

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General</b>	<b>101 Arts &amp; Tourism</b>	<b>102 Counseling</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	4,409,117	1,025,999	42,225	1,089,328
30880	Unreserved	3,160,838	1,477,434	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	5,832,407	3,246,508	45,700	29,095
320	Licenses and Permits	207,761	207,761	-	-
330	Intergovernmental Revenues	10,279,199	4,781,638	-	1,970,311
340	Charges for Goods and Services	6,261,189	1,286,468	-	121,013
350	Fines and Penalties	212,393	212,355	-	-
360	Miscellaneous Revenues	449,713	323,952	-	7,013
Total Revenues:		23,242,662	10,058,682	45,700	2,127,432
<b>Expenditures</b>					
510	General Government	6,461,841	5,276,506	-	-
520	Public Safety	4,686,486	4,131,622	-	-
530	Utilities	1,031,744	-	-	-
540	Transportation	5,485,693	-	-	-
550	Natural and Economic Environment	917,859	689,589	39,225	-
560	Social Services	2,342,583	219,336	-	1,991,238
570	Culture and Recreation	298,140	90,967	-	-
Total Expenditures:		21,224,346	10,408,020	39,225	1,991,238
Excess (Deficiency) Revenues over Expenditures:		2,018,316	(349,338)	6,475	136,194
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	375,000	154,544	-	-
397	Transfers-In	100,000	100,000	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	21,721	184	-	-
381, 395, 398	Other Resources	250,542	6,150	-	-
Total Other Increases in Fund Resources:		747,263	260,878	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	2,499,908	500,964	-	-
591-593, 599	Debt Service	47,649	4,663	-	-
597	Transfers-Out	100,000	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	51,380	302	-	-
581	Other Uses	113,000	15,000	-	-
Total Other Decreases in Fund Resources:		2,811,937	520,929	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(46,358)</b>	<b>(609,389)</b>	<b>6,475</b>	<b>136,194</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	4,629,215	1,028,939	48,700	1,225,522
5088000	Unreserved	2,894,382	865,105	-	-
<b>Total Ending Cash and Investments</b>		<b>7,523,597</b>	<b>1,894,044</b>	<b>48,700</b>	<b>1,225,522</b>

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, 2016**

		103 Crime Victims	104 Fair	105 Law Library	110 Park
<b>Beginning Cash and Investments</b>					
30810	Reserved	16,438	70,102	3,181	120,854
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	35,645	-	6
340	Charges for Goods and Services	10,245	36,984	3,694	178
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	35,915	-	4,172
Total Revenues:		10,245	108,544	3,694	4,356
<b>Expenditures</b>					
510	General Government	5,544	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	96,642	3,725	102,369
Total Expenditures:		5,544	96,642	3,725	102,369
Excess (Deficiency) Revenues over Expenditures:		4,701	11,902	(31)	(98,013)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	14
381, 395, 398	Other Resources	-	-	-	79,613
Total Other Increases in Fund Resources:		-	-	-	79,627
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	3,000	-	-
Total Other Decreases in Fund Resources:		-	3,000	-	-
Increase (Decrease) in Cash and Investments:		4,701	8,902	(31)	(18,386)
<b>Ending Cash and Investments</b>					
5081000	Reserved	21,139	79,004	3,150	102,468
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		21,139	79,004	3,150	102,468

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>111 Paths &amp; Trails</b>	<b>112 Road</b>	<b>114 Veteran's Assistance</b>	<b>115 Real Estate &amp; Property Tax Admin</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	124,307	1,086,265	55,465	70,627
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	2,078,554	13,154	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,432	2,874,670	1	9,670
340	Charges for Goods and Services	-	417,321	-	2,585
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	21,901	-	310
Total Revenues:		8,432	5,392,446	13,155	12,565
<b>Expenditures</b>					
510	General Government	-	282,695	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	4,312,427	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	8,674	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	4,595,122	8,674	-
Excess (Deficiency) Revenues over Expenditures:		8,432	797,324	4,481	12,565
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	14	-	-
381, 395, 398	Other Resources	-	4,994	-	-
Total Other Increases in Fund Resources:		-	5,008	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	591,988	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	100,000	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	27,175	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	719,163	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>8,432</b>	<b>83,169</b>	<b>4,481</b>	<b>12,565</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	132,739	1,169,434	59,946	83,192
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>132,739</b>	<b>1,169,434</b>	<b>59,946</b>	<b>83,192</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>118 Treasurer's O&amp;M</b>	<b>119 Auditor's O&amp;M</b>	<b>123 Trial Court Improvement</b>	<b>126 Drug Enforcement</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	22,478	105,864	85,404	61,943
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	44,087	13,602	-
340	Charges for Goods and Services	32,586	9,358	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	13	-	2,700	1,262
Total Revenues:		32,599	53,445	16,302	1,262
<b>Expenditures</b>					
510	General Government	10,191	39,626	6,031	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		10,191	39,626	6,031	-
Excess (Deficiency) Revenues over Expenditures:		22,408	13,819	10,271	1,262
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	140
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	140
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	2,518	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	140
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,518	-	-	140
<b>Increase (Decrease) in Cash and Investments:</b>		<b>19,890</b>	<b>13,819</b>	<b>10,271</b>	<b>1,262</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	42,368	119,683	95,675	63,205
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>42,368</b>	<b>119,683</b>	<b>95,675</b>	<b>63,205</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>127 Emergency 911 communication</b>	<b>128 Extension Education</b>	<b>130 Growth Management</b>	<b>131 Low Income Housing</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	22,299	11,338	-	14,113
30880	Unreserved	60,000	-	7,805	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	107,905	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	415,566	-	62,157	-
340	Charges for Goods and Services	-	2,116	-	16,067
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,093	550	-	-
Total Revenues:		524,564	2,666	62,157	16,067
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	554,864	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	67,894	-
560	Social Services	-	-	-	15,472
570	Culture and Recreation	-	4,437	-	-
Total Expenditures:		554,864	4,437	67,894	15,472
Excess (Deficiency) Revenues over Expenditures:		(30,300)	(1,771)	(5,737)	595
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	1	-	-
381, 395, 398	Other Resources	-	-	15,000	-
Total Other Increases in Fund Resources:		-	1	15,000	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(30,300)</b>	<b>(1,770)</b>	<b>9,263</b>	<b>595</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	9,568	-	14,708
5088000	Unreserved	51,999	-	17,068	-
<b>Total Ending Cash and Investments</b>		<b>51,999</b>	<b>9,568</b>	<b>17,068</b>	<b>14,708</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>132 Homeless Program</b>	<b>134 Public Facilities</b>	<b>301 Capital Projects</b>	<b>463 Solid Waste</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	31,624	192,899	156,364	-
30880	Unreserved	-	-	-	131,741
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	142,740	168,751	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	63,414
340	Charges for Goods and Services	85,612	5,758	-	1,067,623
350	Fines and Penalties	-	-	-	38
360	Miscellaneous Revenues	-	-	9,069	37,767
Total Revenues:		85,612	148,498	177,820	1,168,842
<b>Expenditures</b>					
510	General Government	-	-	13,213	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,031,744
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	121,151	-	-
560	Social Services	107,863	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		107,863	121,151	13,213	1,031,744
Excess (Deficiency) Revenues over Expenditures:		(22,251)	27,347	164,607	137,098
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	220,456
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	20,483
381, 395, 398	Other Resources	-	3,000	-	-
Total Other Increases in Fund Resources:		-	3,000	-	240,939
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	39,502	148,060	142,199
591-593, 599	Debt Service	-	-	36,253	6,733
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	22,852
581	Other Uses	-	-	-	95,000
Total Other Decreases in Fund Resources:		-	39,502	184,313	266,784
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(22,251)</b>	<b>(9,155)</b>	<b>(19,706)</b>	<b>111,253</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	9,373	183,744	136,658	-
5088000	Unreserved	-	-	-	242,994
<b>Total Ending Cash and Investments</b>		<b>9,373</b>	<b>183,744</b>	<b>136,658</b>	<b>242,994</b>



**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>501 Risk Management</b>	<b>502 ER&amp;R</b>	<b>504 Unemployment</b>	<b>505 Information Technology</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	186,066	937,907	224,503	135,382
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	425,893	2,100,060	5,482	632,146
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	279	3,717	-	-
Total Revenues:		426,172	2,103,777	5,482	632,146
<b>Expenditures</b>					
510	General Government	317,224	-	9,139	501,672
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	1,173,266	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		317,224	1,173,266	9,139	501,672
Excess (Deficiency) Revenues over Expenditures:		108,948	930,511	(3,657)	130,474
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	859	-	26
381, 395, 398	Other Resources	-	141,785	-	-
Total Other Increases in Fund Resources:		-	142,644	-	26
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	906,664	-	168,013
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	904	-	7
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	907,568	-	168,020
<b>Increase (Decrease) in Cash and Investments:</b>		<b>108,948</b>	<b>165,587</b>	<b>(3,657)</b>	<b>(37,520)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	295,014	1,103,494	220,846	97,862
<b>Total Ending Cash and Investments</b>		<b>295,014</b>	<b>1,103,494</b>	<b>220,846</b>	<b>97,862</b>

**Pend Oreille County**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>Total for All Funds (Memo Only)</b>	<b>621 Auditor DOL</b>	<b>622 CSA</b>	<b>623 District Ct Checking</b>
308	Beginning Cash and Investments	359,758	8,214	2,000	35,381
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	6,746,747	1,595,302	-	446,743
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	6,834,905	1,593,021	-	473,302
Net Increase (Decrease) in Cash and Investments:		(88,158)	2,281	-	(26,559)
508	Ending Cash and Investments	271,600	10,495	2,000	8,822

		<b>624 Sheriff Correction-Jail</b>	<b>625 Superior Ct Checking/Trust</b>	<b>632 Advance Tax</b>	<b>675 Sheriff's Trust</b>
308	Beginning Cash and Investments	52,745	16,714	106	5,458
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	70,688	257,782	(106)	21,595
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	64,900	247,448	-	25,169
Net Increase (Decrease) in Cash and Investments:		5,788	10,334	(106)	(3,574)
508	Ending Cash and Investments	58,533	27,048	-	1,884

		<b>679 State</b>	<b>682 Tax Foreclosure Suspense</b>	<b>683 Timber Tax Reserve</b>	<b>685 Treasurer's Suspense</b>
308	Beginning Cash and Investments	63,229	70,554	105,357	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	4,392,124	(34,181)	(3,273)	73
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	4,414,297	16,768	-	-
Net Increase (Decrease) in Cash and Investments:		(22,173)	(50,949)	(3,273)	73
508	Ending Cash and Investments	41,056	19,605	102,084	73

*The accompanying notes are an integral part of this statement.*



# Pend Oreille County

## Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Reserved Cash and Investments - Beginning	\$1,025,999
0150	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,477,434
0150	001	General	3111000	Property Tax	\$1,941,478
0150	001	General	3174000	Timber Excise Tax	\$128,033
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,051,769
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$123,461
0150	001	General	3172000	Leasehold Excise Tax	\$1,767
0150	001	General	3221000	Buildings, Structures and Equipment	\$180,950
0150	001	General	3222000	Marriage Licenses	\$376
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$13,385
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$13,050
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$49,125
0150	001	General	3321523	Payment In-Lieu of Tax	\$956,633
0150	001	General	3321560	Payment In-Lieu of Tax	\$171
0150	001	General	3421000	Law Enforcement Services	\$352
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$33,122
0150	001	General	3332060	Federal Indirect Grant from Department of Transportation	\$1,497
0150	001	General	3332070	Federal Indirect Grant from Department of Transportation	\$8,000
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$85,666
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	\$13,135

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3339703	Federal Indirect Grant from Department of Homeland Security	\$38,025
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	\$36,431
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$77,446
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$81,851
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	\$33,250
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$1,781
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$12,121
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$26,631
0150	001	General	3340180	State Grant from Military Department	\$6,338
0150	001	General	3340310	State Grant from Department of Ecology	\$420,224
0150	001	General	3340330	State Grant from Conservation Commission	\$1,335
0150	001	General	3340350	State Grant from Traffic Safety Commission	\$137
0150	001	General	3340420	State Grant from Department of Commerce	\$42,868
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$29,171
0150	001	General	3340462	State Grant from Department of Social and Health Services	\$18,549
0150	001	General	3340463	State Grant from Department of Social and Health Services	\$4,038
0150	001	General	3350091	PUD Privilege Tax	\$398,973
0150	001	General	3360084	Vessel Registration Fees	\$8,709
0150	001	General	3360098	City-County Assistance	\$205,049

