




CITY OF ROSLYN

2017

ANNUAL FINANCIAL REPORT

PO Box 451
201 S 1st St
Roslyn, WA 98941
(509) 649-3105
Treasurer@ci.roslyn.wa.us

SUBMITTED TO WASHINGTON STATE AUDITOR
MARCH 6, 2018

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 12/31/2017

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 treasurer@ci.roslyn.wa.us

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 treasurer@ci.roslyn.wa.us

I certify 6th day of March, 2018, 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 (treasurer@ci.roslyn.wa.us)

City of Roslyn
Notes to the Financial Statements
For the year ended 12/31/2017

Note 1 - Summary of Significant Accounting Policies

The City of Roslyn was incorporated in 1891 and operates under the laws of the state of Washington applicable to 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. 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:	1,094,698.52	1,022,906.32	71,792.20
101 Street Fund	651,968.78	253,042.03	398,926.75
102 Tourism Support Fund	4,000.00	1,087.28	2,912.72
103 REET Fund	-	-	-
200 Debt Service Fund	26,155.20	26,155.20	-
300 Capital Improvement Fund	630,425.95	673,462.14	(43,036.19)
401 Sewer O & M Fund	302,728.92	303,201.56	(472.64)

402 Water O & M Fund	366,947.31	654,141.54	(287,194.23)
403 Storm O & M Fund	54,342.87	56,588.74	(2,245.87)
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	147,507.54	144,773.60	2,733.94
431 Sewer Capital Fund	-	-	-
432 Water Capital Fund	191,949.97	65,101.94	126,848.03
433 Storm Capital Fund	417,262.80	495,524.30	(78,261.50)
500 ER&R Fund	60,000.00	22,566.61	37,433.39
632 Clearing Fund	1,092.54	1,092.54	-
Total	4,025,108.40	3,795,671.80	229,436.60

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 \$5,000 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 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 vacation and sick leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 5, *Debt Service Requirements*.

H. 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
001 Cemetery Improvement Fund	\$ 12,104.49	10% of all cemetery sales are placed in a CD, and the interest earned is used for cemetery maintenance
102 Tourism Support Fund	\$ 13,813.88	All hotel/motel tax funds are reserved for tourism support
103 REET Fund	\$ 48,880.89	All REET funds are reserved for capital improvement projects
407 Sewer Bond Reserve Fund	\$ 76,054.91	one year's debt payments
408 Water Bond Reserve Fund	\$ 147,571.87	one year's debt payments
TOTAL	\$ 298,426.04	

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, 2017 are as follows:

	City's own investments	Investments held by City as an agent for other local governments, individuals, or private organizations.	TOTAL
Certificate of Deposits:			
8894837296	\$ 236,340.77	\$ -	\$ -
8958482153	\$ 236,340.77	\$ -	\$ 236,340.77
8914464899	\$ 236,340.77	\$ -	\$ 236,340.77
8884435846	\$ 4,928.16	\$ -	\$ 236,340.77
8972853637	\$ 4,928.16	\$ -	\$ 4,928.16
8940184768	\$ 5,377.85	\$ -	\$ 4,928.16
8886359184	\$ 5,183.31	\$ -	\$ 5,377.85
	\$ 729,439.79	\$ -	\$ 5,183.31

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 2017 was \$2.265698 per \$1,000 on an assessed valuation of \$89,591,228.00 for a total regular levy of \$203,374.12.

Note 4 - Interfund Loans

The following table displays interfund loan activity during 2017:

Borrowing Fund	Lending Fund	Balance 1/1/2017	New Loans	Repayments	Balance 12/31/2017
001 General Fund	402 Water O&M Fund	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00
300 Cap. Fac. Fund	433 Storm Cap. Fac. Fund	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
	TOTAL	\$ -	\$ 360,000.00	\$ -	\$ 360,000.00

Note 5 – 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, 2017.

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

	Bond Principal	Bond Interest	Total
2018	\$ 95,953.47	\$ 119,074.53	\$ 215,028.00
2019	\$ 100,020.24	\$ 115,007.76	\$ 215,028.00
2020	\$ 104,110.15	\$ 110,917.85	\$ 215,028.00
2021	\$ 108,446.18	\$ 106,581.82	\$ 215,028.00
2022	\$ 112,936.42	\$ 102,091.58	\$ 215,028.00
2023-2027	\$ 639,171.08	\$ 435,968.92	\$ 1,075,140.00

2028-2032	\$ 767,852.68	\$ 290,289.40	\$ 1,058,142.09
2033-2037	\$ 511,739.73	\$ 159,360.27	\$ 671,100.00
2038-2042	\$ 441,708.72	\$ 89,717.28	\$ 531,426.00
2043-2047	\$ 444,871.28	\$ 40,381.41	\$ 485,252.69
2048-2052	\$ 248,141.67	\$ 5,315.33	\$ 253,457.00
2053-2057	\$ 33,565.00	\$ -	\$ 33,565.00
Total	\$ 3,608,516.62	\$ 1,574,706.16	\$ 5,183,222.78

Note 6 – 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, 2017, 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	0.0027530%	\$ 16,559.19
PERS 2/3	0.0035410%	\$ 21,627.58
TOTAL		\$ 38,186.77

Note 7 – 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, 2017, 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 2017, 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.

