



City of Roslyn

2016

Annual Financial Report

PO Box 451

201 S 1st St


Roslyn, WA 98941

509-649-3105

RoslynTreasurer@inlandnet.com

Submitted to Washington State Auditor

May 3, 2017

Signed:  _____, Shawna Graham, Treasurer

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 12/31/2016

GOVERNMENT INFORMATION:

Official Mailing Address 201 S 1st St

Roslyn, WA 98941

Official Website Address http://www.ci.roslyn.wa.us/

Official E-mail Address Roslynplanning@inlandnet.com

Official Phone Number 5096493105

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Shawna Graham Treasurer

Contact Phone Number 5096493105

Contact E-mail Address Roslynplanning@inlandnet.com

I certify 2nd day of May, 2017, 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.

Signatures

Shawna Graham (Roslynplanning@inlandnet.com)

City of Roslyn
Notes to the Financial Statements
For the year ended 12/31/2016

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.

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.

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 except the general (current expense) fund, where budget is adopted at the department 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:

	Final Appropriated Amounts	Actual Expenditures	Variance
Fund/Department			
001 General Fund Total:	742,840.23	634,261.31	108,578.92
514 Fund	57,331.87	59,627.63	(2,295.76)
518 Fund	77,556.78	88,800.02	(11,243.24)
522 Fund	68,100.00	51,888.71	16,211.29
536 Fund	26,625.00	24,852.68	1,772.32
558 Fund	49,280.00	53,991.61	(4,711.61)
572 Fund	75,188.35	67,035.23	8,153.12
576 Fund	78,270.00	32,625.08	45,644.92
All Other General Funds	310,488.23	255,440.35	55,047.88

101 Street Fund	237,609.18	154,069.06	83,540.12
102 Tourism Support Fund	2,000.00	-	2,000.00
103 REET Fund	17,634.20	17,634.20	-
200 Debt Service Fund	26,036.72	13,018.36	13,018.36
300 Capital Improvement Fund	43,140.35	64,193.11	(21,052.76)
401 Sewer O & M Fund	283,780.26	309,164.94	(25,384.68)
402 Water O & M Fund	510,373.13	553,774.69	(43,401.56)
403 Storm O & M Fund	16,450.00	18,181.18	(1,731.18)
407 Sewer Bond Reserve Fund	-	-	-
408 Water Bond Reserve Fund	-	-	-
411 Sewer Debt Service Fund	76,028.00	76,028.00	-
412 Water Debt Service Fund	117,592.00	138,578.66	(20,986.66)
431 Sewer Capital Fund	231.00	852.06	(621.06)
432 Water Capital Fund	7,431.00	9,773.58	(2,342.58)
433 Storm Capital Fund	75,035.00	81,449.74	(6,414.74)
500 ER&R Fund	7,811.02	7,811.02	-
Total	2,163,992.09	2,078,789.91	85,202.18

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 240 hours 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 and vacation leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Risk Management

The City of Roslyn is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2016, 258 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Group Health Cooperative/Group Health Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2016, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The

Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW.

The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor’s office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board (“GASB”). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor’s office.

I. 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	\$ 9,848.34	All Hotel/Motel Tax funds are reserved for tourism support
103	REET Fund	\$ 21,424.21	All REET funds are reserved for Capital Improvement Expenses
407	Sewer Bond Reserve Fund	\$ 118,513.29	One Year's Debt Payments
408	Water Bond Reserve Fund	\$ 117,896.88	One Year's Debt Payments
	Total	\$ 267,682.72	

Note 2 – 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, 2016 are as follows:

	City's own investments	Investments held by City	Total
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	as an agent for other local governments, individuals, or private organizations.			
Certificate of Deposits:				
8894837296	\$	236,835.26	\$ -	\$ 236,835.26
8958482153	\$	237,488.37	\$ -	\$ 237,488.37
8914464899	\$	236,764.57	\$ -	\$ 236,764.57
8884435846	\$	4,944.55	\$ -	\$ 4,944.55
8972853637	\$	4,942.50	\$ -	\$ 4,942.50
8940184768	\$	4,940.45	\$ -	\$ 4,940.45
8886359184	\$	5,184.64	\$ -	\$ 5,184.64
	\$	731,100.34	\$ -	\$ 731,100.34

Note 3 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 2016 was \$2.214534 per \$1,000 on an assessed valuation of \$89,246,764 for a total regular levy of \$197,639.99.

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, 2016.

