

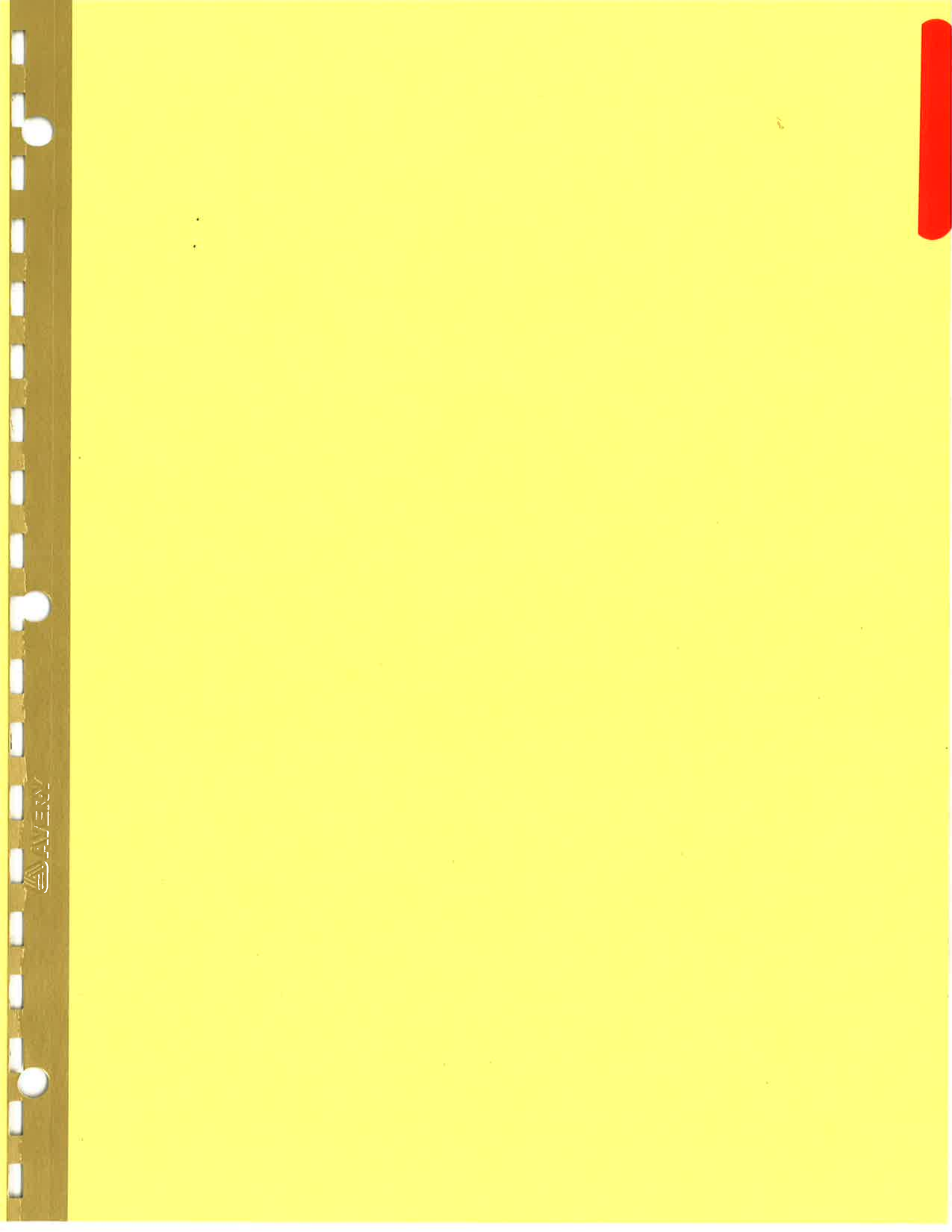
City of Roslyn

2010 Annual Financial Report Review



Budget, Finance, &
Administration Committee

Council Members:
Geoff Scherer
Laura Osiadacz
Nolan Weis
&
Mayor Neal Lockett



Internal Review of 2011 Annual Financial Report

(This tool is to assist in determining the accuracy of the financial information that has been prepared by someone other than the reviewer as part of the internal control system used by management)

Schedules and Reports	Reviewed	Comments & Attachments
☑ Annual Report Cover Sheet and Review ☐ Is the current contact information, signature and MCAG number shown? ☐ Is there a checklist to use as part of the review process requiring your signature?	☒ ☒	
☑ Bank Reconciliation <i>Tab 1</i> ☐ Does the combined fund total ending balance on the financial statements equal the 12/31 bank statements? Attach a copy of the bank statements plus the reconciliation worksheet that shows outstanding checks, deposits in transit, and adjustments.	☒	
☑ C-1 Proprietary Special Purpose, C-4/C-5's Statement for Cities and Statement of Resources and Uses for Fire Districts <i>Tab 2</i> ☐ Are beginning net cash and investments the same as prior year ending? If not, is there a note to the financial statements discussing the correction to the prior year amount? Where these adjustments reviewed by someone other than finance staff? ☐ Is the ending balance on the financial statement equal to the ending fund balances of Schedule 11 + 12 Note: If the city combines its investments into an "Excess Cash" fund does the ending balance on C4/C5 equal the ending balance on Schedule 11? ☐ Do the revenues and expenditures on the statements equal those on Schedules 04 & 05? ☐ Was a C1, Statement of Resources and Uses or C4 prepared for all funds? ☐ Chose the appropriate financial statement for your entity type <i>C4</i> ☐ Was a C5 prepared for agency and clearing funds? (applies to cities only) <i>(100 Series)</i> ☐ Have beginning and ending fund balances been allocated between "unreserved and reserved" fund balances?	☒ ☐ ☒ ☒ ☒ ☒	
☑ Notes to the Financial Statements <i>3</i> ☒ Have the annual updates been incorporated? (refer to the BARS manual) ☒ Note 1 – does it only show the information that is applicable to your entity? ☐ "Risk Management" insurance pool – has the most recent text been included? ☒ Are the budget figures shown in the notes? Do they equal the ordinances adopted? Including amendments? Attach a copy of budget ordinance and amendments ☐ Have "reserved" fund balances been explained in the notes? ☒ Note 2 – Compliance and Accountability – if a fund has exceeded its budget or ended the year with a cash deficit has a note been included here? ☒ Note 3 (Fire = 4) Investments – does this amount equal that shown on Schedule 12(cities) and investment bank statements? ☒ Note 4 (Fire = 3) Property Taxes – does this information equal the ordinance adopted? Does it reflect the taxing information distributed by the county? Attach copy ☒ Note - Inter-fund Loans – did the city have any? Did the city adopted by resolution &/or ordinance? (attach a copy) Do the balances, loans and payments shown in the note equal the amounts on Schedule 04 and 05? ☒ Note - Long Term Debt – does the total outstanding debt equal the amortization schedules? ☐ Do the payments shown for the current year equal the debt payments recorded on Schedule 05? (must include both principal and interest) ☐ Does the note address all debt included in the Schedule 09s?	☒ ☒ ☒ ☒ ☐ ☒ ☒ ☒ ☒ ☒ ☐ ☐	

- ☐ **Note - Pension Plans** – If you provide retirement plans other than those administered by the State Department of Retirement Systems (DRS) – has a current note been inserted?
- ☐ **Other Notes and Disclosures** –
 - ☐ LEOFF 1 retirees?
 - ☐ Litigation?
 - ☐ Risk pool special assessments for losses?
 - ☐ Participate in joint ventures
- ☐ Corrections from prior years that would have a material impact on the financials?

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☒ **Schedule 04 (Resources)** 2

- ☐ Are the beginning net cash and investment balances the same as the prior year ending? **If not, did someone review these adjustments? Further explanation of review needed.**
- ☐ Are the beginning fund balances the same as shown on the Financial Statements?
- ☐ Have beginning fund balances been allocated between "unreserved and reserved" fund balances? (308.10.00 or 308.80.00)
- ☐ Is there only one (1) general fund being reported?
- ☐ Is there only one (1) proprietary fund reported for each activity that reflects all operations?
 - ☐ Ex. Water Operations + Water Reserve + Water Debt Service = Water Fund
- ☐ Are the grand total resources for each fund the same as the totals shown on the Financial Statements?
- ☐ Interfund transfers/loans "IN" should equal Schedule 05 "OUT" (397's =597's /381's =581's)
- ☐ Has there been a regular review &/or monitoring of resources to feel confident that all revenues have been appropriately recorded in the fund they were intended? **Explain**
- ☐ Is there someone overseeing staff that makes the daily deposits to the bank? **Explain**

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☒ **Schedule 05 (Expenditures)**

- ☐ Is the grand total of actual expenditures (excluding ending fund balances) for each fund equal to the total expenditures on the financial statements?
- ☐ Is there only one (1) general fund being reported?
- ☐ Is there only one (1) proprietary fund reported for each activity that reflects all operations?
 - ☐ Ex. Water Operations + Water Reserve + Water Debt Service = Water Fund
- ☐ Is there a regular review or monitoring of expenditures to feel confident that the distribution of expenses such as payroll has been appropriately recorded to the fund in which the expense actually occurred? **Explain**
- ☐ Have ending fund balances been recorded in each fund?
- ☐ Have ending fund balances been allocated between "unreserved and reserved" fund balances?

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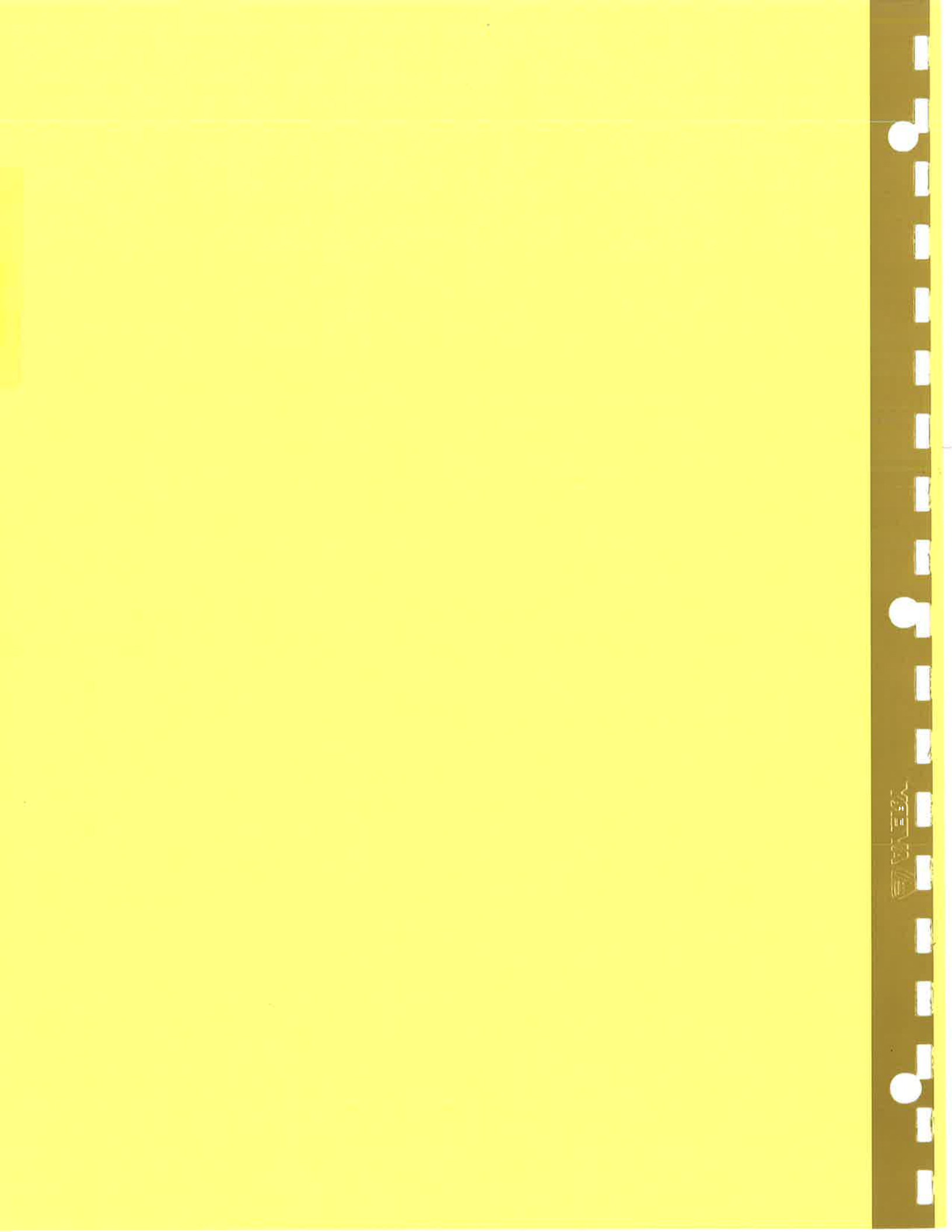
☒ **Schedule 07 (Warrant Activity)** 4

- ☐ Is the beginning balance the same as the ending balance from the prior year?
- ☐ Does the ending balance equal the total outstanding warrant report as of 12/31?
- ☐ Does the ending balance equal the ending clearing fund balance on Schedule 11?

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☑ Schedule 09 (Long Term Liabilities) 5 ☒ Does the schedule reflect ALL outstanding debt and liabilities? ☒ Does it include installment sales contracts, lease-purchase agreements, or compensated absences? ☐ Are the beginning balances the same as the ending balance from the prior year? If not have, were the adjustments reviewed by someone other than the treasurer? ☐ Does amount reported as "reduced" equal Schedule 05 principal payment BARS code? ☐ Does the amount reported as "additions" equal Schedule 04 loan proceeds code? ☐ Do the ending balances equal the Lending agency annual statement of loan activity? Attach copies of year end statements	☒ ☒ ☐ ☐ ☒ ☒	
☑ Schedule 10 (Limitation of Indebtedness) 3 ☐ Is the assessed valuation the appropriate fiscal year data from the County Assessor? Attach copy ☐ Has the outstanding debt from Schedule 09 for general obligation debt been shown?	☒ ☒	
☑ Schedule 11 & 12 (Statement of Cash and Investment Activity) ☐ Ending fund balance equal the combined total of all funds "ending cash" on C4 + C5 ☐ Does the ending fund balance for each fund Schedule 11 = ending fund balance on Schedule 05	☐ ☐	
☑ Schedule 16 (Schedule of Expenditures of Federal, State & Local awards) ☐ Has a separate schedule been prepared for federal awards and state/local awards? ☐ Did the Treasurer prepare support documentation that equals the amounts shown on the Schedule 16? ☐ Did the city receive a federal loan? If so, are the loan proceeds shown? <i>N/A</i>	☒ ☐ ☐	
☑ Schedule 19 (Labor Relations Consultant(s)) ☐ Was this mandatory schedule completed and signed? <i>N/A</i>	☒	
Print Name of Reviewer: <i>Geoff Scherer</i> Signature of Reviewer: <i>[Signature]</i>		Date of Review: <i>8/18/2012</i>

BAVERY



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, 2011

Certified correct this 30TH day of MAY, 2012, to the best of my knowledge and belief:

GOVERNMENT INFORMATION:

Official Mailing Address: PO Box 451, Roslyn, WA 98941

Official Web Site Address: www.ci.roslyn.wa.us

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title: Amber Shallow, Clerk – Treasurer

Contact Phone Number: (509) 649-3105

Contact Fax Number: (509) 649-3174

Contact E-mail Address: roslyn@inlandnet.com

Signature: Amber J Shallow

NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NOTE 1 – SUMMARY OF SIGNIFICANT 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 system and is a partner in a regional wastewater treatment facility. 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 (000-099)

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 (630-699)

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.

Annual appropriated budgets are adopted at the fund level, although for the general fund department level budgets are maintained the budget is still adopted at the fund 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 if the employee has at least ten (10) years of employment with the City of Roslyn.

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, 2011, 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 \$250,000 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 Lexington with limits up to \$250 million, 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 one year 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 approved by membership in 2010. In accordance with WAC 82.60.02023, the Pool elected its first Board of Directors, comprised of elected officials that are members of AWC RMSA, elected at large.

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 obtained from the AWC RMSA Annual Report on file with the City of Roslyn.

1. Reserve Fund Balances

In accordance with the BARS manual updates the City of Roslyn has reported our beginning fund balances under the BARS prescribed reserved or unreserved line items.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

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

The Capital Improvements Fund (Fund 300) ended 2010 with a negative balance due to pending grant reimbursement requests, those reimbursements were subsequently received in early 2011.

NOTE 3 – INVESTMENTS

The City's investments are insured, registered or held by the City or its agent in the City's name. At this time no investments have been purchased as the interest rates are lower than what is being earned in the savings accounts.

Investments by type as of December 31, 2011 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 (0)	\$ -	\$ -	\$ -
Brokerage Account	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -

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 2011 was 1.186814 per \$1,000 on an assessed valuation of \$154,931,434.00 for a total regular levy of \$183,874.79. An excess bond levy for the year 2011 was 0.171183 per \$1,000 on an assessed valuation of \$152,918,704.00 for a total excess levy of \$26,177.08.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City of Roslyn had no interfund loans and advances in 2011.

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 2011. The debt service requirements, including interest, are as follows:

Year	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
2011	\$ 52,224.22	\$ 219,058.41		\$ 271,282.63
2012	\$ 26,036.72	\$ 216,923.73		\$ 242,960.45
2013	\$ 26,036.72	\$ 214,771.57		\$ 240,808.29
2014	\$ 26,036.72	\$ 212,619.40		\$ 238,656.12
2015	\$ 26,036.72	\$ 215,467.24		\$ 241,503.96
2016 - 2020	\$ 52,073.44	\$ 864,553.79		\$ 916,627.23
2021 - 2025	\$ -	\$ 838,216.14		\$ 838,216.14
2026 - 2030	\$ -	\$ 800,275.00		\$ 800,275.00
2031 - 2035	\$ -	\$ 517,447.00		\$ 517,447.00
2036 - 2040	\$ -	\$ 321,597.39		\$ 321,597.39
2041 - 2045	\$ -	\$ 212,315.00		\$ 212,315.00
2046 - 2047	\$ -	\$ 84,926.00		\$ 84,926.00
TOTALS	\$ 208,444.54	\$ 4,718,170.67	\$ -	\$ 4,926,615.21

NOTE 7 – PENSION PLANS

Substantially all Roslyn's full-time and qualifying part-time employees participate in the PERS Plan 2 and PERS Plan 3 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 and the City is currently working with the Department of Ecology and the Bureau of Reclamation to finalize agreements for mitigation water leasing.

Construction for Phase 1 of the Old City Hall renovation project began in late 2010 and finished in the summer of 2011. Phase 1b started in 2011 and will finish in the summer of 2012. Phase 1b was established with the intent to use the remaining grant funds and to provide an accessible, safe environment for the library and Council Chambers to return too. Fundraising efforts continue and the ultimate plan is the complete renovation of this historic landmark building.

CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2011

BARS CODE	Total for All Funds Total Amount	Fund Number & Title				
		001 Current Expense Actual Amount	101 Street Actual Amount	102 Tourism Support Actual Amount	103 REET Actual Amount	200 Debt Service Actual Amount
Beginning Cash and Investments:						
308.10. Reserved	\$174,691.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
308.80. Unreserved	\$916,947.60	\$221,454.64	\$91,831.00	\$12,872.58	\$9,741.62	\$7,148.85
388.80 or 588.80 Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues and Other Sources:						
310 Taxes	\$474,178.11	\$429,103.32	\$0.00	\$5,380.25	\$14,216.06	\$25,478.48
320 Licenses and Permits	\$15,641.28	\$15,641.28	\$0.00	\$0.00	\$0.00	\$0.00
330 Intergovernmental	\$1,290,976.51	\$33,075.90	\$29,900.24	\$0.00	\$0.00	\$0.00
340 Charges for Goods and Services	\$767,891.94	\$69,579.96	\$0.00	\$190.00	\$0.00	\$0.00
350 Fines and Penalties	\$12,950.29	\$8,791.29	\$0.00	\$0.00	\$0.00	\$0.00
360 Miscellaneous	\$60,255.16	\$20,706.14	\$545.72	\$8,918.00	\$184.15	\$0.00
370 Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390 Other Financing Sources	\$608,885.21	\$0.00	\$1,500.00	\$0.00	\$0.00	\$26,036.72
Total Revenue and Other Sources	\$3,230,778.50	\$576,897.89	\$31,945.98	\$14,488.25	\$14,400.21	\$51,515.20
Total Resources	\$4,322,417.17	\$798,352.53	\$123,776.96	\$27,360.83	\$24,141.83	\$58,684.05
Operating Expenditures:						
510 General Government	\$164,592.27	\$164,592.27	\$0.00	\$0.00	\$0.00	\$0.00
520 Public Safety	\$27,973.71	\$27,973.71	\$0.00	\$0.00	\$0.00	\$0.00
530 Physical Environment	\$558,488.98	\$16,589.97	\$0.00	\$0.00	\$0.00	\$0.00
540 Transportation	\$62,971.72	\$0.00	\$56,350.32	\$0.00	\$0.00	\$0.00
550 Economic Environment	\$90,721.77	\$90,721.77	\$0.00	\$0.00	\$0.00	\$0.00
560 Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
570 Culture and Recreational	\$103,553.31	\$82,497.96	\$0.00	\$21,055.35	\$0.00	\$0.00
Total Operating Expenditures	\$1,008,301.76	\$382,375.68	\$56,350.32	\$21,055.35	\$0.00	\$0.00
591-593 Debt Service	\$96,996.17	\$0.00	\$0.00	\$0.00	\$0.00	\$52,224.22
594-596 Capital Outlay	\$973,512.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$2,078,810.37	\$382,375.68	\$56,350.32	\$21,055.35	\$0.00	\$52,224.22
597-599 Other Financing Uses	\$876,513.42	\$195,482.43	\$6,509.18	\$0.00	\$4,836.44	\$0.00
Total Expenditures and Other Uses	\$2,955,323.79	\$577,858.11	\$62,859.50	\$21,055.35	\$4,836.44	\$52,224.22
Excess (Deficit) of Resources Over Uses	\$1,367,093.38	\$220,494.42	\$60,917.46	\$6,305.48	\$19,305.39	\$6,439.83
380 Nonrevenues (Except 384&388.80)	\$42,855.27	\$23,579.62	\$0.00	\$0.00	\$0.00	\$0.00
580 Nonexpenditures (Except 584&588.80)	\$113,061.56	\$17,430.06	\$0.00	\$0.00	\$0.00	\$0.00
Ending Net Cash and Investments	\$1,296,887.09	\$226,643.98	\$60,917.46	\$6,305.48	\$19,305.39	\$6,439.83

The Accompanying Notes Are An Integral Part Of This Statement

CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2011

BARS CODE		Func Number & Title				406 Reserves Actual Amount
		300 Capital Improvement Actual Amount	401/407/411/431 Sewer Actual Amount	402/408/412/432 Water Actual Amount	403/433 Water Actual Amount	
Beginning Cash and Investments:						
308.10.	Reserved	\$0.00	\$57,269.63	\$117,421.44	\$0.00	\$0.00
308.80.	Unreserved	-\$274,075.15	\$374,242.95	\$25,711.12	\$0.00	\$370,537.18
388.80 or 588.80	Prior Period Adjustments					
Revenues and Other Sources:						
310	Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$1,140,960.29	\$87,040.08	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$355,370.89	\$335,494.66	\$7,256.43	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$4,159.00	\$0.00	\$0.00
360	Miscellaneous	\$7,547.72	\$11,358.26	\$9,986.75	\$585.51	\$137.80
370	Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$4,835.44	\$141,626.14	\$257,331.38	\$177,554.53	\$0.00
Total Revenue and Other Sources		\$1,153,344.45	\$595,395.37	\$806,971.79	\$185,398.47	\$137.80
Total Resources		\$879,269.30	\$1,026,907.95	\$750,104.35	\$185,398.47	\$370,674.98
Operating Expenditures:						
510	General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$254,660.29	\$244,756.47	\$42,482.25	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$0.00	\$254,660.29	\$244,756.47	\$42,482.25	\$0.00
591-593	Debt Service	\$0.00	\$44,771.95	\$0.00	\$0.00	\$0.00
594-596	Capital Outlay	\$844,922.81	\$87,778.09	\$40,811.54	\$0.00	\$0.00
Total Expenditures		\$844,922.81	\$387,210.33	\$285,568.01	\$42,482.25	\$0.00
597-599	Other Financing Uses	\$0.00	\$91,598.74	\$199,600.63	\$0.00	\$370,674.98
Total Expenditures and Other Uses		\$844,922.81	\$478,809.07	\$485,168.64	\$42,482.25	\$370,674.98
Excess (Deficit) of Resources Over Uses		\$34,346.49	\$548,098.88	\$284,935.71	\$142,914.22	\$0.00
380	Nonrevenues (Except 384&388.80)	\$0.00	\$19,275.65	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584&588.80)	\$0.00	\$56,694.46	\$38,937.04	\$0.00	\$0.00
Ending Net Cash and Investments		\$34,346.49	\$510,680.07	\$225,968.67	\$142,914.22	\$0.00

The Accompanying Notes Are An Integral Part Of This Statement

CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2011

BARS CODE		500 E R & R Actual Amount
Beginning Cash and Investments:		
308.10.	Reserved	\$0.00
308.80.	Unreserved	\$77,482.81
388.80 or 588.80	Prior Period Adjustments	\$0.00
Revenues and Other Sources:		
310	Taxes	\$0.00
320	Licenses and Permits	\$0.00
330	Intergovernmental	\$0.00
340	Charges for Goods and Services	\$0.00
350	Fines and Penalties	\$0.00
360	Miscellaneous	\$285.11
370	Capital Contributions	\$0.00
390	Other Financing Sources	\$0.00
	Total Revenue and Other Sources	\$285.11
	Total Resources	\$77,767.92
Operating Expenditures:		
510	General Government	\$0.00
520	Public Safety	\$0.00
530	Physical Environment	\$0.00
540	Transportation	\$6,621.40
550	Economic Environment	\$0.00
560	Mental and Physical Health	\$0.00
570	Culture and Recreational	\$0.00
	Total Operating Expenditures	\$6,621.40
591-593	Debt Service	\$0.00
594-596	Capital Outlay	\$0.00
	Total Expenditures	\$6,621.40
597-599	Other Financing Uses	\$7,811.02
	Total Expenditures and Other Uses	\$14,432.42
Excess (Deficit) of Resources Over Uses		
380	Nonrevenues (Except 384&388.80)	\$0.00
580	Nonexpenditures (Except 584&588.80)	\$0.00
	Ending Net Cash and Investments	\$63,335.50

The Accompanying Notes Are An Integral Part Of This Statement

CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ending December 31, 2011

	Total for All Funds	Fund Number & Title 631 Claims Clearing	Fund Number & Title 632 Payroll Clearing
	Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments	\$23,731	\$20,069	\$3,662
Prior Period Adjustments	\$0	\$0	\$0
Revenues and Other Financing Sources	\$0	\$0	\$0
Total Resources	\$23,731	\$20,069	\$3,662
Expenditures and Other Financing Uses	\$0	\$0	\$0
Excess (Deficit) of Resources Over Uses	\$23,731	\$20,069	\$3,662
Nonrevenues (Except 384)	\$0	\$0	\$0
Nonexpenditures (Except 584)	\$0	\$0	\$0
Ending Cash and Investments	\$23,731	\$20,069	\$3,662

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	001	Current Expense	3088000	GEN FUND BEG CASH, UN-RESERVED	221455
0473	001	Current Expense	3111000	REAL & PERSONAL PROPERTY TAX	180047
0473	001	Current Expense	3121000	PRIVATE HARVEST TAX	26
0473	001	Current Expense	3131000	LOCAL RETAIL SALES & USE TAX	85862
0473	001	Current Expense	3137100	LOCAL CRIMINAL JUSTICE	13883
0473	001	Current Expense	3137300	PUBLIC SAFETY (PROP 2, 08)	31872
0473	001	Current Expense	3162000	ADMISSIONS TAX	5343
0473	001	Current Expense	3164100	PRIVATE UTILITY-ELECTRIC	48579
0473	001	Current Expense	3164600	PRIVATE UTILITY-CABLE	7092
0473	001	Current Expense	3164700	PRIVATE UTILITY-TELEPHONE	17060
0473	001	Current Expense	3167200	WATER TAX	17973
0473	001	Current Expense	3167400	SEWER TAX	20568
0473	001	Current Expense	3175100	GAMBLING TAX	799
0473	001	Current Expense	3217000	AMUSEMENTS	173
0473	001	Current Expense	3219000	OTHER BUSINESS LICENSE/PERMIT	8857
0473	001	Current Expense	3219000	VACATION RENTAL LICENSE	300
0473	001	Current Expense	3221000	BUILD/STRUCTURE/EQUIPMENT	4441
0473	001	Current Expense	3223000	ANIMAL LICENSES	1520
0473	001	Current Expense	3229000	OTHER NON-BUSINESS LICENSE	350
0473	001	Current Expense	3340000	DAHP GRANT -SURVEY ORIGINAL AD	8840
0473	001	Current Expense	3360000	CITY ASSISTANCE	4327
0473	001	Current Expense	3360621	CJ-POPULATION	1000
0473	001	Current Expense	3360625	CJ-CONTRACTED SERVICES	1341
0473	001	Current Expense	3360626	CJ-SPECIAL PROGRAMS	774
0473	001	Current Expense	3360651	DUI/CITIES	194
0473	001	Current Expense	3387200	LIBRARIES-KITTITAS CO. GRANT	16500
0473	001	Current Expense	3413300	ROSLYN MUNICIPAL COURT FEES	650
0473	001	Current Expense	3413300	TIME PAY FEE	101
0473	001	Current Expense	3419100	ELECTION CANDIDATE FILING FEES	110
0473	001	Current Expense	3423600	HOUS & MONITORING OF PRISONER	2277
0473	001	Current Expense	3424000	BUILDING PERMIT (INSP RQD)	7889
0473	001	Current Expense	3429000	CRIMINAL CONVICTION FEE	216
0473	001	Current Expense	3436000	CEMETERY PLOT SALES	1313
0473	001	Current Expense	3436000	CEMETERY FEES	8962
0473	001	Current Expense	3458100	PLANNING, ZONING, ETC SUNCADIA	40765
0473	001	Current Expense	3458100	PLANNING, ZONING, ETC. - OTHER	4049
0473	001	Current Expense	3458300	DESIGN REVIEW FEE	3250
0473	001	Current Expense	3523000	PROOF OF MOTOR VEHICLE INSURAN	127
0473	001	Current Expense	3531000	TRAFFIC INFRACTION PENALTIES	2316
0473	001	Current Expense	3540000	CIVIL PARKING PENALTIES	579
0473	001	Current Expense	3552000	DUI FINES	699
0473	001	Current Expense	3558000	OTHER CRIMINAL TRAFFIC	2560
0473	001	Current Expense	3569000	OTHER CRIMINAL NON-TRAFFIC	456

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	001	Current Expense	3569000	CIT - DOG	50
0473	001	Current Expense	3573300	PUBLIC DEFENSE COST	1194
0473	001	Current Expense	3597000	LIBRARY USER FEES	356
0473	001	Current Expense	3599000	MISC. FINES AND PRENALTIES	555
0473	001	Current Expense	3611100	INVESTMENT INTEREST	809
0473	001	Current Expense	3614000	INT-CONTRACTS/NOTES/ACCT REC	90
0473	001	Current Expense	3625000	PARK/FACILITIES LEASE	900
0473	001	Current Expense	3630000	INSURANCE PREMIUM AND RECOVERY	64
0473	001	Current Expense	3671100	GIFTS/PLEDGES/GRANTS/PRIVATE	14583
0473	001	Current Expense	3671100	LIBRARY SUMMER READING PROGRAM	250
0473	001	Current Expense	3671100	CEMETERY GIFT PRIVATE SOURCE	2909
0473	001	Current Expense	3698100	CASHIER'S OVERAGE/SHORTAGE	853
0473	001	Current Expense	3699000	OTHER MISCELLANEOUS	229
0473	001	Current Expense	3699000	NSF REVENUES	20
0473	001	Current Expense	3860000	STATE BUILD CODE	99
0473	001	Current Expense	3860000	PARK DEPOSIT	950
0473	001	Current Expense	3868300	STATE EMS/TRAUMA	260
0473	001	Current Expense	3869100	STATE PSEA 1	2994
0473	001	Current Expense	3869200	STATE PSEA 2	1793
0473	001	Current Expense	3869300	STATE PSEA 3	104
0473	001	Current Expense	3869601	STATE PORTION BREATH TEST	332
0473	001	Current Expense	3869700	STATE JIS TRAUMA	728
0473	001	Current Expense	3890000	OTHER NONREVENUES	16320
0473	001	Current Expense	5088000	GEN FUND ENDING CASH, UNRESERVED	226644
0473	001	Current Expense	5111020	COUNCIL TAXES	17
0473	001	Current Expense	5115032	FUEL CONSUMED	156
0473	001	Current Expense	5115047	UTILITY SERVICES	180
0473	001	Current Expense	5118051	VOTER REGISTRATION COSTS	1089
0473	001	Current Expense	5125010	JUDICIAL-MUNICIPAL CT SALARIES	7200
0473	001	Current Expense	5125020	JUDICIAL TAXES	552
0473	001	Current Expense	5125049	MISCELLANEOUS - COURTS	187
0473	001	Current Expense	5125049	MISC-COURT CONTRACT	5004
0473	001	Current Expense	5128100	INDIGENT DEFENSE COST	5335
0473	001	Current Expense	5131010	EXECUTIVE-MAYOR SALARY	3600
0473	001	Current Expense	5131020	MAYOR TAXES	278
0473	001	Current Expense	5134042	COMMUNICATIONS, MAYOR CELL PHN	541
0473	001	Current Expense	5142310	FINANCIAL SERVICES-SALARIES	30895
0473	001	Current Expense	5142310	FINANCIAL SERVICES OVERTIME	316
0473	001	Current Expense	5142320	FINANCIAL SERVICES - TAXES	4057
0473	001	Current Expense	5142320	FINANCIAL SERVICES - BENEFITS	3130
0473	001	Current Expense	5144043	FINANCIAL SERVICES TRAINING	22
0473	001	Current Expense	5147146	RISK MANAGEMENT INSURANCE	6584
0473	001	Current Expense	5152110	LEGAL-CRIMINAL ATTORNEY SALARY	6000

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	001	Current Expense	5152210	LEGAL-CIVIL ATTORNEY SALARY	48608
0473	001	Current Expense	5183010	CENTRAL SERVICES-CREW SALARY	14921
0473	001	Current Expense	5183010	CENTRAL SERVICES - OVERTIME	478
0473	001	Current Expense	5183020	CENTRAL SERVICES - TAXES	2629
0473	001	Current Expense	5183020	CENTRAL SERVICES - BENEFITS	2654
0473	001	Current Expense	5184031	OPERATING SUPPLIES	1599
0473	001	Current Expense	5184032	FUEL CONSUMED	2511
0473	001	Current Expense	5184042	COMMUNICATIONS	1665
0473	001	Current Expense	5184047	UTILITY SERVICES	817
0473	001	Current Expense	5184049	MISCELLANEOUS	8316
0473	001	Current Expense	5184049	AWC MEMBERSHIP FEES	167
0473	001	Current Expense	5185048	CENTRAL SERVICES, COPIER MAINT	982
0473	001	Current Expense	5187500	EQUIP LEASES & MAINTENANCE	1221
0473	001	Current Expense	5188600	INFO TECHN - PROF SERVICES	304
0473	001	Current Expense	5189000	OTHER SERVICES, CODIFICATION	1262
0473	001	Current Expense	5189045	PROPERTY LEASES	1313
0473	001	Current Expense	5221042	COMMUNICATIONS	11
0473	001	Current Expense	5222010	FIRE CONTROL-CHIEF SALARY	1500
0473	001	Current Expense	5222020	FIRE CHIEF - TAXES	116
0473	001	Current Expense	5222029	PENSION RETIREMENT/DISABILITY	2010
0473	001	Current Expense	5222031	OPERATING SUPPLIES	615
0473	001	Current Expense	5222032	FUEL CONSUMED	3689
0473	001	Current Expense	5222035	TOOLS/SMALL EQUIPMENT	13682
0473	001	Current Expense	5222047	UTILITY SERVICES	1104
0473	001	Current Expense	5222049	MISCELLANEOUS	2428
0473	001	Current Expense	5224049	TRAINING	1290
0473	001	Current Expense	5225000	MAINTENANCE	1528
0473	001	Current Expense	5362049	CEMETERY GRAVE DIGGER/SEXTON	3681
0473	001	Current Expense	5365010	CEMETERY SALARIES	4638
0473	001	Current Expense	5365010	CEMETERY SALARIES - OVERTIME	226
0473	001	Current Expense	5365020	CEMETERY PERSONNEL - TAXES	796
0473	001	Current Expense	5365020	CEMETERY PERSONNEL - BENEFITS	766
0473	001	Current Expense	5365030	CEMETERY FACILITIES MAINTNCE	345
0473	001	Current Expense	5365031	OPERATING SUPPLIES	299
0473	001	Current Expense	5365034	GRAVE MARKERS/LINERS	2144
0473	001	Current Expense	5365049	MISCELLANEOUS	521
0473	001	Current Expense	5365049	CEMETERY RESTORATION/PRESERVAT	3174
0473	001	Current Expense	5581010	PLANNING/ZONING SALARY	40390
0473	001	Current Expense	5581010	PLANNING/ZONING OVERTIME	691
0473	001	Current Expense	5581020	PLANNING/ZONING - TAXES	5949
0473	001	Current Expense	5581020	PLANNING/ZONING - BENEFITS	7252
0473	001	Current Expense	5582031	OPERATING SUPPLIES	158
0473	001	Current Expense	5582049	MISCELLANEOUS	277