Note 8 - 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 Januszkiewicz 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.

Mayor: Geoff Scherer works for *Kittitas Valley Health* and *Kittitas Fire District #2*, and his wife, Tuesday Bosch serves on the Roslyn Public Library Board

Brent Hals works for *Comtronics*, and his wife owns *From Roslyn with Love*, a retail establishment.

City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense</u>	<u>101 Street Fund</u>	<u>102 Tourism Support Fund</u>
Beginning Cash and Investments					
30810	Reserved	236,420	-	-	-
30880	Unreserved	2,133,580	385,764	9,537	10,749
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	633,826	601,996	-	5,039
320	Licenses and Permits	18,863	18,863	-	-
330	Intergovernmental Revenues	1,013,807	48,020	203,565	-
340	Charges for Goods and Services	1,151,414	73,986	-	-
350	Fines and Penalties	19,385	6,690	-	-
360	Miscellaneous Revenues	480,391	49,331	2,683	13
Total Revenues:		<u>3,317,686</u>	<u>798,886</u>	<u>206,249</u>	<u>5,052</u>
Expenditures					
510	General Government	206,921	206,921	-	-
520	Public Safety	245,648	245,648	-	-
530	Utilities	1,128,545	25,290	-	-
540	Transportation	514,359	259,293	252,713	-
550	Natural and Economic Environment	106,832	105,745	-	1,087
560	Social Services	-	-	-	-
570	Culture and Recreation	174,635	174,316	319	-
Total Expenditures:		<u>2,376,940</u>	<u>1,017,212</u>	<u>253,032</u>	<u>1,087</u>
Excess (Deficiency) Revenues over Expenditures:		<u>940,746</u>	<u>(218,327)</u>	<u>(46,784)</u>	<u>3,965</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	4,054	-	-	-
397	Transfers-In	395,018	-	138,348	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	25,538	7,913	-	-
381, 395, 398	Other Resources	360,314	300,314	-	-
Total Other Increases in Fund Resources:		<u>784,925</u>	<u>308,227</u>	<u>138,348</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	822,628	-	-	-
591-593, 599	Debt Service	247,057	-	-	-
597	Transfers-Out	395,018	306,357	6,509	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	7,827	7,827	-	-
581	Other Uses	360,000	-	-	-
Total Other Decreases in Fund Resources:		<u>1,832,531</u>	<u>314,184</u>	<u>6,509</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>(106,860)</u>	<u>(224,284)</u>	<u>85,055</u>	<u>3,965</u>
Ending Cash and Investments					
5081000	Reserved	119,154	-	-	-
5088000	Unreserved	2,143,985	161,483	94,592	14,714
Total Ending Cash and Investments		<u>2,263,139</u>	<u>161,483</u>	<u>94,592</u>	<u>14,714</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, 2017

	<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	-	-	118,520
30880	Unreserved	29,688	8,406	95,300
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	26,791	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	440,309	-
340	Charges for Goods and Services	-	-	455,060
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	36	-	349,119
Total Revenues:		<u>26,827</u>	<u>-</u>	<u>789,428</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	249,476
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>249,476</u>
Excess (Deficiency) Revenues over Expenditures:		<u>26,827</u>	<u>-</u>	<u>789,428</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	4,054
397	Transfers-In	-	26,036	170,634
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	17,625
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>26,036</u>	<u>170,634</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	613,462
591-593, 599	Debt Service	-	26,155	-
597	Transfers-Out	7,634	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	60,000
Total Other Decreases in Fund Resources:		<u>7,634</u>	<u>26,155</u>	<u>673,462</u>
Increase (Decrease) in Cash and Investments:		19,193	(119)	286,600
Ending Cash and Investments				
5081000	Reserved	-	-	117,116
5088000	Unreserved	48,881	8,287	381,900
Total Ending Cash and Investments		48,881	8,287	381,900
		959,654	959,654	959,654

City of Roslyn
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<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	117,900	-	-
30880	Unreserved	723,362	50,583	32,339
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	321,913	-
340	Charges for Goods and Services	589,668	32,699	-
350	Fines and Penalties	12,695	-	-
360	Miscellaneous Revenues	31,931	41,970	665
Total Revenues:		<u>634,294</u>	<u>396,583</u>	<u>665</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	301,653	552,126	-
540	Transportation	-	-	2,353
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>301,653</u>	<u>552,126</u>	<u>2,353</u>
Excess (Deficiency) Revenues over Expenditures:		<u>332,641</u>	<u>(155,544)</u>	<u>(1,688)</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	60,000
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	60,000	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>60,000</u>	<u>60,000</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	119,678	-	20,247
591-593, 599	Debt Service	144,874	-	-
597	Transfers-Out	33,354	-	7,811
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	300,000	-	-
Total Other Decreases in Fund Resources:		<u>597,905</u>	<u>-</u>	<u>28,058</u>
Increase (Decrease) in Cash and Investments:		<u>(265,264)</u>	<u>(95,544)</u>	<u>30,254</u>
Ending Cash and Investments				
5081000	Reserved	2,038	-	-
5088000	Unreserved	573,958	(44,961)	62,593
Total Ending Cash and Investments		<u>575,996</u>	<u>(44,961)</u>	<u>62,593</u>

City of Roslyn
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		Total for All Funds (Memo Only)	Agency
308	Beginning Cash and Investments	21,161	21,161
388 & 588	Prior Period Adjustment, Net	-	-
310-390	Additions	-	-
510-590	Deductions	21,161	21,161
	Net Increase (Decrease) in Cash and Investments:	(21,161)	(21,161)
508	Ending Cash and Investments	-	-

The accompanying notes are an integral part of this statement.

