



COPY

City of Roslyn

2015

Annual Financial Report

PO Box 451

201 S 1st St

Roslyn, WA 98941

509-649-3105

RoslynPlanning@inlandnet.com

Submitted to Washington State Auditor

May 18, 2016

Signed:  _____, Shawna Graham, Treasurer

ANNUAL REPORT CERTIFICATION

**City of Roslyn
MCAG #0473**

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

For the Fiscal Year Ended **December 31, 2015**

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 451, Roslyn, WA 98941

Official Website Address www.ci.roslyn.wa.us

Official E-mail Address Roslyn@inlandnet.com

Official Phone Number 509-649-3105

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Shawna Graham, Treasurer

Contact Phone Number 509-649-3105

Contact E-mail Address RoslynPlanning@inlandnet.com

I certify _____ day of _____, 20__, 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. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature:  _____

CONTENTS

Notes to the Financial Statements **1**

Schedule 1 **2**

Schedule 7 **3**

Schedule 9 **4**

Schedule 11 **5**

Schedule 15 **6**

Schedule 16 **7**

Schedule 17/19/21 **8**

C4 **9**

C5 **10**



City of Roslyn
Notes to the Financial Statements
For the year ended 12/31/2015

Note 1 - Summary of Significant Accounting Policies

The City of Roslyn was incorporated on 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 local government and provides water, sewer, storm, library, public safety, fire prevention, street improvement, parks and recreation, and general administrative services.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

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 government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

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 the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

The City adopts annual appropriated budgets for 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:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 General Fund Total:	820,494.21	796,059.87	24,434.34
514 Fund	46,300.00	21,210.32	25,089.68
518 Fund	65,937.60	91,590.87	(25,653.27)
522 Fund	35,550.00	41,729.90	(6,179.90)
536 Fund	16,850.00	20,029.95	(3,179.95)
558 Fund	50,433.29	47,752.11	2,681.18
572 Fund	68,649.05	64,778.38	3,870.67
576 Fund	195,650.00	186,615.04	9,034.96
597 Fund	73,743.69	73,744.38	(0.69)
All Other General Funds	267,380.58	248,608.92	18,771.66
101 Street Fund	108,117.72	80,743.86	27,373.86
102 Tourism Support Fund	4,000.00	7,184.85	(3,184.85)
103 REET Fund	33,133.02	33,133.02	-
200 Debt Service Fund	26,036.72	26,036.72	-
300 Capital Improvement Fund	61,633.02	41,069.47	20,563.55
401 Sewer O & M Fund	499,328.29	550,104.81	(50,776.52)
402 Water O & M Fund	510,045.67	466,466.88	43,578.79
403 Storm O & M Fund	10,520.00	7,229.84	3,290.16
407 Sewer Bond Reserve Fund	1,064.89	10,064.89	(9,000.00)
408 Water Bond Reserve Fund	-	-	-
411 Sewer Debt Service Fund	230,026.89	230,458.77	(431.88)
412 Water Debt Service Fund	117,597.00	117,592.00	5.00
431 Sewer Capital Fund	113,295.24	112,293.41	1,001.83
432 Water Capital Fund	595,841.84	644,193.87	(48,352.03)
433 Storm Capital Fund	-	-	-
500 ER&R Fund	7,811.02	7,811.02	-
Total	3,138,945.53	3,130,443.28	8,502.25

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 and Investments

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.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 5 years. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees do receive payment for unused sick leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. 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.

I. 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, 2015, 102 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 insurance 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 is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by Berkley Public Entity for the additional \$750,000. For the \$9 million in excess coverage limits, an excess liability policy is purchased from Starr Indemnity & Liability Company. The excess property coverage is purchased through Lexington Insurance Company using the Pool's broker, Arthur J. Gallagher Risk Management Services. In 2015, AWC RMSA carried a retention of \$100,000 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.

J. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of the following:

	Description	Reserved Funds	Description
102	Tourism Support Fund	\$ 4,984.86	All Hotel/Motel Tax funds are reserved for tourism support
103	REET Fund	\$ 23,066.44	All REET funds are reserved for Capital Improvement Expenses
407	Sewer O&M Fund	\$ 118,409.51	One Year's Debt Payments
408	Water Bond Reserve Fund	\$ 117,801.27	One Year's Debt Payments
	Total	\$ 264,262.08	

Note 2 - Property Tax

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

Property tax revenues are recognized when cash is received by 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 2015 was \$2.220644465415 per \$1,000 on an assessed valuation of \$88,284,272 for a total regular levy of \$196,047.98.

Note 3 – Deposits and Investments

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

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

Investments are reported at original cost. Investments by type at December 31, 20 are as follows:

	Investments held by City as an agent for other local governments, individuals, or private organizations.		
	City's own investments		Total
CD:			
8894837296	\$ 236,340.77		\$ 236,340.77
8958482153	\$ 236,340.77		\$ 236,340.77
8914464899	\$ 236,340.77		\$ 236,340.77
8884435846	\$ 4,928.16		\$ 4,928.16
8972853637	\$ 4,928.16		\$ 4,928.16
8940184768	\$ 4,928.16		\$ 4,928.16
8886359184	\$ 4,928.16		\$ 4,928.16
	\$ 728,734.95	\$ -	\$ 728,734.95

Note 4 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2015.

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

	Bond Principal	Bond Interest	Total
2016	\$ 116,421.38	\$ 116,195.42	\$ 232,616.80
2017	\$ 120,994.45	\$ 111,570.18	\$ 232,564.63
2018	\$ 99,427.14	\$ 107,048.62	\$ 206,475.76
2019	\$ 103,270.87	\$ 103,152.73	\$ 206,423.60
2020	\$ 107,164.82	\$ 99,206.61	\$ 206,371.43
2021-2025	\$ 575,405.46	\$ 430,635.69	\$ 1,006,041.15
2026-2030	\$ 663,925.78	\$ 304,174.22	\$ 968,100.00
2031-2035	\$ 528,197.93	\$ 160,273.37	\$ 688,471.30
2036-2040	\$ 251,985.92	\$ 80,816.20	\$ 332,802.12
2041-2045	\$ 173,789.04	\$ 38,525.87	\$ 212,314.91
2046-2050	\$ 79,710.66	\$ 3,288.01	\$ 82,998.67
2051-2055			
Total	\$ 2,820,293.45	\$ 1,554,886.92	\$ 4,375,180.37

Note 5 – Pension Plans

A. State Sponsored Pension Plans

Substantially all City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS Plan 2 and PERS Plan 3.

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

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

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

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

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2015, the City's proportionate share of the collective net pension liabilities, as reported on the

Schedule 09, was as follows:

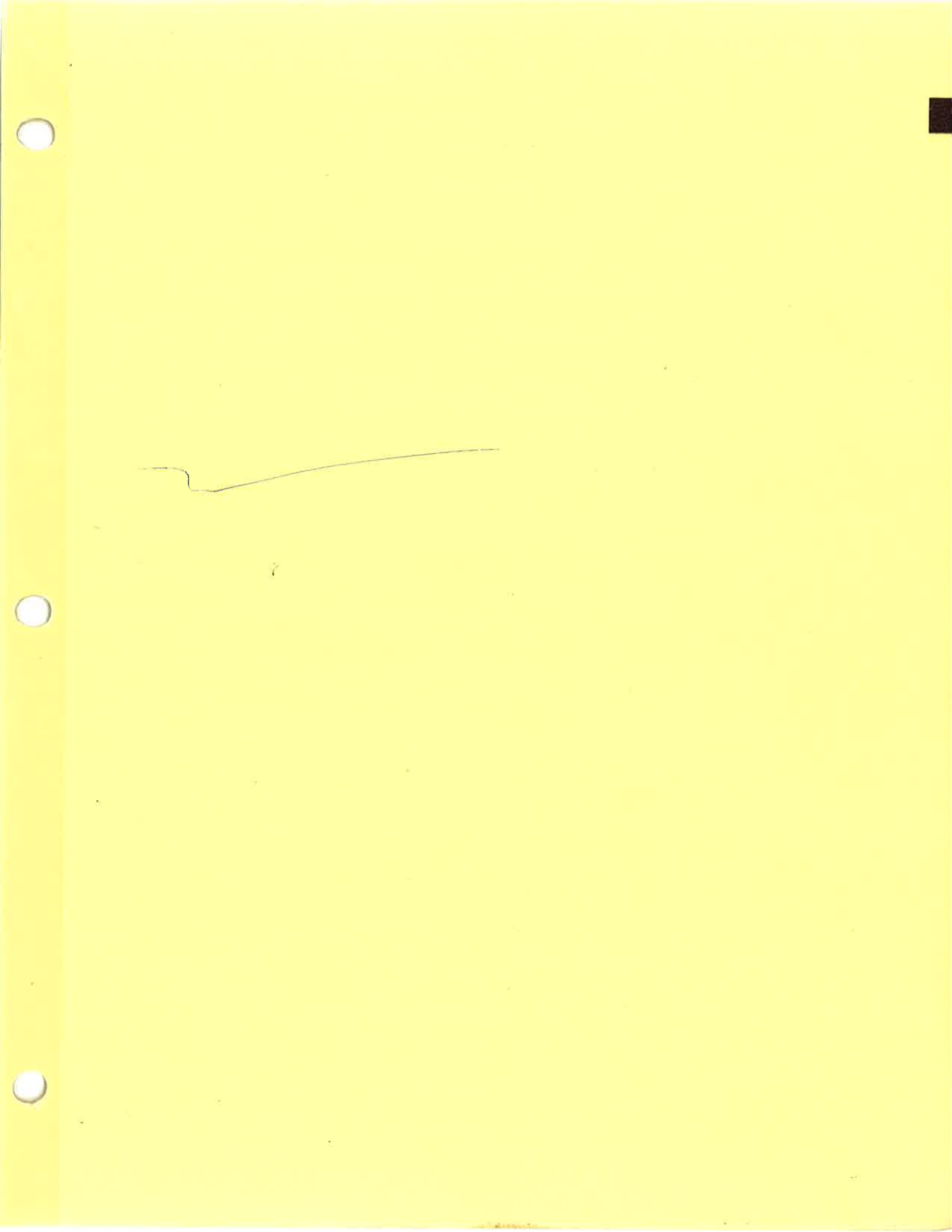
	Allocation Percentage	
PERS 1 UAAL	0.000225%	\$ 11,770
PERS 2 and 3	0.000290%	\$ 10,376
		\$ 22,146

Note 6 - 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

Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3088000	Unreserved Cash and Investments-Beginning	\$279,023
0473	001	Current Expense	3111000	Property Tax	\$190,987
0473	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$113,027
0473	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$38,766
0473	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$16,899
0473	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$51,130
0473	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$33,573
0473	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$25,064
0473	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$7,957
0473	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$17,566
0473	001	Current Expense	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$1,937
0473	001	Current Expense	3174000	Timber Excise Tax	\$29
0473	001	Current Expense	3181100	Admissions Tax	\$4,743
0473	001	Current Expense	3219900	Other Business Licenses and Permits	\$8,242
0473	001	Current Expense	3219900	Other Business Licenses and Permits	\$250
0473	001	Current Expense	3221000	Buildings, Structure and Equipment	\$7,160
0473	001	Current Expense	3223000	Animal Licenses	\$1,100
0473	001	Current Expense	3331590	Federal Indirect Grant from Department of Interior	\$3,162

