

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, 2008

Certified correct this 13th day of May, 2009

To the best of my knowledge and belief:

NAME: Amber Shallow

TITLE: Clerk – Treasurer

PREPARED BY: Amber Shallow 

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**NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

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

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

a. Fund Accounting

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

GOVERNMENTAL FUND TYPES

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Funds (200-299)

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

Capital Project Funds (300-399)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

Agency Funds (631-699)

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

b. Basis of Accounting

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

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

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

c. Budgets

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

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

The Treasurer is authorized to transfer budgeted amounts between departments within any/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of Roslyn's legislative body.

d. Cash

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

e. Deposits

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

f. Investments

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

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

g. Capital Assets

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

h. Compensated Absences

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

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

i. Long-Term Debt See Note 6.

j. Other Financing Sources or Uses

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

k. Risk

The City of Roslyn is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. Currently 84 municipalities/entities participate in the pool. (as of 12/31/07).

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, employee fidelity and faithful performance, and boiler and machinery insurance coverage. Boiler and machinery is included with the property reinsurance carrier, as of June 1, 2005, and employee fidelity coverage is a stand-alone policy that the AWC RMSA arranges for its members. The AWC RMSA also allows members to purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. AWC RMSA, itself, pays out of its own funds all claims up to \$400,000 for liability and \$25,000 for property, and thereafter purchases excess liability insurance through NLC Mutual Insurance Company up to \$1 million, and CV Starr, from \$1 million to \$5 million. The excess property coverage is purchased through Affiliated FM, using the Pool's broker, Willis of Seattle, Inc. Since the AWC RMSA is a cooperative program, the members of the AWC RMSA are jointly liable.

Members contract to remain in the pool a minimum of one year and must give one-year notice before terminating participation. The interlocal Governmental Agreement is renewed automatically each year. Even after termination, a member is still responsible for contributions to the Pool for any unresolved,

unreported, and n-process claims for the period they were signatory to the Interlocal Governmental Agreement. The Pool is governed by a board of directors serving ex-officio as the AWC Board of Directors.

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

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

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

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

NOTE 3 – INVESTMENTS

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

Investments by type as of December 31, 2008 are as follows:

| <u>Type of Investment</u> | <u>City’s own</u> <u>Investments</u> | <u>Investments</u> held by (city/county/district) as an agent for other local governments, individuals or private organizations | <u>Total</u> |
|-----------------------------|---|--|----------------------|
| Certificate of Deposits (5) | \$ 534,101.09 | \$ - | \$ 534,101.09 |
| Brokerage Account | \$ - | \$ - | \$ - |
| TOTAL | \$ 534,101.09 | \$ - | \$ 534,101.09 |

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 2008 was 2.068175 per \$1,000 on an assessed valuation of \$83,763,139.00 for a total regular levy of \$173,236.83. An excess bond levy for the year 2008 was 0.288462 per \$1,000 on an assessed valuation of \$82,617,129.00 for a total excess levy of \$23,831.91.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City of Roslyn had no interfund loans and advances in 2008.

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 2008. The debt service requirements, including interest, are as follows:

| | General | Revenue | Other | Total |
|---------------|-------------------------|-----------------|--------------|-----------------|
| Year | Obligation Bonds | Bonds | Debt | Debt |
| 2008 | \$ 49,924.22 | \$ 219,479.90 | | \$ 269,404.12 |
| 2009 | \$ 49,044.22 | \$ 217,687.71 | | \$ 266,731.93 |
| 2010 | \$ 48,144.22 | \$ 215,880.58 | | \$ 264,024.80 |
| 2011 | \$ 52,224.22 | \$ 219,058.41 | | \$ 271,282.63 |
| 2012 | \$ 26,036.72 | \$ 216,923.75 | | \$ 242,960.47 |
| 2013 - 2017 | \$ 130,183.60 | \$ 988,836.33 | | \$ 1,119,019.93 |
| 2018 - 2022 | \$ - | \$ 864,032.28 | | \$ 864,032.28 |
| 2023 - 2027 | \$ - | \$ 812,869.83 | | \$ 812,869.83 |
| 2028 - 2032 | \$ - | \$ 759,871.00 | | \$ 759,871.00 |
| 2033 - 2037 | \$ - | \$ 396,235.00 | | \$ 396,235.00 |
| 2038 - 2042 | \$ - | \$ 248,029.39 | | \$ 248,029.39 |
| 2043 - 2047 | \$ - | \$ 212,315.00 | | \$ 212,315.00 |
| TOTALS | \$ 355,557.20 | \$ 5,371,219.18 | \$ - | \$ 5,726,776.38 |

NOTE 7 – PENSION PLANS

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

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

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

NOTE 8 – OTHER DISCLOSURES

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

The old City Hall renovation project continues to slowly proceed, with the use of a grant writer from Past Forward and BOLA Architecture Services. Funding for this project has been with the City Real Estate Excise Tax funds and grant funds obtained from diverse sources.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2008

| BARS CODE | | Fund Number and Name 001-Current Expense Fund | | Fund Number and Name 101-Street Fund | |
|---|-------------------------------------|--|----------------|---|--------------|
| | | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | | \$478,353.21 | \$478,353.21 | \$110,739.88 | \$110,739.88 |
| Revenues and other Sources | | | | | |
| 310 | Taxes | \$476,438.04 | \$484,950.28 | \$0.00 | \$0.00 |
| 320 | Licenses and Permits | \$29,191.50 | \$29,411.96 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$35,976.84 | \$45,298.38 | \$31,212.87 | \$35,157.53 |
| 340 | Charges for Goods and Services | \$7,829.45 | \$75,792.41 | -\$42.56 | -\$42.56 |
| 350 | Fines and Penalties | \$9,922.60 | \$10,450.38 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$19,907.22 | \$22,076.50 | \$8,226.94 | \$8,496.04 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$32,000.00 | \$32,000.00 | \$15,500.00 | \$15,500.00 |
| Total Revenue and Other Sources | | \$611,265.65 | \$699,979.91 | \$54,897.25 | \$59,111.01 |
| Total Resources | | \$1,089,618.86 | \$1,178,333.12 | \$165,637.13 | \$169,850.89 |
| Operating Expenditures: | | | | | |
| 510 | General Government | \$238,672.65 | \$212,758.70 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$19,323.00 | \$16,980.79 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$10,485.00 | \$9,042.10 | \$0.00 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$83,456.00 | \$73,793.05 |
| 550 | Economic Environment | \$151,400.82 | \$151,440.72 | \$0.00 | \$0.00 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$69,474.09 | \$58,832.50 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$489,355.56 | \$449,054.81 | \$83,456.00 | \$73,793.05 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 594-596 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | | \$489,355.56 | \$449,054.81 | \$83,456.00 | \$73,793.05 |
| 597-599 | Other Financing Uses | \$223,868.13 | \$224,055.91 | \$6,509.18 | \$6,509.18 |
| Total Expenditures and Other Uses | | \$713,223.69 | \$673,110.72 | \$89,965.18 | \$80,302.23 |
| Excess (Deficit) of Resources Over Uses | | \$376,395.17 | \$505,222.40 | \$75,671.95 | \$89,548.66 |
| 380 | Nonrevenues (Except 384&388.80) | \$86,337.79 | \$19,219.84 | \$0.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584&588.80) | \$18,423.49 | \$17,316.24 | \$0.00 | \$0.00 |
| Ending Net Cash and Investments | | \$444,309.47 | \$507,126.00 | \$75,671.95 | \$89,548.66 |

The Accompanying Notes Are An Integral Part Of This Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2008

| BARS CODE | | Fund Number and Name 401 - Sewer Fund | | Fund Number and Name 402 - Water Fund | |
|---|-------------------------------------|--|----------------|--|--------------|
| | | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | | \$363,297.11 | \$363,297.11 | \$184,274.64 | \$184,274.64 |
| Revenues and other Sources | | | | | |
| 310 | Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$426,879.67 | \$471,228.14 | \$210,000.00 | \$210,000.00 |
| 340 | Charges for Goods and Services | \$298,198.26 | \$322,376.85 | \$263,104.20 | \$285,897.82 |
| 350 | Fines and Penalties | -\$5.00 | -\$5.00 | \$1,694.84 | \$1,862.84 |
| 360 | Miscellaneous | \$17,358.39 | \$36,188.92 | \$3,263.15 | \$4,829.56 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue and Other Sources | | \$742,431.32 | \$829,788.91 | \$478,062.19 | \$502,590.22 |
| Total Resources | | \$1,105,728.43 | \$1,193,086.02 | \$662,336.83 | \$686,864.86 |
| Operating Expenditures: | | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$353,547.68 | \$341,491.27 | \$449,335.31 | \$438,165.05 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$353,547.68 | \$341,491.27 | \$449,335.31 | \$438,165.05 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 594-596 | Capital Outlay | \$452,851.48 | \$452,851.48 | \$0.00 | \$0.00 |
| Total Expenditures | | \$806,399.16 | \$794,342.75 | \$449,335.31 | \$438,165.05 |
| 597-599 | Other Financing Uses | \$132,528.40 | \$132,528.40 | \$147,945.67 | \$147,945.67 |
| Total Expenditures and Other Uses | | \$938,927.56 | \$926,871.15 | \$597,280.98 | \$586,110.72 |
| Excess (Deficit) of Resources Over Uses | | \$166,800.87 | \$266,214.87 | \$65,055.85 | \$100,754.14 |
| 380 | Nonrevenues (Except 384&388.80) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584&588.80) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ending Net Cash and Investments | | \$166,800.87 | \$266,214.87 | \$65,055.85 | \$100,754.14 |

The Accompanying Notes Are An Integral Part Of This Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2008

| BARS CODE | | Fund Number and Name 300 - Capital Improvements | | Fund Number and Name | |
|---|-------------------------------------|--|--------------|----------------------|--------|
| | | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | | \$36,110.41 | \$36,110.41 | \$0.00 | \$0.00 |
| Revenues and other Sources | | | | | |
| 310 | Taxes | \$10,790.81 | \$10,790.81 | \$0.00 | \$0.00 |
| 320 | Licenses and Permits | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 330 | Intergovernmental | \$243,052.78 | \$243,052.78 | \$0.00 | \$0.00 |
| 340 | Charges for Goods and Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 350 | Fines and Penalties | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 360 | Miscellaneous | \$701.32 | \$803.52 | \$0.00 | \$0.00 |
| 370 | Capital Contributions | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 390 | Other Financing Sources | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue and Other Sources | | \$254,544.91 | \$254,647.11 | \$0.00 | \$0.00 |
| Total Resources | | \$290,655.32 | \$290,757.52 | \$0.00 | \$0.00 |
| Operating Expenditures: | | | | | |
| 510 | General Government | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 520 | Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 530 | Physical Environment | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 540 | Transportation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 550 | Economic Environment | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 560 | Mental and Physical Health | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 570 | Culture and Recreational | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Operating Expenditures | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 591-593 | Debt Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 594-596 | Capital Outlay | \$265,052.78 | \$252,583.08 | \$0.00 | \$0.00 |
| Total Expenditures | | \$265,052.78 | \$252,583.08 | \$0.00 | \$0.00 |
| 597-599 | Other Financing Uses | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures and Other Uses | | \$265,052.78 | \$252,583.08 | \$0.00 | \$0.00 |
| Excess (Deficit) of Resources Over Uses | | \$25,602.54 | \$38,174.44 | \$0.00 | \$0.00 |
| 380 | Nonrevenues (Except 384&388.80) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 580 | Nonexpenditures (Except 584&588.80) | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ending Net Cash and Investments | | \$25,602.54 | \$38,174.44 | \$0.00 | \$0.00 |

The Accompanying Notes Are An Integral Part Of This Statement

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2008

| Fund Type-Debt Service/Capital Projects | Fund Number and Name 200- Debt Service Fund | | Fund Number and Name | |
|---|--|----------|----------------------|--------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$7,786 | \$7,786 | \$0 | \$0 |
| Revenues and Other Financing Sources | \$49,924 | \$48,404 | \$0 | \$0 |
| Total Resources | \$57,710 | \$56,190 | \$0 | \$0 |
| Expenditures and Other Financing Uses | \$49,924 | \$49,924 | \$0 | \$0 |
| Excess (Deficit of Resources Over Uses) | \$7,786 | \$6,266 | \$0 | \$0 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$7,786 | \$6,266 | \$0 | \$0 |

| Fund Type-Special Revenue Funds | Fund Number and Name 406 - Water/Sewer/Storm | | Fund Number and Name 407 - Sewer Bond Reserve | |
|---|---|-----------|--|----------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$323,354 | \$323,354 | \$54,859 | \$54,859 |
| Revenues and Other Financing Sources | \$29,668 | \$32,944 | \$1,396 | \$2,170 |
| Total Resources | \$353,022 | \$356,298 | \$56,255 | \$57,029 |
| Expenditures and Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| Excess (Deficit of Resources Over Uses) | \$353,022 | \$356,298 | \$56,255 | \$57,029 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$353,022 | \$356,298 | \$56,255 | \$57,029 |

| Fund Type-Special Revenue/Debt Service | Fund Number and Name 408 - Water Bond Reserve | | Fund Number and Name 411 - Sewer Debt Service | |
|---|--|-----------|--|-----------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$127,581 | \$127,581 | \$48,434 | \$48,434 |
| Revenues and Other Financing Sources | \$3,113 | \$4,918 | \$102,175 | \$102,175 |
| Total Resources | \$130,693 | \$132,499 | \$150,609 | \$150,609 |
| Expenditures and Other Financing Uses | \$0 | \$0 | \$101,888 | \$100,833 |
| Excess (Deficit of Resources Over Uses) | \$130,693 | \$132,499 | \$48,721 | \$49,776 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$130,693 | \$132,499 | \$48,721 | \$49,776 |

| Fund Type-Special Revenue Funds | Fund Number and Name 412 - Water Debt Service | | Fund Number and Name 500 - Equipment Reserve | |
|---|--|-----------|---|-----------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$0 | \$0 | \$155,595 | \$155,595 |
| Revenues and Other Financing Sources | \$117,592 | \$117,592 | \$33,007 | \$33,516 |
| Total Resources | \$117,592 | \$117,592 | \$188,602 | \$189,111 |
| Expenditures and Other Financing Uses | \$117,592 | \$117,592 | \$17,861 | \$17,769 |
| Excess (Deficit of Resources Over Uses) | \$0 | \$0 | \$170,741 | \$171,342 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$0 | \$0 | \$170,741 | \$171,342 |

