

ANNUAL REPORT CERTIFICATION

Pend Oreille County

(Official Name of Government)

0150

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

Newport, WA 99156

Official Website Address www.pendoreilleco.org

Official E-mail Address mnichols@pendoreille.org

Official Phone Number 509-447-6474

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Jill Shacklett Chief Deputy Auditor

Contact Phone Number 509-447-6470

Contact E-mail Address jshacklett@pendoreille.org

I certify 25th 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

Jill Shacklett (jshacklett@pendoreille.org)

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		Total for All Funds (Memo Only)	001 General	101 Arts & Toursim	102 Counseling
Beginning Cash and Investments					
30810	Reserved	4,749,019	1,011,767	40,870	1,020,346
30880	Unreserved	3,499,747	1,733,683	-	-
388 & 588	Prior Period Adjustments, Net	(275)	(275)	-	-
Operating Revenues					
310	Taxes	5,814,035	3,322,033	41,283	28,291
320	Licenses and Permits	161,343	161,343	-	-
330	Intergovernmental Revenues	10,429,766	4,570,150	-	1,911,622
340	Charges for Goods and Services	5,284,119	1,198,865	-	134,409
350	Fines and Penalties	214,392	214,392	-	-
360	Miscellaneous Revenues	484,622	279,265	-	16,595
Total Operating Revenues:		22,388,277	9,746,048	41,283	2,090,917
Operating Expenditures					
510	General Government	5,907,328	4,798,409	-	-
520	Public Safety	4,493,017	3,822,590	-	-
530	Utilities	890,164	-	-	-
540	Transportation	5,065,207	-	-	-
550	Natural and Economic Environment	798,829	620,033	39,928	-
560	Social Services	2,371,044	228,460	-	1,996,982
570	Culture and Recreation	336,883	85,113	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		19,862,472	9,554,605	39,928	1,996,982
Net Operating Increase (Decrease):		2,525,805	191,443	1,355	93,935
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	460,814	449	-	22,404
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	150,020	100,000	-	-
Total Nonoperating Revenues:		610,834	100,449	-	22,404
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	220,325	5,228	-	47,357
591-593	Debt Service	35,943	-	-	-
594-595	Capital Expenditures	3,408,887	528,406	-	-
597	Transfers-Out	150,020	-	-	-
Total Nonoperating Expenditures:		3,815,175	533,634	-	47,357
Net Increase (Decrease) in Cash and Investments:		(678,536)	(241,742)	1,355	68,982
Ending Cash and Investments					
5081000	Reserved	4,409,117	1,025,999	42,225	1,089,328
5088000	Unreserved	3,160,838	1,477,434	-	-
Total Ending Cash and Investments		7,569,955	2,503,433	42,225	1,089,328

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		103 Crime Victims	104 Fair	105 Law Library	110 Park
Beginning Cash and Investments					
30810	Reserved	14,339	68,077	2,417	103,872
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	34,808	-	-
340	Charges for Goods and Services	7,319	34,468	3,740	257
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	29,977	-	4,937
Total Operating Revenues:		7,319	99,253	3,740	5,194
Operating Expenditures					
510	General Government	5,220	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	100,203	2,976	144,885
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		5,220	100,203	2,976	144,885
Net Operating Increase (Decrease):		2,099	(950)	764	(139,691)
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	8,713	-	156,690
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	8,713	-	156,690
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	5,738	-	17
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		-	5,738	-	17
Net Increase (Decrease) in Cash and Investments:		2,099	2,025	764	16,982
Ending Cash and Investments					
5081000	Reserved	16,438	70,102	3,181	120,854
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		16,438	70,102	3,181	120,854

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		111 Paths & Trails	112 Road	114 Veteran's Assistance	115 Real Estate & Property Tax Admin
Beginning Cash and Investments					
30810	Reserved	116,039	1,405,410	50,160	9,442
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	2,023,789	12,788	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,268	3,121,356	1	8,972
340	Charges for Goods and Services	-	240,665	-	2,160
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	3,982	-	33
Total Operating Revenues:		8,268	5,389,792	12,789	11,165
Operating Expenditures					
510	General Government	-	304,622	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	4,153,235	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	7,484	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	4,457,857	7,484	-
Net Operating Increase (Decrease):		8,268	931,935	5,305	11,165
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	12,408	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	50,020
Total Nonoperating Revenues:		-	12,408	-	50,020
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	5,809	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	1,157,679	-	-
597	Transfers-Out	-	100,000	-	-
Total Nonoperating Expenditures:		-	1,263,488	-	-
Net Increase (Decrease) in Cash and Investments:		8,268	(319,145)	5,305	61,185
Ending Cash and Investments					
5081000	Reserved	124,307	1,086,265	55,465	70,627
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		124,307	1,086,265	55,465	70,627

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		117 Treasurer's REET tech	118 Treasurer's O&M	119 Auditor's O&M	123 Trial Court Improvement
Beginning Cash and Investments					
30810	Reserved	49,980	23,727	99,857	76,375
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	41,222	18,866
340	Charges for Goods and Services	-	3,586	8,753	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	40	139	-	-
Total Operating Revenues:		40	3,725	49,975	18,866
Operating Expenditures					
510	General Government	-	4,974	43,968	9,837
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	4,974	43,968	9,837
Net Operating Increase (Decrease):		40	(1,249)	6,007	9,029
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	-	-	-
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	50,020	-	-	-
Total Nonoperating Expenditures:		50,020	-	-	-
Net Increase (Decrease) in Cash and Investments:		(49,980)	(1,249)	6,007	9,029
Ending Cash and Investments					
5081000	Reserved	-	22,478	105,864	85,404
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		-	22,478	105,864	85,404

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		126 Drug Enforcement	127 Emergency 911 communication	128 Extension Education	130 Growth Management
Beginning Cash and Investments					
30810	Reserved	1,823	1,463	13,711	-
30880	Unreserved	-	-	-	8,164
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	105,781	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	663,402	-	5,554
340	Charges for Goods and Services	-	-	955	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	60,120	1,156	375	-
Total Operating Revenues:		60,120	770,339	1,330	5,554
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	670,427	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	5,913
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	3,706	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	670,427	3,706	5,913
Net Operating Increase (Decrease):		60,120	99,912	(2,376)	(359)
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	6,673	28	5	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		6,673	28	5	-
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	6,673	28	2	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	19,076	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		6,673	19,104	2	-
Net Increase (Decrease) in Cash and Investments:		60,120	80,836	(2,373)	(359)
Ending Cash and Investments					
5081000	Reserved	61,943	22,299	11,338	-
5088000	Unreserved	-	60,000	-	7,805
Total Ending Cash and Investments		61,943	82,299	11,338	7,805

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		131 Low Income Housing	132 Homeless Program	134 Public Facilities	201 Bond fund
Beginning Cash and Investments					
30810	Reserved	13,548	49,624	456,381	-
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	-	148,048	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	14,564	77,619	50,000	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	28,500	-	-
Total Operating Revenues:		14,564	106,119	198,048	-
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	129,047	-
560	Social Services	13,999	124,119	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		13,999	124,119	129,047	-
Net Operating Increase (Decrease):		565	(18,000)	69,001	-
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	3,000	35,943
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	-	3,000	35,943
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	35,943
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	335,483	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		-	-	335,483	35,943
Net Increase (Decrease) in Cash and Investments:		565	(18,000)	(263,482)	-
Ending Cash and Investments					
5081000	Reserved	14,113	31,624	192,899	-
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		14,113	31,624	192,899	-

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		301 Capital Projects	463 Solid Waste	501 Risk Management	502 ER&R
Beginning Cash and Investments					
30810	Reserved	119,791	-	-	-
30880	Unreserved	-	127,997	133,687	1,071,517
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	132,022	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	45,545	-	-
340	Charges for Goods and Services	-	799,080	361,957	1,719,351
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	3,721	54,628	385	769
Total Operating Revenues:		135,743	899,253	362,342	1,720,120
Operating Expenditures					
510	General Government	10,645	-	320,112	-
520	Public Safety	-	-	-	-
530	Utilities	-	890,164	-	-
540	Transportation	-	-	-	911,972
550	Natural and Economic Environment	-	3,908	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		10,645	894,072	320,112	911,972
Net Operating Increase (Decrease):		125,098	5,181	42,230	808,148
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	109,536	10,428	93,866
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	109,536	10,428	93,866
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	17,468	279	95,164
591-593	Debt Service	35,943	-	-	-
594-595	Capital Expenditures	52,582	93,505	-	940,460
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		88,525	110,973	279	1,035,624
Net Increase (Decrease) in Cash and Investments:		36,573	3,744	52,379	(133,610)
Ending Cash and Investments					
5081000	Reserved	156,364	-	-	-
5088000	Unreserved	-	131,741	186,066	937,907
Total Ending Cash and Investments		156,364	131,741	186,066	937,907

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		<u>504</u> <u>Unemployment</u>	<u>505 Information</u> <u>Technology</u>
Beginning Cash and Investments			
30810	Reserved	-	-
30880	Unreserved	206,883	217,816
388 & 588	Prior Period Adjustments, Net	-	-
Operating Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	17,704	608,667
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	-
Total Operating Revenues:		<u>17,704</u>	<u>608,667</u>
Operating Expenditures			
510	General Government	84	409,457
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
598	Miscellaneous Expenses	-	-
Total Operating Expenditures:		<u>84</u>	<u>409,457</u>
Net Operating Increase (Decrease):		<u>17,620</u>	<u>199,210</u>
Nonoperating Revenues			
370-380, 395 & 398	Other Financing Sources	-	671
391-393	Debt Proceeds	-	-
397	Transfers-In	-	-
Total Nonoperating Revenues:		<u>-</u>	<u>671</u>
Nonoperating Expenditures			
580, 596 & 599	Other Financing Uses	-	619
591-593	Debt Service	-	-
594-595	Capital Expenditures	-	281,696
597	Transfers-Out	-	-
Total Nonoperating Expenditures:		<u>-</u>	<u>282,315</u>
Net Increase (Decrease) in Cash and Investments:		<u>17,620</u>	<u>(82,434)</u>
Ending Cash and Investments			
5081000	Reserved	-	-
5088000	Unreserved	224,503	135,382
Total Ending Cash and Investments		<u>224,503</u>	<u>135,382</u>

The accompanying notes are an integral part of this statement.

