office-Clerical Employees, Supervisory Employees, Public Works and Parks Employees, and Sergeants) has independently voted to also be in the Western Conference Teamsters Pension Trust (WCTPT). Each unit votes on the hourly amount they will contribute to the pension fund. Each unit negotiates with the city on an amount the city will contribute hourly to this pension fund. This is paid monthly. There is no unfunded liability on the city's part. This is merely an additional benefit on top of the PERS system. The city currently pays into the WCTPT on account of each

member of the bargaining unit, sixty-one cents (\$0.61) for each hour compensated, except for the Sergeants union, which receives seventy-five cents (\$0.75) for each hour compensated and the Supervisors which receive sixty cents (\$0.60). Effective 1/1/18, all unions except the Supervisors and Sergeants will receive sixty-eight cents (\$0.68) for each hour compensated. Effective 1/1/18, the Supervisors will receive sixty-five cents (\$0.65) and the Sergeants will receive eighty cents (\$0.80) for each hour compensated. In 2017 the city paid a total of \$85,885 to the WCTPT for its portion of the contribution.

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

Note 6 – Significant Commitments or Obligations

A. Other Post-Employment Benefits (OPEB)

The city has a commitment to pay for post-employment benefits for employees that belong to LEOFF 1. These benefits include medical, vision, nursing care, prescriptions, and medical premiums. Three retirees received benefits during the year. A former employee, who is not retired but is no longer employed by the city, has a severance agreement that commits the city to the same post-employment benefits as a LEOFF 1 retiree. A total of \$23,884 was paid out for all post-employment benefits during the year.

B. Construction Commitment

The city has active construction projects as of December 31, 2017. At year-end the city’s commitments with contractors are as follows:

Project	\$ Spent before 01/01/2017	\$ Spent between 01/01/2017 & 12/31/2017	Future \$ under contract as of 12/31/17	Future \$ not under contract at year end
2017 Street Chip Seal	\$ -	\$ 45,830.17	\$ -	\$ -
2017 Street Overlay TIB	\$ -	\$ 717,849.70	\$ 10,544.12	\$ -
2017 Street Overlay TBD	\$ -	\$ 728,231.50	\$ 114,370.73	\$ -
Air Field Waterline Replacement	\$ -	\$ 10,789.40	\$ -	\$ 318,558.90
Dickinson Utility Replacement		\$ 16,261.80	\$ -	\$ -
Powell Sewer	\$ 83,381.83	\$ 272,706.95	\$ 12,308.19	\$ -
RR Crossing Sidewalk	\$ -	\$ 1,025.20	\$ -	\$ 185,367.41
Smith & Park	\$ -	\$ 32,269.46	\$ -	\$ 980,000.00
Tester Road Water Main Replacement	\$ -	\$ 739,425.56	\$ -	\$ 138,247.27
Woods Creek Road Phase 1	\$ 1,607,018.16	\$ (58,684.26)	\$ -	\$ -
WWTP Outfall Repair	\$ 17,516.48	\$ 245,821.84	\$ -	\$ -
WWTP Energy Conservation II	\$ 2,814,589.05	\$ 1,537,795.72		
Totals	\$ 4,522,505.52	\$ 4,289,323.04	\$ 137,223.04	\$ 1,622,173.58

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

Note 7 – Join Ventures and Jointly Governed Organizations

SNOPAC:

The city and other police and fire entities (currently 37) operate jointly the Snohomish County Police Staff and Auxiliary Services Center (SNOPAC). SNOPAC, a cash basis special purpose district, was created under

the Interlocal Cooperation Act, as codified in RCW 39.34. This established the statutory authority necessary for Snohomish County, the cities, towns, fire districts, police districts, and other service districts to enter into a contract and agreement to jointly establish maintain, and operate a support communications center. Control of SNOPAC is with an 11 member Board of Directors which is specified in the Interlocal Agreement. SNOPAC takes 911 calls, and performs emergency dispatch services for local governmental agencies including police, fire, and medical aid.

In the event of the dissolution of SNOPAC, any money in the possession of SNOPAC or the Board of Directors after payment of all costs, expenses, and charges validly incurred under this Agreement, shall be returned to the parties to this Agreement in proportion to their contribution during the fiscal year of dissolution. Before deducting the payment of all costs, expenses, and charges validly incurred, the city's share was \$514,197 on December 31, 2017.

Complete financial statements for SNOPAC can be obtained from SNOPAC's administrative office at 1121 SE Everett Mall Way, Suite 200, Everett, WA 98208.

French Slough Flood Control District:

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

The Joint Advisory Board meets not less than four times annually to recommend the annual budget of the drainage system. Approximately 27.73% of the land in the Flood District is in city limits, therefore the city pays 27.73% of the assessments each year to the District. The city's annual assessment for 2017 was \$103,793 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 8 – Other Disclosures

In 2012 the Monroe City Council adopted an ordinance to create a Transportation Benefit District (TBD), with the same boundaries as the city limits. Per the ordinance, funding sources for this district can only be created through a vote of the citizens of Monroe, regardless of the type of revenue source. The board is comprised of whoever are the current residing city council members. In 2014 the citizens voted to impose a 0.2% sales tax to fund street related projects. The sales tax levy commenced January 1, 2015. \$786,778 in sales tax revenue was collected by the district in 2015, \$1,058,999 in sales tax revenue was collected in 2016, and \$1,220,039 was collected in 2017. The TBD reports their financial activity to the state auditor's office as a separate entity from the city.

On September 20, 2016, the City of Monroe entered into an interlocal agreement with Snohomish County Fire Protection District #7 to transfer ownership of fire service related real and personal property to the district. The property was surplus to the City's needs and had been in the custody and control of the fire district serving the City. There was no cash exchanged with the property transfer. The value received by the City was the continued use of the property for fire protection services and the elimination to the City of liability risk associated with the transferred property. If at some time in the future the property is sold by the fire district, compensation would be due to the City, to be determined at the time of sale.

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$290,942
0685	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$3,373,946
0685	001	General Fund	3111000	Property Tax	\$2,578,765
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$5,202,980
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$458,607
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$313,606
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$865,717
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$378,065
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$368,583
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$595,112
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$44,249
0685	001	General Fund	3172000	Leasehold Excise Tax	\$5,721
0685	001	General Fund	3181100	Admissions Tax	\$113,100
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$88,911
0685	001	General Fund	3219101	Franchise Fees and Royalties	\$37,827
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$50,642
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$617,023
0685	001	General Fund	3223000	Animal Licenses	\$6,673
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$5,459
0685	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$27
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$9,778
0685	001	General Fund	3332061	Federal Indirect Grant from Department of Transportation	\$4,290

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3340110	State Grant from Criminal Justice Training Commission	\$1,760
0685	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$2,184
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$1,174
0685	001	General Fund	3340350	State Grant from Traffic Safety Commission	\$200
0685	001	General Fund	3340690	State Grant from Other State Agencies	\$59,182
0685	001	General Fund	3350091	PUD Privilege Tax	\$103,733
0685	001	General Fund	3360099	Streamlined Sales Tax Mitigation Payment	\$125,851
0685	001	General Fund	3360620	Criminal Justice - Cities - High Crime	\$24,228
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$5,123
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$18,594
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$4,356
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,746
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$87,341
0685	001	General Fund	3360695	Liquor Control Board Profits	\$152,985
0685	001	General Fund	3371090	Local Grants, Entitlements and Other Payments	\$8,000
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$557
0685	001	General Fund	3414300	Budgeting and Accounting Services	\$237,100
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$7
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$4,305
0685	001	General Fund	3417000	Sales of Merchandise	\$2,956
0685	001	General Fund	3417500	Sales of Merchandise	\$377
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$993

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$34
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$78
0685	001	General Fund	3419500	Legal Services	\$94,223
0685	001	General Fund	3419600	Personnel Services	\$210,041
0685	001	General Fund	3419627	Personnel Services	\$350
0685	001	General Fund	3419900	Passport and Naturalization Services	\$22,725
0685	001	General Fund	3419901	Passport and Naturalization Services	\$9,337
0685	001	General Fund	3421000	Law Enforcement Services	\$243
0685	001	General Fund	3421000	Law Enforcement Services	\$43,383
0685	001	General Fund	3421001	Law Enforcement Services	\$10,061
0685	001	General Fund	3421900	Law Enforcement Services	\$2,474
0685	001	General Fund	3423701	Detention and Correction Services	\$3,748
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$41,041
0685	001	General Fund	3458301	Plan Checking Services	\$309,101
0685	001	General Fund	3458313	Plan Checking Services	\$105
0685	001	General Fund	3458314	Plan Checking Services	\$55
0685	001	General Fund	3458315	Plan Checking Services	\$900
0685	001	General Fund	3458315	Plan Checking Services	\$31,368
0685	001	General Fund	3458316	Plan Checking Services	\$2,024
0685	001	General Fund	3458316	Plan Checking Services	\$24,936
0685	001	General Fund	3458900	Other Planning and Development Services	\$2,411
0685	001	General Fund	3458901	Other Planning and Development Services	\$80
0685	001	General Fund	3473000	Activity Fees	\$40,262
0685	001	General Fund	3473002	Activity Fees	\$1,910
0685	001	General Fund	3476000	Program Fees	\$611
0685	001	General Fund	3529000	Other Civil Penalties	\$40,500
0685	001	General Fund	3529001	Other Civil Penalties	\$15,514
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$143,241