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2008

| Fund Type-Special Revenue Funds | Fund Number and Name 631 - Claims | | Fund Number and Name 632 - Payroll | |
|--|--------------------------------------|-------------|---------------------------------------|-----------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$0 | \$79,523 | \$0 | \$37,112 |
| Revenues and Other Financing Sources | \$0 | \$0 | \$0 | \$0 |
| Total Resources | \$0 | \$79,523 | \$0 | \$37,112 |
| Expenditures and Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| Excess (Deficit of Resources Over Uses) | \$0 | \$79,523 | \$0 | \$37,112 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$1,764,864 | \$0 | \$349,859 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$1,790,893 | \$0 | \$355,174 |
| Ending Net Cash and Investments | \$0 | \$53,493 | \$0 | \$31,796 |

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

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

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

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2008

| Fund Type-Debt Service/Capital Projects | Fund Number and Name 200- Debt Service Fund | | Fund Number and Name | |
|---|--|-----------------|----------------------|------------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$7,786 | \$7,786 | \$0 | \$0 |
| Revenues and Other Financing Sources | \$49,924 | \$48,404 | \$0 | \$0 |
| Total Resources | \$57,710 | \$56,190 | \$0 | \$0 |
| Expenditures and Other Financing Uses | \$49,924 | \$49,924 | \$0 | \$0 |
| Excess (Deficit of Resources Over Uses) | \$7,786 | \$6,266 | \$0 | \$0 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$7,786 | \$6,266 | \$0 | \$0 |

| Fund Type-Special Revenue Funds | Fund Number and Name 406 - Water/Sewer/Storm | | Fund Number and Name 407 - Sewer Bond Reserve | |
|---|---|------------------|--|-----------------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$323,354 | \$323,354 | \$54,859 | \$54,859 |
| Revenues and Other Financing Sources | \$29,668 | \$32,944 | \$1,396 | \$2,170 |
| Total Resources | \$353,022 | \$356,298 | \$56,255 | \$57,029 |
| Expenditures and Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| Excess (Deficit of Resources Over Uses) | \$353,022 | \$356,298 | \$56,255 | \$57,029 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$353,022 | \$356,298 | \$56,255 | \$57,029 |

| Fund Type-Special Revenue/Debt Service | Fund Number and Name 408 - Water Bond Reserve | | Fund Number and Name 411 - Sewer Debt Service | |
|---|--|------------------|--|------------------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$127,581 | \$127,581 | \$48,434 | \$48,434 |
| Revenues and Other Financing Sources | \$3,113 | \$4,918 | \$102,175 | \$102,175 |
| Total Resources | \$130,693 | \$132,499 | \$150,609 | \$150,609 |
| Expenditures and Other Financing Uses | \$0 | \$0 | \$101,888 | \$100,833 |
| Excess (Deficit of Resources Over Uses) | \$130,693 | \$132,499 | \$48,721 | \$49,776 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$130,693 | \$132,499 | \$48,721 | \$49,776 |

| Fund Type-Special Revenue Funds | Fund Number and Name 412 - Water Debt Service | | Fund Number and Name 500 - Equipment Reserve | |
|---|--|------------------|---|------------------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$0 | \$0 | \$155,595 | \$155,595 |
| Revenues and Other Financing Sources | \$117,592 | \$117,592 | \$33,007 | \$33,516 |
| Total Resources | \$117,592 | \$117,592 | \$188,602 | \$189,111 |
| Expenditures and Other Financing Uses | \$117,592 | \$117,592 | \$17,861 | \$17,769 |
| Excess (Deficit of Resources Over Uses) | \$0 | \$0 | \$170,741 | \$171,342 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$0 | \$0 | \$0 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$0 | \$0 | \$0 |
| Ending Net Cash and Investments | \$0 | \$0 | \$170,741 | \$171,342 |

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2008

| Fund Type-Special Revenue Funds | Fund Number and Name 631 - Claims | | Fund Number and Name 632 - Payroll | |
|--|--------------------------------------|-------------|---------------------------------------|-----------|
| | Budget | Actual | Budget | Actual |
| Beginning Net Cash and Investments | \$0 | \$79,523 | \$0 | \$37,112 |
| Revenues and Other Financing Sources | \$0 | \$0 | \$0 | \$0 |
| Total Resources | \$0 | \$79,523 | \$0 | \$37,112 |
| Expenditures and Other Financing Uses | \$0 | \$0 | \$0 | \$0 |
| Excess (Deficit of Resources Over Uses) | \$0 | \$79,523 | \$0 | \$37,112 |
| Nonrevenues (Except 384 and 388.80) | \$0 | \$1,764,864 | \$0 | \$349,859 |
| Nonexpenditures (Except 584 and 588.80) | \$0 | \$1,790,893 | \$0 | \$355,174 |
| Ending Net Cash and Investments | \$0 | \$53,493 | \$0 | \$31,796 |

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

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

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

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS REVENUE ACCOUNT NO. | DESCRIPTION | ACTUAL REVENUES |
|-----------------------------|--|----------------------|
| CURRENT EXPENSE | | |
| 001 000 000 308 00 00 00 | CURRENT EXPENSE BEGINNING CASH | \$ 478,353.21 |
| 001 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 001 000 000 308 00 01 00 | CURRENT EXP BEGIN INVESTMENTS | \$ - |
| | TOTAL BEGIN CASH/INVESTMENTS | \$ 478,353.21 |
| TAXES | | |
| 001 000 000 311 10 00 00 | REAL & PERSONAL PROPERTY TAX | \$ 162,087.78 |
| 001 000 000 311 11 00 00 | SPECIAL LEVY-FIRE TRUCK | \$ 13,658.95 |
| 001 000 000 312 10 00 00 | PRIVATE HARVEST TAX | \$ 36.22 |
| 001 000 000 313 10 00 00 | LOCAL RETAIL SALES & USE TAX | \$ 158,362.31 |
| 001 000 000 313 30 00 00 | HOTEL/MOTEL TAX | \$ 2,180.96 |
| 001 000 000 313 71 00 00 | LOCAL CRIMINAL JUSTICE | \$ 19,380.56 |
| 001 000 000 313 73 00 00 | PUBLIC SAFETY (PROP 2, 08) | \$ 25,824.35 |
| 001 000 000 316 41 00 00 | PRIVATE UTILITY-ELECTRIC | \$ 43,172.41 |
| 001 000 000 316 46 00 00 | PRIVATE UTILITY-CABLE | \$ 6,609.21 |
| 001 000 000 316 47 00 00 | PRIVATE UTILITY-TELEPHONE | \$ 16,397.68 |
| 001 000 000 316 72 00 00 | WATER TAX | \$ 15,951.72 |
| 001 000 000 316 74 00 00 | SEWER TAX | \$ 19,288.99 |
| 001 000 000 317 51 00 00 | GAMBLING TAX | \$ 1,999.14 |
| | TOTAL TAXES - 310 | \$ 484,950.28 |
| LICENSES/PERMITS | | |
| 001 000 000 321 70 00 00 | AMUSEMENTS | \$ 124.00 |
| 001 000 000 321 90 00 00 | OTHER BUSINESS LICENSE/PERMIT | \$ 6,675.00 |
| 001 000 000 322 10 00 00 | BUILD/STRUCTURE/EQUIPMENT | \$ 21,136.96 |
| 001 000 000 322 30 00 00 | ANIMAL LICENSES | \$ 915.00 |
| 001 000 000 322 90 00 00 | OTHER NON-BUSINESS LICENSE | \$ 561.00 |
| | TOTAL LICENSES & PERMITS - 320 | \$ 29,411.96 |
| INTERGOVERNMENTAL | | |
| 001 000 000 331 83 55 40 | ASSISTANCE FIRE FIGHTERS GRANT | \$ - |
| 001 000 000 333 04 21 00 | CTED CRITICAL ARS UPDTE GRANT | \$ - |
| 001 000 000 333 10 01 20 | FED GRNT HISTORIC PRESERVATION | \$ - |
| 001 000 000 334 00 00 00 | DAHPP GRANT -SURVEY ORIGINAL AD | \$ 8,500.00 |
| 001 000 000 334 04 20 00 | DCTED EMERGING ISSUES GRANT | \$ 12,500.00 |
| 001 000 000 336 00 00 98 | CITY ASSISTANCE | \$ 4,179.30 |
| 001 000 000 336 04 22 00 | LGFA DISTRIBUTION-CITIES | \$ - |
| 001 000 000 336 06 21 00 | CJ-POPULATION | \$ 1,000.00 |
| 001 000 000 336 06 25 00 | CJ-CONTRACTED SERVICES | \$ 1,413.45 |
| 001 000 000 336 06 26 00 | CJ-SPECIAL PROGRAMS | \$ 811.40 |
| 001 000 000 336 06 51 00 | DUI/CITIES | \$ 394.23 |
| 001 000 000 338 71 00 00 | EDUCATION-LIBRARY GRANT | \$ - |
| 001 000 000 338 72 00 00 | LIBRARIES-KITTITAS CO. GRANT | \$ 16,500.00 |
| 001 000 000 338 73 00 00 | COAL MINE FEST KITTITAS CT GRN COAL MINE KC GRANT | \$ - |
| | TOTAL INTERGOVERNMENTAL - 330 | \$ 45,298.38 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

BARS REVENUE

ACTUAL

CHARGES FOR SERVICES

| | | | |
|--------------------------|--------------------------------|----|-----------|
| 001 000 000 341 33 00 00 | ROSLYN MUNICIPAL COURT FEES | \$ | 276.44 |
| 001 000 000 341 33 00 06 | TIME PAY FEE | \$ | 76.91 |
| 001 000 000 342 36 00 00 | HOUS & MONITORING OF PRISONER | \$ | 542.16 |
| 001 000 000 342 40 00 00 | BUILDING PERMIT (INSP RQD) | \$ | - |
| 001 000 000 342 90 00 02 | CRIMINAL CONVICTION FEE | \$ | 63.49 |
| 001 000 000 343 60 00 00 | CEMETERY PLOT SALES | \$ | 2,152.50 |
| 001 000 000 343 60 00 01 | CEMETERY FEES | \$ | 4,711.00 |
| 001 000 000 343 60 00 02 | CEMETERY COMMISSION DONATIONS | \$ | 9.00 |
| 001 000 000 345 81 00 00 | PLANNING, ZONING, ETC SUNCADIA | \$ | 67,960.91 |
| 001 000 000 345 81 00 01 | PLANNING, ZONING, ETC. - OTHER | \$ | - |

TOTAL CHARGES FOR SERVICES-340 \$ 75,792.41

FINES/FORFEITURES

| | | | |
|--------------------------|--------------------------------|----|----------|
| 001 000 000 352 30 00 00 | PROOF OF MOTOR VEHICLE INSURAN | \$ | - |
| 001 000 000 353 10 00 00 | TRAFFIC INFRACTION PENALTIES | \$ | 4,042.70 |
| 001 000 000 353 70 00 00 | NON-TRAFFIC INFRACTION PENALTY | \$ | - |
| 001 000 000 354 00 00 00 | CIVIL PARKING PENALTIES | \$ | 804.85 |
| 001 000 000 355 20 00 00 | DUI FINES | \$ | 1,893.17 |
| 001 000 000 355 80 00 00 | OTHER CRIMINAL TRAFFIC | \$ | 1,229.05 |
| 001 000 000 356 50 00 02 | COUNTY DRUG BUY | \$ | 31.90 |
| 001 000 000 356 90 00 00 | OTHER CRIMINAL NON-TRAFFIC | \$ | 1,612.06 |
| 001 000 000 357 33 00 00 | PUBLIC DEFENSE COST | \$ | 1,036.65 |
| 001 000 000 357 33 01 00 | CRT APPT ATTORNEY CURRENT EXP | \$ | - |
| 001 000 000 359 70 00 00 | LIBRARY USER FEES | \$ | (300.00) |
| 001 000 000 359 90 00 00 | MISC. FINES AND PRENALTIES | \$ | 100.00 |

