

ANNUAL REPORT

City of Roslyn

MCAG No. 0473

Submitted pursuant to RCW 43.09.230

To the

STATE AUDITORS OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER, 2009

Certified correct this 26TH day of MAY, 2010

To the best of my knowledge and belief:

NAME: Amber Shallow 

TITLE: Clerk – Treasurer

PREPARED BY: Amber Shallow

TELEPHONE NUMBER: (509) 649-3105

FAX NUMBER (509) 649-3174

E-MAIL ADDRESS: roslyn@inlandnet.com

WEB PAGE ADDRESS: N/A

**NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

NOTE 1 – SUMMARY OF ACCOUNTING POLICIES

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

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

a. Fund Accounting

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

GOVERNMENTAL FUND TYPES

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Funds (200-299)

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

Capital Project Funds (300-399)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

Agency Funds (631-699)

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

b. Basis of Accounting

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

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

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

c. Budgets

Annual appropriated budgets are adopted for the general, special revenue, capital projects, and enterprise funds.

Annual appropriated budgets are adopted at the fund level, although for the general fund department level budgets are maintained the budget is still adopted at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds lapse at the fiscal period end.

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

d. Cash

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

e. Deposits

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

f. Investments

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

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

g. Capital Assets

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

h. Compensated Absences

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

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

i. Long-Term Debt See Note 6.

j. Other Financing Sources or Uses

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

k. Risk

The City of Roslyn is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2010, 85 municipalities/entities participate in the RMSA Pool.

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

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. AWC RMSA, itself, pays out of its own funds all claims up to \$250,000 for liability and \$50,000 for property, and thereafter purchases excess liability insurance through ACE Insurance Company up to \$1 million, and CV Starr, from \$1 million to \$10 million. The excess property coverage is purchased through Allianz with limits up to \$250 million, using the Pool's broker, Arthur J. Gallagher Risk Management Services. AWC RMSA is a cooperative program; the members of the AWC RMSA are jointly liable.

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

The Interlocal Governmental Agreement was revised in 2009 and approved by membership in 2010. In accordance with WAC 82.60.02023, the Pool elected its first Board of Directors, comprised of elected officials that are members of AWC RMSA, elected at large.

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

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

1. Reserve Fund Balances

In accordance with the BARS manual updates the City of Roslyn has reported our beginning fund balances under the BARS prescribed reserved or unreserved line items.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

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

The Capital Improvements Fund (Fund 300) ended 2010 with a negative balance due to pending grant reimbursement requests, those reimbursements were subsequently received in early 2011.

NOTE 3 – INVESTMENTS

The City's investments are insured, registered or held by the City or its agent in the City's name. At this time no investments have been purchased as the interest rates are lower than what is being earned in the savings accounts.

Investments by type as of December 31, 2010 are as follows:

<u>Type of Investment</u>	<u>City's own</u> <u>Investments</u>	<u>Investments</u> held by (city/county/district) as an agent for other local governments, individuals or private organizations	<u>Total</u>
Certificate of Deposits (0)	\$ -	\$ -	\$ -
Brokerage Account	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL	\$ -	\$ -	\$ -

NOTE 4 – PROPERTY TAX

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

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

The City's regular levy for the year 2010 was 1.167010 per \$1,000 on an assessed valuation of \$155,517,257.00 for a total regular levy of \$181,490.19. An excess bond levy for the year 2010 was 0.143990 per \$1,000 on an assessed valuation of \$153,474,557.00 for a total excess levy of \$22,098.80.

NOTE 5 – INTERFUND LOANS AND ADVANCES

The City of Roslyn had no interfund loans and advances in 2010.

NOTE 6 – LONG TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the City of Roslyn and summarizes the City's debt transactions for the year 2010. The debt service requirements, including interest, are as follows:

	General	Revenue	Other	Total
Year	Obligation Bonds	Bonds	Debt	Debt
2010	\$ 48,144.22	\$ 215,880.57		\$ 264,024.79
2011	\$ 52,224.22	\$ 219,058.41		\$ 271,282.63
2012	\$ 26,036.72	\$ 216,923.73		\$ 242,960.45
2013	\$ 26,036.72	\$ 214,771.57		\$ 240,808.29
2014	\$ 26,036.72	\$ 212,619.40		\$ 238,656.12
2015 - 2019	\$ 78,110.16	\$ 907,214.60		\$ 985,324.76
2020 - 2024	\$ -	\$ 850,967.57		\$ 850,967.57
2025 - 2029	\$ -	\$ 800,275.00		\$ 800,275.00
2030 - 2034	\$ -	\$ 598,255.00		\$ 598,255.00
2035 - 2039	\$ -	\$ 358,381.39		\$ 358,381.39
2040 - 2044	\$ -	\$ 212,315.00		\$ 212,315.00
2045 - 2047	\$ -	\$ 127,389.00		\$ 127,389.00
TOTALS	\$ 256,588.76	\$ 4,934,051.24	\$ -	\$ 5,190,640.00

NOTE 7 – PENSION PLANS

Substantially all Roslyn's full-time and qualifying part-time employees participate in the PERS Plan 2 and PERS Plan 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the system by both employee and employer are based upon gross wages covered by plan benefits.

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

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

NOTE 8 – OTHER DISCLOSURES

In 2004 the courts took away Roslyn's water right for personal use of water in drought years. Roslyn was forced to hire a water rights broker, WestWater Research to locate and purchase pre-1908 water rights. Grant funds were obtained from the Washington State Department of Ecology to purchase water rights, and a water Attorney, Adam Gravley of Gordon Derr, was hired to facilitate the process of water adjudication for the City, which is ongoing. In 2005 a small water right was found and purchased, but a group of irrigation companies objected to the transfer of this right to Roslyn's source. The water rights were officially turned over to the City in January 2010 and the City is currently working with the Department of Ecology and the Bureau of Reclamation to finalize agreements for mitigation water leasing.

Construction for Phase 1 of the Old City Hall renovation project began in late 2010 and will finish in the summer of 2011. It was determined that there would be grant funding remaining after Phase 1 and so Phase 1b will be started in 2011. Phase 1b was established with the intent to use the remaining grant funds and to provide an accessible, safe environment for the library and Council Chambers to return too. Fundraising efforts continue and the ultimate plan is the complete renovation of this historic landmark building.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For The Year Ended December 31, 2010

BARS CODE	Beginning Cash and Investments:	Total for All Funds Total Amount	Fund Number & Title				200 Debt Service Actual Amount
			001 Current Expense Actual Amount	101 Street Actual Amount	102 Tourism Support Actual Amount	103 REET Actual Amount	
308.10.	Reserved	\$189,527.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
308.80.	Unreserved	\$1,272,292.80	\$441,252.55	\$12,410.91	\$0.00	\$0.00	\$7,317.37
388.80 or 588.80	Prior Period Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenues and Other Sources:							
310	Taxes	\$463,258.84	\$424,524.80	\$0.00	\$2,024.01	\$9,672.88	\$21,938.98
320	Licenses and Permits	\$16,561.43	\$16,561.43	\$0.00	\$0.00	\$0.00	\$0.00
330	Intergovernmental	\$440,238.27	\$38,030.29	\$141,147.30	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$691,139.59	\$26,936.72	\$0.00	\$0.00	\$0.00	\$0.00
350	Fines and Penalties	\$12,731.86	\$9,073.19	\$0.00	\$0.00	\$0.00	\$0.00
360	Miscellaneous	\$35,662.36	\$10,827.48	\$943.60	\$1,056.94	\$68.74	\$0.00
370	Capital Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
390	Other Financing Sources	\$252,807.36	\$0.00	\$16,500.00	\$13,151.63	\$0.00	\$26,036.72
	Total Revenue and Other Sources	\$1,912,388.71	\$525,953.91	\$158,590.90	\$16,232.58	\$9,741.62	\$47,975.70
	Total Resources	\$3,374,219.96	\$967,206.46	\$171,001.81	\$16,232.58	\$9,741.62	\$55,293.07
Operating Expenditures:							
510	General Government	\$217,667.98	\$217,667.98	\$0.00	\$0.00	\$0.00	\$0.00
520	Public Safety	\$23,971.30	\$23,971.30	\$0.00	\$0.00	\$0.00	\$0.00
530	Physical Environment	\$461,882.15	\$20,463.52	\$0.00	\$0.00	\$0.00	\$0.00
540	Transportation	\$88,166.15	\$0.00	\$72,661.63	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$113,682.58	\$113,682.58	\$0.00	\$0.00	\$0.00	\$0.00
560	Mental and Physical Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
570	Culture and Recreational	\$90,664.65	\$87,304.65	\$0.00	\$3,360.00	\$0.00	\$0.00
	Total Operating Expenditures	\$986,034.81	\$463,090.03	\$72,661.63	\$3,360.00	\$0.00	\$0.00
591-593	Debt Service	\$175,513.31	\$0.00	\$0.00	\$0.00	\$0.00	\$48,144.22
594-596	Capital Outlay	\$549,149.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$1,720,698.11	\$463,090.03	\$72,661.63	\$3,360.00	\$0.00	\$48,144.22
597-599	Other Financing Uses	\$500,628.19	\$282,481.64	\$6,509.18	\$0.00	\$0.00	\$0.00
	Total Expenditures and Other Uses	\$2,221,326.30	\$745,571.67	\$79,170.81	\$3,360.00	\$0.00	\$48,144.22
	Excess (Deficit) of Resources Over Uses	\$1,152,893.66	\$221,634.79	\$91,831.00	\$12,872.58	\$9,741.62	\$7,148.55
380	Nonrevenues (Except 384&388.80)	\$37,164.47	\$9,727.83	\$0.00	\$0.00	\$0.00	\$0.00
580	Nonexpenditures (Except 584&588.80)	\$98,419.46	\$9,907.98	\$0.00	\$0.00	\$0.00	\$0.00
	Ending Net Cash and Investments	\$1,091,636.67	\$221,454.64	\$91,831.00	\$12,872.58	\$9,741.62	\$7,148.55

