

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 12/31/2017

GOVERNMENT INFORMATION:

Official Mailing Address	<u>PO Box 700</u>
	<u>Roy, WA 98580</u>
Official Website Address	<u>http://www.cityofroywa.us</u>
Official E-mail Address	<u>roycityhall@cityofroywa.us</u>
Official Phone Number	<u>253-843-1113</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Debra Dearing City Clerk-Treasurer</u>
Contact Phone Number	<u>253-843-1113</u>
Contact E-mail Address	<u>roycityhall@cityofroywa.us</u>

I certify 1st day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Debra Dearing (roycityhall@cityofroywa.us)

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

		Total for All Funds (Memo Only)	001 General Fund	101 City Streets	102 Transportation Benefit District
Beginning Cash and Investments					
30810	Reserved	67,832	-	16,398	11,056
30880	Unreserved	853,675	381,036	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	485,966	443,524	-	16,355
320	Licenses and Permits	17,639	17,639	-	-
330	Intergovernmental Revenues	198,528	24,678	26,020	-
340	Charges for Goods and Services	284,432	5,962	-	-
350	Fines and Penalties	36,857	24,516	-	-
360	Miscellaneous Revenues	46,359	42,711	235	89
Total Revenues:		1,069,781	559,030	26,255	16,444
Expenditures					
510	General Government	195,533	195,533	-	-
520	Public Safety	225,151	225,151	-	-
530	Utilities	170,024	-	-	-
540	Transportation	29,766	-	26,397	3,369
550	Natural and Economic Environment	5,401	5,401	-	-
560	Social Services	214	214	-	-
570	Culture and Recreation	73,701	73,701	-	-
Total Expenditures:		699,790	499,999	26,397	3,369
Excess (Deficiency) Revenues over Expenditures:		369,991	59,031	(142)	13,075
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	27,939	8,939	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	30,919	30,919	-	-
381, 395, 398	Other Resources	10,000	10,000	-	-
Total Other Increases in Fund Resources:		68,858	49,858	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	152,170	-	-	-
591-593, 599	Debt Service	34,568	-	-	-
597	Transfers-Out	27,939	18,000	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	30,924	30,924	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		245,600	48,924	-	-
Increase (Decrease) in Cash and Investments:		193,248	59,964	(142)	13,075
Ending Cash and Investments					
5081000	Reserved	98,187	-	16,255	24,131
5088000	Unreserved	1,016,569	441,001	-	-
Total Ending Cash and Investments		1,114,756	441,001	16,255	24,131

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, 2017

		305 Capital Projects Fund	402 Water Operations & Maintenance
Beginning Cash and Investments			
30810	Reserved	40,378	-
30880	Unreserved	35,955	436,683
388 / 588	Prior Period Adjustments, Net	-	-
Revenues			
310	Taxes	26,088	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	147,830
340	Charges for Goods and Services	-	278,470
350	Fines and Penalties	-	12,341
360	Miscellaneous Revenues	508	2,817
Total Revenues:		26,595	441,458
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	-	170,024
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		-	170,024
Excess (Deficiency) Revenues over Expenditures:		26,596	271,434
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	19,000	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		19,000	-
Other Decreases in Fund Resources			
594-595	Capital Expenditures	(33)	152,203
591-593, 599	Debt Service	-	34,568
597	Transfers-Out	8,939	1,000
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
581	Other Uses	-	-
Total Other Decreases in Fund Resources:		8,905	187,771
Increase (Decrease) in Cash and Investments:		36,691	83,663
Ending Cash and Investments			
5081000	Reserved	57,801	-
5088000	Unreserved	55,222	520,346
Total Ending Cash and Investments		113,023	520,346

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

		Total for All Funds (Memo Only)	Agency
308	Beginning Cash and Investments	-	-
388 & 588	Prior Period Adjustment, Net	-	-
310-390	Additions	4,148	4,148
510-590	Deductions	4,148	4,148
	Net Increase (Decrease) in Cash and Investments:	-	(0)
508	Ending Cash and Investments	-	-

The accompanying notes are an integral part of this statement.

