

ANNUAL REPORT

City of Roslyn

MCAG No. 0473

Submitted pursuant to RCW 43.09.230
To the
STATE AUDITORS OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER, 2009

Certified correct this 23TH day of APRIL, 2010

To the best of my knowledge and belief:

NAME: Amber Shallow

TITLE: Clerk – Treasurer

PREPARED BY: Amber Shallow

TELEPHONE NUMBER: (509) 649-3105

FAX NUMBER (509) 649-3174

E-MAIL ADDRESS: roslyn@inlandnet.com

WEB PAGE ADDRESS: N/A

NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

The City of **Roslyn** uses the revenue and expenditure classifications contained in the Budgeting, Accounting, and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of **Roslyn** was incorporated in 1891 and operates under the laws of the State of Washington applicable to a code city with a Mayor-Council form of government. The City of **Roslyn** is a general purpose government and provides water/sewer, public safety, fire prevention, street improvement, parks and recreation and general administrative services. In addition the City owns and operates a water/sewer system. The City of Roslyn uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the City of Roslyn are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City of Roslyn's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are fund types used by the City of Roslyn.

GOVERNMENTAL FUND TYPES

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

These funds account for revenues that are legally restricted or designated to finance particular activities of the City of Roslyn.

Debt Service Funds (200-299)

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project Funds (300-399)

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

Agency Funds (631-699)

These funds are used to account assets that the City holds for others in an agency capacity.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

Annual appropriated budgets are adopted for the general, special revenue, capital projects, and enterprise funds. The financial statements include budgetary comparisons for those funds.

Annual appropriated budgets are adopted at the fund level, except for the general fund, where budgets are adopted at the department level. The budgets constitute the legal authority for expenditures at that level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds lapse at the fiscal period end.

The Treasurer is authorized to transfer budgeted amounts between departments within any/object classes within departments; 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 of Roslyn's legislative body.

d. Cash

It is the City of Roslyn's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

e. Deposits

The City of Roslyn's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC), and/or the Washington Public Deposit Protection Commission (WPDPC). The City Council has agreed, by resolution, to allow the Treasurer and the Clerk to make deposits in a timely manner, but not necessarily every day.

f. Investments

As required by State law, all deposits and investments of the City's funds are obligations of the US Government and Washington State banks.

The City's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC or FSLIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission. (See Note 3 - Investments)

g. Capital Assets

Capital assets are long lived assets of the City of Roslyn and are recorded as expenditures when purchased.

h. Compensated Absences

Vacation leave may be accumulated up to thirty days and is payable upon separation or retirement.

Sick leave may accumulate up to 960 hours. Upon separation or retirement employees do receive payment for unused sick leave, at the rate of half the hourly pay rate at the time of separation.

i. Long-Term Debt See Note 6.

j. Other Financing Sources or Uses

The City of Roslyn's "Other Financing Sources or Uses" consist of transfers in and out between funds, and non-revenues and non-expenditures which are agency collections and disbursements for park cleaning deposits, grave restoration fees, and investment proceeds and purchases.

k. Risk

The City of Roslyn is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2009, 86 municipalities/entities participate in the RMSA Pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, and boiler and machinery insurance coverage. Boiler and machinery is included with the property reinsurance carrier and employee fidelity coverage is a stand-alone policy that the AWC RMSA arranges for its members. The AWC RMSA also allows members to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. AWC RMSA, itself, pays out of its own funds all claims up to \$400,000 for liability and \$50,000 for property, and thereafter purchases excess liability insurance through ACE Insurance Company up to \$1 million, and CV Starr, from \$1 million to \$10 million. The excess property coverage is purchased through Allianz, using the Pool's broker, Arthur J. Gallagher Risk Management Services. AWC RMSA is a cooperative program; the members of the AWC RMSA are jointly liable.

Members contract to remain in the RMSA Pool a minimum of three years and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for

contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The Interlocal Governmental Agreement was revised in 2009 and each member is required to approve the new Interlocal Agreement and provide RMSA with a signed copy. The Pool is currently governed by a board of directors serving ex-officio as the AWC Board of Directors. Once 75 percent of the new Interlocal Agreements are signed, RMSA will elect a board comprised of its members.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

The specific financials of the AWC RMSA can be seen in the Annual Report on file with the City of Roslyn.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

NOTE 3 – INVESTMENTS

The City's investments are insured, registered or held by the City or its agent in the City's name.

Investments by type as of December 31, 2009 are as follows:

<u>Type of Investment</u>	<u>City's own</u> <u>Investments</u>	<u>Investments</u> held by (city/county/district) as an agent for other local governments, individuals or private organizations	<u>Total</u>
Certificate of Deposits (5)	\$ 114,983.54	\$ -	\$ 114,983.54
Brokerage Account	\$ -	\$ -	\$ -
TOTAL	\$ 114,983.54	\$ -	\$ 114,983.54

NOTE 4 – PROPERTY TAX

The county treasurer acts as an agent to collect property taxes 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 taxes are levied.

The City's regular levy for the year 2009 was 1.148293 per \$1,000 on an assessed valuation of \$155,760,757.00 for a total regular levy of \$178,858.99. An excess bond levy for the year 2009 was 0.148917 per \$1,000 on an assessed valuation of \$154,401,777.00 for a total excess levy of \$22,993.05.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City of Roslyn had no interfund loans and advances in 2009.

NOTE 6 – LONG TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the City of Roslyn and summarizes the City's debt transactions for the year 2009. The debt service requirements, including interest, are as follows:

	General	Revenue	Other	Total
Year	Obligation Bonds	Bonds	Debt	Debt
2009	\$ 49,044.22	\$ 217,687.74		\$ 266,731.96
2010	\$ 49,044.22	\$ 215,880.58		\$ 264,924.80
2011	\$ 52,224.22	\$ 219,058.39		\$ 271,282.61
2012	\$ 26,036.72	\$ 216,923.75		\$ 242,960.47
2013	\$ 26,036.72	\$ 214,771.59		\$ 240,808.31
2014 - 2018	\$ 104,146.90	\$ 946,975.52		\$ 1,051,122.42
2019 - 2023	\$ -	\$ 863,771.33		\$ 863,771.33
2024 - 2028	\$ -	\$ 800,275.00		\$ 800,275.00
2029 - 2033	\$ -	\$ 679,063.00		\$ 679,063.00
2034 - 2038	\$ -	\$ 395,165.39		\$ 395,165.39
2039 - 2043	\$ -	\$ 212,315.00		\$ 212,315.00
2044 - 2047	\$ -	\$ 169,852.00		\$ 169,852.00
TOTALS	\$ 306,533.00	\$ 5,151,739.29	\$ -	\$ 5,458,272.29

NOTE 7 – PENSION PLANS

Substantially all Roslyn's full-time and qualifying part-time employees participate in the PERS Plan 2 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the system by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems, Communications Unit
PO Box 48380
Olympia, WA 98504-8380

NOTE 8 – OTHER DISCLOSURES

In 2004 the courts took away Roslyn's water right for personal use of water in drought years. Roslyn was forced to hire a water rights broker, WestWater Research to locate and purchase pre-1908 water rights. Grant funds were obtained from the Washington State Department of Ecology to purchase water rights, and a water Attorney, Adam Gravley of Gordon Derr, was hired to facilitate the process of water adjudication for the City, which is ongoing. In 2005 a small water right was found and purchased, but a group of irrigation companies objected to the transfer of this right to Roslyn's source. The water rights were officially turned over to the City in January 2010.

The Old City Hall renovation project continues to slowly proceed, with construction expected to start in 2010.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2009

BARS CODE		Fund Number and Name 001-Current Expense Fund		Fund Number and Name 101-Street Fund	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$466,609.47	\$507,126.00	\$84,146.95	\$89,548.66
Revenues and other Sources					
310	Taxes	\$489,198.17	\$436,161.25	\$0.00	\$0.00
320	Licenses and Permits	\$33,873.54	\$28,860.15	\$0.00	\$0.00
330	Intergovernmental	\$39,099.20	\$49,142.47	\$89,970.00	\$38,708.63
340	Charges for Goods and Services	\$46,309.92	\$39,919.09	\$0.00	-\$1.56
350	Fines and Penalties	\$9,064.86	\$9,442.37	\$0.00	\$0.00
360	Miscellaneous	\$16,071.26	\$62,812.69	\$1,200.00	\$1,936.71
370	Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$16,500.00	\$16,500.00
Total Revenue and Other Sources		\$633,616.95	\$626,338.02	\$107,670.00	\$57,143.78
Total Resources		\$1,100,226.42	\$1,133,464.02	\$191,816.95	\$146,692.44
Operating Expenditures:					
510	General Government	\$209,127.51	\$204,133.88	\$0.00	\$0.00
520	Public Safety	\$25,036.07	\$25,440.75	\$0.00	\$0.00
530	Physical Environment	\$28,726.06	\$29,401.55	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$84,838.20	\$66,773.95
550	Economic Environment	\$148,579.61	\$117,059.18	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$104,503.29	\$98,565.98	\$0.00	\$0.00
Total Operating Expenditures		\$515,972.54	\$474,601.34	\$84,838.20	\$66,773.95
591-593	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
594-596	Capital Outlay	\$0.00	\$0.00	\$60,998.40	\$60,998.40
Total Expenditures		\$515,972.54	\$474,601.34	\$145,836.60	\$127,772.35
597-599	Other Financing Uses	\$219,423.04	\$217,380.21	\$6,509.18	\$6,509.18
Total Expenditures and Other Uses		\$735,395.58	\$691,981.55	\$152,345.78	\$134,281.53
Excess (Deficit) of Resources Over Uses		\$364,830.84	\$441,482.47	\$39,471.17	\$12,410.91
380	Nonrevenues (Except 384&388.80)	\$11,100.00	\$17,119.42	\$0.00	\$0.00
580	Nonexpenditures (Except 584&588.80)	\$11,100.00	\$17,349.34	\$0.00	\$0.00
Ending Net Cash and Investments		\$364,830.84	\$441,252.55	\$39,471.17	\$12,410.91

The Accompanying Notes Are An Integral Part Of This Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2009

BARS CODE		Fund Number and Name 401 - Sewer Fund		Fund Number and Name 402 - Water Fund	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments		\$168,800.87	\$266,214.87	\$72,055.85	\$100,754.14
Revenues and other Sources					
310	Taxes	\$0.00	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$80,000.00	\$2,657.14	\$0.00	\$232.50
340	Charges for Goods and Services	\$300,000.00	\$337,483.25	\$260,000.00	\$285,728.53
350	Fines and Penalties	\$0.00	\$0.00	\$2,825.30	\$3,002.48
360	Miscellaneous	\$3,650.00	\$13,379.14	\$4,540.74	\$6,078.55
370	Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$0.00	\$121,190.74	\$53,500.00
Total Revenue and Other Sources		\$383,650.00	\$353,519.53	\$388,556.78	\$348,542.06
Total Resources		\$552,450.87	\$619,734.40	\$460,612.63	\$449,296.20
Operating Expenditures:					
510	General Government	\$0.00	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$277,053.87	\$240,885.27	\$312,515.70	\$270,619.65
540	Transportation	\$0.00	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$277,053.87	\$240,885.27	\$312,515.70	\$270,619.65
591-593	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
594-596	Capital Outlay	\$146,695.98	\$85,874.41	\$16,151.26	\$16,151.26
Total Expenditures		\$423,749.85	\$326,759.68	\$328,666.96	\$286,770.91
597-599	Other Financing Uses	\$116,528.40	\$116,528.40	\$131,945.67	\$131,945.67
Total Expenditures and Other Uses		\$540,278.25	\$443,288.08	\$460,612.63	\$418,716.58
Excess (Deficit) of Resources Over Uses		\$12,172.62	\$176,446.32	\$0.00	\$30,579.62
380	Nonrevenues (Except 384&388.80)	\$55,984.07	\$31,093.50	\$0.00	\$0.00
580	Nonexpenditures (Except 584&588.80)	\$0.00	\$0.00	\$0.00	\$0.00
Ending Net Cash and Investments		\$68,156.69	\$207,539.82	\$0.00	\$30,579.62

The Accompanying Notes Are An Integral Part Of This Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ending December 31, 2009