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3360101	Court Cost Reimbursement - Witness Fees	\$105
0150	001	General	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$498
0150	001	General	3360128	Counties - Public Defense Services	\$47,628
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$3,309
0150	001	General	3360610	Criminal Justice - Counties	\$498,123
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$3,852
0150	001	General	3360632	Juvenile Rehabilitations - Impacted Counties	\$23,221
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$12,462
0150	001	General	3360692	Autopsy Cost	\$6,683
0150	001	General	3360694	Liquor/Beer Excise Tax	\$19,362
0150	001	General	3360695	Liquor Control Board Profits	\$39,663
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,536,456
0150	001	General	3412100	Auditors' Filing and Recording Services	\$31,104
0150	001	General	3412200	District/Municipal Court Civil Filing Services	\$3,824
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$15,764
0150	001	General	3412800	District/Municipal Other Court Filing Services	\$315
0150	001	General	3412900	Superior Court Other Filing Services	\$1,444
0150	001	General	3413200	District/Municipal Court Records Services	\$3,973
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,894
0150	001	General	3413400	Superior Court Record Services	\$13,554



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3413400	Superior Court Record Services	\$11,723
0150	001	General	3413423	Superior Court Record Services	\$100
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$254
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$3,420
0150	001	General	3413700	Superior Court - Administrative Fees	\$104
0150	001	General	3414100	Assessors' Fees	\$9,711
0150	001	General	3414200	Treasurers' Fees	\$24,723
0150	001	General	3414300	Budgeting and Accounting Services	\$15,997
0150	001	General	3414500	Election Services	\$107,572
0150	001	General	3414800	Motor Vehicle License Fees	\$162,118
0150	001	General	3414900	Court Services	\$31,325
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$357
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$5,679
0150	001	General	3417000	Sales of Merchandise	\$1,807
0150	001	General	3417000	Sales of Merchandise	\$9,888
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$6,960
0150	001	General	3419100	Election Candidate Filing Services	\$5,964
0150	001	General	3419500	Legal Services	\$10
0150	001	General	3419600	Personnel Services	\$1,211
0150	001	General	3419900	Passport and Naturalization Services	\$9,705
0150	001	General	3421000	Law Enforcement Services	\$428,044

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3423000	Detention and Correction Services	\$161,728
0150	001	General	3423000	Detention and Correction Services	\$884
0150	001	General	3425000	Disaster Preparation Services	\$1,892
0150	001	General	3426000	Ambulance Services	\$122
0150	001	General	3427000	Juvenile Services	\$100
0150	001	General	3428000	Dispatch Services	\$95,971
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$30
0150	001	General	3451100	Soil and Water Conservation Services	\$2,013
0150	001	General	3451600	Weed Control Services	\$59,162
0150	001	General	3458100	Zoning and Subdivision Services	\$38,265
0150	001	General	3465000	Domestic Relations and Family Court Services	\$2,230
0150	001	General	3465000	Domestic Relations and Family Court Services	\$121
0150	001	General	3513000	Criminal Filing Fees	\$6
0150	001	General	3515000	Investigative Fund Assessments	\$7,085
0150	001	General	3518000	Crime Victim Penalty Assessments	\$7,220
0150	001	General	3519000	Other Superior Court Penalties	\$3,792
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$495
0150	001	General	3524000	Boating Safety Penalties	\$1,158
0150	001	General	3531000	Traffic Infraction Penalties	\$61,024
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$3,358
0150	001	General	3540000	Civil Parking Infraction Penalties	\$71
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$11,071
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$9,557
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$2,381

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3572200	Witness Cost	\$135
0150	001	General	3572300	Public Defense Cost	\$4,945
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$7,874
0150	001	General	3573300	Public Defense Cost	\$2,347
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$13,533
0150	001	General	3590000	Non-Court Fines and Penalties	\$76,273
0150	001	General	3611100	Investment Earnings	\$27,687
0150	001	General	3614000	Other Interest	\$162,836
0150	001	General	3620000	Rents and Leases	\$16,289
0150	001	General	3620000	Rents and Leases	\$39,749
0150	001	General	3417000	Sales of Merchandise	\$5,992
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$18,044
0150	001	General	3691000	Sale of Surplus	\$354
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$54,527
0150	001	General	3693000	Confiscated and Forfeited Property	\$124
0150	001	General	3694000	Judgments and Settlements	\$264
0150	001	General	3698000	Cash Adjustments	(\$174)
0150	001	General	3699100	Miscellaneous Other	\$71
0150	001	General	3671100	Contributions and Donations from Nongovernmental Sources	\$2,356
0150	001	General	3699100	Miscellaneous Other	\$222
0150	001	General	3419300	Custodial/Janitorial/Main tenance/Building Security Services	\$8,092
0150	001	General	3893000	Agency Type Collections	\$184
0150	001	General	3919000	Other Long-Term Debt Issued	\$139,028
0150	001	General	3920000	Premiums on Bonds Issued	\$15,516



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$621
0150	001	General	3952000	Compensation for Loss/Impairment of Capital Assets	\$3,178
0150	001	General	3970000	Transfers-In	\$100,000
0150	101	Arts & Toursim	3081000	Reserved Cash and Investments - Beginning	\$42,225
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	\$45,700
0150	102	Counseling	3081000	Reserved Cash and Investments - Beginning	\$1,089,328
0150	102	Counseling	3111000	Property Tax	\$27,259
0150	102	Counseling	3174000	Timber Excise Tax	\$1,813
0150	102	Counseling	3172000	Leasehold Excise Tax	\$23
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$2
0150	102	Counseling	3339327	Federal Indirect Grant from Department of Health and Human Services	\$119,038
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$56,265
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$22,170
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$96,517
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$17,876
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	\$156,757
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	\$45,315
0150	102	Counseling	3340468	State Grant from Department of Social and Health Services	\$31,158

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3360423	Public Health Assistance	\$1,424,009
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$395
0150	102	Counseling	3360695	Liquor Control Board Profits	\$809
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2,593
0150	102	Counseling	3463001	Chemical Dependency Services	\$285
0150	102	Counseling	3463002	Chemical Dependency Services	\$540
0150	102	Counseling	3463019	Chemical Dependency Services	\$21,675
0150	102	Counseling	3463062	Chemical Dependency Services	\$14,098
0150	102	Counseling	3464064	Mental Health Services	\$45,752
0150	102	Counseling	3466000	Developmental Disabilities Services	\$35,260
0150	102	Counseling	3476000	Program Fees	\$810
0150	102	Counseling	3611100	Investment Earnings	\$2,199
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$4,814
0150	103	Crime Victims	3081000	Reserved Cash and Investments - Beginning	\$16,438
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$10,245
0150	104	Fair	3081000	Reserved Cash and Investments - Beginning	\$70,102
0150	104	Fair	3360211	Fair Fund	\$35,645
0150	104	Fair	3474000	Event Admission Fees	\$34,856
0150	104	Fair	3611100	Investment Earnings	\$201
0150	104	Fair	3620000	Rents and Leases	\$21,177
0150	104	Fair	3417000	Sales of Merchandise	\$2,128
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$14,524
0150	104	Fair	3698000	Cash Adjustments	\$13

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	105	Law Library	3081000	Reserved Cash and Investments - Beginning	\$3,181
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$924
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,770
0150	110	Park	3081000	Reserved Cash and Investments - Beginning	\$120,854
0150	110	Park	3340330	State Grant from Conservation Commission	\$6
0150	110	Park	3417100	Sales of Merchandise	\$178
0150	110	Park	3620000	Rents and Leases	\$2,418
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$1,213
0150	110	Park	3694000	Judgments and Settlements	\$541
0150	110	Park	3862300	Court Remittances	\$14
0150	110	Park	3951000	Proceeds from Sales of Capital Assets	\$79,613
0150	111	Paths & Trails	3081000	Reserved Cash and Investments - Beginning	\$124,307
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,432
0150	112	Road	3081000	Reserved Cash and Investments - Beginning	\$1,086,265
0150	112	Road	3111000	Property Tax	\$1,928,974
0150	112	Road	3174000	Timber Excise Tax	\$148,053
0150	112	Road	3172000	Leasehold Excise Tax	\$1,527
0150	112	Road	3321068	Title I - Schools and Roads	\$391,460
0150	112	Road	3321069	Title II - Special Projects on Federal Land	\$172,711
0150	112	Road	3321560	Payment In-Lieu of Tax	\$196
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$3,165
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$11,390

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3332023	Federal Indirect Grant from Department of Transportation	\$9,977
0150	112	Road	3339703	Federal Indirect Grant from Department of Homeland Security	\$114,290
0150	112	Road	3340180	State Grant from Military Department	\$16,440
0150	112	Road	3340270	State Grant from Recreation and Conservation Office	\$22,582
0150	112	Road	3340370	Rural Arterial Program (RAP)	\$123,133
0150	112	Road	3340372	County Arterial Preservation Program (CAPP)	\$277,837
0150	112	Road	3360075	Multimodal Transportation - Counties	\$53,672
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,677,817
0150	112	Road	3417100	Sales of Merchandise	\$190
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$417,131
0150	112	Road	3611100	Investment Earnings	\$3,229
0150	112	Road	3699100	Miscellaneous Other	\$18,672
0150	112	Road	3893000	Agency Type Collections	\$14
0150	112	Road	3980000	Insurance Recoveries	\$4,994
0150	114	Veteran's Assistance	3081000	Reserved Cash and Investments - Beginning	\$55,465
0150	114	Veteran's Assistance	3111000	Property Tax	\$12,325
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	\$819
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$10
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	\$70,627
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$9,670
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$2,585

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	\$310
0150	001	General	3694000	Judgments and Settlements	\$275
0150	001	General	3699100	Miscellaneous Other	\$1,328
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$2,351
0150	118	Treasurer's O&M	3081000	Reserved Cash and Investments - Beginning	\$22,478
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$32,586
0150	118	Treasurer's O&M	3671100	Contributions and Donations from Nongovernmental Sources	\$13
0150	119	Auditor's O&M	3081000	Reserved Cash and Investments - Beginning	\$105,864
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$44,087
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$2,565
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$6,793
0150	123	Trial Court Improvement	3081000	Reserved Cash and Investments - Beginning	\$85,404
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$13,602
0150	123	Trial Court Improvement	3699100	Miscellaneous Other	\$2,700
0150	126	Drug Enforcement	3081000	Reserved Cash and Investments - Beginning	\$61,943
0150	126	Drug Enforcement	3693000	Confiscated and Forfeited Property	\$1,262
0150	126	Drug Enforcement	3893000	Agency Type Collections	\$140
0150	127	Emergency 911 communicstion	3088000	Unreserved Cash and Investments - Beginning	\$60,000
0150	127	Emergency 911 communicstion	3081000	Reserved Cash and Investments - Beginning	\$22,299
0150	127	Emergency 911 communicstion	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$30,377



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communicstion	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$75,278
0150	127	Emergency 911 communicstion	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$2,250
0150	127	Emergency 911 communicstion	3340180	State Grant from Military Department	\$415,566
0150	127	Emergency 911 communicstion	3614000	Other Interest	\$72
0150	127	Emergency 911 communicstion	3671100	Contributions and Donations from Nongovernmental Sources	\$1,021
0150	128	Extension Education	3081000	Reserved Cash and Investments - Beginning	\$11,338
0150	128	Extension Education	3417100	Sales of Merchandise	\$20
0150	128	Extension Education	3471000	Cooperative Extension Services	\$2,096
0150	128	Extension Education	3671100	Contributions and Donations from Nongovernmental Sources	\$550
0150	128	Extension Education	3893000	Agency Type Collections	\$1
0150	130	Growth Management	3088000	Unreserved Cash and Investments - Beginning	\$7,805
0150	130	Growth Management	3340310	State Grant from Department of Ecology	\$23,438
0150	130	Growth Management	3340330	State Grant from Conservation Commission	\$38,719
0150	130	Growth Management	3811000	Interfund Loans Received	\$15,000
0150	131	Low Income Housing	3081000	Reserved Cash and Investments - Beginning	\$14,113
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$16,067
0150	132	Homeless Program	3081000	Reserved Cash and Investments - Beginning	\$31,624
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$85,612
0150	134	Public Facilities	3081000	Reserved Cash and Investments - Beginning	\$192,899