City of Roy
Notes to the Financial Statements
For the year ended December 31, 2017

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 is a generalpurpose local government and provides public safety, street improvement, parks, library and general administrative services. In addition, the City 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 follow:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001 General Fund	\$ 628,538	\$ 548,923	\$ 79,615
101 City Streets Fund	\$ 27,225	\$ 26,397	\$ 828
102 Transportation Benefit District	\$ 8,511	\$ 3,369	\$ 5,142
305 - Capital Projects Funds			
305 Capital Projects Fund	\$ 8,940	\$ 8,939	\$ 1
306 Capital Projects REET2 Fund	\$ -	\$ -	\$ -
501 Equipment Replacement & Repair Fund	\$ -	\$ (33)	\$ 33
Total 305 - Capital Projects Funds	\$ 8,940	\$ 8,906	\$ 34
402 - Water Operations & Maintenance Funds			
402 Water Operations & Maintenance Fund	\$ 439,607	\$ 396,411	\$ 43,196
405 Capital Improvements Fund	\$ 219,843	\$ 161,384	\$ 58,459
Total 402 - Water Operations & Maintenance Funds	\$ 659,450	\$ 557,795	\$ 101,655

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 following funds changed substantially from the original budget.

Fund	Final Appropriated Amounts	Original Appropriated Amounts	Percent Change	Explanation
001 General Fund	\$ 628,538	\$ 571,261	10%	Expenditures for one-time purchases using excess balance
305 Capital Projects Fund	\$ 8,940	\$ 2,372	277%	Expenditure to refund some park impact fees
402 Water Operations & Maintenance Fund	\$ 439,607	\$ 282,538	56%	Transfer of additional money to set aside for capital improvements
405 Capital Improvements Fund	\$ 219,843	\$ 187,400	17%	Additional anticipated expenditure for property

D. Cash and Investments

See Note 2, *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 240 hours, of which 120 hours are 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 leaves on a pro-rata basis up to pro-rated maximums. 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. 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	Purpose of Reserve
101 City Streets Fund	\$ 16,255	Externally restricted use of tax revenues
102 Transportation Benefit District	\$ 24,131	Externally restricted use of tax revenues
305 Capital Projects Fund	\$ 7,335	Impact fees restricted for park improvements
305 Capital Projects Fund	\$ 13,102	Externally restricted use of tax revenues
306 Capital Projects REET2 Fund	\$ 37,364	Externally restricted use of tax revenues

Note 2 – Deposits and Investments

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

All deposits 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, 2017 are as follows:

Type of investment	City's own investments
Local Government Investment Pool	\$ 1,371
Timberland Bank Money Market Account	\$ 858,022

Note 3 - Property Tax

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

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

The City's regular levy for the year 2017 was \$1.763140707885 per \$1,000 on an assessed valuation of \$55,749,470 for a total regular levy of \$98,294.16.

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, 2017.

The debt service requirements for public works loans are as follows:

	Principal	Interest	Total
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	\$ 115,113	\$ 4,780	\$ 119,893

Note 5 – Pension Plans

Substantially all City 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) and Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

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, 2017 (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:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$ 5,278	0.000877%	\$ 41,614
PERS 2/3	\$ 6,893	0.001129%	\$ 44,821
LEOFF 1		0.000568%	\$ (8,618)
LEOFF 2	\$ 5,566	0.003523%	\$ (48,888)

LEOFF Plan 1

The City also 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 6 – Risk Management

A. Property and Liability

The City 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 by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2017, 99 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, with the exception of pollution liability, 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, pollution liability, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier and fidelity (crime) and pollution liability coverages are stand-alone policies, 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 \$15 million in both per occurrence and aggregate liability limits. For the first \$1 million in liability limits, 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. The \$9 million in excess liability coverage limits is provided through an excess liability policy purchased from Argonaut Insurance Company. The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Allied World National Assurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The excess property coverage is purchased through Lexington Insurance Company and in 2017, AWC RMSA carried a retention of \$100,000 and limits up to \$250 million. All commercial policies have been purchased through the Pool's Broker of Record, Aon.

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.

The risk pool's financial statements can be obtained by contacting AWC RMSA at 1076

Franklin Street SE, Olympia WA 98501-1346.

B. 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, 2017, 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, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2017, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. 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. The Trust HCP's financial statements can be obtained by contacting AWC Trust HCP at 1076 Franklin Street SE, Olympia WA 98501-1346.