Fund Type-Debt Service/Capital Projects	Fund Number and Name 200- Debt Service Fund		Fund Number and Name 300-Capital Imp. Fund	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$7,786	\$6,266	\$25,603	\$38,174
Revenues and Other Financing Sources	\$49,044	\$50,096	\$1,623,726	\$8,424
Total Resources	\$56,830	\$56,362	\$1,649,329	\$46,599
Expenditures and Other Financing Uses	\$49,044	\$49,044	\$1,627,137	\$44,882
Excess (Deficit of Resources Over Uses)	\$7,786	\$7,317	\$22,192	\$1,716
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$7,786	\$7,317	\$22,192	\$1,716

Fund Type-Special Revenue Funds	Fund Number and Name 406 - Water/Sewer/Storm		Fund Number and Name 407 - Sewer Bond Reserve	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$353,022	\$356,298	\$56,255	\$57,029
Revenues and Other Financing Sources	\$26,800	\$37,484	\$1,300	\$0
Total Resources	\$379,822	\$393,782	\$57,555	\$57,029
Expenditures and Other Financing Uses	\$121,191	\$53,500	\$0	\$0
Excess (Deficit of Resources Over Uses)	\$258,631	\$340,282	\$57,555	\$57,029
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$258,631	\$340,282	\$57,555	\$57,029

Fund Type-Special Revenue/Debt Service	Fund Number and Name 408 - Water Bond Reserve		Fund Number and Name 411 - Sewer Debt Service	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$130,693	\$132,499	\$48,721	\$49,776
Revenues and Other Financing Sources	\$3,000	\$0	\$99,313	\$102,175
Total Resources	\$133,693	\$132,499	\$148,034	\$151,951
Expenditures and Other Financing Uses	\$0	\$0	\$100,096	\$100,096
Excess (Deficit of Resources Over Uses)	\$133,693	\$132,499	\$47,938	\$51,855
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$133,693	\$132,499	\$47,938	\$51,855

Fund Type-Special Revenue Funds	Fund Number and Name 412 - Water Debt Service		Fund Number and Name 500 - Equipment Reserve	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$0	\$170,741	\$171,342
Revenues and Other Financing Sources	\$117,592	\$117,592	\$40,950	\$46,007
Total Resources	\$117,592	\$117,592	\$211,691	\$217,349
Expenditures and Other Financing Uses	\$117,592	\$117,592	\$88,314	\$38,009
Excess (Deficit of Resources Over Uses)	\$0	\$0	\$123,377	\$179,340
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$0	\$0	\$123,377	\$179,340

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2009

Fund Type-Special Revenue Funds	Fund Number and Name 631 - Claims		Fund Number and Name 632 - Payroll	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$53,493	\$0	\$31,796
Revenues and Other Financing Sources	\$0	\$0	\$0	\$0
Total Resources	\$0	\$53,493	\$0	\$31,796
Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0
Excess (Deficit of Resources Over Uses)	\$0	\$53,493	\$0	\$31,796
Nonrevenues (Except 384 and 388.80)	\$0	\$645,976	\$0	\$207,536
Nonexpenditures (Except 584 and 588.80)	\$0	\$679,400	\$0	\$235,670
Ending Net Cash and Investments	\$0	\$20,089	\$0	\$3,662

Fund Type-Special Revenue/Debt Service	Fund Number and Name		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$0	\$0	\$0
Revenues and Other Financing Sources	\$0	\$0	\$0	\$0
Total Resources	\$0	\$0	\$0	\$0
Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0
Excess (Deficit of Resources Over Uses)	\$0	\$0	\$0	\$0
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$0	\$0	\$0	\$0

Fund Type-Capital Projects	Fund Number and Name		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$0	\$0	\$0
Revenues and Other Financing Sources	\$0	\$0	\$0	\$0
Total Resources	\$0	\$0	\$0	\$0
Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0
Excess (Deficit of Resources Over Uses)	\$0	\$0	\$0	\$0
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$0	\$0	\$0	\$0

Fund Type-Capital Projects	Fund Number and Name		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$0	\$0	\$0
Revenues and Other Financing Sources	\$0	\$0	\$0	\$0
Total Resources	\$0	\$0	\$0	\$0
Expenditures and Other Financing Uses	\$0	\$0	\$0	\$0
Excess (Deficit of Resources Over Uses)	\$0	\$0	\$0	\$0
Nonrevenues (Except 384 and 388.80)	\$0	\$0	\$0	\$0
Nonexpenditures (Except 584 and 588.80)	\$0	\$0	\$0	\$0
Ending Net Cash and Investments	\$0	\$0	\$0	\$0

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE ACCOUNT NO.	DESCRIPTION	ACTUAL REVENUES
	CURRENT EXPENSE	
001 000 000 308 00 00 00	CURRENT EXPENSE BEGINNING CASH	\$ 507,126.00
001 000 000 308 00 00 01	BEG FUND BAL/INVESTMENTS	\$ -
001 000 000 308 00 01 00	CURRENT EXP BEGIN INVESTMENTS	\$ -
	TOTAL BEGIN CASH/INVESTMENTS	\$ 507,126.00
	TAXES	
001 000 000 311 10 00 00	REAL & PERSONAL PROPERTY TAX	\$ 184,750.86
001 000 000 311 11 00 00	SPECIAL LEVY-FIRE TRUCK	\$ -
001 000 000 312 10 00 00	PRIVATE HARVEST TAX	\$ 22.52
001 000 000 313 10 00 00	LOCAL RETAIL SALES & USE TAX	\$ 88,537.16
001 000 000 313 30 00 00	HOTEL/MOTEL TAX	\$ 1,561.70
001 000 000 313 71 00 00	LOCAL CRIMINAL JUSTICE	\$ 15,812.18
001 000 000 313 73 00 00	PUBLIC SAFETY (PROP 2, 08)	\$ 36,267.60
001 000 000 316 41 00 00	PRIVATE UTILITY-ELECTRIC	\$ 45,448.00
001 000 000 316 46 00 00	PRIVATE UTILITY-CABLE	\$ 7,660.60
001 000 000 316 47 00 00	PRIVATE UTILITY-TELEPHONE	\$ 18,007.89
001 000 000 316 72 00 00	WATER TAX	\$ 16,479.27
001 000 000 316 74 00 00	SEWER TAX	\$ 20,318.36
001 000 000 317 51 00 00	GAMBLING TAX	\$ 1,295.11
	TOTAL TAXES - 310	\$ 436,161.25
	LICENSES/PERMITS	
001 000 000 321 70 00 00	AMUSEMENTS	\$ 283.00
001 000 000 321 90 00 00	OTHER BUSINESS LICENSE/PERMIT	\$ 7,999.00
001 000 000 322 10 00 00	BUILD/STRUCTURE/EQUIPMENT	\$ 19,688.15
001 000 000 322 30 00 00	ANIMAL LICENSES	\$ 765.00
001 000 000 322 90 00 00	OTHER NON-BUSINESS LICENSE	\$ 125.00
	TOTAL LICENSES & PERMITS - 320	\$ 28,860.15
	INTERGOVERNMENTAL	
001 000 000 331 83 55 40	ASSISTANCE FIRE FIGHTERS GRANT	\$ -
001 000 000 331 97 03 00	FEMA MONEY	\$ 8,111.46
001 000 000 333 04 21 00	CTED CRITICAL ARS UPDTE GRANT	\$ -
001 000 000 333 10 01 20	FED GRNT HISTORIC PRESERVATION	\$ -
001 000 000 334 00 00 00	DAHPP GRANT -SURVEY ORIGINAL AD	\$ 15,500.00
001 000 000 334 04 20 00	DCTED EMERGING ISSUES GRANT	\$ -
001 000 000 334 06 92 00	STATE SHARE, (FEMA RESPONSE)	\$ 1,087.80
001 000 000 336 00 00 98	CITY ASSISTANCE	\$ 4,311.99
001 000 000 336 04 22 00	LGFA DISTRIBUTION-CITIES	\$ -
001 000 000 336 06 21 00	CJ-POPULATION	\$ 1,000.00
001 000 000 336 06 25 00	CJ-CONTRACTED SERVICES	\$ 1,463.45
001 000 000 336 06 26 00	CJ-SPECIAL PROGRAMS	\$ 835.75
001 000 000 336 06 51 00	DUI/CITIES	\$ 332.02
001 000 000 338 71 00 00	EDUCATION-LIBRARY GRANT	\$ -

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE		ACTUAL
001 000 000 338 72 00 00	LIBRARIES-KITTITAS CO. GRANT	\$ 16,500.00
	COAL MINE FEST KITTITAS CT GRN	
001 000 000 338 73 00 00	COAL MINE KC GRANT	\$ -
	TOTAL INTERGOVERNMENTAL - 330	\$ 49,142.47
CHARGES FOR SERVICES		
001 000 000 341 33 00 00	ROSLYN MUNICIPAL COURT FEES	\$ -
001 000 000 341 33 00 06	TIME PAY FEE	\$ 76.79
001 000 000 341 33 00 07	RELIC PROG FEE	\$ 400.00
001 000 000 342 36 00 00	HOUS & MONITORING OF PRISONER	\$ 679.29
001 000 000 342 40 00 00	BUILDING PERMIT (INSP RQD)	\$ 17,083.71
001 000 000 342 90 00 02	CRIMINAL CONVICTION FEE	\$ 89.25
001 000 000 343 60 00 00	CEMETERY PLOT SALES	\$ 2,030.00
001 000 000 343 60 00 01	CEMETERY FEES	\$ 8,014.00
001 000 000 343 60 00 02	CEMETERY COMMISSION DONATIONS	\$ -
001 000 000 345 81 00 00	PLANNING, ZONING, ETC SUNCADIA	\$ -
001 000 000 345 81 00 01	PLANNING, ZONING, ETC. - OTHER	\$ 11,546.05
001 000 000 345 83 00 00	DESIGN REVIEW FEE	\$ -
	TOTAL CHARGES FOR SERVICES-340	\$ 39,919.09
FINES/FORFEITURES		
001 000 000 352 30 00 00	PROOF OF MOTOR VEHICLE INSURAN	\$ 49.12
001 000 000 353 10 00 00	TRAFFIC INFRACTION PENALTIES	\$ 3,479.25
001 000 000 353 70 00 00	NON-TRAFFIC INFRACTION PENALTY	\$ -
001 000 000 354 00 00 00	CIVIL PARKING PENALTIES	\$ 544.95
001 000 000 355 20 00 00	DUI FINES	\$ 1,325.28
001 000 000 355 80 00 00	OTHER CRIMINAL TRAFFIC	\$ 1,588.20
001 000 000 356 50 00 02	COUNTY DRUG BUY	\$ -
001 000 000 356 90 00 00	OTHER CRIMINAL NON-TRAFFIC	\$ 438.29
001 000 000 357 33 00 00	PUBLIC DEFENSE COST	\$ 1,457.82
001 000 000 357 33 01 00	CRT APPT ATTORNEY CURRENT EXP	\$ -
001 000 000 359 70 00 00	LIBRARY USER FEES	\$ -
001 000 000 359 90 00 00	MISC. FINES AND PRENALTIES	\$ 559.46
	TOTAL FINES/FORFEITURES - 350	\$ 9,442.37
MISCELLANEOUS		
001 000 000 361 11 00 00	INVESTMENT INTEREST	\$ 9,284.15
001 000 000 361 30 00 00	NET INCR/DECR IN INV VALUE	\$ -
001 000 000 361 40 00 00	INT-CONTRACTS/NOTES/ACCT REC	\$ 382.66
001 000 000 361 90 00 00	OTHER INTEREST EARNINGS	\$ -
001 000 000 362 50 00 00	PARK/FACILITIES LEASE	\$ 1,380.00
001 000 000 362 90 00 00	ROYALTIES - PROPERTY	\$ -
001 000 000 363 00 00 00	INSURANCE PREMIUM AND RECOVERY	\$ 78.00
001 000 000 367 11 00 00	GIFTS/PLEDGES/GRANTS/PRIVATE	\$ 0.04
001 000 000 367 11 00 01	LIBRARY BEQUEST	\$ 700.00
001 000 000 367 11 00 02	LIBRARY SUMMER READING PROGRAM	\$ 785.00
001 000 000 367 11 00 03	CEMETERY GIFT PRIVATE SOURCE	\$ 2,988.91