Pend Oreille County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2015

		Total for All Funds (Memo Only)	621 Auditor DOL	622 CSA	623 District Ct Checking
308	Beginning Cash and Investments	289,810	8,645	2,000	14,344
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	52,338	-	-	-
380-390	Other Increases and Financing Sources	6,546,582	1,433,502	5	470,800
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	6,528,972	1,433,933	5	449,763
	Net Increase (Decrease) in Cash and Investments:	69,948	(431)	-	21,037
508	Ending Cash and Investments	359,758	8,214	2,000	35,381

		624 Sheriff Correction-Jail	625 Superior Ct Checking/Trust	632 Advance Tax	675 Sheriff's Trust
308	Beginning Cash and Investments	51,566	24,019	178	1,754
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	89,669	192,958	(72)	22,189
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	88,490	200,263	-	18,485
	Net Increase (Decrease) in Cash and Investments:	1,179	(7,305)	(72)	3,704
508	Ending Cash and Investments	52,745	16,714	106	5,458

		679 State	682 Tax Foreclosure Suspense	683 Timber Tax Reserve	685 Treasurer's Suspense
308	Beginning Cash and Investments	52,276	77,560	53,019	4,449
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	52,338	-
380-390	Other Increases and Financing Sources	4,348,986	(7,006)	-	(4,449)
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	4,338,033	-	-	-
	Net Increase (Decrease) in Cash and Investments:	10,953	(7,006)	52,338	(4,449)
508	Ending Cash and Investments	63,229	70,554	105,357	-

The accompanying notes are an integral part of this statement.

Pend Oreille County

Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Reserved Cash and Investments-Beginning	\$1,011,767
0150	001	General	3088000	Unreserved Cash and Investments-Beginning	\$1,733,683
0150	001	General	3111000	Property Tax	\$1,907,193
0150	001	General	3174000	Timber Excise Tax	\$112,919
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,173,289
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$127,334
0150	001	General	3172000	Leasehold Excise Tax	\$1,298
0150	001	General	3216000	Professional and Occupations	\$20
0150	001	General	3221000	Buildings, Structure and Equipment	\$139,765
0150	001	General	3222000	Marriage Licenses	\$456
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$13,227
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$7,875
0150	001	General	3311620	Federal Direct Grant from Department of Justice	\$1,285
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$25,174
0150	001	General	3321523	Payment In-Lieu of Tax	\$923,944
0150	001	General	3321560	Payment In-Lieu of Tax	\$162
0150	001	General	3421000	Law Enforcement Services	\$320
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$25,766
0150	001	General	3332060	Federal Indirect Grant from Department of Transportation	\$430
0150	001	General	3332070	Federal Indirect Grant from Department of Transportation	\$7,533

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$16,058
0150	001	General	3339563	Federal Indirect Grant from Executive Office of the President	\$82,888
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	\$15,633
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	\$38,446
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$100,484
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$79,224
0150	001	General	3340100	State Grant from Attorney General Office	\$10,852
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	\$37,710
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$2,291
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$21,209
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$14,887
0150	001	General	3340180	State Grant from Military Department	\$225,390
0150	001	General	3340230	State Grant from Department Natural Resources	\$1,850
0150	001	General	3340310	State Grant from Department of Ecology	\$240,925
0150	001	General	3340420	State Grant from Department of Commerce	\$23,944
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$39,526
0150	001	General	3340462	State Grant from Department of Social and Health Services	\$12,441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3340463	State Grant from Department of Social and Health Services	\$2,814
0150	001	General	3350091	PUD Privilege Tax	\$386,004
0150	001	General	3360084	Vessel Registration Fees	\$7,982
0150	001	General	3360098	City-County Assistance	\$173,116
0150	001	General	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$1,107
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$3,309
0150	001	General	3360610	Criminal Justice - Counties	\$553,767
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$4,468
0150	001	General	3360632	Juvenile Rehabilitations - Impacted Counties	\$32,942
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$13,757
0150	001	General	3360692	Autopsy Cost	\$5,929
0150	001	General	3360694	Liquor/Beer Excise Tax	\$10,294
0150	001	General	3360695	Liquor Control Board Profits	\$39,829
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,386,780
0150	001	General	3412100	Auditors' Filing and Recording Services	\$27,797
0150	001	General	3412200	District/Municipal Court Civil Filing Services	\$3,901
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$15,903
0150	001	General	3412800	District/Municipal Other Court Filing Services	\$375
0150	001	General	3412900	Superior Court Other Filing Services	\$1,219
0150	001	General	3413200	District/Municipal Court Records Services	\$3,874
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,511

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3413400	Superior Court Record Services	\$10,674
0150	001	General	3413404	Superior Court Record Services	\$12,295
0150	001	General	3413423	Superior Court Record Services	\$730
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$313
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$3,244
0150	001	General	3413700	Superior Court - Administrative Fees	\$37
0150	001	General	3413800	Records Search Fees	\$4
0150	001	General	3414100	Assessors' Fees	\$9,869
0150	001	General	3414200	Treasurers' Fees	\$20,208
0150	001	General	3414300	Budgeting and Accounting Services	\$15,905
0150	001	General	3414500	Election Services	\$9,449
0150	001	General	3414800	Motor Vehicle License Fees	\$149,725
0150	001	General	3414900	Court Services	\$28,356
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$245
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$5,386
0150	001	General	3417000	Sales of Merchandise	\$1,713
0150	001	General	3417000	Sales of Merchandise	\$8,657
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$7,372
0150	001	General	3419500	Legal Services	\$2,315
0150	001	General	3419600	Personnel Services	\$396
0150	001	General	3419900	Passport and Naturalization Services	\$11,460
0150	001	General	3421000	Law Enforcement Services	\$400,692

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3423000	Detention and Correction Services	\$177,052
0150	001	General	3423000	Detention and Correction Services	\$351
0150	001	General	3424000	Protective Inspection Services	\$3,274
0150	001	General	3425000	Disaster Preparation Services	\$4,304
0150	001	General	3426000	Ambulance Services	\$131
0150	001	General	3428000	Dispatch Services	\$100,249
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$2
0150	001	General	3451600	Weed Control Services	\$116,245
0150	001	General	3458100	Zoning and Subdivision Services	\$32,355
0150	001	General	3465000	Domestic Relations and Family Court Services	\$2,242
0150	001	General	3465000	Domestic Relations and Family Court Services	\$148
0150	001	General	3513000	Criminal Filing Fees	\$152
0150	001	General	3515000	Investigative Fund Assessments	\$1,719
0150	001	General	3518000	Crime Victim Penalty Assessments	\$4,188
0150	001	General	3519000	Other Superior Court Penalties	\$6,885
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$1,061
0150	001	General	3524000	Boating Safety Penalties	\$72
0150	001	General	3531000	Traffic Infraction Penalties	\$56,807
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$3,106
0150	001	General	3540000	Civil Parking Infraction Penalties	\$129
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$11,181
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$10,093
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$5,697
0150	001	General	3572200	Witness Cost	\$80

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3572300	Public Defense Cost	\$2,866
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$4,629
0150	001	General	3573300	Public Defense Cost	\$2,802
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$18,664
0150	001	General	3590000	Non-Court Fines and Penalties	\$84,070
0150	001	General	3611100	Investment Earnings	\$8,204
0150	001	General	3614000	Other Interest	\$163,922
0150	001	General	3621000	Equipment and Vehicle Rentals (Short-Term)	\$15,663
0150	001	General	3625000	Land and Facilities Leases (Long-Term)	\$36,609
0150	001	General	3628000	Concession Proceeds	\$6,628
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$38,753
0150	001	General	3691000	Sale of Scrap and Junk	\$1,499
0150	001	General	3692000	Unclaimed Money and Proceeds from Sales of Unclaimed Property	\$7,023
0150	001	General	3693000	Confiscated and Forfeited Property	\$214
0150	001	General	3694000	Judgments and Settlements	\$279
0150	001	General	3698000	Cash Adjustments	(\$114)
0150	001	General	3671100	Contributions and Donations from Nongovernmental Sources	\$293
0150	001	General	3890000	Other Nonrevenues	\$3,417
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$189
0150	001	General	3425000	Disaster Preparation Services	\$7,569
0150	001	General	3980000	Insurance Recoveries	\$987
0150	001	General	3860000	Agency Type Deposits	\$244
0150	001	General	3880000	Prior Period(s) Adjustment(s)	(\$275)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3890000	Other Nonrevenues	\$100
0150	001	General	3890000	Other Nonrevenues	(\$4,018)
0150	001	General	3952000	Compensation for Loss/Impairment of Capital Assets	\$5,000
0150	001	General	3970000	Transfers-In	\$100,000
0150	001	General	3980000	Insurance Recoveries	\$4,642
0150	101	Arts & Toursim	3081000	Reserved Cash and Investments-Beginning	\$40,870
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	\$41,283
0150	102	Counseling	3081000	Reserved Cash and Investments-Beginning	\$1,020,346
0150	102	Counseling	3111000	Property Tax	\$26,676
0150	102	Counseling	3174000	Timber Excise Tax	\$1,599
0150	102	Counseling	3172000	Leasehold Excise Tax	\$16
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$2
0150	102	Counseling	3339327	Federal Indirect Grant from Department of Health and Human Services	\$124,268
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$53,685
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$10,500
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$34,318
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$13,955
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	\$133,700
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	\$27,811

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3340468	State Grant from Department of Social and Health Services	\$50,916
0150	102	Counseling	3331672	Federal Indirect Grant from Department of Justice	\$1,000
0150	102	Counseling	3360423	Public Health Assistance	\$1,460,444
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$210
0150	102	Counseling	3360695	Liquor Control Board Profits	\$813
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,724
0150	102	Counseling	3463001	Chemical Dependency Services	\$70
0150	102	Counseling	3463002	Chemical Dependency Services	\$283
0150	102	Counseling	3463019	Chemical Dependency Services	\$30,312
0150	102	Counseling	3463062	Chemical Dependency Services	\$8,209
0150	102	Counseling	3464064	Mental Health Services	\$44,917
0150	102	Counseling	3466000	Developmental Disabilities Services	\$47,879
0150	102	Counseling	3476000	Program Fees	\$1,015
0150	102	Counseling	3611100	Investment Earnings	\$753
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$5,002
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$10,840
0150	102	Counseling	3890700	Other Nonrevenues	\$76
0150	102	Counseling	3890700	Other Nonrevenues	\$14,003
0150	102	Counseling	3951000	Proceeds from Sales of Capital Assets	\$8,325
0150	103	Crime Victims	3081000	Reserved Cash and Investments-Beginning	\$14,339
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$7,319