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$142,740
0150	134	Public Facilities	3419200	Property Management Services	\$5,758
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000
0150	301	Capital Projects	3081000	Reserved Cash and Investments - Beginning	\$156,364
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$168,751
0150	301	Capital Projects	3671100	Contributions and Donations from Nongovernmental Sources	\$9,069
0150	463	Solid Waste	3088000	Unreserved Cash and Investments - Beginning	\$131,741
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	\$63,414
0150	463	Solid Waste	3414300	Budgeting and Accounting Services	\$236
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$1,067,387
0150	463	Solid Waste	3590000	Non-Court Fines and Penalties	\$38
0150	463	Solid Waste	3671100	Contributions and Donations from Nongovernmental Sources	\$165
0150	463	Solid Waste	3691000	Sale of Surplus	\$37,133
0150	463	Solid Waste	3698100	Cash Adjustments	\$107
0150	463	Solid Waste	3699100	Miscellaneous Other	\$362
0150	463	Solid Waste	3863700	Court Remittances	\$20,483
0150	463	Solid Waste	3919000	Other Long-Term Debt Issued	\$198,338
0150	463	Solid Waste	3920000	Premiums on Bonds Issued	\$22,118
0150	501	Risk Management	3088000	Unreserved Cash and Investments - Beginning	\$186,066
0150	501	Risk Management	3671100	Contributions and Donations from Nongovernmental Sources	\$279

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	501	Risk Management	3480000	Internal Service Funds Sales and Services	\$425,893
0150	502	ER&R	3088000	Unreserved Cash and Investments - Beginning	\$937,907
0150	502	ER&R	3419400	Purchasing Services	\$12,815
0150	502	ER&R	3442000	Sales of Road Materials	\$25,136
0150	502	ER&R	3445000	Sales of Fuel	\$142,654
0150	502	ER&R	3445000	Sales of Fuel	\$258,581
0150	502	ER&R	3611000	Investment Earnings	\$2,974
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,660,874
0150	502	ER&R	3614000	Other Interest	\$81
0150	502	ER&R	3691000	Sale of Surplus	\$100
0150	502	ER&R	3699100	Miscellaneous Other	\$562
0150	502	ER&R	3812000	Interfund Loan Repayment Received	\$95,000
0150	502	ER&R	3893000	Agency Type Collections	\$859
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets	\$46,785
0150	504	Unemployment	3088000	Unreserved Cash and Investments - Beginning	\$224,503
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$5,482
0150	505	Information Technology	3088000	Unreserved Cash and Investments - Beginning	\$135,382
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$343
0150	505	Information Technology	3457000	Information Services	\$12,683
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	\$619,120
0150	505	Information Technology	3860000	Court Remittances	\$26
0150	621	Auditor DOL	3081000	Reserved Cash and Investments - Beginning	\$8,214
0150	621	Auditor DOL	3893000	Agency Type Collections	\$1,595,302
0150	622	CSA	3081000	Reserved Cash and Investments - Beginning	\$2,000
0150	623	District Ct Checking	3081000	Reserved Cash and Investments - Beginning	\$35,381
0150	623	District Ct Checking	3893000	Agency Type Collections	\$446,743

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	624	Sheriff Correction-Jail	3081000	Reserved Cash and Investments - Beginning	\$52,745
0150	624	Sheriff Correction-Jail	3893000	Agency Type Collections	\$70,688
0150	625	Superior Ct Checking/Trust	3081000	Reserved Cash and Investments - Beginning	\$16,714
0150	625	Superior Ct Checking/Trust	3893000	Agency Type Collections	\$257,782
0150	632	Advance Tax	3081000	Reserved Cash and Investments - Beginning	\$106
0150	632	Advance Tax	3893000	Agency Type Collections	(\$106)
0150	675	Sheriff's Trust	3081000	Reserved Cash and Investments - Beginning	\$5,458
0150	675	Sheriff's Trust	3893000	Agency Type Collections	\$21,595
0150	679	State	3081000	Reserved Cash and Investments - Beginning	\$63,229
0150	679	State	3893000	Agency Type Collections	\$4,392,124
0150	682	Tax Foreclosure Suspense	3081000	Reserved Cash and Investments - Beginning	\$70,554
0150	682	Tax Foreclosure Suspense	3893000	Agency Type Collections	(\$34,181)
0150	683	Timber Tax Reserve	3081000	Reserved Cash and Investments - Beginning	\$105,357
0150	683	Timber Tax Reserve	3893000	Agency Type Collections	(\$3,273)
0150	685	Treasurer's Suspense	3081000	Reserved Cash and Investments - Beginning	\$0
0150	685	Treasurer's Suspense	3893000	Agency Type Collections	\$73
0150	001	General	5081000	Reserved Cash and Investments - Ending	\$1,028,939
0150	001	General	5088000	Unreserved Cash and Investments - Ending	\$865,105
0150	001	General	5116010	Legislative Activities	\$201,288
0150	001	General	5116020	Legislative Activities	\$65,656
0150	001	General	5116030	Legislative Activities	\$2,047
0150	001	General	5116040	Legislative Activities	\$11,338
0150	001	General	5116040	Legislative Activities	\$22,564
0150	001	General	5122110	Superior Court	\$17,724
0150	001	General	5122120	Superior Court	\$3,074
0150	001	General	5122130	Superior Court	\$10,927
0150	001	General	5122140	Superior Court	\$319,969



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5123010	County Clerk	\$180,743
0150	001	General	5123020	County Clerk	\$61,782
0150	001	General	5123030	County Clerk	\$4,152
0150	001	General	5123040	County Clerk	\$9,044
0150	001	General	5124010	District Court	\$271,585
0150	001	General	5124020	District Court	\$78,401
0150	001	General	5124030	District Court	\$5,518
0150	001	General	5124040	District Court	\$171,168
0150	001	General	5131040	Executive Office	\$3,585
0150	001	General	5142010	Financial Services	\$236,095
0150	001	General	5142020	Financial Services	\$74,477
0150	001	General	5142030	Financial Services	\$4,864
0150	001	General	5142040	Financial Services	\$7,957
0150	001	General	5142210	Financial Services	\$228,825
0150	001	General	5142220	Financial Services	\$77,929
0150	001	General	5142230	Financial Services	\$5,357
0150	001	General	5142240	Financial Services	\$9,945
0150	001	General	5142240	Financial Services	\$4,064
0150	001	General	5142350	Financial Services	\$48,400
0150	001	General	5142410	Financial Services	\$210,487
0150	001	General	5142410	Financial Services	\$1,900
0150	001	General	5142420	Financial Services	\$75,362
0150	001	General	5142420	Financial Services	\$161
0150	001	General	5142430	Financial Services	\$2,772
0150	001	General	5142440	Financial Services	\$10,640
0150	001	General	5142440	Financial Services	\$2,254
0150	001	General	5143010	Recording Services	\$45,205
0150	001	General	5143020	Recording Services	\$13,428
0150	001	General	5144010	Election Services	\$48,873
0150	001	General	5144020	Election Services	\$17,037
0150	001	General	5144030	Election Services	\$781
0150	001	General	5144040	Election Services	\$68,373
0150	001	General	5146050	Grant Administration	\$360,911
0150	001	General	5153010	Legal Services	\$539,844

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5153020	Legal Services	\$162,846
0150	001	General	5153030	Legal Services	\$9,988
0150	001	General	5153040	Legal Services	\$26,693
0150	001	General	5153040	Legal Services	\$20,082
0150	001	General	5158010	Child Support Enforcement	\$35,876
0150	001	General	5158020	Child Support Enforcement	\$13,025
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$22,372
0150	001	General	5181010	Personnel Services	\$77,496
0150	001	General	5181020	Personnel Services	\$24,748
0150	001	General	5181030	Personnel Services	\$243
0150	001	General	5181040	Personnel Services	\$11,525
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$142,803
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$55,937
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$74,469
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$196,030
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,571
0150	001	General	5185010	Central Store Services	\$9,924
0150	001	General	5185020	Central Store Services	\$3,835
0150	001	General	5185030	Central Store Services	\$1,765
0150	001	General	5185040	Central Store Services	\$62,743
0150	001	General	5185040	Central Store Services	\$260,787
0150	001	General	5188040	Information Technology Services	\$92,103
0150	001	General	5188040	Information Technology Services	\$418,139
0150	001	General	5211010	Administration	\$4,296
0150	001	General	5211010	Administration	\$1,254,384

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5211020	Administration	\$1,304
0150	001	General	5211020	Administration	\$395,767
0150	001	General	5211030	Administration	\$45,352
0150	001	General	5211030	Administration	\$150
0150	001	General	5211040	Administration	\$8,004
0150	001	General	5211040	Administration	\$530,045
0150	001	General	5211050	Administration	\$240
0150	001	General	5212310	Police Operations	\$14,554
0150	001	General	5212320	Police Operations	\$3,661
0150	001	General	5212330	Police Operations	\$3,825
0150	001	General	5212340	Police Operations	\$1,923
0150	001	General	5233010	Probation and Parole Services	\$73,336
0150	001	General	5233020	Probation and Parole Services	\$23,985
0150	001	General	5233030	Probation and Parole Services	\$2,107
0150	001	General	5233040	Probation and Parole Services	\$16,754
0150	001	General	5236010	Care and Custody of Prisoners	\$481,638
0150	001	General	5236020	Care and Custody of Prisoners	\$192,318
0150	001	General	5236030	Care and Custody of Prisoners	\$36,163
0150	001	General	5236040	Care and Custody of Prisoners	\$181,685
0150	001	General	5236050	Care and Custody of Prisoners	\$734
0150	001	General	5239030	Food Services	\$67,378
0150	001	General	5251010	Administration	\$139,677
0150	001	General	5251020	Administration	\$39,274
0150	001	General	5251030	Administration	\$4,963
0150	001	General	5251030	Administration	\$1,411
0150	001	General	5251040	Administration	\$48,559
0150	001	General	5251040	Administration	\$24,185
0150	001	General	5271010	Juvenile Services	\$57,999
0150	001	General	5271020	Juvenile Services	\$18,867



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5271030	Juvenile Services	\$628
0150	001	General	5271040	Juvenile Services	\$325
0150	001	General	5273040	Juvenile Services	\$53,752
0150	001	General	5278040	Juvenile Services	\$115,320
0150	001	General	5287010	Dispatch Services	\$200,152
0150	001	General	5287020	Dispatch Services	\$73,261
0150	001	General	5287030	Dispatch Services	\$1,604
0150	001	General	5287040	Dispatch Services	\$4,902
0150	001	General	5287040	Dispatch Services	\$7,140
0150	001	General	5536010	Weed Control	\$144,915
0150	001	General	5536020	Weed Control	\$46,303
0150	001	General	5536030	Weed Control	\$42,477
0150	001	General	5536040	Weed Control	\$133,644
0150	001	General	5585010	Building Permits and Plan Reviews	\$86,135
0150	001	General	5585020	Building Permits and Plan Reviews	\$29,405
0150	001	General	5585030	Building Permits and Plan Reviews	\$6,151
0150	001	General	5585040	Building Permits and Plan Reviews	\$22,305
0150	001	General	5586010	Planning	\$98,822
0150	001	General	5586020	Planning	\$31,989
0150	001	General	5586030	Planning	\$2,537
0150	001	General	5586040	Planning	\$36,901
0150	001	General	5620050	Public Health Services	\$193,819
0150	001	General	5632040	Coroner/Medical Examiner	\$25,517
0150	001	General	5712110	Educational and Recreational Activities	\$310
0150	001	General	5712120	Educational and Recreational Activities	\$66
0150	001	General	5712130	Educational and Recreational Activities	\$7,075
0150	001	General	5712140	Educational and Recreational Activities	\$83,516
0150	001	General	5811000	Interfund Loans	\$15,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5893000	Agency Type Remittances	\$154
0150	001	General	5893000	Agency Type Remittances	\$148
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$4,663
0150	001	General	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$2,518
0150	001	General	5941560	Capital Expenditures/Expenses - Legal Services	\$5,689
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$441,695
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	\$46,277
0150	001	General	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$4,785
0150	101	Arts & Toursim	5081000	Reserved Cash and Investments - Ending	\$48,700
0150	101	Arts & Toursim	5573030	Tourism	\$43
0150	101	Arts & Toursim	5573040	Tourism	\$39,182
0150	102	Counseling	5081000	Reserved Cash and Investments - Ending	\$1,225,522
0150	102	Counseling	5641010	Mental Health Services	\$938,196
0150	102	Counseling	5641020	Mental Health Services	\$300,767
0150	102	Counseling	5641030	Mental Health Services	\$26,174
0150	102	Counseling	5641040	Mental Health Services	\$281,054
0150	102	Counseling	5661010	Chemical Dependency Services	\$129,587
0150	102	Counseling	5661020	Chemical Dependency Services	\$44,755
0150	102	Counseling	5661030	Chemical Dependency Services	\$4,039