City of Roslyn

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$385,764
0473	001	Current Expense	3111000	Property Tax	\$209,200
0473	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$158,893
0473	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$50,693
0473	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$21,975
0473	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$63,637
0473	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$32,916
0473	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$21,862
0473	001	Current Expense	3164500	Business and Occupation Taxes on Utilities	\$1,934
0473	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$8,658
0473	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$23,826
0473	001	Current Expense	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$2,454
0473	001	Current Expense	3181100	Admissions Tax	\$5,949
0473	001	Current Expense	3219900	Other Business Licenses and Permits	\$13,785
0473	001	Current Expense	3219900	Other Business Licenses and Permits	\$800
0473	001	Current Expense	3221000	Buildings, Structures and Equipment	\$2,993
0473	001	Current Expense	3223000	Animal Licenses	\$1,285
0473	001	Current Expense	3331590	Federal Indirect Grant from Department of Interior	\$13,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3340420	State Grant from Department of Commerce	\$5,000
0473	001	Current Expense	3360098	City-County Assistance	\$6,147
0473	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0473	001	Current Expense	3360625	Criminal Justice - Contracted Services	\$1,554
0473	001	Current Expense	3360626	Criminal Justice - Special Programs	\$913
0473	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$567
0473	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$339
0473	001	Current Expense	3370072	Local Grants, Entitlements and Other Payments	\$19,000
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$298
0473	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$10
0473	001	Current Expense	3423600	Detention and Correction Services	\$758
0473	001	Current Expense	3423700	Detention and Correction Services	\$32
0473	001	Current Expense	3424000	Protective Inspection Services	\$26,131
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$5,900
0473	001	Current Expense	3436000	Cemetery Sales and Services	\$9,283
0473	001	Current Expense	3451100	Soil and Water Conservation Services	\$10,533
0473	001	Current Expense	3458100	Zoning and Subdivision Services	\$9,160
0473	001	Current Expense	3458300	Plan Checking Services	\$10,700
0473	001	Current Expense	3458600	SEPA Related Mitigation Fees	\$250
0473	001	Current Expense	3472000	Library Services	\$930
0473	001	Current Expense	3531000	Traffic Infraction Penalties	\$3,283
0473	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$440

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$163
0473	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,284
0473	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$84
0473	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$440
0473	001	Current Expense	3569001	Other Criminal Non-Traffic Fines	\$42
0473	001	Current Expense	3573301	Public Defense Cost	\$620
0473	001	Current Expense	3599000	Non-Court Fines and Penalties	\$333
0473	001	Current Expense	3611100	Investment Earnings	\$444
0473	001	Current Expense	3611200	Investment Earnings	\$2,390
0473	001	Current Expense	3614000	Other Interest	\$1,276
0473	001	Current Expense	3625000	Rents and Leases	\$2,450
0473	001	Current Expense	3625000	Rents and Leases	\$10,081
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$101
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$500
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$9
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$540
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$4,800
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$4,375

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$625
0473	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$5,047
0473	001	Current Expense	3694000	Judgments and Settlements	\$15,520
0473	001	Current Expense	3698100	Cash Adjustments	\$0
0473	001	Current Expense	3699100	Miscellaneous Other	\$1,173
0473	001	Current Expense	3811000	Interfund Loans Received	\$300,000
0473	001	Current Expense	3891000	Refundable Deposits	\$2,050
0473	001	Current Expense	3893000	Agency Type Collections	\$198
0473	001	Current Expense	3894000	Agency Type Deposits	\$228
0473	001	Current Expense	3894000	Agency Type Deposits	\$114
0473	001	Current Expense	3894000	Agency Type Deposits	\$2,914
0473	001	Current Expense	3894000	Agency Type Deposits	\$1,565
0473	001	Current Expense	3894000	Agency Type Deposits	\$64
0473	001	Current Expense	3894000	Agency Type Deposits	\$781
0473	001	Current Expense	3952000	Compensation for Loss/Impairment of Capital Assets	\$314
0473	101	Street Fund	3088000	Unreserved Cash and Investments - Beginning	\$9,537
0473	101	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$101,404
0473	101	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$48,000
0473	101	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$870
0473	101	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$1,155

