

ANNUAL REPORT CERTIFICATION

City of Roy

(Official Name of Government)

0600

MCAG No.

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

For the Fiscal Year Ended 12/31/2015

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 700

Roy, WA 98580

Official Website Address www.cityofroy.us

Official E-mail Address roycityhall@cityofroywa.us

Official Phone Number 253-843-1113

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Debra Dearing City Clerk-Treasurer

Contact Phone Number 253-843-1113

Contact E-mail Address roycityhall@cityofroywa.us

I certify 17th day of May, 2016, 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

Debra Dearing (roycityhall@cityofroywa.us)

5/17/16

City of Roy

Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3088000	Unreserved Cash and Investments-Beginning	\$272,763
0600	001	General Fund	3111000	Property Tax	\$95,779
0600	001	General Fund	3113000	Sale of Tax Title Property	\$1
0600	001	General Fund	3131100	Local Retail Sales and Use Tax	\$163,730
0600	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$15,579
0600	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$7,007
0600	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$12,602
0600	001	General Fund	3161000	Business and Occupation Taxes	\$11,457
0600	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$14,910
0600	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$35,641
0600	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$2,585
0600	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$15,929
0600	001	General Fund	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$3,507
0600	001	General Fund	3174000	Timber Excise Tax	\$1
0600	001	General Fund	3213000	Police and Protective	\$10
0600	001	General Fund	3217000	Amusements	\$480
0600	001	General Fund	3219100	Franchise Fees	\$5,656
0600	001	General Fund	3219100	Franchise Fees	\$1,307
0600	001	General Fund	3219900	Other Business Licenses and Permits	\$7,650
0600	001	General Fund	3221000	Buildings, Structure and Equipment	\$7,600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3223000	Animal Licenses	\$890
0600	001	General Fund	3224000	Street and Curb Permits	\$50
0600	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$35
0600	001	General Fund	3340424	State Grant from Department of Commerce	\$5,000
0600	001	General Fund	3360098	City-County Assistance	\$8,396
0600	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0600	001	General Fund	3360626	Criminal Justice - Special Programs	\$788
0600	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$122
0600	001	General Fund	3360694	Liquor/Beer Excise Tax	\$2,192
0600	001	General Fund	3360695	Liquor Control Board Profits	\$5,627
0600	001	General Fund	3360695	Liquor Control Board Profits	\$1,427
0600	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$1,156
0600	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$498
0600	001	General Fund	3413500	Other Statutory Certifying and Copy Fees	\$300
0600	001	General Fund	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$1
0600	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$147
0600	001	General Fund	3419500	Legal Services	\$25
0600	001	General Fund	3423300	Detention and Correction Services	\$1,500
0600	001	General Fund	3423600	Detention and Correction Services	\$70
0600	001	General Fund	3423700	Detention and Correction Services	\$53
0600	001	General Fund	3424000	Protective Inspection Services	\$110

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3425000	Disaster Preparation Services	\$412
0600	001	General Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$2,299
0600	001	General Fund	3458300	Plan Checking Services	\$2,858
0600	001	General Fund	3458900	Other Planning and Development Services	\$637
0600	001	General Fund	3472000	Library Services	\$28
0600	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$536
0600	001	General Fund	3531000	Traffic Infraction Penalties	\$27,661
0600	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$1,140
0600	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$4,571
0600	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$28
0600	001	General Fund	3573300	Public Defense Cost	\$7
0600	001	General Fund	3597000	Non-Court Fines and Penalties	\$124
0600	001	General Fund	3599000	Non-Court Fines and Penalties	\$39
0600	001	General Fund	3599000	Non-Court Fines and Penalties	\$589
0600	001	General Fund	3611100	Investment Earnings	\$85
0600	001	General Fund	3614000	Other Interest	\$81
0600	001	General Fund	3614000	Other Interest	\$1,572
0600	001	General Fund	3624000	Land and Facilities Rentals (Short-Term)	\$328
0600	001	General Fund	3625000	Land and Facilities Leases (Long-Term)	\$32,189
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$325
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$42
0600	001	General Fund	3694000	Judgments and Settlements	\$24

