

**ANNUAL REPORT**  
**PEND OREILLE COUNTY**  
**2014**



# ANNUAL REPORT

## PEND OREILLE COUNTY



**0150**  
MCAG No.

Submitted pursuant to RCW 43.09.230  
to the  
STATE AUDITORS OFFICE

**FOR THE FISCAL YEAR ENDED DECEMBER, 2014**

### GOVERNMENT INFORMATION:

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### PREPARER INFORMATION and CERTIFICATION:

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Signature

# Pend Oreille County

## Schedule 01

For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,028,134
0150	001	General	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,350,184
0150	001	General	3111000	Property Tax	\$2,050,794
0150	001	General	3174000	Timber Excise Tax	\$231,559
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,122,759
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$122,432
0150	001	General	3172000	Leasehold Excise Tax	\$1,328
0150	001	General	3216000	Professional and Occupations	\$10
0150	001	General	3221000	Buildings, Structure and Equipment	\$161,557
0150	001	General	3222000	Marriage Licenses	\$512
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$10,998
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$10,600
0150	001	General	3311620	Federal Direct Grant from Department of Justice	\$1,110
0150	001	General	3311660	Federal Direct Grant from Department of Justice	\$511
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$45,007
0150	001	General	3321523	Payment In-Lieu of Tax	\$894,908
0150	001	General	3321560	Payment In-Lieu of Tax	\$193
0150	001	General	3322100	Equitable Sharing of Federally Forfeited Property	\$3,148
0150	001	General	3421000	Law Enforcement Services	\$544

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$30,346
0150	001	General	3332070	Federal Indirect Grant from Department of Transportation	\$7,213
0150	001	General	3339040	Federal Indirect Grant from U.S. Election Assistance Commission	\$11,813
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$19,265
0150	001	General	3339563	Federal Indirect Grant from Executive Office of the President	\$55,918
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	\$14,900
0150	001	General	3339703	Federal Indirect Grant from Department of Homeland Security	\$100
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	\$35,870
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$204,756
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$76,664
0150	001	General	3340090	State Direct/Indirect Grant from the Department of Revenue	\$6,645
0150	001	General	3340100	State Direct/Indirect Grant from Attorney General Office	\$27,844
0150	001	General	3340110	State Direct/Indirect Grant from Criminal Justice Training Commission	\$38,000
0150	001	General	3340120	State Direct/Indirect Grant from Other Judicial Agencies	\$1,774
0150	001	General	3340120	State Direct/Indirect Grant from Other Judicial Agencies	\$29,862

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3340310	State Direct/Indirect Grant from Department of Ecology	\$10,226
0150	001	General	3340350	State Direct/Indirect Grant from Traffic Safety Commission	\$807
0150	001	General	3340420	State Direct/Indirect Grant from Department of Commerce	\$16,063
0150	001	General	3340460	State Direct/Indirect Grant from Department of Social and Health Services	\$25,513
0150	001	General	3340462	State Direct/Indirect Grant from Department of Social and Health Services	\$12,221
0150	001	General	3340463	State Direct/Indirect Grant from Department of Social and Health Services	\$4,178
0150	001	General	3350091	PUD Privilege Tax	\$395,873
0150	001	General	3360084	Vessel Registration Fees	\$8,278
0150	001	General	3360098	City-County Assistance	\$134,722
0150	001	General	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$497
0150	001	General	3360128	Counties - Public Defense Services	\$21,389
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$3,309
0150	001	General	3360610	Criminal Justice - Counties	\$552,510
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$4,639
0150	001	General	3360632	Juvenile Rehabilitations - Impacted Counties	\$28,412
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$16,793
0150	001	General	3360692	Autopsy Cost	\$8,931
0150	001	General	3360694	Liquor/Beer Excise Tax	\$6,322
0150	001	General	3360695	Liquor Control Board Profits	\$40,036