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3334531	Federal Indirect Grant from National Endowment for the Arts	\$7,500
0473	001	Current Expense	3360098	City-County Assistance	\$9,174
0473	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0473	001	Current Expense	3360625	Criminal Justice - Contracted Services	\$1,516
0473	001	Current Expense	3360626	Criminal Justice - Special Programs	\$876
0473	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$328
0473	001	Current Expense	3370072	Local Grants, Entitlements and Other Payments	\$17,500
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$120
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$21
0473	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$10
0473	001	Current Expense	3419100	Election Candidate Filing Services	\$86
0473	001	Current Expense	3423600	Detention and Correction Services	\$2,109
0473	001	Current Expense	3424000	Protective Inspection Services	\$9,954
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$2,458
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$5,172
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$258
0473	001	Current Expense	3451100	Soil and Water Conservation Services	\$193,831
0473	001	Current Expense	3458100	Zoning and Subdivision Services	\$250
0473	001	Current Expense	3458100	Zoning and Subdivision Services	\$15,900
0473	001	Current Expense	3458300	Plan Checking Services	\$7,175
0473	001	Current Expense	3472000	Library Services	\$1,175

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3531000	Traffic Infraction Penalties	\$1,822
0473	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$190
0473	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$1,109
0473	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$2,727
0473	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$66
0473	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$271
0473	001	Current Expense	3569001	Other Criminal Non-Traffic Fines	\$115
0473	001	Current Expense	3573301	Public Defense Cost	\$1,926
0473	001	Current Expense	3599000	Non-Court Fines and Penalties	\$202
0473	001	Current Expense	3611100	Investment Earnings	\$108
0473	001	Current Expense	3611200	Investment Earnings	\$20,025
0473	001	Current Expense	3614000	Other Interest	\$244
0473	001	Current Expense	3625000	Land and Facilities Leases (Long-Term)	\$4,700
0473	001	Current Expense	3625000	Land and Facilities Leases (Long-Term)	\$400
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$800
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$400
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$540
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$3,190
0473	001	Current Expense	3698100	Cash Adjustments	\$5
0473	001	Current Expense	3699100	Miscellaneous Other	\$465
0473	001	Current Expense	3699100	Miscellaneous Other	\$60

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3860000	Agency Type Deposits	\$86
0473	001	Current Expense	3860000	Agency Type Deposits	\$.
0473	001	Current Expense	3868331	Agency Type Deposits	\$221
0473	001	Current Expense	3868900	Agency Type Deposits	\$790
0473	001	Current Expense	3869100	Agency Type Deposits	\$2,999
0473	001	Current Expense	3869200	Agency Type Deposits	\$1,516
0473	001	Current Expense	3869300	Agency Type Deposits	\$141
0473	001	Current Expense	3869601	Agency Type Deposits	\$153
0473	001	Current Expense	3869700	Agency Type Deposits	\$436
0473	001	Current Expense	3890000	Other Nonrevenues	\$75
0473	001	Current Expense	3890000	Other Nonrevenues	\$447
0473	101	Street Fund	3088000	Unreserved Cash and Investments-Beginning	\$13,336
0473	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$17,376
0473	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$1,484
0473	101	Street Fund	3360694	Liquor/Beer Excise Tax	\$2,437
0473	101	Street Fund	3360695	Liquor Control Board Profits	\$7,
0473	101	Street Fund	3611100	Investment Earnings	\$21
0473	101	Street Fund	3699100	Miscellaneous Other	\$318
0473	101	Street Fund	3970000	Transfers-In	\$1,500
0473	101	Street Fund	3970000	Transfers-In	\$67,235
0473	101	Street Fund	3970000	Transfers-In	\$15,000
0473	102	Tourism Support Fund	3088000	Unreserved Cash and Investments-Beginning	\$7,394
0473	102	Tourism Support Fund	3133100	Hotel/Motel Sales and Use Tax	\$2,669
0473	102	Tourism Support Fund	3611100	Investment Earnings	\$7
0473	103	Reet Fund	3088000	Unreserved Cash and Investments-Beginning	\$40,881
0473	103	Reet Fund	3183400	REET 1 - First Quarter Percent	\$15,268
0473	103	Reet Fund	3611100	Investment Earnings	\$50
0473	200	Debt Service Fund	3088000	Unreserved Cash and Investments-Beginning	\$8,
0473	200	Debt Service Fund	3970000	Transfers-In	\$26,038

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	300	Capital Improvement	3088000	Unreserved Cash and Investments-Beginning	\$113,633
0473	300	Capital Improvement	3370700	Local Grants, Entitlements and Other Payments	\$15,173
0473	300	Capital Improvement	3611100	Investment Earnings	\$131
0473	300	Capital Improvement	3691000	Sale of Scrap and Junk	\$1,960
0473	300	Capital Improvement	3970000	Transfers-In	\$18,133
0473	401	Sewer Fund	3088000	Unreserved Cash and Investments-Beginning	\$833,765
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$418,727
0473	401	Sewer Fund	3611100	Investment Earnings	\$3
0473	401	Sewer Fund	3611100	Investment Earnings	\$800
0473	401	Sewer Fund	3625000	Land and Facilities Leases (Long-Term)	\$300
0473	401	Sewer Fund	3671101	Contributions and Donations from Nongovernmental Sources	\$1,000
0473	401	Sewer Fund	3681000	Special Assessments - Capital	\$8,062
0473	401	Sewer Fund	3699100	Miscellaneous Other	\$230
0473	401	Sewer Fund	3790000	Capital Contributions	\$4,000
0473	401	Sewer Fund	3790000	Capital Contributions	\$4,000
0473	401	Sewer Fund	3890000	Other Nonrevenues	\$32,160
0473	401	Sewer Fund	3970000	Transfers-In	\$148,642
0473	401	Sewer Fund	3970000	Transfers-In	\$10,065
0473	402	Water Fund	3088000	Unreserved Cash and Investments-Beginning	\$639,345
0473	402	Water Fund	3336646	Federal Indirect Grant from Environmental Protection Agency	\$377,808
0473	402	Water Fund	3434000	Water Sales and Services	\$559,079
0473	402	Water Fund	3434000	Water Sales and Services	\$25,000
0473	402	Water Fund	3590000	Non-Court Fines and Penalties	\$6,186
0473	402	Water Fund	3611100	Investment Earnings	\$1
0473	402	Water Fund	3611100	Investment Earnings	\$556

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	402	Water Fund	3625000	Land and Facilities Leases (Long-Term)	\$300
0473	402	Water Fund	3681000	Special Assessments - Capital	\$21,409
0473	402	Water Fund	3699101	Miscellaneous Other	\$642
0473	402	Water Fund	3790000	Capital Contributions	\$5,323
0473	402	Water Fund	3790000	Capital Contributions	\$5,373
0473	402	Water Fund	3973400	Transfers-In	\$20,202
0473	403	Storm O & M Fund	3088000	Unreserved Cash and Investments-Beginning	\$81,063
0473	403	Storm O & M Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$11
0473	403	Storm O & M Fund	3611100	Investment Earnings	\$86
0473	403	Storm O & M Fund	3681000	Special Assessments - Capital	\$8,142
0473	500	Equipment Rental And Reserve	3088000	Unreserved Cash and Investments-Beginning	\$47,897
0473	500	Equipment Rental And Reserve	3611100	Investment Earnings	\$37
0473	631	Claims Clearing	3088000	Unreserved Cash and Investments-Beginning	\$20,000
0473	632	Payroll Claims	3088000	Unreserved Cash and Investments-Beginning	\$1,093
0473	001	Current Expense	5081000	Reserved Cash and Investments - Ending	\$2,880
0473	001	Current Expense	5081000	Reserved Cash and Investments - Ending	\$2,880
0473	001	Current Expense	5081000	Reserved Cash and Investments - Ending	\$18,727
0473	001	Current Expense	5081000	Reserved Cash and Investments - Ending	\$986
0473	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$303,138
0473	001	Current Expense	5116010	Legislative Activities	\$205
0473	001	Current Expense	5116020	Legislative Activities	\$32
0473	001	Current Expense	5116040	Legislative Activities	\$44
0473	001	Current Expense	5116040	Legislative Activities	\$469
0473	001	Current Expense	5125010	Municipal Court	\$6,214
0473	001	Current Expense	5125020	Municipal Court	\$
0473	001	Current Expense	5125040	Municipal Court	\$187

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5125050	Municipal Court	\$5,328
0	001	Current Expense	5125050	Municipal Court	\$2,728
0473	001	Current Expense	5142310	Financial Services	\$13,159
0473	001	Current Expense	5142310	Financial Services	\$117
0473	001	Current Expense	5142320	Financial Services	\$2,307
0473	001	Current Expense	5142320	Financial Services	\$3,313
0473	001	Current Expense	5143040	Recording Services	\$371
0473	001	Current Expense	5144040	Election Services	\$405
0473	001	Current Expense	5149050	Voters Registration Services	\$1,538
0473	001	Current Expense	5153010	Legal Services	\$7,949
0473	001	Current Expense	5153040	Legal Services	\$6,922
0473	001	Current Expense	5153040	Legal Services	\$3,979
0473	001	Current Expense	5159150	General Indigent Defense	\$3,960
0473	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$39,065
C	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$798
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$7,378
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$8,605
0473	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,491
0473	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,527
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$921
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$175
	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$27

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,418
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$390
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,449
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,567
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,148
0473	001	Current Expense	5188040	Information Technology Services	\$3,281
0473	001	Current Expense	5189040	Other Centralized Services	\$1,350
0473	001	Current Expense	5212050	Police Operations	\$150,978
0473	001	Current Expense	5212050	Police Operations	\$29,555
0473	001	Current Expense	5212050	Police Operations	\$0
0473	001	Current Expense	5221040	Administration	\$2,943
0473	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$1,250
0473	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$102
0473	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$3,146
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$3,220
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$2,209
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$16,958
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,402

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$4,450
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$2,579
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$750
0473	001	Current Expense	5222050	Fire Suppression and Emergency Medical Services	\$2,721
0473	001	Current Expense	5232050	Monitoring of Prisoners	\$19,232
0473	001	Current Expense	5282050	Dispatch Services	\$1,844
0473	001	Current Expense	5362040	Cemetery	\$3,050
0473	001	Current Expense	5365010	Cemetery	\$10,548
0473	001	Current Expense	5365020	Cemetery	\$2,081
0473	001	Current Expense	5365020	Cemetery	\$1,846
0473	001	Current Expense	5365030	Cemetery	\$63
0473	001	Current Expense	5365040	Cemetery	\$1,514
0473	001	Current Expense	5365040	Cemetery	\$281
0473	001	Current Expense	5365040	Cemetery	\$648
0473	001	Current Expense	5585040	Building Permits and Plan Reviews	\$15,521
0473	001	Current Expense	5586010	Planning	\$14,555
0473	001	Current Expense	5586010	Planning	\$29
0473	001	Current Expense	5586020	Planning	\$2,543
0473	001	Current Expense	5586020	Planning	\$3,396
0473	001	Current Expense	5586030	Planning	\$934
0473	001	Current Expense	5586040	Planning	\$597
0473	001	Current Expense	5586040	Planning	\$240
0473	001	Current Expense	5586040	Planning	\$9,250
0473	001	Current Expense	5586040	Planning	\$414
0473	001	Current Expense	5586040	Planning	\$273
0473	001	Current Expense	5722010	Library Services	\$34,856
0473	001	Current Expense	5722010	Library Services	\$876
0473	001	Current Expense	5722020	Library Services	\$6,099
0473	001	Current Expense	5722020	Library Services	\$9,494