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	104	Fair	3081000	Reserved Cash and Investments-Beginning	\$68,077
0150	104	Fair	3360211	Fair Fund	\$34,808
0150	104	Fair	3474000	Event Admission Fees	\$34,228
0150	104	Fair	3611100	Investment Earnings	\$69
0150	104	Fair	3624000	Land and Facilities Rentals (Short-Term)	\$2,311
0150	104	Fair	3625000	Land and Facilities Leases (Long-Term)	\$12,169
0150	104	Fair	3628000	Concession Proceeds	\$2,543
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$12,874
0150	104	Fair	3698000	Cash Adjustments	\$11
0150	104	Fair	3474000	Event Admission Fees	\$240
0150	104	Fair	3890000	Other Nonrevenues	\$8,713
0150	105	Law Library	3081000	Reserved Cash and Investments-Beginning	\$2,417
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$938
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,802
0150	110	Park	3081000	Reserved Cash and Investments-Beginning	\$103,872
0150	110	Park	3417100	Sales of Merchandise	\$257
0150	110	Park	3624000	Land and Facilities Rentals (Short-Term)	\$1,923
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$2,964
0150	110	Park	3694000	Judgments and Settlements	\$50
0150	110	Park	3862300	Agency Type Deposits	\$20
0150	110	Park	3890700	Other Nonrevenues	\$17
0150	110	Park	3951000	Proceeds from Sales of Capital Assets	\$156,653
0150	111	Paths & Trails	3081000	Reserved Cash and Investments-Beginning	\$116,039

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,268
0150	112	Road	3081000	Reserved Cash and Investments-Beginning	\$1,405,410
0150	112	Road	3111000	Property Tax	\$1,892,199
0150	112	Road	3174000	Timber Excise Tax	\$130,575
0150	112	Road	3172000	Leasehold Excise Tax	\$1,015
0150	112	Road	3321068	Title I - Schools and Roads	\$395,663
0150	112	Road	3321560	Payment In-Lieu of Tax	\$187
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$37,744
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$44,345
0150	112	Road	3332023	Federal Indirect Grant from Department of Transportation	\$8,193
0150	112	Road	3340270	State Grant from Recreation and Conservation Office	\$164,670
0150	112	Road	3340370	State Grant from County Road Administration Board	\$532,640
0150	112	Road	3340372	Crab Road Arterial - Projects	\$269,000
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,645,375
0150	112	Road	3417100	Sales of Merchandise	\$239
0150	112	Road	3417500	Sales of Merchandise	\$3
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$221,889
0150	112	Road	3611100	Investment Earnings	\$1,467
0150	112	Road	3691000	Sale of Scrap and Junk	\$2,365
0150	112	Road	3694000	Judgments and Settlements	\$150
0150	112	Road	3890000	Other Nonrevenues	\$150
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$18,534

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3340690	State Grant from Other State Agencies	\$23,539
0150	112	Road	3864300	Agency Type Deposits	\$17
0150	112	Road	3890000	Other Nonrevenues	\$1,606
0150	112	Road	3951000	Proceeds from Sales of Capital Assets	\$379
0150	112	Road	3952000	Compensation for Loss/Impairment of Capital Assets	\$6,151
0150	112	Road	3980000	Insurance Recoveries	\$4,105
0150	114	Veteran's Assistance	3081000	Reserved Cash and Investments-Beginning	\$50,160
0150	114	Veteran's Assistance	3111000	Property Tax	\$12,058
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	\$723
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$7
0150	114	Veteran's Assistance	3321560	Payment In-Lieu of Tax	\$1
0150	115	Real Estate & Property Tax Admin	3081000	Reserved Cash and Investments-Beginning	\$9,442
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$8,972
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$2,160
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	\$33
0150	115	Real Estate & Property Tax Admin	3970000	Transfers-In	\$50,020
0150	001	General	3694000	Judgments and Settlements	\$292
0150	001	General	3890000	Other Nonrevenues	\$938
0150	001	General	3951000	Proceeds from Sales of Capital Assets	(\$10,861)
0150	117	Treasurer's REET tech	3081000	Reserved Cash and Investments-Beginning	\$49,980
0150	117	Treasurer's REET tech	3611100	Investment Earnings	\$40
0150	118	Treasurer's O&M	3081000	Reserved Cash and Investments-Beginning	\$23,727
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$3,586
0150	118	Treasurer's O&M	3671100	Contributions and Donations from Nongovernmental Sources	\$139

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	119	Auditor's O&M	3081000	Reserved Cash and Investments-Beginning	\$99,857
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$41,222
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$2,323
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$6,430
0150	123	Trial Court Improvement	3081000	Reserved Cash and Investments-Beginning	\$76,375
0150	123	Trial Court Improvement	3340121	State Grant from Other Judicial Agencies	\$5,124
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$13,742
0150	126	Drug Enforcement	3081000	Reserved Cash and Investments-Beginning	\$1,823
0150	126	Drug Enforcement	3671100	Contributions and Donations from Nongovernmental Sources	\$150
0150	126	Drug Enforcement	3693000	Confiscated and Forfeited Property	\$59,970
0150	126	Drug Enforcement	3862100	Agency Type Deposits	\$6,673
0150	127	Emergency 911 communication	3081000	Reserved Cash and Investments-Beginning	\$1,463
0150	127	Emergency 911 communication	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$30,796
0150	127	Emergency 911 communication	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$72,629
0150	127	Emergency 911 communication	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$2,356
0150	127	Emergency 911 communication	3340180	State Grant from Military Department	\$663,402
0150	127	Emergency 911 communication	3614000	Other Interest	\$874

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communicstion	3671100	Contributions and Donations from Nongovernmental Sources	\$282
0150	127	Emergency 911 communicstion	3890700	Other Nonrevenues	\$28
0150	128	Extension Education	3081000	Reserved Cash and Investments-Beginning	\$13,711
0150	128	Extension Education	3417100	Sales of Merchandise	\$65
0150	128	Extension Education	3471000	Cooperative Extension Services	\$890
0150	128	Extension Education	3671100	Contributions and Donations from Nongovernmental Sources	\$375
0150	128	Extension Education	3867100	Agency Type Deposits	\$5
0150	130	Growth Management	3088000	Unreserved Cash and Investments-Beginning	\$8,164
0150	130	Growth Management	3340310	State Grant from Department of Ecology	\$5,554
0150	131	Low Income Housing	3081000	Reserved Cash and Investments-Beginning	\$13,548
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$14,564
0150	132	Homeless Program	3081000	Reserved Cash and Investments-Beginning	\$49,624
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$77,619
0150	132	Homeless Program	3671100	Contributions and Donations from Nongovernmental Sources	\$28,500
0150	134	Public Facilities	3081000	Reserved Cash and Investments-Beginning	\$456,381
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$148,048
0150	134	Public Facilities	3419200	Property Management Services	\$50,000
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000
0150	201	Bond fund	3081000	Reserved Cash and Investments-Beginning	\$0
0150	201	Bond fund	3890000	Other Nonrevenues	\$35,943

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	301	Capital Projects	3081000	Reserved Cash and Investments-Beginning	\$119,791
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$132,022
0150	301	Capital Projects	3671100	Contributions and Donations from Nongovernmental Sources	\$3,721
0150	463	Solid Waste	3088000	Unreserved Cash and Investments-Beginning	\$127,997
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	\$45,545
0150	463	Solid Waste	3414300	Budgeting and Accounting Services	\$1,410
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$797,670
0150	463	Solid Waste	3671100	Contributions and Donations from Nongovernmental Sources	\$549
0150	463	Solid Waste	3691000	Sale of Scrap and Junk	\$53,755
0150	463	Solid Waste	3698100	Cash Adjustments	(\$16)
0150	463	Solid Waste	3691000	Sale of Scrap and Junk	\$340
0150	463	Solid Waste	3811000	Interfund Loans Received	\$95,000
0150	463	Solid Waste	3863700	Agency Type Deposits	\$14,536
0150	501	Risk Management	3088000	Unreserved Cash and Investments-Beginning	\$133,687
0150	501	Risk Management	3671100	Contributions and Donations from Nongovernmental Sources	\$385
0150	501	Risk Management	3414700	Risk Management Services	\$361,957
0150	501	Risk Management	3890700	Other Nonrevenues	\$165
0150	501	Risk Management	3952000	Compensation for Loss/Impairment of Capital Assets	\$10,263
0150	502	ER&R	3088000	Unreserved Cash and Investments-Beginning	\$1,071,517
0150	502	ER&R	3419400	Purchasing Services	\$11,141
0150	502	ER&R	3442000	Sales of Road Materials	\$23,446
0150	502	ER&R	3445000	Sales of Fuel	\$173,977

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	3445000	Sales of Fuel	\$257,703
0150	502	ER&R	3611100	Investment Earnings	\$769
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,253,084
0150	502	ER&R	3890000	Other Nonrevenues	\$64
0150	502	ER&R	3864800	Agency Type Deposits	\$1,115
0150	502	ER&R	3890000	Other Nonrevenues	\$164
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets	\$92,523
0150	504	Unemployment	3088000	Unreserved Cash and Investments-Beginning	\$206,883
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$17,704
0150	505	Information Technology	3088000	Unreserved Cash and Investments-Beginning	\$217,816
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$596
0150	505	Information Technology	3457000	Information Services	\$34,722
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	\$470,106
0150	505	Information Technology	3487000	Internal Service Funds Sales and Services	\$103,243
0150	505	Information Technology	3860000	Agency Type Deposits	\$71
0150	505	Information Technology	3890700	Other Nonrevenues	\$600
0150	621	Auditor DOL	3081000	Reserved Cash and Investments-Beginning	\$8,645
0150	621	Auditor DOL	3890000	Other Nonrevenues	\$1,433,502
0150	622	CSA	3081000	Reserved Cash and Investments-Beginning	\$2,000
0150	622	CSA	3890000	Other Nonrevenues	\$5
0150	623	District Ct Checking	3081000	Reserved Cash and Investments-Beginning	\$14,344
0150	623	District Ct Checking	3890000	Other Nonrevenues	\$470,800
0150	624	Sheriff Correction-Jail	3081000	Reserved Cash and Investments-Beginning	\$51,566
0150	624	Sheriff Correction-Jail	3890000	Other Nonrevenues	\$89,669
0150	625	Superior Ct Checking/Trust	3081000	Reserved Cash and Investments-Beginning	\$24,019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	625	Superior Ct Checking/Trust	3890000	Other Nonrevenues	\$192,958
0150	632	Advance Tax	3081000	Reserved Cash and Investments-Beginning	\$178
0150	632	Advance Tax	3890000	Other Nonrevenues	(\$72)
0150	675	Sheriff's Trust	3081000	Reserved Cash and Investments-Beginning	\$1,754
0150	675	Sheriff's Trust	3890000	Other Nonrevenues	\$22,189
0150	679	State	3081000	Reserved Cash and Investments-Beginning	\$52,276
0150	679	State	3860000	Agency Type Deposits	\$4,348,986
0150	682	Tax Foreclosure Suspense	3081000	Reserved Cash and Investments-Beginning	\$77,560
0150	682	Tax Foreclosure Suspense	3890000	Other Nonrevenues	(\$7,006)
0150	683	Timber Tax Reserve	3081000	Reserved Cash and Investments-Beginning	\$53,019
0150	683	Timber Tax Reserve	3174000	Timber Excise Tax	\$52,338
0150	685	Treasurer's Suspense	3081000	Reserved Cash and Investments-Beginning	\$4,449
0150	685	Treasurer's Suspense	3890000	Other Nonrevenues	(\$4,449)
0150	001	General	5081000	Reserved Cash and Investments - Ending	\$1,025,999
0150	001	General	5088000	Unreserved Cash and Investments - Ending	\$1,477,434
0150	001	General	5116010	Legislative Activities	\$230,735
0150	001	General	5116020	Legislative Activities	\$68,356
0150	001	General	5116030	Legislative Activities	\$1,452
0150	001	General	5116040	Legislative Activities	\$11,824
0150	001	General	5116040	Legislative Activities	\$25,086
0150	001	General	5122110	Superior Court	\$18,032
0150	001	General	5122120	Superior Court	\$2,944
0150	001	General	5122130	Superior Court	\$14,915
0150	001	General	5122140	Superior Court	\$319,157
0150	001	General	5123010	County Clerk	\$177,202
0150	001	General	5123020	County Clerk	\$58,687
0150	001	General	5123030	County Clerk	\$3,951
0150	001	General	5123040	County Clerk	\$7,307