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE		ACTUAL
001 000 000 369 81 00 00	CASHIER'S OVERAGE/SHORTAGE	\$ 17.65
001 000 000 369 90 00 00	OTHER MISCELLANEOUS	\$ 47,187.22
001 000 000 369 90 00 03	NSF REVENUES	\$ 9.06
	TOTAL MISCELLANEOUS - 360	\$ 62,812.69
001 000 000 374 06 90 00	CAPITAL CONTRIBUTIONS/GRANTS NON-REVENUE	\$ -
001 000 000 386 00 00 01	STATE BUILD CODE	\$ 162.00
001 000 000 386 00 00 02	PARK DEPOSIT	\$ 1,200.00
001 000 000 386 00 00 03	STATE CRIME VICTIMS	\$ -
001 000 000 386 83 00 00	STATE EMS/TRAUMA	\$ 326.71
001 000 000 386 83 31 00	STATE AUTO THEFT PREVENTION	\$ -
001 000 000 386 91 00 00	STATE PSEA 1	\$ 3,707.36
001 000 000 386 92 00 00	STATE PSEA 2	\$ 1,835.60
001 000 000 386 93 00 00	STATE PSEA 3	\$ 43.22
001 000 000 386 96 00 00	STATE CRIME LAB ANALYSIS	\$ -
001 000 000 386 96 01 00	STATE PORTION BREATH TEST	\$ 254.69
001 000 000 386 97 00 00	STATE JIS TRAUMA	\$ 1,009.84
001 000 000 386 99 00 00	STATE SCHOOL ZONE SAFETY	\$ -
001 000 000 389 00 00 00	OTHER NONREVENUES	\$ 8,580.00
001 000 000 389 00 00 01	NON-REVENUE-PAYROLL	\$ -
001 000 000 389 00 00 02	DUI RESTITUTION CLE ELUM	\$ -
001 000 000 389 00 01 00	NON-REVENUE PAYROLL W/H	\$ -
	TOTAL NON-REVENUE - 380	\$ 17,119.42
001 000 000 391 10 00 00	BOND PROCEEDS-FIRE TRUCK OTHER FINANCING SOURCES	\$ -
001 000 000 397 00 00 00	OPERATING TRANSFERS-IN	\$ -
001 000 000 397 00 91 00	INTERFUND PROFESSIONAL SERVICE	\$ -
001 000 000 397 00 99 00	INTERFUND CHARGES	\$ -
	TOTAL OTHER FINANCING - 390	\$ -
	TOTAL REVENUE	\$ 643,457.44
	TOTAL CURRENT EXPENSE	\$ 1,150,583.44
	STREET FUND	
101 000 000 308 00 00 00	STREET BEGINNING CASH	\$ 89,548.66
101 000 000 308 00 00 01	BEG FUND BAL/INVESTMENTS	\$ -
101 000 000 308 00 01 00	STREET BEGINNING INVESTMENTS	\$ -
	TOTAL BEGINNING CASH & INVEST	\$ 89,548.66
	INTERGOVERNMENTAL	

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE

ACTUAL

101 000 000 331 83 50 00	F.E.M.A. MONEY	\$	-
101 000 000 331 97 03 00	FEMA MONEY	\$	3,991.97
101 000 000 334 03 61 00	DOT GRANT-RESURFACE ROADWAY	\$	-
101 000 000 334 03 80 00	TIB SIDEWALK GRANT	\$	-
101 000 000 334 03 80 01	TIB FUEL TAX DIST GRANT	\$	-
101 000 000 334 03 80 02	TIB SCAP	\$	-
101 000 000 334 03 81 00	SIGN GRANT	\$	-
101 000 000 334 04 02 00	STREET ROAD STANDARDS GRANT	\$	-
101 000 000 334 06 92 00	STATE SHARE, (FEMA RESPONSE)	\$	691.52
101 000 000 335 00 83 00	MOTOR VEHICLE EXCISE TAX	\$	-
101 000 000 336 00 87 00	MVFT CITIES	\$	22,080.91
101 000 000 336 00 88 00	M.V. FUEL TAX-ARTERIAL STREETS	\$	-
101 000 000 336 04 22 00	LOCAL GOVERNMENT ASSISTANCE	\$	-
101 000 000 336 06 94 00	LIQUOR EXCISE	\$	4,960.00
101 000 000 336 06 95 00	LIQUOR CONTROL BOARD PROFITS	\$	6,984.23
101 000 000 337 00 00 00	LOCAL GRANTS/ENTI/IMP/IN-LIEU	\$	-
101 000 000 337 00 00 01	LOCAL GRANT-CO. CEMETERY ROAD	\$	-
101 000 000 337 03 90 00	ISTEA REVENUE	\$	-
101 000 000 337 07 90 00	COUNTY - STIP MONEY	\$	-
101 000 000 337 13 18 00	INTERLO GRANT PUBLIC RESTROOM	\$	-

TOTAL INTERGOVERNMENTAL - 330 \$ 38,708.63

CHARGES FOR SERVICES

101 000 000 343 03 81 00	misc. grants	\$	-
101 000 000 343 89 00 00	MISCELLANEOUS UTILITY-ST LIGHT	\$	(1.56)
101 000 000 347 00 00 01	sale of vacated property	\$	-

TOTAL CHARGES FOR SERVICES-340 \$ (1.56)

MISCELLANEOUS

101 000 000 361 11 00 00	INVESTMENT INTEREST	\$	1,384.62
101 000 000 361 30 00 00	NET INCR/DECR IN INV VALUE	\$	-
101 000 000 361 90 00 00	OTHER INTEREST EARNINGS	\$	-
101 000 000 369 90 00 00	OTHER MISCELLANEOUS	\$	552.09

TOTAL MISCELLANEOUS - 360 \$ 1,936.71

OTHER FINANCING SOURCES

101 000 000 395 10 00 00	SALE OF VACATED PROPERTY	\$	-
101 000 000 397 00 00 00	OPERATING TRANSFERS-IN	\$	-
101 000 000 397 00 00 01	OPERATING TRANSFERS-IN 401/402	\$	1,500.00
101 000 000 397 00 00 02	OPERATING TRANSFERS IN-001	\$	15,000.00
101 000 000 397 00 98 00	INTERFUND MAINTENANCE	\$	-
101 000 000 397 04 00 00	TRANSFER IN-GOVERNMENT ASSIST	\$	-

TOTAL OTHER FINANCING - 390 \$ 16,500.00

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE

ACTUAL

TOTAL STREET REVENUE	\$ 57,143.78
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TOTAL STREET	\$ 146,692.44
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102 000 000 308 00 00 00	TOURISM SUPPORT BEGINNING CASH	\$ -
102 000 000 313 30 00 00	HOTEL/MOTEL TAX	\$ -
102 000 000 361 11 00 00	INVESTMENT INTEREST	\$ -
103 000 000 308 00 00 00	REET FUND BEGINNING CASH	\$ -
103 000 000 317 34 00 00	REAL ESTATE EXCISE TAX	\$ -
103 000 000 361 11 00 00	INVESTMENT INTEREST	\$ -
	DEBT SEVICE FUND	

200 000 000 308 00 00 00	DEBT SERVICE BEGINNING CASH	\$ 6,265.56
200 000 000 311 11 00 00	SPECIAL LEVY - FIRE TRUCK	\$ 24,059.31
200 000 000 397 00 00 00	OPERATING TRANSFERS-IN	\$ 26,036.72

TOTAL DEBT SERVICE REVENUE	\$ 56,361.59
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TOTAL DEBT SERVICE FUND	\$ 56,361.59
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CAPITAL IMPROVEMENT

300 000 000 308 00 00 00	CAPITAL IMP BEGINNING CASH	\$ 38,174.44
300 000 000 308 00 00 01	BEG FUND BAL/INVESTMENTS	\$ -
300 000 000 308 00 01 00	CAPITAL IMP BEGIN INVESTMENTS	\$ -

TOTAL BEGIN CASH/INVESTMENTS	\$ 38,174.44
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CAPITAL IMPROVEMENT REVENUE

300 000 000 317 34 00 00	REAL ESTATE EXCISE TAX	\$ 7,783.35
300 000 000 331 15 90 00	NATIONAL TRUST HART GRANT	\$ -
300 000 000 333 04 20 00	DCTED GRANT - JENSEN CABIN	\$ -
300 000 000 333 06 91 00	LEGISLATIVE SETASIDE - HUD	\$ -
300 000 000 333 06 91 01	LEGISLATIVE SETASIDE, 09/10	\$ -
300 000 000 334 06 90 00	HERITAGE GRANT-OLD CITY HALL	\$ -
300 000 000 334 06 90 01	DCTED GRANT OLD CITY HALL	\$ -
300 000 000 337 07 00 00	DISTRESSED COUNTY TAX GRANT	\$ -
300 000 000 337 07 00 01	KITTITAS CO HIST PRESERVATION	\$ -
300 000 000 337 13 18 00	INTERLOCAL GRANT - PLAYGROUND	\$ -
300 000 000 337 13 18 01	PUBLIC FACILITIES - CITY HALL	\$ -
300 000 000 337 13 18 02	GRADER PURCHASE	\$ -
300 000 000 361 11 00 00	INVESTMENT INTEREST	\$ 640.73
300 000 000 361 30 00 00	NET INCR/DECR IN INV VAL	\$ -
300 000 000 361 90 00 00	OTHER INTEREST EARNINGS	\$ -
300 000 000 367 11 00 00	RENOVATION DONATIONS/GIFT/SALE	\$ -
300 000 000 369 90 00 00	CAPITAL LOAN	\$ -
300 000 000 389 00 00 00	EARNST MONEY REFUND	\$ -

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE		ACTUAL
300 000 000 397 00 00 00	OPERATING TRANSFER-IN 300	\$ -
	TOTAL CAPITAL IMP REVENUE	\$ 8,424.08
	TOTAL CAPITAL IMPROVEMENT	\$ 46,598.52
SEWER FUND		
401 000 000 308 00 00 00	SEWER BEGINNING CASH	\$ 266,214.87
401 000 000 308 00 00 01	BEG FUND BAL/INVESTMENTS	\$ -
401 000 000 308 00 01 00	SEWER BEGINNING INVESTMENTS	\$ -
	TOTAL BEGINNING CASH & INVEST	\$ 266,214.87
SEWER FUND REVENUES		
401 000 000 331 02 10 00	WWTP USDA GRANT	\$ -
401 000 000 331 10 67 00	USDA STORM WATER GRANT	\$ -
401 000 000 331 10 76 00	USDA WWTP GRANT	\$ 2,567.49
401 000 000 331 66 06 00	WWTP EPA STAG GRANT	\$ -
401 000 000 331 97 03 00	FEMA MONEY	\$ 67.24
401 000 000 333 14 22 80	CDBG STORM WATER GRANT	\$ -
401 000 000 333 14 22 81	STORMWATER GRANT - CDBG	\$ -
401 000 000 334 06 92 00	STATE SHARE, (FEMA RESPONSE)	\$ 22.41
401 000 000 343 50 00 00	SEWER SERVICE	\$ 337,483.25
401 000 000 343 50 00 01	MISC FINES & PENALTIES	\$ -
401 000 000 359 90 00 00	MISC. FINES AND PENALTIES	\$ -
401 000 000 361 11 00 00	INVESTMENT INTEREST	\$ 5,946.65
401 000 000 361 30 00 00	NET INCR/DECR IN INV VALUE	\$ -
401 000 000 361 90 00 00	OTHER INTEREST EARNINGS	\$ -
401 000 000 367 11 00 00	GIFTS/PLEDGES/DONATIONS	\$ -
401 000 000 369 81 00 00	CASHIERS OVER & SHORTS	\$ 57.49
401 000 000 369 90 00 01	MISCELLANEOUS-CONNECTIONS	\$ 2,000.00
401 000 000 369 90 00 02	OTHER MISCELLANEOUS	\$ 4,375.00
401 000 000 369 90 00 03	AWC STOP LOSS GRANT	\$ 1,000.00
	TOTAL SEWER REVENUES	\$ 353,519.53
401 000 000 381 10 00 00	INTERGOVERNMENTAL LOAN	\$ -
401 000 000 382 20 00 00	PWTF LOAN - SEWER LAGOONS	\$ -
401 000 000 382 20 01 00	USDA LOAN PROCEEDS WWTP	\$ -
401 000 000 382 80 00 00	INTERGOVERNMENTAL NOTE	\$ 31,093.50
401 000 000 391 80 00 00	INTERGOVERNMENTAL NOTE	\$ -
401 000 000 391 90 00 00	CONSTRUCTION WWTP USDA LOAN	\$ -
401 000 000 397 00 00 00	TRANSFER IN	\$ -
	TOTAL SEWER FUND	\$ 650,827.90