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, 2010

BARS CODE	Fund Number & Title	300 Capital Improvement		401/407/411 Sewer		402/408/412 Water		406 Reserves		500 E R & R	
		Actual Amount		Actual Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments:											
308.10.	Reserved	\$0.00		\$57,028.80		\$132,498.65		\$0.00		\$0.00	
308.80.	Unreserved	\$1,716.07		\$259,394.71		\$30,579.62		\$340,281.81		\$179,339.76	
388.80 or 588.80	Prior Period Adjustments	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Revenues and Other Sources:											
310	Taxes	\$0.00		\$0.00		\$0.00		\$0.00		\$5,098.17	
320	Licenses and Permits	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
330	Intergovernmental	\$172,546.90		\$88,478.78		\$35.00		\$0.00		\$0.00	
340	Charges for Goods and Services	\$0.00		\$340,652.27		\$297,620.08		\$25,930.52		\$0.00	
350	Fines and Penalties	\$0.00		\$0.00		\$3,658.67		\$0.00		\$0.00	
360	Miscellaneous	\$3,402.07		\$11,748.65		\$1,336.44		\$4,324.85		\$1,953.59	
370	Capital Contributions	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
390	Other Financing Sources	\$0.00		\$64,150.98		\$132,968.03		\$0.00		\$0.00	
	Total Revenue and Other Sources	\$175,948.97		\$505,030.68		\$435,618.22		\$30,255.37		\$7,051.76	
	Total Resources	\$177,665.04		\$821,454.19		\$598,696.49		\$370,537.18		\$186,391.52	
Operating Expenditures:											
510	General Government	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
520	Public Safety	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
530	Physical Environment	\$0.00		\$239,768.40		\$201,650.23		\$0.00		\$0.00	
540	Transportation	\$0.00		\$0.00		\$0.00		\$0.00		\$15,504.52	
550	Economic Environment	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
560	Mental and Physical Health	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
570	Culture and Recreational	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
	Total Operating Expenditures	\$0.00		\$239,768.40		\$201,650.23		\$0.00		\$15,504.52	
591-593	Debt Service	\$0.00		\$46,984.25		\$80,384.84		\$0.00		\$0.00	
594-596	Capital Outlay	\$451,740.19		\$11,816.63		\$0.00		\$0.00		\$85,593.17	
	Total Expenditures	\$451,740.19		\$298,569.28		\$282,035.07		\$0.00		\$101,097.69	
597-599	Other Financing Uses	\$0.00		\$67,504.65		\$136,321.70		\$0.00		\$7,811.02	
	Total Expenditures and Other Uses	\$451,740.19		\$366,073.93		\$418,356.77		\$0.00		\$108,908.71	
	Excess (Deficit) of Resources Over Uses	-\$274,075.15		\$455,380.26		\$180,336.72		\$370,537.18		\$77,482.81	
380	Nonrevenues (Except 384&388.80)	\$0.00		\$27,436.64		\$0.00		\$0.00		\$0.00	
580	Nonexpenditures (Except 584&588.80)	\$0.00		\$51,304.32		\$37,207.16		\$0.00		\$0.00	
	Ending Net Cash and Investments	-\$274,075.15		\$431,512.58		\$143,132.56		\$370,537.18		\$77,482.81	

The Accompanying Notes Are An Integral Part Of This

CITY OF ROSLYN

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ending December 31, 2010

	Total for All Funds		Fund Number & Title 631 Claims Clearing		Fund Number & Title 632 Payroll Clearing	
	Total Amount		Actual Amount		Actual Amount	
Beginning Cash and Investments	\$23,731		\$20,069		\$3,662	
Prior Period Adjustments	\$0		\$0		\$0	
Revenues and Other Financing Sources	\$0		\$0		\$0	
Total Resources	\$23,731		\$20,069		\$3,662	
Expenditures and Other Financing Uses	\$0		\$0		\$0	
Excess (Deficit) of Resources Over Uses	\$23,731		\$20,069		\$3,662	
Nonrevenues (Except 384)	\$0		\$0		\$0	
Nonexpenditures (Except 584)	\$0		\$0		\$0	
Ending Cash and Investments	\$23,731		\$20,069		\$3,662	

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	3080000	CURRENT EXPENSE BEGINNING CASH	0
001	Current Expense	3080000	BEG FUND BAL/INVESTMENTS	0
001	Current Expense	3080001	CURRENT EXP BEGIN INVESTMENTS	0
001	Current Expense	3088000	CURRENT EXPENSE BEGINNING CASH	441253
001	Current Expense	3111000	REAL & PERSONAL PROPERTY TAX	179711
001	Current Expense	3111100	SPECIAL LEVY-FIRE TRUCK	0
001	Current Expense	3121000	PRIVATE HARVEST TAX	9
001	Current Expense	3131000	LOCAL RETAIL SALES & USE TAX	88641
001	Current Expense	3133000	HOTEL/MOTEL TAX	142
001	Current Expense	3137100	LOCAL CRIMINAL JUSTICE	14739
001	Current Expense	3137300	PUBLIC SAFETY (PROP 2, 08)	34450
001	Current Expense	3162000	ADMISSIONS TAX	0
001	Current Expense	3164100	PRIVATE UTILITY-ELECTRIC	45027
001	Current Expense	3164600	PRIVATE UTILITY-CABLE	5190
001	Current Expense	3164700	PRIVATE UTILITY-TELEPHONE	19086
001	Current Expense	3167200	WATER TAX	16400
001	Current Expense	3167400	SEWER TAX	19909
001	Current Expense	3175100	GAMBLING TAX	1219
001	Current Expense	3217000	AMUSEMENTS	197
001	Current Expense	3219000	OTHER BUSINESS LICENSE/PERMIT	6400
001	Current Expense	3219000	VACATION RENTAL LICENSE	0
001	Current Expense	3221000	BUILD/STRUCTURE/EQUIPMENT	8049
001	Current Expense	3223000	ANIMAL LICENSES	1365
001	Current Expense	3229000	OTHER NON-BUSINESS LICENSE	550
001	Current Expense	3318355	ASSISTANCE FIRE FIGHTERS GRANT	0
001	Current Expense	3319703	FEMA MONEY	30
001	Current Expense	3330421	CTED CRITICAL ARS UPDTE GRANT	0
001	Current Expense	3331001	FED GRNT HISTORIC PRESERVATION	0
001	Current Expense	3340000	DAH P GRANT -SURVEY ORIGINAL AD	0
001	Current Expense	3340120	ADMIN OFFICE OF COURTS GRANT	3075
001	Current Expense	3340420	DCTED EMERGING ISSUES GRANT	0
001	Current Expense	3340692	STATE SHARE, (FEMA RESPONSE)	0
001	Current Expense	3360000	CITY ASSISTANCE	4898
001	Current Expense	3360422	LGFA DISTRIBUTION-CITIES	0
001	Current Expense	3360621	CJ-POPULATION	1000
001	Current Expense	3360625	CJ-CONTRACTED SERVICES	1485
001	Current Expense	3360626	CJ-SPECIAL PROGRAMS	856
001	Current Expense	3360651	DUI/CITIES	188
001	Current Expense	3387100	EDUCATION-LIBRARY GRANT	0
001	Current Expense	3387200	LIBRARIES-KITTITAS CO. GRANT	16500
001	Current Expense	3387300	COAL MINE KC GRANT	0
001	Current Expense	3392168	POLICE GRANT CTED (ARRA FUNDS)	9999
001	Current Expense	3413300	ROSLYN MUNICIPAL COURT FEES	950