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5124010	District Court	\$262,652
0150	001	General	5124020	District Court	\$74,590
0150	001	General	5124030	District Court	\$6,934
0150	001	General	5124040	District Court	\$182,362
0150	001	General	5131040	Executive Office	\$5,232
0150	001	General	5142010	Financial Services	\$207,621
0150	001	General	5142020	Financial Services	\$65,062
0150	001	General	5142030	Financial Services	\$11,234
0150	001	General	5142040	Financial Services	\$5,466
0150	001	General	5142210	Financial Services	\$215,316
0150	001	General	5142220	Financial Services	\$72,794
0150	001	General	5142230	Financial Services	\$5,048
0150	001	General	5142240	Financial Services	\$13,313
0150	001	General	5142240	Financial Services	\$10,870
0150	001	General	5142340	Financial Services	\$46,557
0150	001	General	5142410	Financial Services	\$185,327
0150	001	General	5142410	Financial Services	\$945
0150	001	General	5142420	Financial Services	\$67,856
0150	001	General	5142420	Financial Services	\$88
0150	001	General	5142430	Financial Services	\$2,171
0150	001	General	5142440	Financial Services	\$9,318
0150	001	General	5142440	Financial Services	\$807
0150	001	General	5143010	Recording Services	\$44,513
0150	001	General	5143020	Recording Services	\$15,772
0150	001	General	5144010	Election Services	\$44,272
0150	001	General	5144020	Election Services	\$15,617
0150	001	General	5144030	Election Services	\$235
0150	001	General	5144040	Election Services	\$36,770
0150	001	General	5146050	Grant Administration	\$226,038
0150	001	General	5153010	Legal Services	\$517,076
0150	001	General	5153020	Legal Services	\$149,230
0150	001	General	5153030	Legal Services	\$11,598
0150	001	General	5153040	Legal Services	\$20,203
0150	001	General	5153040	Legal Services	\$49,284

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5158010	Child Support Enforcement	\$35,486
0150	001	General	5158020	Child Support Enforcement	\$12,529
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$20,380
0150	001	General	5181010	Personnel Services	\$42,040
0150	001	General	5181020	Personnel Services	\$15,034
0150	001	General	5181030	Personnel Services	\$401
0150	001	General	5181040	Personnel Services	\$9,633
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$114,796
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$40,220
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$74,169
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$188,273
0150	001	General	5185010	Central Store Services	\$11,265
0150	001	General	5185020	Central Store Services	\$3,426
0150	001	General	5185030	Central Store Services	\$3,372
0150	001	General	5185040	Central Store Services	\$59,287
0150	001	General	5185040	Central Store Services	\$221,636
0150	001	General	5188040	Information Technology Services	\$424,643
0150	001	General	5211010	Administration	\$452
0150	001	General	5211010	Administration	\$1,227,180
0150	001	General	5211020	Administration	\$151
0150	001	General	5211020	Administration	\$391,328
0150	001	General	5211030	Administration	\$45,019
0150	001	General	5211030	Administration	\$25
0150	001	General	5211040	Administration	\$2,886
0150	001	General	5211040	Administration	\$464,447
0150	001	General	5212310	Police Operations	\$16,308

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5212320	Police Operations	\$4,311
0150	001	General	5212330	Police Operations	\$256
0150	001	General	5212340	Police Operations	\$1,098
0150	001	General	5233010	Probation and Parole Services	\$69,436
0150	001	General	5233020	Probation and Parole Services	\$22,410
0150	001	General	5233030	Probation and Parole Services	\$1,448
0150	001	General	5233040	Probation and Parole Services	\$15,140
0150	001	General	5236010	Care and Custody of Prisoners	\$455,218
0150	001	General	5236020	Care and Custody of Prisoners	\$179,837
0150	001	General	5236030	Care and Custody of Prisoners	\$28,948
0150	001	General	5236040	Care and Custody of Prisoners	\$122,277
0150	001	General	5236040	Care and Custody of Prisoners	\$1,267
0150	001	General	5239030	Food Services	\$58,934
0150	001	General	5251010	Administration	\$127,563
0150	001	General	5251020	Administration	\$35,108
0150	001	General	5251030	Administration	\$4,837
0150	001	General	5251030	Administration	\$6,007
0150	001	General	5251040	Administration	\$29,758
0150	001	General	5251040	Administration	\$19,869
0150	001	General	5271010	Juvenile Services	\$57,182
0150	001	General	5271020	Juvenile Services	\$18,163
0150	001	General	5271030	Juvenile Services	\$376
0150	001	General	5271040	Juvenile Services	\$1,732
0150	001	General	5273040	Juvenile Services	\$51,096
0150	001	General	5278040	Juvenile Services	\$117,877
0150	001	General	5287010	Dispatch Services	\$170,606
0150	001	General	5287020	Dispatch Services	\$62,089
0150	001	General	5287030	Dispatch Services	\$2,781
0150	001	General	5287040	Dispatch Services	\$9,170

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5536010	Weed Control	\$134,147
0150	001	General	5536020	Weed Control	\$44,071
0150	001	General	5536030	Weed Control	\$49,854
0150	001	General	5536040	Weed Control	\$79,956
0150	001	General	5585010	Building Permits and Plan Reviews	\$81,697
0150	001	General	5585020	Building Permits and Plan Reviews	\$27,767
0150	001	General	5585030	Building Permits and Plan Reviews	\$722
0150	001	General	5585040	Building Permits and Plan Reviews	\$26,637
0150	001	General	5586010	Planning	\$100,963
0150	001	General	5586020	Planning	\$30,767
0150	001	General	5586030	Planning	\$4,641
0150	001	General	5586040	Planning	\$26,485
0150	001	General	5620040	Public Health Services	\$193,819
0150	001	General	5632040	Coroner/Medical Examiner	\$34,641
0150	001	General	5712110	Educational and Recreational Activities	\$802
0150	001	General	5712120	Educational and Recreational Activities	\$176
0150	001	General	5712130	Educational and Recreational Activities	\$3,478
0150	001	General	5712140	Educational and Recreational Activities	\$80,657
0150	001	General	5862100	Agency Type Disbursements	\$1
0150	001	General	5862100	Agency Type Disbursements	\$76
0150	001	General	5862300	Agency Type Disbursements	\$142
0150	001	General	5890700	Other Nonexpenditures	\$4,071
0150	001	General	5941360	Capital Expenditures/Expenses - Executive Services	\$1,600
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$102,611

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	\$286,390
0150	001	General	5942760	Capital Expenditures/Expenses - Juvenile Services	\$1,509
0150	001	General	5941260	Capital Expenditures/Expenses - Judicial Services	\$667
0150	101	Arts & Toursim	5081000	Reserved Cash and Investments - Ending	\$42,225
0150	101	Arts & Toursim	5573030	Tourism	\$30
0150	101	Arts & Toursim	5573040	Tourism	\$39,898
0150	102	Counseling	5081000	Reserved Cash and Investments - Ending	\$1,089,328
0150	102	Counseling	5641010	Mental Health Services	\$908,040
0150	102	Counseling	5641020	Mental Health Services	\$285,455
0150	102	Counseling	5641030	Mental Health Services	\$56,794
0150	102	Counseling	5641040	Mental Health Services	\$252,456
0150	102	Counseling	5661010	Chemical Dependency Services	\$89,374
0150	102	Counseling	5661020	Chemical Dependency Services	\$29,895
0150	102	Counseling	5661030	Chemical Dependency Services	\$3,787
0150	102	Counseling	5661040	Chemical Dependency Services	\$30,973
0150	102	Counseling	5668110	Chemical Dependency Services	\$70,926
0150	102	Counseling	5668120	Chemical Dependency Services	\$23,385
0150	102	Counseling	5668130	Chemical Dependency Services	\$16,270
0150	102	Counseling	5668140	Chemical Dependency Services	\$89,422
0150	102	Counseling	5678110	Children Services	\$17,220
0150	102	Counseling	5678120	Children Services	\$4,781
0150	102	Counseling	5681010	Developmental Disabilities Services	\$72,340
0150	102	Counseling	5681020	Developmental Disabilities Services	\$24,337

