

ANNUAL REPORT CERTIFICATION

City of Roslyn
(Official Name of Government)

0473

MCAG No.

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

For the Fiscal Year Ended Dec 31, 2013

GOVERNMENT INFORMATION:

Official Mailing Address Po Box 451 Roslyn, Wa. 98941
Official Website Address ci.roslyn.wa.us
Official E-mail Address roslyn@inlandnet.com
Official Phone Number 509-649-3105

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Brandi Taklo Clerk-Treasurer
Contact Phone Number 509-649-3105
Contact E-mail Address roslyn@inlandnet.com

I do hereby certify 30th day of May, 2014, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:

Brandi L. Taklo

REPORTING

Notes to the Financial Statement January 1, 2013 through December 31, 2013

Note 1 - Summary of Significant Accounting Policies

The City of Roslyn reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that 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 is a general purpose government and provides water, sewer, public safety, fire prevention, street improvement, parks and recreation, and general administrative services. The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the City 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 resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Agency Funds

These funds are used to account assets that 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.

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

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

The City adopts annual appropriated budgets for the general, special revenue, debt service, capital projects, and proprietary funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

The appropriated and actual expenditures for the legally adopted budgets were as follow (does not include amounts appropriated for ending fund balances):

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
101 Street Fund	\$ 87,267.94	\$ 93,451.93	\$ (6,183.99)
102 Tourism Support Fund	\$ 5,391.22	\$ 7,125.00	\$ (1,733.78)
103 REET Fund	\$ 25,875.39	\$ -	\$ 25,875.39
200 Debt Service Fund	\$ 32,476.55	\$ 26,036.72	\$ 6,439.83
300 Capital Improvement Fund	\$ 174,005.12	\$ -	\$ 174,005.12
401 Sewer O & M Fund	\$ 778,615.25	\$ 624,433.34	\$ 154,181.91
402 Water O & M Fund	\$ 440,133.49	\$ 350,910.20	\$ 89,223.29
403 Storm O & M Fund	\$ 43,741.91	\$ 10,672.49	\$ 54,414.40
407 Sewer Bond Reserve Fund	\$ 82,184.58	\$ -	\$ 82,184.58
408 Water Bond Reserve Fund	\$ 117,592.00	\$ -	\$ 117,592.00
411 Sewer Debt Service Fund	\$ 97,179.57	\$ 98,234.83	\$ (1,055.26)
412 Water Debt Service Fund	\$ 117,592.00	\$ 117,592.00	\$ -
431 Sewer Capital Fund	\$ 888,398.21	\$ 327,518.86	\$ 560,879.35
432 Water Capital Fund	\$ 516,676.32	\$ 7,006.40	\$ 509,669.92
433 Storm Capital Fund	\$ 34,717.40	\$ 10,479.96	\$ 24,237.44
500 ER&R Fund	\$ 55,559.48	\$ 7,811.02	\$ 47,748.46

In the funds that show a positive number in the variance column the additional money was rolled into the ending fund balances. In funds that show a negative number in the variance column the additional funds needed were removed from the ending fund balance as part of the budget.

Budgeted amounts are authorized to be transferred between departments within any fund/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's legislative body.

D. Cash

It is the City's policy to invest all temporary cash surpluses. The amount is included in the 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 or (if not prorated, explain your unique circumstances).

E. Deposits

The City deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

F. Investments See Note X, *Investments*.

G. Derivatives and Similar Transactions

H. Capital Assets

The capital assets of the City of Roslyn are recorded as expenditures when purchased.

I. Compensated Absences

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

Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees Upon separation or retirement employees do receive payment for unused sick leave if the employee has at least ten (10) years of employment with the City of Roslyn.

J. Long-Term Debt See Note X, *Debt Service Requirements*.

K. Other Financing Sources or Uses

The City'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.

L. Risk Management

NOTE X – Risk Management

The City of Roslyn is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2013, 91 municipalities/entities participate in the AWC RMSA pool.

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

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of

all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$10 million in both per occurrence and aggregate liability limits. For the first \$1 million, AWC RMSA pays out of its own funds all claims up to its Self-Insured Retention (SIR) of \$250,000 and, thereafter, purchases liability re-insurance through Berkley Public Entity of \$750,000. For the additional \$9 million in coverage limits, an excess liability policy is purchased from CV Starr. The excess property coverage is purchased through Lexington Insurance Company using the Pool's broker, Arthur J. Gallagher Risk Management Services. AWC RMSA has a retention of \$50,000 and limits up to \$250 million. Since AWC RMSA is a cooperative program, there is joint liability among the participating members.

Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

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

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors which is comprised of elected officials of participating members.

M. Reserved Fund Balance

The City uses reserved fund balances to show when funds are restricted by ordinance, resolution, or bond covenants.

Note X - Investments

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

At this time no investments have been purchased as the interest rates are lower than what is being earned in the savings accounts.

Investments by type at December 31, 2013 are as follows:

<u>Type of Investment</u>	① (<u>City/county/district's</u> own investments	② Investments held by (<u>city/ county/</u> <u>district</u>) as an agent for other local governments, individuals or private organizations.	③ Total
L.G.I.P.	\$ _____	\$ _____	\$ _____
U.S. Government Securities	_____	_____	_____
Other: _____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____

Note X - Property Tax

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

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

The City's regular levy for the year 2013 was \$2.153190 per \$1,000 for a total regular levy of \$188909.61.

Note X - Interfund Loans

The City of Roslyn had no interfund loans and advances in 2012.

Note X – Debt Service Requirements

The accompanying Schedule of Long-Term Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2013.