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3698000	Cash Adjustments	\$28
0600	001	General Fund	3812000	Interfund Loan Repayment Received	\$1,138
0600	001	General Fund	3860000	Agency Type Deposits	\$86
0600	001	General Fund	3861200	Agency Type Deposits	\$631
0600	001	General Fund	3868200	Agency Type Deposits	\$128
0600	001	General Fund	3868300	Agency Type Deposits	\$1,554
0600	001	General Fund	3868300	Agency Type Deposits	\$3,051
0600	001	General Fund	3868300	Agency Type Deposits	\$580
0600	001	General Fund	3868800	Agency Type Deposits	\$111
0600	001	General Fund	3868900	Agency Type Deposits	\$16
0600	001	General Fund	3868900	Agency Type Deposits	\$4
0600	001	General Fund	3868900	Agency Type Deposits	\$3
0600	001	General Fund	3869100	Agency Type Deposits	\$19,256
0600	001	General Fund	3869200	Agency Type Deposits	\$10,464
0600	001	General Fund	3869700	Agency Type Deposits	\$6,316
0600	001	General Fund	3869900	Agency Type Deposits	\$119
0600	101	City Streets	3081000	Reserved Cash and Investments-Beginning	\$7,486
0600	101	City Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$16,963
0600	101	City Streets	3671100	Contributions and Donations from Nongovernmental Sources	\$1,981
0600	101	City Streets	3971800	Transfers-In	\$5,478
0600	102	Transportation Benefit District	3176000	Transportation Benefit District Vehicle Fees	\$891
0600	102	Transportation Benefit District	3695000	Special Items	\$5,812
0600	305	Capital Projects Fund	3081000	Reserved Cash and Investments-Beginning	\$10,242
0600	305	Capital Projects Fund	3088000	Unreserved Cash and Investments-Beginning	\$38,800
0600	305	Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$5,478
0600	305	Capital Projects Fund	3183500	REET 2 - Second Quarter Percent	\$5,478

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	305	Capital Projects Fund	3340380	State Grant from Transportation Improvement Board (TIB)	(\$230)
0600	305	Capital Projects Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$224,869
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$15
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$5
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$15
0600	305	Capital Projects Fund	3681000	Special Assessments - Capital	\$1,806
0600	305	Capital Projects Fund	3811000	Interfund Loans Received	\$23,102
0600	305	Capital Projects Fund	3971800	Transfers-In	\$1,000
0600	305	Capital Projects Fund	3972100	Transfers-In	\$33,000
0600	305	Capital Projects Fund	3973400	Transfers-In	\$1,000
0600	305	Capital Projects Fund	3979500	Transfers-In	\$5,000
0600	305	Capital Projects Fund	3979600	Transfers-In	\$84,194
0600	305	Capital Projects Fund	3979700	Transfers-In	\$3,000
0600	402	Water Operations & Maintenance	3081000	Reserved Cash and Investments-Beginning	\$162,198
0600	402	Water Operations & Maintenance	3088000	Unreserved Cash and Investments-Beginning	\$139,859
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$235,042
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$13,464
0600	402	Water Operations & Maintenance	3434100	Water Sales and Services	\$6,984
0600	402	Water Operations & Maintenance	3593400	Non-Court Fines and Penalties	\$10,977
0600	402	Water Operations & Maintenance	3611100	Investment Earnings	\$46
0600	402	Water Operations & Maintenance	3611100	Investment Earnings	\$89
0600	402	Water Operations & Maintenance	3614100	Other Interest	\$3
0600	402	Water Operations & Maintenance	3812000	Interfund Loan Repayment Received	\$2,997

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	635	Treasurers Suspense Fund	3081000	Reserved Cash and Investments-Beginning	\$20
0600	635	Treasurers Suspense Fund	3860000	Agency Type Deposits	\$2,200
0600	635	Treasurers Suspense Fund	3860000	Agency Type Deposits	\$500
0600	635	Treasurers Suspense Fund	3860100	Agency Type Deposits	\$279
0600	635	Treasurers Suspense Fund	3864200	Agency Type Deposits	\$12,444
0600	635	Treasurers Suspense Fund	3974200	Transfers-In	\$9,612
0600	001	General Fund	5113040	Official Publication Services	\$2,606
0600	001	General Fund	5116010	Legislative Activities	\$3,257
0600	001	General Fund	5116020	Legislative Activities	\$347
0600	001	General Fund	5125010	Municipal Court	\$30,767
0600	001	General Fund	5125020	Municipal Court	\$8,862
0600	001	General Fund	5125030	Municipal Court	\$364
0600	001	General Fund	5125040	Municipal Court	\$1,161
0600	001	General Fund	5125040	Municipal Court	\$75
0600	001	General Fund	5125040	Municipal Court	\$1,432
0600	001	General Fund	5125040	Municipal Court	\$2,213
0600	001	General Fund	5125040	Municipal Court	\$1,323
0600	001	General Fund	5131010	Executive Office	\$4,761
0600	001	General Fund	5131020	Executive Office	\$382
0600	001	General Fund	5131030	Executive Office	\$104
0600	001	General Fund	5131040	Executive Office	\$1,325
0600	001	General Fund	5142310	Financial Services	\$30,215
0600	001	General Fund	5142320	Financial Services	\$5,863
0600	001	General Fund	5142330	Financial Services	\$521
0600	001	General Fund	5142330	Financial Services	\$59
0600	001	General Fund	5142340	Financial Services	\$1,984
0600	001	General Fund	5142340	Financial Services	\$398
0600	001	General Fund	5142340	Financial Services	\$330
0600	001	General Fund	5142340	Financial Services	\$630
0600	001	General Fund	5142340	Financial Services	\$454