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5681030	Developmental Disabilities Services	\$2,858
0150	102	Counseling	5681040	Developmental Disabilities Services	\$18,669
0150	102	Counseling	5890700	Other Nonexpenditures	\$47,357
0150	103	Crime Victims	5081000	Reserved Cash and Investments - Ending	\$16,438
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$4,112
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,108
0150	104	Fair	5081000	Reserved Cash and Investments - Ending	\$70,102
0150	104	Fair	5737030	County Fairs	\$16,007
0150	104	Fair	5737040	County Fairs	\$84,196
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	104	Fair	5890000	Other Nonexpenditures	\$2,738
0150	105	Law Library	5081000	Reserved Cash and Investments - Ending	\$3,181
0150	105	Law Library	5722030	Library Services	\$2,476
0150	105	Law Library	5722040	Library Services	\$500
0150	110	Park	5081000	Reserved Cash and Investments - Ending	\$120,854
0150	110	Park	5768010	General Parks	\$32,565
0150	110	Park	5768020	General Parks	\$10,751
0150	110	Park	5768030	General Parks	\$7,183
0150	110	Park	5768040	General Parks	\$94,386
0150	110	Park	5890700	Other Nonexpenditures	\$17
0150	111	Paths & Trails	5081000	Reserved Cash and Investments - Ending	\$124,307
0150	112	Road	5423010	Roadway	(\$28,491)
0150	112	Road	5081000	Reserved Cash and Investments - Ending	\$1,086,265
0150	112	Road	5186210	Jobbing and Contract Work	\$212,697
0150	112	Road	5186220	Jobbing and Contract Work	\$69,955
0150	112	Road	5186230	Jobbing and Contract Work	\$162

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5186240	Jobbing and Contract Work	\$21,808
0150	112	Road	5423010	Roadway	\$160,839
0150	112	Road	5423020	Roadway	\$52,907
0150	112	Road	5423030	Roadway	\$490,152
0150	112	Road	5423040	Roadway	\$27,084
0150	112	Road	5423040	Roadway	\$335,621
0150	112	Road	5424010	Drainage	\$59,883
0150	112	Road	5424020	Drainage	\$19,698
0150	112	Road	5424030	Drainage	\$8,473
0150	112	Road	5424040	Drainage	\$23,609
0150	112	Road	5424040	Drainage	\$80,558
0150	112	Road	5425010	Structures	\$5,750
0150	112	Road	5425020	Structures	\$1,892
0150	112	Road	5425030	Structures	\$524
0150	112	Road	5425040	Structures	\$76,353
0150	112	Road	5425040	Structures	\$1,478
0150	112	Road	5426410	Traffic Control Devices	\$56,276
0150	112	Road	5426420	Traffic Control Devices	\$18,512
0150	112	Road	5426430	Traffic Control Devices	\$22,205
0150	112	Road	5426440	Traffic Control Devices	\$107,268
0150	112	Road	5426440	Traffic Control Devices	\$26,692
0150	112	Road	5426610	Snow and Ice Control	\$155,170
0150	112	Road	5426620	Snow and Ice Control	\$51,043
0150	112	Road	5426630	Snow and Ice Control	\$48,353
0150	112	Road	5426640	Snow and Ice Control	\$31,527
0150	112	Road	5426640	Snow and Ice Control	\$277,255
0150	112	Road	5426710	Street Cleaning	\$35,920
0150	112	Road	5426720	Street Cleaning	\$11,816
0150	112	Road	5426730	Street Cleaning	\$875
0150	112	Road	5426740	Street Cleaning	\$40,858
0150	112	Road	5427010	Roadside	\$95,650
0150	112	Road	5427020	Roadside	\$31,464
0150	112	Road	5427030	Roadside	\$36,118
0150	112	Road	5427040	Roadside	\$123,284

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5428010	Ancillary Operations	\$1,443
0150	112	Road	5428020	Ancillary Operations	\$475
0150	112	Road	5428030	Ancillary Operations	\$8,162
0150	112	Road	5428040	Ancillary Operations	\$501
0150	112	Road	5429010	Maintenance Administration and Overhead	\$473,928
0150	112	Road	5429020	Maintenance Administration and Overhead	\$155,897
0150	112	Road	5429030	Maintenance Administration and Overhead	\$10,496
0150	112	Road	5429040	Maintenance Administration and Overhead	\$105,031
0150	112	Road	5431010	Management	\$229,289
0150	112	Road	5431020	Management	\$75,433
0150	112	Road	5431030	Management	\$601
0150	112	Road	5431040	Management	\$61,580
0150	112	Road	5433010	General Services	\$94,035
0150	112	Road	5433020	General Services	\$30,936
0150	112	Road	5433030	General Services	\$11,738
0150	112	Road	5433040	General Services	\$146,910
0150	112	Road	5435010	Facilities	\$21,423
0150	112	Road	5435020	Facilities	\$7,048
0150	112	Road	5435030	Facilities	\$13,791
0150	112	Road	5435040	Facilities	\$26,702
0150	112	Road	5433040	General Services	\$4,547
0150	112	Road	5442010	Engineering	\$27,194
0150	112	Road	5442020	Engineering	\$8,943
0150	112	Road	5442040	Engineering	\$514
0150	112	Road	5444010	Planning	\$95,002
0150	112	Road	5444020	Planning	\$31,244
0150	112	Road	5444030	Planning	\$6,037
0150	112	Road	5444040	Planning	\$17,719
0150	112	Road	5890000	Other Nonexpenditures	\$5,809

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$28,117
0150	112	Road	5951010	Capital Expenditures/Expenses - Engineering	\$65,255
0150	112	Road	5951020	Capital Expenditures/Expenses - Engineering	\$21,434
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	\$322
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$34,659
0150	112	Road	5953010	Capital Expenditures/Expenses - Roadway	\$221
0150	112	Road	5953020	Capital Expenditures/Expenses - Roadway	\$73
0150	112	Road	5953030	Capital Expenditures/Expenses - Roadway	\$414
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	\$718,722
0150	112	Road	5955010	Capital Expenditures/Expenses - Structures	\$20,077
0150	112	Road	5955020	Capital Expenditures/Expenses - Structures	\$6,594
0150	112	Road	5955030	Capital Expenditures/Expenses - Structures	\$7,287
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$222,903
0150	112	Road	5957040	Capital Expenditures/Expenses - Roadside Development	\$31,601
0150	112	Road	5970000	Transfers-Out	\$100,000
0150	114	Veteran's Assistance	5081000	Reserved Cash and Investments - Ending	\$55,465

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	5652030	Veterans Services	\$4,021
0150	114	Veteran's Assistance	5652040	Veterans Services	\$3,463
0150	115	Real Estate & Property Tax Admin	5081000	Reserved Cash and Investments - Ending	\$70,627
0150	001	General	5549040	Other Environmental Services	\$12,326
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$135,629
0150	001	General	5890000	Other Nonexpenditures	\$938
0150	117	Treasurer's REET tech	5081000	Reserved Cash and Investments - Ending	\$0
0150	117	Treasurer's REET tech	5970000	Transfers-Out	\$50,020
0150	118	Treasurer's O&M	5081000	Reserved Cash and Investments - Ending	\$22,478
0150	118	Treasurer's O&M	5142240	Financial Services	\$4,974
0150	119	Auditor's O&M	5081000	Reserved Cash and Investments - Ending	\$105,864
0150	119	Auditor's O&M	5143030	Recording Services	\$27
0150	119	Auditor's O&M	5143040	Recording Services	\$32,244
0150	119	Auditor's O&M	5143040	Recording Services	\$11,697
0150	123	Trial Court Improvement	5081000	Reserved Cash and Investments - Ending	\$85,404
0150	123	Trial Court Improvement	5123030	County Clerk	\$9,837
0150	126	Drug Enforcement	5081000	Reserved Cash and Investments - Ending	\$61,943
0150	126	Drug Enforcement	5860000	Agency Type Disbursements	\$6,673
0150	127	Emergency 911 communication	5088000	Unreserved Cash and Investments - Ending	\$60,000
0150	127	Emergency 911 communication	5081000	Reserved Cash and Investments - Ending	\$22,299
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$423,742
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$146,983
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$84
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$99,618

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communication	5890700	Other Nonexpenditures	\$28
0150	127	Emergency 911 communication	5942860	Capital Expenditures/Expenses - Dispatch Services	\$19,076
0150	128	Extension Education	5081000	Reserved Cash and Investments - Ending	\$11,338
0150	128	Extension Education	5712130	Educational and Recreational Activities	\$2,448
0150	128	Extension Education	5712140	Educational and Recreational Activities	\$1,258
0150	128	Extension Education	5862100	Agency Type Disbursements	\$2
0150	130	Growth Management	5088000	Unreserved Cash and Investments - Ending	\$7,805
0150	130	Growth Management	5587040	Economic Development	\$5,913
0150	131	Low Income Housing	5081000	Reserved Cash and Investments - Ending	\$14,113
0150	131	Low Income Housing	5654040	Homeless Services	\$13,999
0150	132	Homeless Program	5081000	Reserved Cash and Investments - Ending	\$31,624
0150	132	Homeless Program	5654040	Homeless Services	\$95,619
0150	132	Homeless Program	5654050	Homeless Services	\$28,500
0150	134	Public Facilities	5081000	Reserved Cash and Investments - Ending	\$192,899
0150	134	Public Facilities	5587010	Economic Development	\$49,250
0150	134	Public Facilities	5587020	Economic Development	\$13,444
0150	134	Public Facilities	5587040	Economic Development	\$66,353
0150	134	Public Facilities	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$335,483
0150	201	Bond fund	5081000	Reserved Cash and Investments - Ending	\$0
0150	201	Bond fund	5890000	Other Nonexpenditures	\$35,943
0150	301	Capital Projects	5081000	Reserved Cash and Investments - Ending	\$156,364
0150	301	Capital Projects	5182010	Property Management Services	\$7,332
0150	301	Capital Projects	5182020	Property Management Services	\$2,522

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	301	Capital Projects	5182040	Property Management Services	\$791
0150	301	Capital Projects	5912770	Debt Repayment - Juvenile Services	\$33,059
0150	301	Capital Projects	5922780	Interest and Other Debt Service Cost - Juvenile Services	\$2,884
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$52,582
0150	463	Solid Waste	5088000	Unreserved Cash and Investments - Ending	\$131,741
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$113,059
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$37,913
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$13,220
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$710,344
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$10,660
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$4,968
0150	463	Solid Waste	5537040	Pollution Control and Remediation	\$3,908
0150	463	Solid Waste	5863700	Agency Type Disbursements	\$16,418
0150	463	Solid Waste	5890700	Other Nonexpenditures	\$1,050
0150	463	Solid Waste	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$93,505
0150	501	Risk Management	5088000	Unreserved Cash and Investments - Ending	\$186,066
0150	501	Risk Management	5190030	Risk Management Services	\$46
0150	501	Risk Management	5190040	Risk Management Services	\$320,007
0150	501	Risk Management	5190040	Risk Management Services	\$59
0150	501	Risk Management	5890700	Other Nonexpenditures	\$279
0150	502	ER&R	5088000	Unreserved Cash and Investments - Ending	\$937,907
0150	502	ER&R	5484930	Parts Stores	\$13,117
0150	502	ER&R	5485930	Fuel Depots	\$441,613