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE	WATER FUND	ACTUAL
402 000 000 308 00 00 00	WATER BEGINNING CASH	\$ 100,754.14
402 000 000 308 00 00 01	BEG FUND BAL/INVESTMENTS	\$ -
402 000 000 308 00 01 00	WATER BEGINNING INVESTMENTS	\$ -
	TOTAL BEGINNING CASH & INVEST	\$ 100,754.14
	WATER FUND REVENUES	
402 000 000 331 97 03 00	FEMA MONEY	\$ 174.38
402 000 000 333 14 22 82	CDBG COMP PLAN GRANT	\$ -
402 000 000 334 03 10 00	DOE GRANT-WATER RIGHTS	\$ -
402 000 000 334 06 92 00	STATE SHARE, (FEMA RESPONSE)	\$ 58.12
402 000 000 343 40 00 00	WATER SALES	\$ 285,728.53
402 000 000 359 90 00 00	MISC. FINES AND PENALTIES	\$ 3,002.48
402 000 000 361 11 00 00	INVESTMENT INTEREST	\$ 927.79
402 000 000 361 30 00 00	NET INCR/DECR IN INV VALUE	\$ -
402 000 000 361 90 00 00	OTHER INTEREST EARNINGS	\$ -
402 000 000 367 11 00 00	GIFTS/PLEDGES PRIVATE SOURCE	\$ -
402 000 000 369 81 00 00	CASHIERS OVER & SHORTS	\$ 57.50
402 000 000 369 90 00 01	MISCELLANEOUS-CONNECTIONS	\$ 2,000.00
402 000 000 369 90 00 02	OTHER MISCELLANEOUS	\$ 3,093.26
402 000 000 369 90 01 00	MISCELLANEOUS	\$ -
	TOTAL WATER REVENUE	\$ 295,042.06
402 000 000 397 00 00 00	TRANSFER IN-406	\$ 53,500.00
402 000 000 397 00 00 01	TRANSFER IN - 408	\$ -
	TOTAL WATER FUND	\$ 449,296.20
403 000 000 308 00 00 00	SEWER RESERVE BEGINNING CASH	\$ -
403 000 000 308 00 01 00	SEWER RES BEGIN INVESTMENTS	\$ -
	TOTAL BEGINNING CASH & INVEST	\$ -
403 000 000 343 50 00 00	SEWER CONNECTION/MISCELLANEOUS	\$ -
403 000 000 361 11 00 00	SEWER RESERVE CD INTEREST	\$ -
403 000 000 397 00 00 00	TRANSFER IN	\$ -
404 000 000 308 00 00 00	WATER RESERVE BEGINNING CASH	\$ -
404 000 000 308 00 01 00	WATER RES BEGIN INVESTMENTS	\$ -
	TOTAL BEGINNING CASH & INVEST	\$ -
404 000 000 343 80 00 00	WATER RESERVE FEE	\$ -
404 000 000 361 11 00 00	WATER RESERVE CD INTEREST	\$ -
404 000 000 369 90 00 00	NEW WATER CONNECTIONS	\$ -
405 000 000 308 00 00 00	FILTER PLANT BEGINNING CASH	\$ -
405 000 000 308 00 01 00	PILOT PLANT BEGIN INVESTMENT	\$ -

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE

ACTUAL

TOTAL BEGINNING CASH & INVEST \$ -

WATER/SEWER/STORM RESERVE

406 000 000 308 00 00 00 RESERVE BEGINNING CASH \$ 356,297.62
406 000 000 308 00 00 01 BEG FUND BAL/INVESTMENTS \$ -
406 000 000 308 00 01 00 RESERVE BEGINNING INVESTMENTS \$ -

TOTAL BEGINNING CASH & INVEST \$ 356,297.62

RESERVE REVENUES

406 000 000 343 80 00 00 WATER/SEWER/STORM RESERVE FEE \$ 26,288.74
406 000 000 361 11 00 00 INVESTMENT INTEREST \$ 7,195.45
406 000 000 361 30 00 00 NET INCR/DECR IN INV VALUE \$ -
406 000 000 361 90 00 00 OTHER INTEREST EARNINGS \$ -
406 000 000 369 90 00 00 CONNECTIONS \$ 4,000.00
406 000 000 369 90 01 00 MISCELLANEOUS \$ -
406 000 000 397 00 00 00 OPERATING TRANSFERS-IN \$ -

TOTAL RESERVE REVENUE \$ 37,484.19

TOTAL RESERVE \$ 393,781.81

SEWER BOND RESERVE FUND

407 000 000 308 00 00 00 SEWER BOND BEGINNING CASH \$ 57,028.80
407 000 000 308 00 00 01 BEG FUND BAL/INVESTMENTS \$ -
407 000 000 308 00 01 00 SEWER BOND BEGIN INVESTMENTS \$ -

TOTAL BEGINNING CASH & INVEST \$ 57,028.80

407 000 000 361 11 00 00 INVESTMENT INTEREST \$ -
407 000 000 397 00 00 00 OPERATING TRANSFERS-IN \$ -

TOTAL SEWER BOND REVENUE \$ -

TOTAL SEWER BOND RESERVE FUND \$ 57,028.80

WATER BOND RESERVE FUND

408 000 000 308 00 00 00 WATER BOND BEGINNING CASH \$ 132,498.65
408 000 000 308 00 00 01 BEG FUND BAL/INVESTMENTS \$ -
408 000 000 308 00 01 00 WATER BOND BEGIN INVESTMENTS \$ -

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE		ACTUAL
	TOTAL BEGINNING CASH & INVEST	\$ 132,498.65
408 000 000 361 11 00 00	INVESTMENT INTEREST	\$ -
408 000 000 397 80 34 01	WATER UTILITIES FOR BOND	\$ -
	TOTAL WATER BOND REVENUE	\$ -
	TOTAL WATER BOND RESERVE FUND	\$ 132,498.65
	SEWER DEBT SERVICE	
411 000 000 308 00 00 01	SEWER DEBT BEGINNING CASH	\$ 49,775.90
411 000 000 361 11 00 00	INTEREST EARNINGS	\$ -
411 000 000 361 30 00 00	NET INCR/DECR IN INV VALUE	\$ -
411 000 000 397 00 00 00	OPERATING TRANSFERS-IN	\$ 102,174.73
411 000 000 397 80 35 00	SEWER UTILITIES FOR DEBT	\$ -
	TOTAL SEWER DEBT SERVICE REV	\$ 151,950.63
	TOTAL SEWER DEBT SERVICE FUND	\$ 151,950.63
	WATER-DEBT SERVICE	
412 000 000 308 00 00 01	WATER DEBT BEGINNING CASH	\$ -
412 000 000 308 00 01 01	WATER DEBT ENDING CASH	\$ -
412 000 000 361 11 00 00	INTEREST EARNINGS	\$ -
412 000 000 397 00 00 00	OPERATING TRANSFERS-IN	\$ 117,592.00
412 000 000 397 80 34 00	WATER UTILITIES FOR DEBT	\$ -
	TOTAL WATER DEBT SERVICE REV	\$ 117,592.00
	TOTAL WATER DEBT SERVICE FUND	\$ 117,592.00
	EQUIPMENT REPAIR/RESERVE FUND	
500 000 000 308 00 00 00	EQUIPMENT FUND BEGINNING CASH	\$ 171,341.65
500 000 000 308 00 00 01	BEG FUND BAL/INVESTMENTS	\$ -
500 000 000 308 00 01 00	EQUIPMENT BEGINNING INVESTMENT	\$ -
	TOTAL BEGINNING CASH/INVEST	\$ 171,341.65
	ER & R REVENUES	
500 000 000 316 20 00 00	ADMISSIONS TAXES	\$ 5,004.64

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CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS REVENUE		ACTUAL
500 000 000 331 97 03 00	FEMA MONEY	\$ 3,139.21
500 000 000 334 06 92 00	STATE SHARE, (FEMA RESPONSE)	\$ 359.43
500 000 000 361 11 00 00	INVESTMENT INTEREST	\$ 3,553.88
500 000 000 361 30 00 00	NET INCR/DECR IN INV VALUE	\$ -
500 000 000 361 90 00 00	OTHER INTEREST EARNINGS	\$ -
	TOTAL ER & R REVENUES	\$ 12,057.16
500 000 000 397 00 00 01	OPERATING TRANSFER-IN COMPUTER	\$ 2,900.00
500 000 000 397 00 00 02	OPERATING TRANSFER-IN PARKS	\$ 600.00
500 000 000 397 00 00 03	OPERATING TRANSFER-IN MOTOR PL	\$ 22,000.00
500 000 000 397 00 95 01	INTERFUND LEASE-EQUIPMENT	\$ -
500 000 000 397 00 95 02	INTERFUND LEASE-COMPUTERS	\$ -
500 000 000 397 00 95 03	INTERFUND LEASE-PARKS	\$ -
500 000 000 397 00 95 04	INTERFUND LEASE-MOTOR POOL	\$ -
500 000 000 397 00 95 05	INTERFUND LEASE-POLICE CARS	\$ -
	TOTAL ER & R TRANSFERS IN	\$ 25,500.00
500 000 000 398 00 00 00	INSURANCE RECOVERY, MOTOR POOL	\$ 8,450.00
	TOTAL ER & R REVENUE/TRANSFERS	\$ 46,007.16
	TOTAL ER & R FUND	\$ 217,348.81
	GRAND TOTAL ALL FUNDS	\$ 3,570,560.79

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CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
CURRENT EXPENSE		
001 000 000 508 00 00 00	CURRENT EXPENSE ENDING CASH	\$ 441,252.55
001 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
001 000 000 508 00 01 00	CURRENT EXP ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 441,252.55
GENERAL GOVERNMENT		
001 000 000 511 10 10 00	LEGISLATIVE-COUNCIL SALARIES	\$ 4,740.00
001 000 000 511 10 20 00	COUNCIL TAXES	\$ 380.54
001 000 000 511 10 21 00	SOCIAL SECURITY	\$ -
001 000 000 511 10 22 00	MEDICARE	\$ -
001 000 000 511 40 00 00	COUNCIL - TRAINING	\$ 1,120.05
001 000 000 511 40 43 00	MAYOR TRAINING/TRAVEL	\$ 100.00
001 000 000 511 50 32 00	FUEL CONSUMED	\$ 291.60
001 000 000 511 50 47 00	UTILITY SERVICES	\$ 158.97
001 000 000 511 70 51 00	ELECTION COSTS	\$ 480.37
001 000 000 511 80 51 00	VOTER REGISTRATION COSTS	\$ 1,147.20
001 000 000 512 50 10 00	JUDICIAL-MUNICIPAL CT SALARIES	\$ 7,200.00
001 000 000 512 50 20 00	JUDICIAL TAXES	\$ 552.23
001 000 000 512 50 21 00	SOCIAL SECURITY	\$ -
001 000 000 512 50 22 00	MEDICARE	\$ -
001 000 000 512 50 49 00	MISCELLANEOUS - COURTS	\$ 987.00
001 000 000 512 50 49 01	MISC-COURT CONTRACT	\$ 9,600.00
001 000 000 513 10 10 00	EXECUTIVE-MAYOR SALARY	\$ 3,600.00
001 000 000 513 10 20 00	MAYOR TAXES	\$ 278.04
001 000 000 513 10 21 00	SOCIAL SECURITY	\$ -
001 000 000 513 10 22 00	MEDICARE	\$ -
001 000 000 513 10 42 00	COMMUNICATIONS/MAYOR CELL PH	\$ 796.32
001 000 000 513 40 42 00	COMMUNICATIONS, MAYOR CELL PHN	\$ -
001 000 000 513 40 43 00	MAYOR TRAINING/TRAVEL	\$ -
001 000 000 514 23 10 00	FINANCIAL SERVICES-SALARIES	\$ 13,718.43
001 000 000 514 23 10 01	FINANCIAL SERVICES OVERTIME	\$ -
001 000 000 514 23 20 00	FINANCIAL SERVICES - TAXES	\$ 2,060.22
001 000 000 514 23 20 01	FINANCIAL SERVICES - BENEFITS	\$ 2,359.45
001 000 000 514 23 21 00	SOCIAL SECURITY	\$ -
001 000 000 514 23 22 00	MEDICARE	\$ -
001 000 000 514 23 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 514 23 25 00	RETIREMENT PERS II	\$ -
001 000 000 514 23 26 00	HEALTH INSURANCE	\$ -
001 000 000 514 23 41 00	AUDIT COSTS	\$ 3,525.10
001 000 000 514 40 43 00	FINANCIAL SERVICES TRAINING	\$ 1,812.77
001 000 000 514 50 48 00	MAINTENANCE AGREEMENTS	\$ -
001 000 000 514 71 46 00	RISK MANAGEMENT INSURANCE	\$ 10,814.45
001 000 000 515 10 00 00	LEGAL - ADMIN INTERNAL ISSUES	\$ 61.95
001 000 000 515 21 10 00	LEGAL-CRIMINAL ATTORNEY SALARY	\$ 6,075.00
001 000 000 515 22 10 00	LEGAL-CIVIL ATTORNEY SALARY	\$ 52,500.00
001 000 000 518 30 10 00	CENTRAL SERVICES-CREW SALARY	\$ 24,226.72
001 000 000 518 30 10 01	CENTRAL SERVICES - OVERTIME	\$ -
001 000 000 518 30 20 00	CENTRAL SERVICES - TAXES	\$ 4,108.65