TOTAL FINES/FORFEITURES - 350 \$ 10,450.38

MISCELLANEOUS

| | | | |
|--------------------------|--------------------------------|----|-----------|
| 001 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ | 10,001.78 |
| 001 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ | - |
| 001 000 000 361 40 00 00 | INT-CONTRACTS/NOTES/ACCT REC | \$ | 761.23 |
| 001 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ | 96.63 |
| 001 000 000 362 50 00 00 | PARK/FACILITIES LEASE | \$ | 1,535.00 |
| 001 000 000 362 90 00 00 | ROYALTIES - PROPERTY | \$ | - |
| 001 000 000 363 00 00 00 | INSURANCE PREMIUM AND RECOVERY | \$ | 2,134.63 |
| 001 000 000 367 11 00 00 | GIFTS/PLEDGES/GRANTS/PRIVATE | \$ | 69.11 |
| 001 000 000 367 11 00 01 | LIBRARY BEQUEST | \$ | 1,269.09 |
| 001 000 000 367 11 00 02 | LIBRARY SUMMER READING PROGRAM | \$ | 1,300.00 |
| 001 000 000 367 11 00 03 | CEMETERY GIFT PRIVATE SOURCE | \$ | 188.02 |
| 001 000 000 369 81 00 00 | CASHIER'S OVERAGE/SHORTAGE | \$ | 1,115.02 |
| 001 000 000 369 90 00 00 | OTHER MISCELLANEOUS | \$ | 3,575.62 |
| 001 000 000 369 90 00 03 | NSF REVENUES | \$ | 30.37 |

TOTAL MISCELLANEOUS - 360 \$ 22,076.50

| | | | |
|--------------------------|------------------------------|----|---|
| 001 000 000 374 06 90 00 | CAPITAL CONTRIBUTIONS/GRANTS | \$ | - |
|--------------------------|------------------------------|----|---|

NON-REVENUE

| | | | |
|--------------------------|------------------|----|--------|
| 001 000 000 386 00 00 01 | STATE BUILD CODE | \$ | 148.50 |
| 001 000 000 386 00 00 02 | PARK DEPOSIT | \$ | 600.00 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS REVENUE | | ACTUAL |
|--------------------------|--------------------------------|-----------------|
| 001 000 000 386 00 00 03 | STATE CRIME VICTIMS | \$ 37.42 |
| 001 000 000 386 83 00 00 | STATE EMS/TRAUMA | \$ 131.52 |
| 001 000 000 386 83 31 00 | STATE AUTO THEFT PREVENTION | \$ 165.43 |
| 001 000 000 386 91 00 00 | STATE PSEA 1 | \$ 6,137.17 |
| 001 000 000 386 92 00 00 | STATE PSEA 2 | \$ 3,022.41 |
| 001 000 000 386 93 00 00 | STATE PSEA 3 | \$ 49.68 |
| 001 000 000 386 96 00 00 | STATE CRIME LAB ANALYSIS | \$ - |
| 001 000 000 386 96 01 00 | STATE PORTION BREATH TEST | \$ 427.45 |
| 001 000 000 386 97 00 00 | STATE JIS TRAUMA | \$ 1,380.38 |
| 001 000 000 386 99 00 00 | STATE SCHOOL ZONE SAFETY | \$ 257.15 |
| 001 000 000 389 00 00 00 | OTHER NONREVENUES | \$ 6,862.73 |
| 001 000 000 389 00 00 01 | NON-REVENUE-PAYROLL | \$ - |
| 001 000 000 389 00 00 02 | DUI RESTITUTION CLE ELUM | \$ - |
| 001 000 000 389 00 01 00 | NON-REVENUE PAYROLL W/H | \$ - |
| | TOTAL NON-REVENUE - 380 | \$ 19,219.84 |
| 001 000 000 391 10 00 00 | BOND PROCEEDS-FIRE TRUCK | \$ - |
| | OTHER FINANCING SOURCES | |
| 001 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ 32,000.00 |
| 001 000 000 397 00 91 00 | INTERFUND PROFESSIONAL SERVICE | \$ - |
| 001 000 000 397 00 99 00 | INTERFUND CHARGES | \$ - |
| | TOTAL OTHER FINANCING - 390 | \$ 32,000.00 |
| | TOTAL REVENUE | \$ 719,199.75 |
| | TOTAL CURRENT EXPENSE | \$ 1,197,552.96 |
| | STREET FUND | |
| 101 000 000 308 00 00 00 | STREET BEGINNING CASH | \$ 110,739.88 |
| 101 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 101 000 000 308 00 01 00 | STREET BEGINNING INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ 110,739.88 |
| | INTERGOVERNMENTAL | |
| 101 000 000 331 83 50 00 | F.E.M.A. MONEY | \$ - |
| 101 000 000 334 03 61 00 | DOT GRANT-RESURFACE ROADWAY | \$ - |
| 101 000 000 334 03 80 00 | TIB SIDEWALK GRANT | \$ - |
| 101 000 000 334 03 80 01 | TIB FUEL TAX DIST GRANT | \$ - |
| 101 000 000 334 03 80 02 | TIB SCAP | \$ - |
| 101 000 000 334 03 81 00 | SIGN GRANT | \$ - |
| 101 000 000 334 04 02 00 | STREET ROAD STANDARDS GRANT | \$ - |
| 101 000 000 335 00 83 00 | MOTOR VEHICLE EXCISE TAX | \$ - |
| 101 000 000 336 00 87 00 | MVFT CITIES | \$ 24,527.04 |
| 101 000 000 336 00 88 00 | M.V. FUEL TAX-ARTERIAL STREETS | \$ - |
| 101 000 000 336 04 22 00 | LOCAL GOVERNMENT ASSISTANCE | \$ - |
| 101 000 000 336 06 94 00 | LIQUOR EXCISE | \$ 3,736.58 |
| 101 000 000 336 06 95 00 | LIQUOR CONTROL BOARD PROFITS | \$ 6,893.91 |
| 101 000 000 337 00 00 00 | LOCAL GRANTS/ENTI/IMP/IN-LIEU | \$ - |
| 101 000 000 337 00 00 01 | LOCAL GRANT-CO. CEMETERY ROAD | \$ - |
| 101 000 000 337 03 90 00 | ISTEA REVENUE | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| | | |
|-----------------------------|--------------------------------|---------------|
| BARS REVENUE | | ACTUAL |
| 101 000 000 337 07 90 00 | COUNTY - STIP MONEY | \$ - |
| 101 000 000 337 13 18 00 | INTERLO GRANT PUBLIC RESTROOM | \$ - |
| | TOTAL INTERGOVERNMENTAL - 330 | \$ 35,157.53 |
| CHARGES FOR SERVICES | | |
| 101 000 000 343 03 81 00 | misc. grants | \$ - |
| 101 000 000 343 89 00 00 | MISCELLANEOUS UTILITY-ST LIGHT | \$ (42.56) |
| 101 000 000 347 00 00 01 | sale of vacated property | \$ - |
| | TOTAL CHARGES FOR SERVICES-340 | \$ (42.56) |
| MISCELLANEOUS | | |
| 101 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 1,914.05 |
| 101 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ - |
| 101 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ - |
| 101 000 000 369 90 00 00 | OTHER MISCELLANEOUS | \$ 6,581.99 |
| | TOTAL MISCELLANEOUS - 360 | \$ 8,496.04 |
| OTHER FINANCING SOURCES | | |
| 101 000 000 395 10 00 00 | SALE OF VACATED PROPERTY | \$ - |
| 101 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ - |
| 101 000 000 397 00 00 01 | OPERATING TRANSFERS-IN 401/402 | \$ 1,500.00 |
| 101 000 000 397 00 00 02 | OPERATING TRANSFERS IN-001 | \$ 14,000.00 |
| 101 000 000 397 00 98 00 | INTERFUND MAINTENANCE | \$ - |
| 101 000 000 397 04 00 00 | TRANSFER IN-GOVERNMENT ASSIST | \$ - |
| | TOTAL OTHER FINANCING - 390 | \$ 15,500.00 |
| | TOTAL STREET REVENUE | \$ 59,111.01 |
| | TOTAL STREET | \$ 169,850.89 |
| DEBT SERVICE FUND | | |
| 200 000 000 308 00 00 00 | DEBT SERVICE BEGINNING CASH | \$ 7,786.21 |
| 200 000 000 311 11 00 00 | SPECIAL LEVY - FIRE TRUCK | \$ 8,707.92 |
| 200 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ 39,695.67 |
| | TOTAL DEBT SERVICE REVENUE | \$ 56,189.80 |
| | TOTAL DEBT SERVICE FUND | \$ 56,189.80 |
| CAPITAL IMPROVEMENT | | |
| 300 000 000 308 00 00 00 | CAPITAL IMP BEGINNING CASH | \$ 36,110.41 |
| 300 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 300 000 000 308 00 01 00 | CAPITAL IMP BEGIN INVESTMENTS | \$ - |
| | TOTAL BEGIN CASH/INVESTMENTS | \$ 36,110.41 |
| CAPITAL IMPROVEMENT REVENUE | | |
| 300 000 000 317 34 00 00 | REAL ESTATE EXCISE TAX | \$ 10,790.81 |
| 300 000 000 331 15 90 00 | NATIONAL TRUST HART GRANT | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS REVENUE | | ACTUAL |
|--------------------------|--------------------------------|---------------|
| 300 000 000 333 04 20 00 | DCTED GRANT - JENSEN CABIN | \$ - |
| 300 000 000 333 06 91 00 | LEGISLATIVE SETASIDE - HUD | \$ - |
| 300 000 000 334 06 90 00 | HERITAGE GRANT-OLD CITY HALL | \$ 35,000.00 |
| 300 000 000 334 06 90 01 | DCTED GRANT OLD CITY HALL | \$ - |
| 300 000 000 337 07 00 00 | DISTRESSED COUNTY TAX GRANT | \$ - |
| 300 000 000 337 13 18 00 | INTERLOCAL GRANT - PLAYGROUND | \$ - |
| 300 000 000 337 13 18 01 | PUBLIC FACILITIES - CITY HALL | \$ - |
| 300 000 000 337 13 18 02 | GRADER PURCHASE | \$ 208,052.78 |
| 300 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 803.52 |
| 300 000 000 361 30 00 00 | NET INCR/DECR IN INV VAL | \$ - |
| 300 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ - |
| 300 000 000 367 11 00 00 | RENOVATION DONATIONS/GIFT/SALE | \$ - |
| 300 000 000 369 90 00 00 | CAPITAL LOAN | \$ - |
| 300 000 000 389 00 00 00 | EARNEST MONEY REFUND | \$ - |
| 300 000 000 397 00 00 00 | OPERATING TRANSFER-IN 300 | \$ - |
| | TOTAL CAPITAL IMP REVENUE | \$ 254,647.11 |
| | TOTAL CAPITAL IMPROVEMENT | \$ 290,757.52 |
| SEWER FUND | | |
| 401 000 000 308 00 00 00 | SEWER BEGINNING CASH | \$ 363,297.11 |
| 401 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 401 000 000 308 00 01 00 | SEWER BEGINNING INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ 363,297.11 |
| SEWER FUND REVENUES | | |
| 401 000 000 331 02 10 00 | WWTP USDA GRANT | \$ - |
| 401 000 000 331 10 67 00 | USDA STORM WATER GRANT | \$ - |
| 401 000 000 331 10 76 00 | USDA WWTP GRANT | \$ 416,706.33 |
| 401 000 000 331 66 06 00 | WWTP EPA STAG GRANT | \$ 54,521.81 |
| 401 000 000 333 14 22 80 | CDBG STORM WATER GRANT | \$ - |
| 401 000 000 333 14 22 81 | STORMWATER GRANT - CDBG | \$ - |
| 401 000 000 343 50 00 00 | SEWER SERVICE | \$ 322,376.85 |
| 401 000 000 343 50 00 01 | MISC FINES & PENALTIES | \$ - |
| 401 000 000 359 90 00 00 | MISC. FINES AND PENALTIES | \$ (5.00) |
| 401 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 6,815.66 |
| 401 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ - |
| 401 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ 353.89 |
| 401 000 000 367 11 00 00 | GIFTS/PLEDGES/DONATIONS | \$ - |
| 401 000 000 369 81 00 00 | CASHIERS OVER & SHORTS | \$ 1,064.87 |
| 401 000 000 369 90 00 01 | MISCELLANEOUS-CONNECTIONS | \$ 1,000.00 |
| 401 000 000 369 90 00 02 | OTHER MISCELLANEOUS | \$ 25,954.50 |
| 401 000 000 369 90 00 03 | AWC STOP LOSS GRANT | \$ 1,000.00 |
| | TOTAL SEWER REVENUES | \$ 829,788.91 |
| 401 000 000 381 10 00 00 | INTERGOVERNMENTAL LOAN | \$ - |
| 401 000 000 382 20 00 00 | PWTF LOAN - SEWER LAGOONS | \$ - |
| 401 000 000 382 20 01 00 | USDA LOAN PROCEEDS WWTP | \$ - |
| 401 000 000 382 80 00 00 | INTERGOVERNMENTAL NOTE | \$ - |
| 401 000 000 391 80 00 00 | INTERGOVERNMENTAL NOTE | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS REVENUE | | ACTUAL |
|--------------------------|--------------------------------|-----------------|
| 401 000 000 391 90 00 00 | CONSTRUCTION WWTP USDA LOAN | \$ - |
| 401 000 000 397 00 00 00 | TRANSFER IN | \$ - |
| | TOTAL SEWER FUND | \$ 1,193,086.02 |
| | | |
| WATER FUND | | |
| 402 000 000 308 00 00 00 | WATER BEGINNING CASH | \$ 184,274.64 |
| 402 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 402 000 000 308 00 01 00 | WATER BEGINNING INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ 184,274.64 |
| | | |
| WATER FUND REVENUES | | |
| 402 000 000 333 14 22 82 | CDBG COMP PLAN GRANT | \$ - |
| 402 000 000 334 03 10 00 | DOE GRANT-WATER RIGHTS | \$ 210,000.00 |
| 402 000 000 343 40 00 00 | WATER SALES | \$ 285,897.82 |
| 402 000 000 359 90 00 00 | MISC. FINES AND PENALTIES | \$ 1,862.84 |
| 402 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 2,320.69 |
| 402 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ - |
| 402 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ - |
| 402 000 000 367 11 00 00 | GIFTS/PLEDGES PRIVATE SOURCE | \$ - |
| 402 000 000 369 81 00 00 | CASHIERS OVER & SHORTS | \$ 1,064.87 |
| 402 000 000 369 90 00 01 | MISCELLANEOUS-CONNECTIONS | \$ 1,000.00 |
| 402 000 000 369 90 00 02 | OTHER MISCELLANEOUS | \$ 444.00 |
| 402 000 000 369 90 01 00 | MISCELLANEOUS | \$ - |
| | TOTAL WATER REVENUE | \$ 502,590.22 |
| 402 000 000 397 00 00 00 | TRANSFER IN-406 | \$ - |
| | TOTAL WATER FUND | \$ 686,864.86 |
| | | |
| 403 000 000 308 00 00 00 | SEWER RESERVE BEGINNING CASH | \$ - |
| 403 000 000 308 00 01 00 | SEWER RES BEGIN INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ - |
| 403 000 000 343 50 00 00 | SEWER CONNECTION/MISCELLANEOUS | \$ - |
| 403 000 000 361 11 00 00 | SEWER RESERVE CD INTEREST | \$ - |
| 403 000 000 397 00 00 00 | TRANSFER IN | \$ - |
| 404 000 000 308 00 00 00 | WATER RESERVE BEGINNING CASH | \$ - |
| 404 000 000 308 00 01 00 | WATER RES BEGIN INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ - |
| 404 000 000 343 80 00 00 | WATER RESERVE FEE | \$ - |
| 404 000 000 361 11 00 00 | WATER RESERVE CD INTEREST | \$ - |
| 404 000 000 369 90 00 00 | NEW WATER CONNECTIONS | \$ - |
| 405 000 000 308 00 00 00 | FILTER PLANT BEGINNING CASH | \$ - |
| 405 000 000 308 00 01 00 | PILOT PLANT BEGIN INVESTMENT | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