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5722040	Library Services	\$77
0473	001	Current Expense	5722130	Library Services	
0473	001	Current Expense	5725030	Facilities	\$1,247
0473	001	Current Expense	5725030	Facilities	\$10
0473	001	Current Expense	5725040	Facilities	\$43
0473	001	Current Expense	5725040	Facilities	\$469
0473	001	Current Expense	5725040	Facilities	\$3,287
0473	001	Current Expense	5725040	Facilities	\$70
0473	001	Current Expense	5725040	Facilities	\$25
0473	001	Current Expense	5725040	Facilities	\$7,500
0473	001	Current Expense	5768010	General Parks	\$14,917
0473	001	Current Expense	5768020	General Parks	\$3,009
0473	001	Current Expense	5768020	General Parks	\$3,564
0473	001	Current Expense	5768030	General Parks	\$134
0473	001	Current Expense	5768030	General Parks	\$214
0473	001	Current Expense	5768040	General Parks	\$162,148
0473	001	Current Expense	5768040	General Parks	\$5
0473	001	Current Expense	5768040	General Parks	\$1,186
0473	001	Current Expense	5768040	General Parks	\$1,288
0473	001	Current Expense	5860000	Agency Type Disbursements	\$830
0473	001	Current Expense	5860000	Agency Type Disbursements	\$4,655
0473	001	Current Expense	5860000	Agency Type Disbursements	\$150
0473	001	Current Expense	5860000	Agency Type Disbursements	\$621
0473	001	Current Expense	5860000	Agency Type Disbursements	\$77
0473	001	Current Expense	5860000	Agency Type Disbursements	\$1,900
0473	001	Current Expense	5970000	Transfers-Out	\$67,235
0473	001	Current Expense	5970000	Transfers-Out	\$6,510
0473	101	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$45,805
0473	101	Street Fund	5423010	Roadway	\$24,721

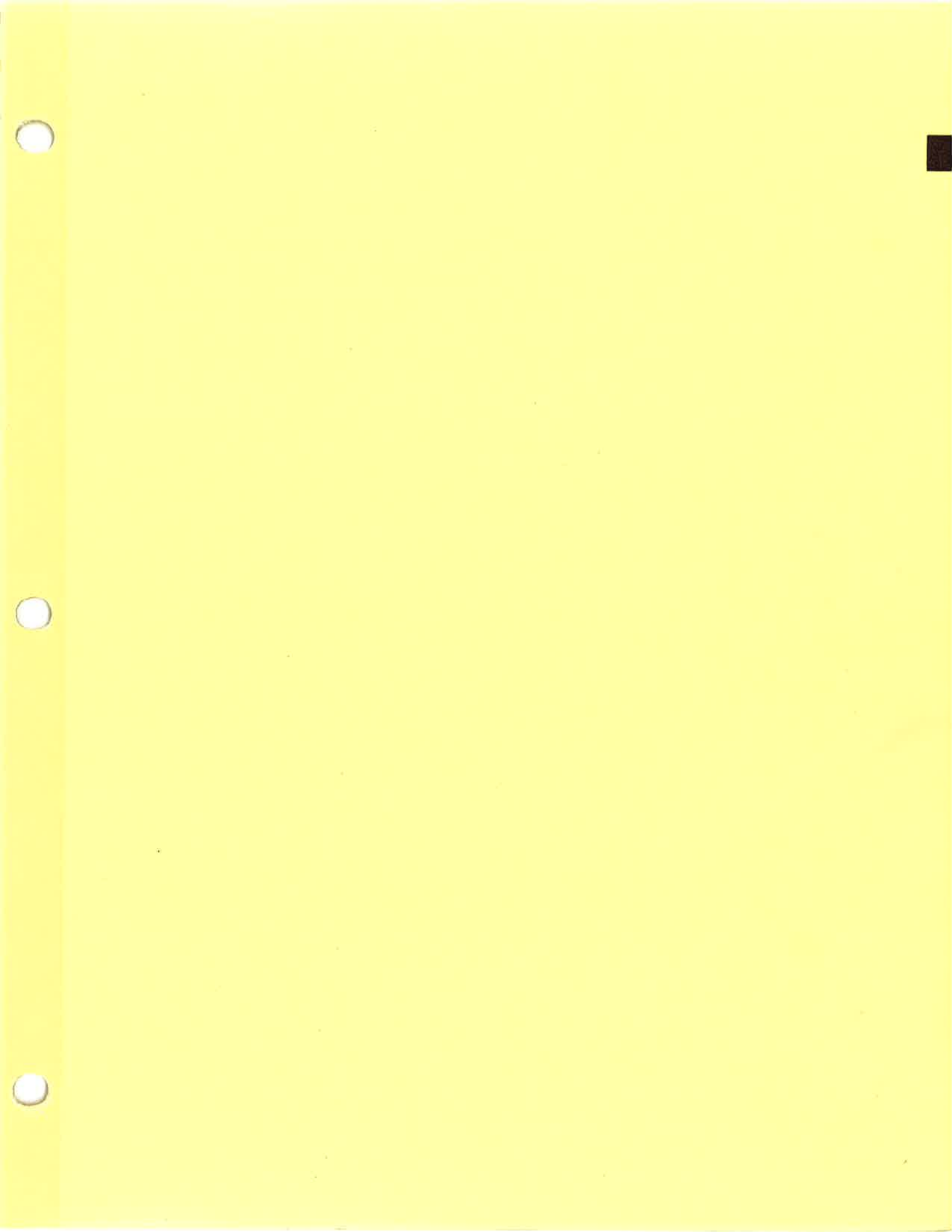
MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	101	Street Fund	5423010	Roadway	\$1,616
0473	101	Street Fund	5423020	Roadway	\$5,188
0473	101	Street Fund	5423020	Roadway	\$3,955
0473	101	Street Fund	5423030	Roadway	\$7,445
0473	101	Street Fund	5423030	Roadway	\$1,890
0473	101	Street Fund	5423030	Roadway	\$375
0473	101	Street Fund	5423040	Roadway	\$902
0473	101	Street Fund	5423040	Roadway	\$208
0473	101	Street Fund	5423040	Roadway	\$2,906
0473	101	Street Fund	5423040	Roadway	\$4,244
0473	101	Street Fund	5423040	Roadway	\$304
0473	101	Street Fund	5423040	Roadway	\$793
0473	101	Street Fund	5426240	Special Purpose Paths	\$5,564
0473	101	Street Fund	5426340	Street Lighting	\$13,673
0473	101	Street Fund	5426640	Snow and Ice Control	\$449
0473	101	Street Fund	5970000	Transfers-Out	\$6,510
0473	102	Tourism Support Fund	5081000	Reserved Cash and Investments - Ending	\$900
0473	102	Tourism Support Fund	5088000	Unreserved Cash and Investments - Ending	\$4,985
0473	102	Tourism Support Fund	5573040	Tourism	\$3,000
0473	102	Tourism Support Fund	5573040	Tourism	\$1,185
0473	103	Reet Fund	5088000	Unreserved Cash and Investments - Ending	\$23,066
0473	103	Reet Fund	5970000	Transfers-Out	\$18,133
0473	103	Reet Fund	5970000	Transfers-Out	\$15,000
0473	200	Debt Service Fund	5088000	Unreserved Cash and Investments - Ending	\$8,406
0473	200	Debt Service Fund	5914870	Debt Repayment - Public Works Centralized Services	\$12,884
0473	200	Debt Service Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$13,153
0473	300	Capital Improvement	5088000	Unreserved Cash and Investments - Ending	\$107,960

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	300	Capital Improvement	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$19
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$14,156
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$26,894
0473	401	Sewer Fund	5088000	Unreserved Cash and Investments - Ending	\$748,155
0473	401	Sewer Fund	5348040	Water Utilities	\$9,590
0473	401	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$54,876
0473	401	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$533
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$9,314
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$9,793
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$5,314
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,835
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,730
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$468
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$11,705
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,183
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,747
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$28,390
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$16,625
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,7

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$94,250
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,430
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$390
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,604
0473	401	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$40,000
0473	401	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$133,983
0473	401	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$56,475
0473	401	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$56,998
0473	401	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$2,253
0473	401	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$65
0473	401	Sewer Fund	5970000	Transfers-Out	\$10,065
0473	401	Sewer Fund	5970000	Transfers-Out	\$148,642
0473	401	Sewer Fund	5970000	Transfers-Out	\$750
0473	401	Sewer Fund	5970000	Transfers-Out	\$2,604
0473	402	Water Fund	5081000	Reserved Cash and Investments - Ending	\$29,534
0473	402	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$597,282
0473	402	Water Fund	5341010	Water Utilities	\$71,424
0473	402	Water Fund	5341010	Water Utilities	\$5,212
0473	402	Water Fund	5341020	Water Utilities	\$15,004
0473	402	Water Fund	5341020	Water Utilities	\$15,974
0473	402	Water Fund	5343440	Water Utilities	\$2,002

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	402	Water Fund	5345040	Water Utilities	\$1,656
0473	402	Water Fund	5345040	Water Utilities	\$
0473	402	Water Fund	5348030	Water Utilities	\$10,309
0473	402	Water Fund	5348030	Water Utilities	\$2,850
0473	402	Water Fund	5348030	Water Utilities	\$2,124
0473	402	Water Fund	5348040	Water Utilities	\$1,798
0473	402	Water Fund	5348040	Water Utilities	\$572
0473	402	Water Fund	5348040	Water Utilities	\$5,719
0473	402	Water Fund	5348040	Water Utilities	\$9,810
0473	402	Water Fund	5348040	Water Utilities	\$3,938
0473	402	Water Fund	5348040	Water Utilities	\$28,466
0473	402	Water Fund	5348040	Water Utilities	\$16,625
0473	402	Water Fund	5348040	Water Utilities	\$6,092
0473	402	Water Fund	5348040	Water Utilities	\$12,194
0473	402	Water Fund	5348040	Water Utilities	\$4,914
0473	402	Water Fund	5348040	Water Utilities	\$5,253
0473	402	Water Fund	5348040	Water Utilities	\$2,155
0473	402	Water Fund	5348040	Water Utilities	\$1,111
0473	402	Water Fund	5913470	Debt Repayment - Water Utilities	\$47,422
0473	402	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$70,170
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$414,454
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$172,742
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$56,998
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$14,321
0473	402	Water Fund	5970000	Transfers-Out	\$20,202
0473	402	Water Fund	5970000	Transfers-Out	\$750
0473	402	Water Fund	5970000	Transfers-Out	\$2,000