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

	Principal	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	\$ 103,152.73	\$ 210,317.55
2021-2025	\$ 575,405.46	\$ 453,018.25	\$ 1,028,423.71
2026-2030	\$ 663,925.78	\$ 331,625.10	\$ 995,550.88
2031-2035	\$ 528,197.93	\$ 185,956.67	\$ 714,154.60
2036-2040	\$ 251,985.92	\$ 92,781.25	\$ 344,767.17
2041-2045	\$ 173,789.04	\$ 45,410.68	\$ 219,199.72

2046-2050	\$ 79,710.66	\$ 8,128.02	\$ 87,838.68
Totals	\$ 2,820,293.45	\$ 1,658,039.65	\$ 4,478,333.10

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, 2016, the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	.002261%	\$ 121,426
PERS 2/3	.002892%	\$ 145,610
		\$ 267,036

Note 6 - Other Disclosures

The City of Roslyn’s City Council consists of 7 Councilmembers, each of whom are involved in the community. Some of these Councilmembers are related to members of the various Committees and Commissions. Other Councilmembers may own businesses or belong to organizations that may be affected by the City’s decisions. Please see below for more information.

- Council Position #1: Derek Gruber and his wife Anne Dukelow own two businesses, *Marko's Place* and *Green Acre Web Design*, within the City limits.
- Council Position #2: Edmund Januzkiewicz served on the Roslyn Planning and Historic Preservation Commission and RIDGE (a former local activist group) prior to joining the City Council
- Council Position #3: Scott Gray's wife, Jamie Gray, serves on the Roslyn Planning and Historic Preservation Commission, and he served on the Roslyn Urban Forest Citizen Advisory Committee prior to joining the City Council.
- Council Position #4: Cordy Cook's wife, Peg Bryant, serves as the Chair of the Roslyn Urban Forest Citizen Advisory Committee, and he served on RIDGE prior to joining the City Council.
- Council Position #5: Doug Kilgore's wife, Ellie Belew, serves on the Roslyn Urban Forest Citizen Advisory Committee, and he served on RIDGE prior to joining the City Council.
- Council Position #6: Mitchell Long works for the *Kittitas County Conservation Trust*, and is a former employee of the City.
- Council Position #7: Nolan Weis works for *Inland Networks*, which is a local company owned by his relatives.

City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	001 Current Expense	101 Street Fund	102 Tourism Support Fund
Beginning Cash and Investments					
30810	Reserved	236,211	-	-	-
30880	Unreserved	1,780,688	328,611	45,805	5,885
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	587,692	558,616	-	4,855
320	Licenses and Permits	29,918	29,918	-	-
330	Intergovernmental Revenues	288,013	43,330	91,976	-
340	Charges for Goods and Services	1,113,129	37,130	-	-
350	Fines and Penalties	19,285	13,769	-	-
360	Miscellaneous Revenues	99,182	27,164	11	9
Total Revenues:		2,137,218	709,927	91,987	4,865
Expenditures					
510	General Government	187,101	187,101	-	-
520	Public Safety	237,709	237,709	-	-
530	Utilities	726,785	25,896	-	-
540	Transportation	165,570	-	165,570	-
550	Natural and Economic Environment	57,410	57,410	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	105,347	105,214	133	-
Total Expenditures:		1,479,921	613,330	165,702	-
Excess (Deficiency) Revenues over Expenditures:		657,296	96,597	(73,716)	4,864
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	77,755	-	43,957	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	28,628	6,949	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		106,382	6,949	43,957	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	78,147	-	-	-
591-593, 599	Debt Service	247,377	-	-	-
597	Transfers-Out	77,628	38,966	6,509	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	7,576	7,576	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		410,728	46,542	6,509	-
Increase (Decrease) in Cash and Investments:		352,951	57,004	(36,268)	4,864
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	2,369,850	385,614	9,537	10,749
Total Ending Cash and Investments		2,369,850	385,614	9,537	10,749

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, 2016

		103 Reet Fund	200 Debt Service Fund	300 Capital Improvement	401 Sewer Fund
Beginning Cash and Investments					
30810	Reserved	-	-	-	118,410
30880	Unreserved	23,066	8,406	107,960	629,746
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	24,221	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	48,725	-
340	Charges for Goods and Services	-	-	-	463,432
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	35	-	127	23,629
Total Revenues:		24,256	-	48,852	487,061
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	270,291
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	270,291
Excess (Deficiency) Revenues over Expenditures:		24,256	-	48,851	216,770
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	26,037	7,634	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	21,679
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	26,037	7,634	21,679
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	69,146	852
591-593, 599	Debt Service	-	26,037	-	76,028
597	Transfers-Out	17,634	-	-	3,354
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		17,634	26,037	69,146	80,234
Increase (Decrease) in Cash and Investments:		6,622	(0)	(12,661)	158,215
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	29,688	8,406	95,300	906,371
Total Ending Cash and Investments		29,688	8,406	95,300	906,371

City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		<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	117,801	-	-
30880	Unreserved	509,014	82,072	40,123
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	36,646	67,337	-
340	Charges for Goods and Services	612,566	-	-
350	Fines and Penalties	5,516	-	-
360	Miscellaneous Revenues	39,987	8,192	27
Total Revenues:		<u>694,715</u>	<u>75,528</u>	<u>27</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	323,580	107,017	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>323,580</u>	<u>107,017</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>371,135</u>	<u>(31,488)</u>	<u>27</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	127	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>127</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	8,149	-	-
591-593, 599	Debt Service	145,313	-	-
597	Transfers-Out	3,354	-	7,811
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>156,815</u>	<u>-</u>	<u>7,811</u>
Increase (Decrease) in Cash and Investments:		<u>214,447</u>	<u>(31,488)</u>	<u>(7,784)</u>
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	841,261	50,583	32,339
Total Ending Cash and Investments		<u>841,261</u>	<u>50,583</u>	<u>32,339</u>

City of Roslyn
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

	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.