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	001	Current Expense	5584000	PLANNING - TRAINING	89
0473	001	Current Expense	5586000	PLANNING - SUNCADIA RELATED	852
0473	001	Current Expense	5586000	PLANNING - MISC DEVELOPERS	9702
0473	001	Current Expense	5587000	DAHP SURVEY GRANT	8840
0473	001	Current Expense	5589041	BUILDING PERMITS/PLAN REVIEW	11047
0473	001	Current Expense	5589041	PROF SERVICES, PLANNER SUPPORT	5475
0473	001	Current Expense	5722010	LIBRARY SALARIES	40072
0473	001	Current Expense	5722020	LIBRARY - TAXES	5385
0473	001	Current Expense	5722020	LIBRARY - BENEFITS	7871
0473	001	Current Expense	5722134	SUMMER READING PROGRAM	278
0473	001	Current Expense	5725031	OPERATING SUPPLIES	1543
0473	001	Current Expense	5725031	OPERATING SUPPLIES-BOOKS	1794
0473	001	Current Expense	5725032	FUEL CONSUMED	2345
0473	001	Current Expense	5725042	COMMUNICATIONS	83
0473	001	Current Expense	5725045	PROPERTY LEASE	1313
0473	001	Current Expense	5725047	UTILITY SERVICES	2216
0473	001	Current Expense	5725049	MISCELLANEOUS	1107
0473	001	Current Expense	5725049	COMPUTER MAINTENANCE	1229
0473	001	Current Expense	5725049	MEMBERSHIPS	86
0473	001	Current Expense	5725049	WA RURAL HERITAGE GRANT, 2011	850
0473	001	Current Expense	5768010	PARK CREW SALARIES	9426
0473	001	Current Expense	5768020	PARK CREW - TAXES	1592
0473	001	Current Expense	5768020	PARK CREW - BENEFITS	1198
0473	001	Current Expense	5768031	OPERATING SUPPLIES	133
0473	001	Current Expense	5768040	LAND STEWARDSHIP PLAN	1091
0473	001	Current Expense	5768045	PROPERTY LEASE	1313
0473	001	Current Expense	5768047	UTILITY SERVICE-PARK	126
0473	001	Current Expense	5768048	MAINTENANCE	163
0473	001	Current Expense	5768049	MISCELLANEOUS	1285
0473	001	Current Expense	5860000	STATE DISBURSEMENT-COURT FINES	365
0473	001	Current Expense	5860000	STATE DISBURSEMENT-PSEA	5927
0473	001	Current Expense	5860000	STATE DISBURSEMENT-BREATH TEST	361
0473	001	Current Expense	5860000	STATE DISBURSEMENT-JIS	805
0473	001	Current Expense	5860000	STATE DISBURSEMENT-BLDG CODE	95
0473	001	Current Expense	5860000	PARK DEPOSIT REFUNDS	1200
0473	001	Current Expense	5860000	STATE DISBURSEMENT-TRAUMA	158
0473	001	Current Expense	5890000	NON EXPENDITURES	8520
0473	001	Current Expense	5970000	OPERATING TRANSFER-OUT 200	6509
0473	001	Current Expense	5982151	INTERGOVERNMENTAL-POLICE	129097
0473	001	Current Expense	5982151	INTRGOV POLICE 20% COURT FINES	2398
0473	001	Current Expense	5982151	INTERGOV POLICE, PROP 2	32560
0473	001	Current Expense	5982351	INTERGOVERNMENTAL-DETENTION	19080
0473	001	Current Expense	5982651	INTERGOVERNMENTAL-EMS	2727

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	001	Current Expense	5982851	INTERGOVERNMENTAL-KITTCOM	2861
0473	001	Current Expense	5986651	CO. SEXUAL ASSLT INTERVIEWER	250
0473	101	Street	3088000	STREET BEG CASH UNRESERVED	91831
0473	101	Street	3360087	MVFT CITIES	19147
0473	101	Street	3360694	LIQUOR EXCISE	4529
0473	101	Street	3360695	LIQUOR CONTROL BOARD PROFITS	6224
0473	101	Street	3611100	INVESTMENT INTEREST	296
0473	101	Street	3699000	OTHER MISCELLANEOUS	250
0473	101	Street	3970000	OPERATING TRANSFERS-IN 401/402	1500
0473	101	Street	5088000	STREET ENDING CASH, UNRESERVED	60917
0473	101	Street	5423000	ROAD REPAIR	2380
0473	101	Street	5426240	COAL MINE TRAIL	3040
0473	101	Street	5426347	STREET LIGHTING	12198
0473	101	Street	5431010	STREET SALARIES	13345
0473	101	Street	5431010	STREET OVERTIME	2231
0473	101	Street	5431020	STREET - TAXES	2588
0473	101	Street	5431020	STREET - BENEFITS	2252
0473	101	Street	5433031	OPERATING SUPPLIES	975
0473	101	Street	5433032	FUEL CONSUMED	5824
0473	101	Street	5433035	TOOLS/SMALL EQUIPMENT/MISC.	1403
0473	101	Street	5433042	COMMUNICATIONS	842
0473	101	Street	5433046	RISK MANAGEMENT-INSURANCE POOL	6584
0473	101	Street	5433047	UTILITY SERVICES	354
0473	101	Street	5433049	MISCELLANEOUS	1024
0473	101	Street	5435045	PROPERTY LEASE	1313
0473	101	Street	5970000	OPERATING TRANSFERS OUT-200	6509
0473	102	Tourism Support	3088000	TOURISM BEG CASH UNRESERVED	12873
0473	102	Tourism Support	3133000	HOTEL/MOTEL TAX	5380
0473	102	Tourism Support	3479000	OTHER FEES/CHARGES	190
0473	102	Tourism Support	3611100	INVESTMENT INTEREST	43
0473	102	Tourism Support	3671100	GIFTS/GRANTS/PLEDGES - PRIVATE	8770
0473	102	Tourism Support	3699000	OTHER/MISCELLANEOUS	105
0473	102	Tourism Support	5088000	TOURISM ENDING CASH, UNRESERVED	6305
0473	102	Tourism Support	5739000	MISCELLANEOUS	209
0473	102	Tourism Support	5739000	COAL MINER'S FESTIVAL	11072
0473	102	Tourism Support	5739044	TOURISM PROMOTION ADVERTISING	9775
0473	103	REET	3088000	REET BEG CASH UNRESERVED	9742
0473	103	REET	3173400	REAL ESTATE EXCISE TAX	14216
0473	103	REET	3611100	INVESTMENT INTEREST	184
0473	103	REET	5088000	REET FUND ENDING CASH, UNRESERVED	19305
0473	103	REET	5970000	TRANSFERS OUT - 300 FUND	4836
0473	200	Debt Service	3088000	DEBT FUND BEG CASH UNRESERVED	7149
0473	200	Debt Service	3111100	SPECIAL LEVY - FIRE TRUCK	25478

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	200	Debt Service	3970000	OPERATING TRANSFERS-IN	26037
0473	200	Debt Service	5088000	DEBT SERVICE ENDING CASH, UNRESERVED	6440
0473	200	Debt Service	5917048	DEBT SERVICE PRINCIPAL, GRADER	48957
0473	200	Debt Service	5917122	DEBT SERVICE PRINCIPAL-TRUCK	25000
0473	200	Debt Service	5928048	DEBT SERVICE INTEREST, GRADER	7079
0473	200	Debt Service	5928322	DEBT SERVICE INTEREST-TRUCK	1188
0473	300	Capital Improvement	3088000	CAPITAL IMP BEG CASH UNRESERVED	-274075
0473	300	Capital Improvement	3330691	LEGISLATIVE SETASIDE - HUD	594000
0473	300	Capital Improvement	3330691	LEGISLATIVE SETASIDE, 09/10	403781
0473	300	Capital Improvement	3340690	HERITAGE GRANT-OLD CITY HALL	143180
0473	300	Capital Improvement	3611100	INVESTMENT INTEREST	48
0473	300	Capital Improvement	3671100	RENOVATION DONATIONS/GIFT/SALE	7500
0473	300	Capital Improvement	3970000	OPERATING TRANSFER-IN 300	4836
0473	300	Capital Improvement	5088000	CAPITAL IMP ENDING CASH, UNRESERVED	34346
0473	300	Capital Improvement	5940000	LEGISLATIVE SETASIDE - HUD	424582
0473	300	Capital Improvement	5940000	LEGISLATIVE SETASIDE HUD 09/10	413389
0473	300	Capital Improvement	5945073	HERITAGE GRANT - CONGR FUNDS	0
0473	300	Capital Improvement	5947300	DCTED GRANT FUNDING	6952
0473	401	Sewer	3088000	SEWER BEG CASH UNRESERVED	356526
0473	401	Sewer	3311076	USDA WWTP GRANT	87040
0473	401	Sewer	3435000	SEWER SERVICE	348096
0473	401	Sewer	3611100	INVESTMENT INTEREST	2030
0473	401	Sewer	3698100	CASHIERS OVER & SHORTS	843
0473	401	Sewer	3699000	MISCELLANEOUS-CONNECTIONS	4000
0473	401	Sewer	3699000	OTHER MISCELLANEOUS	33
0473	401	Sewer	3811000	INTERGOVERNMENTAL LOAN	19276
0473	401	Sewer	5088000	SEWER ENDING CASH, UNRESERVED	383805
0473	401	Sewer	5315000	STORMWATER SUPPLIES	1998
0473	401	Sewer	5351010	SEWER SALARIES	57919
0473	401	Sewer	5351010	SEWER OVERTIME	2454
0473	401	Sewer	5351020	SEWER - TAXES	8986
0473	401	Sewer	5351020	SEWER - BENEFITS	10012
0473	401	Sewer	5354000	TRAINING	315
0473	401	Sewer	5358031	OPERATING SUPPLIES	2409
0473	401	Sewer	5358032	FUEL CONSUMED	3660
0473	401	Sewer	5358035	TOOLS/SMALL EQUIPMENT/MISC.	391
0473	401	Sewer	5358041	PROFESSIONAL SERVICES	18595
0473	401	Sewer	5358041	RATE STUDY	6155
0473	401	Sewer	5358041	PROF SRVCS, LINE CLEANING	8141
0473	401	Sewer	5358041	PROF SERVICES, ALL OTHERS	4329
0473	401	Sewer	5358042	COMMUNICATIONS	1155
0473	401	Sewer	5358046	RISK MANAGEMENT-INSURANCE POOL	13168
0473	401	Sewer	5358047	UTILITY SERVICES	1629

**DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011**

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	401	Sewer	5358049	MISCELLANEOUS	8451
0473	401	Sewer	5358049	AWC SERVICE FEE	167
0473	401	Sewer	5358053	EXCISE TAX	13145
0473	401	Sewer	5359045	PROPERTY LEASE	2625
0473	401	Sewer	5359047	O & M COSTS-REGIONAL PLANT	88956
0473	401	Sewer	5946135	WWTP USDA GRANT	87778
0473	401	Sewer	5970000	OPERATING TRANSFERS OUT-411	83749
0473	401	Sewer	5970000	OPERATING TRANSFERS OUT-101	750
0473	401	Sewer	5970000	TRANSFER OUT-SEWER BOND RESERV	4496
0473	401	Sewer	5970000	OPERATING TRANSFERS OUT - 200	2604
0473	402	Water	3088000	WATER BEG CASH UNRESERVED	25711
0473	402	Water	3434000	WATER SALES	320528
0473	402	Water	3599000	MISC. FINES AND PENALTIES	4159
0473	402	Water	3611100	INVESTMENT INTEREST	415
0473	402	Water	3698100	CASHIERS OVER & SHORTS	843
0473	402	Water	3699000	MISCELLANEOUS-CONNECTIONS	3000
0473	402	Water	3699000	OTHER MISCELLANEOUS	2089
0473	402	Water	3970000	TRANSFER IN-406	38460
0473	402	Water	5088000	WATER ENDING CASH, UNRESERVED	35412
0473	402	Water	5341010	WATER SALARIES	82527
0473	402	Water	5341010	WATER OVERTIME	6391
0473	402	Water	5341020	WATER - TAXES	14382
0473	402	Water	5341020	WATER - BENEFITS	15127
0473	402	Water	5343443	TRAINING/TRAVEL	502
0473	402	Water	5345048	UPDATE METERS	4462
0473	402	Water	5345048	REPAIRS/MAINTENANCE CONTRACTED	1060
0473	402	Water	5348031	OPERATING SUPPLIES	5323
0473	402	Water	5348032	FUEL CONSUMED	3660
0473	402	Water	5348035	TOOLS/SMALL EQUIPMENT	7591
0473	402	Water	5348041	PROF SERVICES, H2O TESTING	3803
0473	402	Water	5348041	PROF SRVCS, CITY ATTNY/CODIFTN	17005
0473	402	Water	5348041	PROF SERVICES, WATER RIGHTS	6814
0473	402	Water	5348041	PROF SERVICES - RATE STUDY	6155
0473	402	Water	5348041	PROFESSIONAL SRVCS, ALL OTHERS	7796
0473	402	Water	5348042	COMMUNICATIONS	2587
0473	402	Water	5348046	INSURANCE	13168
0473	402	Water	5348047	UTILITY SERVICE	6378
0473	402	Water	5348049	MISCELLANEOUS	11121
0473	402	Water	5348049	MEMBERSHIPS & PERMITS	167
0473	402	Water	5348049	COPIER MAINT AGREEMENT	190
0473	402	Water	5348053	EXCISE TAX	16486
0473	402	Water	5348064	RESOVOIR CL/INSPECT	3464
0473	402	Water	5349040	EMERGENCY REPAIRS	64

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	402	Water	5349045	PROPERTY LEASE	2625
0473	402	Water	5970000	OPERATING TRANSFERS OUT-412	117592
0473	402	Water	5970000	OPERATING TRANSFERS OUT-101	750
0473	402	Water	5970000	OPERATING TRANSFERS OUT - 200	2604
0473	403	Storm	3611100	INVESTMENT INTEREST	220
0473	403	Storm	3970000	TRANSFER IN	76595
0473	403	Storm	5088000	STORM FUND ENDING CASH, UNRESERVED	54514
0473	403	Storm	5311110	STORM SALARIES	15175
0473	403	Storm	5311120	STORM - TAXES	2261
0473	403	Storm	5311120	STORM - BENEFITS	2165
0473	403	Storm	5311831	STORMWATER SUPPLIES	497
0473	403	Storm	5311841	PROFESSIONAL SERVICES	2203
0473	406	Reserve	3088000	RESERVES BEG CASH UNRESERVED	370537
0473	406	Reserve	3611100	INVESTMENT INTEREST	138
0473	406	Reserve	5970000	TRANSFER OUT	139739
0473	406	Reserve	5970000	TRANSFER OUT - SEWER	53381
0473	406	Reserve	5970000	TRANSFER OUT - STORM	177555
0473	407	Sewer Bond Reserve	3081000	SEWER BOND BEG CASH RESERVED	57270
0473	407	Sewer Bond Reserve	3611100	INVESTMENT INTEREST	241
0473	407	Sewer Bond Reserve	3970000	OPERATING TRANSFERS-IN	4496
0473	407	Sewer Bond Reserve	5081000	SEWER BOND ENDING CASH, RESERVED	62007
0473	408	Water Bond Reserve	3081000	WATER BOND BEG CASH RESERVED	117421
0473	408	Water Bond Reserve	3611100	INVESTMENT INTEREST	269
0473	408	Water Bond Reserve	5081000	WATER BOND ENDING CASH, RESERVED	117690
0473	411	Sewer Debt Service	3088000	SEWER DEBT BEG CASH UNRESERVED	17717
0473	411	Sewer Debt Service	3970000	OPERATING TRANSFERS-IN	83749
0473	411	Sewer Debt Service	5823572	LONG TERM DEBT PRINCIPAL ON BONDS	44519
0473	411	Sewer Debt Service	5823578	LONG TERM DEBT (PRINCIPAL)	12176
0473	411	Sewer Debt Service	5923583	LONG TERM DEBT, INTEREST (ALL)	44772
0473	412	Water Debt Service	3970000	OPERATING TRANSFERS-IN	117592
0473	412	Water Debt Service	5823472	LONG TERM DEBT (PRINCIPAL)	39053
0473	412	Water Debt Service	5923483	LONG TERM DEBT (INTEREST)	78539
0473	431	Sewer Capital	3438000	SEWER RESERVES FEE	7275
0473	431	Sewer Capital	3611100	INVESTMENT INTEREST	212
0473	431	Sewer Capital	3699000	SEWER CONNECTIONS	4000
0473	431	Sewer Capital	3970000	TRANSFERS IN - 406	53381
0473	431	Sewer Capital	5088000	SEWER CAP ENDING CASH, UNRESERVED	64868
0473	432	Water Capital	3438000	WATER RESERVES FEE	14967
0473	432	Water Capital	3611100	INVESTMENT INTEREST	372
0473	432	Water Capital	3699000	WATER CONNECTIONS	3000
0473	432	Water Capital	3970000	TRANSFERS IN - 406	101280
0473	432	Water Capital	5088000	WATER CAP ENDING CASH, UNRESERVED	72896
0473	432	Water Capital	5348041	PROF SERVICESS, CAP PROJ	5910

DETAIL OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

MCAG	Fund Number	Fund Name	Account Code	Account Title	Actual Amount
0473	432	Water Capital	5943400	CAPITAL PROJECT, INTAKE DAM	40812
0473	433	Storm Capital	3438000	STORM RESERVES FEE	7256
0473	433	Storm Capital	3611100	INVESTMENT INTEREST	366
0473	433	Storm Capital	3970000	TRANSFERS IN - 406	100960
0473	433	Storm Capital	5088000	STORM CAP ENDING CASH, UNRESERVED	88400
0473	433	Storm Capital	5311841	PROFESSIONAL SERIVCES	20182
0473	500	E R & R	3088000	ER&R BEG CASH UNRESERVED	77483
0473	500	E R & R	3611100	INVESTMENT INTEREST	285
0473	500	E R & R	5088000	ER&R ENDING CASH, UNRESERVED	63336
0473	500	E R & R	5486510	SALARY	1752
0473	500	E R & R	5486520	EQUIPMENT - TAXES	282
0473	500	E R & R	5486520	EQUIPMENT - BENEFITS	260
0473	500	E R & R	5486532	FUEL CONSUMED	754
0473	500	E R & R	5486535	MAINTENANCE/MISCELLANEOUS	2956
0473	500	E R & R	5486547	UTILITY SERVICE-SHOP	617
0473	500	E R & R	5970000	TRANSFERS OUT - 200	7811