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5142350	Financial Services	\$15,879
0600	001	General Fund	5144050	Election Services	\$1,428
0600	001	General Fund	5153040	Legal Services	\$13,200
0600	001	General Fund	5153040	Legal Services	\$6,000
0600	001	General Fund	5153040	Legal Services	\$192
0600	001	General Fund	5159140	General Indigent Defense	\$2,000
0600	001	General Fund	5172020	Pension and Other Benefit Payments to Retirees	\$6,184
0600	001	General Fund	5172120	Pension and Other Benefit Payments to Retirees	\$25
0600	001	General Fund	5183010	Maintenance/Security/In surance/Janitorial Services	\$3,850
0600	001	General Fund	5183020	Maintenance/Security/In surance/Janitorial Services	\$1,673
0600	001	General Fund	5183030	Maintenance/Security/In surance/Janitorial Services	\$1,625
0600	001	General Fund	5183030	Maintenance/Security/In surance/Janitorial Services	\$800
0600	001	General Fund	5183030	Maintenance/Security/In surance/Janitorial Services	\$1,055
0600	001	General Fund	5183030	Maintenance/Security/In surance/Janitorial Services	\$252
0600	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$4,271
0600	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$849
0600	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$6,462
0600	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$5,380

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,034
0600	001	General Fund	5188040	Information Technology Services	\$940
0600	001	General Fund	5211040	Administration	\$89
0600	001	General Fund	5212010	Police Operations	\$101,629
0600	001	General Fund	5212020	Police Operations	\$26,688
0600	001	General Fund	5212030	Police Operations	\$284
0600	001	General Fund	5212030	Police Operations	\$640
0600	001	General Fund	5212040	Police Operations	\$107
0600	001	General Fund	5212040	Police Operations	\$8,331
0600	001	General Fund	5212250	Police Operations	\$5,692
0600	001	General Fund	5212350	Police Operations	\$1,183
0600	001	General Fund	5212730	Police Operations	\$1,883
0600	001	General Fund	5212730	Police Operations	\$8,625
0600	001	General Fund	5212740	Police Operations	\$2,170
0600	001	General Fund	5212840	Police Operations	\$2,939
0600	001	General Fund	5212850	Police Operations	\$26,440
0600	001	General Fund	5214030	Training	\$465
0600	001	General Fund	5215040	Facilities	\$935
0600	001	General Fund	5217030	Traffic Policing	\$723
0600	001	General Fund	5236050	Care and Custody of Prisoners	\$5,348
0600	001	General Fund	5242050	Inspections, Permits, Certificates and Licenses	\$80
0600	001	General Fund	5246010	Enforcement of Codes and Regulation	\$4,377
0600	001	General Fund	5246020	Enforcement of Codes and Regulation	\$693
0600	001	General Fund	5251050	Administration	\$684
0600	001	General Fund	5536040	Weed Control	\$14
0600	001	General Fund	5537040	Pollution Control and Remediation	\$401
0600	001	General Fund	5543030	Animal Control	\$97
0600	001	General Fund	5586030	Planning	\$18
0600	001	General Fund	5586040	Planning	\$604