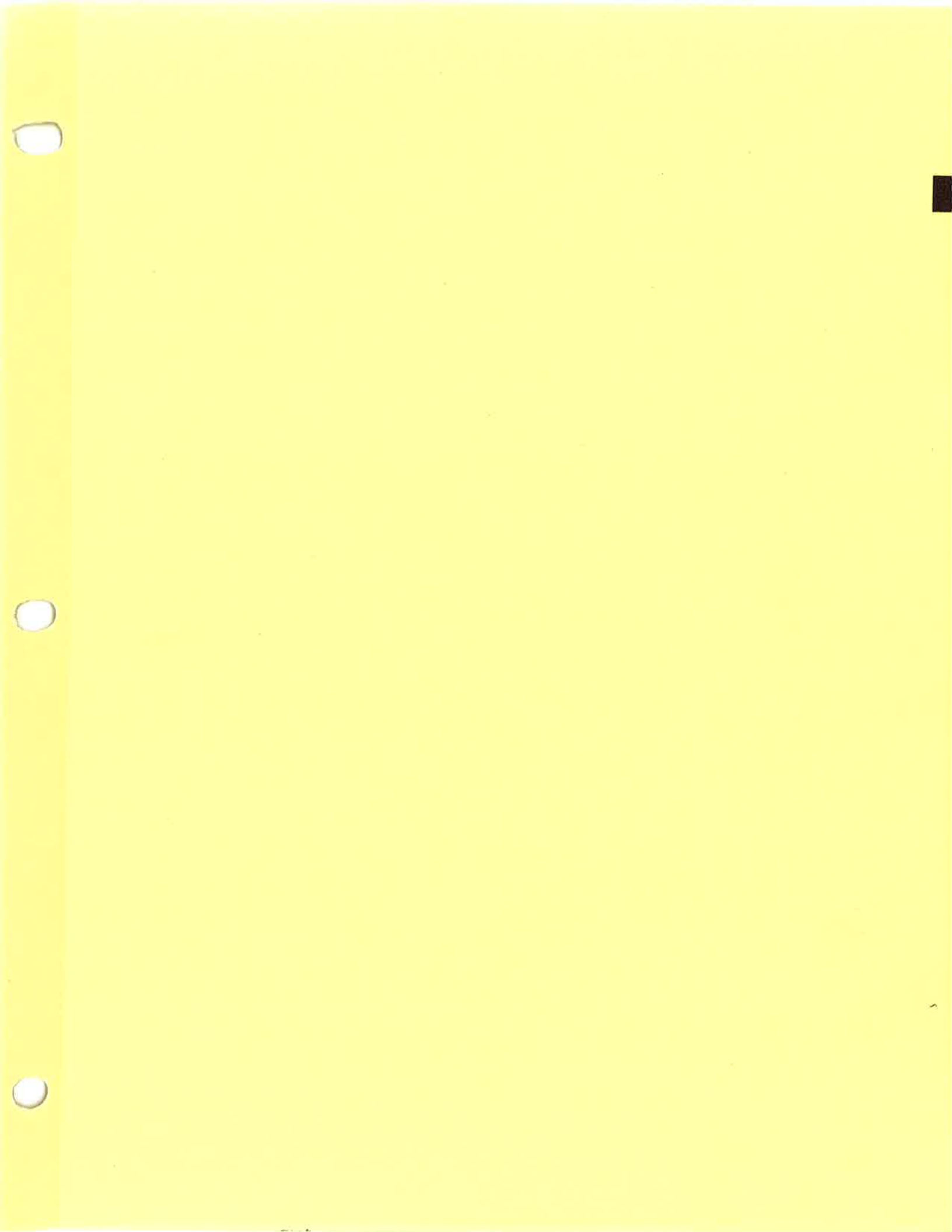
MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	403	Storm O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$82,072
0473	403	Storm O & M Fund	5311110	Storm Drainage Utilities	\$4,491
0473	403	Storm O & M Fund	5311120	Storm Drainage Utilities	\$894
0473	403	Storm O & M Fund	5311120	Storm Drainage Utilities	\$694
0473	403	Storm O & M Fund	5311130	Storm Drainage Utilities	\$92
0473	403	Storm O & M Fund	5311140	Storm Drainage Utilities	\$122
0473	403	Storm O & M Fund	5315030	Storm Drainage Utilities	\$937
0473	500	Equipment Rental And Reserve	5088000	Unreserved Cash and Investments - Ending	\$40,123
0473	500	Equipment Rental And Reserve	5970000	Transfers-Out	\$7,811
0473	631	Claims Clearing	5088000	Unreserved Cash and Investments - Ending	\$20,069
0473	632	Payroll Claims	5088000	Unreserved Cash and Investments - Ending	\$1,093





SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ending December 31, 2015

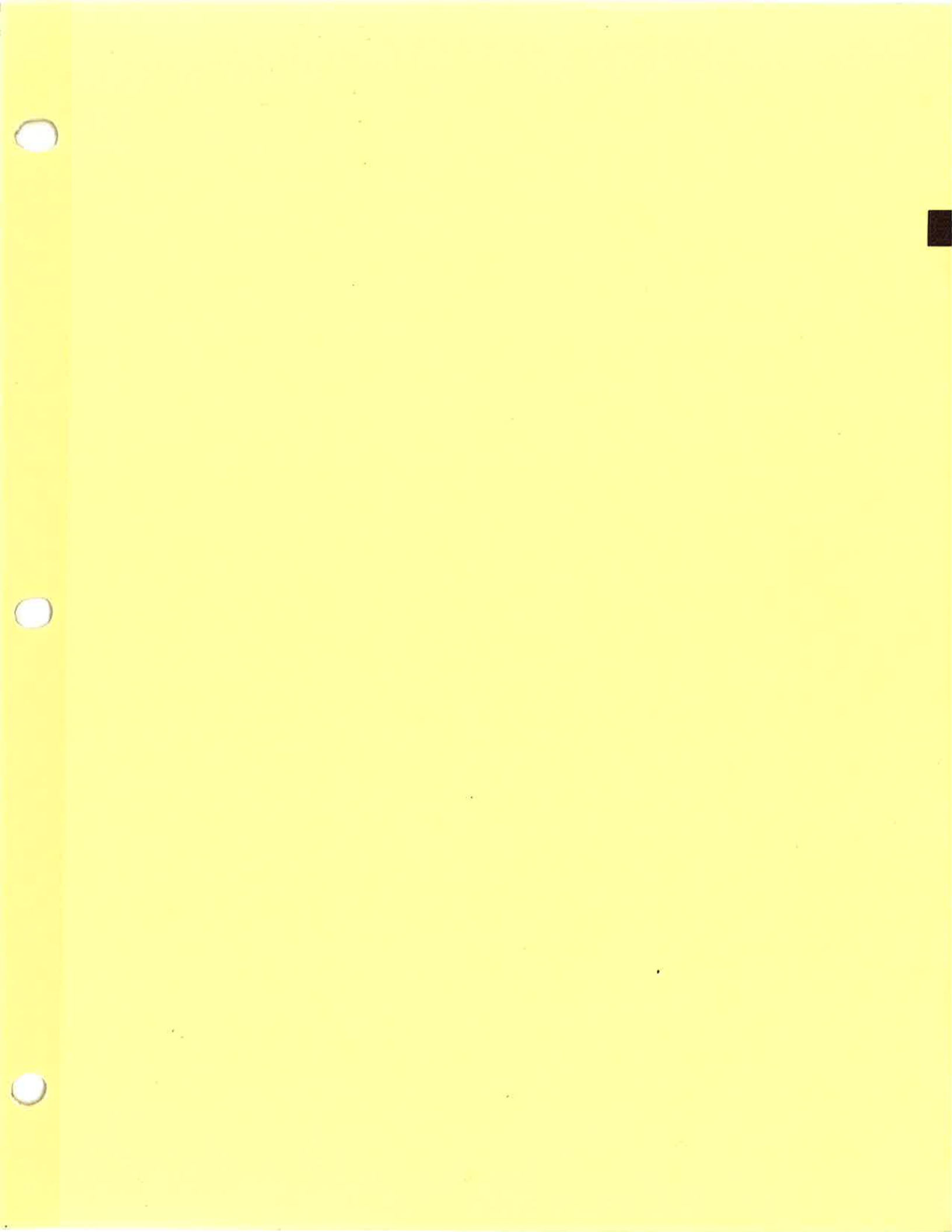
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2015	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2015	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2015
001	Current Expense	\$32,254	\$254,115	\$201,724	\$0	\$84,646	\$0	\$0	\$254,115
101	Street Fund	\$12,807	\$32,669	\$41,387	\$0	\$4,089	\$0	\$0	\$32,669
102	Tourism Support Fund	\$1,127	\$0	\$1,127	\$0	\$0	\$0	\$0	\$0
300	Capital Improvement	\$12,069	\$116	\$35	\$0	\$12,150	\$0	\$0	\$116
401	Sewer Fund	\$19,938	\$155,262	\$161,431	\$0	\$13,769	\$0	\$0	\$155,262
402	Water Fund	\$11,010	\$150,280	\$142,094	\$0	\$19,196	\$0	\$0	\$150,280
403	Storm O & M Fund	\$477	\$16,051	\$6,509	\$0	\$10,019	\$0	\$0	\$16,051
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		\$110,844	\$608,493	\$554,306	\$0	\$165,031	\$0	\$0	\$608,493