BARS REVENUE

ACTUAL

WATER/SEWER/STORM RESERVE

| | | |
|--------------------------|-------------------------------|---------------|
| 406 000 000 308 00 00 00 | RESERVE BEGINNING CASH | \$ 323,353.78 |
| 406 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 406 000 000 308 00 01 00 | RESERVE BEGINNING INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ 323,353.78 |

RESERVE REVENUES

| | | |
|--------------------------|-------------------------------|---------------|
| 406 000 000 343 80 00 00 | WATER/SEWER/STORM RESERVE FEE | \$ 25,656.12 |
| 406 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 5,287.72 |
| 406 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ - |
| 406 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ - |
| 406 000 000 369 90 00 00 | CONNECTIONS | \$ 2,000.00 |
| 406 000 000 369 90 01 00 | MISCELLANEOUS | \$ - |
| 406 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ - |
| | TOTAL RESERVE REVENUE | \$ 32,943.84 |
| | TOTAL RESERVE | \$ 356,297.62 |

SEWER BOND RESERVE FUND

| | | |
|--------------------------|-------------------------------|--------------|
| 407 000 000 308 00 00 00 | SEWER BOND BEGINNING CASH | \$ 54,858.84 |
| 407 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 407 000 000 308 00 01 00 | SEWER BOND BEGIN INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ 54,858.84 |
| 407 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 2,169.96 |
| 407 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ - |
| | TOTAL SEWER BOND REVENUE | \$ 2,169.96 |
| | TOTAL SEWER BOND RESERVE FUND | \$ 57,028.80 |

WATER BOND RESERVE FUND

| | | |
|--------------------------|-------------------------------|---------------|
| 408 000 000 308 00 00 00 | WATER BOND BEGINNING CASH | \$ 127,580.53 |
| 408 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 408 000 000 308 00 01 00 | WATER BOND BEGIN INVESTMENTS | \$ - |
| | TOTAL BEGINNING CASH & INVEST | \$ 127,580.53 |
| 408 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 4,918.12 |
| 408 000 000 397 80 34 01 | WATER UTILITIES FOR BOND | \$ - |
| | TOTAL WATER BOND REVENUE | \$ 4,918.12 |
| | TOTAL WATER BOND RESERVE FUND | \$ 132,498.65 |

SEWER DEBT SERVICE

| | | |
|--------------------------|----------------------------|---------------|
| 411 000 000 308 00 00 01 | SEWER DEBT BEGINNING CASH | \$ 48,433.83 |
| 411 000 000 361 11 00 00 | INTEREST EARNINGS | \$ - |
| 411 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ - |
| 411 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ 102,174.73 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 04

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS REVENUE | | ACTUAL |
|--------------------------|--------------------------------|-----------------|
| 411 000 000 397 80 35 00 | SEWER UTILITIES FOR DEBT | \$ - |
| | TOTAL SEWER DEBT SERVICE REV | \$ 150,608.56 |
| | TOTAL SEWER DEBT SERVICE FUND | \$ 150,608.56 |
| | WATER DEBT SERVICE | |
| 412 000 000 308 00 00 01 | WATER DEBT BEGINNING CASH | \$ - |
| 412 000 000 308 00 01 01 | WATER DEBT ENDING CASH | \$ - |
| 412 000 000 361 11 00 00 | INTEREST EARNINGS | \$ - |
| 412 000 000 397 00 00 00 | OPERATING TRANSFERS-IN | \$ 117,592.00 |
| 412 000 000 397 80 34 00 | WATER UTILITIES FOR DEBT | \$ - |
| | TOTAL WATER DEBT SERVICE REV | \$ 117,592.00 |
| | TOTAL WATER DEBT SERVICE FUND | \$ 117,592.00 |
| | EQUIPMENT REPAIR/RESERVE FUND | |
| 500 000 000 308 00 00 00 | EQUIPMENT FUND BEGINNING CASH | \$ 155,594.84 |
| 500 000 000 308 00 00 01 | BEG FUND BAL/INVESTMENTS | \$ - |
| 500 000 000 308 00 01 00 | EQUIPMENT BEGINNING INVESTMENT | \$ - |
| | TOTAL BEGINNING CASH/INVEST | \$ 155,594.84 |
| | ER & R REVENUES | |
| 500 000 000 316 20 00 00 | ADMISSIONS TAXES | \$ 5,152.56 |
| 500 000 000 361 11 00 00 | INVESTMENT INTEREST | \$ 2,863.21 |
| 500 000 000 361 30 00 00 | NET INCR/DECR IN INV VALUE | \$ - |
| 500 000 000 361 90 00 00 | OTHER INTEREST EARNINGS | \$ - |
| | TOTAL ER & R REVENUES | \$ 8,015.77 |
| 500 000 000 397 00 00 01 | OPERATING TRANSFER-IN COMPUTER | \$ 2,900.00 |
| 500 000 000 397 00 00 02 | OPERATING TRANSFER-IN PARKS | \$ 600.00 |
| 500 000 000 397 00 00 03 | OPERATING TRANSFER-IN MOTOR PL | \$ 22,000.00 |
| 500 000 000 397 00 95 01 | INTERFUND LEASE-EQUIPMENT | \$ - |
| 500 000 000 397 00 95 02 | INTERFUND LEASE-COMPUTERS | \$ - |
| 500 000 000 397 00 95 03 | INTERFUND LEASE-PARKS | \$ - |
| 500 000 000 397 00 95 04 | INTERFUND LEASE-MOTOR POOL | \$ - |
| 500 000 000 397 00 95 05 | INTERFUND LEASE-POLICE CARS | \$ - |
| | TOTAL ER & R TRANSFERS IN | \$ 25,500.00 |
| 500 000 000 398 00 00 00 | INSURANCE RECOVERY, MOTOR POOL | \$ - |
| | TOTAL ER & R REVENUE/TRANSFERS | \$ 33,515.77 |
| | TOTAL ER & R FUND | \$ 189,110.61 |
| | GRAND TOTAL ALL FUNDS | \$ 4,597,438.29 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| CURRENT EXPENSE | | |
| 001 000 000 508 00 00 00 | CURRENT EXPENSE ENDING CASH | \$ 507,126.00 |
| 001 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 001 000 000 508 00 01 00 | CURRENT EXP ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 507,126.00 |
| GENERAL GOVERNMENT | | |
| 001 000 000 511 10 10 00 | LEGISLATIVE-COUNCIL SALARIES | \$ 4,830.00 |
| 001 000 000 511 10 20 00 | COUNCIL TAXES | \$ 19.25 |
| 001 000 000 511 10 21 00 | SOCIAL SECURITY | \$ 299.46 |
| 001 000 000 511 10 22 00 | MEDICARE | \$ 70.04 |
| 001 000 000 511 40 00 00 | COUNCIL - TRAINING | \$ 1,135.23 |
| 001 000 000 511 40 43 00 | MAYOR TRAINING/TRAVEL | \$ - |
| 001 000 000 511 50 32 00 | FUEL CONSUMED | \$ 1,276.14 |
| 001 000 000 511 50 47 00 | UTILITY SERVICES | \$ 55.98 |
| 001 000 000 511 70 51 00 | ELECTION COSTS | \$ 523.85 |
| 001 000 000 511 80 51 00 | VOTER REGISTRATION COSTS | \$ 737.24 |
| 001 000 000 512 50 10 00 | JUDICIAL-MUNICIPAL CT SALARIES | \$ 7,200.00 |
| 001 000 000 512 50 20 00 | JUDICIAL TAXES | \$ 1.08 |
| 001 000 000 512 50 21 00 | SOCIAL SECURITY | \$ 446.40 |
| 001 000 000 512 50 22 00 | MEDICARE | \$ 104.40 |
| 001 000 000 512 50 49 00 | MISCELLANEOUS-JURY COSTS | \$ - |
| 001 000 000 512 50 49 01 | MISC-COURT CONTRACT | \$ 9,600.00 |
| 001 000 000 513 10 10 00 | EXECUTIVE-MAYOR SALARY | \$ 3,600.00 |
| 001 000 000 513 10 20 00 | MAYOR TAXES | \$ 1.96 |
| 001 000 000 513 10 21 00 | SOCIAL SECURITY | \$ 223.20 |
| 001 000 000 513 10 22 00 | MEDICARE | \$ 52.20 |
| 001 000 000 513 10 42 00 | COMMUNICATIONS/MAYOR CELL PH | \$ 490.59 |
| 001 000 000 514 23 10 00 | FINANCIAL SERVICES-SALARIES | \$ 14,462.41 |
| 001 000 000 514 23 10 01 | FINANCIAL SERVICES OVERTIME | \$ - |
| 001 000 000 514 23 20 00 | FINANCIAL SERVICES - TAXES | \$ - |
| 001 000 000 514 23 20 01 | FINANCIAL SERVICES - BENEFITS | \$ - |
| 001 000 000 514 23 21 00 | SOCIAL SECURITY | \$ 896.69 |
| 001 000 000 514 23 22 00 | MEDICARE | \$ 209.70 |
| 001 000 000 514 23 23 00 | LABOR AND INDUSTRIES | \$ 64.33 |
| 001 000 000 514 23 25 00 | RETIREMENT PERS II | \$ 974.72 |
| 001 000 000 514 23 26 00 | HEALTH INSURANCE | \$ 2,215.43 |
| 001 000 000 514 23 41 00 | AUDIT COSTS | \$ 13,429.11 |
| 001 000 000 514 40 43 00 | FINANCIAL SERVICES TRAINING | \$ 1,609.55 |
| 001 000 000 514 50 48 00 | MAINTENANCE AGREEMENTS | \$ 48.47 |
| 001 000 000 514 71 46 00 | RISK MANAGEMENT INSURANCE | \$ 3,826.52 |
| 001 000 000 515 10 00 00 | LEGAL - ADMIN INTERNAL ISSUES | \$ 1,119.35 |
| 001 000 000 515 21 10 00 | LEGAL-CRIMINAL ATTORNEY SALARY | \$ 13,680.95 |
| 001 000 000 515 22 10 00 | LEGAL-CIVIL ATTORNEY SALARY | \$ 50,459.88 |
| 001 000 000 518 30 10 00 | CENTRAL SERVICES-CREW SALARY | \$ 21,337.09 |
| 001 000 000 518 30 20 00 | CENTRAL SERVICES - TAXES | \$ - |
| 001 000 000 518 30 20 01 | CENTRAL SERVICES - BENEFITS | \$ - |
| 001 000 000 518 30 21 00 | SOCIAL SECURITY | \$ 1,322.89 |
| 001 000 000 518 30 22 00 | MEDICARE | \$ 309.35 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| 001 000 000 518 30 23 00 | LABOR AND INDUSTRIES | \$ 534.68 |
| 001 000 000 518 30 25 00 | RETIREMENT PERS II | \$ 2,127.23 |
| 001 000 000 518 30 26 00 | HEALTH INSURANCE | \$ 3,200.24 |
| 001 000 000 518 40 31 00 | OPERATING SUPPLIES | \$ 1,966.08 |
| 001 000 000 518 40 32 00 | FUEL CONSUMED | \$ 2,835.51 |
| 001 000 000 518 40 42 00 | COMMUNICATIONS | \$ 1,881.31 |
| 001 000 000 518 40 43 00 | TRAINING/TRAVEL | \$ - |
| 001 000 000 518 40 47 00 | UTILITY SERVICES | \$ 1,105.60 |
| 001 000 000 518 40 49 00 | MISCELLANEOUS | \$ 42,474.59 |
| 001 000 000 518 75 00 00 | EQUIP LEASES & MAINTENANCE | \$ - |
| 001 000 000 518 86 00 01 | INFO TECHN - PROF SERVICES | \$ - |
| 001 000 000 518 90 00 00 | OTHER SERVICES, CODIFICATION | \$ - |
| | TOTAL GENERAL GOVERNMENT - 510 | \$ 212,758.70 |