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5586040	Planning	\$523
0600	001	General Fund	5586040	Planning	\$2,600
0600	001	General Fund	5660050	Chemical Dependency Services	\$185
0600	001	General Fund	5721040	Administration	\$2,574
0600	001	General Fund	5722010	Library Services	\$6,947
0600	001	General Fund	5722020	Library Services	\$709
0600	001	General Fund	5722030	Library Services	\$645
0600	001	General Fund	5722030	Library Services	\$168
0600	001	General Fund	5722040	Library Services	\$107
0600	001	General Fund	5722040	Library Services	\$1,572
0600	001	General Fund	5725030	Facilities	\$623
0600	001	General Fund	5725040	Facilities	\$473
0600	001	General Fund	5725040	Facilities	\$2,951
0600	001	General Fund	5725040	Facilities	\$59
0600	001	General Fund	5739030	Other	\$369
0600	001	General Fund	5768140	General Parks	\$138
0600	001	General Fund	5768140	General Parks	\$455
0600	001	General Fund	5768510	General Parks	\$5,392
0600	001	General Fund	5768520	General Parks	\$2,340
0600	001	General Fund	5768530	General Parks	\$396
0600	001	General Fund	5768530	General Parks	\$295
0600	001	General Fund	5768530	General Parks	\$24
0600	001	General Fund	5811000	Interfund Loans	\$1,138
0600	001	General Fund	5860000	Agency Type Disbursements	\$86
0600	001	General Fund	5861200	Agency Type Disbursements	\$631
0600	001	General Fund	5868200	Agency Type Disbursements	\$128
0600	001	General Fund	5868300	Agency Type Disbursements	\$1,554
0600	001	General Fund	5868300	Agency Type Disbursements	\$3,051
0600	001	General Fund	5868300	Agency Type Disbursements	\$580

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5868800	Agency Type Disbursements	\$111
0600	001	General Fund	5868900	Agency Type Disbursements	\$16
0600	001	General Fund	5868900	Agency Type Disbursements	\$4
0600	001	General Fund	5868900	Agency Type Disbursements	\$3
0600	001	General Fund	5869100	Agency Type Disbursements	\$19,256
0600	001	General Fund	5869200	Agency Type Disbursements	\$10,464
0600	001	General Fund	5869700	Agency Type Disbursements	\$6,316
0600	001	General Fund	5869900	Agency Type Disbursements	\$119
0600	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$753
0600	001	General Fund	5971800	Transfers-Out	\$1,000
0600	001	General Fund	5972100	Transfers-Out	\$33,000
0600	001	General Fund	5979500	Transfers-Out	\$5,000
0600	001	General Fund	5979600	Transfers-Out	\$84,194
0600	001	General Fund	5979700	Transfers-Out	\$3,000
0600	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$249,016
0600	101	City Streets	5423030	Roadway	\$1,202
0600	101	City Streets	5426340	Street Lighting	\$10,561
0600	101	City Streets	5426430	Traffic Control Devices	\$1,454
0600	101	City Streets	5427030	Roadside	\$148
0600	101	City Streets	5429010	Maintenance Administration and Overhead	\$5,771
0600	101	City Streets	5429020	Maintenance Administration and Overhead	\$2,507
0600	101	City Streets	5433040	General Services	\$3,300
0600	101	City Streets	5081000	Reserved Cash and Investments - Ending	\$6,966
0600	102	Transportation Benefit District	5433040	General Services	\$0

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	102	Transportation Benefit District	5081000	Reserved Cash and Investments - Ending	\$6,703
0600	305	Capital Projects Fund	5812000	Interfund Loan Repayments	\$2,997
0600	305	Capital Projects Fund	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$3
0600	305	Capital Projects Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$69,825
0600	305	Capital Projects Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$14,369
0600	305	Capital Projects Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$45,000
0600	305	Capital Projects Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$23,102
0600	305	Capital Projects Fund	5951060	Capital Expenditures/Expenses - Engineering	\$32,635
0600	305	Capital Projects Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$83
0600	305	Capital Projects Fund	5953060	Capital Expenditures/Expenses - Roadway	\$182,622
0600	305	Capital Projects Fund	5971800	Transfers-Out	\$5,478
0600	305	Capital Projects Fund	5974200	Transfers-Out	\$9,612
0600	305	Capital Projects Fund	5081000	Reserved Cash and Investments - Ending	\$17,531
0600	305	Capital Projects Fund	5088000	Unreserved Cash and Investments - Ending	\$33,518
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$20,606
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$3,714
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$605

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$1,206
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$253
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$495
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$619
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$3,034
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$3,898
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$11,820
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$14,910
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$697
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$9,180
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$1,430
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$690
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$1,637
0600	402	Water Operations & Maintenance	5345010	Water Utilities	\$23,482
0600	402	Water Operations & Maintenance	5345020	Water Utilities	\$10,196
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$3,389
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$164
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$9,747
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$1,566
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$2,807
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$4,800