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CITY OF ROSLYN

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DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
001 000 000 518 30 20 01	CENTRAL SERVICES - BENEFITS	\$ 4,038.41
001 000 000 518 30 21 00	SOCIAL SECURITY	\$ -
001 000 000 518 30 22 00	MEDICARE	\$ -
001 000 000 518 30 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 518 30 25 00	RETIREMENT PERS II	\$ -
001 000 000 518 30 26 00	HEALTH INSURANCE	\$ -
001 000 000 518 40 31 00	OPERATING SUPPLIES	\$ 1,835.75
001 000 000 518 40 32 00	FUEL CONSUMED	\$ 2,573.31
001 000 000 518 40 42 00	COMMUNICATIONS	\$ 1,666.80
001 000 000 518 40 43 00	TRAINING/TRAVEL	\$ -
001 000 000 518 40 47 00	UTILITY SERVICES	\$ 997.29
001 000 000 518 40 49 00	MISCELLANEOUS	\$ 35,609.90
001 000 000 518 40 49 01	AWC MEMBERSHIP FEES	\$ -
001 000 000 518 50 48 00	CENTRAL SERVICES, COPIER MAINT	\$ -
001 000 000 518 75 00 00	EQUIP LEASES & MAINTENANCE	\$ 2,171.46
001 000 000 518 86 00 01	INFO TECHN - PROF SERVICES	\$ 62.50
001 000 000 518 90 00 00	OTHER SERVICES, CODIFICATION	\$ 2,483.40
001 000 000 518 90 45 00	PROPERTY LEASES	\$ -
	TOTAL GENERAL GOVERNMENT - 510	\$ 204,133.88
	 SECURITY OF PERSONS & PROPERTY	
	TOTAL POLICE DEPARTMENT	\$ -
001 000 000 522 10 42 00	COMMUNICATIONS	\$ -
001 000 000 522 20 10 00	FIRE CONTROL-CHIEF SALARY	\$ 1,500.00
001 000 000 522 20 20 00	FIRE CHIEF - TAXES	\$ 116.04
001 000 000 522 20 21 00	SOCIAL SECURITY	\$ -
001 000 000 522 20 22 00	MEDICARE	\$ -
001 000 000 522 20 23 00	LABOR & INDUSTRIES	\$ -
001 000 000 522 20 29 00	PENSION RETIREMENT/DISABILITY	\$ 1,740.00
001 000 000 522 20 31 00	OPERATING SUPPLIES	\$ 10,000.00
001 000 000 522 20 32 00	FUEL CONSUMED	\$ 2,568.11
001 000 000 522 20 35 00	TOOLS/SMALL EQUIPMENT	\$ 6,752.91
001 000 000 522 20 47 00	UTILITY SERVICES	\$ 872.12
001 000 000 522 20 49 00	MISCELLANEOUS	\$ 1,891.57
001 000 000 522 30 41 00	FIRE WISE PROTECTION SERVICES	\$ -
001 000 000 522 40 49 00	TRAINING	\$ -
001 000 000 522 50 00 00	MAINTENANCE	\$ -
	TOTAL SECURITY - 520	\$ 25,440.75
	 PHYSICAL ENVIRONMENT	
001 000 000 536 20 49 00	CEMETERY GRAVE DIGGER/SEXTON	\$ 2,790.30
001 000 000 536 40 49 00	CEMETERY COMMISSION	\$ -
001 000 000 536 50 10 00	CEMETERY SALARIES	\$ 5,481.90
001 000 000 536 50 10 01	CEMETERY SALARIES - OVERTIME	\$ -
001 000 000 536 50 20 00	CEMETERY PERSONNEL - TAXES	\$ 932.03
001 000 000 536 50 20 01	CEMETERY PERSONNEL - BENEFITS	\$ 967.93

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DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
001 000 000 536 50 21 00	SOCIAL SECUIRTY	\$ -
001 000 000 536 50 22 00	MEDICARE	\$ -
001 000 000 536 50 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 536 50 25 00	RETIREMENT PERS II	\$ -
001 000 000 536 50 26 00	HEALTH INSURANCE	\$ -
001 000 000 536 50 30 00	CEMETERY FACILITIES MAINTNCE	\$ 1,000.00
001 000 000 536 50 31 00	OPERATING SUPPLIES	\$ 1,463.41
001 000 000 536 50 34 00	GRAVE MARKERS/LINERS	\$ 1,485.10
001 000 000 536 50 40 00	SPRINKLER SYSTEM	\$ 11,975.90
001 000 000 536 50 49 00	MISCELLANEOUS	\$ 650.38
001 000 000 536 50 49 01	CEMETERY RESTORATION/PRESERVAT	\$ 2,654.60
001 000 000 539 30 10 00	ANIMAL CONTROL SALARY	\$ -
001 000 000 539 30 21 00	SOCIAL SECURITY	\$ -
001 000 000 539 30 22 00	MEDICARE	\$ -
001 000 000 539 30 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 539 30 31 00	ANIMAL CONTROL SUPPLIES	\$ -
001 000 000 539 30 43 00	ANIMAL CONTROL TRAVEL EXP	\$ -
001 000 000 539 50 42 00	ANIMAL CONTROL COMMUNICATIONS	\$ -
	TOTAL PHYSICAL ENVIRONMENT-530	\$ 29,401.55
ECONOMIC ENVIRONMENT		
001 000 000 558 10 10 00	PLANNING/ZONING SALARY	\$ 45,382.61
001 000 000 558 10 10 01	PLANNING/ZONING OVERTIME	\$ -
001 000 000 558 10 20 00	PLANNING/ZONING - TAXES	\$ 6,758.96
001 000 000 558 10 20 01	PLANNING/ZONING - BENEFITS	\$ 7,428.98
001 000 000 558 10 21 00	SOCIAL SECURITY	\$ -
001 000 000 558 10 22 00	MEDICARE	\$ -
001 000 000 558 10 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 558 10 25 00	RETIREMENT PERS II	\$ -
001 000 000 558 10 26 00	HEALTH INSURANCE	\$ -
001 000 000 558 20 10 00	COMPRHENSIVE PLAN PROF SERVICE	\$ 44,926.62
001 000 000 558 20 31 00	OPERATING SUPPLIES	\$ 696.57
001 000 000 558 20 49 00	MISCELLANEOUS	\$ 1,167.78
001 000 000 558 20 52 39	CTED CRITICAL AREA UPDTE GRANT	\$ -
001 000 000 558 40 00 00	PLANNING - TRAINING	\$ 748.71
001 000 000 558 60 00 01	PLANNING - SUNCADIA RELATED	\$ 4,684.75
001 000 000 558 60 00 02	PLANNING - MISC DEVELOPERS	\$ 5,264.20
001 000 000 558 90 41 00	BUILDING PERMITS/PLAN REVIEW	\$ -
001 000 000 558 90 41 01	PROF SERVICES, PLANNER SUPPORT	\$ -
	TOTAL ECONOMIC ENVIRONMEN-550	\$ 117,059.18
001 000 000 566 10 51 00	INTERGOVERNMENTAL-ALCOHOL	\$ -
001 000 000 571 00 20 00	TOURISM GRANT/COAL MINE FESTIV	\$ -
001 000 000 571 10 40 00	FED GRNT HISTORIC PRESERVATION	\$ 15,500.00
001 000 000 571 50 49 00	DAHPS SURVEY GRANT	\$ 1,097.43
001 000 000 571 50 79 00	TOURISM SUPPORT FUND	\$ -
001 000 000 571 50 79 00	COAL MINE FEST KITTITAS CT GRN	\$ -
001 000 000 572 20 10 00	LIBRARY SALARIES	\$ 33,376.82
001 000 000 572 20 10 01	LIBRARY SUBSTITUTE	\$ 1,214.10

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DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
001 000 000 572 20 20 00	LIBRARY - TAXES	\$ 5,034.80
001 000 000 572 20 20 01	LIBRARY - BENEFITS	\$ 7,330.17
001 000 000 572 20 21 00	SOCIAL SECURITY	\$ -
001 000 000 572 20 22 00	MEDICARE	\$ -
001 000 000 572 20 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 572 20 25 00	RETIREMENT PERS II	\$ -
001 000 000 572 20 26 00	HEALTH INSURANCE	\$ -
001 000 000 572 21 34 00	SUMMER READING PROGRAM	\$ 527.73
001 000 000 572 40 40 00	TRAINING	\$ 781.65
001 000 000 572 50 31 00	OPERATING SUPPLIES	\$ 1,241.77
001 000 000 572 50 31 01	OPERATING SUPPLIES-BOOKS	\$ 4,119.55
001 000 000 572 50 32 00	FUEL CONSUMED	\$ 1,458.00
001 000 000 572 50 42 00	COMMUNICATIONS	\$ 107.16
001 000 000 572 50 45 00	PROPERTY LEASE	\$ -
001 000 000 572 50 47 00	UTILITY SERVICES	\$ 1,294.56
001 000 000 572 50 49 00	MISCELLANEOUS	\$ 1,350.97
001 000 000 572 50 49 01	COMPUTER MAINTENANCE	\$ 1,487.81
001 000 000 572 50 60 00	GATES FOUNDATION GRANT	\$ -
001 000 000 572 90 34 00	BEQUEST	\$ -
	TOTAL LIBRARY SERVICES	\$ 75,922.52
001 000 000 576 80 10 00	PARK CREW SALARIES	\$ 6,011.38
001 000 000 576 80 20 00	PARK CREW - TAXES	\$ 1,043.49
001 000 000 576 80 20 01	PARK CREW - BENEFITS	\$ 792.30
001 000 000 576 80 21 00	SOCIAL SECURITY	\$ -
001 000 000 576 80 22 00	MEDICARE	\$ -
001 000 000 576 80 23 00	LABOR AND INDUSTRIES	\$ -
001 000 000 576 80 25 00	RETIREMENT PERS II	\$ -
001 000 000 576 80 26 00	HEALTH INSURANCE	\$ -
001 000 000 576 80 30 00	PLAYGROUND	\$ -
001 000 000 576 80 31 00	OPERATING SUPPLIES	\$ 58.42
001 000 000 576 80 35 00	SMALL TOOLS/MINOR EQUIPMENT	\$ 1,009.00
001 000 000 576 80 40 00	LAND STEWARDSHIP PLAN	\$ 2,266.15
001 000 000 576 80 43 00	TRAINING/TRAVEL	\$ -
001 000 000 576 80 45 00	PROPERTY LEASE	\$ -
001 000 000 576 80 47 00	UTILITY SERVICE-PARK	\$ 123.29
001 000 000 576 80 49 00	MISCELLANEOUS	\$ 11,339.43
	TOTAL PARK DEPARTMENT	\$ 22,643.46
	TOTAL CULTURE/RECREATION - 570	\$ 98,565.98
	TOTAL EXPENDITURES	\$ 474,601.34
	NON-EXPENDITURES	
001 000 000 586 00 00 01	STATE DISBURSEMENT-COURT FINES	\$ 1,468.29
001 000 000 586 00 00 02	STATE DISBURSEMENT-PSEA	\$ 4,750.73
001 000 000 586 00 00 03	STATE DISBURSEMENT-BREATH TEST	\$ 177.89
001 000 000 586 00 00 04	STATE DISBURSEMENT-JIS	\$ 746.35
001 000 000 586 00 00 05	STATE DISBURSEMENT-BLDG CODE	\$ 310.50
001 000 000 586 00 00 06	CO. DISBURSEMENT-CRIME VICTIMS	\$ -
001 000 000 586 00 00 07	PARK DEPOSIT REFUNDS	\$ 1,200.00