Note 7 - Other Disclosures

Commitments of Future Resources – Other Post-Employment Benefits

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 \$7,287 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 2017, 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 2017, it was 815 at \$1.53.

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 \$25,890 for 2017.

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 collected in 2017.

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 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 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 Washington Public Agency Contract for Small Works, Consultant, and Vendor Rosters with Municipal Research and Services Center of Washington renewed 12/1/2017 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.

An Agreement to Establish a Process for Reciprocal Borrowing between Timberland Regional Library and the City of Roy commenced 7/26/2016. There is no fee.

An Interlocal Agreement of the Association of Washington Cities Risk Management Service Agency for risk sharing and joint purchase of insurance and related administrative services commenced January 1, 2017. The City's assessment for 2017 was \$36,098.00.

A Water System Management Contract with Public Utility District No. 1 of Thurston County commenced May 1, 2017 for one year and is renewable. The City pays a combination of monthly, hourly, per-occurrence and per-connection fees for services as used. The fees for the partial year were \$10,608.80.

An Agreement Between City of Roy and Pierce County Sheriff's Department for law enforcement support during Roy Rodeos commenced May 24, 2017, renewing automatically each year. Hourly rate is \$88.00.

A Multi-Jurisdictional Mitigation Plan Letter of Agreement between the City of Roy and Pierce County authorizing the City's participation in the 2020 update of the Multi-Jurisdictional All Natural Hazard Mitigation Plan. There is no fee.

City of Roy

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$381,036
0600	001	General Fund	3111000	Property Tax	\$96,761
0600	001	General Fund	3131100	Local Retail Sales and Use Tax	\$165,133
0600	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$16,064
0600	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$7,924
0600	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$14,185
0600	001	General Fund	3161000	Business and Occupation Taxes	\$15,078
0600	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$32,848
0600	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$44,178
0600	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$7,561
0600	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$24,113
0600	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$16,661
0600	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$3,018
0600	001	General Fund	3213000	Police and Protective	\$10
0600	001	General Fund	3217000	Amusements	\$360
0600	001	General Fund	3219100	Franchise Fees and Royalties	\$5,289
0600	001	General Fund	3219900	Other Business Licenses and Permits	\$7,620
0600	001	General Fund	3221000	Buildings, Structures and Equipment	\$3,225
0600	001	General Fund	3223000	Animal Licenses	\$1,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3224000	Street and Curb Permits	\$125
0600	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$10
0600	001	General Fund	3340110	State Grant from Criminal Justice Training Commission	\$782
0600	001	General Fund	3340350	State Grant from Traffic Safety Commission	\$500
0600	001	General Fund	3360098	City-County Assistance	\$10,771
0600	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0600	001	General Fund	3360626	Criminal Justice - Special Programs	\$826
0600	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$122
0600	001	General Fund	3360694	Liquor/Beer Excise Tax	\$3,880
0600	001	General Fund	3360695	Liquor Control Board Profits	\$5,422
0600	001	General Fund	3360695	Liquor Control Board Profits	\$1,375
0600	001	General Fund	3370001	Local Grants, Entitlements and Other Payments	\$1
0600	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$1,029
0600	001	General Fund	3413500	Other Statutory Certifying and Copy Fees	\$210
0600	001	General Fund	3417000	Sales of Merchandise	\$5
0600	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$104
0600	001	General Fund	3418200	Engineering Services	\$1,410
0600	001	General Fund	3421000	Law Enforcement Services	\$298
0600	001	General Fund	3423000	Detention and Correction Services	\$611
0600	001	General Fund	3425000	Disaster Preparation Services	\$182
0600	001	General Fund	3452300	Animal Control and Shelter Services	\$150
0600	001	General Fund	3458300	Plan Checking Services	\$1,444