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3531005	Traffic Infraction Penalties	\$2,182
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$39,053
0685	001	General Fund	3537050	Non-Traffic Infraction Penalties	\$140
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$2,061
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$20,385
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$20,082
0685	001	General Fund	3599002	Non-Court Fines and Penalties	\$5
0685	001	General Fund	3611100	Investment Earnings	\$6,420
0685	001	General Fund	3611100	Investment Earnings	\$35,747
0685	001	General Fund	3614000	Other Interest	\$2
0685	001	General Fund	3614000	Other Interest	\$6
0685	001	General Fund	3614000	Other Interest	\$55
0685	001	General Fund	3614000	Other Interest	\$62
0685	001	General Fund	3614000	Other Interest	\$401
0685	001	General Fund	3614000	Other Interest	\$525
0685	001	General Fund	3614000	Other Interest	\$945
0685	001	General Fund	3614000	Other Interest	\$986
0685	001	General Fund	3614000	Other Interest	\$1,269
0685	001	General Fund	3614000	Other Interest	\$2,146
0685	001	General Fund	3614001	Other Interest	\$408
0685	001	General Fund	3614001	Other Interest	\$5,639
0685	001	General Fund	3614002	Other Interest	\$4
0685	001	General Fund	3614003	Other Interest	\$905
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620000	Rents and Leases	\$12
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,650
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$1,600

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$800
0685	001	General Fund	3691000	Sale of Surplus	\$363
0685	001	General Fund	3691000	Sale of Surplus	\$2,153
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$5,189
0685	001	General Fund	3694000	Judgments and Settlements	\$92
0685	001	General Fund	3694002	Judgments and Settlements	\$3,774
0685	001	General Fund	3698100	Cash Adjustments	\$131
0685	001	General Fund	3699100	Miscellaneous Other	\$200
0685	001	General Fund	3699100	Miscellaneous Other	\$950
0685	001	General Fund	3699109	Miscellaneous Other	\$6,733
0685	001	General Fund	3970010	Transfers-In	\$356,953
0685	001	General Fund	3974410	Transfers-In	\$772,247
0685	001	General Fund	3981000	Insurance Recoveries	\$6,174
0685	105	Streets	3088000	Unreserved Cash and Investments - Beginning	\$323,761
0685	105	Streets	3219100	Franchise Fees and Royalties	\$199,141
0685	105	Streets	3340380	State Grant from Transportation Improvement Board (TIB)	\$20,737
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$19,050
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$392,427
0685	105	Streets	3458301	Plan Checking Services	\$19,651
0685	105	Streets	3458302	Plan Checking Services	\$40,083
0685	105	Streets	3458310	Plan Checking Services	\$72,644
0685	105	Streets	3611100	Investment Earnings	\$2,952
0685	105	Streets	3614000	Other Interest	\$1,157
0685	105	Streets	3691000	Sale of Surplus	\$457
0685	105	Streets	3699100	Miscellaneous Other	\$2,287
0685	109	Tourism	3081000	Reserved Cash and Investments - Beginning	\$76,897
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$83,861

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	109	Tourism	3611100	Investment Earnings	\$737
0685	114	Narcotic/Drug Buy Fund	3088000	Unreserved Cash and Investments - Beginning	\$27,104
0685	114	Narcotic/Drug Buy Fund	3693000	Confiscated and Forfeited Property	\$9,881
0685	114	Narcotic/Drug Buy Fund	3693006	Confiscated and Forfeited Property	\$600
0685	117	REET	3088000	Unreserved Cash and Investments - Beginning	\$1,165,923
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$824
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$810,696
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$810,696
0685	117	REET	3611100	Investment Earnings	\$15,850
0685	203	Governmental Debt Fund	3088000	Unreserved Cash and Investments - Beginning	\$4,100
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$34
0685	203	Governmental Debt Fund	3970001	Transfers-In	\$90,000
0685	203	Governmental Debt Fund	3971170	Transfers-In	\$133,193
0685	307	Capital Improvements CIP	3088000	Unreserved Cash and Investments - Beginning	\$6,451,859
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$59,606
0685	307	Capital Improvements CIP	3614000	Other Interest	\$52
0685	317	Parks CIP Fund	3081000	Reserved Cash and Investments - Beginning	\$28,493
0685	317	Parks CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$947,885
0685	317	Parks CIP Fund	3340270	State Grant from Recreation and Conservation Office	\$29,324
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$385,895
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$9,153
0685	317	Parks CIP Fund	3614000	Other Interest	\$5,283
0685	317	Parks CIP Fund	3691000	Sale of Surplus	\$278
0685	317	Parks CIP Fund	3970005	Transfers-In	\$1,728
0685	317	Parks CIP Fund	3977600	Transfers-In	\$250,000
0685	318	Streets CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$857,413

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$123,505
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	(\$63,432)
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$76,442
0685	318	Streets CIP Fund	3340384	State Grant from Transportation Improvement Board (TIB)	\$15,780
0685	318	Streets CIP Fund	3340384	State Grant from Transportation Improvement Board (TIB)	\$133,790
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,089,168
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$584,651
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$13,131
0685	318	Streets CIP Fund	3614000	Other Interest	\$302
0685	318	Streets CIP Fund	3970000	Transfers-In	\$172,892
0685	318	Streets CIP Fund	3974001	Transfers-In	\$500,000
0685	319	North Kelsey Development	3088000	Unreserved Cash and Investments - Beginning	\$1,397,086
0685	319	North Kelsey Development	3611100	Investment Earnings	\$12,509
0685	411	Water Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$484,572
0685	411	Water Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$6,498,860
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$4,924,149
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$115,672
0685	411	Water Maintenance & Operations	3434003	Water Sales and Services	\$559,693
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$688,042
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$648
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$6,980

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$9,300
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$326,419
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$25,725
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$53,825
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$658
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$1,565
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$5,008
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$29,742
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$38,348
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$722
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,696
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$801,645
0685	411	Water Maintenance & Operations	3691000	Sale of Surplus	\$16,123
0685	411	Water Maintenance & Operations	3920000	Premiums on Bonds Issued	\$525,017
0685	411	Water Maintenance & Operations	3930000	Refunding Long-Term Debt Issued	\$2,374,600
0685	411	Water Maintenance & Operations	3981000	Insurance Recoveries	\$4,542
0685	421	Sewer Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$1,325,942
0685	421	Sewer Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$7,071,591
0685	421	Sewer Maintenance & Operations	3414300	Budgeting and Accounting Services	\$439
0685	421	Sewer Maintenance & Operations	3436000	Cemetery Sales and Services	\$6,455,688
0685	421	Sewer Maintenance & Operations	3436008	Cemetery Sales and Services	\$1,247,874
0685	421	Sewer Maintenance & Operations	3436012	Cemetery Sales and Services	\$3,240

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3458305	Plan Checking Services	\$25,157
0685	421	Sewer Maintenance & Operations	3458306	Plan Checking Services	\$41,862
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$11,092
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$29,899
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$44,752
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$441
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$4,130
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,230,240
0685	421	Sewer Maintenance & Operations	3893000	Agency Type Collections	\$24,690
0685	421	Sewer Maintenance & Operations	3920000	Premiums on Bonds Issued	\$533,167
0685	421	Sewer Maintenance & Operations	3930000	Refunding Long-Term Debt Issued	\$5,766,000
0685	421	Sewer Maintenance & Operations	3981000	Insurance Recoveries	\$866
0685	431	Stormwater Maint & Operations	3081000	Reserved Cash and Investments - Beginning	\$125,337
0685	431	Stormwater Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,466,140
0685	431	Stormwater Maint & Operations	3340310	State Grant from Department of Ecology	\$25,000
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$1,721,900
0685	431	Stormwater Maint & Operations	3458303	Plan Checking Services	\$26,125
0685	431	Stormwater Maint & Operations	3458304	Plan Checking Services	\$54,580
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$1,849
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$5,909
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$8,149
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$198

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$1,393
0685	431	Stormwater Maint & Operations	3920000	Premiums on Bonds Issued	\$110,494
0685	431	Stormwater Maint & Operations	3930000	Refunding Long-Term Debt Issued	\$689,400
0685	431	Stormwater Maint & Operations	3981000	Insurance Recoveries	\$1,507
0685	441	Solid Waste Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,389,990
0685	441	Solid Waste Maint & Operations	3437000	Solid Waste Sales and Services	\$278,548
0685	441	Solid Waste Maint & Operations	3437002	Solid Waste Sales and Services	\$48,596
0685	441	Solid Waste Maint & Operations	3437003	Solid Waste Sales and Services	\$497
0685	441	Solid Waste Maint & Operations	3437004	Solid Waste Sales and Services	\$8,285
0685	441	Solid Waste Maint & Operations	3611100	Investment Earnings	\$5,557
0685	441	Solid Waste Maint & Operations	3614000	Other Interest	\$7
0685	510	Information & Tech Services	3088000	Unreserved Cash and Investments - Beginning	\$259,783
0685	510	Information & Tech Services	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$415,470
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$70,608
0685	510	Information & Tech Services	3611100	Investment Earnings	\$2,596
0685	510	Information & Tech Services	3614000	Other Interest	\$3,138
0685	520	Equipment & Fleet Management	3088000	Unreserved Cash and Investments - Beginning	\$3,619,260
0685	520	Equipment & Fleet Management	3441100	Roads/Streets Maintenance/Repair/Construction Services	\$700
0685	520	Equipment & Fleet Management	3444000	Sales of Parts	\$1,792,089
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$35,270
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$4,653