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5661040	Chemical Dependency Services	\$29,718
0150	102	Counseling	5668110	Chemical Dependency Services	\$57,795
0150	102	Counseling	5668120	Chemical Dependency Services	\$19,590
0150	102	Counseling	5668130	Chemical Dependency Services	\$30,332
0150	102	Counseling	5668140	Chemical Dependency Services	\$58,167
0150	102	Counseling	5678110	Children Services	\$16,682
0150	102	Counseling	5678120	Children Services	\$4,329
0150	102	Counseling	5681010	Developmental Disabilities Services	\$26,718
0150	102	Counseling	5681020	Developmental Disabilities Services	\$10,581
0150	102	Counseling	5681030	Developmental Disabilities Services	\$2,607
0150	102	Counseling	5681040	Developmental Disabilities Services	\$10,147
0150	103	Crime Victims	5081000	Reserved Cash and Investments - Ending	\$21,139
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$4,324
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,220
0150	104	Fair	5081000	Reserved Cash and Investments - Ending	\$79,004
0150	104	Fair	5737030	County Fairs	\$24,749
0150	104	Fair	5737040	County Fairs	\$71,893
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	105	Law Library	5081000	Reserved Cash and Investments - Ending	\$3,150
0150	105	Law Library	5722030	Library Services	\$3,725
0150	110	Park	5081000	Reserved Cash and Investments - Ending	\$102,468
0150	110	Park	5768010	General Parks	\$19,086
0150	110	Park	5768020	General Parks	\$5,600
0150	110	Park	5768030	General Parks	\$5,344
0150	110	Park	5768040	General Parks	\$72,339

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	111	Paths & Trails	5081000	Reserved Cash and Investments - Ending	\$132,739
0150	112	Road	5081000	Reserved Cash and Investments - Ending	\$1,169,434
0150	112	Road	5186210	Jobbing and Contract Work	\$193,855
0150	112	Road	5186220	Jobbing and Contract Work	\$64,423
0150	112	Road	5186230	Jobbing and Contract Work	\$3,074
0150	112	Road	5186240	Jobbing and Contract Work	\$21,343
0150	112	Road	5423010	Roadway	\$165,919
0150	112	Road	5423020	Roadway	\$55,164
0150	112	Road	5423030	Roadway	\$381,579
0150	112	Road	5423030	Roadway	\$21,868
0150	112	Road	5423030	Roadway	\$17,498
0150	112	Road	5423040	Roadway	\$134,844
0150	112	Road	5423040	Roadway	\$291,209
0150	112	Road	5423050	Roadway	\$3,009
0150	112	Road	5424010	Drainage	\$41,251
0150	112	Road	5424020	Drainage	\$13,715
0150	112	Road	5424030	Drainage	\$4,270
0150	112	Road	5424040	Drainage	\$29,543
0150	112	Road	5424040	Drainage	\$65,931
0150	112	Road	5425010	Structures	\$12,199
0150	112	Road	5425020	Structures	\$4,056
0150	112	Road	5425030	Structures	\$2,387
0150	112	Road	5425040	Structures	\$20,531
0150	112	Road	5425040	Structures	\$9,964
0150	112	Road	5425040	Structures	\$450
0150	112	Road	5426410	Traffic Control Devices	\$51,361
0150	112	Road	5426420	Traffic Control Devices	\$17,076
0150	112	Road	5426430	Traffic Control Devices	\$116,298
0150	112	Road	5426440	Traffic Control Devices	\$4,251
0150	112	Road	5426440	Traffic Control Devices	\$20,792
0150	112	Road	5426610	Snow and Ice Control	\$197,225



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5426620	Snow and Ice Control	\$65,573
0150	112	Road	5426630	Snow and Ice Control	\$44,201
0150	112	Road	5426640	Snow and Ice Control	\$12,604
0150	112	Road	5426640	Snow and Ice Control	\$361,695
0150	112	Road	5426710	Street Cleaning	\$41,888
0150	112	Road	5426720	Street Cleaning	\$13,927
0150	112	Road	5426730	Street Cleaning	\$708
0150	112	Road	5426740	Street Cleaning	\$1,478
0150	112	Road	5426740	Street Cleaning	\$46,286
0150	112	Road	5427010	Roadside	\$118,719
0150	112	Road	5427020	Roadside	\$39,471
0150	112	Road	5427030	Roadside	\$2,463
0150	112	Road	5427040	Roadside	\$19,100
0150	112	Road	5427040	Roadside	\$122,143
0150	112	Road	5427040	Roadside	\$5,229
0150	112	Road	5428010	Ancillary Operations	\$3,048
0150	112	Road	5428020	Ancillary Operations	\$1,014
0150	112	Road	5428030	Ancillary Operations	\$399
0150	112	Road	5428040	Ancillary Operations	\$663
0150	112	Road	5429010	Maintenance Administration and Overhead	\$481,041
0150	112	Road	5429020	Maintenance Administration and Overhead	\$159,935
0150	112	Road	5429030	Maintenance Administration and Overhead	\$8,912
0150	112	Road	5429040	Maintenance Administration and Overhead	\$3,717
0150	112	Road	5429040	Maintenance Administration and Overhead	\$116,677
0150	112	Road	5431010	Management	\$236,950
0150	112	Road	5431020	Management	\$78,788
0150	112	Road	5431030	Management	\$904
0150	112	Road	5431030	Management	\$117

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5431040	Management	\$12,695
0150	112	Road	5431040	Management	\$27,519
0150	112	Road	5431040	Management	\$4,953
0150	112	Road	5431040	Management	\$5,038
0150	112	Road	5433010	General Services	\$83,420
0150	112	Road	5433020	General Services	\$27,738
0150	112	Road	5433030	General Services	\$12,853
0150	112	Road	5433040	General Services	\$106,490
0150	112	Road	5433040	General Services	\$53,819
0150	112	Road	5433040	General Services	\$49,543
0150	112	Road	5433040	General Services	\$691
0150	112	Road	5435010	Facilities	\$22,120
0150	112	Road	5435020	Facilities	\$7,355
0150	112	Road	5435030	Facilities	\$10,026
0150	112	Road	5435040	Facilities	\$28,813
0150	112	Road	5435040	Facilities	\$18,269
0150	112	Road	5442010	Engineering	\$44,458
0150	112	Road	5442020	Engineering	\$14,787
0150	112	Road	5442030	Engineering	\$7
0150	112	Road	5442040	Engineering	\$150
0150	112	Road	5442040	Engineering	\$1,429
0150	112	Road	5444010	Planning	\$62,904
0150	112	Road	5444020	Planning	\$20,922
0150	112	Road	5444030	Planning	\$10,427
0150	112	Road	5444040	Planning	\$10,041
0150	112	Road	5444040	Planning	\$1,010
0150	112	Road	5444040	Planning	\$4,769
0150	112	Road	5433040	General Services	\$141
0150	112	Road	5894000	Agency Type Disbursements	\$27,175
0150	112	Road	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$212,841
0150	112	Road	5951010	Capital Expenditures/Expenses - Engineering	\$52,940



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5951020	Capital Expenditures/Expenses - Engineering	\$17,610
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	\$86
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$72,602
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$133
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$1,395
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	\$2,816
0150	112	Road	5955010	Capital Expenditures/Expenses - Structures	\$20,395
0150	112	Road	5955020	Capital Expenditures/Expenses - Structures	\$6,784
0150	112	Road	5955030	Capital Expenditures/Expenses - Structures	\$172,350
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$11,313
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$18,234
0150	112	Road	5955050	Capital Expenditures/Expenses - Structures	\$2,489
0150	112	Road	5970000	Transfers-Out	\$100,000
0150	114	Veteran's Assistance	5081000	Reserved Cash and Investments - Ending	\$59,946
0150	114	Veteran's Assistance	5652030	Veterans Services	\$4,804
0150	114	Veteran's Assistance	5652040	Veterans Services	\$3,870
0150	115	Real Estate & Property Tax Admin	5081000	Reserved Cash and Investments - Ending	\$83,192
0150	001	General	5549040	Other Environmental Services	\$8,005

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	118	Treasurer's O&M	5081000	Reserved Cash and Investments - Ending	\$42,368
0150	118	Treasurer's O&M	5142240	Financial Services	\$10,191
0150	118	Treasurer's O&M	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$2,518
0150	119	Auditor's O&M	5081000	Reserved Cash and Investments - Ending	\$119,683
0150	119	Auditor's O&M	5143030	Recording Services	\$58
0150	119	Auditor's O&M	5143040	Recording Services	\$37,604
0150	119	Auditor's O&M	5143040	Recording Services	\$1,964
0150	123	Trial Court Improvement	5081000	Reserved Cash and Investments - Ending	\$95,675
0150	123	Trial Court Improvement	5123030	County Clerk	\$6,031
0150	126	Drug Enforcement	5081000	Reserved Cash and Investments - Ending	\$63,205
0150	126	Drug Enforcement	5860000	Court Remittances	\$140
0150	127	Emergency 911 communication	5088000	Unreserved Cash and Investments - Ending	\$51,999
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$319,113
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$108,101
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$6,159
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$121,491
0150	128	Extension Education	5081000	Reserved Cash and Investments - Ending	\$9,568
0150	128	Extension Education	5712130	Educational and Recreational Activities	\$3,899
0150	128	Extension Education	5712140	Educational and Recreational Activities	\$538
0150	130	Growth Management	5088000	Unreserved Cash and Investments - Ending	\$17,068
0150	130	Growth Management	5587010	Economic Development	\$20,044
0150	130	Growth Management	5587020	Economic Development	\$6,142
0150	130	Growth Management	5587030	Economic Development	\$103
0150	130	Growth Management	5587040	Economic Development	\$41,605



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	131	Low Income Housing	5081000	Reserved Cash and Investments - Ending	\$14,708
0150	131	Low Income Housing	5654040	Homeless Services	\$15,472
0150	132	Homeless Program	5081000	Reserved Cash and Investments - Ending	\$9,373
0150	132	Homeless Program	5654040	Homeless Services	\$107,863
0150	134	Public Facilities	5081000	Reserved Cash and Investments - Ending	\$183,744
0150	134	Public Facilities	5587010	Economic Development	\$47,740
0150	134	Public Facilities	5587020	Economic Development	\$13,149
0150	134	Public Facilities	5587040	Economic Development	\$15,540
0150	134	Public Facilities	5587040	Economic Development	\$44,722
0150	134	Public Facilities	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$39,502
0150	301	Capital Projects	5081000	Reserved Cash and Investments - Ending	\$136,658
0150	301	Capital Projects	5182010	Property Management Services	\$9,988
0150	301	Capital Projects	5182020	Property Management Services	\$3,225
0150	301	Capital Projects	5912770	Debt Repayment - Juvenile Services	\$34,692
0150	301	Capital Projects	5922780	Interest and Other Debt Service Cost - Juvenile Services	\$1,561
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$148,060
0150	463	Solid Waste	5088000	Unreserved Cash and Investments - Ending	\$242,994
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$253,893
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$95,408
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$48,906
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$590,090
0150	463	Solid Waste	5378050	Solid Waste Utilities	\$24,458
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$18,989
0150	463	Solid Waste	5812000	Interfund Loan Repayments	\$95,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	5893000	Agency Type Remittances	\$22,852
0150	463	Solid Waste	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$81
0150	463	Solid Waste	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$6,652
0150	463	Solid Waste	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$142,199
0150	501	Risk Management	5088000	Unreserved Cash and Investments - Ending	\$295,014
0150	501	Risk Management	5190040	Risk Management Services	\$41,531
0150	501	Risk Management	5190050	Risk Management Services	\$275,693
0150	502	ER&R	5088000	Unreserved Cash and Investments - Ending	\$1,103,494
0150	502	ER&R	5484930	Parts Stores	\$17,564
0150	502	ER&R	5485930	Fuel Depots	\$403,144
0150	502	ER&R	5486510	Equipment Rental Services	\$39,831
0150	502	ER&R	5486520	Equipment Rental Services	\$15,130
0150	502	ER&R	5486530	Equipment Rental Services	\$14,018
0150	502	ER&R	5486540	Equipment Rental Services	\$305,667
0150	502	ER&R	5486540	Equipment Rental Services	\$236,020
0150	502	ER&R	5486540	Equipment Rental Services	\$62,424
0150	502	ER&R	5486810	Equipment Rental Services	\$12,632
0150	502	ER&R	5486820	Equipment Rental Services	\$4,406
0150	502	ER&R	5486830	Equipment Rental Services	\$392
0150	502	ER&R	5486840	Equipment Rental Services	\$7,408
0150	502	ER&R	5486850	Equipment Rental Services	\$56