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,337,910
0150	001	General	3412100	Auditors' Filing and Recording Services	\$24,830
0150	001	General	3412200	District/Municipal Court Civil Filing Services	\$4,591
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$15,397
0150	001	General	3412800	District/Municipal Other Court Filing Services	\$470
0150	001	General	3412900	Superior Court Other Filing Services	\$1,762
0150	001	General	3413200	District/Municipal Court Records Services	\$4,253
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,419
0150	001	General	3413400	Superior Court Record Services	\$12,030
0150	001	General	3413404	Superior Court Record Services	\$16,272
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$331
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$2,930
0150	001	General	3413700	Superior Court - Administrative Fees	\$182
0150	001	General	3413800	Records Search Fees	\$16
0150	001	General	3414100	Assessors' Fees	\$10,313
0150	001	General	3414200	Treasurers' Fees	\$17,452
0150	001	General	3414300	Budgeting and Accounting Services	\$13,639
0150	001	General	3414500	Election Services	\$61,745
0150	001	General	3414800	Motor Vehicle License Fees	\$136,002
0150	001	General	3414900	Court Services	\$30,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$227
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$5,465
0150	001	General	3417000	Sales of Merchandise	\$2,348
0150	001	General	3417000	Sales of Merchandise	\$9,372
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$9,227
0150	001	General	3419100	Election Candidate Filing Services	\$8,515
0150	001	General	3419600	Personnel Services	\$751
0150	001	General	3419900	Passport and Naturalization Services	\$9,900
0150	001	General	3421000	Law Enforcement Services	\$379,637
0150	001	General	3423000	Detention and Correction Services	\$220,654
0150	001	General	3423000	Detention and Correction Services	\$451
0150	001	General	3424000	Protective Inspection Services	\$729
0150	001	General	3425000	Disaster Preparation Services	\$1,632
0150	001	General	3426000	Ambulance Services	\$129
0150	001	General	3428000	Dispatch Services	\$100,679
0150	001	General	3451600	Weed Control Services	\$39,800
0150	001	General	3458100	Zoning and Subdivision Services	\$22,060
0150	001	General	3465000	Domestic Relations and Family Court Services	\$2,713
0150	001	General	3465000	Domestic Relations and Family Court Services	\$218
0150	001	General	3513000	Criminal Filing Fees	\$151
0150	001	General	3515000	Investigative Fund Assessments	\$5,884
0150	001	General	3518000	Crime Victim Penalty Assessments	\$3,921

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3519000	Other Superior Court Penalties	\$2,182
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$516
0150	001	General	3524000	Boating Safety Penalties	\$321
0150	001	General	3531000	Traffic Infraction Penalties	\$58,180
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$2,775
0150	001	General	3540000	Civil Parking Infraction Penalties	\$50
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$9,576
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$9,743
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$6,201
0150	001	General	3572200	Witness Cost	\$4,370
0150	001	General	3572300	Public Defense Cost	\$2,503
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$4,070
0150	001	General	3573300	Public Defense Cost	\$2,053
0150	001	General	3573900	Miscellaneous District/Municipal Court Cost Recoupments	\$15,538
0150	001	General	3590000	Non-Court Fines and Penalties	\$80,680
0150	001	General	3611100	Investment Interest	\$4,398
0150	001	General	3614000	Other Interest	\$141,041
0150	001	General	3621000	Equipment and Vehicle Rentals (Short-Term)	\$13,814
0150	001	General	3625000	Space and Facilities Leases (Long-Term)	\$35,934
0150	001	General	3628000	Concession Proceeds	\$5,647
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$10,401
0150	001	General	3691000	Sale of Scrap and Junk	\$63
0150	001	General	3692000	Unclaimed Money and Proceeds from Sales of Unclaimed Property	\$32