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$26,067
0685	530	Facilities Management	3088000	Unreserved Cash and Investments - Beginning	\$86,746
0685	530	Facilities Management	3419300	Custodial/Janitorial/Maintenance/Building Security Services	\$1,199,869
0685	530	Facilities Management	3611100	Investment Earnings	\$1,057
0685	530	Facilities Management	3614000	Other Interest	\$9,845
0685	530	Facilities Management	3694000	Judgments and Settlements	\$626
0685	530	Facilities Management	3699100	Miscellaneous Other	\$498
0685	621	Employee Sick Leave Reserve	3088000	Unreserved Cash and Investments - Beginning	\$415,046
0685	621	Employee Sick Leave Reserve	3611100	Investment Earnings	\$3,319
0685	621	Employee Sick Leave Reserve	3971000	Transfers-In	\$86,400
0685	621	Employee Sick Leave Reserve	3973400	Transfers-In	\$9,600
0685	621	Employee Sick Leave Reserve	3973500	Transfers-In	\$15,600
0685	621	Employee Sick Leave Reserve	3973800	Transfers-In	\$8,400
0685	622	Risk Management Reserve	3088000	Unreserved Cash and Investments - Beginning	\$142,498
0685	622	Risk Management Reserve	3611100	Investment Earnings	\$1,321
0685	623	Transportation Benefit Dist	3088000	Unreserved Cash and Investments - Beginning	\$1,435,281
0685	623	Transportation Benefit Dist	3894000	Agency Type Deposits	\$1,220,039
0685	623	Transportation Benefit Dist	3611100	Investment Earnings	\$17,297
0685	631	Agency Fund	3088000	Unreserved Cash and Investments - Beginning	\$420,429
0685	631	Agency Fund	3891000	Refundable Deposits	\$75,892
0685	631	Agency Fund	3891000	Refundable Deposits	\$3,000
0685	631	Agency Fund	3891009	Refundable Deposits	\$291
0685	631	Agency Fund	3892000	Retainage Deposits	\$864
0685	631	Agency Fund	3892000	Retainage Deposits	\$13,794
0685	631	Agency Fund	3893000	Agency Type Collections	\$548
0685	631	Agency Fund	3893000	Agency Type Collections	\$100
0685	631	Agency Fund	3893000	Agency Type Collections	\$250

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Agency Fund	3893000	Agency Type Collections	\$485
0685	631	Agency Fund	3893000	Agency Type Collections	\$520
0685	631	Agency Fund	3893000	Agency Type Collections	\$875
0685	631	Agency Fund	3893000	Agency Type Collections	\$1,053
0685	631	Agency Fund	3893000	Agency Type Collections	\$1,259
0685	631	Agency Fund	3893000	Agency Type Collections	\$1,638
0685	631	Agency Fund	3893000	Agency Type Collections	\$2,500
0685	631	Agency Fund	3893000	Agency Type Collections	\$3,333
0685	631	Agency Fund	3893000	Agency Type Collections	\$5,583
0685	631	Agency Fund	3893000	Agency Type Collections	\$6,615
0685	631	Agency Fund	3893000	Agency Type Collections	\$14,740
0685	631	Agency Fund	3893000	Agency Type Collections	\$19,243
0685	631	Agency Fund	3893000	Agency Type Collections	\$39,515
0685	631	Agency Fund	3893000	Agency Type Collections	\$42,268
0685	631	Agency Fund	3893000	Agency Type Collections	\$257,315
0685	631	Agency Fund	3893000	Agency Type Collections	\$317,550
0685	631	Agency Fund	3894000	Agency Type Deposits	\$576
0685	001	General Fund	5081000	Reserved Cash and Investments - Ending	\$81,070
0685	001	General Fund	5081000	Reserved Cash and Investments - Ending	\$294,006
0685	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$5,142,710
0685	001	General Fund	5113040	Official Publication Services	\$7,893
0685	001	General Fund	5116010	Legislative Activities	\$110,400
0685	001	General Fund	5116020	Legislative Activities	\$6,845
0685	001	General Fund	5116020	Legislative Activities	\$1,601
0685	001	General Fund	5116020	Legislative Activities	\$496
0685	001	General Fund	5116040	Legislative Activities	\$3,583
0685	001	General Fund	5116040	Legislative Activities	\$313
0685	001	General Fund	5116040	Legislative Activities	\$192
0685	001	General Fund	5116040	Legislative Activities	\$1,840
0685	001	General Fund	5116040	Legislative Activities	\$2,500
0685	001	General Fund	5117040	Lobbying Activities	\$45,600
0685	001	General Fund	5125010	Municipal Court	\$171,141
0685	001	General Fund	5125020	Municipal Court	\$10,236
0685	001	General Fund	5125020	Municipal Court	\$2,394
0685	001	General Fund	5125020	Municipal Court	\$18,793

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5125020	Municipal Court	\$1,057
0685	001	General Fund	5125020	Municipal Court	\$35,018
0685	001	General Fund	5125020	Municipal Court	\$2,919
0685	001	General Fund	5125020	Municipal Court	\$1,291
0685	001	General Fund	5125020	Municipal Court	\$1,841
0685	001	General Fund	5125030	Municipal Court	\$52
0685	001	General Fund	5125030	Municipal Court	\$1,111
0685	001	General Fund	5125040	Municipal Court	\$379
0685	001	General Fund	5125040	Municipal Court	\$2,300
0685	001	General Fund	5125040	Municipal Court	\$7,595
0685	001	General Fund	5125040	Municipal Court	\$7,701
0685	001	General Fund	5125040	Municipal Court	\$16,862
0685	001	General Fund	5125040	Municipal Court	\$56,500
0685	001	General Fund	5125040	Municipal Court	\$1,111
0685	001	General Fund	5125040	Municipal Court	\$1,613
0685	001	General Fund	5125040	Municipal Court	\$664
0685	001	General Fund	5125040	Municipal Court	\$100
0685	001	General Fund	5125040	Municipal Court	\$178
0685	001	General Fund	5125040	Municipal Court	\$400
0685	001	General Fund	5125040	Municipal Court	\$2,237
0685	001	General Fund	5131010	Executive Office	\$123,320
0685	001	General Fund	5131020	Executive Office	\$7,683
0685	001	General Fund	5131020	Executive Office	\$1,797
0685	001	General Fund	5131020	Executive Office	\$14,770
0685	001	General Fund	5131020	Executive Office	\$356
0685	001	General Fund	5131020	Executive Office	\$27,243
0685	001	General Fund	5131020	Executive Office	\$4,501
0685	001	General Fund	5131020	Executive Office	\$1,751
0685	001	General Fund	5131030	Executive Office	\$1,572
0685	001	General Fund	5131030	Executive Office	\$5,286
0685	001	General Fund	5131040	Executive Office	\$1,986
0685	001	General Fund	5131040	Executive Office	\$8,785
0685	001	General Fund	5131040	Executive Office	\$25,293
0685	001	General Fund	5131040	Executive Office	\$33,417
0685	001	General Fund	5131040	Executive Office	\$103,762
0685	001	General Fund	5131040	Executive Office	\$1,726
0685	001	General Fund	5131040	Executive Office	\$26,691

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5131040	Executive Office	\$1,868
0685	001	General Fund	5131040	Executive Office	\$57,163
0685	001	General Fund	5131040	Executive Office	\$1,785
0685	001	General Fund	5131040	Executive Office	\$102,950
0685	001	General Fund	5142010	Financial Services	\$85,056
0685	001	General Fund	5142020	Financial Services	\$5,202
0685	001	General Fund	5142020	Financial Services	\$1,217
0685	001	General Fund	5142020	Financial Services	\$10,156
0685	001	General Fund	5142020	Financial Services	\$254
0685	001	General Fund	5142020	Financial Services	\$16,785
0685	001	General Fund	5142020	Financial Services	\$2,552
0685	001	General Fund	5142020	Financial Services	\$1,260
0685	001	General Fund	5142030	Financial Services	\$174
0685	001	General Fund	5142140	Financial Services	\$5
0685	001	General Fund	5142140	Financial Services	\$461
0685	001	General Fund	5142140	Financial Services	\$1,858
0685	001	General Fund	5142140	Financial Services	\$120
0685	001	General Fund	5142140	Financial Services	\$310
0685	001	General Fund	5142140	Financial Services	\$1,370
0685	001	General Fund	5142310	Financial Services	\$315,453
0685	001	General Fund	5142320	Financial Services	\$18,669
0685	001	General Fund	5142320	Financial Services	\$4,366
0685	001	General Fund	5142320	Financial Services	\$37,394
0685	001	General Fund	5142320	Financial Services	\$895
0685	001	General Fund	5142320	Financial Services	\$61,958
0685	001	General Fund	5142320	Financial Services	\$7,517
0685	001	General Fund	5142320	Financial Services	\$105
0685	001	General Fund	5142320	Financial Services	\$2,936
0685	001	General Fund	5142320	Financial Services	\$3,092
0685	001	General Fund	5142330	Financial Services	\$1,797
0685	001	General Fund	5142330	Financial Services	\$2,229
0685	001	General Fund	5142330	Financial Services	\$4,574
0685	001	General Fund	5142340	Financial Services	\$207
0685	001	General Fund	5142340	Financial Services	\$727
0685	001	General Fund	5142340	Financial Services	\$13,215
0685	001	General Fund	5142340	Financial Services	\$36,675
0685	001	General Fund	5142340	Financial Services	\$50,377