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CITY OF ROSLYN

SCHEDULE OF LONG-TERM LIABILITY

For the Year Ended December 31, 2011

ID. No.	Description	Maturity/Payment Due Date / /20	(1)		(2)		(3)		(4)	
			Beginning Balance 1/1/2011		Additions		Reductions		BARS Code For Redemption of Debt Only	Ending Balance Debt 12/31/11 (1)+(2)-(3)
251.12	G. O. Debt, Issued 11/30/2001; Fire Truck Bank of New York	Maturity Date: 11/30/2011	\$ 25,000		\$ -		\$ 25,000		591.71.22	\$ -
263.96	G. O. Debt, Issued 3/14/2008; Grader purchased through LOCAL Program, Debt serviced by Bank of New York General Fund Portion	Maturity Date: 12/01/2017	\$ 122,785		\$ -		\$ 15,166		591.70.48	\$ 107,619
263.96	Revenue Debt, Issued 3/14/2008; Grader purchased through LOCAL Program, Debt serviced by Bank of New York Proprietary Fund Portion	Maturity Date: 12/01/2017	\$ 30,696		\$ -		\$ 3,791		591.70.48	\$ 26,905
252.11	Revenue Debt, Issued 3/31/2004; Sewer Dept of Ecology	Maturity Date: 8/9/2029	\$ 24,822		\$ -		\$ 1,743		582.35.70	\$ 23,079
252.11	Revenue Debt, Issued 11/13/1992; Water USDA	Maturity Date: 11/19/2032	\$ 1,062,185		\$ -		\$ 28,345		582.35.72	\$ 1,033,840
252.11	Revenue Debt, Issued 4/1/1994; Water <i>Sewer</i> Bank of New York	Maturity Date: 10/01/2015	\$ 180,000		\$ -		\$ 35,000		582.35.72	\$ 145,000
252.11	Revenue Debt, Issued 7/28/1998; Water USDA	Maturity Date: 7/28/2038	\$ 582,041		\$ -		\$ 10,708		582.35.72	\$ 571,333
252.11	Revenue Debt, Issued 1/12/2007; Sewer USDA	Maturity Date: 1/12/2047	\$ 798,647		\$ -		\$ 9,519		582.35.70	\$ 789,128
263.82	Revenue Debt, Issued 7/1/2004; Sewer Public Works Trust Fund	Maturity Date: 7/01/2023	\$ 135,621		\$ -		\$ 10,432		582.35.70	\$ 125,189
259.11	G.O. Liability - Compensated Absences; (Leave Balance Buy Outs)		\$ 18,275		\$ 2,496		\$ -			\$ 20,771
259.12	Revenue Liability - Compensated Absences; (Leave Balance Buy Outs)		\$ 16,038		\$ 1,435		\$ -			\$ 17,473
TOTAL			\$ 2,996,110		\$ 3,931		\$ 139,705			\$ 2,860,337

CITY OF ROSLYN
Schedule of Limitation Of Indebtedness
As of December 31, 2011

Total Taxable Property Value **\$ 154,091,554.00**

(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% \$3,852,288.85 general purposes limit is allocated between:

(2)	Up to 1.5% debt without a vote (councilmanic)	<u>\$ 2,311,373.31</u>
(3)	Less: outstanding debt	<u>\$ 155,294.00</u>
(4)	Less: contracts payable	<u>\$ -</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 **\$2,156,079**

(8)	1% general purposes debt with a vote	<u>\$ 1,540,915.54</u>
(9)	Less: outstanding debt	<u>\$ -</u>
(10)	Less: contracts payable	<u>\$ -</u>
(11)	Add: assets available	

(12) Equals: remaining debt capacity with a vote **\$1,540,916**

(13)	2.5% utility purpose limit, voted	<u>\$3,852,288.85</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 **\$3,852,289**

(18)	2.5% open space, park and capital facilities, voted	<u>\$3,852,288.85</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 **\$3,852,289**

CITY OF ROSLYN
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

1 FUND	2 DESCRIPTION	3 BEGINNING CASH & INVESTMENTS	4 RECEIPTS	5 TRANSFERS IN	6 OTHER REVENUE	7 NETTED TRANSACTIONS
001	CURRENT EXPENSE	\$ 221,454.64	\$ 602,363.50	\$ -	\$ -	\$ -
101	STREET FUND	\$ 91,831.00	\$ 30,445.96	\$ 1,500.00	\$ -	\$ -
102	TOURISM SUPPORT FUND	\$ 12,872.58	\$ 14,488.25	\$ -	\$ -	\$ -
103	REET FUND	\$ 9,741.62	\$ 14,400.21	\$ -	\$ -	\$ -
200	DEBT SERVICE FUND	\$ 7,148.85	\$ 25,478.48	\$ 26,036.72	\$ -	\$ -
300	CAPITAL IMPROVEMENT	\$ (274,075.15)	\$ 1,148,508.01	\$ 4,836.44	\$ -	\$ -
401/407/411/431	SEWER FUNDS	\$ 431,512.58	\$ 485,554.88	\$ 141,626.14	\$ -	\$ -
402/408/412/432	WATER FUNDS	\$ 143,132.56	\$ 349,650.41	\$ 257,331.38	\$ -	\$ -
403/433	STORM FUNDS	\$ -	\$ 7,841.94	\$ 177,554.53	\$ -	\$ -
406	WATER/SEWER/STORM RESERVE	\$ 370,537.18	\$ 137.80	\$ -	\$ -	\$ -
500	EQUIPMENT RENTAL AND RESERVE	\$ 77,482.81	\$ 285.11	\$ -	\$ -	\$ -
631	CLAIMS CLEARING	\$ 20,068.94	\$ -	\$ -	\$ -	\$ -
632	PAYROLL CLEARING	\$ 3,661.89	\$ -	\$ -	\$ -	\$ -
999	TREASURERS SURPLUS CASH	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ 1,115,369.50	\$ 2,679,154.55	\$ 608,885.21	\$ -	\$ -

CITY OF ROSLYN
SCHEDULE OF CASH ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2011

8 TOTAL INCREASE (4+5+6-7)	9 DISBURSEMENTS	10 TRANSFERS OUT	11 OTHER EXPENDITURES	12 TOTAL DECREASE (9+10+11-7)	13 ENDING CASH & INVESTMENT (3+8-12)
\$ 602,363.50	\$ 590,664.98	\$ 6,509.18	\$ -	\$ 597,174.16	\$ 226,643.98
\$ 31,945.96	\$ 56,350.32	\$ 6,509.18	\$ -	\$ 62,859.50	\$ 60,917.46
\$ 14,488.25	\$ 21,055.35	\$ -	\$ -	\$ 21,055.35	\$ 6,305.48
\$ 14,400.21	\$ -	\$ 4,836.44	\$ -	\$ 4,836.44	\$ 19,305.39
\$ 51,515.20	\$ 52,224.22	\$ -	\$ -	\$ 52,224.22	\$ 6,439.83
\$ 1,153,344.45	\$ 844,922.31	\$ -	\$ -	\$ 844,922.81	\$ 34,346.49
\$ 627,181.02	\$ 456,414.79	\$ 91,598.74	\$ -	\$ 548,013.53	\$ 510,680.07
\$ 606,981.79	\$ 403,170.01	\$ 120,945.67	\$ -	\$ 524,115.68	\$ 225,998.67
\$ 185,396.47	\$ 42,482.25	\$ -	\$ -	\$ 42,482.25	\$ 142,914.22
\$ 137.80	\$ -	\$ 370,674.98	\$ -	\$ 370,674.98	\$ -
\$ 285.11	\$ 6,621.40	\$ 7,811.02	\$ -	\$ 14,432.42	\$ 63,335.50
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,068.94
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,661.89
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,288,039.76	\$ 2,473,906.13	\$ 608,885.21	\$ -	\$ 3,082,791.34	\$ 1,320,617.92

CITY OF ROSLYN
ANNUAL OPERATION OF INVESTMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

FUND	DESCRIPTION	BEGINNING BALANCE	INVESTMENT ACQUIRED	INVESTMENT (AT COST) LIQUIDATED	REINVESTED INTEREST	ENDING BALANCE
001	CURRENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
101	STREET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
102	TOURISM SUPPORT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
103	REET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
200	DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
300	CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
101/407/41	SEWER FUND	\$ -	\$ -	\$ -	\$ -	\$ -
102/408/41	WATER FUND	\$ -	\$ -	\$ -	\$ -	\$ -
406	WATER/SEWER/STORM RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
500	EQUIPMENT RENTAL AND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
631	CLAIMS CLEARING	\$ -	\$ -	\$ -	\$ -	\$ -
632	PAYROLL CLEARING	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fund Investments	\$ -	\$ -	\$ -	\$ -	\$ -
999	SURPLUS CASH INVESTED	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ALL INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF ROSLYN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2011

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		\$ 87,040.08	\$87,040	1, 2
Congressional HUD Grant	Special Projects EDI	14.251	B-06-SP-WA-1076		\$ 81,565.01	\$81,565	1, 2
Congressional HUD Grant	Special Projects EDI	14.251	B-06-SP-WA-1077		\$ 297,000.00	\$297,000	1, 2
Congressional HUD Grant	Special Projects EDI	14.251	B-09-SP-WA-0172		\$ 459,405.75	\$459,406	1, 2
Total Federal Awards Expended				\$0	925,011	\$925,011	

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

CITY OF ROSLYN
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2011

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, 2011

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
Department of Commerce	06-96100-458	\$6,952
WA Rural Heritage Grant	G12/028	\$850
(CFDA #45.310)	11-WRH-005	
WA State Dept of Archaeology	FY11-61011-005	\$8,840
and Historic Preservation		
(CFDA #15.904)		
Total State/Local Awards		\$16,642

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES**For the Year Ended December 31, 2011**

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

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

MCAG NO. 0473

Schedule 19

CITY OF ROSLYN

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2011

Has your government engaged labor relations consultants _____ Yes X 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 23rd day of May, 2012, to the best of my knowledge and belief:
Signature <i>Amber J. Shallow</i>
Name: Amber Shallow
Title: Clerk - Treasurer

CITY OF ROSLYN

LOCAL GOVERNMENT RISK - ASSUMPTION

For the Year Ended December 31, 2011

Program Manager: _____

Address: PO Box 451 Roslyn, WA 98941 _____

Phone: (509) 649-3105 _____

Email: roslyn@inlandnet.com _____

1. No Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.**If YES, continue below.**

- a. Which class of risk does the entity self-insure? Check all that apply.

- i. _____ Liability
- ii. _____ Property
- iii. _____ Health and Welfare (medical, vision, dental, prescription)
- iv. _____ Unemployment Compensation (except when using the state program, regardless if using the tax or reimbursement method)
- v. _____ Workers' Compensation (except when using the state program)
- vi. _____ Other - please describe: _____

- b. _____ Does the entity self-insure as an individual program? (yes/no)

- i. _____ If answered YES, does the entity allow another separate legal entity into its self-insured 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 entity or entities: _____

- c. _____ Does the entity self-insure as a joint program? (yes/no)

- i. _____ If answered YES, list the other member(s): _____

2. _____ Does the entity administer its own claims? (yes/no)

3. _____ Does the entity contract with a third party administrator for claims administration? (yes/no)

- ### EXAMPLE

[illegible]



1975

CITY OF ROSLYN

BANK RECONCILIATION FORM

MONTH ENDING:

December '11

Bank Statement Ending Balance

Sterling Gen'l Acct #9785
 Sterling MMA #9133
 Sterling WWTP Acct #9018
 CD's for Library & W/S bonds

179,764.40
 1,094,077.42
 114,344.41

Total

\$ 1,388,186.23

City Cash Activity
 Cash Out-Ending Bal
 Investment-Ending
 Report

1320617.92

Total Ending Balance

\$ 1,320,617.92

ADD- Deposits in Transit
 Treas. Receipt No. Amount

Total \$0.00

LESS- Outstanding Treasurers Checks
 Check No. Amount

Payroll 19,421.80
 Claims 48,150.07

\$0.00

credit card fees - applied as
 payment reversed off of utility
 account in February

3.56

\$3.56

Total 67,571.87

67,571.87

Adjusted Bank Statement Balance

\$ 1,320,614.36

Adjusted City
 Cash Activity Report

\$1,320,614.36

SHOULD EQUAL
 BANK STATEMENT

Difference

\$0.00



Page: 1 of 3
5993279785

|||||
CITY OF ROSLYN
GENERAL ACCOUNT
PO BOX 451
ROSLYN WA 98941-0451

Direct inquiries to:
509-674-4438

STERLING SAVINGS BANK
201 EAST 1ST ST
CLE ELUM, WA 98922-0397

Last statement: November 30, 2011
This statement: December 31, 2011

All transactions including ATM and online transactions must post by Friday, December 30th to reflect in the 2011 calendar year.

BUSINESS PREMIUM CHECKING

Account number	5993279785	Beginning balance	\$126,585.80
Low balance	\$85,927.27	Deposits	147,525.75
Average balance	\$141,303.39	Checks, Withdrawals & Fees	94,347.15
		Ending balance	\$179,764.40

Checks

Number	Date	Amount
7648	12-13	564.63✓
7649	12-13	1,377.52✓
*7652	12-01	1,375.17✓
7653	12-01	1,386.22✓
7654	12-01	630.25✓
7655	12-02	947.34✓
7656	12-01	347.29✓
*7659	12-02	1,383.76✓
7660	12-06	539.02✓
7661	12-06	283.05✓
*7669	12-01	114.19✓
7670	12-05	1,675.00✓
7671	12-13	4,756.75✓
7672	12-13	1,429.66✓
*7674	12-01	3,259.38✓
7675	12-20	100.00✓
7676 7706	12-30	1,250.73✓
7677 7705	12-30	1,385.20✓
*7681 7700	12-30	68.17✓
7682 7698	12-30	521.01✓
*7692 7700	12-20	2,958.97✓

Checks

Number	Date	Amount
*7695 7687	12-21	1,675.00✓
7696	12-16	200.05✓
7697 7685	12-19	1,391.63✓
7698 7684	12-15	578.23✓
7699	12-15	215.30✓
7700 7682	12-15	709.46✓
7701 7681	12-16	350.86✓
7702	12-16	107.65✓
7703 7679	12-16	945.65✓
7704 7678	12-16	705.64✓
7705 7677	12-15	1,383.26✓
7706 7676	12-15	1,374.96✓
*11199	12-01	100.38✓
*11202	12-01	35.27✓
*11205	12-01	56.75✓
*11213	12-07	43.25✓
*11215	12-01	17.11✓
*11225	12-20	100.38✓
11226	12-19	3,830.63✓
11227	12-20	351.00✓
11228	12-21	49.42✓

Number	Date	Amount
11229	12-21	170.88 ✓
11230	12-21	300.73 ✓
11231	12-21	55.41 ✓
11232	12-20	209.25 ✓
11233	12-22	848.00 ✓
11234	12-20	155.60 ✓
11235	12-19	81.12 ✓
11236	12-21	223.24 ✓
11237	12-16	21,926.57 ✓
11238	12-19	16.19 ✓
11239	12-22	144.72 ✓
11240	12-19	30.97 ✓
11241	12-20	256.00 ✓
11242	12-19	424.84 ✓
11243	12-29	948.24 ✓
11244	12-16	54.57 ✓

(* Skip in check sequence, R-Check has been returned, + Electronified check)

Number	Date	Amount
11245	12-19	332.81 ✓
11246	12-19	129.19 ✓
*11248	12-19	21.00 ✓
11249	12-19	31.05 ✓
11250	12-19	293.31 ✓
11251	12-20	1,600.00 ✓
11252	12-21	3.21 ✓
11253	12-19	1,500.00 ✓
11254	12-20	1,005.13 ✓
11255	12-15	12.65 ✓
11256	12-22	340.51 ✓
11257	12-21	1,018.75 ✓
11258	12-19	318.06 ✓
11259	12-21	5,069.68 ✓
11260	12-20	250.00 ✓
11261	12-21	274.32 ✓

Debits

Date	Description	Subtractions
12-01	ACH Debit IRS Usataxpymt 111201 220173540319477	3,259.38 ✓
12-05	Deposit Return Item Chargeback	362.00 ✓
12-05	Service Charge For Dep Return Item	5.50 ✓
12-12	ACH Debit Discovery Benefi Dbi Admin 111212	1.50 ✓
12-12	ACH Debit Discovery Benefi Plan Fund 111212 11343fa4ef9f1	100.00 ✓
12-13	ACH Debit Usda Rd Dcfo Payment 111213 0000	6,734.00 ✓
12-16	ACH Debit IRS Usataxpymt 111216 220175014111619	2,958.97 ✓
12-28	ACH Debit WA St Dept Rev Tax Pmt 111228 000000001898735	2,304.61 ✓

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12/1/11
12/1/11
12/1/11
12/1/11
12/1/11

Credits

Date	Description	Additions
12-01	Deposit	Nov. Deposit 14,316.83 ✓
12-01	Deposit	Nov. Deposit 8,741.58 ✓
12-01	Deposit	IRS Taxes 3,259.38 ✓
12-01	Deposit	NSF CK 362.00 ✓
12-02	ACH Credit WA State Ofm Vendor Pay 111202 832783	3,285.00 ✓
12-16	ACH Credit Cms Btot Dep 111214 513485000300970 <i>Customer Utility Account Payment</i>	85.67 ✓ 5,230.00
12-20	Deposit	45,530.55 ✓
12-20	Deposit	24,265.55 ✓
12-20	Deposit	15,155.19 ✓
12-20	Deposit	IRS tax 2,958.97 ✓
12-20	Deposit	496.92 ✓
12-20	Deposit	HSA 100.00 ✓
12-30	ACH Credit WA St Treasurer Revdistrib 111230 01990	14,469.86 ✓
12-30	Deposit	14,498.25 ✓

Daily Balances

Date	Amount	Date	Amount	Date	Amount
11-30	126,585.80	12-12	140,628.78	12-21	158,607.48
12-01	142,684.20	12-13	125,766.22	12-22	157,274.25
12-02	143,638.10	12-15	121,492.36	12-28	154,969.64
12-05	141,595.60	12-16	94,328.07	12-29	154,021.40
12-06	140,773.53	12-19	85,927.27	12-30	179,764.40
12-07	140,730.28	12-20	167,448.12	12-31	179,764.40

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$96.00
Total Returned Item Fees	\$0.00	\$0.00

|||||
CITY OF ROSLYN
WWTP PROJECT
PO BOX 451
ROSLYN WA 98941-0451

Direct inquiries to:
509-674-4438

STERLING SAVINGS BANK
201 EAST 1ST ST
CLE ELUM, WA 98922-0397

Last statement: November 30, 2011
This statement: December 31, 2011

All transactions including ATM and online transactions must post by Friday, December 30th to reflect in the 2011 calendar year.

DEPOSIT POWER PLUS MONEY MARKET

Account number	5994339018	Beginning balance	\$198,781.61
Low balance	\$114,298.05	Total additions	2,902.02
Average balance	\$136,468.73	Checks, Withdrawals & Fees	87,339.22
Interest paid year to date	\$643.87	Ending balance	\$114,344.41

Credits

12-05	ACH Credit	2,855.66
	Rd Treas 310 Misc Pay	
	Rmt*sy*916001273** *****Roslyn, City	
	Of \Ref*Id*011 *Usda Rd Loan/Gran	
12-31	Interest Credit	46.36

Debits

Date	Description	Subtractions
12-09	Transfer Debit	84,483.56
	Ref 3431052I Funds Transfer To	
	Dep 5994339133 From	
	Usda Grant Reimbur Dec 09 2011 08:52:	
12-09	Transfer Debit	2,855.66
	Ref 3431052I Funds Transfer To	
	Dep 5994339133 From	
	Usda Grant Reimbur Dec 09 2011 08:52:	

Daily Balances

<u>11-30</u>	<u>198,781.61</u>	<u>12-09</u>	<u>114,298.05</u>	<u>12-31</u>	<u>114,344.41</u>
<u>12-05</u>	<u>201,637.27</u>				

Interest Information

Annual percentage yield earned	.40%
Interest-bearing days	31
Average balance for APY	136,468.73
Interest Earned	46.36
Interest paid year to date	643.87

Overdraft Fee Summary

	\$0.00	\$0.00
	\$0.00	\$0.00

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CITY OF ROSLYN
GENERAL ACCOUNT
PO BOX 451
ROSLYN WA 98941-0451

Direct inquiries to:
509-674-4438

STERLING SAVINGS BANK
201 EAST 1ST ST
CLE ELUM, WA 98922-0397

Last statement: November 30, 2011
This statement: December 31, 2011

All transactions including ATM and online transactions must post by Friday, December 30th to reflect in the 2011 calendar year.