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$8,039
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$295
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$503
0600	402	Water Operations & Maintenance	5811000	Interfund Loans	\$23,102
0600	402	Water Operations & Maintenance	5913470	Debt Repayment - Water Utilities	\$31,868
0600	402	Water Operations & Maintenance	5923480	Interest and Other Debt Service Cost - Water Utilities	\$3,902
0600	402	Water Operations & Maintenance	5973400	Transfers-Out	\$1,000
0600	402	Water Operations & Maintenance	5088000	Unreserved Cash and Investments - Ending	\$372,002
0600	635	Treasurers Suspense Fund	5860000	Agency Type Disbursements	\$2,200
0600	635	Treasurers Suspense Fund	5860000	Agency Type Disbursements	\$500
0600	635	Treasurers Suspense Fund	5860100	Agency Type Disbursements	\$279
0600	635	Treasurers Suspense Fund	5864200	Agency Type Disbursements	\$12,463
0600	635	Treasurers Suspense Fund	5088000	Unreserved Cash and Investments - Ending	\$9,612

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

		Total for All Funds (Memo Only)	001 General Fund	101 City Streets	102 Transportation Benefit District
Beginning Cash and Investments					
30810	Reserved	179,926	-	7,486	-
30880	Unreserved	451,422	272,763	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	390,576	378,728	-	891
320	Licenses and Permits	23,678	23,678	-	-
330	Intergovernmental Revenues	266,153	24,552	16,963	-
340	Charges for Goods and Services	265,584	10,094	-	-
350	Fines and Penalties	45,670	34,693	-	-
360	Miscellaneous Revenues	44,446	34,674	1,981	5,812
Total Operating Revenues:		1,036,106	506,418	18,944	6,703
Operating Expenditures					
510	General Government	172,531	172,531	-	-
520	Public Safety	200,005	200,005	-	-
530	Utilities	139,784	-	-	-
540	Transportation	24,943	-	24,943	(0)
550	Natural and Economic Environment	4,257	4,257	-	-
560	Social Services	185	185	-	-
570	Culture and Recreation	26,239	26,239	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		567,945	403,218	24,943	(0)
Net Operating Increase (Decrease):		468,162	103,201	(5,999)	6,703
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	69,557	43,457	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	132,672	-	5,478	-
Total Nonoperating Revenues:		202,229	43,457	5,478	-
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	69,557	43,457	-	-
591-593	Debt Service	35,773	-	-	-
594-595	Capital Expenditures	368,389	753	-	-
597	Transfers-Out	142,284	126,194	-	-
Total Nonoperating Expenditures:		616,003	170,405	-	-
Net Increase (Decrease) in Cash and Investments:		54,389	(23,746)	(521)	6,703
Ending Cash and Investments					
5081000	Reserved	31,200	-	6,966	6,703
5088000	Unreserved	654,536	249,016	-	-
Total Ending Cash and Investments		685,736	249,016	6,966	6,703

The accompanying notes are an integral part of this statement.

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

		305 Capital Projects Fund	402 Water Operations & Maintenance
Beginning Cash and Investments			
30810	Reserved	10,242	162,198
30880	Unreserved	38,800	139,859
388 & 588	Prior Period Adjustments, Net	-	-
Operating Revenues			
310	Taxes	10,956	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	224,639	-
340	Charges for Goods and Services	-	255,490
350	Fines and Penalties	-	10,977
360	Miscellaneous Revenues	1,841	138
Total Operating Revenues:		237,436	266,605
Operating Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	-	139,784
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
598	Miscellaneous Expenses	-	-
Total Operating Expenditures:		-	139,784
Net Operating Increase (Decrease):		237,436	126,821
Nonoperating Revenues			
370-380, 395 & 398	Other Financing Sources	23,102	2,997
391-393	Debt Proceeds	-	-
397	Transfers-In	127,194	-
Total Nonoperating Revenues:		150,296	2,997
Nonoperating Expenditures			
580, 596 & 599	Other Financing Uses	2,997	23,102
591-593	Debt Service	3	35,771
594-595	Capital Expenditures	367,636	-
597	Transfers-Out	15,090	1,000
Total Nonoperating Expenditures:		385,726	59,873
Net Increase (Decrease) in Cash and Investments:		2,006	69,945
Ending Cash and Investments			
5081000	Reserved	17,531	-
5088000	Unreserved	33,518	372,002
Total Ending Cash and Investments		51,048	372,002

The accompanying notes are an integral part of this statement.