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142340	Financial Services	\$97
0685	001	General Fund	5142340	Financial Services	\$159
0685	001	General Fund	5142340	Financial Services	\$2,036
0685	001	General Fund	5142340	Financial Services	\$708
0685	001	General Fund	5142340	Financial Services	\$710
0685	001	General Fund	5142340	Financial Services	\$2,132
0685	001	General Fund	5144050	Election Services	\$16,510
0685	001	General Fund	5153040	Legal Services	\$190,391
0685	001	General Fund	5153140	Internal Legal Services - Advice	\$132,844
0685	001	General Fund	5159140	General Indigent Defense	\$184,875
0685	001	General Fund	5181010	Personnel Services	\$99,984
0685	001	General Fund	5181020	Personnel Services	\$6,067
0685	001	General Fund	5181020	Personnel Services	\$1,435
0685	001	General Fund	5181020	Personnel Services	\$11,938
0685	001	General Fund	5181020	Personnel Services	\$205
0685	001	General Fund	5181020	Personnel Services	\$14,067
0685	001	General Fund	5181020	Personnel Services	\$3,000
0685	001	General Fund	5181020	Personnel Services	\$5
0685	001	General Fund	5181020	Personnel Services	\$1,008
0685	001	General Fund	5181040	Personnel Services	\$573
0685	001	General Fund	5181040	Personnel Services	\$1,904
0685	001	General Fund	5181040	Personnel Services	\$2,430
0685	001	General Fund	5181040	Personnel Services	\$8,009
0685	001	General Fund	5181040	Personnel Services	\$50
0685	001	General Fund	5181040	Personnel Services	\$407
0685	001	General Fund	5181040	Personnel Services	\$510
0685	001	General Fund	5181040	Personnel Services	\$349
0685	001	General Fund	5181040	Personnel Services	\$473
0685	001	General Fund	5189020	Other Centralized Services	\$59
0685	001	General Fund	5189040	Other Centralized Services	\$11,499
0685	001	General Fund	5189050	Other Centralized Services	\$150
0685	001	General Fund	5189050	Other Centralized Services	\$3,254
0685	001	General Fund	5189050	Other Centralized Services	\$5,599

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5189050	Other Centralized Services	\$11,561
0685	001	General Fund	5189050	Other Centralized Services	\$218
0685	001	General Fund	5189050	Other Centralized Services	\$458
0685	001	General Fund	5189050	Other Centralized Services	\$18,120
0685	001	General Fund	5211040	Administration	\$23,884
0685	001	General Fund	5212140	Police Operations	\$5,607
0685	001	General Fund	5212210	Police Operations	\$5,961
0685	001	General Fund	5212210	Police Operations	\$12,444
0685	001	General Fund	5212210	Police Operations	\$336,526
0685	001	General Fund	5212210	Police Operations	\$3,868,388
0685	001	General Fund	5212220	Police Operations	\$19
0685	001	General Fund	5212220	Police Operations	\$366
0685	001	General Fund	5212220	Police Operations	\$762
0685	001	General Fund	5212220	Police Operations	\$20,842
0685	001	General Fund	5212220	Police Operations	\$232,496
0685	001	General Fund	5212220	Police Operations	\$4
0685	001	General Fund	5212220	Police Operations	\$85
0685	001	General Fund	5212220	Police Operations	\$178
0685	001	General Fund	5212220	Police Operations	\$4,875
0685	001	General Fund	5212220	Police Operations	\$55,037
0685	001	General Fund	5212220	Police Operations	\$338
0685	001	General Fund	5212220	Police Operations	\$664
0685	001	General Fund	5212220	Police Operations	\$16,824
0685	001	General Fund	5212220	Police Operations	\$258,614
0685	001	General Fund	5212220	Police Operations	\$124
0685	001	General Fund	5212220	Police Operations	\$252
0685	001	General Fund	5212220	Police Operations	\$616
0685	001	General Fund	5212220	Police Operations	\$70,756
0685	001	General Fund	5212220	Police Operations	\$856
0685	001	General Fund	5212220	Police Operations	\$1,664
0685	001	General Fund	5212220	Police Operations	\$3,906
0685	001	General Fund	5212220	Police Operations	\$635,262
0685	001	General Fund	5212220	Police Operations	\$99
0685	001	General Fund	5212220	Police Operations	\$227
0685	001	General Fund	5212220	Police Operations	\$701

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212220	Police Operations	\$142,701
0685	001	General Fund	5212220	Police Operations	\$205
0685	001	General Fund	5212220	Police Operations	\$10,149
0685	001	General Fund	5212220	Police Operations	\$21,031
0685	001	General Fund	5212220	Police Operations	\$300
0685	001	General Fund	5212220	Police Operations	\$87,863
0685	001	General Fund	5212230	Police Operations	\$3,327
0685	001	General Fund	5212230	Police Operations	\$8,347
0685	001	General Fund	5212230	Police Operations	\$26,123
0685	001	General Fund	5212230	Police Operations	\$32,644
0685	001	General Fund	5212230	Police Operations	\$236
0685	001	General Fund	5212230	Police Operations	\$1,000
0685	001	General Fund	5212230	Police Operations	\$1,174
0685	001	General Fund	5212240	Police Operations	\$2,184
0685	001	General Fund	5212240	Police Operations	\$5,881
0685	001	General Fund	5212240	Police Operations	\$10,446
0685	001	General Fund	5212240	Police Operations	\$62,598
0685	001	General Fund	5212240	Police Operations	\$133,132
0685	001	General Fund	5212240	Police Operations	\$362,531
0685	001	General Fund	5212240	Police Operations	\$375,771
0685	001	General Fund	5212240	Police Operations	\$1,261
0685	001	General Fund	5212240	Police Operations	\$17,009
0685	001	General Fund	5212240	Police Operations	\$40,293
0685	001	General Fund	5212240	Police Operations	\$2,821
0685	001	General Fund	5212240	Police Operations	\$11,760
0685	001	General Fund	5212240	Police Operations	\$1,015
0685	001	General Fund	5212240	Police Operations	\$1,244
0685	001	General Fund	5212250	Police Operations	\$11,798
0685	001	General Fund	5213030	Crime Prevention	\$1,814
0685	001	General Fund	5214040	Training	\$8,708
0685	001	General Fund	5214040	Training	\$14,132
0685	001	General Fund	5236050	Care and Custody of Prisoners	\$352,614
0685	001	General Fund	5251010	Administration	\$3,533
0685	001	General Fund	5251020	Administration	\$189
0685	001	General Fund	5251020	Administration	\$51
0685	001	General Fund	5251020	Administration	\$422
0685	001	General Fund	5251020	Administration	\$9

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5251020	Administration	\$403
0685	001	General Fund	5251020	Administration	\$106
0685	001	General Fund	5251020	Administration	\$32
0685	001	General Fund	5251040	Administration	\$169
0685	001	General Fund	5251040	Administration	\$1,671
0685	001	General Fund	5251040	Administration	\$3,139
0685	001	General Fund	5251040	Administration	\$69
0685	001	General Fund	5251040	Administration	\$221
0685	001	General Fund	5251040	Administration	\$286
0685	001	General Fund	5251040	Administration	\$2
0685	001	General Fund	5255030	Facilities	\$12
0685	001	General Fund	5256030	Disaster Preparedness	\$282
0685	001	General Fund	5256030	Disaster Preparedness	\$5,351
0685	001	General Fund	5285050	Dispatch Services	\$69,506
0685	001	General Fund	5286050	Dispatch Services	\$311,976
0685	001	General Fund	5586010	Planning	\$434,601
0685	001	General Fund	5586010	Planning	\$3,993
0685	001	General Fund	5586020	Planning	\$26,301
0685	001	General Fund	5586020	Planning	\$6,151
0685	001	General Fund	5586020	Planning	\$50,387
0685	001	General Fund	5586020	Planning	\$1,672
0685	001	General Fund	5586020	Planning	\$90,622
0685	001	General Fund	5586020	Planning	\$6,139
0685	001	General Fund	5586020	Planning	\$40
0685	001	General Fund	5586020	Planning	\$1,838
0685	001	General Fund	5586020	Planning	\$5,150
0685	001	General Fund	5586030	Planning	\$2,655
0685	001	General Fund	5586040	Planning	\$5,917
0685	001	General Fund	5586040	Planning	\$9,543
0685	001	General Fund	5586040	Planning	\$11,036
0685	001	General Fund	5586040	Planning	\$19,920
0685	001	General Fund	5586040	Planning	\$20,492
0685	001	General Fund	5586040	Planning	\$22,785
0685	001	General Fund	5586040	Planning	\$25,000
0685	001	General Fund	5586040	Planning	\$67,448
0685	001	General Fund	5586040	Planning	\$685
0685	001	General Fund	5586040	Planning	\$3,695

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5586040	Planning	\$3,397
0685	001	General Fund	5586040	Planning	\$232
0685	001	General Fund	5586040	Planning	\$577
0685	001	General Fund	5586040	Planning	\$1,251
0685	001	General Fund	5586040	Planning	\$4,424
0685	001	General Fund	5593010	Property Development	\$240,232
0685	001	General Fund	5593010	Property Development	\$1,300
0685	001	General Fund	5593020	Property Development	\$14,674
0685	001	General Fund	5593020	Property Development	\$3,432
0685	001	General Fund	5593020	Property Development	\$27,400
0685	001	General Fund	5593020	Property Development	\$3,688
0685	001	General Fund	5593020	Property Development	\$56,174
0685	001	General Fund	5593020	Property Development	\$2,312
0685	001	General Fund	5593020	Property Development	\$1,504
0685	001	General Fund	5593020	Property Development	\$3,130
0685	001	General Fund	5593030	Property Development	\$281
0685	001	General Fund	5593030	Property Development	\$1,057
0685	001	General Fund	5593030	Property Development	\$320
0685	001	General Fund	5593030	Property Development	\$759
0685	001	General Fund	5593040	Property Development	\$32,693
0685	001	General Fund	5593040	Property Development	\$193
0685	001	General Fund	5593040	Property Development	\$1,770
0685	001	General Fund	5593040	Property Development	\$636
0685	001	General Fund	5593040	Property Development	\$12,944
0685	001	General Fund	5593040	Property Development	\$59
0685	001	General Fund	5593040	Property Development	\$420
0685	001	General Fund	5593040	Property Development	\$497
0685	001	General Fund	5666650	Chemical Dependency Services	\$3,563
0685	001	General Fund	5690040	Aging and Disability Services	\$15,000
0685	001	General Fund	5739040	Other	\$1,789
0685	001	General Fund	5739040	Other	\$2,154
0685	001	General Fund	5739040	Other	\$2,836
0685	001	General Fund	5768010	General Parks	\$45,732
0685	001	General Fund	5768010	General Parks	\$365,196
0685	001	General Fund	5768010	General Parks	\$1,448
0685	001	General Fund	5768020	General Parks	\$2,669