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3458900	Other Planning and Development Services	\$490
0600	001	General Fund	3472000	Library Services	\$29
0600	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$750
0600	001	General Fund	3531000	Traffic Infraction Penalties	\$18,418
0600	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$11
0600	001	General Fund	3540000	Civil Parking Infraction Penalties	\$3
0600	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$1,146
0600	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$2,185
0600	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$572
0600	001	General Fund	3573300	Public Defense Cost	\$55
0600	001	General Fund	3597000	Non-Court Fines and Penalties	\$88
0600	001	General Fund	3599000	Non-Court Fines and Penalties	\$1,289
0600	001	General Fund	3611100	Investment Earnings	\$1,220
0600	001	General Fund	3614000	Other Interest	\$152
0600	001	General Fund	3614000	Other Interest	\$862
0600	001	General Fund	3620000	Rents and Leases	\$273
0600	001	General Fund	3620000	Rents and Leases	\$34,173
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$175
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$5,000
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$11
0600	001	General Fund	3691000	Sale of Surplus	\$413
0600	001	General Fund	3698000	Cash Adjustments	\$13
0600	001	General Fund	3699100	Miscellaneous Other	\$69

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3699100	Miscellaneous Other	\$350
0600	001	General Fund	3860000	Court Remittances	\$30,852
0600	001	General Fund	3893100	Agency Type Collections	\$68
0600	001	General Fund	3893200	Agency Type Collections	\$0
0600	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$10,000
0600	001	General Fund	3970000	Transfers-In	\$8,939
0600	101	City Streets	3081000	Reserved Cash and Investments - Beginning	\$16,398
0600	101	City Streets	3340380	State Grant from Transportation Improvement Board (TIB)	\$7,740
0600	101	City Streets	3360071	Multimodal Transportation - Cities	\$846
0600	101	City Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$17,434
0600	101	City Streets	3671100	Contributions and Donations from Nongovernmental Sources	\$235
0600	102	Transportation Benefit District	3081000	Reserved Cash and Investments - Beginning	\$11,056
0600	102	Transportation Benefit District	3176000	Transportation Benefit District Vehicle Fees	\$16,355
0600	102	Transportation Benefit District	3611100	Investment Earnings	\$89
0600	305	Capital Projects Fund	3081000	Reserved Cash and Investments - Beginning	\$40,378
0600	305	Capital Projects Fund	3088000	Unreserved Cash and Investments - Beginning	\$35,955
0600	305	Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$13,044
0600	305	Capital Projects Fund	3183500	REET 2 - Second Quarter Percent	\$13,044
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$229
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$159
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$120
0600	305	Capital Projects Fund	3971800	Transfers-In	\$1,000
0600	305	Capital Projects Fund	3972100	Transfers-In	\$12,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	305	Capital Projects Fund	3973400	Transfers-In	\$1,000
0600	305	Capital Projects Fund	3979500	Transfers-In	\$5,000
0600	402	Water Operations & Maintenance	3088000	Unreserved Cash and Investments - Beginning	\$436,683
0600	402	Water Operations & Maintenance	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$147,830
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$241,919
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$31,815
0600	402	Water Operations & Maintenance	3434100	Water Sales and Services	\$4,736
0600	402	Water Operations & Maintenance	3593400	Non-Court Fines and Penalties	\$12,341
0600	402	Water Operations & Maintenance	3611100	Investment Earnings	\$876
0600	402	Water Operations & Maintenance	3611100	Investment Earnings	\$1,424
0600	402	Water Operations & Maintenance	3691000	Sale of Surplus	\$150
0600	402	Water Operations & Maintenance	3694000	Judgments and Settlements	\$367
0600	635	Treasurers Suspense Fund	3891000	Refundable Deposits	\$3,845
0600	635	Treasurers Suspense Fund	3899900	Other Custodial Activities	\$303
0600	001	General Fund	5113040	Official Publication Services	\$2,740
0600	001	General Fund	5116010	Legislative Activities	\$3,023
0600	001	General Fund	5116020	Legislative Activities	\$322
0600	001	General Fund	5125010	Municipal Court	\$32,160
0600	001	General Fund	5125020	Municipal Court	\$8,959
0600	001	General Fund	5125030	Municipal Court	\$318
0600	001	General Fund	5125030	Municipal Court	\$43
0600	001	General Fund	5125040	Municipal Court	\$1,290
0600	001	General Fund	5125040	Municipal Court	\$1,297
0600	001	General Fund	5125040	Municipal Court	\$2,428
0600	001	General Fund	5125040	Municipal Court	\$927