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DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
001 000 000 586 00 00 08	STATE DISBURSEMENT-TRAUMA	\$ 55.58
001 000 000 589 00 00 00	NON EXPENDITURES	\$ 8,640.00
	TOTAL NON-EXPENDITURES - 580	\$ 17,349.34
OTHER FINANCING USES		
001 000 000 594 22 64 00	CAPITAL EXPENDITURE FIRE TRUCK	\$ -
001 000 000 597 00 00 01	OPERATING TRANSFERS-OUT 500	\$ 3,500.00
001 000 000 597 00 00 02	OPERATING TRANSFERS-OUT 101	\$ 15,000.00
001 000 000 597 00 00 03	OPERATING TRANSFER-OUT 200	\$ 6,509.18
001 000 000 597 00 00 04	OPERATING TRANSFER-OUT 300	\$ -
001 000 000 597 00 95 00	INTERFUND RENTAL/LEASE	\$ -
001 000 000 597 43 99 00	STREET SHARE-GOVERNMENT ASSIST	\$ -
	TOTAL CURRENT TRANSFERS	\$ 25,009.18
001 000 000 598 12 51 00	INTERGOVERNMENTAL-CT ATTORNEY	\$ 4,005.00
001 000 000 598 21 51 00	INTERGOVERNMENTAL-POLICE	\$ 150,341.86
001 000 000 598 21 51 01	INTRGOV POLICE 20% COURT FINES	\$ -
001 000 000 598 21 51 02	INTERGOV POLICE, PROP 2	\$ -
001 000 000 598 23 51 00	INTERGOVERNMENTAL-DETENTION	\$ 11,043.75
001 000 000 598 26 51 00	INTERGOVERNMENTAL-EMS	\$ 2,470.40
001 000 000 598 28 51 00	INTERGOVERNMENTAL-KITTCOM	\$ 1,522.81
001 000 000 598 58 51 00	INTERGOVERNMENTAL-PLANNER/COG	\$ -
001 000 000 598 59 51 00	INTERGOVERNMENTAL-PLAN REVIEW	\$ 22,737.31
001 000 000 598 66 51 00	CO. SEXUAL ASSLT INTERVIEWER	\$ 249.90
	TOTAL INTERGOVERNMENTAL	\$ 192,371.03
	TOTAL NON-EXPEND/OTHER USES	\$ 234,729.55
	TOTAL EXPENDITURES	\$ 709,330.89
	GRAND TOTAL CURRENT EXPENSE	\$ 1,150,583.44
STREET FUND		
101 000 000 508 00 00 00	STREET FUND ENDING CASH	\$ 12,410.91
101 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
101 000 000 508 00 01 00	STREET FUND ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 12,410.91
101 000 000 541 30 00 00	ROAD PRESERVATION	\$ -
101 000 000 542 30 00 00	ROAD REPAIR	\$ 893.79
	TCTED GRANT	
101 000 000 542 61 63 00	GMA EMERGING ISSUES GRANT	\$ -
101 000 000 542 61 63 01	SIGN GRANT	\$ -
101 000 000 542 62 40 00	COAL MINE TRAIL	\$ 3,275.67
101 000 000 542 63 47 00	STREET LIGHTING	\$ 12,797.52
101 000 000 543 10 10 00	STREET SALARIES	\$ 24,831.94
101 000 000 543 10 10 01	STREET OVERTIME	\$ -
101 000 000 543 10 20 00	STREET - TAXES	\$ 4,282.52

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DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
101 000 000 543 10 20 01	STREET - BENEFITS	\$ 3,181.08
101 000 000 543 10 21 00	SOCIAL SECURITY	\$ -
101 000 000 543 10 22 00	MEDICARE	\$ -
101 000 000 543 10 23 00	LABOR AND INDUSTRIES	\$ -
101 000 000 543 10 25 00	RETIREMENT PERS II	\$ -
101 000 000 543 10 26 00	HEALTH INSURANCE	\$ -
101 000 000 543 30 31 00	OPERATING SUPPLIES	\$ 241.90
101 000 000 543 30 32 00	FUEL CONSUMED	\$ 3,558.99
101 000 000 543 30 35 00	TOOLS/SMALL EQUIPMENT/MISC.	\$ 1,448.74
101 000 000 543 30 42 00	COMMUNICATIONS	\$ 901.11
101 000 000 543 30 46 00	RISK MANAGEMENT-INSURANCE POOL	\$ -
	CEMETERY ROAD GRANT	
101 000 000 543 50 45 00	PROPERTY LEASE	\$ -
101 000 000 543 60 00 00	TRAINING	\$ 816.29
101 000 000 545 90 40 01	EMERGENCY REPAIRS	\$ 10,544.40
101 000 000 576 80 35 00	SMALL TOOLS/EQUIPMENT/GATES	\$ -
	TOTAL STREET EXPENDITURES	\$ 66,773.95
	OTHER FINANCING USES	
101 000 000 595 30 00 00	ROAD REPAIR TIB FUEL TAX GRANT	\$ 60,998.40
101 000 000 595 30 00 01	TIB GRANT SCAP - 2ND STREET	\$ -
101 000 000 595 30 48 00	ROADWAY RESURFACE SUBCONTRACT	\$ -
101 000 000 595 30 60 00	RESURFACE ROADWAY-DOT GRANT	\$ -
101 000 000 595 61 60 00	RESTORE SIDEWALKS-TIB GRANT	\$ -
	TOTAL OTHER EXPENDITURES	\$ 60,998.40
101 000 000 597 00 00 00	OPERATING TRANSFERS-OUT 500	\$ -
101 000 000 597 00 00 01	OPERATING TRANSFERS OUT-200	\$ 6,509.18
101 000 000 597 00 01 00	OPERATING TRANSFERS OUT-500	\$ -
101 000 000 597 00 95 00	INTERFUND RENTAL/LEASE	\$ -
101 000 000 597 48 95 00	INTERFUND RENTAL/LEASE	\$ -
	TOTAL STREET TRANSFERS	\$ 6,509.18
101 000 000 598 66 51 00	intergov.substance abuse	\$ -
	TOTAL EXPENDITURES/TRANSFERS	\$ 134,281.53
	GRAND TOTAL STREET FUND	\$ 146,692.44
102 000 000 508 00 00 00	TOURISM SUPPORT ENDING CASH	\$ -
102 000 000 573 90 00 01	COAL MINER'S FESTIVAL	\$ -
103 000 000 508 00 00 00	REET FUND ENDING CASH	\$ -
103 000 000 597 00 00 01	TRANSFERS OUT - 300 FUND	\$ -
	DEBT SERVICE FUND	
200 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ 7,317.37

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CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
200 000 000 591 70 48 00	DEBT SERVICE PRINCIPAL, GRADER	\$ 17,255.75
200 000 000 591 71 22 00	DEBT SERVICE PRINCIPAL-TRUCK	\$ 20,000.00
200 000 000 592 80 48 00	DEBT SERVICE INTEREST, GRADER	\$ 8,780.97
200 000 000 592 83 22 00	DEBT SERVICE INTEREST-TRUCK	\$ 3,007.50
	TOTAL DEBT SERVICE FUND	\$ 56,361.59
	 CAPITAL IMPROVEMENT FUND	
300 000 000 337 13 18 02	GRADER PURCHASE	\$ -
300 000 000 508 00 00 00	CAPITAL IMP ENDING CASH	\$ 1,716.07
300 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
300 000 000 508 00 01 00	CAPITAL IMP ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 1,716.07
300 000 000 594 00 00 00	LEGISLATIVE SETASIDE - HUD	\$ -
300 000 000 594 00 00 01	LEGISLATIVE SETASIDE HUD 09/10	\$ -
300 000 000 594 40 61 00	MISCELLANEOUS	\$ -
300 000 000 594 50 73 00	NATIONAL TRUST HART GRANT	\$ -
300 000 000 594 50 73 01	HERITAGE GRANT - CONGR FUNDS	\$ -
300 000 000 594 73 00 01	DCTED GRANT FUNDING	\$ 42,183.45
300 000 000 594 73 62 00	OLD CITY HALL RENOVATION	\$ -
300 000 000 594 73 62 01	OCHR DIESTRESSED CO TAX GRANT	\$ -
300 000 000 594 73 62 02	KITTITAS CO HIST PRESERVATION	\$ -
300 000 000 594 76 62 00	GRADER PURCHASE	\$ -
300 000 000 594 79 62 00	CAPITAL - SECTION 17 GATES	\$ -
300 000 000 594 90 62 00	OCHR REET EXPENDITURE	\$ 2,699.00
300 000 000 596 19 62 00	LOAN PAYMENT	\$ -
300 000 000 596 19 62 01	REPLACE HEATING SYSTEM	\$ -
300 000 000 597 00 01 00	TRANSFER OUT	\$ -
	TOTAL CAPITAL IMPROVEMENT	\$ 46,598.52
	 SEWER FUND	
401 000 000 508 00 00 00	SEWER ENDING CASH	\$ 207,539.82
401 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
401 000 000 508 00 01 00	SEWER ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 207,539.82
401 000 000 532 30 00 00	ENGINEERING STUDY-STORM WATER	\$ -
401 000 000 534 80 49 02	COPIER MAINTENANCE	\$ -
401 000 000 535 10 10 00	SEWER SALARIES	\$ 42,818.47
401 000 000 535 10 10 01	SEWER OVERTIME	\$ -
401 000 000 535 10 20 00	SEWER - TAXES	\$ 6,478.36
401 000 000 535 10 20 01	SEWER - BENEFITS	\$ 6,509.53
401 000 000 535 10 21 00	SOCIAL SECUIRTY	\$ 164.89

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CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
401 000 000 535 10 22 00	MEDICARE	\$ 38.57
401 000 000 535 10 23 00	LABOR & INDUSTRIES	\$ 55.71
401 000 000 535 10 25 00	RETIREMENT-PERS II	\$ 141.22
401 000 000 535 10 26 00	HEALTH INSURANCE	\$ -
401 000 000 535 35 48 00	I & I MANHOLE PROJECT	\$ -
401 000 000 535 80 31 00	OPERATING SUPPLIES	\$ 2,327.12
401 000 000 535 80 32 00	FUEL CONSUMED	\$ 2,046.44
401 000 000 535 80 35 00	TOOLS/SMALL EQUIPMENT/MISC.	\$ 195.57
401 000 000 535 80 41 00	PROFESSIONAL SERVICES	\$ 13,957.97
401 000 000 535 80 41 01	RATE STUDY	\$ -
401 000 000 535 80 41 02	PROF SRVCS, LINE CLEANING	\$ -
401 000 000 535 80 42 00	COMMUNICATIONS	\$ 1,088.49
401 000 000 535 80 46 00	RISK MANAGEMENT-INSURANCE POOL	\$ 10,814.45
401 000 000 535 80 47 00	UTILITY SERVICES	\$ 1,325.68
401 000 000 535 80 49 00	MISCELLANEOUS	\$ 34,502.96
401 000 000 535 80 49 01	NPDES COMP PLAN	\$ -
401 000 000 535 80 49 02	AWC SERVICE FEE	\$ -
401 000 000 535 80 53 00	EXCISE TAX	\$ 9,990.44
401 000 000 535 80 64 00	MACHINERY/EQUIPMENT	\$ -
401 000 000 535 90 40 01	EMERGENCY REPAIRS	\$ 10,544.40
401 000 000 535 90 45 00	PROPERTY LEASE	\$ -
401 000 000 535 90 47 00	O & M COSTS-REGIONAL PLANT	\$ 97,885.00
401 000 000 535 90 48 00	REGIONAL PLANT-SHORT LIV.ASSET	\$ -
401 000 000 558 80 41 00	STORMWATER PLANNING - LEGAL	\$ -
401 000 000 582 35 76 00	LONG TERM DEBT, PRINCIPAL	\$ -
	TOTAL SEWER EXPENDITURES	\$ 240,885.27
401 000 000 592 35 83 00	LONG TERM DEBT, INTEREST	\$ -
401 000 000 594 35 63 00	STORMWATER IMPROVEMENT PROJECT	\$ -
401 000 000 594 35 63 01	LAGOON/INTERCEPTOR PROJECT	\$ -
401 000 000 594 35 63 02	SEWER MAIN CLEAN/INSP/MANHOLES	\$ 3,784.38
401 000 000 594 35 63 03	SEWER IMPRVMT PRJ CITY MATCH	\$ 16,141.40
401 000 000 594 61 35 00	CONSTRUCTION WWTP USDA LOAN	\$ -
401 000 000 594 61 35 01	WWTP USDA GRANT	\$ 65,948.63
401 000 000 594 61 35 02	WWTP EPA STAG GRANT	\$ -
401 000 000 597 00 00 01	OPERATING TRANSFERS OUT-411	\$ 102,174.73
401 000 000 597 00 00 02	OPERATING TRANSFERS OUT-001	\$ -
401 000 000 597 00 00 03	OPERATING TRANSFERS OUT-101	\$ 750.00
401 000 000 597 00 00 04	OPERATING TRANSFERS OUT-500	\$ 11,000.00
401 000 000 597 00 00 05	TRANSFER OUT-SEWER BOND RESERV	\$ -
401 000 000 597 00 00 06	OPERATING TRANSFERS OUT - 200	\$ 2,603.67
	TOTAL SEWER TRANSFERS	\$ 202,402.81
	TOTAL EXPENDITURES/TRANSFERS	\$ 443,288.08
	TOTAL SEWER FUND	\$ 650,827.90