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5486840	Equipment Rental Services	\$54,574
0150	502	ER&R	5893000	Agency Type Remittances	\$904
0150	502	ER&R	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$906,664
0150	504	Unemployment	5088000	Unreserved Cash and Investments - Ending	\$220,846
0150	504	Unemployment	5177140	Unemployment Compensation	\$9,139
0150	505	Information Technology	5088000	Unreserved Cash and Investments - Ending	\$97,862
0150	505	Information Technology	5188010	Information Technology Services	\$222,330
0150	505	Information Technology	5188020	Information Technology Services	\$64,433
0150	505	Information Technology	5188030	Information Technology Services	\$52,360
0150	505	Information Technology	5188040	Information Technology Services	\$162,549
0150	505	Information Technology	5868000	Court Remittances	\$7
0150	505	Information Technology	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$168,013
0150	621	Auditor DOL	5893000	Agency Type Remittances	\$1,593,021
0150	621	Auditor DOL	5081000	Reserved Cash and Investments - Ending	\$10,495
0150	622	CSA	5081000	Reserved Cash and Investments - Ending	\$2,000
0150	623	District Ct Checking	5893000	Agency Type Remittances	\$473,302
0150	623	District Ct Checking	5081000	Reserved Cash and Investments - Ending	\$8,822
0150	624	Sheriff Correction-Jail	5893000	Agency Type Remittances	\$64,900
0150	624	Sheriff Correction-Jail	5081000	Reserved Cash and Investments - Ending	\$58,533
0150	625	Superior Ct Checking/Trust	5893000	Agency Type Remittances	\$247,448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	625	Superior Ct Checking/Trust	5081000	Reserved Cash and Investments - Ending	\$27,048
0150	632	Advance Tax	5081000	Reserved Cash and Investments - Ending	\$0
0150	675	Sheriff's Trust	5081000	Reserved Cash and Investments - Ending	\$1,884
0150	675	Sheriff's Trust	5893000	Agency Type Remittances	\$25,169
0150	679	State	5081000	Reserved Cash and Investments - Ending	\$41,056
0150	679	State	5893000	Agency Type Remittances	\$4,414,297
0150	682	Tax Foreclosure Suspense	5081000	Reserved Cash and Investments - Ending	\$19,605
0150	682	Tax Foreclosure Suspense	5893000	Agency Type Remittances	\$16,768
0150	683	Timber Tax Reserve	5081000	Reserved Cash and Investments - Ending	\$102,084
0150	685	Treasurer's Suspense	5081000	Reserved Cash and Investments - Ending	\$73

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		Total for All Funds (Memo Only)	001 General	101 Arts & Tourism	102 Counseling
<b>Beginning Cash and Investments</b>					
30810	Reserved	4,409,117	1,025,999	42,225	1,089,328
30880	Unreserved	3,160,838	1,477,434	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	5,832,407	3,246,508	45,700	29,095
320	Licenses and Permits	207,761	207,761	-	-
330	Intergovernmental Revenues	10,279,199	4,781,638	-	1,970,311
340	Charges for Goods and Services	6,261,189	1,286,468	-	121,013
350	Fines and Penalties	212,393	212,355	-	-
360	Miscellaneous Revenues	449,713	323,952	-	7,013
Total Revenues:		23,242,662	10,058,682	45,700	2,127,432
<b>Expenditures</b>					
510	General Government	6,461,841	5,276,506	-	-
520	Public Safety	4,686,486	4,131,622	-	-
530	Utilities	1,031,744	-	-	-
540	Transportation	5,485,693	-	-	-
550	Natural and Economic Environment	917,859	689,589	39,225	-
560	Social Services	2,342,583	219,336	-	1,991,238
570	Culture and Recreation	298,140	90,967	-	-
Total Expenditures:		21,224,346	10,408,020	39,225	1,991,238
Excess (Deficiency) Revenues over Expenditures:		2,018,316	(349,338)	6,475	136,194
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	375,000	154,544	-	-
397	Transfers-In	100,000	100,000	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	21,721	184	-	-
381, 395, 398	Other Resources	250,542	6,150	-	-
Total Other Increases in Fund Resources:		747,263	260,878	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	2,499,908	500,964	-	-
591-593, 599	Debt Service	47,649	4,663	-	-
597	Transfers-Out	100,000	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	51,380	302	-	-
581	Other Uses	113,000	15,000	-	-
Total Other Decreases in Fund Resources:		2,811,937	520,929	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(46,358)</b>	<b>(609,389)</b>	<b>6,475</b>	<b>136,194</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	4,629,215	1,028,939	48,700	1,225,522
5088000	Unreserved	2,894,382	865,105	-	-
<b>Total Ending Cash and Investments</b>		<b>7,523,597</b>	<b>1,894,044</b>	<b>48,700</b>	<b>1,225,522</b>

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, 2016**

		103 Crime Victims	104 Fair	105 Law Library	110 Park
<b>Beginning Cash and Investments</b>					
30810	Reserved	16,438	70,102	3,181	120,854
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	35,645	-	6
340	Charges for Goods and Services	10,245	36,984	3,694	178
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	35,915	-	4,172
Total Revenues:		10,245	108,544	3,694	4,356
<b>Expenditures</b>					
510	General Government	5,544	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	96,642	3,725	102,369
Total Expenditures:		5,544	96,642	3,725	102,369
Excess (Deficiency) Revenues over Expenditures:		4,701	11,902	(31)	(98,013)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	14
381, 395, 398	Other Resources	-	-	-	79,613
Total Other Increases in Fund Resources:		-	-	-	79,627
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	3,000	-	-
Total Other Decreases in Fund Resources:		-	3,000	-	-
Increase (Decrease) in Cash and Investments:		4,701	8,902	(31)	(18,386)
<b>Ending Cash and Investments</b>					
5081000	Reserved	21,139	79,004	3,150	102,468
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		21,139	79,004	3,150	102,468



**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		111 Paths & Trails	112 Road	114 Veteran's Assistance	115 Real Estate & Property Tax Admin
<b>Beginning Cash and Investments</b>					
30810	Reserved	124,307	1,086,265	55,465	70,627
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	2,078,554	13,154	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,432	2,874,670	1	9,670
340	Charges for Goods and Services	-	417,321	-	2,585
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	21,901	-	310
Total Revenues:		8,432	5,392,446	13,155	12,565
<b>Expenditures</b>					
510	General Government	-	282,695	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	4,312,427	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	8,674	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	4,595,122	8,674	-
Excess (Deficiency) Revenues over Expenditures:		8,432	797,324	4,481	12,565
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	14	-	-
381, 395, 398	Other Resources	-	4,994	-	-
Total Other Increases in Fund Resources:		-	5,008	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	591,988	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	100,000	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	27,175	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	719,163	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>8,432</b>	<b>83,169</b>	<b>4,481</b>	<b>12,565</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	132,739	1,169,434	59,946	83,192
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>132,739</b>	<b>1,169,434</b>	<b>59,946</b>	<b>83,192</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		118 Treasurer's O&M	119 Auditor's O&M	123 Trial Court Improvement	126 Drug Enforcement
<b>Beginning Cash and Investments</b>					
30810	Reserved	22,478	105,864	85,404	61,943
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	44,087	13,602	-
340	Charges for Goods and Services	32,586	9,358	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	13	-	2,700	1,262
Total Revenues:		32,599	53,445	16,302	1,262
<b>Expenditures</b>					
510	General Government	10,191	39,626	6,031	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		10,191	39,626	6,031	-
Excess (Deficiency) Revenues over Expenditures:		22,408	13,819	10,271	1,262
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	140
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	140
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	2,518	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	140
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,518	-	-	140
Increase (Decrease) in Cash and Investments:		19,890	13,819	10,271	1,262
<b>Ending Cash and Investments</b>					
5081000	Reserved	42,368	119,683	95,675	63,205
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		42,368	119,683	95,675	63,205

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		127 Emergency 911 communication	128 Extension Education	130 Growth Management	131 Low Income Housing
<b>Beginning Cash and Investments</b>					
30810	Reserved	22,299	11,338	-	14,113
30880	Unreserved	60,000	-	7,805	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	107,905	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	415,566	-	62,157	-
340	Charges for Goods and Services	-	2,116	-	16,067
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,093	550	-	-
Total Revenues:		524,564	2,666	62,157	16,067
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	554,864	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	67,894	-
560	Social Services	-	-	-	15,472
570	Culture and Recreation	-	4,437	-	-
Total Expenditures:		554,864	4,437	67,894	15,472
Excess (Deficiency) Revenues over Expenditures:		(30,300)	(1,771)	(5,737)	595
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	1	-	-
381, 395, 398	Other Resources	-	-	15,000	-
Total Other Increases in Fund Resources:		-	1	15,000	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		(30,300)	(1,770)	9,263	595
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	9,568	-	14,708
5088000	Unreserved	51,999	-	17,068	-
Total Ending Cash and Investments		51,999	9,568	17,068	14,708

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>132 Homeless Program</b>	<b>134 Public Facilities</b>	<b>301 Capital Projects</b>	<b>463 Solid Waste</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	31,624	192,899	156,364	-
30880	Unreserved	-	-	-	131,741
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	142,740	168,751	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	63,414
340	Charges for Goods and Services	85,612	5,758	-	1,067,623
350	Fines and Penalties	-	-	-	38
360	Miscellaneous Revenues	-	-	9,069	37,767
Total Revenues:		85,612	148,498	177,820	1,168,842
<b>Expenditures</b>					
510	General Government	-	-	13,213	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,031,744
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	121,151	-	-
560	Social Services	107,863	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		107,863	121,151	13,213	1,031,744
Excess (Deficiency) Revenues over Expenditures:		(22,251)	27,347	164,607	137,098
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	220,456
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	20,483
381, 395, 398	Other Resources	-	3,000	-	-
Total Other Increases in Fund Resources:		-	3,000	-	240,939
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	39,502	148,060	142,199
591-593, 599	Debt Service	-	-	36,253	6,733
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	22,852
581	Other Uses	-	-	-	95,000
Total Other Decreases in Fund Resources:		-	39,502	184,313	266,784
Increase (Decrease) in Cash and Investments:		(22,251)	(9,155)	(19,706)	111,253
<b>Ending Cash and Investments</b>					
5081000	Reserved	9,373	183,744	136,658	-
5088000	Unreserved	-	-	-	242,994
Total Ending Cash and Investments		9,373	183,744	136,658	242,994



**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		501 Risk Management	502 ER&R	504 Unemployment	505 Information Technology
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	186,066	937,907	224,503	135,382
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	425,893	2,100,060	5,482	632,146
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	279	3,717	-	-
Total Revenues:		426,172	2,103,777	5,482	632,146
<b>Expenditures</b>					
510	General Government	317,224	-	9,139	501,672
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	1,173,266	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		317,224	1,173,266	9,139	501,672
Excess (Deficiency) Revenues over Expenditures:		108,948	930,511	(3,657)	130,474
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	859	-	26
381, 395, 398	Other Resources	-	141,785	-	-
Total Other Increases in Fund Resources:		-	142,644	-	26
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	906,664	-	168,013
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	904	-	7
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	907,568	-	168,020
<b>Increase (Decrease) in Cash and Investments:</b>		<b>108,948</b>	<b>165,587</b>	<b>(3,657)</b>	<b>(37,520)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	295,014	1,103,494	220,846	97,862
<b>Total Ending Cash and Investments</b>		<b>295,014</b>	<b>1,103,494</b>	<b>220,846</b>	<b>97,862</b>

**Pend Oreille County**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>Total for All Funds (Memo Only)</b>	<b>621 Auditor DOL</b>	<b>622 CSA</b>	<b>623 District Ct Checking</b>
308	Beginning Cash and Investments	359,758	8,214	2,000	35,381
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	6,746,747	1,595,302	-	446,743
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	6,834,905	1,593,021	-	473,302
	Net Increase (Decrease) in Cash and Investments:	(88,158)	2,281	-	(26,559)
508	Ending Cash and Investments	271,600	10,495	2,000	8,822

  

		<b>624 Sheriff Correction-Jail</b>	<b>625 Superior Ct Checking/Trust</b>	<b>632 Advance Tax</b>	<b>675 Sheriff's Trust</b>
308	Beginning Cash and Investments	52,745	16,714	106	5,458
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	70,688	257,782	(106)	21,595
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	64,900	247,448	-	25,169
	Net Increase (Decrease) in Cash and Investments:	5,788	10,334	(106)	(3,574)
508	Ending Cash and Investments	58,533	27,048	-	1,884

  

		<b>679 State</b>	<b>682 Tax Foreclosure Suspense</b>	<b>683 Timber Tax Reserve</b>	<b>685 Treasurer's Suspense</b>
308	Beginning Cash and Investments	63,229	70,554	105,357	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	4,392,124	(34,181)	(3,273)	73
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	4,414,297	16,768	-	-
	Net Increase (Decrease) in Cash and Investments:	(22,173)	(50,949)	(3,273)	73
508	Ending Cash and Investments	41,056	19,605	102,084	73