The debt service requirements for general obligation bonds, revenue bonds and loans including both principle and interest, are as follows:

Year	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
2012	\$ 26,036.72	\$ 216,923.73		\$ 242,960.45
2013	\$ 26,036.72	\$ 214,771.57		\$ 240,808.29
2014	\$ 26,036.72	\$ 212,619.40		\$ 238,656.12
2015	\$ 26,036.72	\$ 215,467.24		\$ 241,503.96
2016	\$ 26,036.72	\$ 173,015.08		\$ 199,051.80
2017 - 2021	\$ 26,036.72	\$ 864,292.98		\$ 890,329.70
2022 - 2026	\$ -	\$ 825,516.87		\$ 825,516.87
2027 - 2031	\$ -	\$ 800,275.00		\$ 800,275.00
2032 - 2036	\$ -	\$ 436,639.00		\$ 436,639.00
2037 - 2041	\$ -	\$ 284,813.39		\$ 284,813.39
2042 - 2046	\$ -	\$ 212,315.00		\$ 212,315.00
2047 - 2051	\$ -	\$ 42,463.00		\$ 42,463.00
TOTALS	\$ 156,220.32	\$ 4,499,112.26	\$ -	\$ 4,655,332.58

Note X - Pension Plans

Substantially all City full-time and qualifying part-time employees participate in PERS Plan 2 and PERS Plan 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the systems 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 X - 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 (formerly WestWater Research), was hired to facilitate the process of water adjudication for the City, which is ongoing. In 2005 a small water right was found and purchased, but a group of irrigation companies objected to the transfer of this right to Roslyn's source. The water rights were officially turned over to the City in January 2010 and the City is currently working with the Department of Ecology and the Bureau of Reclamation to finalize agreements for mitigation water leasing.

Construction for Phase 1b of the Old City Hall renovation project began in 2011 and finished in the late 2012. Phase 1b was established with the intent to use the remaining grant funds and to provide an accessible, safe environment for the library and Council Chambers to return too. Fundraising efforts continue and the ultimate plan is the complete renovation of this historic landmark building. The Capital Projects Fund (300 fund) ended 2012 with a negative balance due to an outstanding grant reimbursement request.

The City of Roslyn was a party to the AT&T (now New Cingular Wireless) tax refund claims lawsuit. In 2013 the City settled with New Cingular Wireless for an amount less than the original claim.

CITY OF ROSLYN
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

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.

MCAG	Fund Number	Fund Name	Account Code
0473	001	Current Expense	3088000
0473	001	Current Expense	3111000
0473	001	Current Expense	3111200
0473	001	Current Expense	3131100
0473	001	Current Expense	3131500
0473	001	Current Expense	3137100
0473	001	Current Expense	3164100
0473	001	Current Expense	3164200
0473	001	Current Expense	3164400
0473	001	Current Expense	3164600
0473	001	Current Expense	3164700
0473	001	Current Expense	3168100
0473	001	Current Expense	3181100
0473	001	Current Expense	3217000
0473	001	Current Expense	3219900
0473	001	Current Expense	3221000
0473	001	Current Expense	3223000
0473	001	Current Expense	3229000
0473	001	Current Expense	3336646
0473	001	Current Expense	3339703
0473	001	Current Expense	3340120
0473	001	Current Expense	3340570
0473	001	Current Expense	3340690
0473	001	Current Expense	3360098
0473	001	Current Expense	3360621
0473	001	Current Expense	3360625
0473	001	Current Expense	3360626
0473	001	Current Expense	3360651
0473	001	Current Expense	3370072
0473	001	Current Expense	3413300
0473	001	Current Expense	3413300
0473	001	Current Expense	3413300
0473	001	Current Expense	3419100
0473	001	Current Expense	3423600
0473	001	Current Expense	3424000
0473	001	Current Expense	3436000
0473	001	Current Expense	3436000
0473	001	Current Expense	3436000
0473	001	Current Expense	3458100
0473	001	Current Expense	3458300
0473	001	Current Expense	3472000
0473	001	Current Expense	3523000
0473	001	Current Expense	3531000

0473	001	Current Expense	3540000
0473	001	Current Expense	3552000
0473	001	Current Expense	3558000
0473	001	Current Expense	3569000
0473	001	Current Expense	3569000
0473	001	Current Expense	3569001
0473	001	Current Expense	3573300
0473	001	Current Expense	3599000
0473	001	Current Expense	3611100
0473	001	Current Expense	3611200
0473	001	Current Expense	3614000
0473	001	Current Expense	3625000
0473	001	Current Expense	3671100
0473	001	Current Expense	3671100
0473	001	Current Expense	3671100
0473	001	Current Expense	3698100
0473	001	Current Expense	3699000
0473	001	Current Expense	3699000
0473	001	Current Expense	3860000
0473	001	Current Expense	3860000
0473	001	Current Expense	3868300
0473	001	Current Expense	3868331
0473	001	Current Expense	3868900
0473	001	Current Expense	3869100
0473	001	Current Expense	3869200
0473	001	Current Expense	3869300
0473	001	Current Expense	3869700
0473	001	Current Expense	3890000
0473	001	Current Expense	3890000
0473	001	Current Expense	3952000
0473	001	Current Expense	3970000
0473	001	Current Expense	5088000
0473	001	Current Expense	5116010
0473	001	Current Expense	5116020
0473	001	Current Expense	5116047
0473	001	Current Expense	5125010
0473	001	Current Expense	5125020
0473	001	Current Expense	5125049
0473	001	Current Expense	5125051
0473	001	Current Expense	5125051
0473	001	Current Expense	5131020
0473	001	Current Expense	5131042
0473	001	Current Expense	5142310
0473	001	Current Expense	5142320