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DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION WATER FUND	ACTUAL EXPENDITURES
402 000 000 508 00 00 00	WATER ENDING CASH	\$ 30,579.62
402 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
402 000 000 508 00 01 00	WATER ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 30,579.62
402 000 000 534 10 10 00	WATER SALARIES	\$ 68,308.46
402 000 000 534 10 10 01	WATER OVERTIME	\$ -
402 000 000 534 10 20 00	WATER - TAXES	\$ 7,996.78
402 000 000 534 10 20 01	WATER - BENEFITS	\$ 10,749.09
402 000 000 534 10 21 00	SOCIAL SECURITY	\$ 2,984.99
402 000 000 534 10 22 00	MEDICARE	\$ 39.52
402 000 000 534 10 23 00	LABOR & INDUSTRIES	\$ 58.04
402 000 000 534 10 25 00	RETIREMENT-PERS II	\$ 144.76
402 000 000 534 10 26 00	HEALTH INSURANCE	\$ -
402 000 000 534 34 43 00	TRAINING/TRAVEL	\$ 1,461.68
402 000 000 534 50 48 00	UPDATE METERS	\$ -
402 000 000 534 50 48 01	VALVE REBUILD FUND	\$ -
402 000 000 534 60 61 00	DOE GRANT FOR WATER RIGHTS	\$ -
402 000 000 534 80 31 00	OPERATING SUPPLIES	\$ 14,496.14
402 000 000 534 80 32 00	FUEL CONSUMED	\$ 2,217.67
402 000 000 534 80 35 00	TOOLS/SMALL EQUIPMENT	\$ 3,966.46
402 000 000 534 80 41 00	PROF SERVICES, H2O TESTING	\$ 3,323.73
402 000 000 534 80 41 01	PROF SRVCS, CITY ATTN/CODIFTN	\$ 12,856.36
402 000 000 534 80 41 02	PROF SERVICES, WATER RIGHTS	\$ 53,365.77
402 000 000 534 80 41 03	PROF SERVICES - RATE STUDY	\$ -
402 000 000 534 80 41 04	PROFESSIONAL SRVCS, ALL OTHERS	\$ 11,821.04
402 000 000 534 80 42 00	COMMUNICATIONS	\$ 2,133.72
402 000 000 534 80 46 00	INSURANCE	\$ 10,814.45
402 000 000 534 80 47 00	UTILITY SERVICE	\$ 5,721.62
402 000 000 534 80 49 00	MISCELLANEOUS	\$ 35,956.61
402 000 000 534 80 49 01	MEMBERSHIPS & PERMITS	\$ -
402 000 000 534 80 49 02	COPIER MAINT AGREEMENT	\$ -
402 000 000 534 80 53 00	EXCISE TAX	\$ 10,541.10
402 000 000 534 80 64 00	RESOVOIR CL/INSPECT	\$ 1,117.26
402 000 000 534 90 40 01	EMERGENCY REPAIRS	\$ 10,544.40
402 000 000 534 90 45 00	PROPERTY LEASE	\$ -
	TOTAL WATER EXPENDITURES	\$ 270,619.65
402 000 000 594 34 63 00	WATERLINE REPAIR	\$ 12,204.56
402 000 000 594 34 63 01	WATERMAIN EMERGENCY REPAIR	\$ 3,946.70
402 000 000 597 00 00 01	OPERATING TRANSFERS OUT-412	\$ 117,592.00
402 000 000 597 00 00 02	OPERATING TRANSFERS OUT-001	\$ -
402 000 000 597 00 00 03	OPERATING TRANSFERS OUT-101	\$ 750.00
402 000 000 597 00 00 04	OPERATING TRANSFERS OUT-500	\$ 11,000.00
402 000 000 597 00 00 05	OPERATING TRANSFERS OUT - 200	\$ 2,603.67
402 000 000 597 00 01 00	OPERATING TRANSFERS OUT-412	\$ -
402 000 000 597 00 02 00	OPERATING TRANSFERS OUT-001	\$ -
402 000 000 597 00 03 00	OPERATING TRANSFERS OUT-500	\$ -
402 000 000 597 00 04 00	OPERATING TRANSFERS OUT-101	\$ -

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
402 000 000 597 00 91 00	INTERFUND PROFESSIONAL SERVICE	\$ -
	TOTAL WATER TRANSFERS	\$ 148,096.93
	TOTAL EXPENDITURES/TRANSFERS	\$ 418,716.58
	TOTAL WATER FUND	\$ 449,296.20
	WWT & Disposal Fund	
	TOTAL ENDING CASH & INVESTMENT	\$ -
	TRANSFER OUT	
	TOTAL ENDING CASH & INVESTMENT	\$ -
	WATER/SEWER/STORM RESERVE	
406 000 000 508 00 00 00	RESERVE ENDING CASH	\$ 340,281.81
406 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
406 000 000 508 00 01 00	RESERVE ENDING INVESTMENT	\$ -
	TOTAL ENDING CASH/INVESTMENT	\$ 340,281.81
406 000 000 597 00 00 00	TRANSFER OUT	\$ 53,500.00
	TOTAL RESERVE	\$ 393,781.81
	SEWER BOND RESERVE FUND	
407 000 000 508 00 00 00	SEWER BOND ENDING CASH	\$ 57,028.80
407 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
407 000 000 508 00 01 00	SEWER BOND ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 57,028.80
407 000 000 597 00 00 00	OPERATING TRANSFERS OUT-406	\$ -
	TOTAL SEWER BOND RESERVE FUND	\$ 57,028.80
	WATER BOND RESERVE FUND	
408 000 000 508 00 00 00	WATER BOND ENDING CASH	\$ 132,498.65
408 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
408 000 000 508 00 01 00	WATER BOND ENDING INVESTMENTS	\$ -
	TOTAL ENDING CASH & INVESTMENT	\$ 132,498.65

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
408 000 000 597 00 00 00	OPERATING TRANSFERS OUT-406	\$ -
408 000 000 597 00 00 01	TRANSFER OUT - WATER FUND, 402	\$ -
408 000 000 597 00 01 00	TRANSFER OUT-WATER RESERVE	\$ -
	 TOTAL WATER BOND FUND	 \$ 132,498.65
	 TOTAL WATER BOND RESERVE FUND	 \$ -
	 SEWER DEBT SERVICE FUND	
411 000 000 308 00 00 01	SEWER DEBT BEGINNING CASH	\$ -
411 000 000 508 00 01 00	SEWER DEBT ENDING CASH	\$ 51,854.89
411 000 000 582 35 70 00	LONG TERM DEBT	\$ -
411 000 000 582 35 72 00	LONG TERM DEBT PRNCPL ON BONDS	\$ 38,779.57
411 000 000 582 35 78 00	LONG TERM DEBT (PRINCIPAL)	\$ 12,124.18
411 000 000 591 00 72 00	LONG TERM DEBT	\$ -
411 000 000 592 00 83 00	DEBT SERVICE INTEREST	\$ -
411 000 000 592 35 80 00	LONG TERM DEBT INTEREST	\$ -
411 000 000 592 35 83 00	LONG TERM DEBT, INTEREST (ALL)	\$ 49,191.99
	 TOTAL SEWER DEBT SERVICE FUND	 \$ 151,950.63
	 WATER DEBT SERVICE FUND	
412 000 000 308 00 00 01	WATER DEBT BEGINNING CASH	\$ -
412 000 000 508 00 01 00	WATER DEBT ENDING CASH	\$ -
412 000 000 582 34 70 00	LONG TERM DEBT	\$ -
412 000 000 582 34 72 00	LONG TERM DEBT (PRINCIPAL)	\$ 35,448.92
412 000 000 591 00 72 00	LONG TERM DEBT	\$ -
412 000 000 592 00 83 00	LONG TERM DEBT INTEREST	\$ -
412 000 000 592 34 80 00	LONG TERM DEBT INTEREST	\$ -
412 000 000 592 34 83 00	LONG TERM DEBT (INTEREST)	\$ 82,143.08
	 TOTAL WATER DEBT SERVICE FUND	 \$ 117,592.00
	 ROSLYN RONALD SEWER FUND	
	 ROSLYN RONALD SEWER FUND	
	 ROSLYN RONALD SEWER FUND	
415 000 000 517 90 08 00	employers awc deduction	\$ -
415 000 000 535 10 10 00	SALARIES	\$ -
415 000 000 535 10 20 00	EMPLOYEE BENEFITS	\$ -
415 000 000 535 10 21 00	SOCIAL SECURITY	\$ -

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2009

BARS EXPENDITURE ACCOUNT NO.	DESCRIPTION	ACTUAL EXPENDITURES
415 000 000 535 10 22 00	MEDICARE	\$ -
415 000 000 535 10 23 00	LABOR & INDUSTRIES	\$ -
415 000 000 535 10 25 00	PERS 2	\$ -
415 000 000 535 10 26 00	HEALTH INS	\$ -
415 000 000 535 80 04 00	EQUIPMENT	\$ -
415 000 000 535 80 31 00	OPERATING SUPPLIES	\$ -
415 000 000 535 80 32 00	FUEL	\$ -
415 000 000 535 80 35 00	TOOLS	\$ -
415 000 000 535 80 41 00	PROF SERVICES	\$ -
415 000 000 535 80 42 00	COMMUNICATIONS	\$ -
415 000 000 535 80 46 00	INSURANCE POOL	\$ -
415 000 000 535 80 47 00	UTILITY SER	\$ -
415 000 000 535 80 49 00	MISC	\$ -
	EQUIPMENT RESERVE/REPAIR FUND	
500 000 000 508 00 00 00	EQUIPMENT FUND ENDING CASH	\$ 179,339.76
500 000 000 508 00 00 01	END FUND BAL/INVESTMENTS	\$ -
500 000 000 508 00 01 00	EQUIPMENT ENDING INVESTMENT	\$ -
	TOTAL ENDING CASH/INVESTMENTS	\$ 179,339.76
500 000 000 542 66 00 01	OVERSIZE BUCKET - SNOW RMVL	\$ 10,216.80
500 000 000 542 66 00 02	SANDER	\$ -
500 000 000 548 65 10 00	SALARY	\$ 7,513.35
500 000 000 548 65 10 01	OVERTIME	\$ -
500 000 000 548 65 20 00	EQUIPMENT - TAXES	\$ 1,289.94
500 000 000 548 65 20 01	EQUIPMENT - BENEFITS	\$ 1,189.40
500 000 000 548 65 21 00	SOCIAL SECURITY	\$ -
500 000 000 548 65 22 00	MEDICARE	\$ -
500 000 000 548 65 23 00	LABOR & INDUSTRIES	\$ -
500 000 000 548 65 25 00	RETIREMENT	\$ -
500 000 000 548 65 26 00	HEALTH INSURANCE	\$ -
500 000 000 548 65 32 00	FUEL CONSUMED	\$ 472.82
500 000 000 548 65 35 00	MAINTENANCE/MISCELLANEOUS	\$ 6,004.68
500 000 000 548 65 47 00	UTILITY SERVICE-SHOP	\$ 792.97
500 000 000 594 39 00 00	MOWER	\$ 2,718.07
500 000 000 594 40 00 00	REPLACE MOTOR POOL	\$ -
500 000 000 596 19 64 00	REPLACE/REPAIR COMPUTERS	\$ -
500 000 000 597 00 00 00	TRANSFERS OUT- EQUIP.RESERVE	\$ -
500 000 000 597 00 00 01	TRANSFERS OUT - 200	\$ 7,811.02
	TOTAL EQUIPMENT EXPENDITURES	\$ 38,009.05
	TOTAL EQUIPMENT FUND	\$ 217,348.81
	GRAND TOTAL ALL FUNDS	\$ 3,570,560.79