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

		Total for All Funds (Memo Only)	635 Treasurers Suspense Fund
308	Beginning Cash and Investments	20	20
388 & 588	Prior Period Adjustments, Net	-	-
310-360	Revenues	-	-
380-390	Other Increases and Financing Sources	25,034	25,034
510-570	Expenditures	-	-
580-590	Other Decreases and Financing Uses	15,442	15,442
	Net Increase (Decrease) in Cash and Investments:	9,593	9,592
508	Ending Cash and Investments	9,612	9,612

The accompanying notes are an integral part of this statement.

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ending: December 31, 2015

Fund	Fund Title	Beginning Outstanding Items 01/01/2015	Issued During The Year During The Year	Redeemed Canceled During The Year	Ending Outstanding Items 12/31/2015	Prior Yr Open Period Items	Curr Yr Open Period Items	Disbursements 12/31/2015
001	General Fund	12,611.05	455,018.62	450,652.69	16,050.29	0.00	0.00	454,091.93
101	City Streets	1,046.30	24,305.11	24,181.77	1,169.64	0.00	0.00	24,305.11
102	Transportation Benefit District		-0.04		-0.04	0.00	0.00	-0.04
305	Capital Projects Fund		367,552.80	367,511.80	41.00	0.00	0.00	367,552.80
402	Water Operations & Maintenance	7,882.08	156,251.12	157,270.40	6,741.62	0.00	0.00	156,129.94
635	Treasurers Suspense Fund		4,992.15	4,292.15	700.00	0.00	0.00	4,992.15
TOTALS:		21,539.43	1,008,119.76	1,003,908.81	24,702.51			1,007,071.89

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue Obligations						
263.82	Loan payments to other governments, PW Board, Corrosion Control Proj., 10/1/2000	10/1/2021	136,555	-	19,508	117,047
263.82	Loan payments to other governments, PW Board, Booster Pump Station, 10/1/1999	10/1/2020	74,163	-	12,360	61,803
259.12	Compensated absences		4,707	1,487	-	6,194
264.30	Net pension liability		-	89,885	-	89,885
Total Revenue Obligations:			215,425	91,372	31,868	274,929
Total Liabilities:			215,425	91,372	31,868	274,929

SCHEDULE OF CASH ACTIVITY

For Year Ending: December 31, 2015

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	272,763.25	545,090.69		4,834.51		549,925.20	455,018.62		118,653.45	573,672.07	249,016.38
101 City Streets	7,486.17	18,944.26		5,478.19		24,422.45	24,305.11		637.50	24,942.61	6,966.01
102 Transportation Benefit District		891.00		5,811.77		6,702.77	-0.04			-0.04	6,702.81
305 Capital Projects Fund	49,042.33	228,054.32		159,907.78		387,962.10	367,552.80		18,403.21	385,956.01	51,048.42
402 Water Operations & Maintenance	302,056.98	255,168.33	-35,000.00	51,098.48		271,266.81	156,251.12	-35,000.00	80,070.59	201,321.71	372,002.08
635 Treasurers Suspense Fund	19.80	23,396.34		1,137.85		24,534.19	4,992.15		9,950.16	14,942.31	9,611.68
TOTALS:	631,368.53	1,071,544.94	-35,000.00	228,268.58		1,264,813.52	1,008,119.76	-35,000.00	227,714.91	1,200,834.67	695,347.38

City of Roy

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2015

Grantor	Program Title	Identification Number	Amount
State Grant from Transportation Improvement Board (TIB)	SCSP Peterson St 3rd St To School Parking Lot	P-P-814(P02)-1	215,257
	Sub-total:		215,257
State Grant from Department of Commerce	2015 GMA Update Grant	14-63200-029	3,576
	Sub-total:		3,576
	Grand total:		218,833

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

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

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided

City of Roy
Notes to the Financial Statements
For the year ended December 31, 2015

Note 1 - Summary of Significant Accounting Policies

The City of Roy was incorporated on July 16, 1908 and operates under the laws of the state of Washington applicable to a Non-chartered Code City with a Mayor-Council form of government. The City of Roy is a general-purpose local government and provides public safety, street improvement, parks, library and general administrative services. In addition, the City of Roy owns and operates a water system.

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.

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.