City of Roslyn

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$328,611
0473	001	Current Expense	3111000	Property Tax	\$199,007
0473	001	Current Expense	3111200	Property Tax	\$7
0473	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$145,562
0473	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$42,839
0473	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$18,746
0473	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$57,702
0473	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$34,488
0473	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$25,939
0473	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$7,914
0473	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$18,834
0473	001	Current Expense	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$1,239
0473	001	Current Expense	3181100	Admissions Tax	\$6,339
0473	001	Current Expense	3219900	Other Business Licenses and Permits	\$15,632
0473	001	Current Expense	3219900	Other Business Licenses and Permits	\$2,450
0473	001	Current Expense	3221000	Buildings, Structures and Equipment	\$10,166
0473	001	Current Expense	3223000	Animal Licenses	\$1,670
0473	001	Current Expense	3331590	Federal Indirect Grant from Department of Interior	\$6,088

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3331590	Federal Indirect Grant from Department of Interior	\$9,000
0473	001	Current Expense	3360098	City-County Assistance	\$6,191
0473	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0473	001	Current Expense	3360625	Criminal Justice - Contracted Services	\$1,518
0473	001	Current Expense	3360626	Criminal Justice - Special Programs	\$894
0473	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$139
0473	001	Current Expense	3370072	Local Grants, Entitlements and Other Payments	\$18,500
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$179
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$49
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$100
0473	001	Current Expense	3423600	Detention and Correction Services	\$1,265
0473	001	Current Expense	3424000	Protective Inspection Services	\$18,967
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$3,223
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$5,411
0473	001	Current Expense	3458300	Plan Checking Services	\$7,000
0473	001	Current Expense	3472000	Library Services	\$937
0473	001	Current Expense	3531000	Traffic Infraction Penalties	\$2,507
0473	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$709
0473	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$919
0473	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$903
0473	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$77
0473	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$619

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3569001	Other Criminal Non-Traffic Fines	\$72
0473	001	Current Expense	3573301	Public Defense Cost	\$1,875
0473	001	Current Expense	3599000	Non-Court Fines and Penalties	\$6,087
0473	001	Current Expense	3611100	Investment Earnings	\$208
0473	001	Current Expense	3611200	Investment Earnings	\$2,385
0473	001	Current Expense	3614000	Other Interest	\$1,185
0473	001	Current Expense	3625000	Rents and Leases	\$2,150
0473	001	Current Expense	3625000	Rents and Leases	\$3,290
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$4,293
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$750
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$230
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$510
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$5,574
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$135
0473	001	Current Expense	3698100	Cash Adjustments	\$0
0473	001	Current Expense	3699100	Miscellaneous Other	\$6,454
0473	001	Current Expense	3893000	Agency Type Collections	\$144
0473	001	Current Expense	3891000	Refundable Deposits	\$1,400
0473	001	Current Expense	3894000	Agency Type Deposits	\$1
0473	001	Current Expense	3894000	Agency Type Deposits	\$219
0473	001	Current Expense	3894000	Agency Type Deposits	\$199
0473	001	Current Expense	3894000	Agency Type Deposits	\$2,862

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3894000	Agency Type Deposits	\$1,344
0473	001	Current Expense	3894000	Agency Type Deposits	\$47
0473	001	Current Expense	3894000	Agency Type Deposits	\$40
0473	001	Current Expense	3894000	Agency Type Deposits	\$647
0473	001	Current Expense	3894000	Agency Type Deposits	\$46
0473	101	Street Fund	3088000	Unreserved Cash and Investments - Beginning	\$45,805
0473	101	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$35,606
0473	101	Street Fund	3360071	Multimodal Transportation - Cities	\$911
0473	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$19,081
0473	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$133
0473	101	Street Fund	3360694	Liquor/Beer Excise Tax	\$4,152
0473	101	Street Fund	3360695	Liquor Control Board Profits	\$7,667
0473	101	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$24,426
0473	101	Street Fund	3611100	Investment Earnings	\$11
0473	101	Street Fund	3970000	Transfers-In	\$1,500
0473	101	Street Fund	3970000	Transfers-In	\$32,457
0473	101	Street Fund	3970000	Transfers-In	\$10,000
0473	102	Tourism Support Fund	3088000	Unreserved Cash and Investments - Beginning	\$5,885
0473	102	Tourism Support Fund	3133100	Hotel/Motel Sales and Use Tax	\$4,855
0473	102	Tourism Support Fund	3611100	Investment Earnings	\$9
0473	103	Reet Fund	3088000	Unreserved Cash and Investments - Beginning	\$23,066
0473	103	Reet Fund	3183400	REET 1 - First Quarter Percent	\$24,221
0473	103	Reet Fund	3611100	Investment Earnings	\$35
0473	200	Debt Service Fund	3088000	Unreserved Cash and Investments - Beginning	\$8,406
0473	200	Debt Service Fund	3970000	Transfers-In	\$26,037