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3693000	Confiscated and Forfeited Property	\$2,003
0150	001	General	3694000	Judgments and Settlements	\$337
0150	001	General	3698000	Cash Adjustments	(\$276)
0150	001	General	3699000	Other	\$4,051
0150	001	General	3860000	Agency Type Deposits	\$391
0150	001	General	3890000	Other Nonrevenues	(\$7,518)
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$58,486
0150	001	General	3970000	Transfers-In	\$100,000
0150	101	Arts & Toursim	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$42,237
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	\$36,720
0150	102	Counseling	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,010,878
0150	102	Counseling	3111000	Property Tax	\$25,978
0150	102	Counseling	3174000	Timber Excise Tax	\$2,985
0150	102	Counseling	3172000	Leasehold Excise Tax	\$14
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$2
0150	102	Counseling	3339327	Federal Indirect Grant from Department of Health and Human Services	\$114,072
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$53,321
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$10,636
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$16,087

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$17,135
0150	102	Counseling	3340465	State Direct/Indirect Grant from Department of Social and Health Services	\$90,909
0150	102	Counseling	3340466	State Direct/Indirect Grant from Department of Social and Health Services	\$90,856
0150	102	Counseling	3340468	State Direct/Indirect Grant from Department of Social and Health Services	\$61,097
0150	102	Counseling	3360423	Public Health Assistance	\$1,012,375
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$129
0150	102	Counseling	3360695	Liquor Control Board Profits	\$817
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$792
0150	102	Counseling	3463001	Chemical Dependency Services	\$97
0150	102	Counseling	3463002	Chemical Dependency Services	\$573
0150	102	Counseling	3463019	Chemical Dependency Services	\$43,648
0150	102	Counseling	3463062	Chemical Dependency Services	\$18,021
0150	102	Counseling	3464064	Mental Health Services	\$49,513
0150	102	Counseling	3466000	Developmental Disabilities Services	\$50,946
0150	102	Counseling	3476000	Program Fees	\$465
0150	102	Counseling	3611100	Investment Interest	\$505
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$3,054
0150	102	Counseling	3699000	Other	\$4,184
0150	102	Counseling	3890700	Other Nonrevenues	\$52,918
0150	102	Counseling	3980000	Insurance Recoveries	\$11,107

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	103	Crime Victims	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$12,554
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$6,822
0150	104	Fair	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$71,722
0150	104	Fair	3360211	Fair Fund	\$34,787
0150	104	Fair	3474000	Event Admission Fees	\$31,010
0150	104	Fair	3611100	Investment Interest	\$46
0150	104	Fair	3624000	Space and Facilities Rentals (Short-Term)	\$2,623
0150	104	Fair	3625000	Space and Facilities Leases (Long-Term)	\$12,472
0150	104	Fair	3628000	Concession Proceeds	\$1,425
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$13,005
0150	104	Fair	3890000	Other Nonrevenues	\$2,446
0150	105	Law Library	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$2,752
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$1,097
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,668
0150	110	Park	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$164,612
0150	110	Park	3340310	State Direct/Indirect Grant from Department of Ecology	\$174
0150	110	Park	3417100	Sales of Merchandise	\$378
0150	110	Park	3624000	Space and Facilities Rentals (Short-Term)	\$2,798

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$598
0150	110	Park	3862300	Agency Type Deposits	\$28
0150	110	Park	3890700	Other Nonrevenues	\$1,194
0150	111	Paths & Trails	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$123,856
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,050
0150	112	Road	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,207,379
0150	112	Road	3111000	Property Tax	\$1,646,474
0150	112	Road	3174000	Timber Excise Tax	\$215,951
0150	112	Road	3172000	Leasehold Excise Tax	\$918
0150	112	Road	3311560	Federal Direct Grant from Department of Interior	\$95,794
0150	112	Road	3321068	Title I - Schools and Roads	\$408,480
0150	112	Road	3321069	Title II - Special Projects on Federal Land	\$95,000
0150	112	Road	3321560	Payment In-Lieu of Tax	\$180
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$150,853
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$624
0150	112	Road	3332023	Federal Indirect Grant from Department of Transportation	\$60,128
0150	112	Road	3339040	Federal Indirect Grant from U.S. Election Assistance Commission	\$1,722
0150	112	Road	3340270	State Direct/Indirect Grant from Recreation and Conservation Office	\$18,208
0150	112	Road	3340310	State Direct/Indirect Grant from Department of Ecology	\$7,157