0473	001	Current Expense	5142320
0473	001	Current Expense	5143041
0473	001	Current Expense	5144043
0473	001	Current Expense	5149051
0473	001	Current Expense	5153010
0473	001	Current Expense	5153041
0473	001	Current Expense	5153041
0473	001	Current Expense	5159151
0473	001	Current Expense	5183010
0473	001	Current Expense	5183020
0473	001	Current Expense	5183020
0473	001	Current Expense	5183031
0473	001	Current Expense	5183032
0473	001	Current Expense	5183042
0473	001	Current Expense	5183046
0473	001	Current Expense	5183047
0473	001	Current Expense	5183048
0473	001	Current Expense	5183049
0473	001	Current Expense	5183049
0473	001	Current Expense	5188041
0473	001	Current Expense	5189049
0473	001	Current Expense	5212051
0473	001	Current Expense	5212051
0473	001	Current Expense	5212051
0473	001	Current Expense	5222010
0473	001	Current Expense	5222020
0473	001	Current Expense	5222029
0473	001	Current Expense	5222031
0473	001	Current Expense	5222032
0473	001	Current Expense	5222035
0473	001	Current Expense	5222035
0473	001	Current Expense	5222047
0473	001	Current Expense	5222048
0473	001	Current Expense	5222049
0473	001	Current Expense	5222049
0473	001	Current Expense	5222051
0473	001	Current Expense	5232051
0473	001	Current Expense	5282051
0473	001	Current Expense	5362049
0473	001	Current Expense	5364049
0473	001	Current Expense	5365010
0473	001	Current Expense	5365020
0473	001	Current Expense	5365020
0473	001	Current Expense	5365031

0473	001	Current Expense	5947661
0473	001	Current Expense	5970000
0473	001	Current Expense	5970000
0473	101	Street Fund	3088000
0473	101	Street Fund	3360087
0473	101	Street Fund	3360694
0473	101	Street Fund	3360695
0473	101	Street Fund	3611100
0473	101	Street Fund	3699000
0473	101	Street Fund	3970000
0473	101	Street Fund	3970000
0473	101	Street Fund	5088000
0473	101	Street Fund	5423010
0473	101	Street Fund	5423020
0473	101	Street Fund	5423020
0473	101	Street Fund	5423031
0473	101	Street Fund	5423032
0473	101	Street Fund	5423035
0473	101	Street Fund	5423042
0473	101	Street Fund	5423047
0473	101	Street Fund	5423048
0473	101	Street Fund	5423049
0473	101	Street Fund	5426241
0473	101	Street Fund	5426347
0473	101	Street Fund	5970000
0473	102	Tourism Support Fund	3088000
0473	102	Tourism Support Fund	3133100
0473	102	Tourism Support Fund	3611100
0473	102	Tourism Support Fund	5088000
0473	102	Tourism Support Fund	5573041
0473	103	Reet Fund	3088000
0473	103	Reet Fund	3183400
0473	103	Reet Fund	3611100
0473	103	Reet Fund	5088000
0473	200	Debt Service Fund	3088000
0473	200	Debt Service Fund	3111100
0473	200	Debt Service Fund	3970000
0473	200	Debt Service Fund	5088000
0473	200	Debt Service Fund	5914876
0473	200	Debt Service Fund	5924883
0473	300	Capital Improvement	3088000
0473	300	Capital Improvement	3340690
0473	300	Capital Improvement	5088000
0473	401	Sewer Fund	3088000

0473	401	Sewer Fund	3435000
0473	401	Sewer Fund	3438000
0473	401	Sewer Fund	3611100
0473	401	Sewer Fund	3699000
0473	401	Sewer Fund	3890000
0473	401	Sewer Fund	3970000
0473	401	Sewer Fund	5088000
0473	401	Sewer Fund	5348049
0473	401	Sewer Fund	5351010
0473	401	Sewer Fund	5351020
0473	401	Sewer Fund	5351020
0473	401	Sewer Fund	5358031
0473	401	Sewer Fund	5358032
0473	401	Sewer Fund	5358035
0473	401	Sewer Fund	5358035
0473	401	Sewer Fund	5358041
0473	401	Sewer Fund	5358041
0473	401	Sewer Fund	5358042
0473	401	Sewer Fund	5358044
0473	401	Sewer Fund	5358046
0473	401	Sewer Fund	5358047
0473	401	Sewer Fund	5358048
0473	401	Sewer Fund	5358049
0473	401	Sewer Fund	5358049
0473	401	Sewer Fund	5358049
0473	401	Sewer Fund	5913578
0473	401	Sewer Fund	5913578
0473	401	Sewer Fund	5923583
0473	401	Sewer Fund	5943563
0473	401	Sewer Fund	5943564
0473	401	Sewer Fund	5970000
0473	401	Sewer Fund	5970000
0473	402	Water Fund	3088000
0473	402	Water Fund	3434000
0473	402	Water Fund	3434001
0473	402	Water Fund	3438000
0473	402	Water Fund	3611100
0473	402	Water Fund	3699000
0473	402	Water Fund	3699001
0473	402	Water Fund	3790000
0473	402	Water Fund	3790000
0473	402	Water Fund	3970000
0473	402	Water Fund	5088000
0473	402	Water Fund	5341010

0473	402	Water Fund	5341020
0473	402	Water Fund	5341020
0473	402	Water Fund	5343443
0473	402	Water Fund	5345048
0473	402	Water Fund	5345048
0473	402	Water Fund	5348031
0473	402	Water Fund	5348032
0473	402	Water Fund	5348035
0473	402	Water Fund	5348041
0473	402	Water Fund	5348041
0473	402	Water Fund	5348041
0473	402	Water Fund	5348041
0473	402	Water Fund	5348042
0473	402	Water Fund	5348044
0473	402	Water Fund	5348046
0473	402	Water Fund	5348047
0473	402	Water Fund	5348048
0473	402	Water Fund	5348049
0473	402	Water Fund	5348049
0473	402	Water Fund	5913478
0473	402	Water Fund	5923483
0473	402	Water Fund	5943463
0473	402	Water Fund	5943464
0473	402	Water Fund	5970000
0473	402	Water Fund	5970000
0473	403	Storm O & M Fund	3088000
0473	403	Storm O & M Fund	3438000
0473	403	Storm O & M Fund	3611100
0473	403	Storm O & M Fund	3671101
0473	403	Storm O & M Fund	5088000
0473	403	Storm O & M Fund	5311110
0473	403	Storm O & M Fund	5311120
0473	403	Storm O & M Fund	5311120
0473	403	Storm O & M Fund	5311131
0473	403	Storm O & M Fund	5311141
0473	403	Storm O & M Fund	5311841
0473	500	Equipment Rental And Reserve	3088000
0473	500	Equipment Rental And Reserve	3611100
0473	500	Equipment Rental And Reserve	5088000
0473	500	Equipment Rental And Reserve	5970000