SECURITY OF PERSONS & PROPERTY

| | | |
|--------------------------|-------------------------------|--------------|
| | TOTAL POLICE DEPARTMENT | \$ - |
| 001 000 000 522 10 42 00 | COMMUNICATIONS | \$ 159.55 |
| 001 000 000 522 20 10 00 | FIRE CONTROL-CHIEF SALARY | \$ 1,500.00 |
| 001 000 000 522 20 20 00 | FIRE CHIEF - TAXES | \$ - |
| 001 000 000 522 20 21 00 | SOCIAL SECURITY | \$ 93.00 |
| 001 000 000 522 20 22 00 | MEDICARE | \$ 21.72 |
| 001 000 000 522 20 23 00 | LABOR & INDUSTRIES | \$ 1.08 |
| 001 000 000 522 20 29 00 | PENSION RETIREMENT/DISABILITY | \$ - |
| 001 000 000 522 20 31 00 | OPERATING SUPPLIES | \$ 656.10 |
| 001 000 000 522 20 32 00 | FUEL CONSUMED | \$ 2,397.26 |
| 001 000 000 522 20 35 00 | TOOLS/SMALL EQUIPMENT | \$ 8,926.63 |
| 001 000 000 522 20 47 00 | UTILITY SERVICES | \$ 932.75 |
| 001 000 000 522 20 49 00 | MISCELLANEOUS | \$ 1,032.70 |
| 001 000 000 522 30 41 00 | FIRE WISE PROTECTION SERVICES | \$ - |
| 001 000 000 522 40 49 00 | TRAINING | \$ 1,260.00 |
| | TOTAL SECURITY - 520 | \$ 16,980.79 |