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	101	Street Fund	3360071	Multimodal Transportation - Cities	\$936
0473	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$19,255
0473	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$1,693
0473	101	Street Fund	3360694	Liquor/Beer Excise Tax	\$4,290
0473	101	Street Fund	3360695	Liquor Control Board Profits	\$7,514
0473	101	Street Fund	3371880	Local Grants, Entitlements and Other Payments	\$18,448
0473	101	Street Fund	3699100	Miscellaneous Other	\$2,683
0473	101	Street Fund	3970000	Transfers-In	\$1,500
0473	101	Street Fund	3970000	Transfers-In	\$136,848
0473	102	Tourism Support Fund	3088000	Unreserved Cash and Investments - Beginning	\$10,749
0473	102	Tourism Support Fund	3133100	Hotel/Motel Sales and Use Tax	\$5,039
0473	102	Tourism Support Fund	3611100	Investment Earnings	\$13
0473	103	Reet Fund	3088000	Unreserved Cash and Investments - Beginning	\$29,688
0473	103	Reet Fund	3183400	REET 1 - First Quarter Percent	\$26,791
0473	103	Reet Fund	3611100	Investment Earnings	\$36
0473	200	Debt Service Fund	3088000	Unreserved Cash and Investments - Beginning	\$8,406
0473	200	Debt Service Fund	3970000	Transfers-In	\$26,036
0473	300	Capital Improvement	3088000	Unreserved Cash and Investments - Beginning	\$95,300
0473	300	Capital Improvement	3340690	State Grant from Other State Agencies	\$364,416
0473	300	Capital Improvement	3371818	Local Grants, Entitlements and Other Payments	\$44,075
0473	300	Capital Improvement	3371818	Local Grants, Entitlements and Other Payments	\$31,818
0473	300	Capital Improvement	3611100	Investment Earnings	\$41
0473	300	Capital Improvement	3691000	Sale of Surplus	\$349,078
0473	300	Capital Improvement	3970000	Transfers-In	\$163,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	300	Capital Improvement	3970000	Transfers-In	\$7,634
0473	401	Sewer Fund	3081000	Reserved Cash and Investments - Beginning	\$63,764
0473	401	Sewer Fund	3081030	Reserved Cash and Investments - Beginning	\$54,756
0473	401	Sewer Fund	3088000	Unreserved Cash and Investments - Beginning	\$787,852
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$363,884
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$55,283
0473	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$35,893
0473	401	Sewer Fund	3611100	Investment Earnings	\$1,573
0473	401	Sewer Fund	3681000	Special Assessments - Capital	\$2,962
0473	401	Sewer Fund	3699100	Miscellaneous Other	\$108
0473	401	Sewer Fund	3893000	Agency Type Collections	\$17,625
0473	401	Sewer Fund	3919000	Other Long-Term Debt Issued	\$4,054
0473	402	Water Fund	3081000	Reserved Cash and Investments - Beginning	\$29,632
0473	402	Water Fund	3081030	Reserved Cash and Investments - Beginning	\$88,268
0473	402	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$723,362
0473	402	Water Fund	3434000	Water Sales and Services	\$555,881
0473	402	Water Fund	3434000	Water Sales and Services	\$21,877
0473	402	Water Fund	3434000	Water Sales and Services	\$11,911
0473	402	Water Fund	3590000	Non-Court Fines and Penalties	\$12,695
0473	402	Water Fund	3611100	Investment Earnings	\$1
0473	402	Water Fund	3611100	Investment Earnings	\$1,636
0473	402	Water Fund	3681000	Special Assessments - Capital	\$30,294
0473	403	Storm O & M Fund	3088000	Unreserved Cash and Investments - Beginning	\$50,583

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	403	Storm O & M Fund	3371318	Local Grants, Entitlements and Other Payments	\$17,326
0473	403	Storm O & M Fund	3371318	Local Grants, Entitlements and Other Payments	\$304,588
0473	403	Storm O & M Fund	3431000	Storm Drainage Sales and Services	\$32,626
0473	403	Storm O & M Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$73
0473	403	Storm O & M Fund	3611100	Investment Earnings	\$68
0473	403	Storm O & M Fund	3681000	Special Assessments - Capital	\$41,903
0473	403	Storm O & M Fund	3811000	Interfund Loans Received	\$60,000
0473	500	Equipment Rental And Reserve	3088000	Unreserved Cash and Investments - Beginning	\$32,339
0473	500	Equipment Rental And Reserve	3611100	Investment Earnings	\$95
0473	500	Equipment Rental And Reserve	3691000	Sale of Surplus	\$570
0473	500	Equipment Rental And Reserve	3970000	Transfers-In	\$60,000
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	\$161,483
0473	001	Current Expense	5116010	Legislative Activities	\$129
0473	001	Current Expense	5116020	Legislative Activities	\$104
0473	001	Current Expense	5116050	Legislative Activities	\$1,195
0473	001	Current Expense	5125010	Municipal Court	\$7,200
0473	001	Current Expense	5125020	Municipal Court	\$555
0473	001	Current Expense	5125040	Municipal Court	\$788
0473	001	Current Expense	5125050	Municipal Court	\$4,999
0473	001	Current Expense	5131010	Executive Office	\$5,600
0473	001	Current Expense	5131020	Executive Office	\$430
0473	001	Current Expense	5131040	Executive Office	\$491
0473	001	Current Expense	5142310	Financial Services	\$29,280