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5486530	Equipment Rental Services	\$15,511
0150	502	ER&R	5486540	Equipment Rental Services	\$232,090
0150	502	ER&R	5486540	Equipment Rental Services	\$115,513
0150	502	ER&R	5486810	Equipment Rental Services	\$552
0150	502	ER&R	5486820	Equipment Rental Services	\$169
0150	502	ER&R	5486840	Equipment Rental Services	\$93,407
0150	502	ER&R	5811000	Interfund Loans	\$95,000
0150	502	ER&R	5890000	Other Nonexpenditures	\$164
0150	502	ER&R	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$940,460
0150	504	Unemployment	5088000	Unreserved Cash and Investments - Ending	\$224,503
0150	504	Unemployment	5177140	Unemployment Compensation	\$84
0150	505	Information Technology	5088000	Unreserved Cash and Investments - Ending	\$135,382
0150	505	Information Technology	5188010	Information Technology Services	\$154,385
0150	505	Information Technology	5188020	Information Technology Services	\$45,333
0150	505	Information Technology	5188030	Information Technology Services	\$116,958
0150	505	Information Technology	5188040	Information Technology Services	\$92,781
0150	505	Information Technology	5868000	Agency Type Disbursements	\$19
0150	505	Information Technology	5890700	Other Nonexpenditures	\$600
0150	505	Information Technology	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$281,696
0150	621	Auditor DOL	5890000	Other Nonexpenditures	\$1,433,933
0150	621	Auditor DOL	5081000	Reserved Cash and Investments - Ending	\$8,214
0150	622	CSA	5890000	Other Nonexpenditures	\$5

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	622	CSA	5081000	Reserved Cash and Investments - Ending	\$2,000
0150	623	District Ct Checking	5890000	Other Nonexpenditures	\$449,763
0150	623	District Ct Checking	5081000	Reserved Cash and Investments - Ending	\$35,381
0150	624	Sheriff Correction-Jail	5890000	Other Nonexpenditures	\$88,490
0150	624	Sheriff Correction-Jail	5081000	Reserved Cash and Investments - Ending	\$52,745
0150	625	Superior Ct Checking/Trust	5890000	Other Nonexpenditures	\$200,263
0150	625	Superior Ct Checking/Trust	5081000	Reserved Cash and Investments - Ending	\$16,714
0150	632	Advance Tax	5081000	Reserved Cash and Investments - Ending	\$106
0150	675	Sheriff's Trust	5081000	Reserved Cash and Investments - Ending	\$5,458
0150	675	Sheriff's Trust	5890000	Other Nonexpenditures	\$18,485
0150	679	State	5081000	Reserved Cash and Investments - Ending	\$63,229
0150	679	State	5860000	Agency Type Disbursements	\$4,338,033
0150	682	Tax Foreclosure Suspense	5081000	Reserved Cash and Investments - Ending	\$70,554
0150	683	Timber Tax Reserve	5081000	Reserved Cash and Investments - Ending	\$105,357
0150	685	Treasurer's Suspense	5081000	Reserved Cash and Investments - Ending	\$0

Pend Oreille County
Schedule of Liabilities
For the Year Ended December 31, 2015

<u>ID. No.</u>	<u>Description</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
General Obligation Debt/Liabilities						
251.11	Martin Hall Bond 96 RFDG	12/1/2016	67,751	-	33,059	34,692
	Total General Obligation Debt/Liabilities:		67,751	-	33,059	34,692
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		1,130,629	871,974	731,355	1,271,248
264.30	Pension Liabilities		-	5,544,557	-	5,544,557
	Total Revenue and Other (non G.O.) Debt/Liabilities:		1,130,629	6,416,531	731,355	6,815,805
	Total Liabilities:		1,198,380	6,416,531	764,414	6,850,497

Pend Oreille County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2015

Grantor	Program Title	Identification Number	Amount
1/2 County Prosecutor's Salary			
	Prosecutor Salary	FY 2015	79,224
Sub-total:			79,224
State Grant from Military Department			
	Enhance 911 System Salary Assistance Wireline/Wireless	E16014	408,308
	Enhance 911 System Salary Assistance Wireline/Wireless	E15034	415,462
Sub-total:			823,770
State Grant from Other Judicial Agencies			
	Children in Dependency	1AA15247	2,753
	Court Appointed Special Advocate	1AA15063	31,544
	Court Appointed Special Advocate	1AA16112	14,899
	Court Appointed Special Advocate	1AA05859/PRA16001	5,124
Sub-total:			54,320
State Grant from Department of Ecology			
	Coordinated Solid Waste	G1400109	28,486
	Coordinated Solid Waste	EG160026	22,167
	Bead Lake Milfoil Eradication	WQAIP-2016-PEOCWB-00009	11,845

Grantor	Program Title	Identificaton Number	Amount
	Shoreline Master Program	SEATHA-VERI- PeOCPW00038	9,569
	Centennial Clean Water Program	G1400385	431,468
	Flowering Rush Early Detection Rapid Response	G1400599	33,960
		Sub-total:	537,495
State Grant from Department Natural Resources			
	Survey & Control Invasive Species	ILA 14-248	13,686
		Sub-total:	13,686
State Grant from Department of Commerce			
	Victim/Witness Program Activities	S16-31102-537	12,830
	Victim/Witness Program Activities	S15-31102-537	14,515
		Sub-total:	27,345
State Grant from Department of Social and Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2015)	32,004
	Child Support (Superior Court)	0763-15091(FY 2015)	197
	Child Support (Clerk)	2110-80328 (FY 2015)	3,402
	Juvenile Diversion	1163-33517 (Stevens Co)	3,421
	Juvenile Diversion	1163-33517 (Stevens Co)	9,020
	Prevention & Treatment of Substance Abuse	1563-42489	767
	Substance Abuse Services	1563-43871-(15-17)	6,349
	Substance Abuse Services	1163-27319 (13-15)	4,863

Grantor	Program Title	Identification Number	Amount
	Developmental Disabilities Grant	1463-15613	24,939
	Developmental Disabilities Grant	1563-44678	20,603
		Sub-total:	105,565
State Grant from Criminal Justice Training Commission			
	Registered Sex Offenders	7/1/15-6/30/16	17,000
	Registered Sex Offenders	7/1/14-6/30/15	19,460
		Sub-total:	36,460
State Grant from County Road Administration Board			
	Fertile Valley	2610-01	662
	Flowery Trail	2615-01	12,841
	Coyote Trail	2613-02	624,828
		Sub-total:	638,331
State Grant from Recreation and Conservation Office			
	E. Fork Smalle Creek Passage Project	13-1394P	26,196
	Smalle Cr. Fish Passage	12-1716P	110,000
		Sub-total:	136,196
Crab Road Arterial - Projects			
	C.A.P.P.	N/A	321,269
		Sub-total:	321,269
State Grant from Other State Agencies			

Grantor	Program Title	Identification Number	Amount
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Stay at Work Program

N/A

23,539

Sub-total: 23,539

Grand total: 2,797,200

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

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		
Forest Service Schools and Roads Cluster								
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield	-	395,663	395,663	-	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield	-	1,607	1,607	-	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NFS 13DG- 11062100-009	-	38,115	38,115	-	4
Total Forest Service Schools and Roads Cluster:				-	435,385	435,385	-	
Violence Against Women Office, Department Of Justice (via Washington State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F13-31103-052	30,414	-	30,414	-	
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	BRS-T261(005)	14,755	-	14,755	-	
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (005)	12,801	-	12,801	-	
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (004)	4,789	-	4,789	-	
Total Highway Planning and Construction Cluster:				32,345	-	32,345	-	
Highway Safety Cluster								

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via State Dept of Transportation/WASPC)	Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	A-2014-72	430	-	430	-	
Total Highway Safety Cluster:				430	-	430	-	
Pipeline And Hazardous Materials Safety Administration, Department Of Transportation (via WA State Military Dept)	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E16166	8,000	-	8,000	-	
Clean Water State Revolving Fund Cluster								
Office Of Water, Environmental Protection Agency (via WA Department of Ecology)	Capitalization Grants for Clean Water State Revolving Funds	66.458	L1400009	10,263	-	10,263	10,263	
Total Clean Water State Revolving Fund Cluster:				10,263	-	10,263	10,263	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1363-90027	18,339	-	18,339	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1563-42489	25,301	-	25,301	-	
Total CFDA 93.243:				43,640	-	43,640	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Drug-Free Communities Support Program Grants	93.276	5H79Sp018172-04	136,471	-	136,471	-	

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

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		
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	0763-15091	1,115	-	1,115	-	
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	66,830	-	66,830	-	
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	19,380	-	19,380	-	
Total CFDA 93.563:				87,325	-	87,325	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Community Mental Health Services	93.958	13MHBG1572	11,785	-	11,785	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Community Mental Health Services	93.958	1563-39545	6,000	-	6,000	-	
Total CFDA 93.958:				17,785	-	17,785	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27319 (13 -15 biennium)	1,509	-	1,509	-	

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015

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		
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1563-43871 (15-17 biennium)	3,797	-	3,797	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1563-42489 (15-17 biennium)	10,674	-	10,674	-	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27319 (13-15 biennium)	29,502	-	29,502	-	
Total CFDA 93.959:				45,482	-	45,482	-	
Department Of Homeland Security (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	LE 911-226	15,633	-	15,633	-	
Department Of Homeland Security (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E15156	30,527	-	30,527	-	
Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E14152/SDEM1 317	19,550	-	19,550	-	
Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E14247	46,866	-	46,866	-	
Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E15191	35,454	-	35,454	-	

The accompanying notes are an integral part of this schedule.

**Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2015**

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		
			Total CFDA 97.067:	101,870	-	101,870	-	
			Total Federal Awards Expended:	560,185	435,385	995,570	10,263	

The accompanying notes are an integral part of this schedule.

PEND OREILLE COUNTY, WASHINGTON

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 – BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as Pend Oreille County's financial statements. The County uses the cash basis of accounting.