CITY OF ROSLYN

X G.O. Debt
 Revenue Debt
 Assessment Debt

SCHEDULE OF LONG-TERM DEBT

For the Year Ended December 31, 2009

ID. No.	Date of Original Issue	Date of Maturity	(1)		(2)		(3)				(4)	
			Beginning Outstanding Debt 1/1/2009		Amount Issued In Current Year		BARS Code for Receipt	Receiving Fund Number	Amount Redeemed in Current Year	BARS Code For Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/09 (1)+(2)-(3)
251.12	11/30/01	11/30/11	\$ 65,000	\$ -					\$ 20,000	591.71.22	200	\$ 45,000
	03/14/08	12/01/17	\$ 188,823	\$ -					\$ 17,256	591.70.48	200	\$ 171,568
TOTAL			\$ 253,823	\$ -					\$ 37,256			\$ 216,568

CITY OF ROSLYN

G.O. Debt
☒ Revenue Debt
☐ Assessment Debt

SCHEDULE OF LONG-TERM DEBT

For the Year Ended December 31, 2009

(1)			(2)		(3)			(4)		
ID. No.	Date of Original Issue	Date of Maturity	Beginning Outstanding Debt 1/1/2009	Amount Issued In Current Year	BARS Code for Receipt	Receiving Fund Number	Amount Redeemed in Current Year	BARS Code For Redemption	Redeemling Fund Number	Ending Outstanding Debt 12/31/09 (1)+(2)-(3)
252.11	03/31/04	08/09/29	\$ 28,244	\$ -		402	\$ 1,692	582.35.70	411	\$ 26,552
252.11	11/13/92	11/19/32	\$ 1,114,803	\$ -		401	\$ 25,653		412	\$ 1,089,150
252.11	04/01/94	10/01/15	\$ 240,000	\$ -		402	\$ 30,000	582.35.72	411	\$ 210,000
252.11	07/28/98	07/28/38	\$ 602,079	\$ -		401	\$ 9,796		412	\$ 592,283
PWTF	07/01/04	07/01/23	\$ 156,485	\$ -		401	\$ 10,432	582.35.70	411	\$ 146,053
252.11	01/12/07	01/12/47	\$ 816,568	\$ -		401	\$ 8,780		411	\$ 807,789
TOTAL			\$ 2,958,179	\$ -			\$ 86,353			\$ 2,871,826

CITY OF ROSLYN
Schedule of Limitation Of Indebtedness
As of December 31, 2009

Total Taxable Property Value \$155,760,757

(Remember: this calculation applies only to the statutory debt limits. Reevaluate your debt limitations in the context of constitutional requirements.)

Remaining Debt Capacity

(1)	2.5% general purposes limit is allocated between:	<u>\$3,894,019</u>
(2)	Up to 1.5% debt without a vote (councilmanic)	<u>\$2,336,411</u>
(3)	Less: outstanding debt	<u>\$171,568</u>
(4)	Less: contracts payable	<u>\$0</u>
(5)	Less: excess of debt with a vote	<u>\$</u>
(6)	Add: available assets	<u>\$</u>
(7)	Equals remaining debt capacity without a vote	<u>\$2,164,843</u>
(8)	1% general purposes debt with a vote	<u>\$1,557,608</u>
(9)	Less: outstanding debt	<u>\$45,000</u>
(10)	Less: contracts payable	<u>\$</u>
(11)	Add: assets available	<u>\$</u>
(12)	Equals remaining debt capacity with a vote	<u>\$1,512,608</u>
(13)	2.5% utility purpose limit, voted	<u>\$3,894,019</u>
(14)	Less: outstanding debt	<u>\$0</u>
(15)	Less: contracts payable	<u>\$</u>
(16)	Add: assets available	<u>\$</u>
(17)	Equals remaining debt capacity - utility purpose, voted	<u>\$3,894,019</u>
(18)	2.5% open space, park and capital facilities, voted	<u>\$3,894,019</u>
(19)	Less: outstanding debt	<u>\$0</u>
(20)	Less: contracts payable	<u>\$</u>
(21)	Add: assets available	<u>\$</u>
(22)	Equals remaining debt capacity - open space park and capital facilities, voted	<u>\$3,894,019</u>

CITY OF ROSLYN
ANNUAL SCHEDULE OF CASH ACTIVITY
OPERATION OF CASH IN
FOR THE YEAR ENDED DECEMBER 31, 2009

FUND	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	TOTAL AVAILABLE
001	CURRENT EXPENSE	\$ 488,008.45	\$ 645,030.10	\$ 19,117.55	\$ -	\$ 1,152,156.10
101	STREET FUND	\$ 89,548.66	\$ 40,643.78	\$ -	\$ 16,500.00	\$ 146,692.44
102	TOURISM SUPPORT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
103	REET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
200	DEBT SERVICE FUND	\$ 6,265.56	\$ 24,059.31	\$ -	\$ 26,036.72	\$ 56,361.59
300	CAPITAL IMPROVEMENT	\$ 38,174.44	\$ 8,424.08	\$ -	\$ -	\$ 46,598.52
401	SEWER FUND	\$ 266,214.87	\$ 384,953.53	\$ -	\$ -	\$ 651,168.40
402	WATER FUND	\$ 100,754.14	\$ 295,085.26	\$ -	\$ 53,500.00	\$ 449,339.40
406	WATER/SEWER/STORM RESERVE	\$ 356,297.62	\$ 37,484.19	\$ -	\$ -	\$ 393,781.81
407	SEWER BOND RESERVE FUND	\$ 56,858.24	\$ -	\$ -	\$ -	\$ 56,858.24
408	WATER BOND RESERVE FUND	\$ 132,669.21	\$ -	\$ -	\$ -	\$ 132,669.21
411	SEWER DEBT SERVICE	\$ 49,775.90	\$ -	\$ -	\$ 102,174.73	\$ 151,950.63
412	WATER DEBT SERVICE	\$ -	\$ -	\$ -	\$ 117,592.00	\$ 117,592.00
415	ROSLYN/RONALD WASTEWATER	\$ -	\$ -	\$ -	\$ -	\$ -
500	EQUIPMENT RENTAL AND RESERVE	\$ 171,341.65	\$ 20,507.16	\$ -	\$ 25,500.00	\$ 217,348.81
631	CLAIMS CLEARING	\$ 53,493.17	\$ -	\$ -	\$ 645,975.71	\$ 699,468.88
632	PAYROLL CLEARING	\$ 31,796.36	\$ -	\$ -	\$ 207,535.57	\$ 239,331.93
999	TREASURERS SURPLUS CASH	\$ (514,983.54)	\$ -	\$ 400,000.00	\$ -	\$ (114,983.54)
TOTALS		\$ 1,326,214.73	\$ 1,456,187.41	\$ 419,117.55	\$ 1,194,814.73	\$ 4,396,334.42

CITY OF ROSLYN
ANNUAL SCHEDULE OF CASH ACTIVITY
OPERATIONS OF CASH OUT
FOR THE YEAR ENDED DECEMBER 31, 2009

FUND	INVESTMENTS PURCHASED	TRANSFERS OUT TO CLAIMS/PAYROLL	OTHER TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
001	\$ -	\$ 396,107.67	\$ 25,009.18	\$ 289,786.70	\$ 710,903.55	\$ 441,252.55
101	\$ -	\$ 43,650.49	\$ 6,509.18	\$ 84,121.86	\$ 134,281.53	\$ 12,410.91
102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	\$ -	\$ -	\$ -	\$ 49,044.22	\$ 49,044.22	\$ 7,317.37
300	\$ -	\$ 13,912.00	\$ -	\$ 30,970.45	\$ 44,882.45	\$ 1,716.07
401	\$ -	\$ 179,305.50	\$ 116,528.40	\$ 147,794.68	\$ 443,628.58	\$ 207,539.82
402	\$ -	\$ 176,886.91	\$ 131,945.67	\$ 109,927.20	\$ 418,759.78	\$ 30,579.62
406	\$ -	\$ -	\$ 53,500.00	\$ -	\$ 53,500.00	\$ 340,281.81
407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,858.24
408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,669.21
411	\$ -	\$ 20,478.99	\$ -	\$ 79,616.75	\$ 100,095.74	\$ 51,854.89
412	\$ -	\$ -	\$ -	\$ 117,592.00	\$ 117,592.00	\$ -
415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	\$ -	\$ 23,169.72	\$ 7,811.02	\$ 7,028.31	\$ 38,009.05	\$ 179,339.76
631	\$ -	\$ -	\$ -	\$ 679,399.94	\$ 679,399.94	\$ 20,068.94
632	\$ -	\$ -	\$ -	\$ 235,670.04	\$ 235,670.04	\$ 3,661.89
999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (114,983.54)
TOTALS	\$ -	\$ 853,511.28	\$ 341,303.45	\$ 1,830,952.15	\$ 3,025,766.88	\$ 1,370,567.54

Schedule 12

CITY OF ROSLYN
ANNUAL OPERATION OF INVESTMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

FUND	DESCRIPTION	BEGINNING BALANCE	INVESTMENTS ACQUIRED	INVESTMENTS LIQUIDATED	REINVESTED INTEREST	ENDING BALANCE
001	CURRENT EXPENSE	\$ 19,117.55	\$ -	\$ 19,117.55	\$ -	\$ -
101	STREET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
200	DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
300	CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
401	SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -
402	WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -
406	WATER/SEWER/STORM RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
407	SEWER BOND RESERVE FUND	\$ 170.56	\$ -	\$ -	\$ -	\$ 170.56
408	WATER BOND RESERVE FUND	\$ (170.56)	\$ -	\$ -	\$ -	\$ (170.56)
411	SEWER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
412	WATER DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
415	ROSLYN/RONALD WASTEWATER	\$ -	\$ -	\$ -	\$ -	\$ -
500	EQUIPMENT RENTAL AND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
631	CLAIMS CLEARING	\$ -	\$ -	\$ -	\$ -	\$ -
632	PAYROLL CLEARING	\$ -	\$ -	\$ -	\$ -	\$ -
999	TREASURERS SURPLUS CASH	\$ 514,983.54	\$ -	\$ 400,000.00	\$ -	\$ 114,983.54
TOTALS		\$ 534,101.09	\$ -	\$ 419,117.55	\$ -	\$ 114,983.54

CITY OF ROSLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2009

1	2	3	4	5			6
Federal Agency Name/Pass- Through Agency Name	Federal Program Name	CFDA Number	Other I.D. Number	Expenditures			Foot Note Ref.
				From Pass- Through Awards	From Direct Awards	Total	
U.S. Department of Agriculture	WWTP Grant	10.760	92-11		\$ 65,948.63	\$65,949	1, 2
Total Federal Awards Expended				\$0	65,949	\$65,949	

The Accompanying Notes To The Schedule of Financial Assistance Are An Integral Part Of This Schedule

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of Roslyn's financial statements. The City of Roslyn uses the single entry, cash basis accounting, which is a departure from the generally accepted accounting principles (GAAP).

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 Roslyn's portion, are more than shown.

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For The Year Ended December 31, 2009

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
Department of Commerce	06-96100-458	\$42,183
Total State/Local Awards		\$42,183

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES**For the Year Ended December 31, 2009**

1. Total current public work construction budget as amended (annual or biennial as applicable)	\$0.00
2. Allowable portion of total public works (10 percent of line 1)	\$0.00
3. Less: Amount (if any) in excess of permitted amount from prior budget period	\$0.00
4. Total allowable public works (line 2 minus line 3)	\$0.00
5. Total public works projects performed by public employees during the current year (include work performed by a county)	\$0.00
6. If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	\$0.00
7. Restricted under (over) allowable (line 4 minus line 5 minus line 6)	\$0.00

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

CITY OF ROSLYN

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2009

Has your government engaged labor relations consultants ☐ Yes ☒ No

If Yes, please provide the following information for each consultant(s):

Name of Firm
Name of Consultant
Business Address
Amount Paid to Consultant During Fiscal Year
Terms and Conditions, As Applicable, Including:
Rates (E.g. Hourly, Etc.)
Maximum Compensation Allowed
Duration of Service
Services Provided

Certified Correct this 11th day of May, 2009, to the best of my knowledge and belief:
Signature <i>Amber J Shallow</i>
Name: Amber Shallow
Title: Clerk - Treasurer