*The accompanying notes are an integral part of this statement.*

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**Pend Oreille County  
Schedule of Liabilities  
For the Year Ended December 31, 2016**

<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>
<b>General Obligation Debt/Liabilities</b>						
251.11	Martin Hall Bond 96 RFDG	12/1/2016	34,692	-	34,692	-
263.96	LOCAL Solid Waste Portion	6/1/2021	-	198,338	-	198,338
263.96	LOCAL CE/HVAC Portion	6/1/2021	-	139,028	-	139,028
<b>Total General Obligation Debt/Liabilities:</b>			<b>34,692</b>	<b>337,366</b>	<b>34,692</b>	<b>337,366</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		1,271,248	775,391	759,779	1,286,860
264.30	Pension Liabilities		5,544,557	1,096,724	-	6,641,281
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>6,815,805</b>	<b>1,872,115</b>	<b>759,779</b>	<b>7,928,141</b>
<b>Total Liabilities:</b>			<b>6,850,497</b>	<b>2,209,481</b>	<b>794,471</b>	<b>8,265,507</b>



**Pend Oreille County**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2016**

Grantor	Program Title	Identificaton Number	Amount
1/2 County Prosecutor's Salary			
	Prosecutor Salary	FY 2016	81,851
		<b>Sub-total:</b>	<b>81,851</b>
State Grant from Military Department			
	Enhance 911 System Salary Assistance Wireline/Wireless	E16014	115,911
	Enhance 911 System Salary Assistance Wireline/Wireless	E17027	394,968
	Presidential Disaster Declaration-FEMA-4243-DR-WA	D16591	10,331
	Presidential Disaster Declaration-FEMA-4249-DR-WA	D16620	12,466
		<b>Sub-total:</b>	<b>533,676</b>
State Grant from Other Judicial Agencies			
	Court Appointed Special Advocate	1AA17456	9,226
	Court Appointed Special Advocate	1AA16112	26,631
		<b>Sub-total:</b>	<b>35,857</b>
State Grant from Recreation and Conservation Office			
	Recreation & Conservation Office-Indian Creek Fish Passage	11-1511P	26,140

Grantor	Program Title	Identificaton Number	Amount
<b>Sub-total: 26,140</b>			
State Grant from Department of Ecology			
	Coordinated Solid Waste	W2RCPG-1517-PeOCPW-00060	39,774
	Bead Lake Milfoil Eradication	WQAIP-2016-PEOCWB-00009	19,530
	Shoreline Master Program	SEATHA-VERI-PeOCPW00038	19,423
	Centennial Clean Water Program	G1400385	7,509
	Aquatic Invasive Plant Project	WQAIP-2017-PeOCWB-00012	66,867
<b>Sub-total: 153,103</b>			
State Grant from Conservation Commission			
	Conservation Commission	K1637	79,323
<b>Sub-total: 79,323</b>			
Rural Arterial Program (RAP)			
	County Road Adminstration Board-Coyote Trail	2613-02	8,190
	County Road Adminstration Board-Flowery Trail	2615-01	848
	County Road Adminstration Board-Sullivan Lk Inlet Bridge	2613-01	16,658
<b>Sub-total: 25,696</b>			
County Arterial Preservation Program (CAPP)			
	C.A.P.P.	FY 2016	313,312

Grantor	Program Title	Identificaton Number	Amount
			<b>Sub-total: 313,312</b>
State Grant from Department of Commerce			
	Victim/Witness Program Activities	S16-31102-537	21,610
			<b>Sub-total: 21,610</b>
State Grant from Department of Social and Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2016)	29,125
	Child Support (Superior Court)	0763-15091(FY 2016)	178
	Child Support (Clerk)	2110-80328 (FY 2016)	3,811
	Juvenile Diversion	1163-33517 (Stevens Co)	18,549
	Prevention & Treatment of Substance Abuse	1563-42489	11,772
	Prevention & Treatment of Substance Abuse	16BHO1937	169,506
	Substance Abuse Services	1563-43871-(15-17)	6,650
	Substance Abuse Services	Medicaid Funding	5,324
	Substance Abuse Services-Prevention & Treatment	1563-42489	1,857
	Developmental Disabilities Grant	1563-44678	33,174
			<b>Sub-total: 279,946</b>
State Grant from Criminal Justice Training Commission			
	Registered Sex Offenders	7/1/15-6/30/16	17,000
	Registered Sex Offenders	7/1/16-6/30/17	15,500

Grantor	Program Title	Identificaton Number	Amount
			<b>Sub-total: 32,500</b>
			<b>Grand total: 1,583,014</b>



**Pend Oreille County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2016**

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 (via Office of State Treasurer)	Schools and Roads - Grants to States	10.665	Federal Forest Yield	391,460	-	391,460	-	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	11-DG- 11062100-014	-	171,104	171,104	-	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NFS 13DG- 11062100-009	-	17,742	17,742	-	4
Total Forest Service Schools and Roads Cluster:				391,460	188,846	580,306	-	
Office For Victims Of Crime, Department Of Justice (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S17-31102-537	17,694	-	17,694	-	
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	-	
Office Of Juvenile Justice And Delinquency Prevention, Department Of Justice (via WA State DSHS)	Enforcing Underage Drinking Laws Program	16.727	2011-AH-FX- 0059/1563- 35515	795	-	795	-	
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)	12,582	-	12,582	-	
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (005)	15,268	-	15,268	-	

*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, 2016**

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		
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (004)	27,590	-	27,590	-	
<b>Total Highway Planning and Construction Cluster:</b>				<b>55,440</b>	<b>-</b>	<b>55,440</b>	<b>-</b>	
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	E16209	7,255	-	7,255	-	
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	54,889	-	54,889	-	
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	99,907	-	99,907	-	
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	0763-15091	1,020	-	1,020	-	3
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	61,448	-	61,448	-	3
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	21,819	-	21,819	-	3

*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, 2016**

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		
			<b>Total CFDA 93.563:</b>	<b>84,287</b>	<b>-</b>	<b>84,287</b>	<b>-</b>	
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	16BHO1938	2,706	-	2,706	-	
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	16BHO1937	91,242	-	91,242	-	
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)	25,443	-	25,443	-	
			<b>Total CFDA 93.959:</b>	<b>119,391</b>	<b>-</b>	<b>119,391</b>	<b>-</b>	
United States Coast Guard (uscg), Department Of Homeland Security (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	3316FAS160153	9,756	-	9,756	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16591	61,868	-	61,868	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16620	90,447	-	90,447	-	
			<b>Total CFDA 97.036:</b>	<b>152,315</b>	<b>-</b>	<b>152,315</b>	<b>-</b>	

*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, 2016**

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		
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E16143	24,263	-	24,263	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E15115 / SDEM1417	19,550	-	19,550	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E15191	30,353	-	30,353	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E16158	4,257	-	4,257	-	
Total CFDA 97.067:				54,160	-	54,160	-	
Total Federal Awards Expended:				1,102,026	188,846	1,290,872	-	

The accompanying notes are an integral part of this schedule.



# PEND OREILLE COUNTY, WASHINGTON

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2016

### **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. Actual program costs, including the County's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### **NOTE 3 – INDIRECT COST RATE**

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

The amount expended for 2016 for Child Support Superior Court includes \$41 claimed as an indirect cost recovery using an indirect cost rate of 10.10% and \$66 claimed as an indirect cost recovery using an approved indirect cost rate of 12.06% and Child Support Prosecutor includes \$7,442 claimed as an indirect cost recovery using an approved indirect cost rate of 12.06% and Child Support County Clerk includes \$21,424 claimed as an indirect cost recovery using an approved indirect cost rate of 12.06%.

### **NOTE 4 – INDIRECT COST RATE**

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

The amount expended for 2016 for Title II U.S. Dept of Ag/U.S. Forest Service Weed Board Grant includes \$ 1,909 claimed as an indirect cost recovery using an approved indirect cost rate of 12.06%.

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>
<b>GENERAL FUND</b>				
001-000-000	\$ 1,472,469	\$ 124,000	\$ 1,593,274	\$ 3,195
001-000-060	\$ 319,456		\$ 300,011	\$ 19,445
001-000-090	\$ 380,645	\$ 5,000	\$ 382,027	\$ 3,618
001-000-100	\$ 5,510		\$ 4,315	\$ 1,195
001-000-120	\$ 11,937	\$ 3,000	\$ 13,754	\$ 1,183
001-000-150	\$ 256,660	\$ 2,000	\$ 255,925	\$ 2,735
001-000-180	\$ 295,001		\$ 291,571	\$ 3,430
001-000-190	\$ 574,723		\$ 360,911	\$ 213,812
001-000-200	\$ 30,450		\$ 25,517	\$ 4,933
001-000-210	\$ 536,514		\$ 495,333	\$ 41,181
001-000-240	\$ 560,745		\$ 526,960	\$ 33,785
001-000-285	\$ 131,208	\$ 4,000	\$ 135,064	\$ 144
001-000-300	\$ 240,316		\$ 232,473	\$ 7,843
001-000-330	\$ 296,595		\$ 287,081	\$ 9,514
001-000-350	\$ 114,485		\$ 91,200	\$ 23,285
001-000-380	\$ 65,000		\$ 53,752	\$ 11,248
001-000-390	\$ 58,550	\$ 15,000	\$ 71,873	\$ 1,677
001-000-420	\$ 1,005,154		\$ 955,170	\$ 49,984
001-000-450	\$ 197,506		\$ 193,139	\$ 4,367
001-000-455	\$ 27,240		\$ 22,372	\$ 4,868
001-000-475	\$ 258,896	\$ 117,000	\$ 367,339	\$ 8,557
001-000-480	\$ 111,728	\$ 5,000	\$ 114,057	\$ 2,671
001-000-510	\$ 287,464	\$ 36,000	\$ 319,789	\$ 3,675
001-000-520	\$ 122,562		\$ 116,182	\$ 6,380
001-000-540	\$ 883,177		\$ 794,107	\$ 89,070
001-000-600	\$ 2,205,383	\$ 105,000	\$ 2,249,791	\$ 60,592
001-000-660	\$ 371,108		\$ 351,693	\$ 19,415
001-000-690	\$ 325,248	\$ 3,000	\$ 324,574	\$ 3,674
<b>Total General Fund</b>	<b>\$ 11,145,730</b>	<b>\$ 419,000</b>	<b>\$ 10,929,254</b>	<b>\$ 635,476</b>
101-000-000	\$ 35,000	\$ 5,000	\$ 39,226	\$ 774
102-000-000	\$ 2,367,300	\$ -	\$ 2,012,800	\$ 354,500
103-000-000	\$ 5,474	\$ 1,000	\$ 5,544	\$ 930
104-000-000	\$ 101,250	\$ 14,000	\$ 115,100	\$ 150
105-000-000	\$ 3,500	\$ 500	\$ 3,724	\$ 276
110-000-000	\$ 99,098	\$ 5,000	\$ 102,369	\$ 1,729
111-000-000	\$ 0	\$ -	\$ 0	\$ 0
112-000-000	\$ 8,569,234	\$ -	\$ 5,400,682	\$ 3,168,552
112-000-010	-	\$ 85,719	\$ 85,719	\$ 0
114-000-000	\$ 16,500		\$ 8,675	\$ 7,825
115-000-000	\$ 45,000	\$ -	\$ 0	\$ 45,000
116-000-000	\$ 11,000	\$ -	\$ 8,005	\$ 2,995
117-000-000	\$ -	\$ -	\$ -	\$ -
118-000-000	\$ 20,900	\$ -	\$ 12,709	\$ 8,191
119-000-000	\$ 50,198	\$ -	\$ 39,626	\$ 10,572
122-000-000	\$ 0	\$ -	\$ -	\$ 0
123-000-000	\$ 24,000	\$ -	\$ 6,031	\$ 17,969
126-000-000	\$ 0	\$ 140	\$ 140	\$ 0
127-000-000	\$ 744,323	\$ -	\$ 554,864	\$ 189,459



128-000-000	\$ 3,800	\$ 2,000	\$ 4,438	\$ 1,362
130-000-000	\$ 200,000	\$	\$ 67,894	\$ 132,106
131-000-000	\$ 15,000	\$ 1,000	\$ 15,472	\$ 528
132-000-000	\$ 93,500	\$ 15,000	\$ 107,863	\$ 637
134-000-000	\$ 120,463	\$ 50,000	\$ 160,653	\$ 9,810
201-000-020	\$ 37,564	\$ -	\$ 36,253	\$ 1,311
301-000-040	\$ 200,000	\$ -	\$ 197,525	\$ 2,475
463-000-000	\$ 911,702	\$ 400,000	\$ 1,300,727	\$ 10,975
501-000-000	\$ 341,111	\$	\$ 317,331	\$ 23,780
502-000-000	\$ 2,217,700	\$ -	\$ 2,081,924	\$ 135,776
504-000-000	\$ 10,000		\$ 9,139	\$ 861
505-000-000	\$ 656,743	\$ 86,000	\$ 723,800	\$ 18,943

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 \$2,000 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. 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, 2016, 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 2016, 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 2015-16, this "corridor" increased the SIR to \$2 million, but with an aggregated stop loss of \$3.45 million. Other reinsurance agreements respond 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 2015-16, 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 2015-16, the WCRP's assets decrease 4% to \$46.8 million while its liabilities increased slightly to \$29 million. The Pool's net position decreased slightly from \$18.9 million to \$17.9 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, 2016 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.