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768020	General Parks	\$21,693
0685	001	General Fund	5768020	General Parks	\$624
0685	001	General Fund	5768020	General Parks	\$5,073
0685	001	General Fund	5768020	General Parks	\$43,048
0685	001	General Fund	5768020	General Parks	\$3,032
0685	001	General Fund	5768020	General Parks	\$10,388
0685	001	General Fund	5768020	General Parks	\$108,789
0685	001	General Fund	5768020	General Parks	\$4,859
0685	001	General Fund	5768020	General Parks	\$3,282
0685	001	General Fund	5768020	General Parks	\$9,274
0685	001	General Fund	5768020	General Parks	\$318
0685	001	General Fund	5768030	General Parks	\$307
0685	001	General Fund	5768030	General Parks	\$415
0685	001	General Fund	5768030	General Parks	\$2,534
0685	001	General Fund	5768030	General Parks	\$2,733
0685	001	General Fund	5768030	General Parks	\$3,381
0685	001	General Fund	5768030	General Parks	\$9,639
0685	001	General Fund	5768030	General Parks	\$14,743
0685	001	General Fund	5768030	General Parks	\$2,326
0685	001	General Fund	5768040	General Parks	\$179
0685	001	General Fund	5768040	General Parks	\$1,612
0685	001	General Fund	5768040	General Parks	\$20,962
0685	001	General Fund	5768040	General Parks	\$58,764
0685	001	General Fund	5768040	General Parks	\$255,933
0685	001	General Fund	5768040	General Parks	\$46
0685	001	General Fund	5768040	General Parks	\$4,533
0685	001	General Fund	5768040	General Parks	\$16
0685	001	General Fund	5768040	General Parks	\$750
0685	001	General Fund	5768040	General Parks	\$18,108
0685	001	General Fund	5768040	General Parks	\$281
0685	001	General Fund	5768040	General Parks	\$3,008
0685	001	General Fund	5768040	General Parks	\$3,088
0685	001	General Fund	5768040	General Parks	\$7,561
0685	001	General Fund	5768040	General Parks	\$8,279
0685	001	General Fund	5768040	General Parks	\$9,457
0685	001	General Fund	5768040	General Parks	\$28
0685	001	General Fund	5768040	General Parks	\$941

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768040	General Parks	\$1,512
0685	001	General Fund	5768040	General Parks	\$3,761
0685	001	General Fund	5768040	General Parks	\$27,082
0685	001	General Fund	5769010	Other Park Facilities	\$159,691
0685	001	General Fund	5769020	Other Park Facilities	\$9,352
0685	001	General Fund	5769020	Other Park Facilities	\$2,259
0685	001	General Fund	5769020	Other Park Facilities	\$19,069
0685	001	General Fund	5769020	Other Park Facilities	\$1,438
0685	001	General Fund	5769020	Other Park Facilities	\$29,662
0685	001	General Fund	5769020	Other Park Facilities	\$4,030
0685	001	General Fund	5769020	Other Park Facilities	\$46
0685	001	General Fund	5769020	Other Park Facilities	\$1,291
0685	001	General Fund	5769020	Other Park Facilities	\$1,504
0685	001	General Fund	5769030	Other Park Facilities	\$113
0685	001	General Fund	5769040	Other Park Facilities	\$2
0685	001	General Fund	5769040	Other Park Facilities	\$164
0685	001	General Fund	5769040	Other Park Facilities	\$568
0685	001	General Fund	5769050	Other Park Facilities	\$196
0685	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$4,276
0685	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$38,937
0685	001	General Fund	5973100	Transfers-Out	\$172,892
0685	001	General Fund	5976200	Transfers-Out	\$86,400
0685	105	Streets	5088000	Unreserved Cash and Investments - Ending	\$344,107
0685	105	Streets	5423010	Roadway	\$3,441
0685	105	Streets	5423010	Roadway	\$48,174
0685	105	Streets	5423010	Roadway	\$153,861
0685	105	Streets	5423010	Roadway	\$16
0685	105	Streets	5423010	Roadway	\$355
0685	105	Streets	5423010	Roadway	\$4,179
0685	105	Streets	5423020	Roadway	\$208
0685	105	Streets	5423020	Roadway	\$2,811
0685	105	Streets	5423020	Roadway	\$9,437
0685	105	Streets	5423020	Roadway	\$49
0685	105	Streets	5423020	Roadway	\$684

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423020	Roadway	\$2,220
0685	105	Streets	5423020	Roadway	\$352
0685	105	Streets	5423020	Roadway	\$5,792
0685	105	Streets	5423020	Roadway	\$19,016
0685	105	Streets	5423020	Roadway	\$11
0685	105	Streets	5423020	Roadway	\$818
0685	105	Streets	5423020	Roadway	\$3,547
0685	105	Streets	5423020	Roadway	\$912
0685	105	Streets	5423020	Roadway	\$9,560
0685	105	Streets	5423020	Roadway	\$38,773
0685	105	Streets	5423020	Roadway	\$1,014
0685	105	Streets	5423020	Roadway	\$2,717
0685	105	Streets	5423020	Roadway	\$5
0685	105	Streets	5423020	Roadway	\$5
0685	105	Streets	5423020	Roadway	\$34
0685	105	Streets	5423020	Roadway	\$65
0685	105	Streets	5423020	Roadway	\$391
0685	105	Streets	5423020	Roadway	\$482
0685	105	Streets	5423020	Roadway	\$1,432
0685	105	Streets	5423020	Roadway	\$2,555
0685	105	Streets	5423030	Roadway	\$185
0685	105	Streets	5423030	Roadway	\$236
0685	105	Streets	5423030	Roadway	\$1,250
0685	105	Streets	5423030	Roadway	\$2,642
0685	105	Streets	5423030	Roadway	\$1,225
0685	105	Streets	5423040	Roadway	\$178
0685	105	Streets	5423040	Roadway	\$8,172
0685	105	Streets	5423040	Roadway	\$21,204
0685	105	Streets	5423040	Roadway	\$27,538
0685	105	Streets	5423040	Roadway	\$178,821
0685	105	Streets	5423040	Roadway	\$824
0685	105	Streets	5423040	Roadway	\$1,784
0685	105	Streets	5423040	Roadway	\$6
0685	105	Streets	5423040	Roadway	\$98
0685	105	Streets	5423040	Roadway	\$120
0685	105	Streets	5423040	Roadway	\$34,615
0685	105	Streets	5423040	Roadway	\$4,997

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423040	Roadway	\$15,284
0685	105	Streets	5423040	Roadway	\$58,938
0685	105	Streets	5423040	Roadway	\$29
0685	105	Streets	5423040	Roadway	\$29
0685	105	Streets	5423040	Roadway	\$860
0685	105	Streets	5423040	Roadway	\$873
0685	105	Streets	5423040	Roadway	\$9,448
0685	105	Streets	5423040	Roadway	\$15,802
0685	105	Streets	5424040	Drainage	\$3
0685	105	Streets	5426140	Sidewalks	\$6,336
0685	105	Streets	5426340	Street Lighting	\$8,096
0685	105	Streets	5426440	Traffic Control Devices	\$27,584
0685	105	Streets	5426440	Traffic Control Devices	\$8,420
0685	105	Streets	5973100	Transfers-Out	\$961
0685	105	Streets	5974200	Transfers-Out	\$767
0685	109	Tourism	5081000	Reserved Cash and Investments - Ending	\$87,297
0685	109	Tourism	5573040	Tourism	\$517
0685	109	Tourism	5573040	Tourism	\$73,681
0685	114	Narcotic/Drug Buy Fund	5088000	Unreserved Cash and Investments - Ending	\$28,754
0685	114	Narcotic/Drug Buy Fund	5212140	Police Operations	\$8,431
0685	114	Narcotic/Drug Buy Fund	5212340	Police Operations	\$400
0685	117	REET	5088000	Unreserved Cash and Investments - Ending	\$1,920,795
0685	117	REET	5972000	Transfers-Out	\$133,193
0685	117	REET	5974400	Transfers-Out	\$500,000
0685	117	REET	5974400	Transfers-Out	\$250,000
0685	203	Governmental Debt Fund	5088000	Unreserved Cash and Investments - Ending	\$3,307
0685	203	Governmental Debt Fund	5911870	Debt Repayment - Centralized/General Services	\$68,000
0685	203	Governmental Debt Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$65,192
0685	203	Governmental Debt Fund	5927380	Interest and Other Debt Service Cost - Cultural and Community Activities	\$90,828