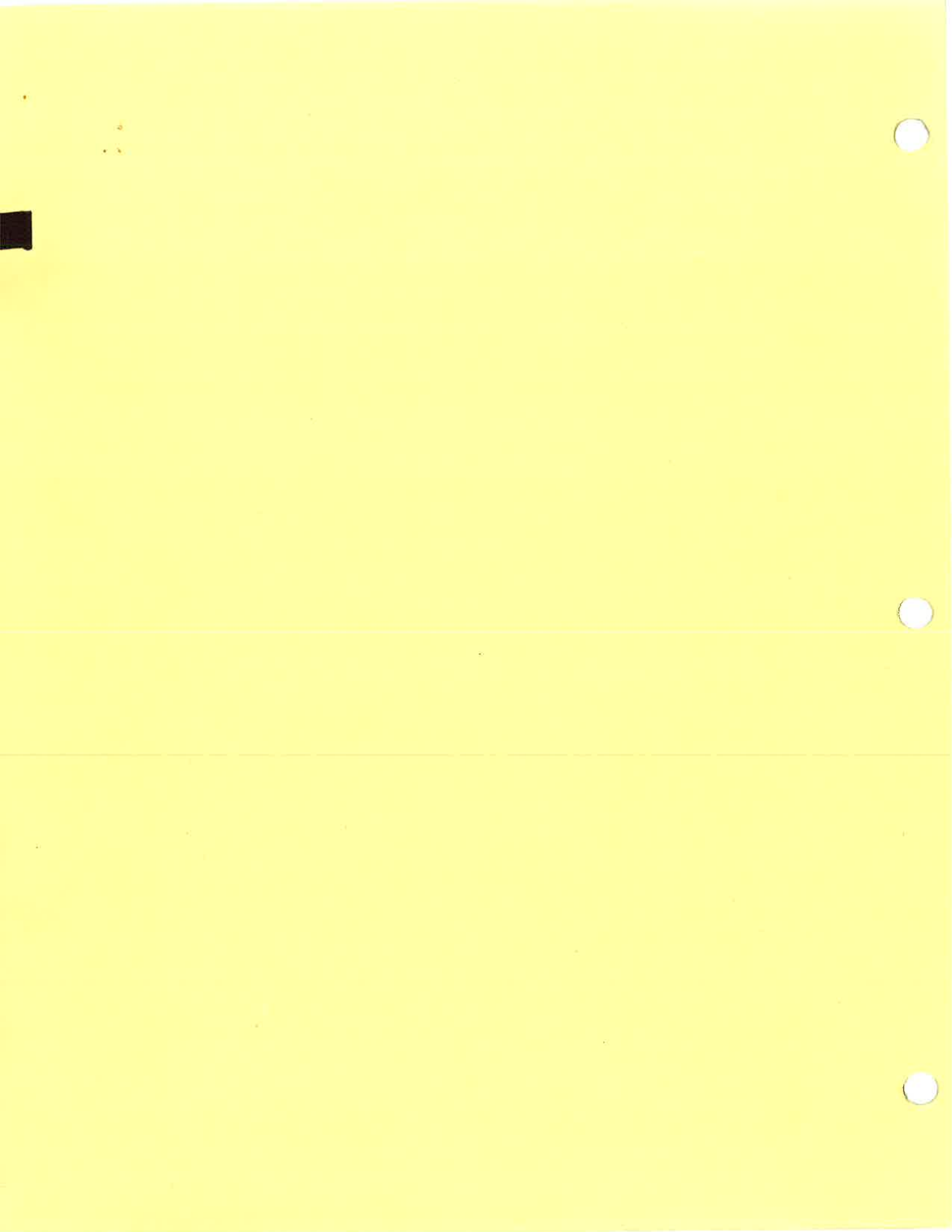




**City of Roslyn
Schedule of Liabilities
For the Year Ended December 31, 2015**

Li. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligations						
263.98	General Accrual Liability		-	23,523	-	23,523
263.96	LOCAL - Grader Loan	12/1/2017	71,998	-	22,880	49,118
263.93	Pensions Liability		-	22,146	-	22,146
	Total General Obligations:		71,998	45,669	22,880	94,787
Revenue Obligations						
263.99	Water Accrual Liability		-	6,112	-	6,112
263.99	Sewer Accrual Liability		-	2,375	-	2,375
252.11	Sewer Bond - BONY	10/1/2015	40,000	-	40,000	-
252.11	Sewer Loan - DOE	8/9/2029	17,702	-	17,702	-
252.11	Water Loan - USDA - 1992	11/19/2032	942,800	-	33,668	909,132
252.11	Water Loan - USDA - 1998	7/28/2038	536,726	-	12,631	524,095
252.11	Sewer Loan - USDA - 2007	1/12/2047	758,150	-	11,189	746,961
252.11	Sewer Loan - USDA - 2012	7/16/2054	515,345	-	-	515,345
263.82	Sewer Loan - PWTF - 2004	7/1/2023	93,891	-	93,891	-
263.82	Water Loan - DWSRF - 2015	10/1/2035	-	458,514	-	458,514
	Total Revenue Obligations:		2,904,614	467,001	209,081	3,162,534
	Total Liabilities:		2,976,612	512,670	231,961	3,257,321

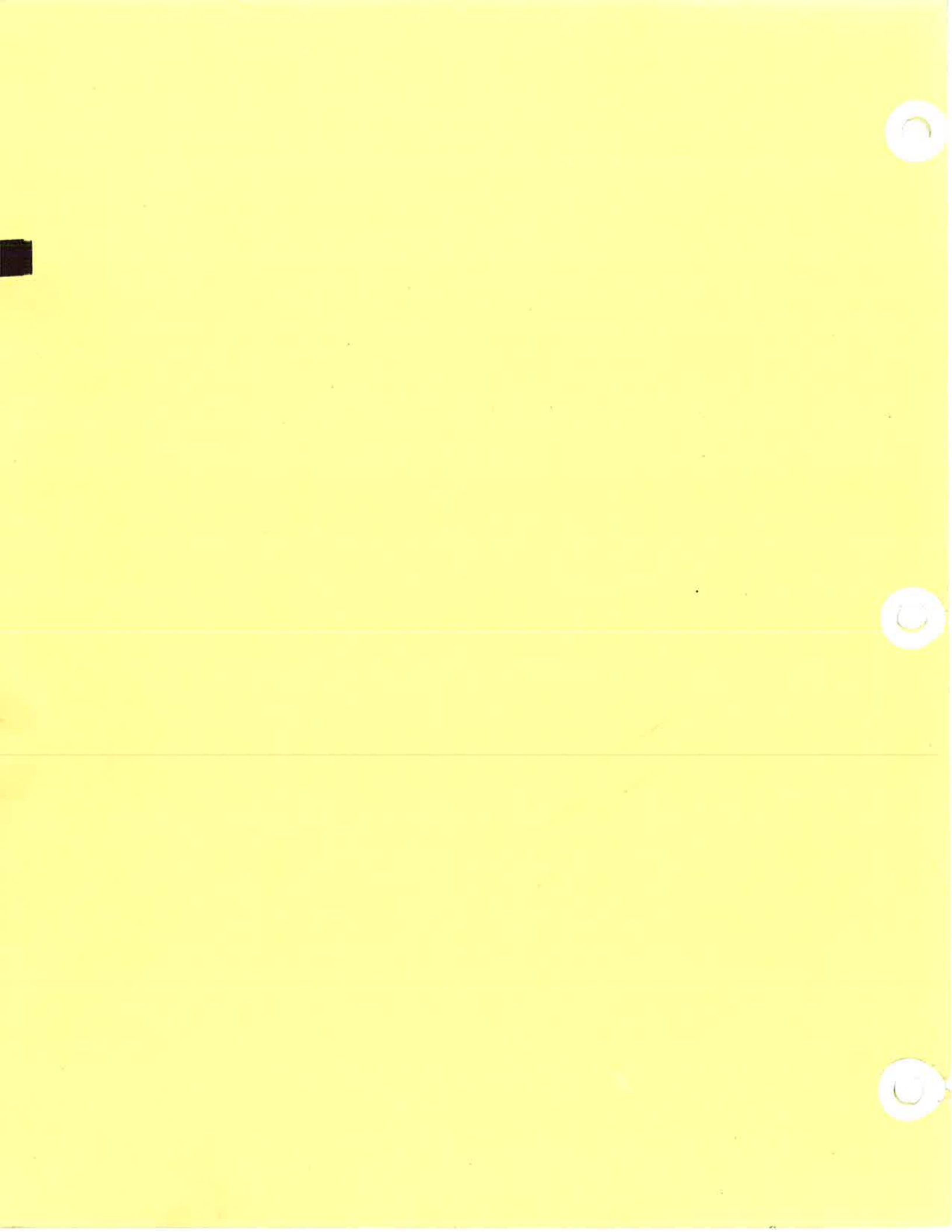




City Of Roslyn
SCHEDULE OF CASH ACTIVITY
For the Year Ended December 31, 2015

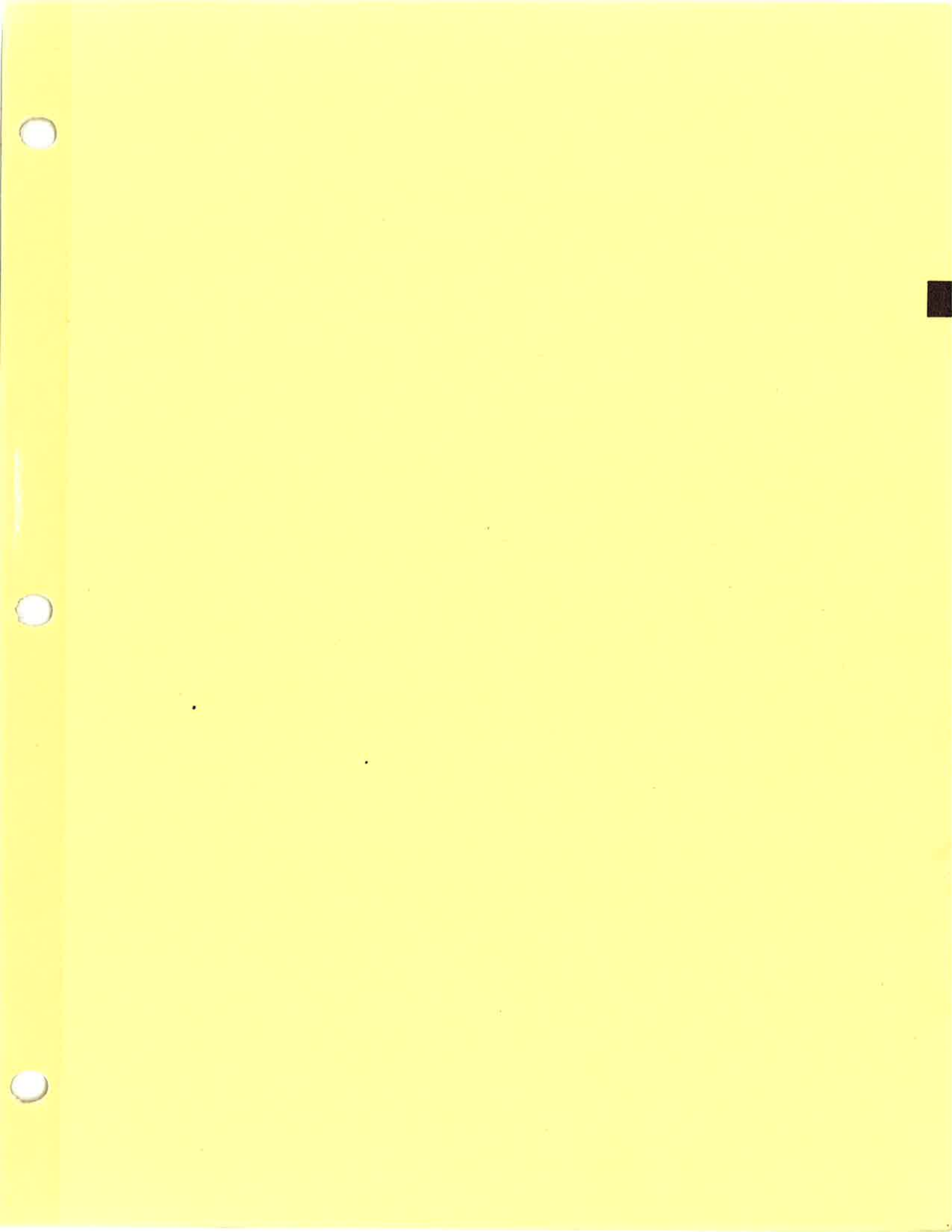
Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	Current Expense	\$328,611.02	\$203,504.31	\$0.00	\$0.00	\$1,046.27	\$202,458.04	\$254,115.48	\$3,254.59	\$0.00	\$256,323.80	\$274,745.26
101	Street Fund	\$45,804.51	\$10,481.40	\$0.00	\$0.00	\$0.00	\$10,481.40	\$32,668.69	\$3,254.59	\$0.00	\$35,923.28	\$20,362.63
102	Tourism Support Fund	\$5,884.86	\$989.77	\$0.00	\$0.00	\$0.00	\$989.77	\$0.00	\$0.00	\$0.00	\$0.00	\$6,874.63
103	Reet Fund	\$23,066.44	\$5,238.77	\$0.00	\$0.00	\$0.00	\$5,238.77	\$0.00	\$0.00	\$0.00	\$0.00	\$28,305.21
200	Debt Service Fund	\$8,405.83	\$0.00	\$13,018.37	\$0.00	\$0.00	\$13,018.37	\$0.00	\$0.00	\$0.00	\$0.00	\$21,424.20
300	Capital Improvement	\$107,960.18	\$25,044.52	\$0.00	\$0.00	\$0.00	\$25,044.52	\$115.62	\$0.00	\$0.00	\$115.62	\$132,889.08
401	Sewer Fund	\$748,155.45	\$197,328.38	\$0.00	\$0.00	\$0.00	\$197,328.38	\$155,262.48	\$1,301.84	\$0.00	\$156,564.32	\$788,919.51
402	Water Fund	\$626,815.53	\$282,275.38	\$0.00	\$6,033.27	\$0.00	\$288,308.65	\$150,279.65	\$1,301.84	\$6,033.27	\$157,614.76	\$757,509.42
403	Storm O & M Fund	\$82,071.51	\$2,996.58	\$0.00	\$0.00	\$0.00	\$2,996.58	\$16,051.01	\$0.00	\$0.00	\$16,051.01	\$69,017.08
406	Water/sewer/storm Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500	Equipment Rental And Reserve	\$40,123.09	\$4.56	\$0.00	\$0.00	\$0.00	\$4.56	\$0.00	\$3,905.51	\$0.00	\$3,905.51	\$36,222.14
631	Claims Clearing	\$20,068.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,068.94
632	Payroll Claims	\$1,092.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,092.54
TOTAL		\$2,038,059.90	\$727,863.67	\$13,018.37	\$6,033.27	\$1,046.27	\$745,869.04	\$608,492.93	\$13,018.37	\$6,033.27	\$626,498.30	\$2,157,430.64