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3340370	State Direct/Indirect Grant from County Road Administration Board	\$2,254
0150	112	Road	3340372	Crab Road Arterial - Projects	\$265,556
0150	112	Road	3340691	State Direct/Indirect Grant from Other State Agencies	\$5,834
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,602,029
0150	112	Road	3417100	Sales of Merchandise	\$654
0150	112	Road	3417500	Sales of Merchandise	\$120
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$322,611
0150	112	Road	3611100	Investment Interest	\$913
0150	112	Road	3671100	Contributions and Donations from Nongovernmental Sources	\$15,840
0150	112	Road	3691000	Sale of Scrap and Junk	\$185
0150	112	Road	3694000	Judgments and Settlements	\$200
0150	112	Road	3699000	Other	\$22,904
0150	112	Road	3864300	Agency Type Deposits	\$50
0150	112	Road	3890000	Other Nonrevenues	\$67,830
0150	112	Road	3970000	Transfers-In	\$15,867
0150	112	Road	3980000	Insurance Recoveries	\$8,440
0150	114	Veteran's Assistance	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$44,692
0150	114	Veteran's Assistance	3111000	Property Tax	\$11,740
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	\$1,306
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$6
0150	114	Veteran's Assistance	3321560	Payment In-Lieu of Tax	\$1
0150	115	Real Estate & Property Tax Admin	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$0
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$7,487

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$1,955
0150	001	General	3890000	Other Nonrevenues	\$1,034
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$103,839
0150	117	Treasurer's REET tech	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$49,932
0150	117	Treasurer's REET tech	3611100	Investment Interest	\$48
0150	118	Treasurer's O&M	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$20,546
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$6,898
0150	119	Auditor's O&M	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$80,814
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$42,109
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$2,142
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$5,794
0150	123	Trial Court Improvement	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$65,115
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$14,354
0150	123	Trial Court Improvement	3890000	Other Nonrevenues	\$642
0150	126	Drug Enforcement	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,823
0150	127	Emergency 911 communication	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$8,321

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communicstion	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$60,000
0150	127	Emergency 911 communicstion	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$33,906
0150	127	Emergency 911 communicstion	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$87,258
0150	127	Emergency 911 communicstion	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$1,714
0150	127	Emergency 911 communicstion	3340180	State Direct/Indirect Grant from Military Department	\$477,552
0150	127	Emergency 911 communicstion	3614000	Other Interest	\$24
0150	127	Emergency 911 communicstion	3671100	Contributions and Donations from Nongovernmental Sources	\$1,280
0150	128	Extension Education	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$16,257
0150	128	Extension Education	3417100	Sales of Merchandise	\$260
0150	128	Extension Education	3471000	Cooperative Extension Services	\$402
0150	128	Extension Education	3671100	Contributions and Donations from Nongovernmental Sources	\$1,058
0150	128	Extension Education	3867100	Agency Type Deposits	\$20
0150	128	Extension Education	3890000	Other Nonrevenues	\$30
0150	130	Growth Management	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$8,171
0150	131	Low Income Housing	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$17,098

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$13,441
0150	132	Homeless Program	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$87,212
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$70,681
0150	132	Homeless Program	3671100	Contributions and Donations from Nongovernmental Sources	\$17,797
0150	134	Public Facilities	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$394,634
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$142,147
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000
0150	201	Bond fund	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$0
0150	201	Bond fund	3890000	Other Nonrevenues	\$306,392
0150	301	Capital Projects	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$94,956
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$110,125
0150	463	Solid Waste	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$152,112
0150	463	Solid Waste	3340310	State Direct/Indirect Grant from Department of Ecology	\$98,098
0150	463	Solid Waste	3414300	Budgeting and Accounting Services	\$1,718
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$777,940
0150	463	Solid Waste	3614000	Other Interest	\$55