FIDUCIARY FUND TYPES:

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

Agency Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

The City adopts annual appropriated budgets for all 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 follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001 - General Fund	631,168	573,622	57,546
101 - City Streets Fund	26,200	24,943	1,257
305 - Capital Projects Funds			
305 Capital Projects Fund	353,591	340,726	12,865
306 Capital Projects REET2 Fund	0	0	0
501 Equipment Replacement & Repair Fund	45,000	45,000	0
Total 305 - Capital Projects Funds	398,591	385,726	12,865
402 - Water Operations & Maintenance Funds			
402 Water Operations & Maintenance Fund	210,350	209,989	361
405 Capital Improvements Fund	109,000	24,668	84,332
Total 402 - Water Operations & Maintenance Funds	283,350	199,657	83,693

Budgeted amounts are authorized to be transferred between departments within any fund; 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. The final appropriated amounts for the General Fund, the Capital Projects Fund and the Equipment Replacement/Repair Fund increased 15%, 101% and 50%, respectively, from the original budget. The primary reason was changes in timing of capital expenditures.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000.00 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 120 hours and is payable upon separation or retirement. Sick leave may be accumulated up to 176 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Regular part-time employees accrue leave on a pro-rata basis. Payments are recognized as expenditures when paid. The accompanying Schedule 9 includes an estimated 7.85% additional amount for payroll taxes.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The government's *Other Financing Sources or Uses* consist of interfund loan proceeds and repayments, and agency revenues and expenditures.

I. Risk Management

PROPERTY AND LIABILITY:

The City of Roy is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2015, 102 municipalities/entities participate in the AWC RMSA pool.

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

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$10 million in both per occurrence and aggregate liability limits. For the first \$1 million, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by Berkley Public Entity for the additional \$750,000. For the \$9 million in excess coverage limits, an excess liability policy is purchased from Starr Indemnity & Liability Company. The excess property coverage is purchased through Lexington Insurance Company using the Pool's broker, Arthur J. Gallagher Risk Management Services. In 2015, AWC RMSA carried a retention of \$100,000 and limits up to \$250 million. Since AWC RMSA is a cooperative program, there is joint liability among the participating members.

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

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

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

HEALTH AND WELFARE:

The City 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, 2015, 261 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 insurance through Group Health, Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through 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. The AWC Trust HCP purchases 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.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance or resolution of the City Council. 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:

Fund	Amount	Reason for Reserve
101 Street Fund	\$ 6,966	Street maintenance and safety
102 Transportation Benefit District	\$ 6,703	Transportation improvements
305 Capital Projects	\$ 4,178	Park impact fees for park improvements
306 Capital Projects REET2	\$ 13,353	Capital projects specified in City's capital facilities plan

Note 2 - Property Tax

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

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

The City's regular levy for the year 2015 was \$1.932495012652 per \$1,000 on an assessed valuation of \$49,048,613 for a total regular levy of \$94,786.20.

Note 3 – Deposits and Investments

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

All deposits 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 fair market value. Investments by type at December 31, 2015 are as follows:

Type of Investment	City of Roy's own investments
L.G.I.P.	\$ 1,352
First Citizens Money Market Savings Account	\$485,892
Total	\$487,244

The City has a compensating balance agreement with First Citizens Bank that minimizes checking account maintenance fees. The average compensating balance maintained during the year was \$185,522.

Note 4 – Debt Service Requirements

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

The debt service requirements for revenue debt are as follows:

	Principal	Interest	Total
2016	\$ 31,868	\$ 3,301	\$ 35,169
2017	31,868	2,699	34,568
2018	31,868	2,098	33,966
2019	31,868	1,496	33,364
2020	31,868	894	32,763
2021	19,508	293	19,801
Totals	\$ 178,850	\$ 10,780	\$ 189,630

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2015:

Borrowing Fund	Lending Fund	Balance 1/1/2015	New Loans	Repayments	Balance 12/31/2015
305	405	\$0	\$23,102	\$2,997	\$20,105

Note 6 – Pension Plans

Substantially all City of Roy 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: Public Employees Retirement System (PERS) Plan 2 and Law Enforcement Officers and Fire Fighters (LEOFF) Retirement Plan 2.

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.

At June 30, 2015 (the measurement date of the plans), 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 UAAL	0.000913%	\$47,758
PERS 2/3	0.001179%	\$42,126
LEOFF 1	0.000554%	\$ (6,677)
LEOFF 2	0.002908%	\$(29,888)

LEOFF Plan 1

The City participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The City also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 7 - Other Disclosures

Change in Financial Presentation

The balance in the Capital Improvements Fund is considered unreserved because the internal commitments established by the City Council are not for specific expenditures.