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	3413300	TIME PAY FEE	145
001	Current Expense	3413300	RELIC PROG FEE	0
001	Current Expense	3423600	HOUS & MONITORING OF PRISONER	893
001	Current Expense	3424000	BUILDING PERMIT (INSP RQD)	11099
001	Current Expense	3429000	CRIMINAL CONVICTION FEE	153
001	Current Expense	3436000	CEMETERY PLOT SALES	3060
001	Current Expense	3436000	CEMETERY FEES	7317
001	Current Expense	3436000	CEMETERY COMMISSION DONATIONS	0
001	Current Expense	3458100	PLANNING, ZONING, ETC SUNCADIA	0
001	Current Expense	3458100	PLANNING, ZONING, ETC. - OTHER	1569
001	Current Expense	3458300	DESIGN REVIEW FEE	1750
001	Current Expense	3523000	PROOF OF MOTOR VEHICLE INSURAN	98
001	Current Expense	3531000	TRAFFIC INFRACTION PENALTIES	3255
001	Current Expense	3537000	NON-TRAFFIC INFRACTION PENALTY	0
001	Current Expense	3540000	CIVIL PARKING PENALTIES	296
001	Current Expense	3552000	DUI FINES	441
001	Current Expense	3558000	OTHER CRIMINAL TRAFFIC	2143
001	Current Expense	3565000	COUNTY DRUG BUY	0
001	Current Expense	3569000	OTHER CRIMINAL NON-TRAFFIC	465
001	Current Expense	3569000	CIT - DOG	0
001	Current Expense	3573300	PUBLIC DEFENSE COST	1241
001	Current Expense	3573301	CRT APPT ATTORNEY CURRENT EXP	0
001	Current Expense	3597000	LIBRARY USER FEES	158
001	Current Expense	3599000	MISC. FINES AND PRENALTIES	974
001	Current Expense	3611100	INVESTMENT INTEREST	4846
001	Current Expense	3613000	NET INCR/DECR IN INV VALUE	0
001	Current Expense	3614000	INT-CONTRACTS/NOTES/ACCT REC	223
001	Current Expense	3619000	OTHER INTEREST EARNINGS	0
001	Current Expense	3625000	PARK/FACILITIES LEASE	1305
001	Current Expense	3629000	ROYALTIES - PROPERTY	0
001	Current Expense	3630000	INSURANCE PREMIUM AND RECOVERY	160
001	Current Expense	3671100	GIFTS/PLEDGES/GRANTS/PRIVATE	202
001	Current Expense	3671100	LIBRARY BEQUEST	1000
001	Current Expense	3671100	LIBRARY SUMMER READING PROGRAM	270
001	Current Expense	3671100	CEMETERY GIFT PRIVATE SOURCE	315
001	Current Expense	3698100	CASHIER'S OVERAGE/SHORTAGE	2
001	Current Expense	3699000	OTHER MISCELLANEOUS	2472
001	Current Expense	3699000	NSF REVENUES	32
001	Current Expense	3740690	CAPITAL CONTRIBUTIONS/GRANTS	0
001	Current Expense	3860000	STATE BUILD CODE	135
001	Current Expense	3860000	PARK DEPOSIT	2100
001	Current Expense	3860000	STATE CRIME VICTIMS	0
001	Current Expense	3868300	STATE EMS/TRAUMA	258