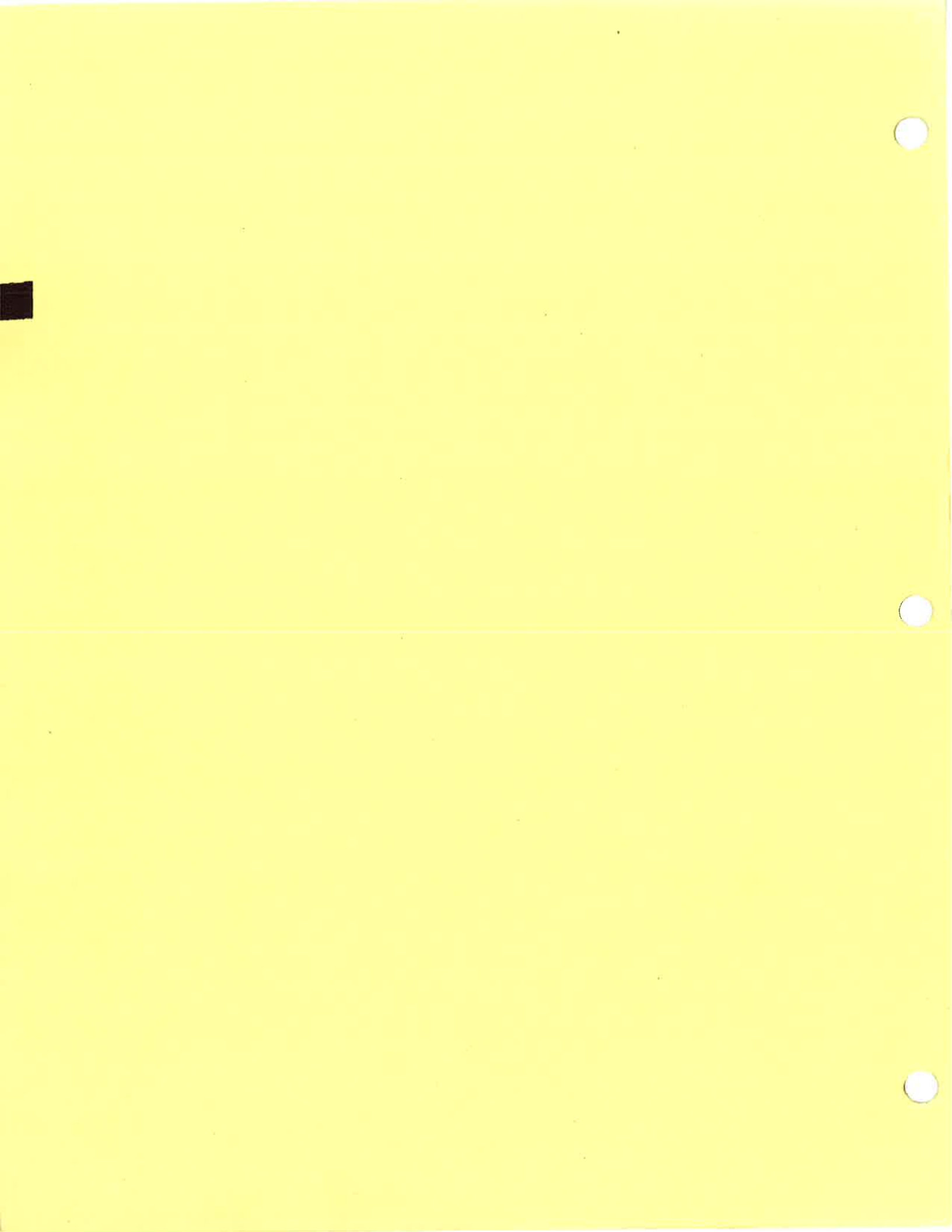




**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2015**

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Agricultural Commissions	None to report	0123	0
Sub-total: 0			
Grand total: 0			

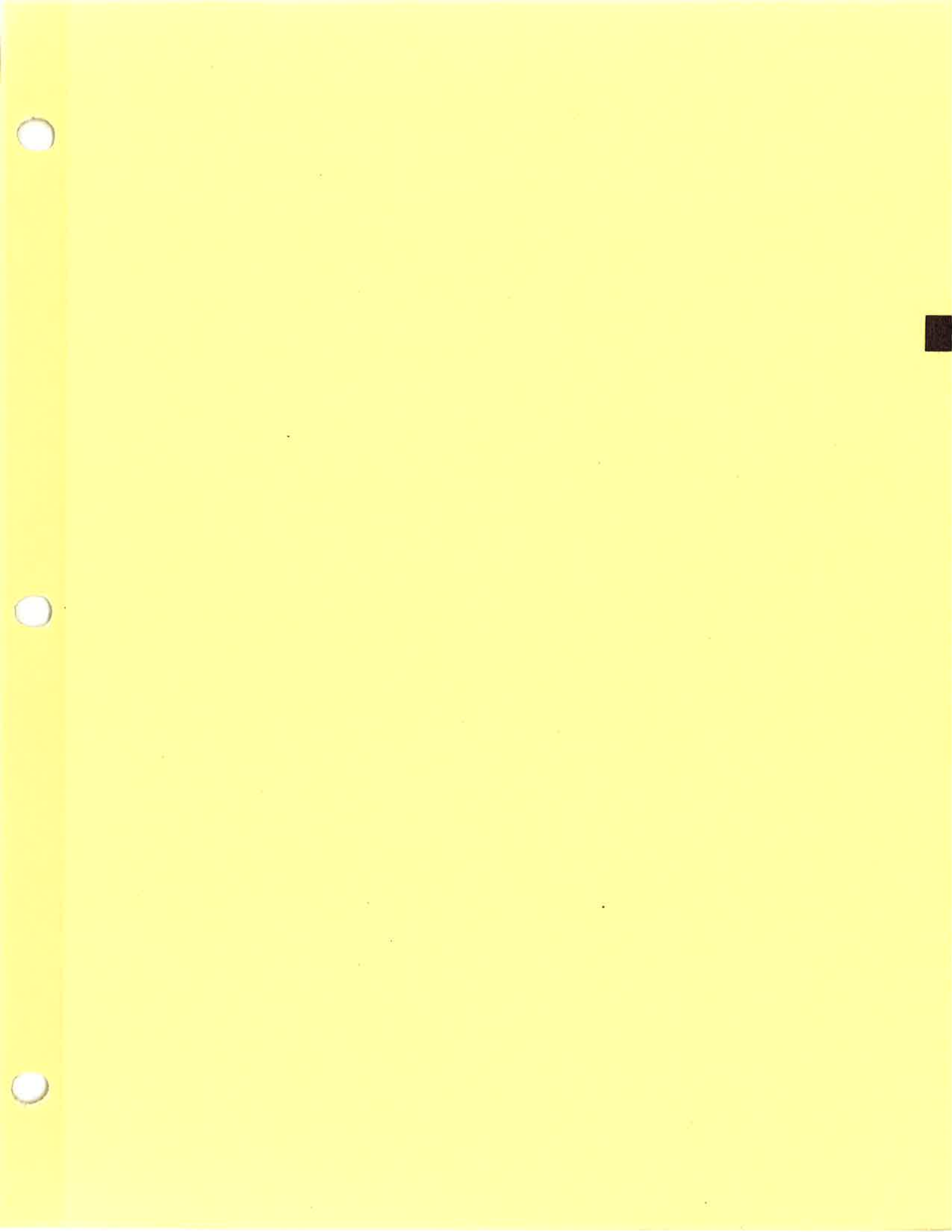


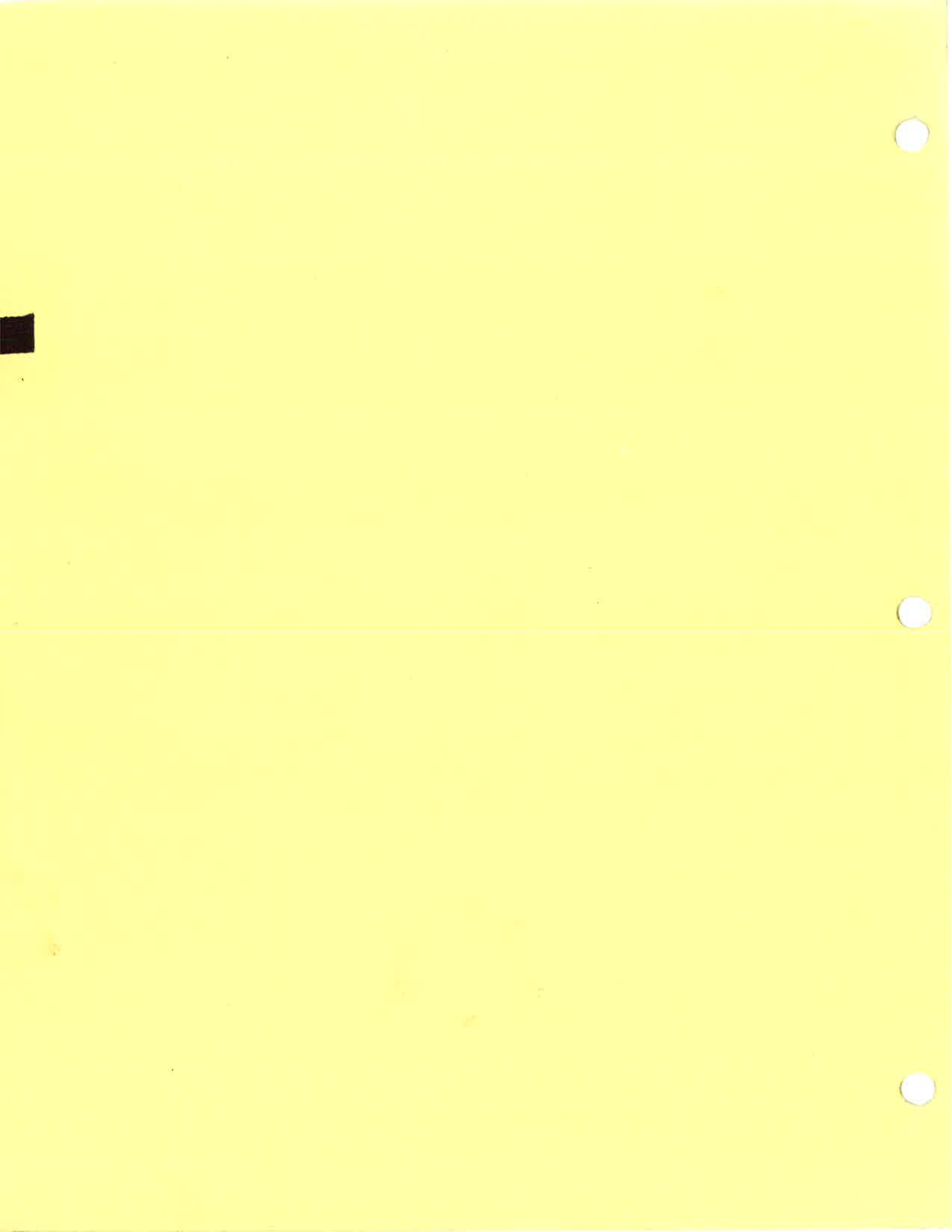


City of Loslyn
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
(via Wa St DAHP)		15-904	FY15-61015- 009	9,250	-	9,250	-	
Institute Of Museum And Library Services (via Wa St Library)	Grants to States	45.310	14-WRHH-008	7,500	-	7,500	-	
Drinking Water State Revolving Fund Cluster								
Office Of Water, Environmental Protection Agency (via WA St DOC DWSRF)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM12-952-122	41,453	-	41,453	-	
Total Drinking Water State Revolving Fund Cluster:				41,453	-	41,453	-	
Total Federal Awards Expended:				58,203	-	58,203	-	

The accompanying notes are an integral part of this schedule.