NOTE 2 – PROGRAM COST

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

NOTE 3 – INDIRECT COST RATE

The amount expended for 2015 for Child Support Superior Court includes \$110 claimed as an indirect cost recovery using an approved indirect cost rate of 10.81% and Child Support Prosecutor includes \$7,128 claimed as an indirect cost recovery using an approved indirect cost rate of 10.81% and Child Support County Clerk includes \$19,143 claimed as an indirect cost recovery using an approved indirect cost rate of 10.81%. The County has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

NOTE 4 – INDIRECT COST RATE

The amount expended for 2015 for Title II U.S. Dept of Ag/U.S. Forest Service Weed Board Grant includes \$ 4,786 claimed as an indirect cost recovery using an approved indirect cost rate of 14.36%, approved for two years by the Grantor. The County has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

SCHEDULE 17

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2015

Project Description/Indentification Number	Total Budget for the Project	Current Year Portion - Actual Amount	Current Year Portion Performed by Own Employees - Actual Amount
CRP824	\$ 2,319,000.00	\$ 736.00	\$ 736.00
CRP837	\$ 772,900.00	\$ 20,807.00	\$ 11,720.00
CRP838	\$ 812,000.00	\$ 694,905.00	\$ 32,659.00
CRP839	\$ 730,000.00	\$ 15,527.00	\$ 15,178.00
CRP840	\$ 2,230,000.00	\$ 14,817.00	\$ 14,817.00
SP121	\$ 2,158,000.00	\$ 17,689.00	\$ 16,415.00
SP132	\$ 250,000.00	\$ 313,806.00	\$ 85,176.00
SP137	\$ 300,000.00	\$ 26,298.00	\$ 13,609.00
SP145	\$ 250,000.00	\$ 1,607.00	\$ 1,607.00
SP601	\$ -	\$ 31,887.00	\$ 286.00
TOTALS	\$ 9,821,900.00	\$ 1,138,079.00	\$ 192,203.00

MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2015

Total current public work construction budget as amended (annual or biennial as applicable)

3819700

Allowable portion of total public works (10 percent of line 1)

809081

Less: Amount (if any) in excess of permitted amount from prior budget period.

Total allowable public works (line 2 minus line 3)

809081

Total public works projects performed by public employees during the current year (include work performed by a county)

192203

If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium

0

Restricted under (over) allowable (line 4 minus line 5 minus line 6)

616878

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

**LABOR RELATIONS CONSULTANT
For the Year Ended December 31, 2015**Has your government engaged labor relations consultants? ☒ Yes ☐ No

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

Name of Firm The Wesley Group
Name of Consultant Kevin Wesley
Business Address PO Box 7164 Kennewick, WA 99336
Amount Paid to Consultant During Fiscal Year \$20,203.09
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.)\$100/hr_____ Maximum Compensation Allowed _N/A_____ Duration of Services Jan-December 31, 2015 Services Provided Labor relations _____ _____

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2014**

Program Manager: Jill Shacklett/Shelly Stafford

Address: PO Box 5015

Phone: 509-447-6470

Email: jshacklett@pendoreille.org/sstafford@pendoreille.org

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

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

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.

- i. ☐ Liability
- ii. ☐ Property
- iii. ☐ Health and Welfare (medical, vision, dental, prescription)
- iv. ☒ Unemployment Compensation
- v. ☐ Workers' Compensation
- vi. ☐ Other - please describe: _____

- b. **NO** Does the entity self-insure as an individual program? (yes/no)

- i. ☐ If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: _____

- c. **NO** Does the entity self-insure as a joint program? (yes/no)

- i. ☐ If answered YES, list the other member(s): _____

2. NO Does the entity administer its own claims? (yes/no)
3. NO Does the entity contract with a third party administrator for claims administration? (yes/no)
4. NO Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. YES Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. NO Did the program use an actuary to determine its liabilities? (yes/no)

[illegible]

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pend Oreille County was incorporated on March 1, 1911 and operates under the laws of the state of Washington applicable to a sixth class county. The county is a general purpose local government and provides public safety, road maintenance and improvement, judicial administration, health and social services and general administrative services.

Pend Oreille County 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 (001)

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

Special Revenue Funds (100-199)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the county.

Debt Service Funds (200-299)

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds (300-399)

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 (400-499)

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

Internal Service Funds (500-599)

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

FIDUCIARY FUND TYPES:

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

Private Purpose Trust Funds (621-630)

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments

Agency Funds (631-699)

These funds are used to account assets that county 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.

C. Budgets

The county adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level except the general (current expense) fund, where budget is adopted at the department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

<i>Fund/Department</i>	<i>Appropriated Amounts</i>	<i>Supplemental Appropriation</i>	<i>Actual Expenditures</i>	<i>Variance</i>
GENERAL FUND				
001-000-000	\$ 1,085,830	\$ 15,000	\$ 1,098,380	\$ 2,450
001-000-060	\$ 285,247		\$ 265,935	\$ 19,312
001-000-090	\$ 366,364		\$ 349,668	\$ 16,696
001-000-100	\$ 4,620		\$ 1,840	\$ 2,780
001-000-120	\$ 5,100		\$ 3,514	\$ 1,586
001-000-150	\$ 248,983		\$ 247,149	\$ 1,834
001-000-180	\$ 325,836	\$ 5,000	\$ 327,319	\$ 3,517
001-000-190	\$ 627,613		\$ 255,605	\$ 372,008
001-000-200	\$ 30,450	\$ 5,000	\$ 34,641	\$ 809
001-000-210	\$ 517,680		\$ 436,264	\$ 81,416
001-000-240	\$ 537,024		\$ 526,537	\$ 10,487
001-000-285	\$ 116,078		\$ 96,907	\$ 19,171
001-000-300	\$ 223,250		\$ 197,280	\$ 25,970
001-000-330	\$ 261,800		\$ 244,646	\$ 17,154
001-000-350	\$ 91,519		\$ 85,114	\$ 6,405
001-000-380	\$ 65,000		\$ 51,096	\$ 13,904
001-000-390	\$ 44,349	\$ 270,000	\$ 312,266	\$ 2,083
001-000-420	\$ 1,028,963		\$ 846,636	\$ 182,327
001-000-450	\$ 195,896	\$ 5,000	\$ 196,827	\$ 4,069
001-000-455	\$ 25,790		\$ 20,380	\$ 5,410
001-000-475	\$ 247,779	\$ 62,000	\$ 308,028	\$ 1,751
001-000-480	\$ 66,441	\$ 5,000	\$ 67,108	\$ 4,333
001-000-510	\$ 304,791		\$ 300,129	\$ 4,662
001-000-520	\$ 114,528		\$ 108,434	\$ 6,094
001-000-540	\$ 862,810		\$ 775,929	\$ 86,881
001-000-600	\$ 2,150,916	\$ 10,000	\$ 2,152,206	\$ 8,710
001-000-660	\$ 359,108		\$ 355,049	\$ 4,059
001-000-690	\$ 310,670		\$ 304,027	\$ 6,643
Total General Fund	\$ 10,504,435	\$ 377,000	\$ 9,968,914	\$ 912,521
101-000-000	\$ 45,000		\$ 39,927	\$ 5,073
102-000-000	\$ 1,977,089	\$ 100,000	\$ 2,044,338	\$ 32,751
103-000-000	\$ 5,262	\$ -	\$ 5,220	\$ 42
104-000-000	\$ 102,250	\$ 5,000	\$ 105,941	\$ 1,309
105-000-000	\$ 4,100	\$ -	\$ 2,976	\$ 1,124
110-000-000	\$ 84,786	\$ 61,000	\$ 144,903	\$ 883
111-000-000	\$ 130,000	\$ -	\$ 0	\$ 130,000
112-000-000	\$ 8,754,667	\$ -	\$ 5,859,331	\$ 2,895,336
112-000-010	\$ -	\$ 137,989	\$ 137,989	\$ 0
114-000-000	\$ 16,500	\$ -	\$ 7,483	\$ 9,017
115-000-000	\$ 7,000	\$ -	\$ 0	\$ 7,000
116-000-000	\$ 6,000	\$ 150,000	\$ 148,892	\$ 7,108
117-000-000	\$ 19,520	\$ 30,520	\$ 50,020	\$ 20
118-000-000	\$ 20,900	\$ -	\$ 4,974	\$ 15,926
119-000-000	\$ 65,198	\$ -	\$ 43,969	\$ 21,229
122-000-000	\$ 0	\$ 4,681	\$ 4,681	\$ 0
123-000-000	\$ 24,000	\$ -	\$ 9,837	\$ 14,163
126-000-000	\$ 0	\$ 6,673	\$ 6,673	\$ 0

127-000-000	\$ 691,799	\$ 20,000	\$ 689,531	\$ 22,268
128-000-000	\$ 6,300	\$ -	\$ 3,708	\$ 2,592
130-000-000	\$ 8,171	\$ 6,000	\$ 5,913	\$ 8,258
131-000-000	\$ 13,000	\$ 1,000	\$ 13,999	\$ 1
132-000-000	\$ 86,000	\$ 40,000	\$ 124,119	\$ 1,881
134-000-000	\$ 317,900	\$ 150,000	\$ 464,530	\$ 3,370
201-000-020	\$ 38,129	\$ -	\$ 35,943	\$ 2,186
301-000-040	\$ 156,943	\$ -	\$ 99,170	\$ 57,773
463-000-000	\$ 908,000	\$ 100,000	\$ 1,005,046	\$ 2,954
501-000-000	\$ 328,900	\$ -	\$ 320,390	\$ 8,510
502-000-000	\$ 2,223,900	\$ -	\$ 1,947,595	\$ 276,305
504-000-000	\$ 35,000	\$ -	\$ 84	\$ 34,916
505-000-000	\$ 577,756	\$ 115,000	\$ 691,772	\$ 984

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the county's legislative body.

D. Cash

See Note 2, *Deposits & Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$2000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 30 days unless specified by a bargaining unit contract and is payable upon resignation, retirement, or death.

Sick leave may be accumulated indefinitely, unless specified by a bargaining unit contract. Upon separation, employees do not receive payment for unused sick leave. Upon retirement or death, employees do receive payment for 1/3 of unused sick leave with a cap of 50 days. Payments are recognized as expenditures when paid.

G. Long Term Debt

See Note 5, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The County's *Other Financing Sources* consist of transfers in and out between funds and disposition of fixed assets,

Transfer In	Amount	Transfer Out	Amount
Current Expense- Clerk	\$ 4,681	Clerk's Collection	\$ 4,681
Current Expense-Sheriff	\$ 100,000	Road	\$ 100,000
Road RAP Excess	\$ 137,988	Road	\$ 137,988
Road	\$ 137,988	Road RAP excess	\$ 137,988
Real Estate & Property tax Admin Assistance	\$ 50,020	Treasurer's Reet	\$ 50,020

Disposition of Fixed Assets:

Counseling	\$ 8,325
Timber	\$ -10,861
ER&R	\$ 95,523
Road	\$ 379
Park	\$156,653
Risk Management	\$ 10,263

I. Risk Management

Pend Oreille County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together 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 Pool was formed in August of 1988 when 15 counties 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, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$25 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2015, Pend Oreille County selects a per-occurrence deductible of \$10,000.