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3671100	Contributions and Donations from Nongovernmental Sources	\$288
0150	463	Solid Waste	3691000	Sale of Scrap and Junk	\$37,841
0150	463	Solid Waste	3863700	Agency Type Deposits	\$14,384
0150	463	Solid Waste	3890000	Other Nonrevenues	\$11
0150	501	Risk Management	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$156,549
0150	501	Risk Management	3671100	Contributions and Donations from Nongovernmental Sources	\$685
0150	501	Risk Management	3694000	Judgments and Settlements	\$200
0150	501	Risk Management	3414700	Risk Management Services	\$332,882
0150	501	Risk Management	3952000	Compensation for Loss/Impairment of Capital Assets	\$3,958
0150	502	ER&R	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,222,574
0150	502	ER&R	3419400	Purchasing Services	\$11,224
0150	502	ER&R	3445000	Sales of Fuel	\$248,177
0150	502	ER&R	3445000	Sales of Fuel	\$399,707
0150	502	ER&R	3611100	Investment Interest	\$476
0150	502	ER&R	3614000	Other Interest	\$234
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,108,869
0150	502	ER&R	3691000	Sale of Scrap and Junk	\$1,565
0150	502	ER&R	3699000	Other	\$282
0150	502	ER&R	3864800	Agency Type Deposits	\$4
0150	502	ER&R	3890000	Other Nonrevenues	\$200
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets	\$91,625

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	504	Unemployment	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$161,035
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$66,903
0150	505	ITS	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$161,239
0150	505	ITS	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$473
0150	505	ITS	3457000	Information Services	\$23,947
0150	505	ITS	3481000	Internal Service Funds Sales and Services	\$449,924
0150	505	ITS	3487000	Internal Service Funds Sales and Services	\$50,878
0150	505	ITS	3860000	Agency Type Deposits	\$36
0150	621	Auditor DOL	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$21,030
0150	621	Auditor DOL	3890000	Other Nonrevenues	\$1,311,736
0150	622	CSA	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$2,100
0150	622	CSA	3890000	Other Nonrevenues	\$192
0150	623	District Ct Checking	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$11,981
0150	623	District Ct Checking	3890000	Other Nonrevenues	\$484,177
0150	624	Sheriff Correction-Jail	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$42,321
0150	624	Sheriff Correction-Jail	3890000	Other Nonrevenues	\$120,678
0150	625	Superior Ct Checking/Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$10,216

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	625	Superior Ct Checking/Trust	3890000	Other Nonrevenues	\$190,932
0150	632	Advance Tax	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$0
0150	632	Advance Tax	3890000	Other Nonrevenues	\$178
0150	675	Sheriff's Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$2,346
0150	675	Sheriff's Trust	3890000	Other Nonrevenues	\$17,916
0150	679	State	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$43,381
0150	679	State	3860000	Agency Type Deposits	\$4,367,060
0150	682	Tax Foreclosure Suspense	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$74,801
0150	682	Tax Foreclosure Suspense	3890000	Other Nonrevenues	\$19,582
0150	683	Timber Tax Reserve	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$134,381
0150	683	Timber Tax Reserve	3174000	Timber Excise Tax	(\$81,362)
0150	685	Treasurer's Suspense	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$0
0150	685	Treasurer's Suspense	3890000	Other Nonrevenues	\$4,449
0150	001	General	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,011,767
0150	001	General	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,733,683
0150	001	General	5116010	Legislative Activities	\$221,304
0150	001	General	5116020	Legislative Activities	\$68,842
0150	001	General	5116030	Legislative Activities	\$1,039