Account Title	Actual Amount
Unreserved Beginning	237635.67
Real & Personal Property Tax	190553.60
Private Harvest Tax	104.93
Local Retail Sales & Use Tax	80686.43
Public Safety (prop 2, 08)	32550.64
Local Criminal Justice	14246.82
Private Utility-Electric	52728.43
Water Tax	28858.81
Sewer Tax	25147.71
Private Utility-Cable	7729.61
Private Utility-Telephone	20249.85
Gambling Tax	1101.57
Admissions Tax	5925.07
Amusements	168.00
Other Business License/permit	9449.00
Build/structure/equipment	3815.96
Animal Licenses	1565.00
Other Non-Business License	1650.00
Ruf Riparian Restoration Proj	8887.78
Fema Money	6865.03
Admin Office Of Courts Grant	5233.87
WA Library Digital Archive Grt	10000.00
Dahp Grant -Survey Original AD	13600.00
City Assistance	5724.96
Cj-Population	1000.00
Cj-Contracted Services	1376.78
Cj-Special Programs	801.18
Dui/cities	162.61
Libraries-Kittitas Co. Grant	16500.00
Roslyn Municipal Court Fees	374.19
Time Pay Fee	45.95
Relic Prog Fee	100.00
Election Candidate Filing Fees	50.00
Hous & Monitoring Of Prisoner	4112.41
Building Permit (insp Rqd)	5302.30
Cemetery Plot Sales	3910.00
Cemetery Fees	10263.88
Cemetery Commission Donations	100.00
Planning, Zoning, Etc. - Other	375.00
Design Review Fee	3750.00
Library User Fees	441.34
Proof Of Motor Vehicle Insuran	24.56
Traffic Infraction Penalties	1558.87

Civil Parking Penalties	792.00
Dui Fines	1582.85
Other Criminal Traffic	890.97
Other Criminal Non-Traffic	521.54
Cit - Dog	669.93
Criminal Conviction Fee	120.69
Public Defense Cost	2741.31
Misc. Fines And Penalties	90.37
Investment Interest	156.20
Other Interest Earnings	635.66
Int-Contracts/notes/acct Rec	21.76
Park/facilities Lease	125.00
Gifts/pledges/grants/private	5618.09
Library Summer Reading Program	506.37
Cemetery Gift Private Source	4866.00
Cashier's Overage/shortage	155.46
Other Miscellaneous	1762.51
Nsf Revenues	11.83
State Build Code	63.00
Park Deposit	1600.00
State Ems/trauma	2.03
State Auto Theft Prevention	138.10
Hwy Safety Acct	376.96
State Psea 1	2246.06
State Psea 2	1131.80
State Psea 3	65.13
State Jis Trauma	447.39
Other Nonrevenues	1410.00
Dui Restitution Cle Elum	168.00
Insurance Premium And Recovery	596.42
Operating Transfers-IN	856.45
Unreserved Ending	271709.21
Legislative-Council Salaries	990.00
Council Taxes	96.21
Utility Services	388.31
Judicial-Municipal CT Salaries	7987.00
Judicial Taxes	601.25
Miscellaneous - Courts	187.00
Misc-Court Contract	5319.00
Intrgov Police 20% Court Fines	2176.68
Mayor Taxes	2.99
Communications, Mayor Cell Phn	421.76
Financial Services-Salaries	10875.75
Financial Services - Taxes	1869.75

Financial Services - Benefits	2134.54
Other Services, Codification	486.02
Financial Services Training	603.28
Voter Registration Costs	1379.77
Legal-Criminal Attorney Salary	5000.00
Legal - Admin Internal Issues	3523.87
Legal-Civil Attorney Salary	33232.11
Indigent Defense Cost	6035.00
Central Services-Crew Salary	12864.64
Central Services - Taxes	2443.83
Central Services - Benefits	1753.14
Operating Supplies	1972.09
Fuel Consumed	1301.85
Communications	1033.01
Risk Management Insurance	8184.20
Utility Services	1052.98
Central Services, Copier Maint	1068.95
Miscellaneous	8094.70
Membership Fees	1060.25
Info Techn - Prof Services	184.80
Judgements & Settlements	796.46
Intergovernmental-Police	107580.90
Intergov Police, Prop 2	20005.17
Co. Sexual Asslt Interviewer	249.90
Fire Control-Chief Salary	1625.00
Fire Chief - Taxes	131.82
Pension Retirement/disability	1710.00
Operating Supplies	2247.75
Fuel Consumed	3311.63
Tools/small Equipment	5016.78
Hose Replacement	12800.33
Utility Services	1759.06
Maintenance	1829.17
Miscellaneous	2999.47
Training	2436.27
Intergovernmental-Ems	2396.71
Intergovernmental-Detention	7563.18
Intergovernmental-Kittcom	2745.92
Cemetery Grave Digger/sexton	4597.10
Cemetery Commission	31.94
Cemetery Salaries	10079.30
Cemetery Personnel - Taxes	1940.44
Cemetery Personnel - Benefits	1703.64
Operating Supplies	517.88