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5142310	Financial Services	\$2,207
0473	001	Current Expense	5142320	Financial Services	\$6,276
0473	001	Current Expense	5142320	Financial Services	\$5,400
0473	001	Current Expense	5144040	Election Services	\$455
0473	001	Current Expense	5149050	Voters Registration Services	\$1,131
0473	001	Current Expense	5153010	Legal Services	\$6,500
0473	001	Current Expense	5153040	Legal Services	\$19,104
0473	001	Current Expense	5153140	Internal Legal Services - Advice	\$1,950
0473	001	Current Expense	5159150	General Indigent Defense	\$2,640
0473	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$60,980
0473	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$5,036
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$14,091
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$10,701
0473	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$110
0473	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$6,518
0473	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,258
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,375
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$572
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$343

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,813
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,354
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,556
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,550
0473	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$652
0473	001	Current Expense	5188040	Information Technology Services	\$5,390
0473	001	Current Expense	5189040	Other Centralized Services	\$1,349
0473	001	Current Expense	5189040	Other Centralized Services	(\$21,161)
0473	001	Current Expense	5212050	Police Operations	\$138,300
0473	001	Current Expense	5212050	Police Operations	\$46,030
0473	001	Current Expense	5212050	Police Operations	\$250
0473	001	Current Expense	5221040	Administration	\$1,048
0473	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$1,500
0473	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$780
0473	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$122
0473	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$1,980
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$1,730
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$2,568

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$1,519
0473	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$23,876
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,542
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$3,306
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$115
0473	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$3,355
0473	001	Current Expense	5222050	Fire Suppression and Emergency Medical Services	\$5,613
0473	001	Current Expense	5232050	Monitoring of Prisoners	\$8,748
0473	001	Current Expense	5282050	Dispatch Services	\$3,267
0473	001	Current Expense	5362040	Cemetery	\$4,200
0473	001	Current Expense	5365010	Cemetery	\$7,260
0473	001	Current Expense	5365010	Cemetery	\$507
0473	001	Current Expense	5365020	Cemetery	\$1,730
0473	001	Current Expense	5365020	Cemetery	\$1,017
0473	001	Current Expense	5365030	Cemetery	\$65
0473	001	Current Expense	5365030	Cemetery	\$2,694
0473	001	Current Expense	5365040	Cemetery	\$389
0473	001	Current Expense	5365040	Cemetery	\$4,372
0473	001	Current Expense	5365040	Cemetery	\$201
0473	001	Current Expense	5365040	Cemetery	\$2,855
0473	001	Current Expense	5459040	Roads/Streets Extraordinary Operations	\$259,293
0473	001	Current Expense	5585010	Building Permits and Plan Reviews	\$16,052
0473	001	Current Expense	5585040	Building Permits and Plan Reviews	\$27,008

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5585040	Building Permits and Plan Reviews	\$3,076
0473	001	Current Expense	5586010	Planning	\$25,944
0473	001	Current Expense	5586010	Planning	\$3,888
0473	001	Current Expense	5586020	Planning	\$6,597
0473	001	Current Expense	5586020	Planning	\$5,079
0473	001	Current Expense	5586030	Planning	\$378
0473	001	Current Expense	5586040	Planning	\$1,349
0473	001	Current Expense	5586040	Planning	\$13,500
0473	001	Current Expense	5586040	Planning	\$2,162
0473	001	Current Expense	5586040	Planning	\$712
0473	001	Current Expense	5722010	Library Services	\$41,653
0473	001	Current Expense	5722010	Library Services	\$14,277
0473	001	Current Expense	5722020	Library Services	\$8,285
0473	001	Current Expense	5722020	Library Services	\$8,221
0473	001	Current Expense	5722130	Library Services	\$1,172
0473	001	Current Expense	5725030	Facilities	\$1,618
0473	001	Current Expense	5725030	Facilities	\$468
0473	001	Current Expense	5725040	Facilities	\$69
0473	001	Current Expense	5725040	Facilities	\$2,509
0473	001	Current Expense	5725040	Facilities	\$822
0473	001	Current Expense	5725040	Facilities	\$250
0473	001	Current Expense	5768010	General Parks	\$12,127
0473	001	Current Expense	5768020	General Parks	\$2,692
0473	001	Current Expense	5768020	General Parks	\$2,196
0473	001	Current Expense	5768030	General Parks	\$233
0473	001	Current Expense	5768030	General Parks	\$116
0473	001	Current Expense	5768040	General Parks	\$40,879
0473	001	Current Expense	5768040	General Parks	\$24,996
0473	001	Current Expense	5768040	General Parks	\$6,234
0473	001	Current Expense	5768040	General Parks	\$0
0473	001	Current Expense	5768040	General Parks	\$1,332
0473	001	Current Expense	5768040	General Parks	\$4,056
0473	001	Current Expense	5768040	General Parks	\$114
0473	001	Current Expense	5891000	Refund of Deposits	\$1,950