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5131010	Executive Office	\$4,728
0600	001	General Fund	5131020	Executive Office	\$365
0600	001	General Fund	5131030	Executive Office	\$184
0600	001	General Fund	5131040	Executive Office	\$1,985
0600	001	General Fund	5142310	Financial Services	\$27,356
0600	001	General Fund	5142310	Financial Services	\$12,028
0600	001	General Fund	5142310	Financial Services	\$5,673
0600	001	General Fund	5142320	Financial Services	\$5,672
0600	001	General Fund	5142320	Financial Services	\$2,695
0600	001	General Fund	5142320	Financial Services	\$1,283
0600	001	General Fund	5142330	Financial Services	\$590
0600	001	General Fund	5142330	Financial Services	\$257
0600	001	General Fund	5142330	Financial Services	\$274
0600	001	General Fund	5142340	Financial Services	\$1,950
0600	001	General Fund	5142340	Financial Services	\$267
0600	001	General Fund	5142340	Financial Services	\$6
0600	001	General Fund	5142340	Financial Services	\$672
0600	001	General Fund	5142340	Financial Services	\$813
0600	001	General Fund	5144050	Election Services	\$3,643
0600	001	General Fund	5153040	Legal Services	\$13,245
0600	001	General Fund	5153040	Legal Services	\$5,500
0600	001	General Fund	5153040	Legal Services	\$191
0600	001	General Fund	5159140	General Indigent Defense	\$5,004
0600	001	General Fund	5172020	Pension and Other Benefit Payments to Retirees	\$7,287
0600	001	General Fund	5172120	Pension and Other Benefit Payments to Retirees	\$25
0600	001	General Fund	5183010	Maintenance/Security/In surance/Janitorial Services	\$5,026
0600	001	General Fund	5183010	Maintenance/Security/In surance/Janitorial Services	\$3,767
0600	001	General Fund	5183010	Maintenance/Security/In surance/Janitorial Services	\$413

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$1,152
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$1,045
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$71
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,067
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$240
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$6,311
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,140
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,413
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$697
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,851
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,263
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,695
0600	001	General Fund	5188040	Information Technology Services	\$1,182
0600	001	General Fund	5211040	Administration	\$82
0600	001	General Fund	5212010	Police Operations	\$126,340
0600	001	General Fund	5212020	Police Operations	\$26,832
0600	001	General Fund	5212020	Police Operations	\$512
0600	001	General Fund	5212030	Police Operations	\$502
0600	001	General Fund	5212030	Police Operations	\$208

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5212040	Police Operations	\$8,770
0600	001	General Fund	5212050	Police Operations	\$1,232
0600	001	General Fund	5212250	Police Operations	\$12,051
0600	001	General Fund	5212350	Police Operations	\$1,247
0600	001	General Fund	5212730	Police Operations	\$454
0600	001	General Fund	5212730	Police Operations	\$7,018
0600	001	General Fund	5212740	Police Operations	\$282
0600	001	General Fund	5212840	Police Operations	\$2,618
0600	001	General Fund	5212840	Police Operations	\$519
0600	001	General Fund	5212850	Police Operations	\$25,890
0600	001	General Fund	5213030	Crime Prevention	\$372
0600	001	General Fund	5214050	Training	\$3,187
0600	001	General Fund	5215030	Facilities	\$6
0600	001	General Fund	5215040	Facilities	\$1,077
0600	001	General Fund	5217030	Traffic Policing	\$253
0600	001	General Fund	5217030	Traffic Policing	\$500
0600	001	General Fund	5217040	Traffic Policing	\$76
0600	001	General Fund	5236050	Care and Custody of Prisoners	\$840
0600	001	General Fund	5246010	Enforcement of Codes and Regulation	\$3,222
0600	001	General Fund	5246020	Enforcement of Codes and Regulation	\$378
0600	001	General Fund	5251050	Administration	\$684
0600	001	General Fund	5536040	Weed Control	\$14
0600	001	General Fund	5537040	Pollution Control and Remediation	\$453
0600	001	General Fund	5543030	Animal Control	\$72
0600	001	General Fund	5585050	Building Permits and Plan Reviews	\$1,119
0600	001	General Fund	5586040	Planning	\$2,138
0600	001	General Fund	5586040	Planning	\$1,410
0600	001	General Fund	5587030	Economic Development	\$196
0600	001	General Fund	5660050	Chemical Dependency Services	\$214
0600	001	General Fund	5721040	Administration	\$3,107
0600	001	General Fund	5722010	Library Services	\$7,401