Grave Markers/liners	2359.08
Cemetery Facilities Maintnce	663.98
Miscellaneous	544.46
Cemetery Restoration/preservat	2809.91
Building Permits/plan Review	7415.04
Prof Services, Planner Support	7037.50
Planning/zoning Salary	22704.32
Planning/zoning - Taxes	9881.09
Planning/zoning - Benefits	6254.51
Operating Supplies	3515.83
Planning - Misc Developers	11.60
Dahp Survey Grant	13600.00
Miscellaneous	690.74
Planning - Training	247.07
Library Salaries	42047.96
Library - Taxes	7092.71
Library - Benefits	11213.48
Training	515.72
Summer Reading Program	432.61
Operating Supplies	1960.10
Operating Supplies-Books	560.40
Communications	60.89
Utility Services	1132.47
Computer Maintenance	999.60
Miscellaneous	110.14
Memberships	91.00
WA State Library Grant - 2012	10000.00
Park Crew Salaries	12304.06
Park Crew - Taxes	2346.35
Park Crew - Benefits	1899.86
Playground	596.03
Operating Supplies	737.18
Small Tools/minor Equipment	98.03
Land Stewardship Plan	278.99
Utility Service-Park	320.04
Maintenance	1962.22
Miscellaneous	2162.61
State Disbursement-Court Fines	457.53
State Disbursement-Psea	2645.37
State Disbursement-Breath Test	18.54
State Disbursement-Jis	282.03
Park Deposit Refunds	1000.00
State Disbursement-Trauma	11.10
Non Expenditures	2310.00

Ruf Riparian Restoration Proj	18269.70
Operating Transfers-Out 101	44826.90
Operating Transfer-Out 200	6509.18
Unreserved Beginning	21131.02
Mvft Cities	18502.22
Liquor Excise	599.56
Liquor Control Board Profits	8045.13
Investment Interest	6.58
Other Miscellaneous	250.00
Operating Transfers-IN 401/402	1500.00
Operating Transfers In-001	44826.90
Unreserved Ending	1409.48
Street Salaries	31721.89
Street - Taxes	5678.43
Street - Benefits	5027.13
Operating Supplies	7193.08
Fuel Consumed	4407.17
Tools/small Equipment/misc.	2523.05
Communications	926.68
Utility Services	817.44
Road Repair	9624.65
Miscellaneous	1289.59
Coal Mine Trail	3986.40
Street Lighting	13747.24
Operating Transfers Out-200	6509.18
Unreserved Beginning	6207.73
Hotel/motel Tax	4939.32
Investment Interest	5.90
Unreserved Ending	4027.95
Tourism Promotion Advertising	7125.00
Unreserved Beginning	19831.05
Real Estate Excise Tax	8171.90
Investment Interest	22.16
Unreserved Ending	28025.11
Unreserved Beginning	7517.80
Special Levy - Fire Truck	526.54
Operating Transfers-IN	26036.72
Unreserved Ending	8044.34
Debt Service Principal, Grader	20826.55
Debt Service Interest, Grader	5210.17
Unreserved Beginning	-10545.64
Heritage Grant-Old City Hall	119252.92
Unreserved Ending	108707.28
Unreserved Beginning	512693.24

Sewer Service	392785.30
Sewer Reserves Fee	8663.43
Investment Interest	783.33
Other Miscellaneous	58370.10
Intergovernmental Note	20810.61
Transfer IN	856.45
Unreserved Ending	325510.26
Copier Maintenance	97.51
Sewer Salaries	56965.25
Sewer - Taxes	10714.02
Sewer - Benefits	11420.16
Operating Supplies	4782.95
Fuel Consumed	6913.45
Tools/small Equipment/misc.	1148.75
Machinery/equipment	13.04
Professional Services	10774.37
Prof Services, All Others	1863.37
Communications	1501.02
Excise Tax	15646.55
Risk Management-Insurance Pool	16368.40
Utility Services	2342.61
O & M Costs-Regional Plant	80290.28
Miscellaneous	13047.66
Training	1004.19
Awc Service Fee	297.26
Long Term Debt Prncpl ON Bonds	45320.31
Long Term Debt (principal)	13130.27
Long Term Debt, Interest (all)	39784.25
2012 Sewer Improvements Proj	327518.86
Captl Outlay, Software Upgrade	5154.00
Operating Transfers Out-101	750.00
Operating Transfers Out - 200	2603.67
Unreserved Beginning	272934.89
Water Sales	453031.54
Misc. Fines And Penalties	5889.93
Water Reserves Fee	22518.15
Investment Interest	392.42
Other Miscellaneous	3230.80
Miscellaneous	44.10
Miscellaneous-Connections	1000.00
Water Connections	1000.00
Transfer In	856.45
Unreserved Ending	402981.68
Water Salaries	77048.89

Water - Taxes	14260.62
Water - Benefits	14785.35
Training/travel	1004.17
Update Meters	210.42
Repairs/maintenance Contracted	730.99
Operating Supplies	7762.19
Fuel Consumed	6862.47
Tools/small Equipment	10573.32
Prof Services, H2O Testing	4146.66
Prof Svcs, City Attny/codiftn	11915.40
Prof Services, Water Rights	14105.00
Professional Svcs, All Others	3025.15
Communications	2635.80
Excise Tax	23929.00
Insurance	16368.40
Utility Service	7452.91
Copier Maint Agreement	956.55
Miscellaneous	4753.39
Memberships & Permits	2283.85
Long Term Debt (principal)	43044.87
Long Term Debt (interest)	74547.13
Transmission Main, Bridge Xing	7006.40
Cap Outlay, Software Upgrade	5154.00
Operating Transfers Out-101	750.00
Operating Transfers Out - 200	2603.67
Unreserved Beginning	88387.87
Storm Reserves Fee	8717.27
Investment Interest	96.34
Gifts/Grants/Pledges from Private Source	1000.00
Unreserved Ending	85151.88
Storm Salaries	4799.18
Storm - Taxes	900.06
Storm - Benefits	930.06
Stormwater Supplies	7.56
Professional Services	4035.63
Professional Services	2377.11
Unreserved Beginning	55610.39
Investment Interest	36.06
Unreserved Ending	47835.43
Transfers Out - 200	7811.02