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	300	Capital Improvement	3088000	Unreserved Cash and Investments - Beginning	\$107,960
0473	300	Capital Improvement	3340690	State Grant from Other State Agencies	\$23,584
0473	300	Capital Improvement	3370700	Local Grants, Entitlements and Other Payments	\$25,000
0473	300	Capital Improvement	3371318	Local Grants, Entitlements and Other Payments	\$140
0473	300	Capital Improvement	3611100	Investment Earnings	\$127
0473	300	Capital Improvement	3970000	Transfers-In	\$7,634
0473	401	Sewer Fund	3081000	Reserved Cash and Investments - Beginning	\$63,654
0473	401	Sewer Fund	3081030	Reserved Cash and Investments - Beginning	\$54,756
0473	401	Sewer Fund	3088000	Unreserved Cash and Investments - Beginning	\$629,746
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$429,887
0473	401	Sewer Fund	3611100	Investment Earnings	\$998
0473	401	Sewer Fund	3625000	Rents and Leases	\$3,127
0473	401	Sewer Fund	3681000	Special Assessments - Capital	\$8,087
0473	401	Sewer Fund	3699100	Miscellaneous Other	\$11,418
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$24,750
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$8,796
0473	401	Sewer Fund	3893000	Agency Type Collections	\$21,679
0473	402	Water Fund	3081000	Reserved Cash and Investments - Beginning	\$29,534
0473	402	Water Fund	3081030	Reserved Cash and Investments - Beginning	\$88,268
0473	402	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$509,014
0473	402	Water Fund	3336646	Federal Indirect Grant from Environmental Protection Agency	\$36,646
0473	402	Water Fund	3434000	Water Sales and Services	\$578,103

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	402	Water Fund	3434000	Water Sales and Services	\$25,000
0473	402	Water Fund	3590000	Non-Court Fines and Penalties	\$5,516
0473	402	Water Fund	3611100	Investment Earnings	\$701
0473	402	Water Fund	3625000	Rents and Leases	\$3,127
0473	402	Water Fund	3681000	Special Assessments - Capital	\$24,811
0473	402	Water Fund	3699101	Miscellaneous Other	\$11,348
0473	402	Water Fund	3434000	Water Sales and Services	\$4,843
0473	402	Water Fund	3434000	Water Sales and Services	\$4,621
0473	402	Water Fund	3978034	Transfers-In	\$127
0473	403	Storm O & M Fund	3088000	Unreserved Cash and Investments - Beginning	\$82,072
0473	403	Storm O & M Fund	3371318	Local Grants, Entitlements and Other Payments	\$33,668
0473	403	Storm O & M Fund	3371318	Local Grants, Entitlements and Other Payments	\$33,668
0473	403	Storm O & M Fund	3611100	Investment Earnings	\$55
0473	403	Storm O & M Fund	3681000	Special Assessments - Capital	\$8,137
0473	500	Equipment Rental And Reserve	3088000	Unreserved Cash and Investments - Beginning	\$40,123
0473	500	Equipment Rental And Reserve	3611100	Investment Earnings	\$27
0473	631	Claims Clearing	3088000	Unreserved Cash and Investments - Beginning	\$20,069
0473	632	Payroll Claims	3088000	Unreserved Cash and Investments - Beginning	\$1,093
0473	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$385,614
0473	001	Current Expense	5116010	Legislative Activities	\$149
0473	001	Current Expense	5116020	Legislative Activities	\$85
0473	001	Current Expense	5116040	Legislative Activities	\$1,056
0473	001	Current Expense	5116050	Legislative Activities	\$360
0473	001	Current Expense	5125010	Municipal Court	\$7,200
0473	001	Current Expense	5125020	Municipal Court	\$555