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	3868331	STATE AUTO THEFT PREVENTION	0
001	Current Expense	3869100	STATE PSEA 1	3441
001	Current Expense	3869200	STATE PSEA 2	2003
001	Current Expense	3869300	STATE PSEA 3	76
001	Current Expense	3869600	STATE CRIME LAB ANALYSIS	0
001	Current Expense	3869601	STATE PORTION BREATH TEST	250
001	Current Expense	3869700	STATE JIS TRAUMA	775
001	Current Expense	3869900	STATE SCHOOL ZONE SAFETY	0
001	Current Expense	3890000	OTHER NONREVENUES	690
001	Current Expense	3890000	NON-REVENUE-PAYROLL	0
001	Current Expense	3890000	DUI RESTITUTION CLE ELUM	0
001	Current Expense	3890001	NON-REVENUE PAYROLL W/H	0
001	Current Expense	3911000	BOND PROCEEDS-FIRE TRUCK	0
001	Current Expense	3970000	OPERATING TRANSFERS-IN	0
001	Current Expense	3970091	INTERFUND PROFESSIONAL SERVICE	0
001	Current Expense	3970099	INTERFUND CHARGES	0
101	Street	3080000	STREET BEGINNING CASH	0
101	Street	3080000	BEG FUND BAL/INVESTMENTS	0
101	Street	3080001	STREET BEGINNING INVESTMENTS	0
101	Street	3088000	STREET BEGINNING CASH	12411
101	Street	3318350	F.E.M.A. MONEY	0
101	Street	3319703	FEMA MONEY	38585
101	Street	3340361	DOT GRANT-RESURFACE ROADWAY	0
101	Street	3340380	TIB SIDEWALK GRANT	0
101	Street	3340380	TIB FUEL TAX DIST GRANT	60998
101	Street	3340380	TIB SCAP	0
101	Street	3340381	SIGN GRANT	0
101	Street	3340402	STREET ROAD STANDARDS GRANT	0
101	Street	3340692	STATE SHARE, (FEMA RESPONSE)	6431
101	Street	3350083	MOTOR VEHICLE EXCISE TAX	0
101	Street	3360087	MVFT CITIES	21985
101	Street	3360088	M.V. FUEL TAX-ARTERIAL STREETS	0
101	Street	3360422	LOCAL GOVERNMENT ASSISTANCE	0
101	Street	3360694	LIQUOR EXCISE	5029
101	Street	3360695	LIQUOR CONTROL BOARD PROFITS	8119
101	Street	3370000	LOCAL GRANTS/ENTI/IMP/IN-LIEU	0
101	Street	3370000	LOCAL GRANT-CO. CEMETERY ROAD	0
101	Street	3370390	ISTEA REVENUE	0
101	Street	3370790	COUNTY - STIP MONEY	0
101	Street	3371318	INTERLO GRANT PUBLIC RESTROOM	0
101	Street	3430381	misc. grants	0
101	Street	3438900	MISCELLANEOUS UTILITY-ST LIGHT	0
101	Street	3470000	sale of vacated property	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
101	Street	3611100	INVESTMENT INTEREST	944
101	Street	3613000	NET INCR/DECR IN INV VALUE	0
101	Street	3619000	OTHER INTEREST EARNINGS	0
101	Street	3699000	OTHER MISCELLANEOUS	0
101	Street	3951000	SALE OF VACATED PROPERTY	0
101	Street	3970000	OPERATING TRANSFERS-IN	0
101	Street	3970000	OPERATING TRANSFERS-IN 401/402	1500
101	Street	3970000	OPERATING TRANSFERS IN-001	15000
101	Street	3970098	INTERFUND MAINTENANCE	0
101	Street	3970400	TRANSFER IN-GOVERNMENT ASSIST	0
102	Tourism Support	3080000	TOURISM SUPPORT BEGINNING CASH	0
102	Tourism Support	3088000	TOURISM SUPPORT BEGINNING CASH	0
102	Tourism Support	3133000	HOTEL/MOTEL TAX	2024
102	Tourism Support	3611100	INVESTMENT INTEREST	57
102	Tourism Support	3671100	GIFTS/GRANTS/PLEDGES - PRIVATE	1000
102	Tourism Support	3970000	TRANSFER IN - 001	13152
103	REET	3080000	REET FUND BEGINNING CASH	0
103	REET	3088000	REET FUND BEGINNING CASH	0
103	REET	3173400	REAL ESTATE EXCISE TAX	9673
103	REET	3611100	INVESTMENT INTEREST	69
103	REET	3970000	TRANSFER IN - 300	0
200	Debt Service	3080000	DEBT SERVICE BEGINNING CASH	0
200	Debt Service	3088000	DEBT SERVICE BEGINNING CASH	7317
200	Debt Service	3111100	SPECIAL LEVY - FIRE TRUCK	21939
200	Debt Service	3970000	OPERATING TRANSFERS-IN	26037
300	Capital Improvement	3080000	CAPITAL IMP BEGINNING CASH	0
300	Capital Improvement	3080000	BEG FUND BAL/INVESTMENTS	0
300	Capital Improvement	3080001	CAPITAL IMP BEGIN INVESTMENTS	0
300	Capital Improvement	3088000	CAPITAL IMP BEGINNING CASH	1716
300	Capital Improvement	3173400	REAL ESTATE EXCISE TAX	0
300	Capital Improvement	3311590	NATIONAL TRUST HART GRANT	0
300	Capital Improvement	3330420	DCTED GRANT - JENSEN CABIN	0
300	Capital Improvement	3330691	LEGISLATIVE SETASIDE - HUD	0
300	Capital Improvement	3330691	LEGISLATIVE SETASIDE, 09/10	0
300	Capital Improvement	3340690	HERITAGE GRANT-OLD CITY HALL	0
300	Capital Improvement	3340690	DCTED GRANT OLD CITY HALL	112547
300	Capital Improvement	3370700	DISTRESSED COUNTY TAX GRANT	0
300	Capital Improvement	3370700	KITTITAS CO HIST PRESERVATION	60000
300	Capital Improvement	3371318	INTERLOCAL GRANT - PLAYGROUND	0
300	Capital Improvement	3371318	PUBLIC FACILITIES - CITY HALL	0
300	Capital Improvement	3371318	GRADER PURCHASE	0
300	Capital Improvement	3611100	INVESTMENT INTEREST	181
300	Capital Improvement	3613000	NET INCR/DECR IN INV VAL	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
300	Capital Improvement	3619000	OTHER INTEREST EARNINGS	0
300	Capital Improvement	3671100	RENOVATION DONATIONS/GIFT/SALE	6
300	Capital Improvement	3691000	SURPLUS SALE	3215
300	Capital Improvement	3699000	CAPITAL LOAN	0
300	Capital Improvement	3890000	EARNEST MONEY REFUND	0
300	Capital Improvement	3970000	OPERATING TRANSFER-IN 300	0
401	Sewer	3080000	SEWER BEGINNING CASH	0
401	Sewer	3080000	BEG FUND BAL/INVESTMENTS	0
401	Sewer	3080001	SEWER BEGINNING INVESTMENTS	0
401	Sewer	3088000	SEWER BEGINNING CASH	207540
401	Sewer	3310210	WWTP USDA GRANT	0
401	Sewer	3311067	USDA STORM WATER GRANT	0
401	Sewer	3311076	USDA WWTP GRANT	88444
401	Sewer	3316606	WWTP EPA STAG GRANT	0
401	Sewer	3319703	FEMA MONEY	35
401	Sewer	3331422	CDBG STORM WATER GRANT	0
401	Sewer	3331422	STORMWATER GRANT - CDBG	0
401	Sewer	3340692	STATE SHARE, (FEMA RESPONSE)	0
401	Sewer	3435000	SEWER SERVICE	340652
401	Sewer	3435000	MISC FINES & PENALTIES	0
401	Sewer	3599000	MISC. FINES AND PENALTIES	0
401	Sewer	3611100	INVESTMENT INTEREST	3803
401	Sewer	3613000	NET INCR/DECR IN INV VALUE	0
401	Sewer	3619000	OTHER INTEREST EARNINGS	0
401	Sewer	3671100	GIFTS/PLEDGES/DONATIONS	0
401	Sewer	3698100	CASHIERS OVER & SHORTS	0
401	Sewer	3699000	MISCELLANEOUS-CONNECTIONS	0
401	Sewer	3699000	OTHER MISCELLANEOUS	7705
401	Sewer	3699000	AWC STOP LOSS GRANT	0
401	Sewer	3811000	INTERGOVERNMENTAL LOAN	0
401	Sewer	3822000	PWTF LOAN - SEWER LAGOONS	0
401	Sewer	3822001	USDA LOAN PROCEDES WWTP	0
401	Sewer	3828000	INTERGOVERNMENTAL NOTE	27437
401	Sewer	3918000	INTERGOVERNMENTAL NOTE	0
401	Sewer	3919000	CONSTRUCTION WWTP USDA LOAN	0
401	Sewer	3970000	TRANSFER IN	0
402	Water	3080000	WATER BEGINNING CASH	0
402	Water	3080000	BEG FUND BAL/INVESTMENTS	0
402	Water	3080001	WATER BEGINNING INVESTMENTS	0
402	Water	3088000	WATER BEGINNING CASH	30580
402	Water	3319703	FEMA MONEY	35
402	Water	3331422	CDBG COMP PLAN GRANT	0
402	Water	3340310	DOE GRANT-WATER RIGHTS	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
402	Water	3340692	STATE SHARE, (FEMA RESPONSE)	0
402	Water	3434000	WATER SALES	297620
402	Water	3599000	MISC. FINES AND PENALTIES	3659
402	Water	3611100	INVESTMENT INTEREST	485
402	Water	3613000	NET INCR/DECR IN INV VALUE	0
402	Water	3619000	OTHER INTEREST EARNINGS	0
402	Water	3671100	GIFTS/PLEDGES PRIVATE SOURCE	0
402	Water	3698100	CASHIERS OVER & SHORTS	0
402	Water	3699000	MISCELLANEOUS-CONNECTIONS	0
402	Water	3699000	OTHER MISCELLANEOUS	540
402	Water	3699001	MISCELLANEOUS	13
402	Water	3970000	TRANSFER IN-406	0
402	Water	3970000	TRANSFER IN - 408	15376
403	Storm	3080000	SEWER RESERVE BEGINNING CASH	0
403	Storm	3080001	SEWER RES BEGIN INVESTMENTS	0
403	Storm	3088000	SEWER RESERVE BEGINNING CASH	0
403	Storm	3435000	SEWER CONNECTION/MISCELLANEOUS	0
403	Storm	3611100	SEWER RESERVE CD INTEREST	0
403	Storm	3970000	TRANSFER IN	0
406	Reserve	3080000	RESERVE BEGINNING CASH	0
406	Reserve	3080000	BEG FUND BAL/INVESTMENTS	0
406	Reserve	3080001	RESERVE BEGINNING INVESTMENTS	0
406	Reserve	3088000	RESERVE BEGINNING CASH	340282
406	Reserve	3438000	WATER/SEWER/STORM RESERVE FEE	25931
406	Reserve	3611100	INVESTMENT INTEREST	4325
406	Reserve	3613000	NET INCR/DECR IN INV VALUE	0
406	Reserve	3619000	OTHER INTEREST EARNINGS	0
406	Reserve	3699000	CONNECTIONS	0
406	Reserve	3699001	MISCELLANEOUS	0
406	Reserve	3970000	OPERATING TRANSFERS-IN	0
407	Sewer Bond Reserve	3080000	SEWER BOND BEGINNING CASH	0
407	Sewer Bond Reserve	3080000	BEG FUND BAL/INVESTMENTS	0
407	Sewer Bond Reserve	3080001	SEWER BOND BEGIN INVESTMENTS	0
407	Sewer Bond Reserve	3081000	SEWER BOND BEGINNING CASH	56858
407	Sewer Bond Reserve	3611100	INVESTMENT INTEREST	241
407	Sewer Bond Reserve	3970000	OPERATING TRANSFERS-IN	0
408	Water Bond Reserve	3080000	WATER BOND BEGINNING CASH	0
408	Water Bond Reserve	3080000	BEG FUND BAL/INVESTMENTS	0
408	Water Bond Reserve	3080001	WATER BOND BEGIN INVESTMENTS	0
408	Water Bond Reserve	3081000	WATER BOND BEGINNING CASH	132669
408	Water Bond Reserve	3611100	INVESTMENT INTEREST	299
408	Water Bond Reserve	3978034	WATER UTILITIES FOR BOND	0
411	Sewer Debt Service	3080000	SEWER DEBT BEGINNING CASH	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
411	Sewer Debt Service	3088000	SEWER DEBT BEGINNING CASH	51855
411	Sewer Debt Service	3611100	INTEREST EARNINGS	0
411	Sewer Debt Service	3613000	NET INCR/DECR IN INV VALUE	0
411	Sewer Debt Service	3970000	OPERATING TRANSFERS-IN	64151
411	Sewer Debt Service	3978035	SEWER UTILITIES FOR DEBT	0
412	Water Debt Service	3080000	WATER DEBT BEGINNING CASH	0
412	Water Debt Service	3080001	WATER DEBT ENDING CASH	0
412	Water Debt Service	3088000	WATER DEBT BEGINNING CASH	0
412	Water Debt Service	3611100	INTEREST EARNINGS	0
412	Water Debt Service	3970000	OPERATING TRANSFERS-IN	117592
412	Water Debt Service	3978034	WATER UTILITIES FOR DEBT	0
500	E R & R	3080000	EQUIPMENT FUND BEGINNING CASH	0
500	E R & R	3080000	BEG FUND BAL/INVESTMENTS	0
500	E R & R	3080001	EQUIPMENT BEGINNING INVESTMENT	0
500	E R & R	3088000	EQUIPMENT FUND BEGINNING CASH	179340
500	E R & R	3162000	ADMISSIONS TAXES	5098
500	E R & R	3319703	FEMA MONEY	0
500	E R & R	3340692	STATE SHARE, (FEMA RESPONSE)	0
500	E R & R	3611100	INVESTMENT INTEREST	1954
500	E R & R	3613000	NET INCR/DECR IN INV VALUE	0
500	E R & R	3619000	OTHER INTEREST EARNINGS	0
500	E R & R	3970000	OPERATING TRANSFER-IN COMPUTER	0
500	E R & R	3970000	OPERATING TRANSFER-IN PARKS	0
500	E R & R	3970000	OPERATING TRANSFER-IN MOTOR PL	0
500	E R & R	3970095	INTERFUND LEASE-EQUIPMENT	0
500	E R & R	3970095	INTERFUND LEASE-COMPUTERS	0
500	E R & R	3970095	INTERFUND LEASE-PARKS	0
500	E R & R	3970095	INTERFUND LEASE-MOTOR POOL	0
500	E R & R	3970095	INTERFUND LEASE-POLICE CARS	0
500	E R & R	3980000	INSURANCE RECOVERY, MOTOR POOL	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	5080000	CURRENT EXPENSE ENDING CASH	221455
001	Current Expense	5080000	END FUND BAL/INVESTMENTS	0
001	Current Expense	5080001	CURRENT EXP ENDING INVESTMENTS	0
001	Current Expense	5111010	LEGISLATIVE-COUNCIL SALARIES	1500
001	Current Expense	5111020	COUNCIL TAXES	134
001	Current Expense	5111021	SOCIAL SECURITY	0
001	Current Expense	5111022	MEDICARE	0
001	Current Expense	5114000	COUNCIL - TRAINING	0
001	Current Expense	5114043	MAYOR TRAINING/TRAVEL	0
001	Current Expense	5115032	FUEL CONSUMED	0
001	Current Expense	5115047	UTILITY SERVICES	187
001	Current Expense	5117051	ELECTION COSTS	0
001	Current Expense	5118051	VOTER REGISTRATION COSTS	1124
001	Current Expense	5125010	JUDICIAL-MUNICIPAL CT SALARIES	7200
001	Current Expense	5125020	JUDICIAL TAXES	553
001	Current Expense	5125021	SOCIAL SECURITY	0
001	Current Expense	5125022	MEDICARE	0
001	Current Expense	5125049	MISCELLANEOUS - COURTS	375
001	Current Expense	5125049	MISC-COURT CONTRACT	8800
001	Current Expense	5128100	INDIGENT DEFENSE COST	1785
001	Current Expense	5131010	EXECUTIVE-MAYOR SALARY	0
001	Current Expense	5131020	MAYOR TAXES	3
001	Current Expense	5131021	SOCIAL SECURITY	0
001	Current Expense	5131022	MEDICARE	0
001	Current Expense	5131042	COMMUNICATIONS/MAYOR CELL PH	45
001	Current Expense	5134042	COMMUNICATIONS, MAYOR CELL PHN	469
001	Current Expense	5134043	MAYOR TRAINING/TRAVEL	0
001	Current Expense	5142310	FINANCIAL SERVICES-SALARIES	41641
001	Current Expense	5142310	FINANCIAL SERVICES OVERTIME	1160
001	Current Expense	5142320	FINANCIAL SERVICES - TAXES	5745
001	Current Expense	5142320	FINANCIAL SERVICES - BENEFITS	2482
001	Current Expense	5142321	SOCIAL SECURITY	0
001	Current Expense	5142322	MEDICARE	0
001	Current Expense	5142323	LABOR AND INDUSTRIES	0
001	Current Expense	5142325	RETIREMENT PERS II	0
001	Current Expense	5142326	HEALTH INSURANCE	0
001	Current Expense	5142341	AUDIT COSTS	14423
001	Current Expense	5144043	FINANCIAL SERVICES TRAINING	0
001	Current Expense	5145048	MAINTENANCE AGREEMENTS	0
001	Current Expense	5147146	RISK MANAGEMENT INSURANCE	11369
001	Current Expense	5151000	LEGAL - ADMIN INTERNAL ISSUES	0
001	Current Expense	5152110	LEGAL-CRIMINAL ATTORNEY SALARY	6000
001	Current Expense	5152210	LEGAL-CIVIL ATTORNEY SALARY	36996