US POWER PLUS MONEY MARKET

Account number	5994339133	Beginning balance	\$1,006,374.29
Low balance	\$1,006,374.29	Total additions	87,703.13
Average balance	\$1,071,174.36	Checks, Withdrawals & Fees	.00
Interest paid year to date	\$5,282.33	Ending balance	\$1,094,077.42

Credits

12-09	Transfer Credit	84,483.56
	Ref 3431052I Funds Transfer Frm	
	Dep 5994339018 From	
	Usda Grant Reimbur Dec 09 2011 08:52:	
12-09	Transfer Credit	2,855.66
	Ref 3431052I Funds Transfer Frm	
	Dep 5994339018 From	
	Usda Grant Reimbur Dec 09 2011 08:52:	
12-31	Interest Credit	363.91

Daily Balances

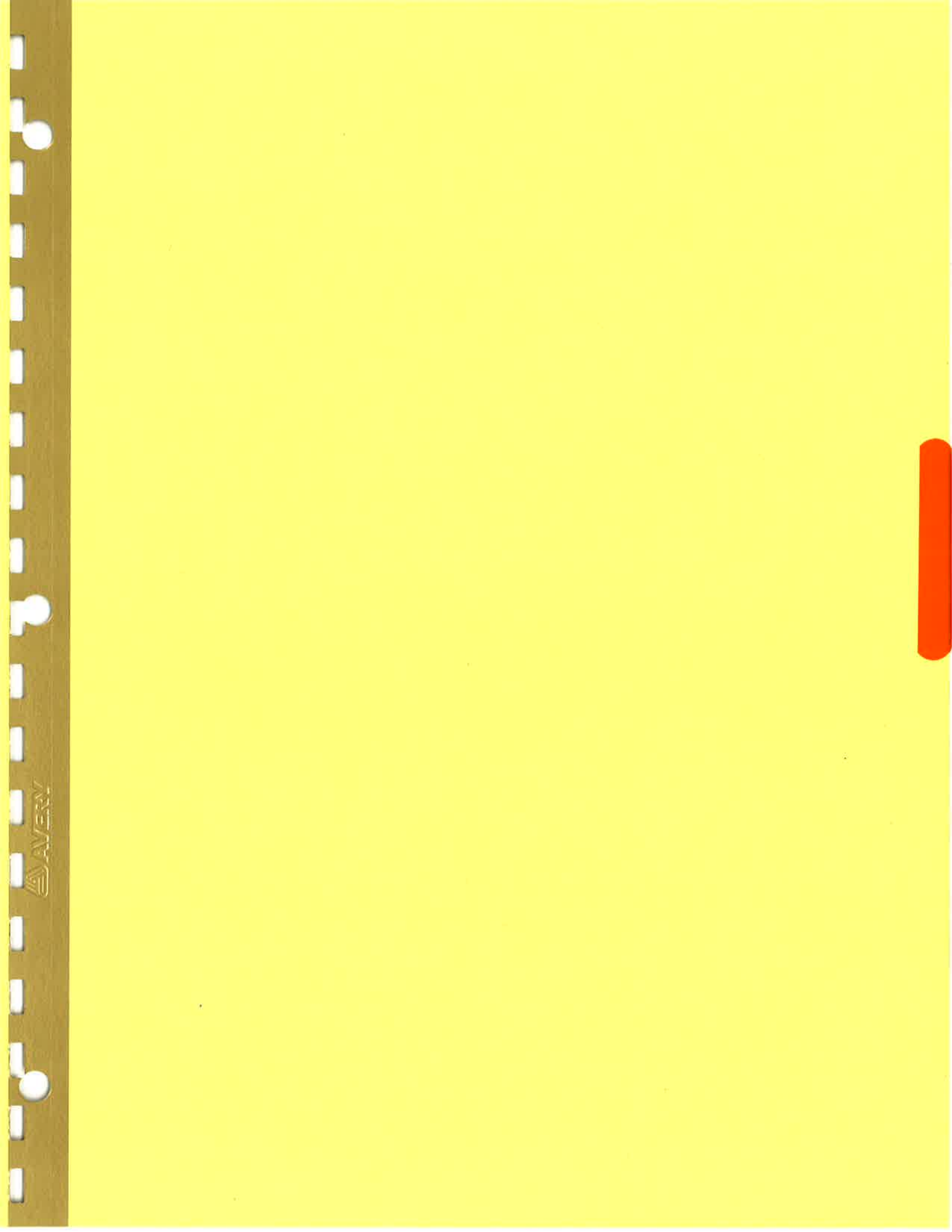
11-30	1,006,374.29	12-09	1,093,713.51	12-31	1,094,077.42
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Interest Information

Annual percentage yield earned	.40%
Interest-bearing days	31
Average balance for APY	1,071,174.36
Interest Earned	363.91
Interest paid year to date	5,282.33

Overdraft Fee Summary

	\$0.00	\$0.00
	\$0.00	\$0.00





CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2010

BARS CODE	Total for All Funds Total Amount	Fund Number & Title				
		001 Current Expense Actual Amount	101 Street Actual Amount	102 Tourism Support Actual Amount	103 REET Actual Amount	200 Debt Service Actual Amount
Beginning Cash and Investments:						
308.10. Reserved	\$189,527.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
308.80. Unreserved	\$1,272,292.80	\$441,252.55	\$12,410.91	\$0.00	\$0.00	\$7,317.37
388.80 or 588.80 Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues and Other Sources:						
310 Taxes	\$463,258.84	\$424,524.80	\$0.00	\$2,024.01	\$9,672.88	\$21,938.98
320 Licenses and Permits	\$16,561.43	\$16,561.43	\$0.00	\$0.00	\$0.00	\$0.00
330 Intergovernmental	\$440,238.27	\$38,030.29	\$141,147.30	\$0.00	\$0.00	\$0.00
340 Charges for Goods and Services	\$691,139.59	\$26,936.72	\$0.00	\$0.00	\$0.00	\$0.00
350 Fines and Penalties	\$12,731.86	\$9,073.19	\$0.00	\$0.00	\$0.00	\$0.00
360 Miscellaneous	\$35,662.36	\$10,827.48	\$943.60	\$1,056.94	\$68.74	\$0.00
370 Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390 Other Financing Sources	\$252,807.36	\$0.00	\$18,500.00	\$13,151.63	\$0.00	\$28,036.72
Total Revenue and Other Sources	\$1,912,389.71	\$525,953.91	\$158,990.90	\$16,232.58	\$9,741.62	\$49,975.70
Total Resources	\$3,374,219.98	\$987,206.46	\$171,001.81	\$18,232.58	\$9,741.62	\$55,993.07
Operating Expenditures:						
510 General Government	\$217,667.98	\$217,667.98	\$0.00	\$0.00	\$0.00	\$0.00
520 Public Safety	\$23,971.30	\$23,971.30	\$0.00	\$0.00	\$0.00	\$0.00
530 Physical Environment	\$461,882.15	\$20,463.52	\$0.00	\$0.00	\$0.00	\$0.00
540 Transportation	\$88,166.15	\$0.00	\$72,661.63	\$0.00	\$0.00	\$0.00
550 Economic Environment	\$113,682.58	\$113,682.58	\$0.00	\$0.00	\$0.00	\$0.00
560 Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
570 Culture and Recreational	\$90,664.65	\$87,304.65	\$0.00	\$3,360.00	\$0.00	\$0.00
Total Operating Expenditures	\$968,024.81	\$463,090.03	\$72,661.63	\$3,360.00	\$0.00	\$0.00
591-593 Debt Service	\$175,513.31	\$0.00	\$0.00	\$0.00	\$0.00	\$46,144.22
594-596 Capital Outlay	\$549,149.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$1,720,688.11	\$463,090.03	\$72,661.63	\$3,360.00	\$0.00	\$46,144.22
597-599 Other Financing Uses	\$500,628.19	\$282,481.64	\$6,509.18	\$0.00	\$0.00	\$0.00
Total Expenditures and Other Uses	\$2,221,326.30	\$745,571.67	\$79,170.81	\$3,360.00	\$0.00	\$46,144.22
Excess (Deficit) of Resources Over Uses	\$1,152,893.68	\$21,634.78	\$91,831.00	\$12,872.58	\$9,741.62	\$7,146.85
380 Nonrevenues (Except 384&388.80)	\$37,164.47	\$9,727.83	\$0.00	\$0.00	\$0.00	\$0.00
580 Nonexpenditures (Except 584&588.80)	\$98,419.46	\$9,907.98	\$0.00	\$0.00	\$0.00	\$0.00
Ending Net Cash and Investments	\$1,081,639.67	\$221,464.64	\$91,831.00	\$12,872.58	\$9,741.62	\$7,146.85

The Accompanying Notes Are An Integral Part Of This Statement

CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

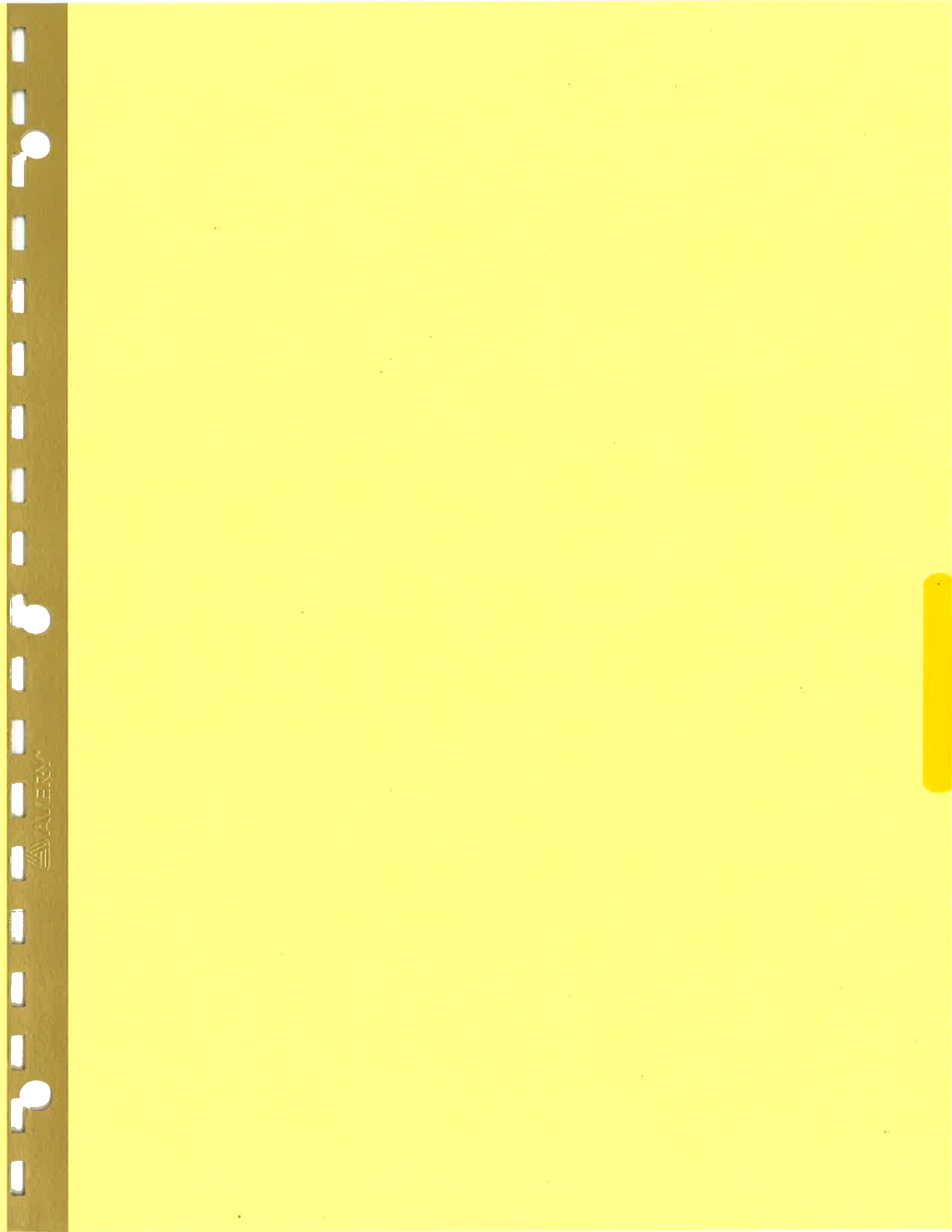
For The Year Ended December 31, 2010

BARS CODE		Fund Number & Title						500 E R & R Actual Amount
		300 Capital Improvement Actual Amount	401/407/411 Sewer Actual Amount	402/408/412 Water Actual Amount	406 Reserves Actual Amount			
Beginning Cash and Investments:								
308.10.	Reserved	\$0.00	\$57,028.80	\$132,498.65	\$0.00	\$0.00	\$0.00	\$0.00
308.80.	Unreserved	\$1,716.07	\$259,394.71	\$30,579.62	\$340,281.81	\$179,339.78		
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues and Other Sources:								
310	Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,098.17
320	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$172,546.90	\$88,478.78	\$35.00	\$0.00	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$0.00	\$340,652.27	\$297,620.08	\$25,930.52	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$3,658.67	\$0.00	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$3,402.07	\$11,748.65	\$1,336.44	\$4,324.85	\$1,953.59		\$1,953.59
370	Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$0.00	\$64,150.98	\$132,988.03	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue and Other Sources		\$175,948.97	\$505,030.68	\$435,315.22	\$30,255.37	\$7,051.78		
Total Resources		\$177,665.04	\$621,454.19	\$568,636.49	\$30,537.18	\$188,391.52		
Operating Expenditures:								
510	General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$0.00	\$239,768.40	\$201,650.23	\$0.00	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,504.52
550	Economic Environment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Operating Expenditures		\$0.00	\$239,768.40	\$201,650.23	\$0.00	\$0.00	\$0.00	\$15,504.52
591-593	Debt Service	\$0.00	\$46,984.25	\$80,384.84	\$0.00	\$0.00	\$0.00	\$0.00
594-596	Capital Outlay	\$451,740.19	\$11,816.63	\$0.00	\$0.00	\$0.00	\$0.00	\$85,593.17
Total Expenditures		\$451,740.19	\$298,569.28	\$282,035.07	\$0.00	\$0.00	\$0.00	\$101,097.30
597-599	Other Financing Uses	\$0.00	\$67,504.65	\$136,321.70	\$0.00	\$0.00	\$0.00	\$7,811.02
Total Expenditures and Other Uses		\$451,740.19	\$366,073.93	\$418,356.77	\$0.00	\$0.00	\$0.00	\$108,908.31
Excess (Deficit) of Resources Over Uses		-\$274,075.15	\$355,380.28	\$160,389.72	\$370,537.18	\$77,482.81		
380	Nonrevenues (Except 384&388.80)	\$0.00	\$27,436.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584&588.80)	\$0.00	\$51,304.32	\$37,207.16	\$0.00	\$0.00	\$0.00	\$0.00
Ending Net Cash and Investments		-\$274,075.15	\$434,021.58	\$143,132.58	\$370,537.18	\$77,482.81		

The Accompanying Notes Are An Integral Part Of This

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2010

	Total for All Funds	Fund Number & Title 631 Claims Clearing Actual Amount	Fund Number & Title 632 Payroll Clearing Actual Amount
Beginning Cash and Investments	\$23,731	\$20,069	\$3,662
Prior Period Adjustments	\$0	\$0	\$0
Revenues and Other Financing Sources	\$0	\$0	\$0
Total Resources	\$23,731	\$20,069	\$3,662
Expenditures and Other Financing Uses	\$0	\$0	\$0
Excess (Deficit) of Resources Over Uses	\$23,731	\$20,069	\$3,662
Nonrevenues (Except 384)	\$0	\$0	\$0
Nonexpenditures (Except 584)	\$0	\$0	\$0
Ending Cash and Investments	\$23,731	\$20,069	\$3,662



KITTITAS COUNTY LEVIES FOR 2010-2011

TAXING DISTRICT		VALUATIONS	LEVY \$ PER \$1000	LOCAL TAX	TIMBER TAX	TOTAL TAX
STATE (PUBLIC SCHOOLS)		\$ 6,417,096,985	2.064551	\$ 13,248,424.00		
	TOTAL		<u>2.064551</u>	<u>\$ 13,248,424.00</u>		<u>\$ 13,248,424.00</u>
County General						
Current Expense		\$ 6,437,116,147	1.012841	\$ 6,519,775.16		
Community Services		\$ 6,437,116,147	0.024928	\$ 160,464.43		
Veterans Assistance		\$ 6,437,116,147	0.011651	\$ 74,998.84		
	TOTAL		<u>1.049420</u>	<u>\$ 6,755,238.43</u>		<u>\$ 6,755,238.43</u>
County Road						
Road District No. 1		\$ 4,574,587,881	0.683274	\$ 3,125,696.96		
Co. Road Diverted (RCW 36.33.220)		\$ 4,574,587,881	0.043719	\$ 199,996.41		
	TOTAL		<u>0.726993</u>	<u>\$ 3,325,693.37</u>		<u>\$ 3,325,693.37</u>
Cities and Towns						
Cle Elum Regular Levy		\$ 339,646,005	1.375281	\$ 467,108.70		
	TOTAL		<u>1.375281</u>	<u>\$ 467,108.70</u>		<u>\$ 467,108.70</u>
Ellensburg Regular Levy		\$ 1,240,861,642	1.992511	\$ 2,472,430.47		
BOND (2004-2022)		\$ 1,226,616,212	0.120657	\$ 147,999.83		
	TOTAL		<u>2.113168</u>	<u>\$ 2,620,430.30</u>		<u>\$ 2,620,430.30</u>
Kittitas Regular Levy		\$ 73,657,905	1.978741	\$ 145,749.92		
	TOTAL		<u>1.978741</u>	<u>\$ 145,749.92</u>		<u>\$ 145,749.92</u>
Roslyn Regular Levy		\$ 154,931,434	1.186814	\$ 183,874.79		
BOND (2002-2011)		\$ 152,918,704	0.171183	\$ 26,177.08		
*100% TAV		\$ 60,466	0.171183	\$ -	\$ 10.35	
	TOTAL		<u>1.357997</u>	<u>\$ 210,051.87</u>	<u>\$ 10.35</u>	<u>\$ 210,062.22</u>
South Cle Elum Regular Levy		\$ 53,431,280	1.834131	\$ 97,999.97		
	TOTAL		<u>1.834131</u>	<u>\$ 97,999.97</u>		<u>\$ 97,999.97</u>
School Districts						
No. 7 Damman M&O (2011 - 2012)		\$ 96,752,908	1.859629	\$ 179,924.51		
**50% TAV		\$ 40,559	1.859629		\$ 75.42	
	TOTAL		<u>1.859629</u>	<u>\$ 179,924.51</u>	<u>\$ 75.42</u>	<u>\$ 179,999.93</u>
No. 28 Easton Bond (2001 - 2020)		\$ 488,125,785	0.672566	\$ 328,296.81		
*100% TAV		\$ 2,531,857	0.672566		\$ 1,702.84	
M&O Levy (2011 - 2014)		\$ 488,125,785	0.755476	\$ 368,767.32		
**80% TAV of 1983 Timber Roll		\$ 8,249,464	0.755476		\$ 6,232.27	
	TOTAL		<u>1.428042</u>	<u>\$ 697,064.13</u>	<u>\$ 7,935.11</u>	<u>\$ 704,999.24</u>

ORDINANCE NO 1068

AN ORDINANCE OF THE CITY OF ROSLYN, WASHINGTON, ADOPTING THE 2011 BUDGET AND SALARY SCHEDULE

WHEREAS, as required by law the City Council held Public Hearings for the 2011 Budget on November 9, 2010, November 23, 2010, and held the final public hearing on November 24, 2010 and continued it until December 7, 2010, and;

WHEREAS, the economic downturn is expected to continue which will have a large impact on the City of Roslyn reserve funds and;

WHEREAS, the 2011 budget is funding the basics and requiring employees to take two work weeks of furlough, 5 days to be used at the employee's discretion, and 5 days to be designated by the Mayor, and;

WHEREAS, the Mayor and Council recognize the hard economic times facing the City and put an Ordinance into place in 2010 which allows them to forgo their stipends to lessen the impacts on the reserves, and;

WHEREAS, the City Council now wishes to adopt by reference, in accordance with RCW 35A.33.075, a final budget which provides for total aggregate revenue and total aggregate expenditures, and;

WHEREAS, the City Council desires to adopt a Salary Schedule for 2011, and;

WHEREAS, Fund 415 known as the Ronald Roslyn Sewer Fund will be dissolved as it has never been used, and;

WHEREAS, Ordinance #1066 dissolved Fund 406 known as the Water/Sewer/Storm Reserve Fund and created Fund 403 Storm Operations & Maintenance, Fund 431 Sewer Capital Projects, Fund 432 Water Capital Projects, and Fund 433 Storm Capital Projects,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ROSLYN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The Following 2011 Budget is hereby adopted.