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5116040	Legislative Activities	\$10,532
0150	001	General	5116040	Legislative Activities	\$20,536
0150	001	General	5122110	Superior Court	\$16,225
0150	001	General	5122120	Superior Court	\$2,676
0150	001	General	5122130	Superior Court	\$10,437
0150	001	General	5122140	Superior Court	\$269,547
0150	001	General	5123010	County Clerk	\$168,061
0150	001	General	5123020	County Clerk	\$54,783
0150	001	General	5123030	County Clerk	\$2,859
0150	001	General	5123040	County Clerk	\$8,135
0150	001	General	5124010	District Court	\$244,892
0150	001	General	5124020	District Court	\$68,251
0150	001	General	5124030	District Court	\$5,837
0150	001	General	5124040	District Court	\$133,499
0150	001	General	5131040	Executive Office	\$3,738
0150	001	General	5142010	Financial Services	\$198,414
0150	001	General	5142020	Financial Services	\$59,584
0150	001	General	5142030	Financial Services	\$4,757
0150	001	General	5142040	Financial Services	\$4,386
0150	001	General	5142210	Financial Services	\$192,063
0150	001	General	5142220	Financial Services	\$59,335
0150	001	General	5142230	Financial Services	\$6,148
0150	001	General	5142240	Financial Services	\$17,108
0150	001	General	5142240	Financial Services	\$14,054
0150	001	General	5142340	Financial Services	\$44,417
0150	001	General	5142410	Financial Services	\$165,685
0150	001	General	5142410	Financial Services	\$1,181
0150	001	General	5142420	Financial Services	\$56,700
0150	001	General	5142420	Financial Services	\$110
0150	001	General	5142430	Financial Services	\$2,166
0150	001	General	5142430	Financial Services	\$46
0150	001	General	5142440	Financial Services	\$14,532
0150	001	General	5142440	Financial Services	\$1,196
0150	001	General	5143010	Recording Services	\$42,441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5143020	Recording Services	\$14,775
0150	001	General	5144010	Election Services	\$40,487
0150	001	General	5144010	Election Services	\$3,735
0150	001	General	5144020	Election Services	\$14,218
0150	001	General	5144020	Election Services	\$797
0150	001	General	5144030	Election Services	\$639
0150	001	General	5144040	Election Services	\$47,675
0150	001	General	5153010	Legal Services	\$531,759
0150	001	General	5153020	Legal Services	\$150,421
0150	001	General	5153030	Legal Services	\$10,964
0150	001	General	5153040	Legal Services	\$17,880
0150	001	General	5153040	Legal Services	\$237
0150	001	General	5153040	Legal Services	\$31,397
0150	001	General	5158010	Child Support Enforcement	\$33,783
0150	001	General	5158020	Child Support Enforcement	\$12,026
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$19,476
0150	001	General	5181010	Personnel Services	\$45,228
0150	001	General	5181020	Personnel Services	\$15,408
0150	001	General	5181030	Personnel Services	\$1,998
0150	001	General	5181040	Personnel Services	\$5,497
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$97,193
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$32,412
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$51,699
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$147,080
0150	001	General	5185010	Central Store Services	\$9,399
0150	001	General	5185020	Central Store Services	\$3,480
0150	001	General	5185030	Central Store Services	\$535

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5185040	Central Store Services	\$51,155
0150	001	General	5185040	Central Store Services	\$201,603
0150	001	General	5188040	Information Technology Services	\$402,193
0150	001	General	5211010	Administration	\$1,204,653
0150	001	General	5211020	Administration	\$365,761
0150	001	General	5211030	Administration	\$75,249
0150	001	General	5211040	Administration	\$5,460
0150	001	General	5211040	Administration	\$411,306
0150	001	General	5212310	Police Operations	\$13,162
0150	001	General	5212320	Police Operations	\$3,506
0150	001	General	5212330	Police Operations	\$3,038
0150	001	General	5212340	Police Operations	\$1,370
0150	001	General	5233010	Probation and Parole Services	\$67,813
0150	001	General	5233020	Probation and Parole Services	\$21,725
0150	001	General	5233030	Probation and Parole Services	\$1,540
0150	001	General	5233040	Probation and Parole Services	\$17,636
0150	001	General	5236010	Care and Custody of Prisoners	\$488,099
0150	001	General	5236020	Care and Custody of Prisoners	\$173,998
0150	001	General	5236030	Care and Custody of Prisoners	\$33,832
0150	001	General	5236040	Care and Custody of Prisoners	\$115,136
0150	001	General	5236040	Care and Custody of Prisoners	\$3,330
0150	001	General	5239030	Food Services	\$55,835
0150	001	General	5251010	Administration	\$115,567
0150	001	General	5251020	Administration	\$32,309
0150	001	General	5251030	Administration	\$1,614
0150	001	General	5251030	Administration	\$2,194
0150	001	General	5251040	Administration	\$60,216
0150	001	General	5251040	Administration	\$13,437