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5722020	Library Services	\$669
0600	001	General Fund	5722030	Library Services	\$576
0600	001	General Fund	5722030	Library Services	\$667
0600	001	General Fund	5722040	Library Services	\$1,488
0600	001	General Fund	5722050	Library Services	\$903
0600	001	General Fund	5725030	Facilities	\$1,439
0600	001	General Fund	5725040	Facilities	\$449
0600	001	General Fund	5725040	Facilities	\$3,190
0600	001	General Fund	5725040	Facilities	\$3,131
0600	001	General Fund	5739030	Other	\$189
0600	001	General Fund	5768140	General Parks	\$8,939
0600	001	General Fund	5768140	General Parks	\$847
0600	001	General Fund	5768140	General Parks	\$500
0600	001	General Fund	5768510	General Parks	\$1,545
0600	001	General Fund	5768520	General Parks	\$377
0600	001	General Fund	5768530	General Parks	\$56
0600	001	General Fund	5768530	General Parks	\$81
0600	001	General Fund	5768530	General Parks	\$157
0600	001	General Fund	5768540	General Parks	\$37,990
0600	001	General Fund	5860000	Court Remittances	\$30,852
0600	001	General Fund	5893100	Agency Type Remittances	\$72
0600	001	General Fund	5893200	Agency Type Remittances	\$0
0600	001	General Fund	5971800	Transfers-Out	\$1,000
0600	001	General Fund	5972100	Transfers-Out	\$12,000
0600	001	General Fund	5979500	Transfers-Out	\$5,000
0600	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$441,001
0600	101	City Streets	5423030	Roadway	\$1,578
0600	101	City Streets	5423040	Roadway	\$3
0600	101	City Streets	5423040	Roadway	\$7,740
0600	101	City Streets	5426340	Street Lighting	\$8,259
0600	101	City Streets	5426430	Traffic Control Devices	\$610
0600	101	City Streets	5427030	Roadside	\$98

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	101	City Streets	5429010	Maintenance Administration and Overhead	\$3,194
0600	101	City Streets	5429020	Maintenance Administration and Overhead	\$879
0600	101	City Streets	5433040	General Services	\$4,035
0600	101	City Streets	5081000	Reserved Cash and Investments - Ending	\$16,255
0600	102	Transportation Benefit District	5426430	Traffic Control Devices	\$3,367
0600	102	Transportation Benefit District	5433040	General Services	\$1
0600	102	Transportation Benefit District	5081000	Reserved Cash and Investments - Ending	\$24,131
0600	305	Capital Projects Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	(\$33)
0600	305	Capital Projects Fund	5970000	Transfers-Out	\$8,939
0600	305	Capital Projects Fund	5081000	Reserved Cash and Investments - Ending	\$57,801
0600	305	Capital Projects Fund	5088000	Unreserved Cash and Investments - Ending	\$55,222
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$26,268
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$8,019
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$5,672
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$1,699
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$469
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$110
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$5,426
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$1,797
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$1,283

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$473
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$88
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$19
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$609
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$269
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$124
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$3,456
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$3,805
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$13,766
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$32,848
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$639
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$10,060
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$1,399
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$885
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$1,714
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$3,978
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$63
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$2,176
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$18,784
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$9,181
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$2,740

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$2,800
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$7,703
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$1,871
0600	402	Water Operations & Maintenance	5345040	Water Utilities	(\$170)
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	\$2,699
0600	402	Water Operations & Maintenance	5943460	Capital Expenditures/Expenses - Water Utilities	\$147,830
0600	402	Water Operations & Maintenance	5943460	Capital Expenditures/Expenses - Water Utilities	\$4,373
0600	402	Water Operations & Maintenance	5973400	Transfers-Out	\$1,000
0600	402	Water Operations & Maintenance	5088000	Unreserved Cash and Investments - Ending	\$520,346
0600	635	Treasurers Suspense Fund	5891000	Refund of Deposits	\$2,195
0600	635	Treasurers Suspense Fund	5891100	Refund of Deposits	\$1,650
0600	635	Treasurers Suspense Fund	5899900	Other Custodial Activities	\$303