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	001	Current Expense	5893000	Agency Type Remittances	\$212
0473	001	Current Expense	5894000	Agency Type Disbursements	\$342
0473	001	Current Expense	5894000	Agency Type Disbursements	\$4,543
0473	001	Current Expense	5894000	Agency Type Disbursements	\$781
0473	001	Current Expense	5970000	Transfers-Out	\$136,848
0473	001	Current Expense	5970000	Transfers-Out	\$6,509
0473	001	Current Expense	5970000	Transfers-Out	\$163,000
0473	101	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$94,592
0473	101	Street Fund	5423010	Roadway	\$25,749
0473	101	Street Fund	5423010	Roadway	\$3,803
0473	101	Street Fund	5423020	Roadway	\$6,300
0473	101	Street Fund	5423020	Roadway	\$4,713
0473	101	Street Fund	5423030	Roadway	\$6,172
0473	101	Street Fund	5423030	Roadway	\$2,508
0473	101	Street Fund	5423030	Roadway	\$885
0473	101	Street Fund	5423040	Roadway	\$862
0473	101	Street Fund	5423040	Roadway	\$32
0473	101	Street Fund	5423040	Roadway	\$294
0473	101	Street Fund	5423040	Roadway	\$10,411
0473	101	Street Fund	5423040	Roadway	\$3,132
0473	101	Street Fund	5423040	Roadway	\$101,404
0473	101	Street Fund	5423040	Roadway	\$5,103
0473	101	Street Fund	5423040	Roadway	\$1,698
0473	101	Street Fund	5426240	Special Purpose Paths	\$2,018
0473	101	Street Fund	5426340	Street Lighting	\$11,209
0473	101	Street Fund	5426640	Snow and Ice Control	\$23
0473	101	Street Fund	5459040	Roads/Streets Extraordinary Operations	\$66,397
0473	101	Street Fund	5768030	General Parks	\$319
0473	101	Street Fund	5970000	Transfers-Out	\$6,509

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	102	Tourism Support Fund	5088000	Unreserved Cash and Investments - Ending	\$14,714
0473	102	Tourism Support Fund	5573040	Tourism	\$981
0473	102	Tourism Support Fund	5573040	Tourism	\$106
0473	103	Reet Fund	5088000	Unreserved Cash and Investments - Ending	\$48,881
0473	103	Reet Fund	5970000	Transfers-Out	\$7,634
0473	200	Debt Service Fund	5088000	Unreserved Cash and Investments - Ending	\$8,287
0473	200	Debt Service Fund	5914870	Debt Repayment - Public Works Centralized Services	\$25,955
0473	200	Debt Service Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$200
0473	300	Capital Improvement	5088000	Unreserved Cash and Investments - Ending	\$381,900
0473	300	Capital Improvement	5811000	Interfund Loans	\$60,000
0473	300	Capital Improvement	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$197,045
0473	300	Capital Improvement	5945760	Capital Expenditures/Expenses - Community Services	\$11,107
0473	300	Capital Improvement	5945760	Capital Expenditures/Expenses - Community Services	\$4,017
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$364,676
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$14,295
0473	300	Capital Improvement	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$22,322
0473	401	Sewer Fund	5081000	Reserved Cash and Investments - Ending	\$63,764
0473	401	Sewer Fund	5081030	Reserved Cash and Investments - Ending	\$53,352

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	401	Sewer Fund	5088000	Unreserved Cash and Investments - Ending	\$842,538
0473	401	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$26,415
0473	401	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$5,426
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$6,713
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$4,528
0473	401	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$1,289
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$6,325
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,246
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,566
0473	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$619
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,246
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,132
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$7,172
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$725
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$9,337
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$17,798
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,347
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$93,528
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$46,313
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$152
0473	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,071

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	401	Sewer Fund	5359040	Sewer/Reclaimed Water Utilities	\$7,527
0473	401	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$32,125
0473	401	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$43,903
0473	401	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$43
0473	401	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$69,198
0473	401	Sewer Fund	5970000	Transfers-Out	\$750
0473	401	Sewer Fund	5970000	Transfers-Out	\$30,000
0473	401	Sewer Fund	5970000	Transfers-Out	\$2,604
0473	402	Water Fund	5081000	Reserved Cash and Investments - Ending	\$29,632
0473	402	Water Fund	5081030	Reserved Cash and Investments - Ending	(\$27,594)
0473	402	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$573,958
0473	402	Water Fund	5341010	Water Utilities	\$73,939
0473	402	Water Fund	5341010	Water Utilities	\$9,779
0473	402	Water Fund	5341020	Water Utilities	\$18,616
0473	402	Water Fund	5341020	Water Utilities	\$14,099
0473	402	Water Fund	5341020	Water Utilities	\$1,289
0473	402	Water Fund	5343440	Water Utilities	\$1,925
0473	402	Water Fund	5345040	Water Utilities	\$108
0473	402	Water Fund	5345040	Water Utilities	\$29,352
0473	402	Water Fund	5348030	Water Utilities	\$10,198
0473	402	Water Fund	5348030	Water Utilities	\$4,261
0473	402	Water Fund	5348030	Water Utilities	\$3,882
0473	402	Water Fund	5348040	Water Utilities	\$2,001
0473	402	Water Fund	5348040	Water Utilities	\$1,912
0473	402	Water Fund	5348040	Water Utilities	\$3,183