City of Roslyn

**LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES
For the Year Ended December 31, 2015**

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.

**Labor Relations Consultant(S)
For the Year Ended December 31, 2015**

Has your government engaged labor relations consultants? ___ Yes X No

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

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 services Services provided

Submit Annual Report

[Help/FAQ](#)

Answer the following questions to determine if the local government self-insures for property and liability, health and welfare, unemployment compensation, workers' compensation or other risks:

How do you insure property and liability risks, if at all?

- Self-insure some or all risks
- Belong to a public entity risk pool
- Purchase private insurance
- No insurance

How do you provide health and welfare insurance (ex: medical, dental, prescription drug, and/or vision benefits) to employees, if at all?

- Self-insure for some or all benefits
- Belong to a public entity risk pool
- All benefits are provided by a health insurance company or HMO
- Not applicable - no such benefits offered

How do you insure unemployment compensation obligations, if any?

- Self-insured ("Reimbursable")
- Belong to a public entity risk pool
- Pay taxes to Employment Security Department ("Taxable")
- Not applicable - no employees

How do you insure workers compensation obligations, if any?

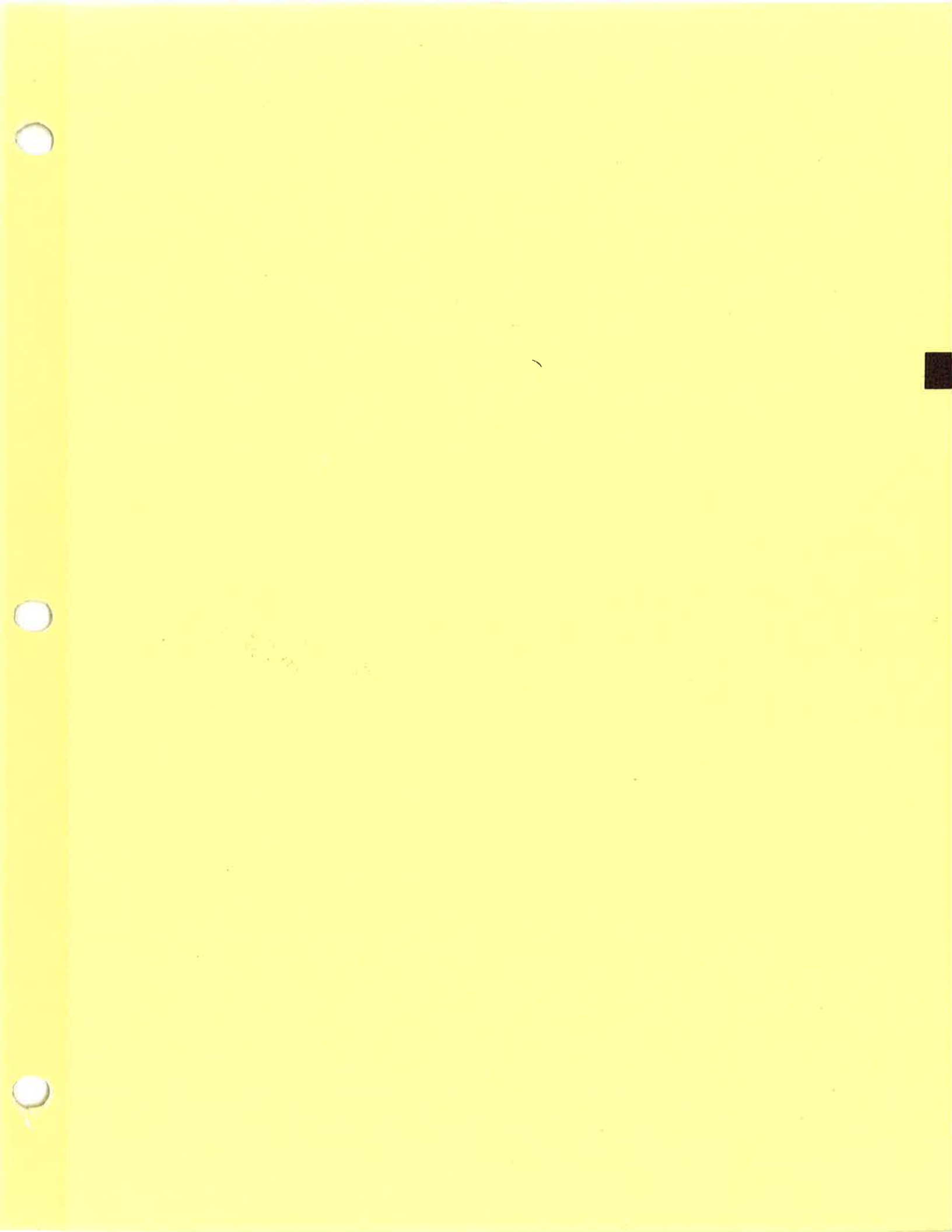
- Self-insured ("Reimbursable")
- Belong to a public entity risk pool
- Pay premiums to Labor and Industries
- Not applicable - no employees

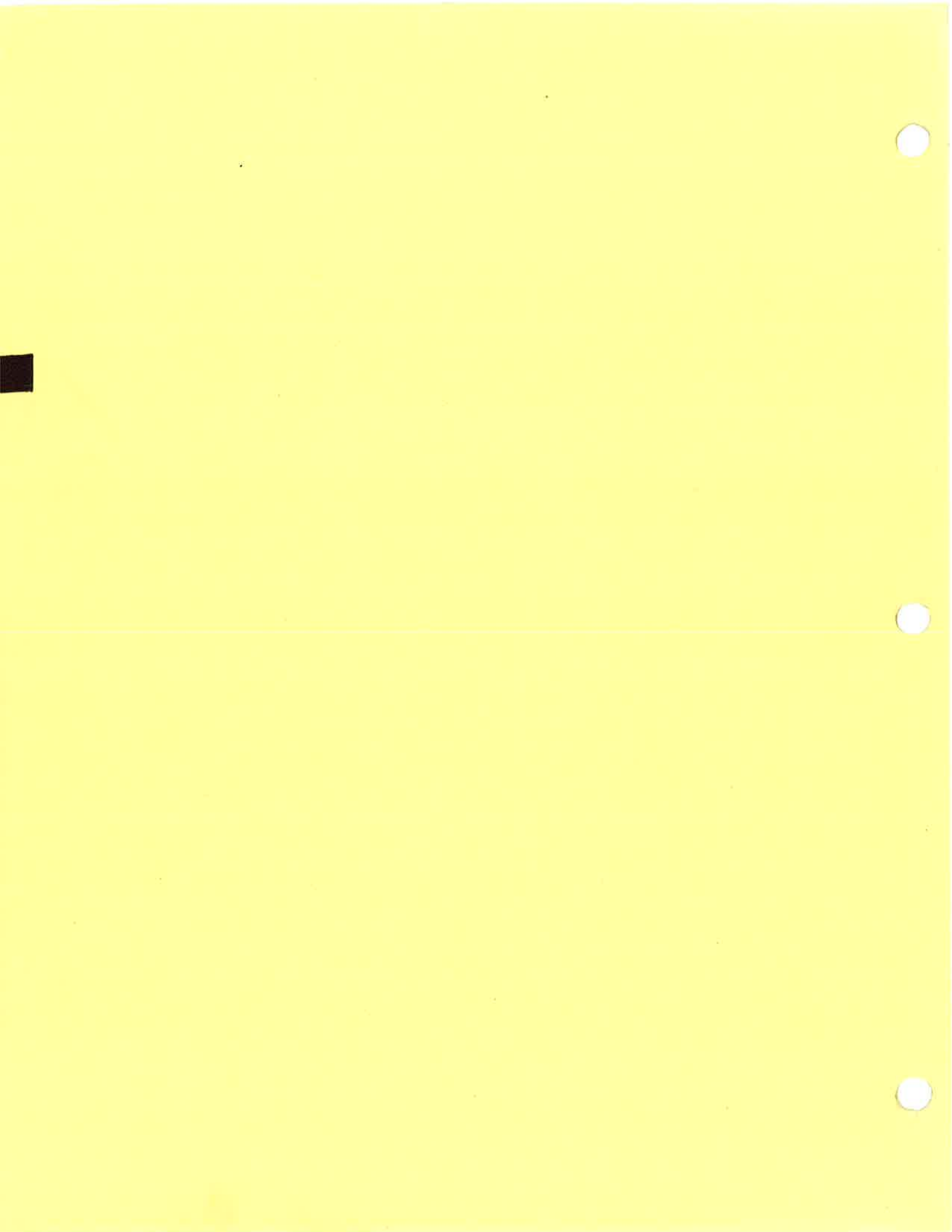
How do you insure other risks or obligations, if any?

- Self-insure some or all other risks
- Belong to public entity risk pool
- Purchase private insurance
- Not applicable - have no other insurable risks

Based on your responses above, the Schedule 21 is not applicable.

If you require assistance please email online help





City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		Total for All Funds (Memo Only)	001 Current Expense	101 Street Fund	102 Tourism Support Fund
Beginning Cash and Investments					
30810	Reserved	-	-	-	-
30880	Unreserved	2,064,741	279,023	13,336	7,394
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	519,615	501,678	-	2,669
320	Licenses and Permits	16,752	16,752	-	-
330	Intergovernmental Revenues	463,175	41,055	29,138	-
340	Charges for Goods and Services	1,240,800	237,982	-	-
350	Fines and Penalties	14,612	8,426	-	-
360	Miscellaneous Revenues	74,852	30,937	339	7
Total Operating Revenues:		2,329,805	836,830	29,478	2,676
Operating Expenditures					
510	General Government	151,319	151,319	-	-
520	Public Safety	243,589	243,589	-	-
530	Utilities	523,629	20,030	-	-
540	Transportation	74,234	-	74,234	-
550	Natural and Economic Environment	51,937	47,752	-	4,185
	Social Services	-	-	-	-
570	Culture and Recreation	251,393	251,393	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		1,296,101	714,083	74,234	4,185
Net Operating Increase (Decrease):		1,033,704	122,747	(44,756)	(1,509)
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	59,625	8,768	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	306,814	-	83,735	-
Total Nonoperating Revenues:		366,439	8,768	83,735	-
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	8,232	8,232	-	-
591-593	Debt Service	374,087	-	-	-
594-595	Capital Expenditures	758,901	-	-	-
597	Transfers-Out	306,814	73,744	6,510	-
Total Nonoperating Expenditures:		1,448,035	81,977	6,510	-
Net Increase (Decrease) in Cash and Investments:		(47,891)	49,539	32,469	(1,509)
Ending Cash and Investments					
5081000	Reserved	55,906	25,473	-	900
5088000	Unreserved	1,960,992	303,138	45,805	4,985
Total Ending Cash and Investments		2,016,898	328,611	45,805	5,885

The accompanying notes are an integral part of this statement.