#### I. 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) General Fund (001-000-180) - The Cash flow reserve was established in 2008 to ensure adequate cash flow throughout the year. Originally set at \$800,000 the reserve was raised to \$1,000,000 in December 2008 by resolution 2008-66. In an effort to balance the 2017 budget the BOCC found it necessary to decrease the reserve by \$200,000 (Resolution 2016-40) with the intent to return the Cash Flow to \$1,000,000 when effectual. 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 (2016-\$28,939), (a federally funded grant program), if there is any carryover.

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

<b>FUND</b>	<b>Beginning Reserve</b>	<b>Ending Reserve</b>	<b>Nature of Restriction</b>
101 Arts & Tourism	42,225	48,700	RCW 67.28.180
102 Counseling	1,089,329	1,225,522	RCW 71.24.015 (7) & RCW 71.20.110 & State & Federal Grants
103 Crime Victims	16,438	21,139	RCW 7.68.035
104 Fair	70,102	79,004	RCW 15.76.115
105 Law Library	3,180	3,150	RCW 27.24.070 & RCW 27.24.030

110 Park	120,854	102,468	Resolution 2008-59 and Resolution 98-82
111 Paths & Trails	124,308	132,739	RCW 47.30
112 Road	1,086,267	1,169,434	RCW 36.82.010 & RCW 82.36.025 & State & Federal Grants
114 Veteran's Assistance	55,466	59,946	RCW 73.08.010
115 Real Estate & Prop Tax Admin	70,626	83,192	RCW 82.45.180 (5a,b,c)
118 Treasurer's O&M	22,478	42,368	RCW 84.56.020
119 Auditor's O&M	105,864	119,683	RCW 36.22.170 & RCW 36.22.175
121 Election Reserve	0	0	Resolution 2004-22
123 Trial Court Improvement	85,404	95,675	RCW 3.58.060
126 Drug Enforcement	61,943	63,205	RCW 69.50.505
127 Emergency 911	22,298	0	RCW 82.14B.030
128 Extension Education	11,337	9,568	Resolution 98-19
130 Growth Management	0	0	RCW 36.70.010
131 Low Income Housing	14,112	14,708	RCW 36.22.178
132 Homeless Program	31,624	9,373	RCW 36.22.179
134 Public Facilities	192,899	183,744	RCW 82.14.370
301 Capital Projects	156,364	136,658	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 reported at original cost. Investments by type at December 31, 2016 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	\$6,659,619	\$11,223,221	\$17,882,840
US GOVT SEC	\$0	\$0	\$0
Other:	\$0	\$0	\$0
Certificates of Deposit	\$0	\$0	\$0
Money Market Accounts	\$441,245	\$7,081	\$448,326
Totals	\$7,100,864	\$11,230,302	\$18,331,166

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 2016 was approximately \$2,707,794.

### 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 2016 was \$1.4025372883 per \$1000 on an assessed valuation of \$1,395,129,225 for a total regular levy of \$1,956,721.

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 2016 was \$1.5743877577 per \$1,000 on an assessed valuation of \$1,222,275,739 for a total road levy of \$1,924,336.

#### NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2016.

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2016</u>
Fair	Public Facilities	\$27,000	0	\$3,000	\$24,000
Solid Waste	ER&R	\$95,000	0	\$95,000	\$0
Growth Management	CE	\$ 0	\$15,000	0	\$15,000

#### 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, 2016.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 59,388	\$14,140	\$ 73,528
2018	\$ 64,969	\$11,950	\$ 76,919
2019	\$ 67,568	\$ 8,961	\$ 76,529
2020	\$ 70,947	\$ 5,498	\$ 76,445
2021	\$ 74,494	\$ 1,862	\$ 76,356
TOTALS	\$ <u>337,366</u>	\$ <u>42,411</u>	\$ <u>379,777</u>

In 2016, a new bond was issued for funding to bring Solid Waste in-house and replacement of an HVAC system.

#### 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 was unable to make a payment, Pend Oreille County would have been required to make that payment. The total principle amount of the outstanding debt subject of this guarantee was paid in full by the school district on December 28, 2016.

#### NOTE 6 - PENSION PLANS

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

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and

required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

At June 30, 2016 (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	.0588550%	\$3,160,791
PERS 2/3	.0680790%	\$3,427,724
PSERS 2	.1241610%	\$ 52,766
LEOFF 1	.0017910%	(\$ 18,452)
LEOFF 2	.0380830%	(\$ 221,502)

#### 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) Resolution 2016-13 allowed for an inter-fund loan from Current Expense to Growth Management of \$15,000. The Voluntary Stewardship grant was being tracked through the Growth Management fund and since the VSP grant is reimbursable the fund needed funds to pay for expenditures awaiting reimbursement.
- b) 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.
- c) In response to the Hirst v. Whatcom decision by the Washington State Supreme Court regarding water rights the Pend Oreille County Board of Commissioners are still determining a course of action for Pend Oreille County.
- d) Pend Oreille County Commissioners through Resolution 2016-40 found it necessary to transfer \$200,000 from the \$1,000,000 cash flow reserve to balance the 2017 budget.





**SCHEDULE OF DISBURSEMENT ACTIVITY**  
**For the Fiscal Year ended December 31, 2016**

**COMBINED SHEET**

1	2	3	4	5	6	7	8	9	10
Fund No	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016 (3+4 5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016 (4-6-8+9)
201-000-020	COUNTY BONDS	0	47,568	47,568		0			47,568
635-000-050	CHIPPEWA W/S BOND	0	820	820		0			820
637-000-000	CLAIMS-SALARY	377,683	28,328,008	28,394,152		311,539			28,328,008
639-010-000	CUSICK	0	30,622	30,622		0			30,622
639-020-000	JONE	0	81,704	81,704		0			81,704
639-030-000	METALINE	0	48,672	48,672		0			48,672
639-040-000	METALINE FALLS	0	61,853	61,853		0			61,853
639-050-000	NEWPORT	0	331,620	331,620		0			331,620
641-000-050	DIAMOND LAKE W/S BONDS	0	561,191	561,191		0			561,191
646-002-020	FIRE DISTRICT 2 DEBT SERVICE	0	26,038	26,038		0			26,038
646-003-020	FIRE DISTRICT 3 DEBT SERVICE	0	40,497	40,497		0			40,497
654-001-000	HOSPITAL DISTRICT 1 GEN	0	450,786	450,786		0			450,786
659-000-050	LENORA W/S BONDS	0	30,705	30,705		0			30,705
665-000-000	PORT OPERATING	26,660	2,474,690	2,395,985		105,365			2,474,690
665-000-050	PORT BONDS	0	42,050	42,050		0			42,050
670-043-000	SCHOOL 43 GENERAL	0	612	612		0			612
670-056-000	SCHOOL 56 GENERAL	564,695	12,969,059	13,072,615		461,139			12,969,059
670-056-020	SCHOOL 56 DEBT SERVICE	0	682,839	682,839		0			682,839
670-056-040	SCHOOL 56 CAPITAL PROJECTS	0	67,338	67,338		0			67,338
670-056-060	SCHOOL 56 TRUST	1,167	41,119	40,980		1,306			41,119
670-056-080	SCHOOL 56 ASB	7,137	196,796	202,504		1,429			196,796
670-059-000	SCHOOL 59 GENERAL	125,339	3,530,867	3,534,187		122,019			3,530,867
670-059-020	SCHOOL 59 DEBT SERVICE	0	88,412	88,412		0			88,412
670-059-080	SCHOOL 59 ASB	8,595	66,608	68,320		6,883			66,608

## SCHEDULE OF DISBURSEMENT ACTIVITY

For the Fiscal Year ended December 31, 2016

## COMBINED SHEET

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016 (3+4 5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016 (4-6-8+9)
670-061-000	SCHOOL 61 GENERAL	0	12,328	12,328		0			12,328
670-061-020	SCHOOL 61 DEBT SERVICE	0	15,663	15,663		0			15,663
670-062-000	SCHOOL 62 GENERAL	0	177,612	177,612		0			177,612
670-070-000	SCHOOL 70 GENERAL	182,292	4,032,763	4,078,307		136,748			4,032,763
670-070-020	SCHOOL 70 DEBT SERVICE	0	41,833	41,833		0			41,833
670-070-040	SCHOOL 70 CAPITAL PROJECTS	0	205,010	205,010		0			205,010
670-070-060	SCHOOL 70 TRUST	0	4,250	4,250		0			4,250
670-070-080	SCHOOL 70 ASB	3,331	62,421	59,436		6,316			62,421
670-070-090	SCHOOL 70 TRAN/VEHICLE	0	106,869	106,869		0			106,869
675-000-000	STATE	0	4,414,297	4,414,297		0			4,414,297
682-000-000	TAX FORECLOSURE SUSPENSE	0	16,768	16,768		0			16,768
						-			-
	<b>TOTAL - all funds</b>	<b>1,296,899</b>	<b>59,290,288</b>	<b>59,434,443</b>		<b>1,152,744</b>			<b>59,290,288</b>