PHYSICAL ENVIRONMENT

| | | |
|--------------------------|-------------------------------|-------------|
| 001 000 000 536 20 49 00 | CEMETERY GRAVE DIGGER/SEXTON | \$ 2,100.00 |
| 001 000 000 536 40 49 00 | CEMETERY COMMISSION | \$ - |
| 001 000 000 536 50 10 00 | CEMETERY SALARIES | \$ 2,788.11 |
| 001 000 000 536 50 20 00 | CEMETERY PERSONNEL - TAXES | \$ - |
| 001 000 000 536 50 20 01 | CEMETERY PERSONNEL - BENEFITS | \$ - |
| 001 000 000 536 50 21 00 | SOCIAL SECURITY | \$ 172.84 |
| 001 000 000 536 50 22 00 | MEDICARE | \$ 40.45 |
| 001 000 000 536 50 23 00 | LABOR AND INDUSTRIES | \$ 67.45 |
| 001 000 000 536 50 25 00 | RETIREMENT PERS II | \$ 201.46 |
| 001 000 000 536 50 26 00 | HEALTH INSURANCE | \$ 427.02 |
| 001 000 000 536 50 30 00 | CEMETERY FACILITIES MAINTNCE | \$ - |
| 001 000 000 536 50 31 00 | OPERATING SUPPLIES | \$ 176.15 |
| 001 000 000 536 50 34 00 | GRAVE MARKERS/LINERS | \$ 1,765.92 |
| 001 000 000 536 50 40 00 | SPRINKLER SYSTEM | \$ - |
| 001 000 000 536 50 49 00 | MISCELLANEOUS | \$ 1,302.70 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| 001 000 000 539 30 10 00 | ANIMAL CONTROL SALARY | \$ - |
| 001 000 000 539 30 21 00 | SOCIAL SECURITY | \$ - |
| 001 000 000 539 30 22 00 | MEDICARE | \$ - |
| 001 000 000 539 30 23 00 | LABOR AND INDUSTRIES | \$ - |
| 001 000 000 539 30 31 00 | ANIMAL CONTROL SUPPLIES | \$ - |
| 001 000 000 539 30 43 00 | ANIMAL CONTROL TRAVEL EXP | \$ - |
| 001 000 000 539 50 42 00 | ANIMAL CONTROL COMMUNICATIONS | \$ - |
| | TOTAL PHYSICAL ENVIRONMENT-530 | \$ 9,042.10 |
| ECONOMIC ENVIRONMENT | | |
| 001 000 000 558 10 10 00 | PLANNING/ZONING SALARY | \$ 31,635.96 |
| 001 000 000 558 10 10 01 | PLANNING/ZONING OVERTIME | \$ - |
| 001 000 000 558 10 20 00 | PLANNING/ZONING - TAXES | \$ - |
| 001 000 000 558 10 20 01 | PLANNING/ZONING - BENEFITS | \$ - |
| 001 000 000 558 10 21 00 | SOCIAL SECURITY | \$ 1,961.44 |
| 001 000 000 558 10 22 00 | MEDICARE | \$ 458.72 |
| 001 000 000 558 10 23 00 | LABOR AND INDUSTRIES | \$ 138.39 |
| 001 000 000 558 10 25 00 | RETIREMENT PERS II | \$ 2,289.81 |
| 001 000 000 558 10 26 00 | HEALTH INSURANCE | \$ 6,353.85 |
| 001 000 000 558 20 10 00 | COMPRHENSIVE PLAN PROF SERVICE | \$ 50,894.07 |
| 001 000 000 558 20 31 00 | OPERATING SUPPLIES | \$ 570.99 |
| 001 000 000 558 20 49 00 | MISCELLANEOUS | \$ 2,611.55 |
| 001 000 000 558 20 52 39 | CTED CRITICAL AREA UPDTE GRANT | \$ 7,540.82 |
| 001 000 000 558 40 00 00 | PLANNING - TRAINING | \$ - |
| 001 000 000 558 60 00 01 | PLANNING - SUNCADIA RELATED | \$ 45,468.78 |
| 001 000 000 558 60 00 02 | PLANNING - MISC DEVELOPERS | \$ 1,516.34 |
| | TOTAL ECONOMIC ENVIRONMEN-550 | \$ 151,440.72 |
| 001 000 000 566 10 51 00 | INTERGOVERNMENTAL-ALCOHOL | \$ - |
| TOURISM GRANT/COAL MINE FESTIV | | |
| 001 000 000 571 00 20 00 | FED GRNT HISTORIC PRESERVATION | \$ - |
| 001 000 000 571 10 40 00 | DAH P SURVEY GRANT | \$ - |
| 001 000 000 571 50 49 00 | TOURISM SUPPORT FUND | \$ 1,310.85 |
| 001 000 000 571 50 79 00 | COAL MINE FEST KITTITAS CT GRN | \$ - |
| 001 000 000 572 20 10 00 | LIBRARY SALARIES | \$ 26,176.07 |
| 001 000 000 572 20 10 01 | LIBRARY SUBSTITUTE | \$ 1,032.90 |
| 001 000 000 572 20 20 00 | LIBRARY - TAXES | \$ - |
| 001 000 000 572 20 20 01 | LIBRARY - BENEFITS | \$ - |
| 001 000 000 572 20 21 00 | SOCIAL SECURITY | \$ 1,622.88 |
| 001 000 000 572 20 22 00 | MEDICARE | \$ 379.52 |
| 001 000 000 572 20 23 00 | LABOR AND INDUSTRIES | \$ 160.69 |
| 001 000 000 572 20 25 00 | RETIREMENT PERS II | \$ 1,892.22 |
| 001 000 000 572 20 26 00 | HEALTH INSURANCE | \$ 6,876.19 |
| 001 000 000 572 21 34 00 | SUMMER READING PROGRAM | \$ 786.83 |
| 001 000 000 572 40 40 00 | TRAINING | \$ 189.85 |
| 001 000 000 572 50 31 00 | OPERATING SUPPLIES | \$ 1,963.39 |
| 001 000 000 572 50 31 01 | OPERATING SUPPLIES-BOOKS | \$ 2,836.55 |
| 001 000 000 572 50 32 00 | FUEL CONSUMED | \$ 2,675.82 |
| 001 000 000 572 50 42 00 | COMMUNICATIONS | \$ 42.85 |
| 001 000 000 572 50 47 00 | UTILITY SERVICES | \$ 610.24 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| 001 000 000 572 50 49 00 | MISCELLANEOUS | \$ 1,350.97 |
| 001 000 000 572 50 49 01 | COMPUTER MAINTENANCE | \$ 75.90 |
| 001 000 000 572 50 60 00 | GATES FOUNDATION GRANT | \$ - |
| 001 000 000 572 90 34 00 | BEQUEST | \$ - |
| | TOTAL LIBRARY SERVICES | \$ 49,983.72 |
| 001 000 000 576 80 10 00 | PARK CREW SALARIES | \$ 5,325.22 |
| 001 000 000 576 80 20 00 | PARK CREW - TAXES | \$ - |
| 001 000 000 576 80 20 01 | PARK CREW - BENEFITS | \$ - |
| 001 000 000 576 80 21 00 | SOCIAL SECURITY | \$ 330.16 |
| 001 000 000 576 80 22 00 | MEDICARE | \$ 77.23 |
| 001 000 000 576 80 23 00 | LABOR AND INDUSTRIES | \$ 139.04 |
| 001 000 000 576 80 25 00 | RETIREMENT PERS II | \$ 378.90 |
| 001 000 000 576 80 26 00 | HEALTH INSURANCE | \$ 750.76 |
| 001 000 000 576 80 30 00 | PLAYGROUND | \$ - |
| 001 000 000 576 80 31 00 | OPERATING SUPPLIES | \$ 379.80 |
| 001 000 000 576 80 35 00 | SMALL TOOLS/MINOR EQUIPMENT | \$ 452.04 |
| 001 000 000 576 80 40 00 | LAND STEWARDSHIP PLAN | \$ - |
| 001 000 000 576 80 43 00 | TRAINING/TRAVEL | \$ - |
| 001 000 000 576 80 47 00 | UTILITY SERVICE-PARK | \$ 86.23 |
| 001 000 000 576 80 49 00 | MISCELLANEOUS | \$ 929.40 |
| | TOTAL PARK DEPARTMENT | \$ 8,848.78 |
| | TOTAL CULTURE/RECREATION - 570 | \$ 58,832.50 |
| | TOTAL EXPENDITURES | \$ 449,054.81 |
| NON-EXPENDITURES | | |
| 001 000 000 586 00 00 01 | STATE DISBURSEMENT-COURT FINES | \$ 9,420.48 |
| 001 000 000 586 00 00 02 | STATE DISBURSEMENT-PSEA | \$ 4,626.59 |
| 001 000 000 586 00 00 03 | STATE DISBURSEMENT-BREATH TEST | \$ 95.95 |
| 001 000 000 586 00 00 04 | STATE DISBURSEMENT-JIS | \$ 671.85 |
| 001 000 000 586 00 00 05 | STATE DISBURSEMENT-BLDG CODE | \$ - |
| 001 000 000 586 00 00 06 | CO. DISBURSEMENT-CRIME VICTIMS | \$ 1,929.49 |
| 001 000 000 586 00 00 07 | PARK DEPOSIT REFUNDS | \$ 600.00 |
| 001 000 000 586 00 00 08 | STATE DISBURSEMENT-TRAUMA | \$ 19.53 |
| 001 000 000 589 00 00 00 | NON EXPENDITURES | \$ (47.65) |
| | TOTAL NON-EXPENDITURES - 580 | \$ 17,316.24 |
| OTHER FINANCING USES | | |
| 001 000 000 594 22 64 00 | CAPITAL EXPENDITURE FIRE TRUCK | \$ - |
| 001 000 000 597 00 00 01 | OPERATING TRANSFERS-OUT 500 | \$ 3,500.00 |
| 001 000 000 597 00 00 02 | OPERATING TRANSFERS-OUT 101 | \$ 14,000.00 |
| 001 000 000 597 00 00 03 | OPERATING TRANSFER-OUT 200 | \$ 20,168.13 |
| 001 000 000 597 00 00 04 | OPERATING TRANSFER-OUT 300 | \$ - |
| 001 000 000 597 00 95 00 | INTERFUND RENTAL/LEASE | \$ - |
| 001 000 000 597 43 99 00 | STREET SHARE-GOVERNMENT ASSIST | \$ - |
| | TOTAL CURRENT TRANSFERS | \$ 37,668.13 |
| 001 000 000 598 12 51 00 | INTERGOVERNMENTAL-CT ATTORNEY | \$ 3,810.00 |
| 001 000 000 598 21 51 00 | INTERGOVERNMENTAL-POLICE | \$ 148,118.28 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| 001 000 000 598 23 51 00 | INTERGOVERNMENTAL-DETENTION | \$ 16,236.00 |
| 001 000 000 598 26 51 00 | INTERGOVERNMENTAL-EMS | \$ 2,300.00 |
| 001 000 000 598 28 51 00 | INTERGOVERNMENTAL-KITTCOM | \$ - |
| 001 000 000 598 58 51 00 | INTERGOVERNMENTAL-PLANNER/COG | \$ - |
| 001 000 000 598 59 51 00 | INTERGOVERNMENTAL-PLAN REVIEW | \$ 15,673.60 |
| 001 000 000 598 66 51 00 | CO. SEXUAL ASSLT INTERVIEWER | \$ 249.90 |
| | TOTAL INTERGOVERNMENTAL | \$ 186,387.78 |
| | TOTAL NON-EXPEND/OTHER USES | \$ 241,372.15 |
| | TOTAL EXPENDITURES | \$ 690,426.96 |
| | GRAND TOTAL CURRENT EXPENSE | \$ 1,197,552.96 |
| STREET FUND | | |
| 101 000 000 508 00 00 00 | STREET FUND ENDING CASH | \$ 89,548.66 |
| 101 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 101 000 000 508 00 01 00 | STREET FUND ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 89,548.66 |
| 101 000 000 541 30 00 00 | ROAD PRESERVATION | \$ 411.86 |
| 101 000 000 542 30 00 00 | ROAD REPAIR | \$ 2,361.39 |
| TCTED GRANT | | |
| 101 000 000 542 61 63 00 | GMA EMERGING ISSUES GRANT | \$ - |
| 101 000 000 542 61 63 01 | SIGN GRANT | \$ - |
| 101 000 000 542 62 40 00 | COAL MINE TRAIL | \$ 4,199.17 |
| 101 000 000 542 63 47 00 | STREET LIGHTING | \$ 11,003.09 |
| 101 000 000 543 10 10 00 | STREET SALARIES | \$ 32,678.15 |
| 101 000 000 543 10 10 01 | STREET OVERTIME | \$ - |
| 101 000 000 543 10 20 00 | STREET - TAXES | \$ - |
| 101 000 000 543 10 20 01 | STREET - BENEFITS | \$ - |
| 101 000 000 543 10 21 00 | SOCIAL SECURITY | \$ 2,026.01 |
| 101 000 000 543 10 22 00 | MEDICARE | \$ 473.77 |
| 101 000 000 543 10 23 00 | LABOR AND INDUSTRIES | \$ 819.08 |
| 101 000 000 543 10 25 00 | RETIREMENT PERS II | \$ 2,294.65 |
| 101 000 000 543 10 26 00 | HEALTH INSURANCE | \$ 4,420.65 |
| 101 000 000 543 30 31 00 | OPERATING SUPPLIES | \$ 849.52 |
| 101 000 000 543 30 32 00 | FUEL CONSUMED | \$ 5,010.17 |
| 101 000 000 543 30 35 00 | TOOLS/SMALL EQUIPMENT/MISC. | \$ 5,529.99 |
| 101 000 000 543 30 42 00 | COMMUNICATIONS | \$ 715.55 |
| 101 000 000 543 30 46 00 | RISK MANAGEMENT-INSURANCE POOL | \$ 1,000.00 |
| CEMETERY ROAD GRANT | | |
| 101 000 000 543 60 00 00 | TRAINING | \$ - |
| 101 000 000 545 90 40 01 | EMERGENCY REPAIRS | \$ - |
| 101 000 000 576 80 35 00 | SMALL TOOLS/EQUIPMENT/GATES | \$ - |
| | TOTAL STREET EXPENDITURES | \$ 73,793.05 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION OTHER FINANCING USES | ACTUAL EXPENDITURES |
|---------------------------------|-------------------------------------|------------------------|
| 101 000 000 595 30 00 00 | ROAD REPAIR TIB FUEL TAX GRANT | \$ - |
| 101 000 000 595 30 00 01 | TIB GRANT SCAP - 2ND STREET | \$ - |
| 101 000 000 595 30 48 00 | ROADWAY RESURFACE SUBCONTRACT | \$ - |
| 101 000 000 595 30 60 00 | RESURFACE ROADWAY-DOT GRANT | \$ - |
| 101 000 000 595 61 60 00 | RESTORE SIDEWALKS-TIB GRANT | \$ - |
| | TOTAL OTHER EXPENDITURES | \$ - |
| 101 000 000 597 00 00 00 | OPERATING TRANSFERS-OUT 500 | \$ - |
| 101 000 000 597 00 00 01 | OPERATING TRANSFERS OUT-200 | \$ 6,509.18 |
| 101 000 000 597 00 01 00 | OPERATING TRANSFERS OUT-500 | \$ - |
| 101 000 000 597 00 95 00 | INTERFUND RENTAL/LEASE | \$ - |
| 101 000 000 597 48 95 00 | INTERFUND RENTAL/LEASE | \$ - |
| | TOTAL STREET TRANSFERS | \$ 6,509.18 |
| 101 000 000 598 66 51 00 | intergov.substance abuse | \$ - |
| | TOTAL EXPENDITURES/TRANSFERS | \$ 80,302.23 |
| | GRAND TOTAL STREET FUND | \$ 169,850.89 |
| DEBT SERVICE FUND | | |
| 200 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ 6,265.56 |
| 200 000 000 591 70 48 00 | DEBT SERVICE PRINCIPAL, GRADER | \$ 19,229.48 |
| 200 000 000 591 71 22 00 | DEBT SERVICE PRINCIPAL-TRUCK | \$ 20,000.00 |
| 200 000 000 592 80 48 00 | DEBT SERVICE INTEREST, GRADER | \$ 6,807.26 |
| 200 000 000 592 83 22 00 | DEBT SERVICE INTEREST-TRUCK | \$ 3,887.50 |
| | TOTAL DEBT SERVICE FUND | \$ 56,189.80 |
| CAPITAL IMPROVEMENT FUND | | |
| 300 000 000 337 13 18 02 | GRADER PURCHASE | \$ - |
| 300 000 000 508 00 00 00 | CAPITAL IMP ENDING CASH | \$ 38,174.44 |
| 300 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 300 000 000 508 00 01 00 | CAPITAL IMP ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 38,174.44 |
| 300 000 000 594 00 00 00 | LEGISLATIVE SETASIDE - HUD | \$ - |
| 300 000 000 594 40 61 00 | MISCELLANEOUS | \$ - |
| 300 000 000 594 50 73 00 | NATIONAL TRUST HART GRANT | \$ - |
| 300 000 000 594 50 73 01 | HERITAGE GRANT - CONGR FUNDS | \$ 10,284.50 |
| 300 000 000 594 73 00 01 | DCTED GRANT FUNDING | \$ 5,180.01 |
| 300 000 000 594 73 62 00 | OLD CITY HALL RENOVATION | \$ 29,065.79 |
| 300 000 000 594 73 62 01 | OCHR DIESTRESSED CO TAX GRANT | \$ - |
| 300 000 000 594 76 62 00 | GRADER PURCHASE | \$ 208,052.78 |
| 300 000 000 594 79 62 00 | CAPITAL - SECTION 17 GATES | \$ - |
| 300 000 000 594 90 62 00 | OCHR REET EXPENDITURE | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| 300 000 000 596 19 62 00 | LOAN PAYMENT | \$ - |
| 300 000 000 596 19 62 01 | REPLACE HEATING SYSTEM | \$ - |
| 300 000 000 597 00 01 00 | TRANSFER OUT | \$ - |
| | TOTAL CAPITAL IMPROVEMENT | \$ 290,757.52 |
| SEWER FUND | | |
| 401 000 000 508 00 00 00 | SEWER ENDING CASH | \$ 266,214.87 |
| 401 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 401 000 000 508 00 01 00 | SEWER ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 266,214.87 |
| 401 000 000 532 30 00 00 | ENGINEERING STUDY-STORM WATER | \$ - |
| 401 000 000 535 10 10 00 | SEWER SALARIES | \$ 47,570.96 |
| 401 000 000 535 10 10 01 | SEWER OVERTIME | \$ - |
| 401 000 000 535 10 20 00 | SEWER - TAXES | \$ - |
| 401 000 000 535 10 20 01 | SEWER - BENEFITS | \$ - |
| 401 000 000 535 10 21 00 | SOCIAL SECUIRTY | \$ 2,949.45 |
| 401 000 000 535 10 22 00 | MEDICARE | \$ 689.78 |
| 401 000 000 535 10 23 00 | LABOR & INDUSTRIES | \$ 851.01 |
| 401 000 000 535 10 25 00 | RETIREMENT-PERS II | \$ 3,383.58 |
| 401 000 000 535 10 26 00 | HEALTH INSURANCE | \$ 6,566.13 |
| 401 000 000 535 35 48 00 | I & I MANHOLE PROJECT | \$ - |
| 401 000 000 535 80 31 00 | OPERATING SUPPLIES | \$ 1,686.83 |
| 401 000 000 535 80 32 00 | FUEL CONSUMED | \$ 4,892.04 |
| 401 000 000 535 80 35 00 | TOOLS/SMALL EQUIPMENT/MISC. | \$ 2,747.42 |
| 401 000 000 535 80 41 00 | PROFESSIONAL SERVICES | \$ 8,281.05 |
| 401 000 000 535 80 41 01 | RATE STUDY | \$ - |
| 401 000 000 535 80 42 00 | COMMUNICATIONS | \$ 956.05 |
| 401 000 000 535 80 46 00 | RISK MANAGEMENT-INSURANCE POOL | \$ 10,993.74 |
| 401 000 000 535 80 47 00 | UTILITY SERVICES | \$ 1,058.31 |
| 401 000 000 535 80 49 00 | MISCELLANEOUS | \$ 31,784.18 |
| 401 000 000 535 80 49 01 | NPDES COMP PLAN | \$ - |
| 401 000 000 535 80 53 00 | EXCISE TAX | \$ 16,238.74 |
| 401 000 000 535 80 64 00 | MACHINERY/EQUIPMENT | \$ - |
| 401 000 000 535 90 40 01 | EMERGENCY REPAIRS | \$ - |
| 401 000 000 535 90 47 00 | O & M COSTS-REGIONAL PLANT | \$ 200,842.00 |
| 401 000 000 535 90 48 00 | REGIONAL PLANT-SHORT LIV.ASSET | \$ - |
| 401 000 000 558 80 41 00 | STORMWATER PLANNING - LEGAL | \$ - |
| 401 000 000 582 35 76 00 | LONG TERM DEBT, PRINCIPAL | \$ - |
| | TOTAL SEWER EXPENDITURES | \$ 341,491.27 |
| 401 000 000 592 35 83 00 | LONG TERM DEBT, INTEREST | \$ - |
| 401 000 000 594 35 63 00 | STORMWATER IMPROVEMENT PROJECT | \$ - |
| 401 000 000 594 35 63 01 | LAGOON/INTERCEPTOR PROJECT | \$ - |
| 401 000 000 594 35 63 02 | SEWER MAIN CLEAN/INSP/MANHOLES | \$ - |
| 401 000 000 594 35 63 03 | SEWER IMPRVMT PRJ CITY MATCH | \$ - |
| 401 000 000 594 61 35 00 | CONSTRUCTION WWTP USDA LOAN | \$ - |
| 401 000 000 594 61 35 01 | WWTP USDA GRANT | \$ 408,503.01 |
| 401 000 000 594 61 35 02 | WWTP EPA STAG GRANT | \$ 44,348.47 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| 401 000 000 597 00 00 01 | OPERATING TRANSFERS OUT-411 | \$ 102,174.73 |
| 401 000 000 597 00 00 02 | OPERATING TRANSFERS OUT-001 | \$ 16,000.00 |
| 401 000 000 597 00 00 03 | OPERATING TRANSFERS OUT-101 | \$ 750.00 |
| 401 000 000 597 00 00 04 | OPERATING TRANSFERS OUT-500 | \$ 11,000.00 |
| 401 000 000 597 00 00 05 | TRANSFER OUT-SEWER BOND RESERV | \$ - |
| 401 000 000 597 00 00 06 | OPERATING TRANSFERS OUT - 200 | \$ 2,603.67 |
| | TOTAL SEWER TRANSFERS | \$ 585,379.88 |
| | TOTAL EXPENDITURES/TRANSFERS | \$ 926,871.15 |
| | TOTAL SEWER FUND | \$ 1,193,086.02 |
| WATER FUND | | |
| 402 000 000 508 00 00 00 | WATER ENDING CASH | \$ 100,754.14 |
| 402 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 402 000 000 508 00 01 00 | WATER ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 100,754.14 |
| 402 000 000 534 10 10 00 | WATER SALARIES | \$ 62,846.84 |
| 402 000 000 534 10 10 01 | WATER OVERTIME | \$ - |
| 402 000 000 534 10 20 00 | WATER - TAXES | \$ - |
| 402 000 000 534 10 20 01 | WATER - BENEFITS | \$ - |
| 402 000 000 534 10 21 00 | SOCIAL SECURITY | \$ 3,896.48 |
| 402 000 000 534 10 22 00 | MEDICARE | \$ 911.31 |
| 402 000 000 534 10 23 00 | LABOR & INDUSTRIES | \$ 1,221.54 |
| 402 000 000 534 10 25 00 | RETIREMENT-PERS II | \$ 4,615.16 |
| 402 000 000 534 10 26 00 | HEALTH INSURANCE | \$ 9,381.53 |
| 402 000 000 534 34 43 00 | TRAINING/TRAVEL | \$ - |
| 402 000 000 534 50 48 00 | UPDATE METERS | \$ - |
| 402 000 000 534 50 48 01 | VALVE REBUILD FUND | \$ 2,856.17 |
| 402 000 000 534 60 61 00 | DOE GRANT FOR WATER RIGHTS | \$ 204,073.16 |
| 402 000 000 534 80 31 00 | OPERATING SUPPLIES | \$ 14,661.94 |
| 402 000 000 534 80 32 00 | FUEL CONSUMED | \$ 4,892.04 |
| 402 000 000 534 80 35 00 | TOOLS/SMALL EQUIPMENT | \$ 2,560.40 |
| 402 000 000 534 80 41 00 | PROF SERVICES, H2O TESTING | \$ 55,278.24 |
| 402 000 000 534 80 41 01 | PROF SRVCS, CITY ATTNY/CODIFTN | \$ - |
| 402 000 000 534 80 41 02 | PROF SERVICES, WATER RIGHTS | \$ - |
| 402 000 000 534 80 41 03 | PROF SERVICES - RATE STUDY | \$ - |
| 402 000 000 534 80 41 04 | PROFESSIONAL SRVCS, ALL OTHERS | \$ - |
| 402 000 000 534 80 42 00 | COMMUNICATIONS | \$ 2,038.06 |
| 402 000 000 534 80 46 00 | INSURANCE | \$ 10,993.74 |
| 402 000 000 534 80 47 00 | UTILITY SERVICE | \$ 5,551.36 |
| 402 000 000 534 80 49 00 | MISCELLANEOUS | \$ 34,200.32 |
| 402 000 000 534 80 53 00 | EXCISE TAX | \$ 18,186.76 |
| 402 000 000 534 80 64 00 | RESOVOIR CL/INSPECT | \$ - |
| 402 000 000 534 90 40 01 | EMERGENCY REPAIRS | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| | TOTAL WATER EXPENDITURES | \$ 438,165.05 |
| 402 000 000 594 34 63 00 | WATERLINE REPAIR | \$ - |
| 402 000 000 594 34 63 01 | WATERMAIN EMERGENCY REPAIR | \$ - |
| 402 000 000 597 00 00 01 | OPERATING TRANSFERS OUT-412 | \$ 117,592.00 |
| 402 000 000 597 00 00 02 | OPERATING TRANSFERS OUT-001 | \$ 16,000.00 |
| 402 000 000 597 00 00 03 | OPERATING TRANSFERS OUT-101 | \$ 750.00 |
| 402 000 000 597 00 00 04 | OPERATING TRANSFERS OUT-500 | \$ 11,000.00 |
| 402 000 000 597 00 00 05 | OPERATING TRANSFERS OUT - 200 | \$ 2,603.67 |
| 402 000 000 597 00 01 00 | OPERATING TRANSFERS OUT-412 | \$ - |
| 402 000 000 597 00 02 00 | OPERATING TRANSFERS OUT-001 | \$ - |
| 402 000 000 597 00 03 00 | OPERATING TRANSFERS OUT-500 | \$ - |
| 402 000 000 597 00 04 00 | OPERATING TRANSFERS OUT-101 | \$ - |
| 402 000 000 597 00 91 00 | INTERFUND PROFESSIONAL SERVICE | \$ - |
| | TOTAL WATER TRANSFERS | \$ 147,945.67 |
| | TOTAL EXPENDITURES/TRANSFERS | \$ 586,110.72 |
| | TOTAL WATER FUND | \$ 686,864.86 |
| | WWT & Disposal Fund | |
| | TOTAL ENDING CASH & INVESTMENT | \$ - |
| | TRANSFER OUT | |
| | TOTAL ENDING CASH & INVESTMENT | \$ - |
| | WATER/SEWER/STORM RESERVE | |
| 406 000 000 508 00 00 00 | RESERVE ENDING CASH | \$ 356,297.62 |
| 406 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 406 000 000 508 00 01 00 | RESERVE ENDING INVESTMENT | \$ - |
| | TOTAL ENDING CASH/INVESTMENT | \$ 356,297.62 |
| 406 000 000 597 00 00 00 | TRANSFER OUT | \$ - |
| | TOTAL RESERVE | \$ 356,297.62 |
| | SEWER BOND RESERVE FUND | |
| 407 000 000 508 00 00 00 | SEWER BOND ENDING CASH | \$ 57,028.80 |
| 407 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 407 000 000 508 00 01 00 | SEWER BOND ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 57,028.80 |
| 407 000 000 597 00 00 00 | OPERATING TRANSFERS OUT-406 | \$ - |
| | TOTAL SEWER BOND RESERVE FUND | \$ 57,028.80 |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|--------------------------------|------------------------|
| WATER BOND RESERVE FUND | | |
| 408 000 000 508 00 00 00 | WATER BOND ENDING CASH | \$ 132,498.65 |
| 408 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 408 000 000 508 00 01 00 | WATER BOND ENDING INVESTMENTS | \$ - |
| | TOTAL ENDING CASH & INVESTMENT | \$ 132,498.65 |
| 408 000 000 597 00 00 00 | OPERATING TRANSFERS OUT-406 | \$ - |
| 408 000 000 597 00 01 00 | TRANSFER OUT-WATER RESERVE | \$ - |
| | TOTAL WATER BOND FUND | \$ 132,498.65 |
| | TOTAL WATER BOND RESERVE FUND | \$ - |
| SEWER DEBT SERVICE FUND | | |
| 411 000 000 308 00 00 01 | SEWER DEBT BEGINNING CASH | \$ - |
| 411 000 000 508 00 01 00 | SEWER DEBT ENDING CASH | \$ 49,775.90 |
| 411 000 000 582 35 70 00 | LONG TERM DEBT | \$ - |
| 411 000 000 582 35 72 00 | LONG TERM DEBT PRNCPL ON BONDS | \$ 38,431.75 |
| 411 000 000 582 35 78 00 | LONG TERM DEBT (PRINCIPAL) | \$ 11,268.78 |
| 411 000 000 591 00 72 00 | LONG TERM DEBT | \$ - |
| 411 000 000 592 00 83 00 | DEBT SERVICE INTEREST | \$ - |
| 411 000 000 592 35 80 00 | LONG TERM DEBT INTEREST | \$ - |
| 411 000 000 592 35 83 00 | LONG TERM DEBT, INTEREST (ALL) | \$ 51,132.13 |
| | TOTAL SEWER DEBT SERVICE FUND | \$ 150,608.56 |
| WATER DEBT SERVICE FUND | | |
| 412 000 000 308 00 00 01 | WATER DEBT BEGINNING CASH | \$ - |
| 412 000 000 508 00 01 00 | WATER DEBT ENDING CASH | \$ - |
| 412 000 000 582 34 70 00 | LONG TERM DEBT | \$ - |
| 412 000 000 582 34 72 00 | LONG TERM DEBT (PRINCIPAL) | \$ 33,773.98 |
| 412 000 000 591 00 72 00 | LONG TERM DEBT | \$ - |
| 412 000 000 592 00 83 00 | LONG TERM DEBT INTEREST | \$ - |
| 412 000 000 592 34 80 00 | LONG TERM DEBT INTEREST | \$ - |
| 412 000 000 592 34 83 00 | LONG TERM DEBT (INTEREST) | \$ 83,818.02 |
| | TOTAL WATER DEBT SERVICE FUND | \$ 117,592.00 |
| ROSLYN RONALD SEWER FUND | | |
| 415 000 000 517 90 08 00 | employers awc deduction | \$ - |
| 415 000 000 535 10 10 00 | SALARIES | \$ - |
| 415 000 000 535 10 20 00 | EMPLOYEE BENEFITS | \$ - |
| 415 000 000 535 10 21 00 | SOCIAL SECURITY | \$ - |
| 415 000 000 535 10 22 00 | MEDICARE | \$ - |
| 415 000 000 535 10 23 00 | LABOR & INDUSTRIES | \$ - |