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	5183010	CENTRAL SERVICES-CREW SALARY	21373
001	Current Expense	5183010	CENTRAL SERVICES - OVERTIME	1304
001	Current Expense	5183020	CENTRAL SERVICES - TAXES	3504
001	Current Expense	5183020	CENTRAL SERVICES - BENEFITS	3914
001	Current Expense	5183021	SOCIAL SECURITY	0
001	Current Expense	5183022	MEDICARE	0
001	Current Expense	5183023	LABOR AND INDUSTRIES	0
001	Current Expense	5183025	RETIREMENT PERS II	0
001	Current Expense	5183026	HEALTH INSURANCE	0
001	Current Expense	5184031	OPERATING SUPPLIES	2344
001	Current Expense	5184032	FUEL CONSUMED	2608
001	Current Expense	5184042	COMMUNICATIONS	1657
001	Current Expense	5184043	TRAINING/TRAVEL	0
001	Current Expense	5184047	UTILITY SERVICES	1066
001	Current Expense	5184049	MISCELLANEOUS	28632
001	Current Expense	5184049	AWC MEMBERSHIP FEES	167
001	Current Expense	5185048	CENTRAL SERVICES, COPIER MAINT	946
001	Current Expense	5187500	EQUIP LEASES & MAINTENANCE	1218
001	Current Expense	5188600	INFO TECHN - PROF SERVICES	444
001	Current Expense	5189000	OTHER SERVICES, CODIFICATION	4253
001	Current Expense	5189045	PROPERTY LEASES	2250
001	Current Expense	5221042	COMMUNICATIONS	0
001	Current Expense	5222010	FIRE CONTROL-CHIEF SALARY	1500
001	Current Expense	5222020	FIRE CHIEF - TAXES	116
001	Current Expense	5222021	SOCIAL SECURITY	0
001	Current Expense	5222022	MEDICARE	0
001	Current Expense	5222023	LABOR & INDUSTRIES	0
001	Current Expense	5222029	PENSION RETIREMENT/DISABILITY	1651
001	Current Expense	5222031	OPERATING SUPPLIES	3017
001	Current Expense	5222032	FUEL CONSUMED	2626
001	Current Expense	5222035	TOOLS/SMALL EQUIPMENT	10045
001	Current Expense	5222047	UTILITY SERVICES	1222
001	Current Expense	5222049	MISCELLANEOUS	860
001	Current Expense	5223041	FIRE WISE PROTECTION SERVICES	0
001	Current Expense	5224049	TRAINING	1470
001	Current Expense	5225000	MAINTENANCE	1465
001	Current Expense	5362049	CEMETERY GRAVE DIGGER/SEXTON	3400
001	Current Expense	5364049	CEMETERY COMMISSION	0
001	Current Expense	5365010	CEMETERY SALARIES	6446
001	Current Expense	5365010	CEMETERY SALARIES - OVERTIME	175
001	Current Expense	5365020	CEMETERY PERSONNEL - TAXES	1027
001	Current Expense	5365020	CEMETERY PERSONNEL - BENEFITS	1179
001	Current Expense	5365021	SOCIAL SECURTY	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	5365022	MEDICARE	0
001	Current Expense	5365023	LABOR AND INDUSTRIES	0
001	Current Expense	5365025	RETIREMENT PERS II	0
001	Current Expense	5365026	HEALTH INSURANCE	0
001	Current Expense	5365030	CEMETERY FACILITIES MAINTNCE	574
001	Current Expense	5365031	OPERATING SUPPLIES	663
001	Current Expense	5365034	GRAVE MARKERS/LINERS	3340
001	Current Expense	5365040	SPRINKLER SYSTEM	0
001	Current Expense	5365049	MISCELLANEOUS	269
001	Current Expense	5365049	CEMETERY RESTORATION/PRESERVAT	3390
001	Current Expense	5393010	ANIMAL CONTROL SALARY	0
001	Current Expense	5393021	SOCIAL SECURITY	0
001	Current Expense	5393022	MEDICARE	0
001	Current Expense	5393023	LABOR AND INDUSTRIES	0
001	Current Expense	5393031	ANIMAL CONTROL SUPPLIES	0
001	Current Expense	5393043	ANIMAL CONTROL TRAVEL EXP	0
001	Current Expense	5395042	ANIMAL CONTROL COMMUNICATIONS	0
001	Current Expense	5581010	PLANNING/ZONING SALARY	45899
001	Current Expense	5581010	PLANNING/ZONING OVERTIME	203
001	Current Expense	5581020	PLANNING/ZONING - TAXES	6199
001	Current Expense	5581020	PLANNING/ZONING - BENEFITS	8048
001	Current Expense	5581021	SOCIAL SECURITY	0
001	Current Expense	5581022	MEDICARE	0
001	Current Expense	5581023	LABOR AND INDUSTRIES	0
001	Current Expense	5581025	RETIREMENT PERS II	0
001	Current Expense	5581026	HEALTH INSURANCE	0
001	Current Expense	5582010	COMPRHENSIVE PLAN PROF SERVICE	0
001	Current Expense	5582031	OPERATING SUPPLIES	336
001	Current Expense	5582049	MISCELLANEOUS	525
001	Current Expense	5582052	CTED CRITICAL AREA UPDTE GRANT	0
001	Current Expense	5584000	PLANNING - TRAINING	282
001	Current Expense	5586000	PLANNING - SUNCADIA RELATED	1062
001	Current Expense	5586000	PLANNING - MISC DEVELOPERS	8621
001	Current Expense	5587000	DAHP SURVEY GRANT	0
001	Current Expense	5589041	BUILDING PERMITS/PLAN REVIEW	13699
001	Current Expense	5589041	PROF SERVICES, PLANNER SUPPORT	28809
001	Current Expense	5661051	INTERGOVERNMENTAL-ALCOHOL	0
001	Current Expense	5710020	FED GRNT HISTORIC PRESERVATION	0
001	Current Expense	5711040	DAHP SURVEY GRANT	0
001	Current Expense	5715049	TOURISM SUPPORT FUND	0
001	Current Expense	5715079	COAL MINE FEST KITTITAS CT GRN	0
001	Current Expense	5722010	LIBRARY SALARIES	38592
001	Current Expense	5722010	LIBRARY SUBSTITUTE	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	5722020	LIBRARY - TAXES	4995
001	Current Expense	5722020	LIBRARY - BENEFITS	8001
001	Current Expense	5722021	SOCIAL SECURITY	0
001	Current Expense	5722022	MEDICARE	0
001	Current Expense	5722023	LABOR AND INDUSTRIES	0
001	Current Expense	5722025	RETIREMENT PERS II	0
001	Current Expense	5722026	HEALTH INSURANCE	0
001	Current Expense	5722134	SUMMER READING PROGRAM	143
001	Current Expense	5724040	TRAINING	0
001	Current Expense	5725031	OPERATING SUPPLIES	957
001	Current Expense	5725031	OPERATING SUPPLIES-BOOKS	1827
001	Current Expense	5725032	FUEL CONSUMED	0
001	Current Expense	5725042	COMMUNICATIONS	65
001	Current Expense	5725045	PROPERTY LEASE	1500
001	Current Expense	5725047	UTILITY SERVICES	2265
001	Current Expense	5725049	MISCELLANEOUS	1236
001	Current Expense	5725049	COMPUTER MAINTENANCE	1630
001	Current Expense	5725049	MEMBERSHIPS	0
001	Current Expense	5725060	GATES FOUNDATION GRANT	0
001	Current Expense	5729034	BEQUEST	0
001	Current Expense	5768010	PARK CREW SALARIES	15818
001	Current Expense	5768020	PARK CREW - TAXES	2490
001	Current Expense	5768020	PARK CREW - BENEFITS	2786
001	Current Expense	5768021	SOCIAL SECURITY	0
001	Current Expense	5768022	MEDICARE	0
001	Current Expense	5768023	LABOR AND INDUSTRIES	0
001	Current Expense	5768025	RETIREMENT PERS II	0
001	Current Expense	5768026	HEALTH INSURANCE	0
001	Current Expense	5768030	PLAYGROUND	0
001	Current Expense	5768031	OPERATING SUPPLIES	184
001	Current Expense	5768035	SMALL TOOLS/MINOR EQUIPMENT	0
001	Current Expense	5768040	LAND STEWARDSHIP PLAN	1259
001	Current Expense	5768043	TRAINING/TRAVEL	0
001	Current Expense	5768045	PROPERTY LEASE	375
001	Current Expense	5768047	UTILITY SERVICE-PARK	126
001	Current Expense	5768048	MAINTENANCE	564
001	Current Expense	5768049	MISCELLANEOUS	2489
001	Current Expense	5860000	STATE DISBURSEMENT-COURT FINES	293
001	Current Expense	5860000	STATE DISBURSEMENT-PSEA	5962
001	Current Expense	5860000	STATE DISBURSEMENT-BREATH TEST	263
001	Current Expense	5860000	STATE DISBURSEMENT-JIS	830
001	Current Expense	5860000	STATE DISBURSEMENT-BLDG CODE	135
001	Current Expense	5860000	CO. DISBURSEMENT-CRIME VICTIMS	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
001	Current Expense	5860000	PARK DEPOSIT REFUNDS	1700
001	Current Expense	5860000	STATE DISBURSEMENT-TRAUMA	34
001	Current Expense	5890000	NON EXPENDITURES	690
001	Current Expense	5942264	CAPITAL EXPENDITURE FIRE TRUCK	0
001	Current Expense	5970000	OPERATING TRANSFERS-OUT 500	0
001	Current Expense	5970000	OPERATING TRANSFERS-OUT 101	15000
001	Current Expense	5970000	OPERATING TRANSFER-OUT 200	6509
001	Current Expense	5970000	OPERATING TRANSFER-OUT 300	0
001	Current Expense	5970000	OPERATING TRANSFERS OUT TO 102	13152
001	Current Expense	5970095	INTERFUND RENTAL/LEASE	0
001	Current Expense	5974399	STREET SHARE-GOVERNMENT ASSIST	0
001	Current Expense	5981251	INTERGOVERNMENTAL-CT ATTORNEY	3000
001	Current Expense	5982151	INTERGOVERNMENTAL-POLICE	129097
001	Current Expense	5982151	INTRGOV POLICE 20% COURT FINES	2116
001	Current Expense	5982151	INTERGOV POLICE, PROP 2	94198
001	Current Expense	5982351	INTERGOVERNMENTAL-DETENTION	14946
001	Current Expense	5982651	INTERGOVERNMENTAL-EMS	2738
001	Current Expense	5982851	INTERGOVERNMENTAL-KITTCOM	1477
001	Current Expense	5985851	INTERGOVERNMENTAL-PLANNER/COG	0
001	Current Expense	5985951	INTERGOVERNMENTAL-PLAN REVIEW	0
001	Current Expense	5986651	CO. SEXUAL ASSLT INTERVIEWER	250
001	Current Expense	5986651	INTERGOVERNMENTAL, SUBST ABUSE	0
101	Street	5080000	STREET FUND ENDING CASH	91831
101	Street	5080000	END FUND BAL/INVESTMENTS	0
101	Street	5080001	STREET FUND ENDING INVESTMENTS	0
101	Street	5413000	ROAD PRESERVATION	0
101	Street	5423000	ROAD REPAIR	3024
101	Street	5426163	GMA EMERGING ISSUES GRANT	0
101	Street	5426163	SIGN GRANT	0
101	Street	5426240	COAL MINE TRAIL	2177
101	Street	5426347	STREET LIGHTING	11123
101	Street	5431010	STREET SALARIES	22136
101	Street	5431010	STREET OVERTIME	3352
101	Street	5431020	STREET - TAXES	3927
101	Street	5431020	STREET - BENEFITS	3777
101	Street	5431021	SOCIAL SECURITY	0
101	Street	5431022	MEDICARE	0
101	Street	5431023	LABOR AND INDUSTRIES	0
101	Street	5431025	RETIREMENT PERS II	0
101	Street	5431026	HEALTH INSURANCE	0
101	Street	5433031	OPERATING SUPPLIES	1351
101	Street	5433032	FUEL CONSUMED	3932
101	Street	5433035	TOOLS/SMALL EQUIPMENT/MISC.	2252