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	402	Water Fund	5348040	Water Utilities	\$3,139
0473	402	Water Fund	5348040	Water Utilities	\$2,684
0473	402	Water Fund	5348040	Water Utilities	\$29,372
0473	402	Water Fund	5348040	Water Utilities	\$17,798
0473	402	Water Fund	5348040	Water Utilities	\$5,017
0473	402	Water Fund	5348040	Water Utilities	\$1,548
0473	402	Water Fund	5348040	Water Utilities	\$999
0473	402	Water Fund	5348040	Water Utilities	\$93
0473	402	Water Fund	5348040	Water Utilities	\$57,646
0473	402	Water Fund	5348040	Water Utilities	\$5,861
0473	402	Water Fund	5348040	Water Utilities	\$2,253
0473	402	Water Fund	5348040	Water Utilities	\$701
0473	402	Water Fund	5811000	Interfund Loans	\$300,000
0473	402	Water Fund	5913470	Debt Repayment - Water Utilities	\$73,673
0473	402	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$71,201
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$54,615
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$11,929
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$42,138
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$172
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,366
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$7,950
0473	402	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$509
0473	402	Water Fund	5970000	Transfers-Out	\$750
0473	402	Water Fund	5970000	Transfers-Out	\$30,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0473	402	Water Fund	5970000	Transfers-Out	\$2,604
0473	403	Storm O & M Fund	5088000	Unreserved Cash and Investments - Ending	(\$44,961)
0473	403	Storm O & M Fund	5311110	Storm Drainage Utilities	\$24,788
0473	403	Storm O & M Fund	5311120	Storm Drainage Utilities	\$5,308
0473	403	Storm O & M Fund	5311120	Storm Drainage Utilities	\$4,175
0473	403	Storm O & M Fund	5311130	Storm Drainage Utilities	\$2,092
0473	403	Storm O & M Fund	5311140	Storm Drainage Utilities	\$1,924
0473	403	Storm O & M Fund	5311140	Storm Drainage Utilities	\$3,071
0473	403	Storm O & M Fund	5311840	Storm Drainage Utilities	\$39,089
0473	403	Storm O & M Fund	5311840	Storm Drainage Utilities	\$456,435
0473	403	Storm O & M Fund	5315030	Storm Drainage Utilities	\$3,154
0473	403	Storm O & M Fund	5318030	Storm Drainage Utilities	\$1,884
0473	403	Storm O & M Fund	5318030	Storm Drainage Utilities	\$122
0473	403	Storm O & M Fund	5318030	Storm Drainage Utilities	\$584
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$800
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$2,556
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$64
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$294
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$1,038
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$3,535
0473	403	Storm O & M Fund	5318040	Storm Drainage Utilities	\$1,214
0473	500	Equipment Rental And Reserve	5088000	Unreserved Cash and Investments - Ending	\$62,593
0473	500	Equipment Rental And Reserve	5486530	Equipment Rental Services	\$2,353
0473	500	Equipment Rental And Reserve	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$20,247
0473	500	Equipment Rental And Reserve	5970000	Transfers-Out	\$7,811
0473	631	Claims Clearing	5088000	Unreserved Cash and Investments - Ending	\$0
0473	631	Claims Clearing	5892000	Refund of Retainage	\$20,069
0473	632	Payroll Claims	5088000	Unreserved Cash and Investments - Ending	\$0
0473	632	Payroll Claims	5892000	Refund of Retainage	\$1,093

MCAG NO. 0473

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ending December 31, 2017

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2017	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017
001	Current Expense	\$27,925	\$1,060,729	\$842,849	\$21,161	\$224,644	\$0	\$0	\$1,039,568
101	Street Fund	\$18,100	\$253,032	\$265,629	\$0	\$5,503	\$0	\$0	\$253,032
102	Tourism Support Fund	\$0	\$1,087	\$1,087	\$0	\$0	\$0	\$0	\$1,087
200	Debt Service Fund	\$0	\$26,155	\$26,155	\$0	\$0	\$0	\$0	\$26,155
300	Capital Improvement	\$4,953	\$613,462	\$617,741	\$0	\$674	\$0	\$0	\$613,462
401	Sewer Fund	\$12,705	\$394,985	\$399,909	\$0	\$7,782	\$0	\$0	\$394,985
402	Water Fund	\$17,861	\$566,445	\$568,262	\$0	\$16,045	\$0	\$0	\$566,445
403	Storm O & M Fund	\$9,645	\$552,126	\$542,168	\$0	\$19,603	\$0	\$0	\$552,126
500	Equipment Rental And Reserve	\$0	\$22,755	\$22,755	\$0	\$0	\$0	\$0	\$22,755
631	Claims Clearing	\$20,069	\$0	\$20,069	(\$20,069)	\$20,069	\$0	\$0	\$20,069
632	Payroll Claims	\$1,093	\$0	\$1,093	(\$1,093)	\$1,093	\$0	\$0	\$1,093
TOTAL		\$112,351	\$3,490,778	\$3,307,716	\$0	\$295,412	\$0	\$0	\$3,490,778