MCAG NO. 0473

CITY OF ROSLYN

SCHEDULE 05

DETAIL OF EXPENDITURES AND OTHER USES
FOR THE YEAR ENDED DECEMBER 31, 2008

| BARS EXPENDITURE ACCOUNT NO. | DESCRIPTION | ACTUAL EXPENDITURES |
|---------------------------------|-------------------------------|------------------------|
| 415 000 000 535 10 25 00 | PERS 2 | \$ - |
| 415 000 000 535 10 26 00 | HEALTH INS | \$ - |
| 415 000 000 535 80 04 00 | EQUIPMENT | \$ - |
| 415 000 000 535 80 31 00 | OPERATING SUPPLIES | \$ - |
| 415 000 000 535 80 32 00 | FUEL | \$ - |
| 415 000 000 535 80 35 00 | TOOLS | \$ - |
| 415 000 000 535 80 41 00 | PROF SERVICES | \$ - |
| 415 000 000 535 80 42 00 | COMMUNICATIONS | \$ - |
| 415 000 000 535 80 46 00 | INSURANCE POOL | \$ - |
| 415 000 000 535 80 47 00 | UTILITY SER | \$ - |
| 415 000 000 535 80 49 00 | MISC | \$ - |
| EQUIPMENTT RESERVE/REPAIR FUND | | |
| 500 000 000 508 00 00 00 | EQUIPMENT FUND ENDING CASH | \$ 171,341.65 |
| 500 000 000 508 00 00 01 | END FUND BAL/INVESTMENTS | \$ - |
| 500 000 000 508 00 01 00 | EQUIPMENT ENDING INVESTMENT | \$ - |
| | TOTAL ENDING CASH/INVESTMENTS | \$ 171,341.65 |
| 500 000 000 542 66 00 01 | OVERSIZE BUCKET - SNOW RMVL | \$ - |
| 500 000 000 542 66 00 02 | SANDER | \$ - |
| 500 000 000 548 65 10 00 | SALARY | \$ 5,015.39 |
| 500 000 000 548 65 10 01 | OVERTIME | \$ - |
| 500 000 000 548 65 20 00 | EQUIPMENT - TAXES | \$ - |
| 500 000 000 548 65 20 01 | EQUIPMENT - BENEFITS | \$ - |
| 500 000 000 548 65 21 00 | SOCIAL SECURITY | \$ 310.97 |
| 500 000 000 548 65 22 00 | MEDICARE | \$ 72.73 |
| 500 000 000 548 65 23 00 | LABOR & INDUSTRIES | \$ 128.61 |
| 500 000 000 548 65 25 00 | RETIREMENT | \$ 355.50 |
| 500 000 000 548 65 26 00 | HEALTH INSURANCE | \$ 500.02 |
| 500 000 000 548 65 32 00 | FUEL CONSUMED | \$ 588.87 |
| 500 000 000 548 65 35 00 | MAINTENANCE/MISCELLANEOUS | \$ 2,501.91 |
| 500 000 000 548 65 47 00 | UTILITY SERVICE-SHOP | \$ 483.94 |
| 500 000 000 594 39 00 00 | MOWER | \$ - |
| 500 000 000 594 40 00 00 | REPLACE MOTOR POOL | \$ - |
| 500 000 000 596 19 64 00 | REPLACE/REPAIR COMPUTERS | \$ - |
| 500 000 000 597 00 00 00 | TRANSFERS OUT- EQUIP.RESERVE | \$ - |
| 500 000 000 597 00 00 01 | TRANSFERS OUT - 200 | \$ 7,811.02 |
| | TOTAL EQUIPMENT EXPENDITURES | \$ 17,768.96 |
| | TOTAL EQUIPMENT FUND | \$ 189,110.61 |
| | GRAND TOTAL ALL FUNDS | \$ 4,597,438.29 |