Related Party Transactions

The Roy Transportation Benefit District ("RTBD") was created in 2014 to generate revenues to support transportation improvements within the City by imposing vehicle license fees effective January 1, 2015. The City Council acted as the Board of the District. During 2015 the district reimbursed the City of Roy \$2,298.94 for administrative costs to set up and sustain district activities in 2014 and 2015. Effective December 23, 2015, by Ordinance No. 933, the City Council dissolved the RTBD as a separate entity and assumed its rights, powers, functions and obligations.

Commitments of Future Resources

The City has a commitment to pay for post-employment benefits for employees who belong to LEOFF1. These benefits include medical coverage. One retiree received benefits during the year and \$6,184 was paid for those benefits during the year.

Interlocal Agreements

An Agreement for Fire Inspection Services with Pierce County commenced 3/1/2013, renewing annually unless terminated. Inspection fees are as in Pierce County Code Table 17C.60-2.

An Agreement for Emergency Management Services with Pierce County commenced 1/1/ 2005, renewed for the five-year period of 2010 to 2014, and subsequently was rewritten and agreed for 1/1/2015 through 12/31/2019. The fee is an amount per capita that is adjusted annually based on CPI; for 2015, it was 805 at \$0.85.

An Agreement to Provide Special Services by Pierce County to the City of Roy for specialized investigative and major crime services commenced 1/1/2010, renewing automatically each year. The fee is per capita as outlined in the agreement and is updated each year. For 2015, it was 805 at \$1.47.

South Sound 9-1-1 Services Agreement for police department access to information and records services commenced 1/1/2013 and remains in effect until cancelled. Fees for services are calculated annually and totaled \$26,440 for 2015.

A Communications System Use Agreement between the City of Roy and Pierce County for the police department's use of the county's radio system commenced 1/1/2010. Fees are established annually and were not imposed in 2015.

An Interlocal Agreement between the City of Roy, Washington, and the Roy Transportation Benefit District commenced 5/27/2014 to derive benefits from the revenues levied by the RTBD. There was no fee. The City of Roy assumed the rights, powers, functions and obligations of the RTBD effective December 23, 2015.

An Interlocal Agreement with the Association of Washington Cities Employee Benefit Trust to participate in its health care program commenced 1/1/2014. The Trust receives health insurance premiums.

A Cooperation Agreement for Urban County Community Development Program Funds with Pierce County commenced 1/1/2000 and was amended 7/14/2014 for participation in Pierce County's Urban County Community Development Consortium to share in allocation of CDBG entitlements. There is no fee.

An Interlocal Agreement between the Pierce County Flood Control Zone District and the City of Roy for Opportunity Fund Projects commenced 4/9/2014 and allows the city to request its share of tax revenues to fund eligible projects. There is no fee.

An Interlocal Agreement for Geographic Information System Services with the City of Sumner for assistance during the update of the City of Roy's comprehensive plan. The fee was \$60.00 per hour, not to exceed \$480.00, and totaled \$240.00.

An Interlocal Agreement between Pierce County Rural Library District and City of Roy for Reciprocal Borrowing commenced 6/14/2010. There is no fee.

An Agreement for the Housing of Inmates in the Puyallup City Jail commenced 2/17/2011. Daily rate is \$65.00.

A Jail Service Contract with City of Buckley commenced 10/1/1999. Daily rate is \$48.00.

An Agreement Providing for the Provision of Jail Services with Pierce County commenced 1/1/1993. Daily rate for 2015 was \$92.00.

An Interlocal Correction/Detention Agreement with City of Wapato commenced 1/1/2012. Daily rate is \$50.00.

A Ballot Drop Box Property Use Agreement with Pierce County commenced 3/17/2015 and terminates 12/31/2025. There is no fee.

A Nisqually Jail Service Agreement with the Nisqually Indian Tribe commenced 7/1/2015 for five years and continues for subsequent five-year terms unless terminated. The daily rate was \$65.00 for the first year.

A Jail Services Agreement with the City of Fife commenced in 2003 and continues by its second amendment dated 12/1/2010, renewing automatically for one-year successive periods. The daily rate for 2015 was \$65.00.

A Washington Public Agency Contract for Small Works, Consultant, and Vendor Rosters with Municipal Research and Services Center of Washington renewed 12/1/2015 for one year. The fee was \$120.00.

A Pierce County Metro Canine Unit Agreement commenced 12/28/2015 for four years. There is no fee.