SCHEDULE OF DISBURSEMENT ACTIVITY

For the Year Ending December 31, 2013

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2013	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2013
001	Current Expense	\$17,361	\$506,002	\$516,213	\$0	\$7,150	\$0	\$16,617	\$522,618
101	Street Fund	\$3,464	\$80,169	\$80,861	\$0	\$2,772	\$0	\$6,774	\$86,943
102	Tourism Support Fund	\$1,665	\$7,025	\$8,690	\$0	\$0	\$0	\$100	\$7,125
200	Debt Service Fund	\$0	\$26,037	\$26,037	\$0	\$0	\$0	\$0	\$26,037
401	Sewer Fund	\$10,963	\$660,786	\$669,201	\$0	\$2,548	\$0	\$5,312	\$666,099
402	Water Fund	\$6,039	\$343,690	\$345,191	\$0	\$4,537	\$0	\$10,873	\$354,563
403	Storm O & M Fund	\$692	\$13,050	\$9,298	\$0	\$4,444	\$0	\$0	\$13,050
631	Claims Clearing	\$20,069	\$0	\$0	\$0	\$20,069	\$0	\$0	\$0
632	Payroll Claims	\$1,093	\$0	\$0	\$0	\$1,093	\$0	\$0	\$0
TOTAL		\$61,346	\$1,636,758	\$1,655,491	\$0	\$42,612	\$0	\$39,676	\$1,676,434

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2013

ID. No.	Description	Maturity/Payment Due Date _/_/20__	Beginning Balance 01/01/2013	Additions	Reductions	BARS Code for Redemption of Debt Only
263.96	G. O. Debt, Issued 3/14/2008; Grader purchased through LOCAL Program, Debt serviced by Bank of New York General Fund Portion	Maturity Date: 12/01/2017	\$ 90,723	\$ -	\$ 16,662	591.70.48
263.96	Revenue Debt, Issued 3/14/2008; Grader purchased through LOCAL Program, Debt serviced by Bank of New York Proprietary Fund Portion	Maturity Date: 12/01/2017	\$ 23,931	\$ -	\$ 4,165	591.70.48
252.11	Revenue Debt, Issued 3/31/2004; Sewer Dept of Ecology	Maturity Date: 8/9/2029	\$ 21,268	\$ -	\$ 1,824	582.35.70
252.11	Revenue Debt, Issued 11/13/1992; Water USDA	Maturity Date: 11/19/2032	\$ 1,002,521	\$ -	\$ 31,319	582.35.72
252.11	Revenue Debt, Issued 4/1/1994; Sewer Bank of New York	Maturity Date: 10/01/2015	\$ 110,000	\$ -	\$ 35,000	582.35.72
252.11	Revenue Debt, Issued 7/28/1998; Water USDA	Maturity Date: 7/28/2038	\$ 559,628	\$ -	\$ 11,705	582.35.72
252.11	Revenue Debt, Issued 1/12/2007; Sewer USDA	Maturity Date: 1/12/2047	\$ 778,808	\$ -	\$ 10,320	582.35.70
263.82	Revenue Debt, Issued 7/1/2004; Sewer Public Works Trust Fund	Maturity Date: 7/01/2023	\$ 114,757	\$ -	\$ 10,432	582.35.70
259.11	G.O. Liability - Compensated Absences; (Leave Balance Buy Outs)		\$ 15,419	\$ -	\$ 1,388	
259.12	Revenue Liability - Compensated Absences; (Leave Balance Buy Outs)		\$ 17,893	\$ -	\$ 3,618	
TOTAL			\$ 2,734,948	\$ -	\$ 126,434	

Schedule 09

Ending Balance 12/31/2013	
\$	74,061
\$	19,766
\$	19,444
\$	971,202
\$	75,000
\$	547,923
\$	768,488
\$	104,325
\$	14,031
\$	14,275
\$	2,608,514

MCAg 0473

Schedule 10

City of Roslyn

Schedule of Limitation of Indebtedness

As of December 31, 2012

		Remaining Debt Capacity
Total Taxable Property Value	\$ 87,758,254	
2.5% General purpose limit is allocated between:	2,193,956	
Up to 1.5% debt without a vote	1,316,374	
Less: Outstanding Debt	107,858	
Less: Excess of Debt with a Vote	0	
Add: Available Assets	0	
Equals remaining debt capacity without a vote		\$1,208,516
Up to 2.5% debt with a vote	2,086,098	
Less: Outstanding Debt	0	
Add: Available Assets	0	
Equals remaining debt capacity with a vote		\$2,086,098
2.5% Utility purpose limit, voted	2,193,956	
Less: Outstanding Debt	0	
Less: Contracts Payable	0	
Add: Available Assets	0	
Equals remaining debt capacity- Utility purpose, voted		\$2,193,956.35
2.5% Open Space, park & capital facilities, voted	2,193,956	
Less: Outstanding Debt	0	
Less: Contracts Payable	0	
Add: Available Assets	0	
Equals remaining debt capacity - Open space, park & capital facilities voted		\$2,193,956.35