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
101	Street	5433042	COMMUNICATIONS	725
101	Street	5433046	RISK MANAGEMENT-INSURANCE POOL	0
101	Street	5433049	MISCELLANEOUS	175
101	Street	5435045	PROPERTY LEASE	375
101	Street	5436000	TRAINING	0
101	Street	5459040	EMERGENCY REPAIRS	14337
101	Street	5768035	SMALL TOOLS/EQUIPMENT/GATES	0
101	Street	5953000	ROAD REPAIR TIB FUEL TAX GRANT	0
101	Street	5953000	TIB GRANT SCAP - 2ND STREET	0
101	Street	5953048	ROADWAY RESURFACE SUBCONTRACT	0
101	Street	5953060	RESURFACE ROADWAY-DOT GRANT	0
101	Street	5956160	RESTORE SIDEWALKS-TIB GRANT	0
101	Street	5970000	OPERATING TRANSFERS-OUT 500	0
101	Street	5970000	OPERATING TRANSFERS OUT-200	6509
101	Street	5970001	OPERATING TRANSFERS OUT-500	0
101	Street	5970095	INTERFUND RENTAL/LEASE	0
101	Street	5974895	INTERFUND RENTAL/LEASE	0
101	Street	5986651	intergov.substance abuse	0
102	Tourism Support	5080000	TOURISM SUPPORT ENDING CASH	12873
102	Tourism Support	5739000	MISCELLANEOUS	0
102	Tourism Support	5739000	COAL MINER'S FESTIVAL	877
102	Tourism Support	5739044	TOURISM PROMOTION ADVERTISING	2483
103	REET	5080000	REET FUND ENDING CASH	9742
103	REET	5970000	TRANSFERS OUT - 300 FUND	0
200	Debt Service	5080000	END FUND BAL/INVESTMENTS	7149
200	Debt Service	5917048	DEBT SERVICE PRINCIPAL, GRADER	18087
200	Debt Service	5917122	DEBT SERVICE PRINCIPAL-TRUCK	20000
200	Debt Service	5928048	DEBT SERVICE INTEREST, GRADER	4081
200	Debt Service	5928322	DEBT SERVICE INTEREST-TRUCK	5976
300	Capital Improvement	3371318	GRADER PURCHASE	0
300	Capital Improvement	5080000	CAPITAL IMP ENDING CASH	-274075
300	Capital Improvement	5080000	END FUND BAL/INVESTMENTS	0
300	Capital Improvement	5080001	CAPITAL IMP ENDING INVESTMENTS	0
300	Capital Improvement	5940000	LEGISLATIVE SETASIDE - HUD	36829
300	Capital Improvement	5940000	LEGISLATIVE SETASIDE HUD 09/10	0
300	Capital Improvement	5944061	MISCELLANEOUS	0
300	Capital Improvement	5945073	NATIONAL TRUST HART GRANT	0
300	Capital Improvement	5945073	HERITAGE GRANT - CONGR FUNDS	325721
300	Capital Improvement	5947300	DCTED GRANT FUNDING	14537
300	Capital Improvement	5947362	OLD CITY HALL RENOVATION	0
300	Capital Improvement	5947362	OCHR DIESTRESSED CO TAX GRANT	60000
300	Capital Improvement	5947362	KITTITAS CO HIST PRESERVATION	0
300	Capital Improvement	5947362	OCHR - SURPLUS SALE	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
300	Capital Improvement	5947662	GRADER PURCHASE	0
300	Capital Improvement	5947962	CAPITAL - SECTION 17 GATES	0
300	Capital Improvement	5949062	OCHR REET EXPENDITURE	14653
300	Capital Improvement	5961962	LOAN PAYMENT	0
300	Capital Improvement	5961962	REPLACE HEATING SYSTEM	0
300	Capital Improvement	5970000	TRANSFER OUT - 103	0
300	Capital Improvement	5970001	TRANSFER OUT	0
401	Sewer	5080000	SEWER ENDING CASH	356526
401	Sewer	5080000	END FUND BAL/INVESTMENTS	0
401	Sewer	5080001	SEWER ENDING INVESTMENTS	0
401	Sewer	5315000	STORMWATER SUPPLIES	1184
401	Sewer	5323000	ENGINEERING STUDY-STORM WATER	0
401	Sewer	5348049	COPIER MAINTENANCE	0
401	Sewer	5351010	SEWER SALARIES	55369
401	Sewer	5351010	SEWER OVERTIME	846
401	Sewer	5351020	SEWER - TAXES	8081
401	Sewer	5351020	SEWER - BENEFITS	7060
401	Sewer	5351021	SOCIAL SECUIRTY	0
401	Sewer	5351022	MEDICARE	0
401	Sewer	5351023	LABOR & INDUSTRIES	0
401	Sewer	5351025	RETIREMENT-PERS II	0
401	Sewer	5351026	HEALTH INSURANCE	0
401	Sewer	5353548	I & I MANHOLE PROJECT	0
401	Sewer	5358031	OPERATING SUPPLIES	1087
401	Sewer	5358032	FUEL CONSUMED	2469
401	Sewer	5358035	TOOLS/SMALL EQUIPMENT/MISC.	685
401	Sewer	5358041	PROFESSIONAL SERVICES	21176
401	Sewer	5358041	RATE STUDY	8465
401	Sewer	5358041	PROF SRVCS, LINE CLEANING	5222
401	Sewer	5358041	PROF SERVICES, ALL OTHERS	0
401	Sewer	5358042	COMMUNICATIONS	992
401	Sewer	5358046	RISK MANAGEMENT-INSURANCE POOL	11369
401	Sewer	5358047	UTILITY SERVICES	1328
401	Sewer	5358049	MISCELLANEOUS	14894
401	Sewer	5358049	NPDES COMP PLAN	0
401	Sewer	5358049	AWC SERVICE FEE	167
401	Sewer	5358053	EXCISE TAX	15187
401	Sewer	5358064	MACHINERY/EQUIPMENT	0
401	Sewer	5359040	EMERGENCY REPAIRS	0
401	Sewer	5359045	PROPERTY LEASE	750
401	Sewer	5359047	O & M COSTS-REGIONAL PLANT	83438
401	Sewer	5359048	REGIONAL PLANT-SHORT LIV.ASSET	0
401	Sewer	5588041	STORMWATER PLANNING - LEGAL	0