**SCHEDULE OF CASH ACTIVITY**  
**For the Fiscal Year ended December 31, 2016**

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE	2,345,360	10,328,579				10,328,579	10,933,917			10,933,917	1,740,022
101	ARTS, TOURISM & RECREATION	42,225	45,700				45,700	39,226			39,226	48,699
102	COMMUNITY MENTAL HEALTH	1,089,329	2,148,993				2,148,993	2,012,800			2,012,800	1,225,522
103	CRIME VICTIMS	16,438	10,246				10,246	5,544			5,544	21,140
104	FAIR	70,101	124,003				124,003	115,100			115,100	79,004
105	LAW LIBRARY	3,180	3,694				3,694	3,724			3,724	3,150
110	PARK	120,854	83,982				83,982	102,369			102,369	102,369
111	PATHS & TRAILS	124,308	8,431				8,431	-			-	132,739
112	ROAD	1,086,267	5,398,130				5,398,130	5,314,963			5,314,963	1,169,434
114	VETERANS ASSISTANCE	55,466	13,155				13,155	8,675			8,675	59,946
115	REAL ESTATE & PROP TAX ADMIN	70,626	12,566				12,566	-			-	83,192
116	TIMBER SALES	148,952	3,954				3,954	8,005			8,005	144,901
118	TREASURER'S O&M	22,478	32,599				32,599	12,709			12,709	42,368
119	AUDITOR'S O&M	105,864	53,445				53,445	39,626			39,626	119,683
121	ELECTION RESERVE	9,120	-				-	-			-	9,120
123	TRIAL COURT IMPROVEMENT	85,464	16,302				16,302	6,031			6,031	95,675
126	DRUG ENFORCEMENT	61,943	1,402				1,402	140			140	63,205
127	ENHANCED 911 SYSTEM	82,298	524,564				524,564	554,864			554,864	51,998
128	EXTENSION EDUCATION	11,337	2,669				2,669	4,438			4,438	9,568
130	GROWTH MANAGEMENT	7,806	77,157				77,157	67,894			67,894	17,069
131	LOW INCOME HOUSING	14,112	16,068				16,068	15,472			15,472	14,708
132	HOMELESS PROGRAM	31,624	85,612				85,612	107,863			107,863	9,373
134	PUBLIC FACILITIES	192,899	151,498				151,498	160,653			160,653	183,744
201	BOND	-	47,568				47,568	47,568			-	-
301	CAPITAL PROJECTS	156,363	177,820				177,820	197,525			197,525	136,658
463	SOLID WASTE	132,790	1,410,931				1,410,931	1,300,727			1,300,727	242,994
501	RISK MANAGEMENT	186,067	426,278				426,278	317,331			317,331	295,014
502	EQUIPMENT R&R	937,908	2,247,510				2,247,510	2,081,924			2,081,924	1,103,494
504	UNEMPLOYMENT COMP	224,504	5,482				5,482	9,139			9,139	220,847
505	IT FUND	135,381	686,254				686,254	723,773			723,773	97,862
	<b>SUBTOTAL</b>	<b>7,571,084</b>	<b>24,144,592</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,144,592</b>	<b>24,192,000</b>	<b>-</b>	<b>-</b>	<b>24,192,000</b>	<b>7,523,596</b>
	TRUST ACCOUNTS						-				-	
621	AUDITOR DEPT OF LICENSING	8,214			1,595,302		1,595,302			1,593,021	1,593,021	10,495
622	COUNSELING SERVICES CHECKING	2,000			-		-			-	-	2,000
623	DISTRICT COURT CHECKING	35,381			446,743		446,743			473,302	473,302	8,822
624	SHERIFF CORRECTION JAIL	52,745			70,688		70,688			64,900	64,900	58,533
625	SUPERIOR COURT CHECKING/TRUST	16,714			257,782		257,782			247,448	247,448	27,048
632	ADVANCE TAX	106	(106)				(106)	-		-	-	-
675	SHERIFF'S TRUST	5,458	21,595				21,595	25,169			25,169	1,884
682-000-000	TAX FORECLOSURE	70,554	(34,181)				(34,181)	36,768			16,768	19,605
683-000-060	TIMBER TAX RESERVE	105,357	(3,273)				(3,273)	-			-	102,084
685-000-000	TREASURER'S SUSPENSE	-	73		-		73	-			-	73
	<b>SUBTOTAL</b>	<b>296,529</b>	<b>(15,892)</b>	<b>-</b>	<b>2,370,515</b>	<b>-</b>	<b>2,354,623</b>	<b>41,937</b>	<b>-</b>	<b>2,378,671</b>	<b>2,420,608</b>	<b>230,544</b>
	CEMETERY DISTRICTS						-				-	
634-001-000	CEMETERY DISTRICT 1	419,754	143,490				143,490	256,086			256,086	307,158
634-002-000	CEMETERY DISTRICT 2	8,498	3,083				3,083	40			40	11,541
634-002-040	CEMETERY DISTRICT 2 C/P	175	-				-	-			-	175
634-003-000	CEMETERY DISTRICT 3	62,026	17,897				17,897	3,145			3,145	76,778
	<b>SUBTOTAL</b>	<b>490,453</b>	<b>164,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,470</b>	<b>259,271</b>	<b>-</b>	<b>-</b>	<b>259,271</b>	<b>395,652</b>
	WATER/SEWER DISTRICTS						-				-	
635-000-000	CHIPPEWA W/S GENERAL	54,923	110,601				110,601	103,789			103,789	61,735
635-000-040	CHIPPEWA W/S C/P	3,557	-				-	-			-	3,557
635-000-050	CHIPPEWA W/S BOND	-	820				820	820			820	-
641-000-000	DIAMOND LAKE W/S GENERAL	226,611	258,280				258,280	300,264			300,264	184,627
641-000-040	DIAMOND LAKE W/S CONSTRUCTION	231,400	94,129				94,129	-			-	325,529
641-000-050	DIAMOND LAKE W/S BONDS	390,182	30,606	392,037			422,643	561,191	222,364		783,555	29,270
641-000-060	DIAMOND LAKE W/S BOND RES	169,500	173				173	-	169,673		169,673	-
659-000-000	LENORA SEWER GENERAL	55,644	147,099				147,099	159,437			159,437	21,306
659-000-040	LENORA SEWER C/P	41,497	39,476				39,476	80,955			80,955	18
659-000-050	LENORA SEWER BOND	55,042	3,825				3,825	30,706			30,706	28,161
659-000-060	LENORA SEWER BOND RES	32,296	-				-	-			-	32,296
663-000-000	PONDERAY SHORES W/S	52,792	29,242				29,242	27,755			27,755	54,279
663-000-050	PONDERAY SHORES W/S REV BND 09	64,833	10,385				10,385	-			-	75,218
667-000-000	SACHEEN SEWER GENERAL	17,326	164,854				164,854	159,422			159,422	22,758
667-000-020	SACHEEN SEWER DEBT SERV	83	-				-	-			-	83
667-000-040	SACHEEN SEWER CAP PROJ	700,148	472,054				472,054	1,100,195			1,100,195	72,007
667-000-050	SACHEEN ASSESSMENT DEBT	-	325,303				325,303	-			-	325,303
	<b>SUBTOTAL</b>	<b>2,073,834</b>	<b>1,686,847</b>	<b>392,037</b>	<b>-</b>	<b>-</b>	<b>2,078,884</b>	<b>2,524,534</b>	<b>392,037</b>	<b>-</b>	<b>2,916,571</b>	<b>1,236,147</b>

**SCHEDULE OF CASH ACTIVITY**  
For the Fiscal Year ended December 31, 2016

Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
	<b>CITIES &amp; TOWNS</b>											
639-010-000	CUSICK GENERAL	30	30,970				30,970	30,622				378
639-020-000	KONE GENERAL	1,830	80,665				80,665	81,704				791
639-030-000	METALINE GENERAL	9	48,790				48,790	48,672				127
639-040-000	METALINE FALLS GENERAL	86	62,129				62,129	61,853				362
639-050-000	NEWPORT GENERAL	5,530	329,474				329,474	331,620				3,384
	<b>SUBTOTAL</b>	<b>7,485</b>	<b>552,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>552,028</b>	<b>554,471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,042</b>
	<b>DIKING DISTRICT</b>											
644-002-000	DIKING DISTRICT 2	5,614	-	-			-	-	-	-	-	5,614
	<b>SUBTOTAL</b>	<b>5,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,614</b>
	<b>FIRE DISTRICTS</b>											
646-002-000	FIRE DISTRICT 2 GENERAL	134,344	150,215				150,215	209,416				75,143
646-002-010	FIRE DISTRICT 2 RESCUE	80,955	184,783				184,783	134,424				131,314
646-002-020	FIRE DISTRICT 2 DEBT SERVICE	-	26,038				26,038	26,038				-
646-002-040	FIRE DISTRICT 2 BUILDING RES.	-	81,755				81,755	57,182				24,573
646-003-000	FIRE DISTRICT 3 GENERAL	196,193	578,525				578,525	469,031	100,000			209,687
646-003-010	FIRE DISTRICT 3 ENGINE & EQUIP	171,991	1,001	100,000			101,001	165,372				107,620
646-003-020	FIRE DISTRICT 3 DEBT SERVICE	-	40,497				40,497	40,497				-
646-004-000	FIRE DISTRICT 4 GENERAL	428,149	316,865				316,865	270,389	39,000			435,625
646-004-010	FIRE DISTRICT 4 EQUIP RES	2,739	59	39,000			39,059	253				41,545
646-005-000	FIRE DISTRICT 5 GENERAL	32,249	28,603				28,603	26,942				33,910
646-006-000	FIRE DISTRICT 6 GENERAL	169,292	139,948				139,948	120,123				189,117
646-008-000	FIRE DISTRICT 8 GENERAL	31,999	29,196				29,196	20,071				41,124
	<b>SUBTOTAL</b>	<b>1,247,911</b>	<b>1,577,485</b>	<b>139,000</b>	<b>-</b>	<b>-</b>	<b>1,716,485</b>	<b>1,539,738</b>	<b>139,000</b>	<b>-</b>	<b>-</b>	<b>1,285,658</b>
	<b>HOSPITAL DISTRICTS</b>											
654-001-000	HOSPITAL DISTRICT 1 GENERAL	6,675	460,554				460,554	450,786				16,443
654-002-000	HOSPITAL DISTRICT 2 GENERAL	135,994	33,520				33,520	42,716				126,798
	<b>SUBTOTAL</b>	<b>142,669</b>	<b>494,074</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>494,074</b>	<b>493,502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,241</b>
	<b>LIBRARY DISTRICT</b>											
661-000-000	LIBRARY	585,722	585,816				585,816	451,399				729,139
	<b>SUBTOTAL</b>	<b>585,722</b>	<b>585,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>585,816</b>	<b>451,399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>729,139</b>
	<b>PORT DISTRICTS</b>											
665-000-000	PORT OPERATING EXPENSE	3,032,594	2,700,208				2,700,208	2,474,691				3,258,111
665-000-040	PORT CAP IMP	60,102	253				253	-				60,355
665-000-050	PORT REVENUE BOND	-	-	42,050			42,050	42,050				-
665-000-060	PORT DEBT SERVICE RES	55,484	187				187	42,050	42,050			13,621
665-000-090	PORT INSURANCE RESERVE	150,730	634				634	-				151,364
	<b>SUBTOTAL</b>	<b>3,298,910</b>	<b>2,701,282</b>	<b>42,050</b>	<b>-</b>	<b>-</b>	<b>2,743,332</b>	<b>2,516,741</b>	<b>42,050</b>	<b>-</b>	<b>-</b>	<b>3,483,451</b>
	<b>SCHOOL DISTRICTS</b>											
670-070-090	SCHOOL DISTRICTS	5,474,430	23,255,215	219,448			23,474,663	22,302,398	219,448			6,427,247
	<b>SUBTOTAL</b>	<b>5,474,430</b>	<b>23,255,215</b>	<b>219,448</b>	<b>-</b>	<b>-</b>	<b>23,474,663</b>	<b>22,302,398</b>	<b>219,448</b>	<b>-</b>	<b>-</b>	<b>6,427,247</b>
	<b>STATE</b>											
679-000-000	STATE REMITS	63,229	4,392,124				4,392,124	4,414,297				41,056
	<b>SUBTOTAL</b>	<b>63,229</b>	<b>4,392,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,392,124</b>	<b>4,414,297</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,056</b>



## SCHEDULE 17

## LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2016

<b>Project Description/Identification Number</b>	<b>Total Budget for the Project</b>	<b>Current Year Portion - Actual Amount</b>	<b>Current Year Portion Performed by Own Employees - Actual Amount</b>
SP145	\$ 300,000.00	\$ 284,162.00	\$ 239,965.00
SP121	\$ 2,250,000.00	\$ 62,656.00	\$ 31,010.00
CRP 840	\$ 2,240,000.00	\$ 942.00	\$ 942.00
CRP 838	\$ 812,000.00	\$ 9,100.00	\$ 1,484.00
CRP 837	\$ 1,130,000.00	\$ 31,091.00	\$ 19,408.00
CRP 839	\$ 800,000.00	\$ 17,651.00	\$ 12,909.00
SP137	unknown	\$ 32.00	\$ 32.00
SP163	unknown	\$ 8,330.00	\$ 8,330.00
SP132	\$ 250,000.00	\$ 1,573.00	\$ 6.00
TOTALS	\$ 7,782,000.00	\$ 415,537.00	\$ 314,086.00

MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

**LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES**

For the Year Ended December 31, 2016

Total current public work construction budget as amended (annual or biennial as applicable)	3518800
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Allowable portion of total public works (10 percent of line 1)	809160
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Less: Amount (if any) in excess of permitted amount from prior budget period.	
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Total allowable public works (line 2 minus line 3)	809160
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Total public works projects performed by public employees during the current year (include work performed by a county)	314086
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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
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Restricted under (over) allowable (line 4 minus line 5 minus line 6)	495074
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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, 2016**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 \$25,545.76
Terms and Conditions, as Applicable, Including:  Rates (E.g., Hourly, etc.) \$100/hr _____  Maximum Compensation Allowed <u>N/A</u> _____  Duration of Services Jan-December 31, 2016  Services Provided      Labor relations _____  _____

**PEND OREILLE COUNTY  
SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**

**For the Year Ended December 31, 2016**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$142,740 plus Unspent Proceeds from Previous Periods \$ 133,900

(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by the Project	(6) Estimated Number of Jobs Created/Retained by the Project
EDC	Comp plan	\$105,685.15	\$105,685.15	1	2
Garden Building Remodel	Comp Plan	\$41,824.53	\$41,824.53	0	0
TEDD	Comp plan	\$14,400.00	\$14,400.00	0	0
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		

- (1) List the public facility project
- (2) Indicate where the project is listed (e.g. officially adopted county economic development plan, economic development action of the county's comprehensive plan, etc.)
- (3) List an amount of total expenditures related to each project. Also, include expenditures related to projects initiated in previous periods and still generating expenditures.
- (4) List an amount of expenditures paid for by the sales and use tax revenues
- (5) (6) The county must provide an actual or estimated number of businesses and family wage jobs the project created, attracted, expanded or retained. The county may use its economic development plan, economic development section of county's comprehensive plan or other sources to provide this information.

Documentation supporting this schedule must be made available upon request for audit purposes and public requests