SCHEDULE OF DISBURSEMENT ACTIVITY**For Year Ending: December 31, 2017**

Fund	Fund Title	Beginning Outstanding Items	Issued During	Redeemed	Canceled During	Ending Outstanding Items	Prior Yr Open	Curr Yr Open	Disbursements
		01/01/2017	The Year	During The Year	The Year	12/31/2017	Period Items	Period Items	12/31/2017
001	General Fund	11,839.36	535,347.97	524,866.00	1,650.05	20,671.28	0.00	0.00	533,697.92
101	City Streets	157.13	24,397.41	23,438.06		1,116.48	0.00	0.00	24,397.41
102	Transportation Benefit District		5,368.89	5,368.89			0.00	0.00	5,368.89
402	Water Operations & Maintenance	9,401.62	321,989.34	321,008.00	62.39	10,320.57	0.00	0.00	321,926.95
635	Treasurers Suspense Fund		2,598.19	2,448.19	100.00	50.00	0.00	0.00	2,498.19
TOTALS:		21,398.11	889,701.80	877,129.14	1,812.44	32,158.33			887,889.36

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated absences		5,345	4,943	-	10,288
263.84	Loans to other governments, Proprietary, PW Board - Corrosion Control Proj. 10/1/2000	10/1/2021	97,539	-	19,507	78,032
263.84	Loans to other governments, Proprietary, PW Board - Booster Pump Station 10/1/1999	10/1/2020	49,442	-	12,360	37,082
264.30	Net Pension Liability		104,833	-	18,397	86,436
Total Revenue and Other (non G.O.) Debt/Liabilities:			257,159	4,943	50,264	211,838
Total Liabilities:			257,159	4,943	50,264	211,838

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2017

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	381,036.41	564,926.33		43,544.90		608,471.23	535,347.97		13,508.69	548,856.66	440,650.98
101 City Streets	16,397.96	26,254.92				26,254.92	24,397.41		2,000.00	26,397.41	16,255.47
102 Transportation Benefit District	11,056.15	16,443.55				16,443.55	5,368.89		-2,000.00	3,368.89	24,130.81
305 Capital Projects Fund	76,332.99	26,778.46		18,849.96		45,628.42			8,938.63	8,938.63	113,022.78
402 Water Operations & Maintenance	436,683.35	443,172.49	-200,000.00	199,589.42		442,761.91	321,989.34	-200,000.00	237,109.73	359,099.07	520,346.19
635 Treasurers Suspense Fund		4,148.19				4,148.19	2,598.19		1,550.00	4,148.19	
TOTALS:	921,506.86	1,081,723.94	-200,000.00	261,984.28		1,143,708.22	889,701.80	-200,000.00	261,107.05	950,808.85	1,114,406.23

City of Roy
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
State Grant from Criminal Justice Training Commission			
	Reimbursement Of Manpower Replacement Expenditure, Basic Law Enforcement Academy	A0563701-10	782
			Sub-total: 782
State Grant from Transportation Improvement Board (TIB)			
	2017 Emergency Pavement Repair Project	2-P-814(002)-1	7,740
			Sub-total: 7,740
State Grant from Traffic Safety Commission			
	Law Enforcement Grants For School Zones	0229	500
			Sub-total: 500
			Grand total: 9,022

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CDBG - Entitlement Grants Cluster								
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Pierce County Community Connections)	Community Development Block Grants/Entitlement Grants	14.218	SC-103653	147,830	-	147,830	-	1,2,7
Total CDBG - Entitlement Grants Cluster:				147,830	-	147,830	-	
Total Federal Awards Expended:				147,830	-	147,830	-	

The accompanying notes are an integral part of this schedule.

City of Roy
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ending December 31, 2017

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the city's financial statements. The city uses the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. Additional details about the basis of accounting used by the city is found in the Notes to the Financial Statements.

Note 2 – Program Costs

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

Note 7 – Indirect Cost Rate

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

Labor Relations Consultant(S)
For the Year Ended December 31, 2017

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