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5271010	Juvenile Services	\$56,233
0150	001	General	5271020	Juvenile Services	\$17,377
0150	001	General	5271030	Juvenile Services	\$849
0150	001	General	5271040	Juvenile Services	\$1,064
0150	001	General	5273040	Juvenile Services	\$44,862
0150	001	General	5278040	Juvenile Services	\$91,838
0150	001	General	5287010	Dispatch Services	\$131,792
0150	001	General	5287020	Dispatch Services	\$47,192
0150	001	General	5287030	Dispatch Services	\$1,366
0150	001	General	5287040	Dispatch Services	\$1,729
0150	001	General	5288040	Dispatch Services	\$7,939
0150	001	General	5288040	Dispatch Services	\$7,780
0150	001	General	5536010	Weed Control	\$141,440
0150	001	General	5536020	Weed Control	\$42,905
0150	001	General	5536030	Weed Control	\$47,024
0150	001	General	5536040	Weed Control	\$93,316
0150	001	General	5585010	Building Permits and Plan Reviews	\$82,464
0150	001	General	5585020	Building Permits and Plan Reviews	\$26,603
0150	001	General	5585030	Building Permits and Plan Reviews	\$3,103
0150	001	General	5585040	Building Permits and Plan Reviews	\$13,304
0150	001	General	5586010	Planning	\$93,635
0150	001	General	5586020	Planning	\$28,478
0150	001	General	5586030	Planning	\$2,674
0150	001	General	5586040	Planning	\$20,680
0150	001	General	5620040	Public Health Services	\$193,819
0150	001	General	5632030	Coroner/Medical Examiner	\$59
0150	001	General	5632040	Coroner/Medical Examiner	\$27,437
0150	001	General	5712110	Educational and Recreational Activities	\$2,411
0150	001	General	5712120	Educational and Recreational Activities	\$525

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5712130	Educational and Recreational Activities	\$1,635
0150	001	General	5712140	Educational and Recreational Activities	\$71,643
0150	001	General	5862100	Agency Type Disbursements	\$16
0150	001	General	5862100	Agency Type Disbursements	\$212
0150	001	General	5862300	Agency Type Disbursements	\$154
0150	001	General	5890700	Other Nonexpenditures	\$2,392
0150	001	General	5911870	Redemption of Debt - Centralized Services	\$260,000
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized Services	\$10,400
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized Services	\$302
0150	001	General	5941160	Capital Expenditures/Expenses - Legislative Services	\$1,775
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized Services	\$65,664
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	\$79,258
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized Services	\$3,313
0150	001	General	5941460	Capital Expenditures/Expenses - Finance, Recording and Election Services	\$9,334
0150	001	General	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$75,000
0150	001	General	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$10,260



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	101	Arts & Toursim	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$40,870
0150	101	Arts & Toursim	5573030	Tourism	\$38
0150	101	Arts & Toursim	5573040	Tourism	\$38,050
0150	102	Counseling	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,020,346
0150	102	Counseling	5641010	Mental Health Services	\$719,292
0150	102	Counseling	5641020	Mental Health Services	\$219,513
0150	102	Counseling	5641030	Mental Health Services	\$42,289
0150	102	Counseling	5641040	Mental Health Services	\$168,615
0150	102	Counseling	5641040	Mental Health Services	\$38,044
0150	102	Counseling	5661010	Chemical Dependency Services	\$87,975
0150	102	Counseling	5661020	Chemical Dependency Services	\$29,386
0150	102	Counseling	5661030	Chemical Dependency Services	\$8,955
0150	102	Counseling	5661040	Chemical Dependency Services	\$21,903
0150	102	Counseling	5661040	Chemical Dependency Services	\$8,077
0150	102	Counseling	5668110	Chemical Dependency Services	\$68,704
0150	102	Counseling	5668120	Chemical Dependency Services	\$22,338
0150	102	Counseling	5668130	Chemical Dependency Services	\$15,463
0150	102	Counseling	5668140	Chemical Dependency Services	\$61,513
0150	102	Counseling	5668140	Chemical Dependency Services	\$6,863
0150	102	Counseling	5678110	Children Services	\$14,786
0150	102	Counseling	5678120	Children Services	\$3,852
0150	102	Counseling	5681010	Developmental Disabilities Services	\$72,163
0150	102	Counseling	5681020	Developmental Disabilities Services	\$27,505