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>
001	\$ 720,509.92	\$ 720,509.92
101	\$ 109,971.48	\$ 109,971.48
102	\$ 8,301.63	\$ 8,301.63
103	\$ 94,099.00	\$ 94,099.00
200	\$ 59,541.59	\$ 59,541.59
300	\$1,264,000.00	\$1,264,000.00
401	\$ 744,587.13	\$ 744,587.13

402	\$ 331,199.26	\$ 331,199.26
403	\$ 76,936.15	\$ 76,936.15
406	\$ 367,476.09	\$ 367,476.09
407	\$ 61,985.20	\$ 61,985.20
408	\$ 117,592.00	\$ 117,592.00
411	\$ 101,466.39	\$ 101,466.39
412	\$ 117,592.00	\$ 117,592.00
431	\$ 61,876.40	\$ 61,876.40
432	\$ 112,424.00	\$ 112,424.00
433	\$ 108,928.00	\$ 108,928.00
500	\$ 119,980.14	\$ 119,980.14
	\$4,578,466.38	\$4,578,466.38

Section 2. The Following 2011 Salary Schedule is hereby adopted, this schedule does not reflect the reduced furlough rates.

Hourly Rates	Base – Step A	B	C	D	E	F
City Administrator	\$36.0527	37.8553	39.7481	41.7355	43.8223	46.0134
City Administrator Actual	\$28,8422					
Clerk – Treasurer	\$17.6624	18.5456	19.4729	20.4465	21.4689	22.5425
Deputy Clerk – Treasurer	\$12.6187	13.2497	13.9122	14.6079	15.3383	16.1052
Planner	\$19.0352	19.9869	20.9863	22.0356	23.1374	24.2943
Librarian	\$13.4864	14.1608	14.8688	15.6122	16.3929	17.2125
Library Assistant	\$10.0000	10.5000	11.0250	11.5763	12.1551	12.7629
Public Works Director	\$18.4139	19.3347	20.3014	21.3165	22.3823	23.5014
Public Works Crewmember	\$16.6143	17.4450	18.3172	19.2330	20.1947	21.2044
Entry Level Public Works Crewmember	\$14.9968	15.7466	Move to PW Crewmember			

Section 3. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 4. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A SPECIAL MEETING THEREOF ON THE 7th DAY OF DECEMBER, 2010.

CITY OF ROSLYN


Jeri B. F. Porter, Mayor

Attest/Authenticated:


Amber Shallow, Clerk-Treasurer

Approved as to form:


Margaret King, City Attorney

Filed with the City Clerk: 12-8-2010
Passed by the City Council: 12-7-2010
Date of Publication: 12-10-2010
Effective Date: 12-15-2010

ORDINANCE NO 1084

AN ORDINANCE OF THE CITY OF ROSLYN, WASHINGTON, AMENDING THE 2011 BUDGET AS ADOPTED BY ORDINANCE 1068 AND AMENDED BY ORDINANCE 1080 TO REFLECT CHANGES IN REVENUES AND EXPENDITURES

WHEREAS, municipal budgets, due to unexpected revenues or expenditures, must be amended to accurately reflect those unexpected revenues and expenditures; and

WHEREAS, the City Budget is adopted on a Fund Level and the City has amended the 2011 Budget Fund Balances to account for those unexpected revenues and expenditures, as displayed in the attached Exhibit "A" 2011 Amended Budget; and

WHEREAS, the City has adjusted the revenues and expenditures for each fund and department and has attached those adjustments as displayed in Exhibits "B" 2011 Budget Amendment #2, for reference only; and

WHEREAS, the City of Roslyn understands the importance of, and is committed to, accurate and timely budgeting and reporting;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ROSLYN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The 2011 Budget is amended and adopted as shown on the attached exhibit: "A" 2011 Amended Budget.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 3. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 13TH DAY OF DECEMBER, 2011

CITY OF ROSLYN



Cordy Cooke, Mayor Pro-Tem

ATTEST/AUTHENTICATED:


Amber Shallow, Clerk-Treasurer

Approved as to form:


Margaret King, City Attorney

Filed with the City Clerk: December 12, 2011
Passed by the City Council: December 13, 2011
Date of Publication: December 16, 2011
Effective Date: December 21, 2011

Exhibit "A"

2011 Amended Budget

FUND	Revenues 2011 Projected	Expenditures 2011 Adopted	Ending Cash/ Investments
General - 001	\$ 814,505.98	\$ 814,505.98	\$ 170,823.99
Street - 101	\$ 120,777.61	\$ 120,777.61	\$ 26,714.87
Tourism Support - 102	\$ 26,009.21	\$ 26,009.21	\$ 4,922.58
REET - 103	\$ 13,712.35	\$ 13,712.35	\$ 11,802.69
Debt Service - 200	\$ 59,541.59	\$ 59,541.59	\$ 7,317.37
Capital Improvements - 300	\$ 1,264,000.00	\$ 1,264,000.00	\$ -
Sewer - 401	\$ 824,795.83	\$ 824,795.83	\$ 378,660.57
Water - 402	\$ 389,194.65	\$ 389,194.65	\$ 63,240.94
Storm - 403	\$ 76,936.15	\$ 76,936.15	\$ 34,740.76
Water/Sewer/Storm Reserve - 406	\$ 367,476.09	\$ 367,476.09	\$ -
Sewer Bond Reserve - 407	\$ 61,985.20	\$ 61,985.20	\$ 61,985.20
Water Bond Reserve - 408	\$ 117,592.00	\$ 117,592.00	\$ 117,592.00
Sewer Debt Service - 411	\$ 101,466.39	\$ 101,466.39	\$ -
Water Debt Service - 412	\$ 117,592.00	\$ 117,592.00	\$ -
Roslyn/Ronald Sewer - 415	\$ -	\$ -	\$ -
Sewer Capital Projects - 431	\$ 63,571.07	\$ 63,571.07	\$ 63,571.07
Water Capital Projects - 432	\$ 114,203.56	\$ 114,203.56	\$ 114,203.56
Storm Capital Projects - 433	\$ 109,362.66	\$ 109,362.66	\$ 35,062.66
E R & R - 500	\$ 77,807.81	\$ 77,807.81	\$ 59,966.79
	\$ 4,720,530.15	\$ 4,720,530.15	\$ 1,150,605.05

REVENUES

General Fund (001)

		2011 Budget			
		As Amended	Adjustment		
312 10 00 00	Private Harvest Tax	\$ 22.81	\$ 6.56	\$	
313 71 00 00	Local Criminal Justice	\$ 12,763.39	\$ 763.39	\$	
313 73 00 00	Public Safety (Prop 2, 08)	\$ 29,297.45	\$ 9,297.45	\$	
316 20 00 00	Admissions Tax	\$ 5,342.51	\$ 1,342.51	\$	
316 41 00 00	Private Utility - Electric	\$ 48,579.03	\$ (1,420.97)	\$	
316 46 00 00	Private Utility - Cable	\$ 7,092.16	\$ 1,092.16	\$	
316 47 00 00	Private Utility - Telephone	\$ 16,275.52	\$ 275.52	\$	
316 72 00 00	Water Tax	\$ 18,070.25	\$ (1,171.42)	\$	
316 74 00 00	Sewer Tax	\$ 20,556.49	\$ (162.33)	\$	
317 51 00 00	Gambling Tax	\$ 799.42	\$ 174.42	\$	
321 70 00 00	Amusements	\$ 173.00	\$ (2.00)	\$	
321 90 00 00	Other Business License/Permit	\$ 8,857.00	\$ 1,707.00	\$	
322 10 00 00	Build/Structure/Equipment	\$ 5,000.00	\$ (3,500.00)	\$	
322 30 00 00	Animal Licenses	\$ 1,520.00	\$ 135.00	\$	
322 90 00 00	Other Non-Business License	\$ 350.00	\$ (200.00)	\$	
336 00 00 98	City Assistance	\$ 3,662.16	\$ 1,500.33	\$	
336 06 25 00	CJ-Contracted Services	\$ 1,340.94	\$ 40.94	\$	
336 06 26 00	CJ-Special Programs	\$ 774.05	\$ 24.05	\$	
336 06 51 00	DUI/Cities	\$ 293.95	\$ 143.95	\$	
341 33 00 00	Roslyn Municipal Court Fees	\$ 650.00	\$ 175.00	\$	
341 33 00 06	Time Pay Fee	\$ 105.00	\$ (95.00)	\$	
342 36 00 00	Hous & Monitoring of Prisoners	\$ 2,231.32	\$ 1,631.32	\$	
342 90 00 02	Criminal Conviction Fee	\$ 186.94	\$ 84.83	\$	
343 60 00 00	Cemetery Plot Sales	\$ 1,312.50	\$ 112.50	\$	
343 60 00 01	Cemetery Fees	\$ 8,961.97	\$ 3,961.97	\$	
345 81 00 00	Planning, Zoning, Etc Suncadia	\$ 40,764.53	\$ 20,764.53	\$	
345 83 00 00	Design Review Fee	\$ 3,250.00	\$ 1,500.00	\$	
352 30 00 00	Proof of Motor Vehicle Insurance	\$ 126.73	\$ 3.93	\$	
353 10 00 00	Traffic Infraction Penalties	\$ 2,500.00	\$ (500.00)	\$	
354 00 00 00	Civil Parking Penalties	\$ 579.00	\$ 38.00	\$	
355 80 00 00	Other Criminal Traffic	\$ 2,225.85	\$ 815.97	\$	
356 90 00 00	Other Criminal - Non-traffic	\$ 456.24	\$ 56.24	\$	
356 90 00 02	CIT - Dog	\$ 25.00	\$ 25.00	\$	
357 33 00 00	Public Defense Cost	\$ 1,193.73	\$ 193.73	\$	
359 70 00 00	Library User Fees	\$ 338.00	\$ 88.94	\$	
359 90 00 00	Misc Fines & Penalties	\$ 555.46	\$ 155.46	\$	
361 11 00 00	Investment Interest	\$ 810.00	\$ (15.00)	\$	

EXPENDITURES

General Fund (001)

		2011 Budget			
		As Amended	Adjustment		
508 00 00 00	Current Expense Ending Cash	\$ 22.81	\$ 24,107.93	\$	
512 81 00 00	Indigent Defense Cost	\$ 12,763.39	\$ 1,000.00	\$	
514 23 10 00	Financial Services - Salaries	\$ 29,297.45	\$ 2,100.00	\$	
514 23 10 01	Financial Services Overtime	\$ 5,342.51	\$ 115.96	\$	
514 23 20 00	Financial Services - Taxes	\$ 48,579.03	\$ (250.00)	\$	
514 23 20 01	Financial Services - Benefits	\$ 7,092.16	\$ 500.00	\$	
514 40 43 00	Financial Services Training	\$ 16,275.52	\$ 21.59	\$	
518 30 10 00	Central Services Crew Salary	\$ 18,070.25	\$ 5,000.00	\$	
518 30 10 01	Central Services - Overtime	\$ 20,556.49	\$ 250.00	\$	
518 30 20 01	Centrak Servuces - Benefits	\$ 799.42	\$ 500.00	\$	
518 40 49 00	Miscellaneous	\$ 173.00	\$ 1,800.00	\$	
518 50 48 00	Central Services, Copier Maint	\$ 8,857.00	\$ (670.00)	\$	
536 20 49 00	Cemetery Grave Digger/Sexton	\$ 5,000.00	\$ 680.60	\$	
536 50 10 00	Cemetery Salaries	\$ 1,520.00	\$ (3,000.00)	\$	
536 50 20 00	Cemetery Personnel - Taxes	\$ 350.00	\$ (750.00)	\$	
536 50 20 01	Cemetery Personnel - Benefits	\$ 3,662.16	\$ (500.00)	\$	
536 50 30 00	Cemetery Facilities Maint	\$ 1,340.94	\$ 95.47	\$	
536 50 31 00	Operating Supplies	\$ 774.05	\$ (250.00)	\$	
536 50 34 00	Grave Markers/Liners	\$ 293.95	\$ 44.23	\$	
536 50 49 00	Miscellaneous	\$ 650.00	\$ 270.83	\$	
536 50 49 01	Cemetery Restoration/Preservat	\$ 105.00	\$ 831.90	\$	
558 10 10 00	Planning/Zoning Salary	\$ 2,231.32	\$ 3,000.00	\$	
558 10 10 01	Planning/Zoning Overtime	\$ 186.94	\$ 391.27	\$	
558 10 20 01	Planning/Zoning - Benefits	\$ 1,312.50	\$ 575.00	\$	
558 20 49 00	Miscellaneous	\$ 8,961.97	\$ 77.36	\$	
558 60 00 02	Planning - Misc Developers	\$ 40,764.53	\$ 992.97	\$	
572 50 31 00	Operating Supplies	\$ 3,250.00	\$ 350.00	\$	
572 50 32 00	Fuel Consumed	\$ 126.73	\$ 1,400.00	\$	
572 50 49 00	Miscellaneous	\$ 2,500.00	\$ 950.00	\$	
572 50 49 01	Computer Maintenance	\$ 579.00	\$ 566.61	\$	
576 80 30 00	Playground	\$ 2,225.85	\$ (300.00)	\$	
576 80 31 00	Operating Supplies	\$ 456.24	\$ (117.41)	\$	
576 80 35 00	Small Tools/Minor Equipment	\$ 25.00	\$ (250.00)	\$	
576 80 40 00	Land Stewardship Plan	\$ 1,193.73	\$ 260.85	\$	
576 80 48 00	Maintenance	\$ 338.00	\$ (836.93)	\$	
576 80 49 00	Miscellaneous	\$ 555.46	\$ 775.00	\$	
586 00 00 01	State Disbursement - Court Fines	\$ 810.00	\$ 292.74	\$	

		2011 Budget			
		As Amended	Adjustment		
\$ 194,931.91		\$ 194,931.91	\$ 24,107.93	\$	
\$ 5,000.00		\$ 5,000.00	\$ 1,000.00	\$	
\$ 30,653.50		\$ 30,653.50	\$ 2,100.00	\$	
\$ 315.91		\$ 315.91	\$ 115.96	\$	
\$ 5,059.70		\$ 5,059.70	\$ (250.00)	\$	
\$ 3,084.30		\$ 3,084.30	\$ 500.00	\$	
\$ 21.51		\$ 21.51	\$ 21.59	\$	
\$ 14,632.00		\$ 14,632.00	\$ 5,000.00	\$	
\$ 550.00		\$ 550.00	\$ 250.00	\$	
\$ 2,595.00		\$ 2,595.00	\$ 500.00	\$	
\$ 7,580.00		\$ 7,580.00	\$ 1,800.00	\$	
\$ 1,250.00		\$ 1,250.00	\$ (670.00)	\$	
\$ 3,680.60		\$ 3,680.60	\$ 680.60	\$	
\$ 5,174.00		\$ 5,174.00	\$ (3,000.00)	\$	
\$ 920.70		\$ 920.70	\$ (750.00)	\$	
\$ 1,020.30		\$ 1,020.30	\$ (500.00)	\$	
\$ 345.40		\$ 345.40	\$ 95.47	\$	
\$ 150.00		\$ 150.00	\$ (250.00)	\$	
\$ 2,144.20		\$ 2,144.20	\$ 44.23	\$	
\$ 520.80		\$ 520.80	\$ 270.83	\$	
\$ 3,174.40		\$ 3,174.40	\$ 831.90	\$	
\$ 40,570.00		\$ 40,570.00	\$ 3,000.00	\$	
\$ 691.20		\$ 691.20	\$ 391.27	\$	
\$ 7,231.50		\$ 7,231.50	\$ 575.00	\$	
\$ 277.30		\$ 277.30	\$ 77.36	\$	
\$ 9,208.60		\$ 9,208.60	\$ 992.97	\$	
\$ 1,550.00		\$ 1,550.00	\$ 350.00	\$	
\$ 2,400.00		\$ 2,400.00	\$ 1,400.00	\$	
\$ 1,100.00		\$ 1,100.00	\$ 950.00	\$	
\$ 1,228.90		\$ 1,228.90	\$ 566.61	\$	
\$ -		\$ -	\$ (300.00)	\$	
\$ 132.50		\$ 132.50	\$ (117.41)	\$	
\$ -		\$ -	\$ (250.00)	\$	
\$ 1,075.90		\$ 1,075.90	\$ 260.85	\$	
\$ 163.00		\$ 163.00	\$ (836.93)	\$	
\$ 1,275.00		\$ 1,275.00	\$ 775.00	\$	
\$ 364.50		\$ 364.50	\$ 292.74	\$	