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	307	Capital Improvements CIP	5088000	Unreserved Cash and Investments - Ending	\$6,252,996
0685	307	Capital Improvements CIP	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$7,030
0685	307	Capital Improvements CIP	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$251,491
0685	317	Parks CIP Fund	5081000	Reserved Cash and Investments - Ending	\$30,221
0685	317	Parks CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$1,048,870
0685	317	Parks CIP Fund	5768010	General Parks	\$88,849
0685	317	Parks CIP Fund	5768010	General Parks	\$191
0685	317	Parks CIP Fund	5768020	General Parks	\$5,216
0685	317	Parks CIP Fund	5768020	General Parks	\$1,259
0685	317	Parks CIP Fund	5768020	General Parks	\$10,572
0685	317	Parks CIP Fund	5768020	General Parks	\$1,703
0685	317	Parks CIP Fund	5768020	General Parks	\$17,330
0685	317	Parks CIP Fund	5768020	General Parks	\$1,954
0685	317	Parks CIP Fund	5768020	General Parks	\$756
0685	317	Parks CIP Fund	5768020	General Parks	\$758
0685	317	Parks CIP Fund	5768040	General Parks	\$2,886
0685	317	Parks CIP Fund	5768040	General Parks	\$7,419
0685	317	Parks CIP Fund	5768040	General Parks	\$8,775
0685	317	Parks CIP Fund	5768040	General Parks	\$67,525
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$104
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$672
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$9,900
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$28,959
0685	317	Parks CIP Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$324,120
0685	318	Streets CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$1,677,594

City of Monroe

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	318	Streets CIP Fund	5431010	Management	\$169,662
0685	318	Streets CIP Fund	5431010	Management	\$1,154
0685	318	Streets CIP Fund	5431020	Management	\$10,130
0685	318	Streets CIP Fund	5431020	Management	\$2,382
0685	318	Streets CIP Fund	5431020	Management	\$19,298
0685	318	Streets CIP Fund	5431020	Management	\$2,777
0685	318	Streets CIP Fund	5431020	Management	\$39,549
0685	318	Streets CIP Fund	5431020	Management	\$3,414
0685	318	Streets CIP Fund	5431020	Management	\$30
0685	318	Streets CIP Fund	5431020	Management	\$1,423
0685	318	Streets CIP Fund	5431020	Management	\$1,878
0685	318	Streets CIP Fund	5431030	Management	\$3
0685	318	Streets CIP Fund	5431040	Management	\$7,109
0685	318	Streets CIP Fund	5431040	Management	\$14,248
0685	318	Streets CIP Fund	5431040	Management	\$42,620
0685	318	Streets CIP Fund	5431040	Management	\$3
0685	318	Streets CIP Fund	5431040	Management	\$291
0685	318	Streets CIP Fund	5951060	Capital Expenditures/Expenses - Engineering	\$1,510,076
0685	319	North Kelsey Development	5088000	Unreserved Cash and Investments - Ending	\$1,286,113
0685	319	North Kelsey Development	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$15
0685	319	North Kelsey Development	5946140	Capital Expenditures/Expenses - Hospitals, Assisted Living and Convalescent Facilities	\$216
0685	319	North Kelsey Development	5946140	Capital Expenditures/Expenses - Hospitals, Assisted Living and Convalescent Facilities	\$33,251
0685	319	North Kelsey Development	5970000	Transfers-Out	\$90,000
0685	411	Water Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$489,580
0685	411	Water Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$7,782,088

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5251010	Administration	\$3,533
0685	411	Water Maintenance & Operations	5251020	Administration	\$189
0685	411	Water Maintenance & Operations	5251020	Administration	\$51
0685	411	Water Maintenance & Operations	5251020	Administration	\$422
0685	411	Water Maintenance & Operations	5251020	Administration	\$6
0685	411	Water Maintenance & Operations	5251020	Administration	\$403
0685	411	Water Maintenance & Operations	5251020	Administration	\$106
0685	411	Water Maintenance & Operations	5251020	Administration	\$32
0685	411	Water Maintenance & Operations	5251040	Administration	\$169
0685	411	Water Maintenance & Operations	5251040	Administration	\$1,671
0685	411	Water Maintenance & Operations	5251040	Administration	\$3,139
0685	411	Water Maintenance & Operations	5251040	Administration	\$164
0685	411	Water Maintenance & Operations	5251040	Administration	\$221
0685	411	Water Maintenance & Operations	5251040	Administration	\$286
0685	411	Water Maintenance & Operations	5251040	Administration	\$2
0685	411	Water Maintenance & Operations	5255030	Facilities	\$12
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$283
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$5,351
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$173,690
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$1,154
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$10,370
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,438
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$19,779

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,868
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$40,429
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,535
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$1,502
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$1,892
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$23
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$7,261
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$14,670
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$35,057
0685	411	Water Maintenance & Operations	5341050	Water Utilities	\$294,232
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$44,887
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$3,441
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$5,934
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$50,187
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$493,022
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$16
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$355
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$17,291
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$208
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$322
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$2,934
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$30,366
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$49

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$75
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$713
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,115
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$352
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$6,033
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$61,015
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$11
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$331
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$863
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$10,160
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$912
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,999
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$125,430
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,075
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,084
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$5
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$34
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$35
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$65
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$391
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$513
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,729
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,522

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$50
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$66
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$191
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$228
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,149
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$2,335
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$4,301
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$17,501
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,515,394
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$6
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$61
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$8,464
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$8,521
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$19,101
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$46,731
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$60,872
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$85,610
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$376,301
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$824
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$8,772
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$9,619
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$609
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$85,314

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$4,812
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$119,919
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$29
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$46
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$67
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$250
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$323
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$1,566
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$8,144
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$50,106
0685	411	Water Maintenance & Operations	5348050	Water Utilities	\$9,018
0685	411	Water Maintenance & Operations	5348050	Water Utilities	\$593,911
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$92,530
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$227,900
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$62,794
0685	411	Water Maintenance & Operations	5913470	Debt Repayment - Water Utilities	\$135,144
0685	411	Water Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$44,000
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,884
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$16,217
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$20,816
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$121,703

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$541,526
0685	411	Water Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$42,183
0685	411	Water Maintenance & Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$969,366
0685	411	Water Maintenance & Operations	5973400	Transfers-Out	\$9,600
0685	411	Water Maintenance & Operations	5993470	Payments to Refunded Debt Escrow - Water Utilities	\$2,374,600
0685	421	Sewer Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$1,337,034
0685	421	Sewer Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$8,452,777
0685	421	Sewer Maintenance & Operations	5251010	Administration	\$3,533
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$189
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$51
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$422
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$6
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$403
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$106
0685	421	Sewer Maintenance & Operations	5251020	Administration	\$32
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$169
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$1,671
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$3,139
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$164
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$221
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$286

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$2
0685	421	Sewer Maintenance & Operations	5255030	Facilities	\$12
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$282
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$5,351
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$176,729
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$1,154
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$10,508
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,484
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$20,141
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,790
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$40,354
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$3,626
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$30
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,423
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,941
0685	421	Sewer Maintenance & Operations	5351030	Sewer/Reclaimed Water Utilities	\$3
0685	421	Sewer Maintenance & Operations	5351040	Sewer/Reclaimed Water Utilities	\$2
0685	421	Sewer Maintenance & Operations	5351050	Sewer/Reclaimed Water Utilities	\$250,615
0685	421	Sewer Maintenance & Operations	5355040	Sewer/Reclaimed Water Utilities	\$10,568
0685	421	Sewer Maintenance & Operations	5355040	Sewer/Reclaimed Water Utilities	\$26,556
0685	421	Sewer Maintenance & Operations	5356040	Sewer/Reclaimed Water Utilities	\$155,634
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$3,441
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$5,934

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$12,181
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$50,187
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$357,055
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$486,562
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$16
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$355
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$8,276
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$41,457
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$208
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$364
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$717
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$2,934
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$21,746
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$31,378
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$49
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$85
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$168
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$712
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,099
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,338
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$352
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,033
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$43,687

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$62,668
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$331
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$680
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$863
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,916
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11,078
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$912
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,999
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$92,412
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$113,017
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,075
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,636
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,626
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$15
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$34
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$65
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$149
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$169
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$391
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$513
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,542

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,453
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,056
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,603
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,605
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$158
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$414
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$588
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,068
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,716
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$3,307
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$3,410
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$3,563
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$4,443
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$6,053
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$12,944
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$18,555
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$199,328
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$17
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$3,003
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$3,519
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$20
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,574
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,192

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,261
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,526
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$14,670
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$31,860
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$63,227
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$138,347
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$347,933
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$373,256
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$131
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$824
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,967
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,307
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,858
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$181
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$281
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$4,407
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$229,246
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$16,493
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$665
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$5,002
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$5,194
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$12
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$29

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$46
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$250
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$315
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$443
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$796
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$961
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,150
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,420
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$4,788
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$45,639
0685	421	Sewer Maintenance & Operations	5893000	Agency Type Remittances	\$24,415
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$190,000
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$340,747
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$394,470
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$455,750
0685	421	Sewer Maintenance & Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$36,259
0685	421	Sewer Maintenance & Operations	5913870	Debt Repayment - Combined Utilities	\$40,000
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$3,116
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$30,572

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$53,460
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$88,741
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$266,445
0685	421	Sewer Maintenance & Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$569,030
0685	421	Sewer Maintenance & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$38,348
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$15,866
0685	421	Sewer Maintenance & Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,954,327
0685	421	Sewer Maintenance & Operations	5973500	Transfers-Out	\$15,600
0685	421	Sewer Maintenance & Operations	5993570	Payments to Refunded Debt Escrow - Sewer/Reclaimed Water Utilities	\$5,766,000
0685	431	Stormwater Maint & Operations	5081000	Reserved Cash and Investments - Ending	\$127,186
0685	431	Stormwater Maint & Operations	5088000	Unreserved Cash and Investments - Ending	\$1,384,407
0685	431	Stormwater Maint & Operations	5251010	Administration	\$3,533
0685	431	Stormwater Maint & Operations	5251020	Administration	\$189
0685	431	Stormwater Maint & Operations	5251020	Administration	\$51
0685	431	Stormwater Maint & Operations	5251020	Administration	\$422
0685	431	Stormwater Maint & Operations	5251020	Administration	\$6
0685	431	Stormwater Maint & Operations	5251020	Administration	\$403