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5125040	Municipal Court	\$187
0473	001	Current Expense	5125050	Municipal Court	\$3,208
0473	001	Current Expense	5131040	Executive Office	\$500
0473	001	Current Expense	5142310	Financial Services	\$21,550
0473	001	Current Expense	5142310	Financial Services	\$1,929
0473	001	Current Expense	5142320	Financial Services	\$4,511
0473	001	Current Expense	5142320	Financial Services	\$4,694
0473	001	Current Expense	5142340	Financial Services	\$25,236
0473	001	Current Expense	5143040	Recording Services	\$1,017
0473	001	Current Expense	5144040	Election Services	\$625
0473	001	Current Expense	5149050	Voters Registration Services	\$1,060
0473	001	Current Expense	5153010	Legal Services	\$8,004
0473	001	Current Expense	5153040	Legal Services	\$5,053
0473	001	Current Expense	5153040	Legal Services	\$3,696
0473	001	Current Expense	5159150	General Indigent Defense	\$1,980
0473	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$36,855
0473	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$1,873
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$7,738
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$8,135
0473	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$8,396
0473	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,111
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$889
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,699

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$127
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,407
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$755
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,063
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,829
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$650
0473	001	Current Expense	5188040	Information Technology Services	\$3,410
0473	001	Current Expense	5189040	Other Centralized Services	\$1,513
0473	001	Current Expense	5212050	Police Operations	\$126,775
0473	001	Current Expense	5212050	Police Operations	\$42,839
0473	001	Current Expense	5212050	Police Operations	\$250
0473	001	Current Expense	5221040	Administration	\$778
0473	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$1,500
0473	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$480
0473	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$122
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$548
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$3,123
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$527

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$93
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$30,541
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,545
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,593
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$30
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$155
0473	001	Current Expense	5222050	Fire Suppression and Emergency Medical Services	\$3,901
0473	001	Current Expense	5223040	Fire Prevention and Investigation	\$8,392
0473	001	Current Expense	5232050	Monitoring of Prisoners	\$11,374
0473	001	Current Expense	5282050	Dispatch Services	\$3,145
0473	001	Current Expense	5362040	Cemetery	\$2,220
0473	001	Current Expense	5365010	Cemetery	\$9,831
0473	001	Current Expense	5365010	Cemetery	\$214
0473	001	Current Expense	5365020	Cemetery	\$2,000
0473	001	Current Expense	5365020	Cemetery	\$1,930
0473	001	Current Expense	5365030	Cemetery	\$824
0473	001	Current Expense	5365030	Cemetery	\$2,234
0473	001	Current Expense	5365040	Cemetery	\$216
0473	001	Current Expense	5365040	Cemetery	\$141
0473	001	Current Expense	5365040	Cemetery	\$6,287
0473	001	Current Expense	558501010	Building Permits and Plan Reviews	\$692
0473	001	Current Expense	5585040	Building Permits and Plan Reviews	\$19,610
0473	001	Current Expense	5585040	Building Permits and Plan Reviews	\$2,626

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5586010	Planning	\$16,457
0473	001	Current Expense	5586010	Planning	\$677
0473	001	Current Expense	5586020	Planning	\$3,307
0473	001	Current Expense	5586020	Planning	\$3,436
0473	001	Current Expense	5586030	Planning	\$163
0473	001	Current Expense	5586040	Planning	\$9,000
0473	001	Current Expense	5586040	Planning	\$682
0473	001	Current Expense	5586040	Planning	\$761
0473	001	Current Expense	5722010	Library Services	\$38,233
0473	001	Current Expense	5722010	Library Services	\$7,971
0473	001	Current Expense	5722020	Library Services	\$7,399
0473	001	Current Expense	5722020	Library Services	\$9,373
0473	001	Current Expense	5722040	Library Services	\$764
0473	001	Current Expense	5722130	Library Services	\$1,202
0473	001	Current Expense	5725030	Facilities	\$1,524
0473	001	Current Expense	5725030	Facilities	\$1,009
0473	001	Current Expense	5725030	Facilities	\$739
0473	001	Current Expense	5725040	Facilities	\$47
0473	001	Current Expense	5725040	Facilities	\$1,056
0473	001	Current Expense	5725040	Facilities	\$2,391
0473	001	Current Expense	5725040	Facilities	\$168
0473	001	Current Expense	5768010	General Parks	\$17,758
0473	001	Current Expense	5768020	General Parks	\$3,374
0473	001	Current Expense	5768020	General Parks	\$3,349
0473	001	Current Expense	5768030	General Parks	\$911
0473	001	Current Expense	5768030	General Parks	\$335
0473	001	Current Expense	5768030	General Parks	\$163
0473	001	Current Expense	5768040	General Parks	\$517
0473	001	Current Expense	5768040	General Parks	\$17
0473	001	Current Expense	5768040	General Parks	\$1,291
0473	001	Current Expense	5768040	General Parks	\$169
0473	001	Current Expense	5768040	General Parks	\$5,223
0473	001	Current Expense	5768040	General Parks	\$232
0473	001	Current Expense	589400000	Agency Type Disbursements	\$386