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
401	Sewer	5823576	LONG TERM DEBT, PRINCIPAL	0
401	Sewer	5923583	LONG TERM DEBT, INTEREST	0
401	Sewer	5943563	STORMWATER IMPROVEMENT PROJECT	0
401	Sewer	5943563	LAGOON/INTERCEPTOR PROJECT	0
401	Sewer	5943563	SEWER MAIN CLEAN/INSP/MANHOLES	0
401	Sewer	5943563	SEWER IMPRV MNT PRJ CITY MATCH	0
401	Sewer	5946135	CONSTRUCTION WWTP USDA LOAN	0
401	Sewer	5946135	WWTP USDA GRANT	11817
401	Sewer	5946135	WWTP EPA STAG GRANT	0
401	Sewer	5970000	OPERATING TRANSFERS OUT-411	64151
401	Sewer	5970000	OPERATING TRANSFERS OUT-001	0
401	Sewer	5970000	OPERATING TRANSFERS OUT-101	750
401	Sewer	5970000	OPERATING TRANSFERS OUT-500	0
401	Sewer	5970000	TRANSFER OUT-SEWER BOND RESERV	0
401	Sewer	5970000	OPERATING TRANSFERS OUT - 200	2604
402	Water	5080000	WATER ENDING CASH	25711
402	Water	5080000	END FUND BAL/INVESTMENTS	0
402	Water	5080001	WATER ENDING INVESTMENTS	0
402	Water	5341010	WATER SALARIES	64748
402	Water	5341010	WATER OVERTIME	3146
402	Water	5341020	WATER - TAXES	10054
402	Water	5341020	WATER - BENEFITS	9839
402	Water	5341021	SOCIAL SECURITY	0
402	Water	5341022	MEDICARE	0
402	Water	5341023	LABOR & INDUSTRIES	0
402	Water	5341025	RETIREMENT-PERS II	0
402	Water	5341026	HEALTH INSURANCE	0
402	Water	5343443	TRAINING/TRAVEL	0
402	Water	5345048	UPDATE METERS	166
402	Water	5345048	VALVE REBUILD FUND	0
402	Water	5346061	DOE GRANT FOR WATER RIGHTS	0
402	Water	5348031	OPERATING SUPPLIES	4000
402	Water	5348032	FUEL CONSUMED	2469
402	Water	5348035	TOOLS/SMALL EQUIPMENT	1187
402	Water	5348041	PROF SERVICES, H2O TESTING	4720
402	Water	5348041	PROF SRVCS, CITY ATTN/CODIFTN	19117
402	Water	5348041	PROF SERVICES, WATER RIGHTS	5549
402	Water	5348041	PROF SERVICES - RATE STUDY	8465
402	Water	5348041	PROFESSIONAL SRVCS, ALL OTHERS	14538
402	Water	5348042	COMMUNICATIONS	2409
402	Water	5348046	INSURANCE	11369
402	Water	5348047	UTILITY SERVICE	6204
402	Water	5348049	MISCELLANEOUS	13053

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
402	Water	5348049	MEMBERSHIPS & PERMITS	2133
402	Water	5348049	COPIER MAINT AGREEMENT	1163
402	Water	5348053	EXCISE TAX	16571
402	Water	5348064	RESOVOIR CL/INSPECT	0
402	Water	5349040	EMERGENCY REPAIRS	0
402	Water	5349045	PROPERTY LEASE	750
402	Water	5943463	WATERLINE REPAIR	0
402	Water	5943463	WATERMAIN EMERGENCY REPAIR	0
402	Water	5970000	OPERATING TRANSFERS OUT-412	117592
402	Water	5970000	OPERATING TRANSFERS OUT-001	0
402	Water	5970000	OPERATING TRANSFERS OUT-101	750
402	Water	5970000	OPERATING TRANSFERS OUT-500	0
402	Water	5970000	OPERATING TRANSFERS OUT - 200	2604
402	Water	5970001	OPERATING TRANSFERS OUT-412	0
402	Water	5970002	OPERATING TRANSFERS OUT-001	0
402	Water	5970003	OPERATING TRANSFERS OUT-500	0
402	Water	5970004	OPERATING TRANSFERS OUT-101	0
402	Water	5970091	INTERFUND PROFESSIONAL SERVICE	0
403	Storm	5080000	STORM FUND ENDING CASH	0
403	Storm	5311110	STORM SALARIES	0
403	Storm	5311120	STORM - TAXES	0
403	Storm	5311120	STORM - BENEFITS	0
403	Storm	5311831	STORMWATER SUPPLIES	0
403	Storm	5311841	PROFESSIONAL SERVICES	0
403	Storm	5315031	OPERATING SUPPLIES	0
406	Reserve	5080000	RESERVE ENDING CASH	370537
406	Reserve	5080000	END FUND BAL/INVESTMENTS	0
406	Reserve	5080001	RESERVE ENDING INVESTMENT	0
406	Reserve	5970000	TRANSFER OUT	0
406	Reserve	5970000	TRANSFER OUT - SEWER	0
406	Reserve	5970000	TRANSFER OUT - STORM	0
407	Sewer Bond Reserve	5080000	SEWER BOND ENDING CASH	57099
407	Sewer Bond Reserve	5080000	END FUND BAL/INVESTMENTS	0
407	Sewer Bond Reserve	5080001	SEWER BOND ENDING INVESTMENTS	0
407	Sewer Bond Reserve	5970000	OPERATING TRANSFERS OUT-406	0
408	Water Bond Reserve	5080000	WATER BOND ENDING CASH	117592
408	Water Bond Reserve	5080000	END FUND BAL/INVESTMENTS	0
408	Water Bond Reserve	5080001	WATER BOND ENDING INVESTMENTS	0
408	Water Bond Reserve	5970000	OPERATING TRANSFERS OUT-406	0
408	Water Bond Reserve	5970000	TRANSFER OUT - WATER FUND, 402	15376
408	Water Bond Reserve	5970001	TRANSFER OUT-WATER RESERVE	0
411	Sewer Debt Service	3080000	SEWER DEBT BEGINNING CASH	0
411	Sewer Debt Service	5080001	SEWER DEBT ENDING CASH	17717

DETAIL OF REVENUES AND OTHER SOURCES
FOR THE YEAR ENDED DECEMBER 31, 2010

Fund Number	Fund Name	Account Code	Account Title	Actual Amount
411	Sewer Debt Service	5823570	LONG TERM DEBT	0
411	Sewer Debt Service	5823572	LONG TERM DEBT PRNCPL ON BONDS	39142
411	Sewer Debt Service	5823578	LONG TERM DEBT (PRINCIPAL)	12163
411	Sewer Debt Service	5910072	LONG TERM DEBT	0
411	Sewer Debt Service	5920083	DEBT SERVICE INTEREST	0
411	Sewer Debt Service	5923580	LONG TERM DEBT INTEREST	0
411	Sewer Debt Service	5923583	LONG TERM DEBT, INTEREST (ALL)	46984
412	Water Debt Service	3080000	WATER DEBT BEGINNING CASH	0
412	Water Debt Service	5080001	WATER DEBT ENDING CASH	0
412	Water Debt Service	5823470	LONG TERM DEBT	0
412	Water Debt Service	5823472	LONG TERM DEBT (PRINCIPAL)	37207
412	Water Debt Service	5910072	LONG TERM DEBT	0
412	Water Debt Service	5920083	LONG TERM DEBT INTEREST	0
412	Water Debt Service	5923480	LONG TERM DEBT INTEREST	0
412	Water Debt Service	5923483	LONG TERM DEBT (INTEREST)	80385
431	Sewer Capital	5080000	SEWER CAPITAL FUND ENDING CASH	0
432	Water Capital	5080000	WATER CAPITAL FUND ENDING CASH	0
433	Storm Capital	5080000	STORM CAPITAL FUND ENDING CASH	0
433	Storm Capital	5943163	STORM DRAINS	0
500	E R & R	5080000	EQUIPMENT FUND ENDING CASH	77483
500	E R & R	5080000	END FUND BAL/INVESTMENTS	0
500	E R & R	5080001	EQUIPMENT ENDING INVESTMENT	0
500	E R & R	5426600	OVERSIZE BUCKET - SNOW RMVL	0
500	E R & R	5426600	SANDER	0
500	E R & R	5486510	SALARY	4256
500	E R & R	5486510	OVERTIME	340
500	E R & R	5486520	EQUIPMENT - TAXES	710
500	E R & R	5486520	EQUIPMENT - BENEFITS	878
500	E R & R	5486521	SOCIAL SECURITY	0
500	E R & R	5486522	MEDICARE	0
500	E R & R	5486523	LABOR & INDUSTRIES	0
500	E R & R	5486525	RETIREMENT	0
500	E R & R	5486526	HEALTH INSURANCE	0
500	E R & R	5486532	FUEL CONSUMED	2293
500	E R & R	5486535	MAINTENANCE/MISCELLANEOUS	5996
500	E R & R	5486547	UTILITY SERVICE-SHOP	1032
500	E R & R	5943900	MOWER	0
500	E R & R	5944000	REPLACE MOTOR POOL	45156
500	E R & R	5944864	PUBLIC WORKS HEAVY DUTY EQUIP	32400
500	E R & R	5961964	REPLACE/REPAIR COMPUTERS	8037
500	E R & R	5970000	TRANSFERS OUT- EQUIP.RESERVE	0
500	E R & R	5970000	TRANSFERS OUT - 200	7811