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5251020	Administration	\$106
0685	431	Stormwater Maint & Operations	5251020	Administration	\$31
0685	431	Stormwater Maint & Operations	5251040	Administration	\$169
0685	431	Stormwater Maint & Operations	5251040	Administration	\$1,671
0685	431	Stormwater Maint & Operations	5251040	Administration	\$3,139
0685	431	Stormwater Maint & Operations	5251040	Administration	\$164
0685	431	Stormwater Maint & Operations	5251040	Administration	\$221
0685	431	Stormwater Maint & Operations	5251040	Administration	\$286
0685	431	Stormwater Maint & Operations	5251040	Administration	\$2
0685	431	Stormwater Maint & Operations	5255030	Facilities	\$12
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$282
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$5,351
0685	431	Stormwater Maint & Operations	5313150	Storm Drainage Utilities	\$23,465
0685	431	Stormwater Maint & Operations	5313550	Storm Drainage Utilities	\$103,793
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$3,441
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$7,912
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$48,173
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$169,662
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$417,180
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$16
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$355
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$1,154
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$9,096

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$208
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$486
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,811
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,130
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$25,246
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$49
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$114
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$684
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,382
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5,918
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$352
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5,792
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$19,298
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$50,966
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$11
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$441
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$818
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,777
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,186
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$912
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,559
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$39,549
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$106,306

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,014
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,414
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$6,572
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$5
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$30
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$34
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$65
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$79
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$226
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$391
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$482
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,423
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,878
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,969
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,045
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$3
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$104
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$158
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$1,580
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$1,632
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$3,809
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$17
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$8,428

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$725
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$6,443
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$7,109
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$14,248
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$21,855
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$23,720
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$26,969
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$38,275
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$50,754
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$52,256
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$225,146
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$753
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$5,420
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$9,206
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$10
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$207
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$27,914
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$29
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$46
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$75
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$250
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$316
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$486

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$3,235
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$45,191
0685	431	Stormwater Maint & Operations	5913870	Debt Repayment - Combined Utilities	\$48,000
0685	431	Stormwater Maint & Operations	5913870	Debt Repayment - Combined Utilities	\$66,350
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$35,724
0685	431	Stormwater Maint & Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$115,048
0685	431	Stormwater Maint & Operations	5923880	Interest and Other Debt Service Cost - Combined Utilities	\$46,018
0685	431	Stormwater Maint & Operations	5953860	Capital Expenditures/Expenses - Roadway	\$21,175
0685	431	Stormwater Maint & Operations	5973800	Transfers-Out	\$8,400
0685	431	Stormwater Maint & Operations	5993170	Payments to Refunded Debt Escrow - Storm Drainage Utilities	\$689,400
0685	441	Solid Waste Maint & Operations	5088000	Unreserved Cash and Investments - Ending	\$0
0685	441	Solid Waste Maint & Operations	5371050	Solid Waste Utilities	\$991
0685	441	Solid Waste Maint & Operations	5371050	Solid Waste Utilities	\$8,295
0685	441	Solid Waste Maint & Operations	5371050	Solid Waste Utilities	\$14,849
0685	441	Solid Waste Maint & Operations	5376040	Solid Waste Utilities	\$573,915
0685	441	Solid Waste Maint & Operations	5376040	Solid Waste Utilities	\$1,679
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$250
0685	441	Solid Waste Maint & Operations	5377040	Solid Waste Utilities	\$2,300
0685	441	Solid Waste Maint & Operations	5970000	Transfers-Out	\$1,129,200
0685	510	Information & Tech Services	5088000	Unreserved Cash and Investments - Ending	\$306,017
0685	510	Information & Tech Services	5188810	Information Technology Services	\$89,028

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188810	Information Technology Services	\$6,515
0685	510	Information & Tech Services	5188820	Information Technology Services	\$5,819
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,365
0685	510	Information & Tech Services	5188820	Information Technology Services	\$11,381
0685	510	Information & Tech Services	5188820	Information Technology Services	\$305
0685	510	Information & Tech Services	5188820	Information Technology Services	\$20,301
0685	510	Information & Tech Services	5188820	Information Technology Services	\$2,671
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,512
0685	510	Information & Tech Services	5188830	Information Technology Services	\$194
0685	510	Information & Tech Services	5188830	Information Technology Services	\$1,634
0685	510	Information & Tech Services	5188830	Information Technology Services	\$7,826
0685	510	Information & Tech Services	5188840	Information Technology Services	\$207
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,097
0685	510	Information & Tech Services	5188840	Information Technology Services	\$3,138
0685	510	Information & Tech Services	5188840	Information Technology Services	\$8,853
0685	510	Information & Tech Services	5188840	Information Technology Services	\$11,212
0685	510	Information & Tech Services	5188840	Information Technology Services	\$17,365
0685	510	Information & Tech Services	5188840	Information Technology Services	\$27,584
0685	510	Information & Tech Services	5188840	Information Technology Services	\$34,981
0685	510	Information & Tech Services	5188840	Information Technology Services	\$37,270
0685	510	Information & Tech Services	5188840	Information Technology Services	\$42,937
0685	510	Information & Tech Services	5188840	Information Technology Services	\$67,587

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188840	Information Technology Services	\$184
0685	510	Information & Tech Services	5188840	Information Technology Services	\$1,192
0685	510	Information & Tech Services	5188840	Information Technology Services	\$40,578
0685	510	Information & Tech Services	5188840	Information Technology Services	\$167
0685	510	Information & Tech Services	5188840	Information Technology Services	\$67
0685	510	Information & Tech Services	5188840	Information Technology Services	\$2,608
0685	520	Equipment & Fleet Management	5088000	Unreserved Cash and Investments - Ending	\$3,758,958
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$153,382
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$6,727
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$9,555
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,235
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$19,115
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,589
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$38,594
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,915
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$1,403
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,620
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$5,871
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$11,825
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$13,526
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$13,613
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$14,139
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$53,722

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$17,705
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$21,814
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$175,879
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$2,556
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$889
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,500
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$18,026
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$53,208
0685	520	Equipment & Fleet Management	5486050	Equipment Rental Services	\$705
0685	520	Equipment & Fleet Management	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$130,999
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$287,720
0685	520	Equipment & Fleet Management	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$655,249
0685	530	Facilities Management	5088000	Unreserved Cash and Investments - Ending	\$41,860
0685	530	Facilities Management	5182010	Property Management Services	\$207,848
0685	530	Facilities Management	5182010	Property Management Services	\$6,590
0685	530	Facilities Management	5182020	Property Management Services	\$12,702
0685	530	Facilities Management	5182020	Property Management Services	\$2,984
0685	530	Facilities Management	5182020	Property Management Services	\$25,587
0685	530	Facilities Management	5182020	Property Management Services	\$5,275
0685	530	Facilities Management	5182020	Property Management Services	\$53,811

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182020	Property Management Services	\$4,015
0685	530	Facilities Management	5182020	Property Management Services	\$1,930
0685	530	Facilities Management	5182020	Property Management Services	\$3,655
0685	530	Facilities Management	5182030	Property Management Services	\$1,220
0685	530	Facilities Management	5182030	Property Management Services	\$2,845
0685	530	Facilities Management	5182030	Property Management Services	\$7,968
0685	530	Facilities Management	5182030	Property Management Services	\$16,247
0685	530	Facilities Management	5182030	Property Management Services	\$45,627
0685	530	Facilities Management	5182030	Property Management Services	\$968
0685	530	Facilities Management	5182040	Property Management Services	\$25,714
0685	530	Facilities Management	5182040	Property Management Services	\$28,787
0685	530	Facilities Management	5182040	Property Management Services	\$140
0685	530	Facilities Management	5182040	Property Management Services	\$9,534
0685	530	Facilities Management	5182040	Property Management Services	\$39,353
0685	530	Facilities Management	5182040	Property Management Services	\$45,047
0685	530	Facilities Management	5182040	Property Management Services	\$97,289
0685	530	Facilities Management	5182040	Property Management Services	\$251,801
0685	530	Facilities Management	5182040	Property Management Services	\$262,409
0685	530	Facilities Management	5182040	Property Management Services	\$12,595
0685	530	Facilities Management	5182040	Property Management Services	\$45,611
0685	530	Facilities Management	5182040	Property Management Services	\$666
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,439

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$34,125
0685	621	Employee Sick Leave Reserve	5088000	Unreserved Cash and Investments - Ending	\$400,036
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$54,285
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$3,366
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$787
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$3,209
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$199
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$47
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$65,796
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$4,079
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$954
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$89
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$6
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$1
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$5,120
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$317
0685	621	Employee Sick Leave Reserve	5894000	Agency Type Disbursements	\$74
0685	622	Risk Management Reserve	5088000	Unreserved Cash and Investments - Ending	\$143,820
0685	623	Transportation Benefit Dist	5088000	Unreserved Cash and Investments - Ending	\$1,580,763
0685	623	Transportation Benefit Dist	5894000	Agency Type Disbursements	\$1,089,168
0685	623	Transportation Benefit Dist	5894000	Agency Type Disbursements	\$186
0685	623	Transportation Benefit Dist	5894000	Agency Type Disbursements	\$2,500