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	589400000	Agency Type Disbursements	\$4,175
0473	001	Current Expense	589400000	Agency Type Disbursements	\$40
0473	001	Current Expense	589400000	Agency Type Disbursements	\$630
0473	001	Current Expense	589300000	Agency Type Remittances	\$144
0473	001	Current Expense	589100000	Refund of Deposits	\$2,200
0473	001	Current Expense	5970000	Transfers-Out	\$32,457
0473	001	Current Expense	5970000	Transfers-Out	\$6,509
0473	101	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$9,537
0473	101	Street Fund	5423010	Roadway	\$39,635
0473	101	Street Fund	5423010	Roadway	\$857
0473	101	Street Fund	5423020	Roadway	\$7,683
0473	101	Street Fund	5423020	Roadway	\$6,087
0473	101	Street Fund	5423030	Roadway	\$2,917
0473	101	Street Fund	5423030	Roadway	\$2,083
0473	101	Street Fund	5423030	Roadway	\$6,004
0473	101	Street Fund	5423040	Roadway	\$1,119
0473	101	Street Fund	5423040	Roadway	\$231
0473	101	Street Fund	5423040	Roadway	\$2,138
0473	101	Street Fund	5423040	Roadway	\$37,008
0473	101	Street Fund	5423040	Roadway	\$195
0473	101	Street Fund	5426240	Special Purpose Paths	\$2,256
0473	101	Street Fund	5426340	Street Lighting	\$38,724
0473	101	Street Fund	5426640	Snow and Ice Control	\$45
0473	101	Street Fund	5459040	Roads/Streets Extraordinary Operations	\$18,589
0473	101	Street Fund	5768030	General Parks	\$133
0473	101	Street Fund	5970000	Transfers-Out	\$6,509
0473	102	Tourism Support Fund	5088000	Unreserved Cash and Investments - Ending	\$10,749
0473	103	Reet Fund	5088000	Unreserved Cash and Investments - Ending	\$29,688
0473	103	Reet Fund	5970000	Transfers-Out	\$7,634

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	103	Reet Fund	5970000	Transfers-Out	\$10,000
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	\$23,982
0473	200	Debt Service Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$2,055
0473	300	Capital Improvement	5088000	Unreserved Cash and Investments - Ending	\$95,300
0473	300	Capital Improvement	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$184
0473	300	Capital Improvement	594180060	Capital Expenditures/Expenses - Centralized/General Services	\$3,000
0473	300	Capital Improvement	59476060	Capital Expenditures/Expenses - Park Facilities	\$53,365
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$140
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$12,457
0473	401	Sewer Fund	5088000	Unreserved Cash and Investments - Ending	\$906,371
0473	401	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$40,835
0473	401	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$3,384
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$9,105
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$7,518
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$1,376
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$10,474

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,837
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$7,106
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$133
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$25,187
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$35
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$7,933
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,809
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,993
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$17,443
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$16,814
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,994
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$99,440
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,548
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$446
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,125
0473	401	Sewer Fund	5359040	Sewer/Reclaimed Water Utilities	\$1,756
0473	401	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$31,577
0473	401	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$44,451
0473	401	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$852
0473	401	Sewer Fund	5970000	Transfers-Out	\$750

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	401	Sewer Fund	5970000	Transfers-Out	\$2,604
0473	402	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$841,261
0473	402	Water Fund	5341010	Water Utilities	\$76,042
0473	402	Water Fund	5341010	Water Utilities	\$10,795
0473	402	Water Fund	5341020	Water Utilities	\$18,069
0473	402	Water Fund	5341020	Water Utilities	\$14,132
0473	402	Water Fund	5341020	Water Utilities	\$1,376
0473	402	Water Fund	5343440	Water Utilities	\$2,807
0473	402	Water Fund	5345040	Water Utilities	\$1,080
0473	402	Water Fund	5345040	Water Utilities	\$15,717
0473	402	Water Fund	5348030	Water Utilities	\$16,971
0473	402	Water Fund	5348030	Water Utilities	\$4,608
0473	402	Water Fund	5348030	Water Utilities	\$10,653
0473	402	Water Fund	5348040	Water Utilities	\$1,625
0473	402	Water Fund	5348040	Water Utilities	\$5,378
0473	402	Water Fund	5348040	Water Utilities	\$198
0473	402	Water Fund	5348040	Water Utilities	\$5,047
0473	402	Water Fund	5348040	Water Utilities	\$153
0473	402	Water Fund	5348040	Water Utilities	\$29,748
0473	402	Water Fund	5348040	Water Utilities	\$4,139
0473	402	Water Fund	5348040	Water Utilities	\$33,879
0473	402	Water Fund	5348040	Water Utilities	\$16,814
0473	402	Water Fund	5348040	Water Utilities	\$6,901
0473	402	Water Fund	5348040	Water Utilities	\$5,669
0473	402	Water Fund	5348040	Water Utilities	\$35,680
0473	402	Water Fund	5348040	Water Utilities	\$4,239
0473	402	Water Fund	5348040	Water Utilities	\$1,861
0473	402	Water Fund	5913470	Debt Repayment - Water Utilities	\$78,712
0473	402	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$66,601
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$168