City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

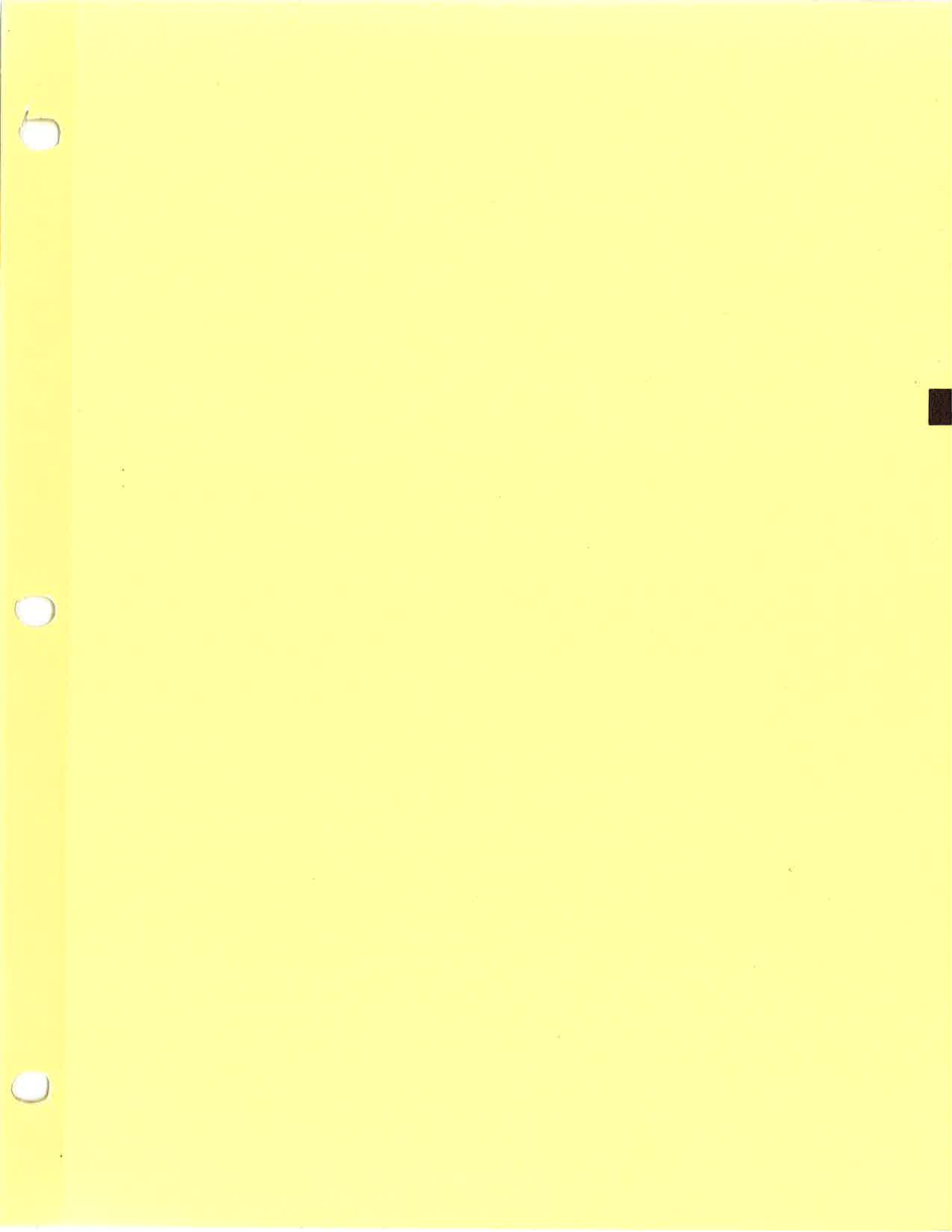
		<u>103 Reet Fund</u>	<u>200 Debt Service Fund</u>	<u>300 Capital Improvement</u>	<u>401 Sewer Fund</u>
Beginning Cash and Investments					
30810	Reserved	-	-	-	-
30880	Unreserved	40,881	8,404	113,633	833,765
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	15,268	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	15,173	-
340	Charges for Goods and Services	-	-	-	418,727
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	50	-	2,091	10,395
Total Operating Revenues:		<u>15,318</u>	<u>-</u>	<u>17,264</u>	<u>429,122</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	261,763
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>261,763</u>
Net Operating Increase (Decrease):		<u>15,318</u>	<u>-</u>	<u>17,264</u>	<u>167,359</u>
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	40,160
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	26,038	18,133	158,706
Total Nonoperating Revenues:		<u>-</u>	<u>26,038</u>	<u>18,133</u>	<u>198,867</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	26,037	-	230,459
594-595	Capital Expenditures	-	-	41,069	59,316
597	Transfers-Out	33,133	-	-	162,060
Total Nonoperating Expenditures:		<u>33,133</u>	<u>26,037</u>	<u>41,069</u>	<u>451,835</u>
Net Increase (Decrease) in Cash and Investments:		(17,815)	1	(5,672)	(85,610)
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	23,066	8,406	107,960	748,155
Total Ending Cash and Investments		<u>23,066</u>	<u>8,406</u>	<u>107,960</u>	<u>748,155</u>

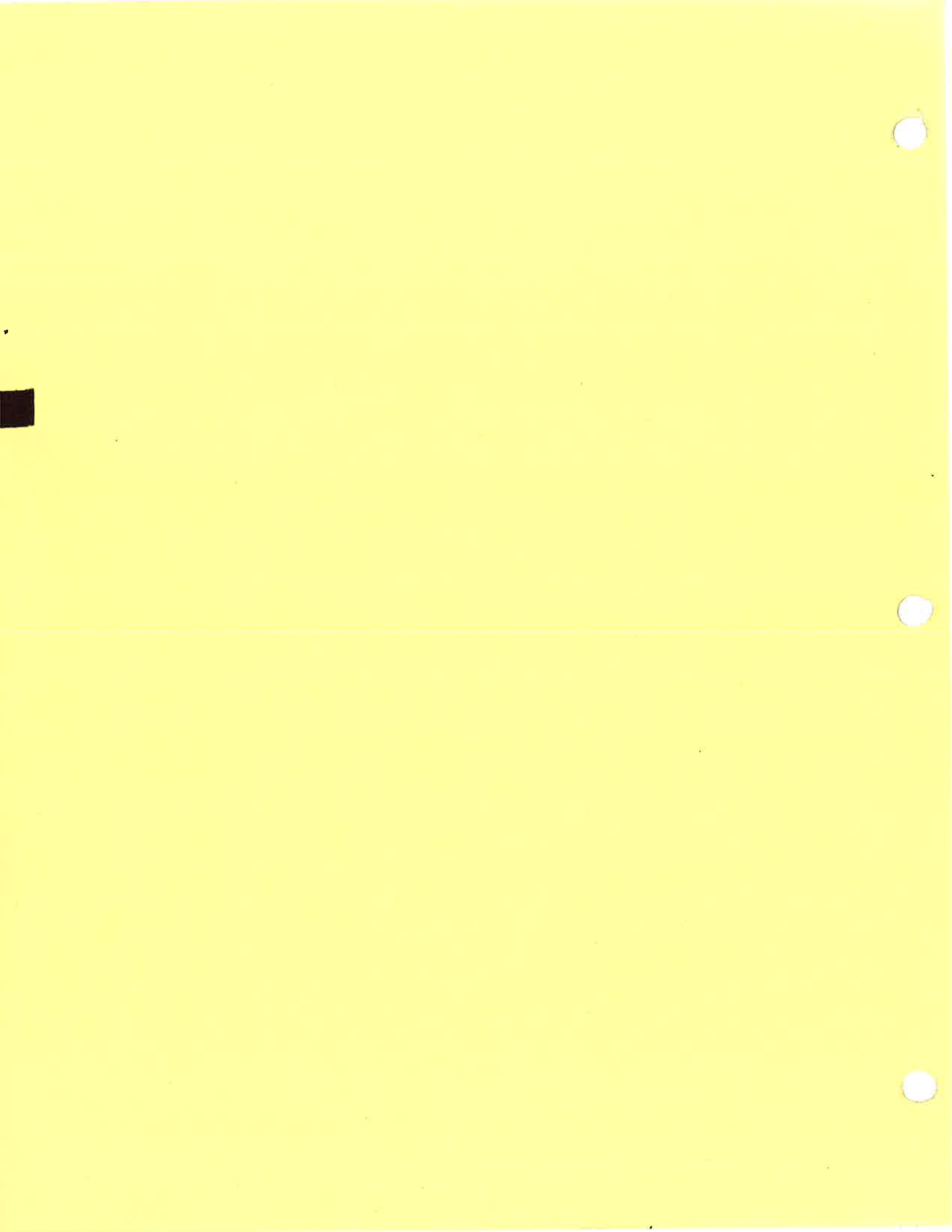
The accompanying notes are an integral part of this statement.

City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

	<u>402 Water Fund</u>	<u>403 Storm O & M Fund</u>	<u>500 Equipment Rental And Reserve</u>
Beginning Cash and Investments			
30810	Reserved	-	-
30880	Unreserved	639,345	47,897
388 & 588	Prior Period Adjustments, Net	-	-
Operating Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	377,808	-
340	Charges for Goods and Services	584,079	11
350	Fines and Penalties	6,186	-
360	Miscellaneous Revenues	22,768	8,228
	Total Operating Revenues:	990,841	8,239
Operating Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	234,606	7,230
540	Transportation	-	-
550	Natural and Economic Environment	-	-
	Social Services	-	-
570	Culture and Recreation	-	-
598	Miscellaneous Expenses	-	-
	Total Operating Expenditures:	234,606	7,230
	Net Operating Increase (Decrease):	756,235	1,009
Nonoperating Revenues			
370-380, 395 & 398	Other Financing Sources	10,696	-
391-393	Debt Proceeds	-	-
397	Transfers-In	20,202	-
	Total Nonoperating Revenues:	30,898	-
Nonoperating Expenditures			
580, 596 & 599	Other Financing Uses	-	-
591-593	Debt Service	117,592	-
594-595	Capital Expenditures	658,515	-
597	Transfers-Out	23,556	7,811
	Total Nonoperating Expenditures:	799,663	7,811
	Net Increase (Decrease) in Cash and Investments:	(12,530)	1,009
Ending Cash and Investments			
5081000	Reserved	29,534	-
5088000	Unreserved	597,282	40,123
	Total Ending Cash and Investments	626,816	40,123

The accompanying notes are an integral part of this statement.





City of Roslyn
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

	Total for All Funds (Memo Only)	631 Claims Clearing	632 Payroll Claims
308 Beginning Cash and Investments	21,161	20,069	1,093
388 & 588 Prior Period Adjustments, Net	-	-	-
310-360 Revenues	-	-	-
380-390 Other Increases and Financing Sources	-	-	-
510-570 Expenditures	-	-	-
580-590 Other Decreases and Financing Uses	-	-	-
Net Increase (Decrease) in Cash and Investments:	-	-	-
508 Ending Cash and Investments	21,161	20,069	1,093

The accompanying notes are an integral part of this statement.