Members make an annual contribution to fund the Pool. The Pool acquires reinsurance for further protection from larger losses, direct protection for the Pool and indirect for the member counties due to the contingent liabilities they would otherwise incur from risk-sharing those losses. The reinsurance agreements are written with self-insured retentions ("SIRs") equal to the greater of the deductible for the member with the claim or \$100,000. More recent years' reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2014-15, this "corridor" increased the SIR to \$2 million, but with an aggregated stop loss of \$3.35 million. Other reinsurance agreements respond up to the applicable policy limits. Those reinsurance agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$40 million (lowest reinsured layer), \$20 million, (second layer), \$30 million (third layer) and \$50 million (final reinsured layer). Since the Pool is a cooperative program, there is a joint liability among the participating members.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third party administrators for claims adjustment or loss prevention services.

During 2014-15, Pend Oreille County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as

well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Pend Oreille County also participates in the jointly purchased cyber risk and security coverage from a highly-rated commercial insurer.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$50,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool's operations, program deliverables, and the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association's policies and its coverages for the Board to consider and act upon.

During 2014-15, the WCRP's assets grew 3% to \$48.8 million while its liabilities increased slightly to \$29.8 million. The Pool's net position decreased slightly from \$19.4 million to \$18.9 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2015 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

Pend Oreille County is self-insured, pursuant to RCW 50.44.030, for unemployment compensation. The unemployment contribution fund was established by Resolution 78-2, January 16, 1978. Rates are adjusted annually based on the previous year payroll and claims payments. The State of Washington Employment Security Department administers claims and bills Pend Oreille County for any claims. As per schedule 21, the County had claims totaling \$21,055 for 2015.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by Pend Oreille County Commissioner Resolution, State RCW or by Grant restrictions. When expenditures that meet restrictions are incurred, the county intends to use reserved resources first before using unreserved amounts.

- a) Counseling Fund (102-000-000) - In 2011, Pend Oreille County was contacted by a representative of the Department of Social and Health Services, who informed us that an advance they provided in 1985 to the Counseling services for the purpose of covering lags in payments should show on the annual reporting. In April 2015 the \$21,895 advance payment was paid back to DSHS.
- b) General Fund (001-000-180) - The Cash flow reserve was established in 2008 to ensure adequate cash flow throughout the year. It was originally set at \$800,000 and in December 2008, resolution 2008-66 added \$200,000 more to the reserve. Resolution 2010-62 decreased the reserve balance back to \$800,000 using the \$200,000 to balance the budget for 2011, with the intent to return the balance back

to \$1,000,000 when financially feasible. Resolution 2013-5, fulfilled the intention of returning the cash flow balance to \$1,000,000. In addition, Noxious Weed, a department within Current expense (001-000-475), must reserve the difference in income and expenditures in the neighborhood cost-share program (2015-\$25,999), (a federally funded grant program), if there is any carryover.

- c) Reservations of Ending Cash and Investments consist of the following:

FUND	Beginning Reserve	Ending Reserve	Nature of Restriction
101 Arts & Tourism	40,870	42,225	RCW 67.28.180
102 Counseling	1,020,346	1,089,329	RCW 71.24.015 (7) & RCW 71.20.110 & State & Federal Grants
103 Crime Victims	14,339	16,438	RCW 7.68.035
104 Fair	68,077	70,102	RCW 15.76.115
105 Law Library	2,417	3,180	RCW 27.24.070 & RCW 27.24.030
110 Park	103,873	120,854	Resolution 2008-59 and Resolution 98-82
111 Paths & Trails	116,039	124,308	RCW 47.30
112 Road	1,405,410	1,086,267	RCW 36.82.010 & RCW 82.36.025 & State & Federal Grants
114 Veteran's Assistance	50,160	55,466	RCW 73.08.010
115 Real Estate & Prop Tax Admin	9,442	70,626	RCW 82.45.180 (5a,b,c)
117 Treasurer's REET	49,980	0	RCW 82.45.180
118 Treasurer's O&M	23,727	22,478	RCW 84.56.020
119 Auditor's O&M	99,857	105,864	RCW 36.22.170 & RCW 36.22.175
121 Election Reserve	9120	0	Resolution 2004-22
123 Trial Court	76,375	85,404	RCW 3.58.060

Improvement			
126 Drug Enforcement	1,823	61,943	RCW 69.50.505
127 Emergency 911	1,463	22,298	RCW 82.14B.030
128 Extension Education	13,711	11,337	Resolution 98-19
130 Growth Management	0	0	RCW 36.70.010
131 Low Income Housing	13,548	14,112	RCW 36.22.178
132 Homeless Program	49,624	31,624	RCW 36.22.179
134 Public Facilities	456,381	192,899	RCW 82.14.370
301 Capital Projects	119,791	156,364	RCW 82.46.040

NOTE 2 – DEPOSITS & INVESTMENTS

It is the county's policy to invest all temporary cash surpluses. The interest on these investments is posted to the current expense fund.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the county or its agent in the government's name.

Investments are presented at original cost. Investments by type at December 31, 2015 are as follows:

Type of Investment	Pend Oreille County own investments	Investments held by the county as agent for other local governments or private organizations	Total
LGIP	<u>\$7,271,999</u>	<u>\$10,503,946</u>	<u>\$17,775,945</u>
US GOVT SEC	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Certificates of Deposit	<u>\$0</u>	<u>\$100,000</u>	<u>\$100,000</u>
Money Market Accounts	<u>\$441,225</u>	<u>\$7,079</u>	<u>\$448,304</u>
Totals	<u><u>\$7,713,224</u></u>	<u><u>\$10,611,025</u></u>	<u><u>\$18,324,249</u></u>

Securities Lending Transactions: The County did not participate in any securities lending transactions during the period covered by the financial statement.

Derivatives: The County had no derivative or similar transactions during the period covered by the financial statement.

The amounts reported as net cash and investments also include a compensating balance maintained with the bank in lieu of payments for services rendered. The average compensating balance maintained during 2015 was approximately \$4,191,080.

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 County Treasurer. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

Pend Oreille County's regular levy for the year 2015 was \$1.3806964501 per \$1000 on an assessed valuation of \$1,383,714,878 for a total regular levy of \$1,910,491.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy rate for 2015 was \$1.5648043911 per \$1,000 on an assessed valuation of \$1,208,890,952 for a total road levy of \$1,891,677.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2015.

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2015</u>
Fair	Public Facilities	\$30,000	0	\$3,000	\$27,000
Solid Waste	ER&R	\$0	\$95,000	0	\$95,000

NOTE 5 - DEBT SERVICE REQUIREMENTS

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

The debt service requirements for general obligation bonds, revenue bonds and other debt, including both principle and interest, are as follows:

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Other Debt</u>	<u>Total Debt</u>
2016	\$ 47,568	\$0.00	\$0.00	\$ 47,568
2017	\$ 73,528	\$0.00	\$0.00	\$ 73,528
2018	\$ 76,919	\$0.00	\$0.00	\$ 76,919
2019	\$ 76,529	\$0.00	\$0.00	\$ 76,529
2020-2021	\$ 152,801	\$0.00	\$0.00	\$ 152,801

TOTALS	\$ <u>427,345</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>427,345</u>
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Debt Guarantees

In 2014, Pend Oreille County guaranteed the Washington State Department of Ecology Loan No. L1400009 of Selkirk School district, a legally separate entity, as part of a pass-through grant/loan to the school district. In the event that Selkirk School District is unable to make a payment, Pend Oreille County will be required to make that payment. The total principle amount of the outstanding debt subject of this guarantee at year end was \$40,405.

In 2016, a new bond was issued for funding to bring Solid Waste in-house and replacement of an HVAC system, which accounts for the increase to the future debt service requirements.

NOTE 6 - PENSION PLANS

Substantially all county full-time and qualifying part-time employees participate in the following statewide retirement systems; Public Employees' Retirement System (PERS 1,2, and 3), Public Safety Employees' Retirement System (PSERS), Or Law Enforcement Officers and Fire Fighters Retirement System, (LEOFF 2) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans.

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
PO Box 48380
Olympia, WA 98504-8380

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 County's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	.0585390%	\$3,062,134
PERS 2/3	.0688930%	\$2,461,586
PSERS 2	.1141630%	\$ 20,837
LEOFF 1	.0017720%	(\$ 21,357)
LEOFF 2	.0386210%	(\$ 396,947)

LEOFF Plan 1

The County 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 legislations. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The County 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

- a) For 2014, Pend Oreille County agreed to be the fiscal agent for a Department of Ecology pass-through loan to Selkirk School District. In 2016, a portion of the loan was received by Pend Oreille County and distributed to the Selkirk School District, thus \$29,566.64 is included in schedule 7 and 11, but technically it is not a debt of Pend Oreille County so it is not included in Schedule 9, 1 or C-4.
- b) Pend Oreille County declared two emergencies in 2015. Emergency Resolutions 2015-27 and 2015-28 were declared on August 4, 2015 and August 14, 2015, respectively, in response to fast moving wildfires. Later in the year on November 23, 2015, Emergency Resolution 2015-39 was declared due to a severe windstorm with damaging winds.
- c) Pursuant to Resolution 2015-30 the Clerk's Collection Fund (122-000-000) was closed due to the fact that it did not meet the requirements of a special revenue fund.
- d) Resolution 2015-47 closed the Real Estate Excise Tax Technology Fund (117-000-000) as the Treasurer had established all systems required and transferred the remaining funds to the Real Estate and Property Tax Administration Fund established in 2014 per RCW 82.45.180.
- e) In March 2016, needing capital funds for equipment to run the County Solid Waste program in-house after the contractor rates became unmanageable, and an outdated HVAC unit for the courthouse needed replaced the County issued through the Washington State Treasurer LOCAL program a bond for \$337,366.14 principle. This bond is not included in the 2015 Schedule 9 because the debt is not incurred until 2016.
- f) In re-evaluating the Petty cash funds for the 2015 financial reports, the Treasurer became aware of a \$200 addition error in the amount of the Auditor Petty Cash and a \$75 account that had previously been closed in the Juvenile department that was not recognized in the prior year, thus a prior period adjustment of \$275 was made in 2015.