City Of Roslyn

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2013

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	Current Expense	\$237,635.67	\$607,171.66	\$856.45	\$0.00	\$566.09
101	Street Fund	\$21,131.02	\$27,403.49	\$46,326.90	\$0.00	\$0.00
102	Tourism Support Fund	\$6,207.73	\$4,945.22	\$0.00	\$0.00	\$0.00
103	Reet Fund	\$19,831.05	\$8,194.06	\$0.00	\$0.00	\$0.00
200	Debt Service Fund	\$7,517.80	\$526.54	\$26,036.72	\$0.00	\$0.00
300	Capital Improvement	(\$10,545.64)	\$119,252.92	\$0.00	\$0.00	\$0.00
401	Sewer Fund	\$512,693.24	\$481,412.77	\$856.45	\$0.00	\$0.00
402	Water Fund	\$272,934.89	\$487,106.94	\$856.45	\$0.00	\$0.00
403	Storm O & M Fund	\$88,387.87	\$9,813.61	\$0.00	\$0.00	\$0.00
406	Water/sewer/storm Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500	Equipment Rental And Reserve	\$55,610.39	\$36.06	\$0.00	\$0.00	\$0.00
631	Claims Clearing	\$20,068.94	\$0.00	\$0.00	\$0.00	\$0.00
632	Payroll Claims	\$3,661.89	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$1,235,134.85	\$1,745,863.27	\$74,932.97	\$0.00	\$566.09

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$607,462.02	\$522,618.49	\$51,336.08	\$0.00	\$573,388.48	\$271,709.21
\$73,730.39	\$86,942.75	\$6,509.18	\$0.00	\$93,451.93	\$1,409.48
\$4,945.22	\$7,125.00	\$0.00	\$0.00	\$7,125.00	\$4,027.95
\$8,194.06	\$0.00	\$0.00	\$0.00	\$0.00	\$28,025.11
\$26,563.26	\$26,036.72	\$0.00	\$0.00	\$26,036.72	\$8,044.34
\$119,252.92	\$0.00	\$0.00	\$0.00	\$0.00	\$108,707.28
\$482,269.22	\$666,098.53	\$3,353.67	\$0.00	\$669,452.20	\$325,510.26
\$487,963.39	\$354,562.93	\$3,353.67	\$0.00	\$357,916.60	\$402,981.68
\$9,813.61	\$13,049.60	\$0.00	\$0.00	\$13,049.60	\$85,151.88
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$36.06	\$0.00	\$7,811.02	\$0.00	\$7,811.02	\$47,835.43
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,068.94
\$0.00	\$0.00	\$2,569.35	\$0.00	\$2,569.35	\$1,092.54
\$1,820,230.15	\$1,676,434.02	\$74,932.97	\$0.00	\$1,750,800.90	\$1,304,564.10

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**For the Year Ended December 31, 2013**

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures		
				From Pass-Through Awards	From Direct Awards	Total Amount
Rural Utilities Service, Department Of Agriculture/	Water and Waste Disposal Loans and Grants (Section 306C)	10.770	Loan#2013		326,399	326,399
Institute Of Museum And Library Services/WA State Library	Grants to States	45.310	2013-Heritage Collection	10,000		10,000
Office Of Water, Environmental Protection Agency/WA State - DOE	Nonpoint Source Implementation Grants	66.460	2012-Roslyn Urban Forest	8,888		8,888
Department Of Homeland Security/WA State Dept of Military	Community Disaster Loans	97.030	2012-Storm	6,865		6,865
Total Federal Awards Expended:				25,753	326,399	352,152

Footnote Ref
1,2,3
1,2
1,2
1,2

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

MCAG NO. 0473

City of Roslyn

Schedule 16

City/Town

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2013

Grantor	Program Title	Identificaton Number	Amount
3340690 - Other State Agencies	Archaeology & Historic Preservation	FY13-61013-005	13,600
		Sub-total: 13,600	
3340120 - Other Judicial Agencies	Admin Office of Courts	2013	5,234
		Sub-total: 5,234	
3340270 - Recreation & Conservation	Heritage -Old City Hall	2013	119,253
		Sub-total: 119,253	
		Grand total: 138,087	

City of Roslyn

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2013

Total current public work construction budget as amended (annual or biennial as applicable)	0
Allowable portion of total public works (10 percent of line 1)	0
Less: Amount (if any) in excess of permitted amount from prior budget period.	0
Total allowable public works (line 2 minus line 3)	0
Total public works projects performed by public employees during the current year (include work performed by a county)	0
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
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	0

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

4. _____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. _____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. _____ Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

CITY OF ROSLYN

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2013

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 30th day of May, 2014, to the best of my knowledge and belief:
Signature <i>Brandi Taklo</i>
Name: Brandi Taklo
Title: Clerk - Treasurer

2013 Final Report

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance	
101 Street Fund	\$ 87,267.94	\$ 93,451.93	\$ (6,183.99)	107%
102 Tourism Support Fund	\$ 5,391.22	\$ 7,125.00	\$ (1,733.78)	132%
103 REET Fund	\$ 25,875.39	\$ -	\$ 25,875.39	0%
200 Debt Service Fund	\$ 32,476.55	\$ 26,036.72	\$ 6,439.83	80%
300 Capital Improvement Fund	\$ 174,005.12	\$ -	\$ 174,005.12	0%
401 Sewer O & M Fund	\$ 778,615.25	\$ 624,433.34	\$ 154,181.91	80%
402 Water O & M Fund	\$ 440,133.49	\$ 350,910.20	\$ 89,223.29	80%
403 Storm O & M Fund	\$ 43,741.91	\$ 10,672.49	\$ 54,414.40	24%
407 Sewer Bond Reserve Fund	\$ 82,184.58	\$ -	\$ 82,184.58	0%
408 Water Bond Reserve Fund	\$ 117,592.00	\$ -	\$ 117,592.00	0%
411 Sewer Debt Service Fund	\$ 97,179.57	\$ 98,234.83	\$ (1,055.26)	101%
412 Water Debt Service Fund	\$ 117,592.00	\$ 117,592.00	\$ -	100%
431 Sewer Capital Fund	\$ 888,398.21	\$ 327,518.86	\$ 560,879.35	37%
432 Water Capital Fund	\$ 516,676.32	\$ 7,006.40	\$ 509,669.92	1%
433 Storm Capital Fund	\$ 34,717.40	\$ 10,479.96	\$ 24,237.44	30%
500 ER&R Fund	\$ 55,559.48	\$ 7,811.02	\$ 47,748.46	14%