Exhibit "B" - 2011 F

et Amendment # 2

361 40 00 00	Int - Contracts/Notes/Acct Rec	\$ 6.88	\$ 86.88	586 00 00 02	State Disbursement - PSEA	\$ 1,876.94	\$ 5,926.94
362 50 00 00	Park/Facilities Lease	\$ 150.00	\$ 900.00	586 00 00 03	State Disbursement - Breath Test	\$ 189.87	\$ 361.17
367 11 00 02	Library Summer Reading Program	\$ (250.00)	\$ 250.00	586 00 00 04	State Disbursement - JIS	\$ 305.30	\$ 805.30
367 11 00 03	Cemetery Gift Private Source	\$ 781.00	\$ 2,908.52	586 00 00 07	Park Deposit Refunds	\$ 400.00	\$ 1,200.00
369 90 00 00	Other Miscellaneous	\$ 109.00	\$ 228.55	598 21 51 00	Intergovernmental - Police	\$ (7,745.82)	\$ 129,097.00
369 90 00 03	NSF Revenues	\$ (127.87)	\$ 22.13	598 21 51 01	Intergov Police 20% Court Fines	\$ 1,200.00	\$ 2,520.00
386 00 00 01	State Build Code Fee	\$ (4.50)	\$ 108.00	598 21 51 02	Intergov Police, Prop 2	\$ 12,250.00	\$ 32,250.00
386 00 00 02	Park Deposit	\$ 350.00	\$ 950.00	598 23 51 00	Intergovernmental - Detention	\$ 250.66	\$ 15,250.60
386 83 00 00	State EMS/Trauma	\$ 57.48	\$ 257.48			\$ -	\$ -
386 91 00 00	STATE PSEA 1	\$ 305.97	\$ 2,805.97			\$ -	\$ -
386 92 00 00	STATE PSEA 2	\$ 183.25	\$ 1,683.25			\$ -	\$ -
386 93 00 00	STATE PSEA 3	\$ 39.95	\$ 89.95			\$ -	\$ -
386 96 01 00	State Portion Breath Test	\$ 85.88	\$ 257.18			\$ -	\$ -
386 97 00 00	State JIS Trauma	\$ 221.90	\$ 721.90			\$ -	\$ -
389 00 00 00	Other Non-revenues	\$ 7,800.00	\$ 16,320.00			\$ -	\$ -
Net adjustment to General Fund		\$ 48,752.92		Net adjustment to General Fund		\$ 48,752.92	

Street Fund (101)

Street Fund (101)

		2011 Budget		2011 Budget	
		Adjustment	As Amended	Adjustment	As Amended
336 00 87 00	MVFT Cities	\$ 2,550.52	\$ 17,550.52	\$ 497.11	\$ 27,211.90
336 06 94 00	Liquor Excise	\$ 1,028.89	\$ 4,528.89	\$ 500.00	\$ 2,500.00
336 06 95 00	Liquor Control Board Profits	\$ 767.20	\$ 4,767.20	\$ 3,500.00	\$ 7,000.00
				\$ (600.00)	\$ 150.00
				\$ 100.00	\$ 850.00
				\$ (50.50)	\$ 6,584.00
		\$ -	\$ -	\$ 100.00	\$ 300.00
		\$ -	\$ -	\$ 300.00	\$ 1,050.00
Net adjustment to Street Fund		\$ 4,346.61		\$ 4,346.61	

Tourism Support Fund (102)

Tourism Support Fund (102)

		2011 Budget		2011 Budget	
		Adjustment	As Amended	Adjustment	As Amended
313 30 00 00	Hotel/Motel Tax	\$ 21.63	\$ 2,221.63	\$ (350.63)	\$ 4,571.90
347 90 00 00	Other Fees/Charges	\$ 190.00	\$ 190.00	\$ (2,791.11)	\$ 208.80
367 11 00 00	Gifts/Grants/Pledges - Private	\$ 8,770.00	\$ 8,770.00	\$ 8,946.61	\$ 11,446.60
369 90 00 00	Other/Miscellaneous	\$ 105.00	\$ 105.00	\$ 3,281.76	\$ 9,781.70
Net adjustment to Tourism Support Fund		\$ 9,086.63		\$ 9,086.63	

Exhibit "B" - 2011 Budget Amendment # 2

Sewer Fund (401)

Sewer Fund (401)

	2011 Budget Adjustment	2011 Budget As Amended		Adjustment	2011 Budget As Amended
361 11 00 00 Investment Interest	\$ (250.00)	\$ 2,050.00	508 00 00 00 Sewer Ending Cash	\$ (2,031.14)	\$ 316,253.47
369 81 00 00 Cashiers Over & Shorts	\$ (10.01)	\$ (10.01)	535 10 10 00 Sewer Salaries	\$ 4,200.00	\$ 54,495.50
369 90 00 01 Miscellaneous - Connections	\$ 2,000.00	\$ 4,000.00	535 10 10 01 Sewer Overtime	\$ 750.00	\$ 2,250.00
369 90 00 02 Other Miscellaneous	\$ 32.75	\$ 43.00	535 40 00 00 Training	\$ 118.02	\$ 118.02
			535 80 31 00 Operating Supplies	\$ 900.00	\$ 2,150.00
			535 80 32 00 Fuel Consumed	\$ 500.00	\$ 2,500.00
			535 80 35 00 Tools/Small Equipment/Misc.	\$ (750.00)	\$ 750.00
			535 80 41 01 Rate Study	\$ 645.00	\$ 6,155.00
			535 80 41 02 Prof Svcs, Line Cleaning	\$ (2,859.14)	\$ 8,140.86
			535 80 42 00 Communications	\$ 250.00	\$ 1,150.00
			535 80 46 00 Risk Management-Insurance Pool	\$ (100.00)	\$ 13,168.00
			535 80 47 00 Utility Services	\$ 150.00	\$ 1,550.00
Net adjustment to Sewer Fund	\$ 1,772.74		Net adjustment to Sewer Fund	\$ 1,772.74	

Water Fund (402)

Water Fund (402)

	2011 Budget Adjustment	2011 Budget As Amended		Adjustment	2011 Budget As Amended
343 40 00 00 Water Sales	\$ (5,000.00)	\$ 315,694.54	508 00 00 00 Water Ending Cash	\$ (29,516.58)	\$ 33,724.36
359 90 00 00 Misc Fines & Penalties	\$ 1,382.90	\$ 3,882.90	534 10 10 00 Water Salaries	\$ 23,500.00	\$ 81,236.50
361 11 00 00 Investment Interest	\$ 117.71	\$ 367.71	534 10 10 01 Water Overtime	\$ 5,000.00	\$ 6,500.00
369 81 00 00 Cashiers Over & Shorts	\$ (10.00)	\$ (10.00)	534 10 20 00 Water - Taxes	\$ 2,900.00	\$ 14,203.17
369 90 00 01 Miscellaneous - Connections	\$ 1,000.00	\$ 3,000.00	534 10 20 01 Water - Benefits	\$ 3,200.00	\$ 14,739.60
369 90 00 02 Other Miscellaneous	\$ 1,543.31	\$ 2,088.56	534 34 43 00 Training/Travel	\$ (1,694.50)	\$ 305.50
			534 50 48 00 Update Meters	\$ (5,000.00)	\$ 5,675.00
			534 80 41 02 Prof Services, Water Rights	\$ 750.00	\$ 6,250.00
			534 80 41 03 Prof Services - Rate Study	\$ 645.00	\$ 6,155.00
			534 80 49 02 Copier Maint Agreement	\$ (750.00)	\$ 1,170.00
			534 80 64 00 Reservoir CI/Inspect	\$ 3,464.00	
Net adjustment to Water Fund	\$ (966.08)		Net adjustment to Water Fund	\$ (966.08)	

ORDINANCE NO 1083

AN ORDINANCE OF THE CITY OF ROSLYN, WASHINGTON, ADOPTING THE 2012 BUDGET AND SALARY SCHEDULE

WHEREAS, as required by law the City Council held Public Hearings for the 2012 Budget on November 8, 2011, November 22, 2011, and held the final public hearing on November 22, 2011 and continued it until December 13, 2011, and;

WHEREAS, the economic downturn is expected to continue which will have a large impact on the City of Roslyn reserve funds and;

WHEREAS, the 2012 budget is funding the basics and requiring employees to take two work weeks of furlough, 5 days to be used at the employee's discretion, and 5 days to be designated by the Mayor, and;

WHEREAS, the Mayor and Council recognize the hard economic times facing the City and put an Ordinance into place in 2010 which allows them to forgo their stipends to lessen the impacts on the reserves, and;

WHEREAS, the City Council now wishes to adopt by reference, in accordance with RCW 35A.33.075, a final budget which provides for total aggregate revenue and total aggregate expenditures, and;

WHEREAS, the City Council desires to adopt a Salary Schedule for 2012;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ROSLYN, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The Following 2012 Budget is hereby adopted.

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>
001	\$ 698,992.99	\$ 698,992.99
101	\$ 201,849.51	\$ 201,849.51
102	\$ 9,950.00	\$ 9,950.00
103	\$ 18,568.78	\$ 18,568.78
200	\$ 33,185.57	\$ 33,185.57
300	\$ 616,648.23	\$ 616,648.23
401	\$ 756,290.99	\$ 756,290.99
402	\$ 443,448.52	\$ 443,448.52
403	\$ 32,310.04	\$ 32,310.04
407	\$ 77,888.28	\$ 77,888.28
408	\$ 117,592.00	\$ 117,592.00
411	\$ 99,331.75	\$ 99,331.75
412	\$ 117,592.00	\$ 117,592.00
431	\$ 746,551.07	\$ 746,551.07
432	\$ 95,299.56	\$ 95,299.56
433	\$ 43,138.66	\$ 43,138.66
500	\$ 67,330.92	\$ 67,330.92
	\$4,175,968.87	\$4,175,968.87

Section 2. The Following 2012 Salary Schedule is hereby adopted, this schedule does not reflect the reduced furlough rates.

Hourly Rates	Base – Step A	B	C	D	E	F
City Administrator	\$36.0527	37.8553	39.7481	41.7355	43.8223	46.0134
City Administrator Actual	\$28,8422					
Clerk – Treasurer	\$17.6624	18.5456	19.4729	20.4465	21.4689	22.5425
Deputy Clerk – Treasurer	\$12.6187	13.2497	13.9122	14.6079	15.3383	16.1052
Planner	\$19.0352	19.9869	20.9863	22.0356	23.1374	24.2943
Librarian	\$13.4864	14.1608	14.8688	15.6122	16.3929	17.2125
Library Assistant	\$10.0000	10.5000	11.0250	11.5763	12.1551	12.7629
Public Works Director	\$18.4139	19.3347	20.3014	21.3165	22.3823	23.5014
Public Works Crewmember	\$16.6143	17.4450	18.3172	19.2330	20.1947	21.2044
Entry Level Public Works Crewmember	\$14.9968	15.7466	Move to PW Crewmember			

Section 3. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be pre-empted by state or federal law or regulation, such decision or pre-emption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 4. Effective Date. This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 13th DAY OF DECEMBER, 2011.

CITY OF ROSLYN


Cordy Cooke, Mayor Pro-Tem

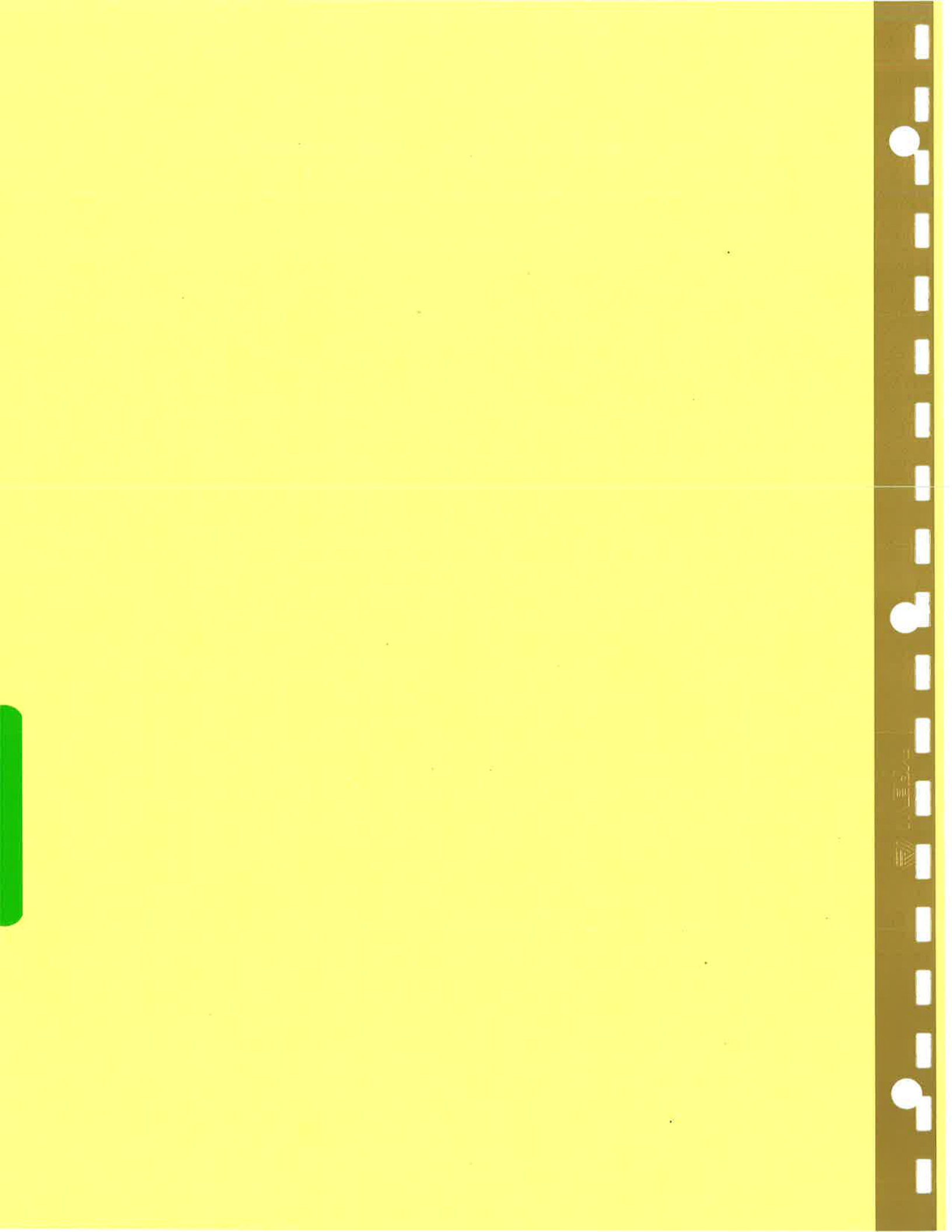
Attest/Authenticated:

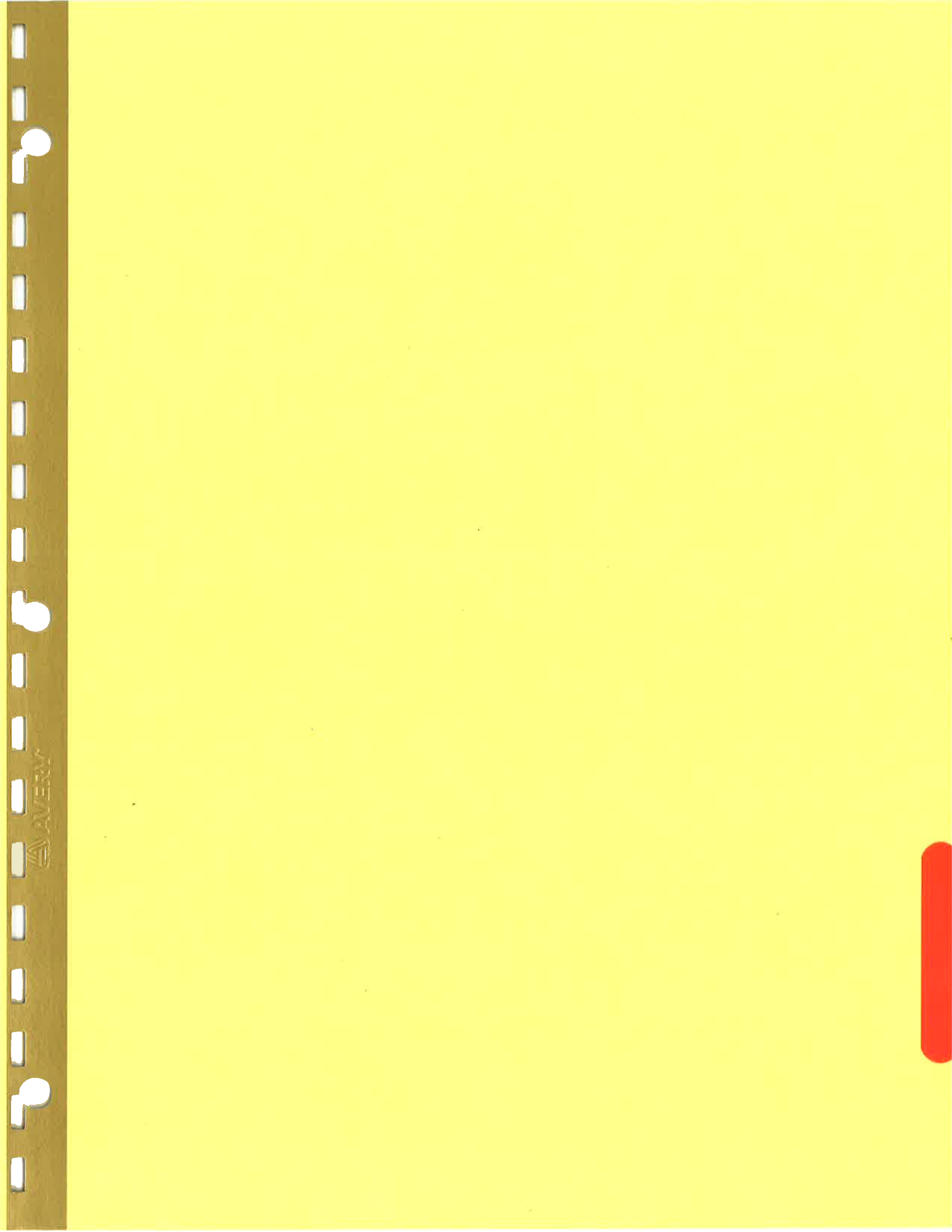

Amber Shallow, Clerk-Treasurer

Approved as to form:


Margaret King, City Attorney

Filed with the City Clerk: December 12, 2011
Passed by the City Council: December 13, 2011
Date of Publication: December 16, 2011
Effective Date: December 21, 2011





Enter values for the fields shown in yellow below to explore different scenarios. Required fields are shown with a red asterisk. Information shown in green is computed for you, but you may change the values, if desired. The amortization worksheet is automatically updated to reflect each change you make.