City of Monroe

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Agency Fund	5088000	Unreserved Cash and Investments - Ending	\$381,490
0685	631	Agency Fund	5891000	Refund of Deposits	\$585
0685	631	Agency Fund	5891000	Refund of Deposits	\$2,274
0685	631	Agency Fund	5891000	Refund of Deposits	\$77,312
0685	631	Agency Fund	5892000	Refund of Retainage	\$9,000
0685	631	Agency Fund	5892000	Refund of Retainage	\$93,234
0685	631	Agency Fund	5892000	Refund of Retainage	\$99,630
0685	631	Agency Fund	5892000	Refund of Retainage	\$201,200
0685	631	Agency Fund	5893000	Agency Type Remittances	\$146
0685	631	Agency Fund	5893000	Agency Type Remittances	\$290
0685	631	Agency Fund	5893000	Agency Type Remittances	\$291
0685	631	Agency Fund	5893000	Agency Type Remittances	\$585
0685	631	Agency Fund	5893000	Agency Type Remittances	\$673
0685	631	Agency Fund	5893000	Agency Type Remittances	\$867
0685	631	Agency Fund	5893000	Agency Type Remittances	\$1,920
0685	631	Agency Fund	5893000	Agency Type Remittances	\$3,551
0685	631	Agency Fund	5893000	Agency Type Remittances	\$4,034
0685	631	Agency Fund	5893000	Agency Type Remittances	\$6,830
0685	631	Agency Fund	5893000	Agency Type Remittances	\$15,512
0685	631	Agency Fund	5893000	Agency Type Remittances	\$20,553
0685	631	Agency Fund	5893000	Agency Type Remittances	\$56,796
0685	631	Agency Fund	5893000	Agency Type Remittances	\$252,889
0685	631	Agency Fund	5894000	Agency Type Disbursements	\$576

Schedule Summary of Bank Reconciliation (Schedule 06)
For the year ended December 31, 2017

<u>Bank & Investment Account</u> <u>(1)</u>	FROM BANK STATEMENTS						FROM GL		FYE RECONCILING ITEMS			
	<i>Beginning Balance (2)</i>	<i>Cash Inflows (3)</i>	<i>Cash Outflows (4)</i>	<i>Ending Balance (5)</i>	<i>Non-reported cash inflows (6)</i>	<i>Non-reported cash outflows (7)</i>	<i>Reported increases without cash inflows (8)</i>	<i>Reported decreases without cash outflows (9)</i>	<i>EOY Positive Reconciling Items (Deposits in Transit) (10)</i>	<i>Prior Year Positive Reconciling Items (Deposits in Transit) (11)</i>	<i>Outstanding Items AND Open Period Expenditures, EOY (12)</i>	<i>Outstanding Items AND Open Period Expenditures, Prior Year (13)</i>
<i>Key Bank-General Acct</i>	\$ 11,145,435	\$ 43,229,984	\$ 48,692,634	\$ 5,682,785	\$ 5,501,766	\$ 15,538,362	\$ 17,598,279	\$ 17,742,453	\$ 224,901	\$ 219,144	\$ 2,330,802	\$ 2,216,453
<i>Key Bank-Impress Acct</i>	\$ 2,000	\$ 131	\$ 2,131	\$ -		\$ 2,000						
<i>Key Bank-Police Dept</i>	\$ 24,033	\$ 9,881	\$ 7,456	\$ 26,459							\$ 975	
<i>Key Bank-Seizure Acct</i>	\$ 2,470	\$ 0		\$ 2,470								
<i>Key Bank-Police Drug Acct</i>	\$ 600	\$ 600	\$ 400	\$ 800								
<i>City Hall Petty Cash</i>	\$ 800	\$ 700		\$ 1,500	\$ 700							
<i>Police Dept. Petty Cash</i>	\$ 600			\$ 600								
<i>Local Govt Invest Pool</i>	\$ 2,261,082	\$ 7,064,468	\$ 4,500,000	\$ 4,825,549	\$ 7,000,000	\$ 4,500,000	\$ 64,468					
<i>Opus Bank</i>	\$ 7,033,663	\$ 2,579,727	\$ 20	\$ 9,613,371	\$ 2,500,020	\$ 20	\$ 79,707					
<i>US Bank-Muni Invest Acct</i>	\$ -	\$ 1,088,598	\$ 999,209	\$ 89,389	\$ 1,002,790	\$ 999,209			\$ 5			
<i>US Bank-Safekeeping</i>	\$ 21,213,510	\$ 7,036,833	\$ 2,002,532	\$ 26,247,810	\$ 7,036,833	\$ 2,002,532						
REVOLVING FUNDS-Key Bank Court Acct	\$ 59,084			\$ 35,239								
	\$ 41,743,278	\$ 61,010,921	\$ 56,204,382	\$ 46,525,971	\$ 23,042,109	\$ 23,042,124	\$ 17,742,453	\$ 17,742,453	\$ 224,906	\$ 219,144	\$ 2,331,777	\$ 2,216,453

City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2017

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	2015 GO Refunding Bonds - N. Kelsey	9/1/2020	4,140,000	-	-	4,140,000
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	1,900,600	-	68,000	1,832,600
263.51	Capital Lease - Police Body Cameras	9/30/2018	7,905	-	4,276	3,629
Total General Obligation Debt/Liabilities:			6,048,505	-	72,276	5,976,229
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	Public Works Trust Fund Loan	6/1/2017	62,797	-	62,794	3
263.82	Public Works Trust Fund Loan	6/1/2022	810,868	-	135,144	675,724
263.82	Department of Ecology Loan	9/5/2022	2,123,003	-	340,747	1,782,256
263.82	Department of Ecology Loan	7/30/2022	414,075	-	36,259	377,816
252.11	2005 W&S Refunding Bonds	12/1/2021	2,640,000	-	487,000	2,153,000
252.11	2009 W&S Refunding Bonds	8/1/2024	1,765,000	-	1,360,000	405,000
252.11	2011 W/S/Storm Revenue Bonds	12/1/2031	12,545,000	-	8,295,000	4,250,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	3,689,400	-	132,000	3,557,400
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	-	9,000,000	115,000	8,885,000
264.30	Net Pension Liabilities		5,589,057	-	1,151,092	4,437,965
259.12	Compensated Absences		2,064,936	61,340	-	2,126,276
Total Revenue and Other (non G.O.) Debt/Liabilities:			31,704,136	9,061,340	12,115,036	28,650,440
Total Liabilities:			37,752,641	9,061,340	12,187,312	34,626,669

City of Monroe
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
State Grant from Criminal Justice Training Commission			
	WSCJTC OT/Backfill Reimbursement	CIT 40 HR #8062	1,760
			Sub-total: 1,760
State Grant from Other Judicial Agencies			
	WATPA Mini Grant	2017 Mini Grant	2,184
			Sub-total: 2,184
State Grant from Department of Corrections			
	DOC Reimbursable LE Services	LE Services	899
			Sub-total: 899
State Grant from Department of Ecology			
	2015-17 Biennial Municipal SW Capacity	WQSQCAP-1517-MonrDC-0080	25,000
			Sub-total: 25,000
State Grant from Traffic Safety Commission			
	DRE Callouts	WATSC	200
			Sub-total: 200
State Grant from Transportation Improvement Board (TIB)			
	FY 2017 Emergency Pavement Repair	3-P-822(005)-1	20,737
	FY 2017 Arterial Preservation	3-P-822(003)-1	560
	FY 2018 Overlay Project - Multi Locations	3-P-822(004)-1	702,231
			Sub-total: 723,527
			Grand total: 753,570

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CDBG - Entitlement Grants Cluster								
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Snohomish County Housing/Urban Development)	Community Development Block Grants/Entitlement Grants	14.218	HCS-15-21-1502- 235	925	-	925	-	1, 2, 7
Total CDBG - Entitlement Grants Cluster:				925	-	925	-	
Violence Against Women Office, Department Of Justice (via City of Everett)	Violence Against Women Formula Grants	16.588	15-0409-0-1-754	7,982	-	7,982	-	1, 7
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2634(001)	8,349	-	8,349	-	1, 2, 7
Total Highway Planning and Construction Cluster:				8,349	-	8,349	-	
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	69-8020-0-7-401	9,481	-	9,481	-	1, 7
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	69-8020-0-7-401	1,582	-	1,582	-	1, 7
Total CFDA 20.600:				11,063	-	11,063	-	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Assoc of Sheriffs & Police Chiefs)	National Priority Safety Programs	20.616	69-8020-0-7-401	3,848	-	3,848	-	1, 7
Total Highway Safety Cluster:				14,911	-	14,911	-	
Total Federal Awards Expended:				32,167	-	32,167	-	

City of Monroe

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017**

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.

Labor Relations Consultant(S)
For the Year Ended December 31, 2017

Has your government engaged labor relations consultants? Yes No

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

Name of firm: Ogden Murphy Wallace LLC
Name of consultant: Scott W. Snyder and Meghan Frazer
Business address: 901 Fifth Avenue, Suite 3500, Seattle, WA 98164-2008
Amount paid to consultant during fiscal year: \$3,565
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$210 to \$275.00 per hour Maximum compensation allowed: as needed, with prior approval Duration of services: until issue is resolved Services provided: assistance with unfair labor practice (Police ULP, union negotiations)

Name of firm: Summit Law Group, PLLC
Name of consultant: Daniel Swedlow
Business address: 315 Fifth Ave S. #1000 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$174
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$290.00 per hour Maximum compensation allowed: as needed, with prior approval Duration of services: until issue is resolved Services provided: Police bargaining

City of Monroe

(County/City/District)**Local Government Risk Assumption
For the Year Ended December 31, 2017**

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	\$1,946