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 Current Expense	101 Street Fund	102 Tourism Support Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	0	0	0	0
30880	Beg Fund Bal-Unreserved	1,211,404	237,636	21,131	6,208
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	473,521	459,883	0	4,939
320	Licenses & Permits	16,648	16,648	0	0
330	Intergovernmental Revenues	216,552	70,152	27,147	0
340	Charges for Goods and Services	920,431	28,825	0	0
350	Fines & Penalties	8,993	8,993	0	0
360	Miscellaneous Revenues	78,097	13,859	257	6
Total Operating Revenues:		1,714,242	598,361	27,403	4,945
Operating Expenditures					
510	General Government	125,121	125,121	0	0
520	Public Safety	176,409	176,409	0	0
530	Utilities	498,299	25,248	0	0
540	Transportation	86,943	0	86,943	0
550	Natural and Economic Environment	78,483	71,358	0	7,125
560	Social Services	0	0	0	0
570	Culture And Recreation	98,922	98,922	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		1,064,177	497,058	86,943	7,125
Net Operating Increase (Decrease):		650,065	101,303	-59,540	-2,180
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	31,056	8,245	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	74,933	856	46,327	0
Total Nonoperating Revenues:		105,988	9,101	46,327	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	6,725	6,725	0	0
591-593	Debt Service	241,864	0	0	0
594-595	Capital Expenditures	363,103	18,270	0	0
597	Transfers-Out	72,364	51,336	6,509	0
Total Nonoperating Expenditures:		684,055	76,330	6,509	0
Increase (Decrease) in Cash and Investments		71,998	34,073	-19,722	-2,180
Ending Cash and Investments					
50810	End Fund Bal-Reserved	200,251	0	0	4,028
50880	End Fund Balance-Unreserved	1,083,152	271,709	1,409	0

The accompanying notes are an integral part of this Statement.

BARS Code		103 Reet Fund	200 Debt Service Fund	300 Capital Improvement	401 Sewer Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	0	0	0	0
30880	Beg Fund Bal-Unreserved	19,831	7,518	-10,546	512,693
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	8,172	527	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	119,253	0
340	Charges for Goods and Services	0	0	0	401,449
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	22	0	0	59,153
Total Operating Revenues:		8,194	527	119,253	460,602
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	235,191
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		0	0	0	235,191
Net Operating Increase (Decrease):		8,194	527	119,253	225,411
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	20,811
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	26,037	0	856
Total Nonoperating Revenues:		0	26,037	0	21,667
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	26,037	0	98,235
594-595	Capital Expenditures	0	0	0	332,673
597	Transfers-Out	0	0	0	3,354
Total Nonoperating Expenditures:		0	26,037	0	434,261
Increase (Decrease) in Cash and Investments		8,194	527	119,253	-187,184
Ending Cash and Investments					
50810	End Fund Bal-Reserved	28,025	8,044	0	42,463
50880	End Fund Balance-Unreserved	0	0	108,707	283,047

The accompanying notes are an integral part of this Statement.

BARS Code		402 Water Fund	403 Storm O & M Fund	500 Equipment Rental And Reserve
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	0	0	0
30880	Beg Fund Bal-Unreserved	272,935	88,388	55,610
38800/58800	Prior Period Adjustments, net	0	0	0
Operating Revenues				
310	Taxes	0	0	0
320	Licenses & Permits	0	0	0
330	Intergovernmental Revenues	0	0	0
340	Charges for Goods and Services	481,440	8,717	0
350	Fines & Penalties	0	0	0
360	Miscellaneous Revenues	3,667	1,096	36
Total Operating Revenues:		485,107	9,814	36
Operating Expenditures				
510	General Government	0	0	0
520	Public Safety	0	0	0
530	Utilities	224,811	13,050	0
540	Transportation	0	0	0
550	Natural and Economic Environment	0	0	0
560	Social Services	0	0	0
570	Culture And Recreation	0	0	0
598	Intergovernmental Payments	0	0	0
Total Operating Expenditures:		224,811	13,050	0
Net Operating Increase (Decrease):		260,296	-3,236	36
Nonoperating Revenues				
370, 380, 395, 398	Other Financing Sources	2,000	0	0
391-393	Debt Proceeds	0	0	0
397	Transfers-In	856	0	0
Total Nonoperating Revenues:		2,856	0	0
Nonoperating Expenditures				
580, 596, 599	Other Financing Uses	0	0	0
591-593	Debt Service	117,592	0	0
594-595	Capital Expenditures	12,160	0	0
597	Transfers-Out	3,354	0	7,811
Total Nonoperating Expenditures:		133,106	0	7,811
Increase (Decrease) in Cash and Investments		130,046	-3,236	-7,775
Ending Cash and Investments				
50810	End Fund Bal-Reserved	117,690	0	0
50880	End Fund Balance-Unreserved	285,291	85,152	47,835

The accompanying notes are an integral part of this Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds	632 Payroll Claims
308	Beginning Cash and Investments	3,662	3,662
388 and 588	Prior Period Adjustments, net	0	0
310-360	Revenues	0	0
380-390	Other Increases and Financing Sources	0	0
510-570	Expenditures	0	0
580-590	Other Decreases and Financing Uses	2,569	2,569
Increase (Decrease) in Cash and Investments		-2,569	-2,569
508	Ending Cash and Investments	1,093	1,093

The accompanying notes are an integral part of this Statement.