**City of Roslyn
Schedule of Liabilities
For the Year Ended December 31, 2017**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.98	Accrual Liability		19,262	-	11,503	7,759
263.96	Grader Loan	12/1/2017	25,136	-	25,136	-
	Total General Obligation Debt/Liabilities:		44,398	-	36,639	7,759
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Water Accrual Liability		7,636	-	3,270	4,366
259.12	Sewer Accrual Liability		4,033	-	1,737	2,296
252.11	Water Loan - USDA - 1992	11/19/2032	868,821	-	38,238	830,583
252.11	Water Loan - USDA - 1998	7/28/2038	510,025	-	13,985	496,040
252.11	Water Loan - DWSRF - 2013	10/1/2036	421,868	-	8,315	413,554
252.11	Sewer Loan - USDA - 2005	1/12/2047	735,310	-	12,131	723,179
252.11	Sewer Loan - USDA - 2012	7/16/2054	476,025	-	20,474	455,551
	Total Revenue and Other (non G.O.) Debt/Liabilities:		3,023,719	-	98,151	2,925,568
	Total Liabilities:		3,068,117	-	134,790	2,933,327

City of Roslyn

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2017

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	\$385,764.44	\$821,938.16	\$0.00	\$317,847.23	\$32,248.82	\$1,107,536.57	\$1,039,567.54	\$306,356.75	\$17,720.00	\$1,331,395.47	\$151,905.54
101	Street Fund	\$9,535.94	\$206,248.67	\$138,347.93	\$0.00	\$0.00	\$344,596.60	\$253,032.32	\$6,509.18	\$0.00	\$259,541.50	\$94,592.04
102	Tourism Support Fund	\$10,749.43	\$5,051.73	\$0.00	\$0.00	\$0.00	\$5,051.73	\$1,087.28	\$0.00	\$0.00	\$7,634.20	\$48,880.88
103	Reel Fund	\$29,688.16	\$26,826.93	\$0.00	\$0.00	\$0.00	\$26,826.93	\$0.00	\$7,634.20	\$0.00	\$26,155.20	\$8,286.99
200	Debt Service Fund	\$8,403.84	\$0.00	\$26,036.35	\$0.00	\$0.00	\$26,036.35	\$26,155.20	\$0.00	\$0.00	\$60,000.00	\$381,900.26
300	Capital Improvement	\$95,300.29	\$789,427.91	\$170,634.20	\$0.00	\$0.00	\$960,062.11	\$813,462.14	\$0.00	\$0.00	\$428,098.92	\$963,591.94
401	Sewer Fund	\$906,371.30	\$485,559.56	\$0.00	\$15,502.74	\$15,742.74	\$485,319.56	\$394,985.24	\$33,353.68	\$15,502.74	\$699,558.93	\$575,986.27
402	Water Fund	\$841,261.43	\$634,533.77	\$0.00	\$2,075.23	\$2,315.23	\$634,293.77	\$566,445.25	\$33,353.68	\$302,075.23	\$552,125.98	\$62,593.03
403	Storm O & M Fund	\$50,582.55	\$396,710.13	\$0.00	\$60,000.00	\$127.23	\$456,582.90	\$552,125.98	\$0.00	\$127.23	\$30,410.90	\$20,068.94
500	Equipment, Rental And Reserve	\$32,339.39	\$819.79	\$60,000.00	\$0.00	\$0.00	\$90,159.18	\$22,755.16	\$7,810.99	\$0.00	\$40,137.88	\$2,185.08
631	Claims Clearing	\$20,068.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,185.08	\$0.00	\$0.00	\$2,185.08	\$1,092.54
632	Payroll Claims	\$1,092.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,185.08	\$0.00	\$0.00	\$2,185.08	\$1,092.54
TOTAL		\$2,391,161.25	\$3,367,116.65	\$395,018.48	\$395,425.20	\$50,589.27	\$4,106,971.06	\$3,511,939.07	\$395,018.48	\$395,425.20	\$4,251,793.48	\$2,246,338.83

City of Roslyn

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Commerce	Commerce GMA Update Grant	17-63210-027	5,000
		Sub-total:	5,000
State Grant from Transportation Improvement Board (TIB)	TIB MVFT	2-E-932(003)-1	48,000
	TIB MVFT	6-E-932(001)-1	101,404
		Sub-total:	149,404
	State Grant from Department of Transportation	DOT Quadco GMA Update Grant	SFY2018-2019
		Sub-total:	13,948
		Grand total:	168,352

City of Roslyn
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

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		
National Park Service, Department Of The Interior (via Wa St DAHP)	Historic Preservation Fund Grants-In-Aid	15.904	FY17-61017- 006	13,500	-	13,500	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via Washington State Military Dept.)	Fire Management Assistance Grant	97.046	2018Wildfire	210,957	-	210,957	-	
Total Federal Awards Expended:				224,457	-	224,457	-	

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, 2017**

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 *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.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – 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, 2017

Total current public work construction budget as amended (annual or biennial as applicable)	1073313.72
Allowable portion of total public works (10 percent of line 1)	107331.372
Less: Amount (if any) in excess of permitted amount from prior budget period.	0
Total allowable public works (line 2 minus line 3)	107331.372
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)	107331.372

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