Payment Schedule:

Year	Due	Draws	Refunds	Interest	Principal	Payment	Balance
1	7/1/2004	177,750.00		701.13		701.13	177,750.00
2	7/1/2005			888.75	9,355.26	10,244.01	168,394.74
3	7/1/2006	59,250.00	35,082.24	741.44	10,697.92	46,521.60	181,864.58
4	7/1/2007		2,124.43	898.70	10,572.95	13,596.08	169,167.20
5	7/1/2008		2,250.27	834.59	10,432.31	13,517.17	156,484.62
6	7/1/2009			782.42	10,432.31	11,214.73	146,052.31
7	7/1/2010			730.26	10,432.30	11,162.56	135,620.01
8	7/1/2011			678.10	10,432.31	11,110.41	125,187.70
9	7/1/2012			625.94	10,432.31	11,058.25	114,755.39
10	7/1/2013			573.78	10,432.31	11,006.09	104,323.08
11	7/1/2014			521.61	10,432.31	10,953.92	93,890.77
12	7/1/2015			469.46	10,432.30	10,901.76	83,458.47
13	7/1/2016			417.29	10,432.31	10,849.60	73,026.16
14	7/1/2017			365.13	10,432.31	10,797.44	62,593.85
15	7/1/2018			312.97	10,432.31	10,745.28	52,161.54
16	7/1/2019			260.81	10,432.31	10,693.12	41,729.23
17	7/1/2020			208.64	10,432.31	10,640.95	31,296.92
18	7/1/2021			156.49	10,432.30	10,588.79	20,864.62
19	7/1/2022			104.32	10,432.31	10,536.63	10,432.31
20	7/1/2023			52.16	10,432.31	10,484.47	0.00
21	7/1/2024						0.00
22	7/1/2025						0.00
23	7/1/2026						0.00
24	7/1/2027						0.00
25	7/1/2028						0.00
26	7/1/2029						0.00
27	7/1/2030						0.00
28	7/1/2031						0.00
29	7/1/2032						0.00
30	7/1/2033						0.00
31	7/1/2034						0.00
Total		\$237,000.00	\$39,456.94	\$10,323.99	\$197,543.06	\$247,323.99	

Client:	City of Roslyn
Loan Number:	PW-03-691-PRE-110
Project Description:	Roslyn Regional Wastewater System Improvements
Initial Loan Amount:	\$237,000.00
Initial Local Match:	
Initial Match %:	0.00%
Initial Interest Rate:	0.50%
Date Loan was Authorized:	6/30/2003

Loan Amount at Closing:	\$237,000.00
Local Match at Closing:	\$0.00
Match % at Closing:	0.00%
Interest Rate at Closing:	0.50%
Closing Date:	3/8/2005

Loan Type:	PreConstruction
Loan Term (Years):	20
Years Principal is Deferred:	1

History:	Date	Draw	Refund	Interest	Principal	Payment
1	7/1/2007	0.00	2,250.27	-176.29	-2,073.98	-2,250.27
2	6/18/2007	0.00	0.00	1,074.99	12,646.93	13,721.92
3	7/14/2008	0.00	0.00	916.86	12,646.93	13,563.79
4	7/1/2006	0.00	2,124.43	-175.42	-1,949.01	-2,124.43
5	3/30/2006	59,250.00	0.00	0.00	0.00	0.00
6	7/1/2005	0.00	35,082.24	0.00	-35,082.24	-35,082.24
7	6/20/2005	0.00	0.00	888.75	44,437.50	45,326.25
8	6/25/2004	0.00	0.00	701.13	0.00	701.13
9	9/17/2003	177,750.00	0.00	0.00	0.00	0.00
10						
11						
12						
13						
14						
Total:		\$237,000.00	\$39,456.94	\$3,230.02	\$30,626.13	\$33,856.15

Loan calculations are based on a 360-day year of twelve 30-day months. All values are approximate and may not exactly match the actual values invoiced.
 Enter values into items shown in bright yellow. Items marked with * are required.
 Items shown in green are automatically determined, but may be overridden by entering a new value.

on the 2008 schd 1 9 Beg. will be \$166,917.3

10/21/07
 For 2008 make a note on the Financial Administration

\$140,366.71

2011-Final
 \$135,620.01
 Principal



FINAL REFINANCING LOAN REPAYMENT SCHEDULE

(REVISED) ATTACHMENT 6

Sewer

Loan Number	L0400022	Loan Amount	\$ 35,643.36
Recipient Name	Roslyn City	Term of Loan	39 Payments
Amortization Method	Compound-365 D/Y	Annual Int. Rate	1.500 %
Project Completion Date	07/29/2004	Interest Compounded	Monthly
Initiation of Operations		Loan Date	03/31/2004

Loan Number		Department of Ecology			
Recipient Name		Date Created 06/16/2004			
Payment #	Due Date	Payment Amount	Interest	Principal	Balance
1	07/29/2004 <i>PAID</i>	\$1,055.24	\$175.36	\$879.88	\$34,763.48
SubTotal	2004	\$1,055.24	\$175.36	\$879.88	
2	01/29/2005 <i>PAID</i>	\$1,055.24	\$261.54	\$793.70	\$33,969.78
3	07/29/2005	\$1,055.24	\$255.57	\$799.67	\$33,170.11
SubTotal	2005	\$2,110.48	\$517.11	\$1,593.37	
4	01/29/2006	\$1,055.24	\$249.55	\$805.69	\$32,364.42
5	07/29/2006	\$1,055.24	\$243.49	\$811.75	\$31,552.67
SubTotal	2006	\$2,110.48	\$493.04	\$1,617.44	
6	01/29/2007 <i>PAID</i>	\$1,055.24	\$237.39	\$817.85	\$30,734.82
7	07/29/2007 <i>PAID</i>	\$1,055.24	\$231.23	\$824.01	\$29,910.81
SubTotal	2007	\$2,110.48	\$468.62	\$1,641.86	
8	01/29/2008 <i>PAID 12/07</i>	\$1,055.24	\$225.03	\$830.21	\$29,080.60
9	07/29/2008 <i>PAID 05 15</i>	\$1,055.24	\$218.79	\$836.45	\$28,244.15
SubTotal	2008	\$2,110.48	\$443.82	\$1,666.66	
10	01/29/2009 <i>PAID</i>	\$1,055.24	\$212.49	\$842.75	\$27,401.40
11	07/29/2009	\$1,055.24	\$206.15	\$849.09	\$26,552.31
SubTotal	2009	\$2,110.48	\$418.64	\$1,691.84	
12	01/29/2010	\$1,055.24	\$199.77	\$855.47	\$25,696.84
13	07/29/2010	\$1,055.24	\$193.33	\$861.91	\$24,834.93
SubTotal	2010	\$2,110.48	\$393.10	\$1,717.38	
14	01/29/2011	\$1,055.24	\$186.85	\$868.39	\$23,966.54
15	07/29/2011	\$1,055.24	\$180.31	\$874.93	\$23,091.61

Loan Number

L0400022

Department of Ecology

Recipient Name

Roslyn City

Date Created 06/16/2004

Payment #	Due Date	Payment Amount	Interest	Principal	Balance
SubTotal	2011	\$2,110.48	\$367.16	\$1,743.32	
16	01/29/2012	\$1,055.24	\$173.73	\$881.51	\$22,210.10
17	07/29/2012	\$1,055.24	\$167.10	\$888.14	\$21,321.96
SubTotal	2012	\$2,110.48	\$340.83	\$1,769.65	
18	01/29/2013	\$1,055.24	\$160.42	\$894.82	\$20,427.14
19	07/29/2013	\$1,055.24	\$153.68	\$901.56	\$19,525.58
SubTotal	2013	\$2,110.48	\$314.10	\$1,796.38	
20	01/29/2014	\$1,055.24	\$146.90	\$908.34	\$18,617.24
21	07/29/2014	\$1,055.24	\$140.07	\$915.17	\$17,702.07
SubTotal	2014	\$2,110.48	\$286.97	\$1,823.51	
22	01/29/2015	\$1,055.24	\$133.18	\$922.06	\$16,780.01
23	07/29/2015	\$1,055.24	\$126.24	\$929.00	\$15,851.01
SubTotal	2015	\$2,110.48	\$259.42	\$1,851.06	
24	01/29/2016	\$1,055.24	\$119.25	\$935.99	\$14,915.02
25	07/29/2016	\$1,055.24	\$112.21	\$943.03	\$13,971.99
SubTotal	2016	\$2,110.48	\$231.46	\$1,879.02	
26	01/29/2017	\$1,055.24	\$105.12	\$950.12	\$13,021.87
27	07/29/2017	\$1,055.24	\$97.97	\$957.27	\$12,064.60
SubTotal	2017	\$2,110.48	\$203.09	\$1,907.39	
28	01/29/2018	\$1,055.24	\$90.77	\$964.47	\$11,100.13
29	07/29/2018	\$1,055.24	\$83.51	\$971.73	\$10,128.40
SubTotal	2018	\$2,110.48	\$174.28	\$1,936.20	
30	01/29/2019	\$1,055.24	\$76.20	\$979.04	\$9,149.36
31	07/29/2019	\$1,055.24	\$68.84	\$986.40	\$8,162.96
SubTotal	2019	\$2,110.48	\$145.04	\$1,965.44	
32	01/29/2020	\$1,055.24	\$61.41	\$993.83	\$7,169.13
33	07/29/2020	\$1,055.24	\$53.94	\$1,001.30	\$6,167.83
SubTotal	2020	\$2,110.48	\$115.35	\$1,995.13	
34	01/29/2021	\$1,055.24	\$46.40	\$1,008.84	\$5,158.99
35	07/29/2021	\$1,055.24	\$38.81	\$1,016.43	\$4,142.56

Loan Number

L0400022

Department of Ecology

Recipient Name

Roslyn City

Date Created 06/16/2004

Payment #	Due Date	Payment Amount	Interest	Principal	Balance
SubTotal	2021	\$2,110.48	\$85.21	\$2,025.27	
36	01/29/2022	\$1,055.24	\$31.17	\$1,024.07	\$3,118.49
37	07/29/2022	\$1,055.24	\$23.46	\$1,031.78	\$2,086.71
SubTotal	2022	\$2,110.48	\$54.63	\$2,055.85	
38	01/29/2023	\$1,055.24	\$15.70	\$1,039.54	\$1,047.17
39	07/29/2023	\$1,055.05	\$7.88	\$1,047.17	\$0.00
SubTotal	2023	\$2,110.29	\$23.58	\$2,086.71	
Grand Total		\$41,154.17	\$5,510.81	\$35,643.36	

27,436.05

THE BANK OF NEW YORK MELLON

Debt Service Schedule as of 03/05/2009

**CITY OF ROSLYN WATER & SEWER REVENUE
REFUNDING BONDS SERIES 1994****ROSWAT94**

Payment Date	Registered Principal	Registered Interest	Registered Call Premium	Paydowns	Bearer Principal	Bearer Interest	Bearer Premium
04/01/2009	.00	7,153.75	.00	.00	.00	.00	.00
10/01/2009	30,000.00	7,153.75	.00	.00	.00	.00	.00
04/01/2010	.00	6,276.25	.00	.00	.00	.00	.00
10/01/2010	30,000.00	6,276.25	.00	.00	.00	.00	.00
04/01/2011	.00	5,391.25	.00	.00	.00	.00	.00
10/01/2011	35,000.00	5,391.25	.00	.00	.00	.00	.00
04/01/2012	.00	4,350.00	.00	.00	.00	.00	.00
10/01/2012	35,000.00	4,350.00	.00	.00	.00	.00	.00
04/01/2013	.00	3,300.00	.00	.00	.00	.00	.00
10/01/2013	35,000.00	3,300.00	.00	.00	.00	.00	.00
04/01/2014	.00	2,250.00	.00	.00	.00	.00	.00
10/01/2014	35,000.00	2,250.00	.00	.00	.00	.00	.00
04/01/2015	.00	1,200.00	.00	.00	.00	.00	.00
10/01/2015	40,000.00	1,200.00	.00	.00	.00	.00	.00
Total	240,000.00	59,842.50	.00	.00	.00	.00	.00

Schedule does not include Debt Service for intraperiod calls.

If you are not in agreement with the information shown above, please contact us at 1.800.646.5468

~~\$ 180,000 prin.~~
~~\$ 27,591.25 int~~

~~\$ 207,591.25~~
~~+ 5,391.25~~

~~212,982.50~~ 4/1/11

Debt Service Schedule as of 08/13/2008

CITY OF ROSLYN UNLIMITED TAX GENERAL
OBLIGATION BONDS SERIES 2001

ROSGO01

Payment Date	Registered Principal	Registered Interest	Registered Call Premium	Paydowns	Bearer Principal	Bearer Interest	Bearer Premium
12/01/2008	20,000.00	1,943.75	.00	.00	.00	.00	.00
06/01/2009	.00	1,503.75	.00	.00	.00	.00	.00
12/01/2009	20,000.00	1,503.75	.00	.00	.00	.00	.00
06/01/2010	.00	1,053.75	.00	.00	.00	.00	.00
12/01/2010	20,000.00	1,053.75	.00	.00	.00	.00	.00
06/01/2011	.00	593.75	.00	.00	.00	.00	.00
12/01/2011	25,000.00	593.75	.00	.00	.00	.00	.00
Total	85,000.00	8,246.25	.00	.00	.00	.00	.00

Schedule does not include Debt Service for intraperiod calls.

If you are not in agreement with the information shown above, please contact us at 1.800.646.5468

THE BANK OF NEW YORK MELLON

Debt Service Schedule as of 03/05/2009

CITY OF ROSLYN LOCAL LEASE PURCHASE
PROGRAM SER 2008A

ROS0473-1-1

Payment Date	Registered Principal	Registered Interest	Registered Call Premium	Paydowns	Bearer Principal	Bearer Interest	Bearer Premium
06/01/2009	.00	4,491.90	.00	8,526.46	.00	.00	.00
12/01/2009	.00	4,289.07	.00	8,729.29	.00	.00	.00
06/01/2010	.00	4,081.41	.00	8,936.95	.00	.00	.00
12/01/2010	.00	3,868.81	.00	9,149.55	.00	.00	.00
06/01/2011	.00	3,651.15	.00	9,367.21	.00	.00	.00
12/01/2011	.00	3,428.31	.00	9,590.05	.00	.00	.00
06/01/2012	.00	3,200.18	.00	9,818.18	.00	.00	.00
12/01/2012	.00	2,966.61	.00	10,051.75	.00	.00	.00
06/01/2013	.00	2,727.49	.00	10,290.87	.00	.00	.00
12/01/2013	.00	2,482.69	.00	10,535.68	.00	.00	.00
06/01/2014	.00	2,232.05	.00	10,786.31	.00	.00	.00
12/01/2014	.00	1,975.46	.00	11,042.90	.00	.00	.00
06/01/2015	.00	1,712.76	.00	11,305.60	.00	.00	.00
12/01/2015	.00	1,443.81	.00	11,574.55	.00	.00	.00
06/01/2016	.00	1,168.47	.00	11,849.90	.00	.00	.00
12/01/2016	.00	886.57	.00	12,131.79	.00	.00	.00
06/01/2017	.00	597.97	.00	12,420.40	.00	.00	.00
12/01/2017	.00	302.50	.00	12,715.86	.00	.00	.00
Total	.00	45,507.21	.00	188,823.30	.00	.00	.00

Schedule does not include Debt Service for intraperiod calls.

If you are not in agreement with the information shown above, please contact us at 1.800.646.5468

Handwritten:
 $\$153,481.05 \text{ prin}$
 $\$28,776.02 \text{ int}$

 $\$182,257.07$

RURAL DEVELOPMENT ANNUAL STATEMENT OF LOAN ACCOUNT

PAGE 003
DATE 123111

SAVE THIS INFORMATION
FOR INCOME TAX PURPOSES

CASE NUMBER 56-019-*****1273 FINAL YEAR OF LOAN 2047
UND CODE 92 LOAN NUMBER 10 DATE OF LOAN 01/12/07 INTEREST RATE 04.1250 AMOUNT OF LOAN 825,000.00

DESCRIPTION	ADVANCES	INTEREST	PRINCIPAL	TOTAL	T	INTEREST RATE	EFFECTIVE DATE
BEGIN LOAN BALNCE		31,861.10	798,646.96	830,508.06			010111
PAYMENT		32,944.19	9,518.81	42,463.00	R	04.1250	011211
TOTAL LOAN PMTS		32,944.19	9,518.81	42,463.00			
TOTAL PAID ON ALL LOANS THIS YEAR		111,483.37	48,571.63	160,055.00			

LOAN ACTIVITY	0.00	32,944.19	9,518.81	42,463.00
LOAN BALANCE	UNPD INTEREST	31,481.36 **	UNPD PRIN	789,128.15 **
NXT AMT DUE	42,463.00	DATE DUE	011212	
PAYMENT STATUS	ON SCHEDULE	INT PAID	32,944.19	
ALL LOAN ACTIVITY	0.00	111,483.37	48,571.63	160,055.00
BORR BAL	UNPD INTEREST	45,018.92	UNPD PRIN	2,394,300.98

**These unpaid balances may not reflect the total amount due to the Agency at payoff.

RECIPIENT'S/LENDER'S name, address, and telephone number

USDA RURAL DEVELOPMENT
PHONE#(314)457-4310
4300 GOODFELLOW BLVD FC-351
ST. LOUIS, MO 63120-1703

CAUTION: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.

OMB NO.1545-0901

2011

Form 1098

☐ CORRECTED (if checked)

Mortgage
Interest
Statement

RECIPIENT'S federal identification no.
431757115

PAYER'S social security number
*****1273

PAYER'S/BORROWER'S name, street address, city, state, and ZIP code

ROSLYN, CITY OF 56-704
PO BOX 451
ROSLYN WA 98941

1 Mortgage interest received from payer(s)/borrower(s)
\$ 0.00

2 Points paid on purchase of principal residence
\$

3 Refund of overpaid interest
\$

4 Mortgage insurance premiums
\$

5 IRS FORM 1098 DOES NOT APPLY TO YOUR LOAN TYPE. PLEASE SEE IRS INSTRUCTIONS.

COPY B
FOR PAYER/BORROWER

The information in boxes 1, 2, 3 and 4 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return.

Account number (see instructions)
56019*****127392 10

Ported correctly

MCAG NO. 0473

CITY OF ROSLYN
SCHEDULE OF LONG-TERM LIABILITY
For the Year Ended December 31, 2010

Schedule 09

for the Year Ended December 31, 2010

ID. No.	Description	(1)		(2)		(3)		(4)	
		Beginning Outstanding Debt 1/1/2010		Additions		Reductions		BARS Code For Redemption of Debt Only	Ending Balance Debt 12/31/10 (1)+(2)-(3)
251.12	G. O. Debt, Issued 11/30/2001 & Matures 11/30/2011; Fire Truck Bank of New York	\$ 45,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	591.71.22	\$ 25,000
263.96	G. O. Debt, Issued 3/14/2008 & Matures 12/01/2017; Grader purchased through LOCAL Program, Debt serviced by Bank of New York	\$ 171,568	\$ -	\$ -	\$ -	\$ 18,087	\$ -	591.70.48	\$ 153,481
252.11	Revenue Debt, Issued 3/31/2004 & Matures 8/9/2029; Sewer Dept of Ecology	\$ 26,552	\$ -	\$ -	\$ -	\$ 1,730	\$ -	582.35.70	\$ 24,822
252.11	Revenue Debt, Issued 11/13/1992 & Matures 11/19/2032; Water USDA	\$ 1,089,150	\$ -	\$ -	\$ -	\$ 26,965	\$ -		\$ 1,062,185
252.11	Revenue Debt, Issued 4/1/1994 & Matures 10/01/2015; Water Bank of New York	\$ 210,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	582.35.72	\$ 180,000
252.11	Revenue Debt, Issued 7/28/1998 & Matures 7/28/1938; Water USDA	\$ 592,283	\$ -	\$ -	\$ -	\$ 10,242	\$ -		\$ 582,041
PWTF	Revenue Debt, Issued 1/12/2007 & Matures 1/12/2047; Sewer USDA	\$ 807,789	\$ -	\$ -	\$ -	\$ 9,142	\$ -		\$ 798,647
259.11	G.O. Liability - Compensated Absences; (Leave Balance Buy Outs)	\$ 146,053	\$ -	\$ -	\$ -	\$ 10,432	\$ -	582.35.70	\$ 135,621
259.12	Revenue Liability - Compensated Absences; (Leave Balance Buy Outs)	\$ 17,880							\$ 18,275
TOTAL		\$ 3,121,981	\$ -	\$ -	\$ -	\$ 126,598			\$ 2,996,110