CITY OF ROSLYN

SCHEDULE OF LONG-TERM LIABILITY

For the Year Ended December 31, 2010

ID. No.	Description	(1) (2) (3)			(4) Ending Balance Debt 12/31/10 (1)+(2)-(3)
		Beginning Outstanding Debt 1/1/2010	Additions	Reductions	
251.12	G. O. Debt, Issued 11/30/2001 & Matures 11/30/2011; Fire Truck Bank of New York	\$ 45,000	\$ -	\$ 20,000	\$ 25,000
263.96	G. O. Debt, Issued 3/14/2008 & Matures 12/01/2017; Grader purchased through LOCAL Program, Debt serviced by Bank of New York	\$ 171,568	\$ -	\$ 18,087	\$ 153,481
252.11	Revenue Debt, Issued 3/31/2004 & Matures 8/9/2029; Sewer Dept of Ecology	\$ 26,552	\$ -	\$ 1,730	\$ 24,822
252.11	Revenue Debt, Issued 11/13/1992 & Matures 11/19/2032; Water USA	\$ 1,089,150	\$ -	\$ 26,965	\$ 1,062,185
252.11	Revenue Debt, Issued 4/1/1994 & Matures 10/01/2015; Water Bank of New York	\$ 210,000	\$ -	\$ 30,000	\$ 180,000
252.11	Revenue Debt, Issued 7/28/1998 & Matures 7/28/1938; Water USA	\$ 592,283	\$ -	\$ 10,242	\$ 582,041
252.11	Revenue Debt, Issued 1/12/2007 & Matures 1/12/2047, Sewer USA	\$ 807,789	\$ -	\$ 9,142	\$ 798,647
PWTF	Revenue Debt, Issued 7/1/2004 & Matures 7/1/2023; Sewer Public Works Trust Fund	\$ 146,053	\$ -	\$ 10,432	\$ 135,621
259.11	G.O. Liability - Compensated Absences; (Leave Balance Buy Outs)	\$ 17,880			\$ 18,275
259.12	Revenue Liability - Compensated Absences; (Leave Balance Buy Outs)	\$ 15,706			\$ 16,038
TOTAL		\$ 3,121,981	\$ -	\$ 126,598	\$ 2,996,110

CITY OF ROSLYN
Schedule of Limitation Of Indebtedness
As of December 31, 2010

Total Taxable Property Value \$ 154,931,434.00

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

		Remaining Debt Capacity
(1) 2.5% <u>\$3,873,285.85</u> general purposes limit is allocated between:		
(2) <i>Up to 1.5% debt without a vote (councilmanic)</i>	\$ 2,323,971.51	
(3) Less: outstanding debt	\$ 153,481.00	
(4) Less: contracts payable	\$ -	
(5) Less: excess of debt with a vote	\$ -	
(6) Add: available assets	\$ -	
(7) Equals: remaining debt capacity without a vote		\$2,170,491
(8) <i>1% general purposes debt with a vote</i>	\$ 1,549,314.34	
(9) Less: outstanding debt	\$ 25,000.00	
(10) Less: contracts payable	\$ -	
(11) Add: assets available		
(12) Equals: remaining debt capacity with a vote		\$1,524,314
(13) 2.5% utility purpose limit, voted	<u>\$3,873,286</u>	
(14) Less: outstanding debt	<u>\$0</u>	
(15) Less: contracts payable	\$	
(16) Add: assets available	\$	
(17) Equals: remaining debt capacity - utility purpose, voted		\$3,873,286
(18) 2.5% open space, park and capital facilities, voted	<u>\$3,873,286</u>	
(19) Less: outstanding debt	<u>\$0</u>	
(20) Less: contracts payable	\$	
(21) Add: assets available	\$	
(22) Equals: remaining debt capacity - open space park and capital facilities, voted		\$3,873,286

CITY OF ROSLYN
ANNUAL SCHEDULE OF CASH ACTIVITY
OPERATION OF CASH IN
FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	DESCRIPTION	CASH ACTIVITY - IN		TOTAL	
		BEGINNING BALANCE	RECEIPTS	INVESTMENT LIQUIDATED	TRANSFERS IN AVAILABLE
001	CURRENT EXPENSE	\$ 441,252.55	\$ 536,620.15	\$ -	\$ 977,872.70
101	STREET FUND	\$ 12,410.91	\$ 142,220.90	\$ -	\$ 171,131.81
102	TOURISM SUPPORT FUND	\$ -	\$ 3,080.95	\$ -	\$ 16,232.58
103	REET FUND	\$ -	\$ 9,741.62	\$ -	\$ 9,741.62
200	DEBT SERVICE FUND	\$ 7,317.37	\$ 21,938.98	\$ -	\$ 55,293.07
300	CAPITAL IMPROVEMENT	\$ 1,716.07	\$ 176,019.97	\$ -	\$ 177,736.04
401/407/411	SEWER FUND	\$ 316,252.95	\$ 468,436.74	\$ 170.56	\$ 849,011.23
402/408/412	WATER FUND	\$ 163,248.83	\$ 302,770.57	\$ (170.56)	\$ 598,816.87
406	WATER/SEWER/STORM RESERVE	\$ 340,281.81	\$ 30,255.37	\$ -	\$ 370,537.18
500	EQUIPMENT RENTAL AND RESERVE	\$ 179,339.76	\$ 7,051.76	\$ -	\$ 186,391.52
631	CLAIMS CLEARING	\$ 20,068.94	\$ -	\$ -	\$ 20,068.94
632	PAYROLL CLEARING	\$ 3,661.89	\$ -	\$ -	\$ 3,661.89
999	TREASURERS SURPLUS CASH	\$ (114,983.54)	\$ -	\$ 114,983.54	\$ -
TOTALS		\$ 1,370,567.54	\$ 1,698,137.01	\$ 114,983.54	\$ 3,436,495.45

CITY OF ROSLYN
 ANNUAL SCHEDULE OF CASH ACTIVITY
 OPERATIONS OF CASH OUT
 FOR THE YEAR ENDED DECEMBER 31, 2010

CASH ACTIVITY - OUT									
FUND	INVESTMENTS ACQUIRED	TRANSFERS OUT TO		OTHER TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	ENDING BALANCE		
		CLAIMS/PAYROLL							
001	\$ -	\$ -	\$ 34,660.81	\$ -	\$ 721,757.25	\$ 756,418.06	\$ 221,454.64		
101	\$ -	\$ -	\$ 6,509.18	\$ -	\$ 72,791.63	\$ 79,300.81	\$ 91,831.00		
102	\$ -	\$ -	\$ -	\$ -	\$ 3,360.00	\$ 3,360.00	\$ 12,872.58		
103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,741.62		
200	\$ -	\$ -	\$ -	\$ -	\$ 48,144.22	\$ 48,144.22	\$ 7,148.85		
300	\$ -	\$ -	\$ -	\$ -	\$ 451,811.19	\$ 451,811.19	\$ (274,075.15)		
401	\$ -	\$ -	\$ 67,504.65	\$ -	\$ 349,994.00	\$ 417,498.65	\$ 431,512.58		
402	\$ -	\$ -	\$ 136,321.70	\$ -	\$ 319,362.61	\$ 455,684.31	\$ 143,132.56		
406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,537.18		
500	\$ -	\$ -	\$ 7,811.02	\$ -	\$ 101,097.68	\$ 108,908.71	\$ 77,482.81		
631	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,068.94		
632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,661.89		
999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS	\$ -	\$ -	\$ 252,807.36	\$ -	\$ 2,068,318.58	\$ 2,321,125.95	\$ 1,115,369.50		

CITY OF ROSLYN
 ANNUAL OPERATION OF INVESTMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2010

FUND	DESCRIPTION	BEGINNING BALANCE	INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING BALANCE
			ACQUIRED	LIQUIDATED		
001	CURRENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
101	STREET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
102	TOURISM SUPPORT FUND	\$ -	\$ -	\$ -	\$ -	\$ -
103	REET FUND	\$ -	\$ -	\$ -	\$ -	\$ -
200	DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -
300	CAPITAL IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
101/407/41	SEWER FUND	\$ 170.56	\$ -	\$ 170.56	\$ -	\$ -
102/408/41	WATER FUND	\$ (170.56)	\$ -	\$ (170.56)	\$ -	\$ -
406	WATER/SEWER/STORM RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
500	EQUIPMENT RENTAL AND RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
631	CLAIMS CLEARING	\$ -	\$ -	\$ -	\$ -	\$ -
632	PAYROLL CLEARING	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fund Investments	\$ -	\$ -	\$ -	\$ -	\$ -
999	SURPLUS CASH INVESTED	\$ 114,983.54	\$ -	\$ 114,983.54	\$ -	\$ -
	TOTAL ALL INVESTMENTS	\$ 114,983.54	\$ -	\$ 114,983.54	\$ -	\$ -

Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF ACCOUNTING

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

NOTE 2 - PROGRAM COSTS

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

NOTE 9 - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

Expenditures for this program were funded by ARRA.

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For The Year Ended December 31, 2010

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
WA State Heritage Capital Projects	CPF 05-16	\$143,180
Department of Commerce	06-96100-458	\$22,008
Kittitas County Distressed County Tax Grant		\$60,000
Administrative Office of the Courts Grant	IAA09521-PRA10001	\$3,075
WA State Transportation Improvement Board	TIB2-E-932(001)-1	\$60,998
Total State/Local Awards		\$289,260

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2010

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

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

CITY OF ROSLYN

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2010

Has your government engaged labor relations consultants Yes No

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

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

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