SCHEDULE OF LONG-TERM DEBT

For the Year Ended December 31, 2008

| | (1) | (2) | (3) | (4) | | | | | | |
|--------------|------------------------|------------------|-------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------------|--------------------------|-----------------------|--|
| ID. No. | Date of Original Issue | Date of Maturity | Beginning Outstanding Debt 1/1/2008 | Amount Issued in Current Year | BARS Code for Receipt | Receiving Fund Number | Amount Redeemed in Current Year | BARS Code For Redemption | Redeeming Fund Number | Ending Outstanding Debt 12/31/08 (1)+(2)-(3) |
| 252.11 | 03/31/04 | 08/09/29 | \$ 29,081 | \$ - | | 402 | \$ 836 | 582.35.70 | 411 | \$ 28,245 |
| 252.11 | 11/13/92 | 11/19/32 | \$ 1,139,208 | \$ - | | 401 | \$ 24,404 | | 412 | \$ 1,114,804 |
| 252.11 | 04/01/94 | 10/01/15 | \$ 270,000 | \$ - | | 402 | \$ 30,000 | 582.35.72 | 411 | \$ 240,000 |
| 252.11 | 07/28/98 | 07/28/38 | \$ 611,449 | \$ - | | 401 | \$ 9,370 | | 412 | \$ 602,079 |
| PWTF | 07/01/04 | 07/01/08 | \$ 166,917 | \$ - | | 401 | \$ 10,432 | 582.35.70 | 411 | \$ 156,485 |
| 252.11 | 01/12/07 | 01/12/47 | \$ 825,000 | \$ - | | 401 | \$ 8,432 | | 411 | \$ 816,568 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| TOTAL | | | \$ 3,041,655 | \$ - | | | \$ 83,475 | | | \$ 2,958,181 |

CITY OF ROSLYN
Schedule of Limitation Of Indebtedness
As of December 31, 2008

Total Taxable Property Value **\$83,763,139**

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

Remaining Debt Capacity

| | | | |
|------|---|--------------------|--------------------|
| (1) | 2.5% general purposes limit is allocated between: | <u>\$2,094,078</u> | |
| (2) | Up to 1.5% debt without a vote (councilmanic) | <u>\$1,256,447</u> | |
| (3) | Less: outstanding debt | <u>\$188,823</u> | |
| (4) | Less: contracts payable | <u>\$0</u> | |
| (5) | Less: excess of debt with a vote | <u>\$</u> | |
| (6) | Add: available assets | <u>\$</u> | |
| (7) | Equals: remaining debt capacity without a vote | | <u>\$1,067,624</u> |
| (8) | 1% general purposes debt with a vote | <u>\$837,631</u> | |
| (9) | Less: outstanding debt | <u>\$65,000</u> | |
| (10) | Less: contracts payable | <u>\$</u> | |
| (11) | Add: assets available | <u>\$</u> | |
| (12) | Equals: remaining debt capacity with a vote | | <u>\$772,631</u> |
| (13) | 2.5% utility purpose limit, voted | <u>\$2,094,078</u> | |
| (14) | Less: outstanding debt | <u>\$0</u> | |
| (15) | Less: contracts payable | <u>\$</u> | |
| (16) | Add: assets available | <u>\$</u> | |
| (17) | Equals: remaining debt capacity - utility purpose, voted | | <u>\$2,094,078</u> |
| (18) | 2.5% open space, park and capital facilities, voted | <u>\$2,094,078</u> | |
| (19) | Less: outstanding debt | <u>\$0</u> | |
| (20) | Less: contracts payable | <u>\$</u> | |
| (21) | Add: assets available | <u>\$</u> | |
| (22) | Equals: remaining debt capacity - open space park and capital facilities, voted | | <u>\$2,094,078</u> |

CITY OF ROSLYN
ANNUAL SCHEDULE OF CASH ACTIVITY
OPERATION OF CASH IN
FOR THE YEAR ENDED DECEMBER 31, 2008

| FUND | DESCRIPTION | BEGINNING BALANCE | RECEIPTS | INVESTMENT SALES | TRANSFERS IN | TOTAL AVAILABLE |
|--------|------------------------------|----------------------|-----------------|---------------------|-----------------|--------------------|
| 001 | CURRENT EXPENSE | \$ 461,032.81 | \$ 689,058.75 | \$ 35,168.86 | \$ 32,000.00 | \$ 1,217,260.42 |
| 101 | STREET FUND | \$ 110,739.88 | \$ 43,611.01 | - | \$ 15,500.00 | \$ 169,850.89 |
| 200 | DEBT SERVICE FUND | \$ 7,786.21 | \$ 8,707.92 | - | \$ 39,695.67 | \$ 56,189.80 |
| 300 | CAPITAL IMPROVEMENT | \$ 36,110.41 | \$ 254,647.11 | - | - | \$ 290,757.52 |
| 401 | SEWER FUND | \$ 363,297.11 | \$ 829,788.91 | - | - | \$ 1,193,086.02 |
| 402 | WATER FUND | \$ 184,274.64 | \$ 505,300.46 | - | - | \$ 689,575.10 |
| 406 | WATER/SEWER/STORM RESERVE | \$ 323,353.78 | \$ 32,943.84 | - | - | \$ 356,297.62 |
| 407 | SEWER BOND RESERVE FUND | \$ - | \$ 2,169.96 | 112,987.27 | - | \$ 115,157.23 |
| 408 | WATER BOND RESERVE FUND | \$ - | \$ 4,918.12 | 256,244.36 | - | \$ 261,162.48 |
| 411 | SEWER DEBT SERVICE | \$ 48,433.83 | \$ - | - | \$ 102,174.73 | \$ 150,608.56 |
| 412 | WATER DEBT SERVICE | \$ - | \$ - | - | \$ 117,592.00 | \$ 117,592.00 |
| 415 | ROSLYN/RONALD WASTEWATER | \$ - | \$ - | - | - | \$ - |
| 500 | EQUIPMENT RENTAL AND RESERVE | \$ 155,594.84 | \$ 8,015.77 | - | \$ 25,500.00 | \$ 189,110.61 |
| 631 | CLAIMS CLEARING | \$ 79,522.53 | \$ - | - | \$ 1,764,864.11 | \$ 1,844,386.64 |
| 632 | PAYROLL CLEARING | \$ 37,112.11 | \$ - | - | \$ 349,858.71 | \$ 386,970.82 |
| 999 | TREASURERS SURPLUS CASH | \$ (1,229,055.92) | \$ - | \$ 1,429,015.53 | - | \$ 199,959.61 |
| TOTALS | | \$ 578,202.23 | \$ 2,379,161.85 | \$ 1,833,416.02 | \$ 2,447,185.22 | \$ 7,237,965.32 |

CITY OF ROSLYN
ANNUAL SCHEDULE OF CASH ACTIVITY
OPERATIONS OF CASH OUT
FOR THE YEAR ENDED DECEMBER 31, 2008

| FUND | INVESTMENTS PURCHASED | CLAIMS/PAYROLL | TRANSFERS OUT TO OTHER | TRANSFERS OUT | DISBURSEMENTS | TOTAL USED | ENDING BALANCE |
|--------|--------------------------|----------------|---------------------------|---------------|-----------------|-----------------|-------------------|
| | | | | | | | |
| 001 | \$ 36,966.01 | \$ - | \$ 679,084.85 | \$ 37,668.13 | \$ (24,467.02) | \$ 729,251.97 | \$ 488,008.45 |
| 101 | \$ - | \$ - | \$ 72,793.05 | \$ 6,509.18 | \$ 1,000.00 | \$ 80,302.23 | \$ 89,548.66 |
| 200 | \$ - | \$ - | \$ 36,905.87 | \$ - | \$ 13,018.37 | \$ 49,924.24 | \$ 6,265.56 |
| 300 | \$ - | \$ - | \$ 252,583.08 | \$ - | \$ - | \$ 252,583.08 | \$ 38,174.44 |
| 401 | \$ - | \$ - | \$ 783,116.62 | \$ 132,528.40 | \$ 11,226.13 | \$ 926,871.15 | \$ 266,214.87 |
| 402 | \$ - | \$ - | \$ 221,911.75 | \$ 147,945.67 | \$ 218,963.54 | \$ 588,820.96 | \$ 100,754.14 |
| 406 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 356,297.62 |
| 407 | \$ 58,298.99 | \$ - | \$ - | \$ - | \$ - | \$ 58,298.99 | \$ 56,858.24 |
| 408 | \$ 128,493.27 | \$ - | \$ - | \$ - | \$ - | \$ 128,493.27 | \$ 132,669.21 |
| 411 | \$ - | \$ - | \$ 58,369.66 | \$ - | \$ 42,463.00 | \$ 100,832.66 | \$ 49,775.90 |
| 412 | \$ - | \$ - | \$ - | \$ - | \$ 117,592.00 | \$ 117,592.00 | \$ - |
| 415 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 500 | \$ - | \$ - | \$ 9,957.94 | \$ 7,811.02 | \$ - | \$ 17,768.96 | \$ 171,341.65 |
| 631 | \$ - | \$ - | \$ - | \$ - | \$ 1,790,893.47 | \$ 1,790,893.47 | \$ 53,493.17 |
| 632 | \$ - | \$ - | \$ - | \$ - | \$ 355,174.46 | \$ 355,174.46 | \$ 31,796.36 |
| 999 | \$ 714,943.15 | \$ - | \$ - | \$ - | \$ - | \$ 714,943.15 | \$ (514,983.54) |
| TOTALS | \$ 938,701.42 | \$ - | \$ 2,114,722.82 | \$ 332,462.40 | \$ 2,525,863.95 | \$ 5,911,750.59 | \$ 1,326,214.73 |

CITY OF ROSLYN
 ANNUAL OPERATION OF INVESTMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2008

| FUND | DESCRIPTION | BEGINNING BALANCE | INVESTMENTS ACQUIRED | INVESTMENTS LIQUIDATED | REINVESTED INTEREST | ENDING BALANCE |
|--------|------------------------------|-------------------|----------------------|------------------------|---------------------|----------------|
| 001 | CURRENT EXPENSE | \$ 17,320.40 | \$ 36,966.01 | \$ 35,168.86 | \$ - | \$ 19,117.55 |
| 101 | STREET FUND | \$ - | \$ - | \$ - | \$ - | \$ - |
| 200 | DEBT SERVICE FUND | \$ - | \$ - | \$ - | \$ - | \$ - |
| 300 | CAPITAL IMPROVEMENT | \$ - | \$ - | \$ - | \$ - | \$ - |
| 401 | SEWER FUND | \$ - | \$ - | \$ - | \$ - | \$ - |
| 402 | WATER FUND | \$ - | \$ - | \$ - | \$ - | \$ - |
| 406 | WATER/SEWER/STORM RESERVE | \$ - | \$ - | \$ - | \$ - | \$ - |
| 407 | SEWER BOND RESERVE FUND | \$ 54,858.84 | \$ 58,298.99 | \$ 112,987.27 | \$ - | \$ 170.56 |
| 408 | WATER BOND RESERVE FUND | \$ 127,580.53 | \$ 128,493.27 | \$ 256,244.36 | \$ - | \$ (170.56) |
| 411 | SEWER DEBT SERVICE | \$ - | \$ - | \$ - | \$ - | \$ - |
| 412 | WATER DEBT SERVICE | \$ - | \$ - | \$ - | \$ - | \$ - |
| 415 | ROSLYN/RONALD WASTEWATER | \$ - | \$ - | \$ - | \$ - | \$ - |
| 500 | EQUIPMENT RENTAL AND RESERVE | \$ - | \$ - | \$ - | \$ - | \$ - |
| 631 | CLAIMS CLEARING | \$ - | \$ - | \$ - | \$ - | \$ - |
| 632 | PAYROLL CLEARING | \$ - | \$ - | \$ - | \$ - | \$ - |
| 999 | TREASURERS SURPLUS CASH | \$ 1,229,055.92 | \$ 714,943.15 | \$ 1,429,015.53 | \$ - | \$ 514,983.54 |
| TOTALS | | \$ 1,428,815.69 | \$ 938,701.42 | \$ 1,833,416.02 | \$ - | \$ 534,101.09 |

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of Roslyn's portion, are more than shown.

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For The Year Ended December 31, 2008

| 1 | 2 | 3 |
|------------------------------|-----------------------|---------------------------|
| Grantor/Program Title | Identification Number | Current Year Expenditures |
| | | |
| Dept. of Community, Trade, & | | |
| Economic Development | 06-96100-458 | \$32,363 |
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| Total State/Local Awards | | \$32,363 |
| | | |

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For The Year Ended December 31, 2008

| 1 | 2 | 3 |
|------------------------------|-----------------------|---------------------------|
| Grantor/Program Title | Identification Number | Current Year Expenditures |
| | | |
| Dept. of Community, Trade, & | | |
| Economic Development | 06-96100-458 | \$32,363 |
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| | | |
| Total State/Local Awards | | \$32,363 |
| | | |

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2008

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

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

CITY OF ROSLYN

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2008

Has your government engaged labor relations consultants Yes No

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

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

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