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$7,128
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$852
0473	402	Water Fund	5970000	Transfers-Out	\$2,604
0473	402	Water Fund	5970000	Transfers-Out	\$750
0473	403	Storm O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$50,583
0473	403	Storm O & M Fund	5311110	Storm Drainage Utilities	\$11,352
0473	403	Storm O & M Fund	5311120	Storm Drainage Utilities	\$2,328
0473	403	Storm O & M Fund	5311120	Storm Drainage Utilities	\$2,320
0473	403	Storm O & M Fund	5311130	Storm Drainage Utilities	\$58
0473	403	Storm O & M Fund	5311140	Storm Drainage Utilities	\$3,297
0473	403	Storm O & M Fund	5311840	Storm Drainage Utilities	\$31
0473	403	Storm O & M Fund	5311840	Storm Drainage Utilities	\$44,426
0473	403	Storm O & M Fund	5311840	Storm Drainage Utilities	\$42,961
0473	403	Storm O & M Fund	5315030	Storm Drainage Utilities	\$245
0473	500	Equipment Rental And Reserve	5088000	Unreserved Cash and Investments - Ending	\$32,339
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, 2016**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016
001	Current Expense	\$ 84,645.50	\$ 597,400.19	\$ 592,313.37	\$ -	\$ 89,732.32	\$ -	\$ -	\$ 597,400.19
101	Street Fund	\$ 4,088.92	\$ 147,559.88	\$ 147,559.88	\$ -	\$ 4,088.92	\$ -	\$ -	\$ 147,559.88
102	Tourism Support Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	REET Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Debt Service Fund	\$ -	\$ 13,018.36	\$ -	\$ -	\$ 13,018.36	\$ -	\$ -	\$ 13,018.36
300	Capital Improvement	\$ 12,150.38	\$ 64,193.11	\$ 64,193.11	\$ -	\$ 12,150.38	\$ -	\$ -	\$ 64,193.11
401	Sewer Fund	\$ 13,769.00	\$ 263,348.26	\$ 263,180.56	\$ -	\$ 13,936.70	\$ -	\$ -	\$ 263,348.26
402	Water Fund	\$ 19,196.45	\$ 334,807.20	\$ 334,639.50	\$ -	\$ 19,364.15	\$ -	\$ -	\$ 334,807.20
403	Storm O & M Fund	\$ 10,018.88	\$ 18,181.18	\$ 18,181.18	\$ -	\$ 10,018.88	\$ -	\$ -	\$ 18,181.18
407	Sewer Bond Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408	Water Bond Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411	Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
412	Water Debt Service	\$ -	\$ 76,028.00	\$ 69,294.00	\$ -	\$ 6,734.00	\$ -	\$ -	\$ 76,028.00
431	Sewer Capital Projects Fund	\$ -	\$ 138,578.66	\$ 138,578.66	\$ -	\$ -	\$ -	\$ -	\$ 138,578.66
432	Water Capital Projects Fund	\$ -	\$ 852.06	\$ 852.06	\$ -	\$ -	\$ -	\$ -	\$ 852.06
433	Storm Capital Projects Fund	\$ -	\$ 81,449.74	\$ 81,449.74	\$ -	\$ -	\$ -	\$ -	\$ 81,449.74
500	Equipment R&R Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
631	Claims Clearing	\$ 20,068.94	\$ -	\$ -	\$ -	\$ 20,068.94	\$ -	\$ -	\$ -
632	Payroll Claims	\$ 1,092.54	\$ -	\$ -	\$ -	\$ 1,092.54	\$ -	\$ -	\$ -
TOTAL		\$ 165,030.61	\$ 1,735,416.64	\$ 1,710,242.06	\$ -	\$ 190,205.19	\$ -	\$ -	\$ 1,735,416.64

**City of Roslyn
Schedule of Liabilities
For the Year Ended December 31, 2016**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.96	LOCAL - Grader Loan	12/1/2017	49,118	-	23,982	25,136
Total General Obligation Debt/Liabilities:			49,118	-	23,982	25,136
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Accrual Liability	1/1/2017	23,523	-	4,261	19,262
252.11	Water Loan - USDA - 1992	11/19/2032	907,429	-	36,466	870,963
252.11	Water Loan - USDA - 1998	7/28/2038	533,468	-	13,634	519,835
252.11	Water Loan - DWSRF - 2013	10/1/2036	275,000	146,868	-	421,868
252.11	Sewer Loan - USDA - 2005	1/12/2047	776,760	-	12,116	764,645
252.11	Sewer Loan - USDA - 2012	7/16/2054	502,229	-	20,179	482,051
263.99	Water Accrual Liability	1/1/2017	6,112	1,524	-	7,636
263.99	Sewer Accrual Liability	1/1/2017	2,375	1,658	-	4,033
264.30	Pension Liability	12/31/2017	-	267,036	-	267,036
Total Revenue and Other (non G.O.) Debt/Liabilities:			3,026,897	417,086	86,655	3,357,328
Total Liabilities:			3,076,015	417,086	110,637	3,382,464

Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditure
\$ 344,041.41	\$ 716,836.03	\$ -	\$ -	\$ -	\$ 716,836.03	\$ 595,295.19	\$ 38,966.12	\$ -
\$ 46,191.48	\$ 91,987.06	\$ 43,956.94	\$ -	\$ -	\$ 135,944.00	\$ 147,559.88	\$ 6,509.18	\$ -
\$ 4,984.86	\$ 4,863.48	\$ -	\$ -	\$ -	\$ 4,863.48	\$ -	\$ -	\$ -
\$ 23,066.44	\$ 24,242.91	\$ -	\$ -	\$ -	\$ 24,242.91	\$ -	\$ 17,634.20	\$ -
\$ 8,405.83	\$ -	\$ 26,036.74	\$ -	\$ -	\$ 26,036.74	\$ 13,018.36	\$ -	\$ -
\$ 107,960.18	\$ 48,841.66	\$ 7,634.20	\$ -	\$ -	\$ 56,475.86	\$ 64,193.11	\$ -	\$ -
\$ 445,673.88	\$ 491,322.30	\$ -	\$ -	\$ -	\$ 491,322.30	\$ 263,348.26	\$ 45,816.68	\$ -
\$ 760,528.29	\$ 629,789.85	\$ -	\$ -	\$ -	\$ 629,789.85	\$ 334,807.20	\$ 218,967.49	\$ -
\$ 22,267.89	\$ 13.91	\$ -	\$ -	\$ -	\$ 13.91	\$ 18,181.18	\$ -	\$ -
\$ 118,409.51	\$ 103.78	\$ -	\$ -	\$ -	\$ 103.78	\$ -	\$ -	\$ -
\$ 117,801.27	\$ 95.61	\$ -	\$ -	\$ -	\$ 95.61	\$ -	\$ -	\$ -
\$ 42,466.26	\$ -	\$ 42,463.00	\$ -	\$ -	\$ 42,463.00	\$ 76,028.00	\$ -	\$ -
\$ -	\$ -	\$ 117,718.80	\$ -	\$ -	\$ 117,718.80	\$ 138,578.66	\$ -	\$ -
\$ 324,935.69	\$ 17,234.68	\$ -	\$ -	\$ -	\$ 17,234.68	\$ 852.06	\$ -	\$ -
\$ (41,216.76)	\$ 64,787.15	\$ 98,021.81	\$ -	\$ -	\$ 162,808.96	\$ 9,773.58	\$ -	\$ -
\$ 60,264.35	\$ 75,508.96	\$ -	\$ -	\$ -	\$ 75,508.96	\$ 81,449.74	\$ -	\$ -
\$ 24,242.55	\$ 26.50	\$ -	\$ -	\$ -	\$ 26.50	\$ -	\$ 7,811.02	\$ -
\$ 1,092.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,410,023.13	\$ 2,165,653.88	\$ 335,831.49	\$ -	\$ -	\$ 2,501,485.37	\$ 1,743,085.22	\$ 335,704.69	\$ -

City of Roslyn

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identificaton Number	Amount
State Grant from Transportation Improvement Board (TIB)	Fuel Tax Distribution	2-E-932(002)-1	35,606
		Sub-total:	35,606
		Grand total:	35,606

**City of Roslyn
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2016**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
National Park Service, Department Of The Interior (via WA St Dpet of Archaeology & Historic Preservation)	Historic Preservation Fund Grants-In-Aid	15.904	FY16-61016- 009	9,000	-	9,000	-
Total Federal Awards Expended:				9,000	-	9,000	-

The accompanying notes are an integral part of this schedule.

City of Roslyn

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016

Notes 1 and 7 are required for all governments. Disclose other notes only if applicable to the government's circumstances.

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the City's financial statements. The City uses the 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.

Note 2 – Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of Roslyn

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2016

Total current public work construction budget as amended (annual or biennial as applicable)	152920.02
Allowable portion of total public works (10 percent of line 1)	15292.002
Less: Amount (if any) in excess of permitted amount from prior budget period.	0
Total allowable public works (line 2 minus line 3)	15292.002
Total public works projects performed by public employiyees during the current year (include work performed by a county)	0
If this is the second eyar of a biennial budget, total publci 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)	15292.002

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, 2016**

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

LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 20__

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

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

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
- i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? (yes/no)
- i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
 If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? (yes/no)
 If answered YES, list the other member(s): _____

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
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