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5681030	Developmental Disabilities Services	\$6,742
0150	102	Counseling	5681040	Developmental Disabilities Services	\$19,725
0150	102	Counseling	5681040	Developmental Disabilities Services	\$6,146
0150	102	Counseling	5890700	Other Nonexpenditures	\$52,918
0150	103	Crime Victims	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$14,339
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$3,954
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,083
0150	104	Fair	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$68,077
0150	104	Fair	5737030	County Fairs	\$15,192
0150	104	Fair	5737040	County Fairs	\$77,216
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	104	Fair	5890000	Other Nonexpenditures	\$6,050
0150	105	Law Library	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$2,417
0150	105	Law Library	5722030	Library Services	\$3,200
0150	105	Law Library	5722040	Library Services	\$900
0150	110	Park	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$103,872
0150	110	Park	5768010	General Parks	\$13,860
0150	110	Park	5768020	General Parks	\$4,282
0150	110	Park	5768030	General Parks	\$1,371
0150	110	Park	5768040	General Parks	\$44,352
0150	110	Park	5890700	Other Nonexpenditures	\$1,194
0150	110	Park	5947660	Capital Expenditures/Expenses - Park Facilities	\$851

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	111	Paths & Trails	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$116,039
0150	111	Paths & Trails	5970000	Transfers-Out	\$15,867
0150	112	Road	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,405,410
0150	112	Road	5197010	Jobbing and Contract Work	\$206,969
0150	112	Road	5197020	Jobbing and Contract Work	\$64,820
0150	112	Road	5197030	Jobbing and Contract Work	\$178
0150	112	Road	5197040	Jobbing and Contract Work	\$24,601
0150	112	Road	5423010	Roadway	\$122,871
0150	112	Road	5423020	Roadway	\$307,685
0150	112	Road	5423030	Roadway	\$170,969
0150	112	Road	5423040	Roadway	\$12,564
0150	112	Road	5423040	Roadway	\$333,933
0150	112	Road	5424010	Drainage	\$67,861
0150	112	Road	5424030	Drainage	\$34,491
0150	112	Road	5424040	Drainage	\$33,457
0150	112	Road	5424040	Drainage	\$95,227
0150	112	Road	5425010	Structures	\$4,906
0150	112	Road	5425040	Structures	\$14,094
0150	112	Road	5426410	Traffic Control Devices	\$28,496
0150	112	Road	5426430	Traffic Control Devices	\$47,562
0150	112	Road	5426440	Traffic Control Devices	\$157,095
0150	112	Road	5426610	Snow and Ice Control	\$197,046
0150	112	Road	5426630	Snow and Ice Control	\$59,243
0150	112	Road	5426640	Snow and Ice Control	\$384,405
0150	112	Road	5426710	Street Cleaning	\$47,983
0150	112	Road	5426730	Street Cleaning	\$624
0150	112	Road	5426740	Street Cleaning	\$46,552
0150	112	Road	5427010	Roadside	\$97,172

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5427030	Roadside	\$29,779
0150	112	Road	5427040	Roadside	\$188,329
0150	112	Road	5428010	Ancillary Operations	\$210
0150	112	Road	5428040	Ancillary Operations	\$188
0150	112	Road	5429010	Maintenance Administration and Overhead	\$432,762
0150	112	Road	5429020	Maintenance Administration and Overhead	\$100,469
0150	112	Road	5429030	Maintenance Administration and Overhead	\$8,653
0150	112	Road	5429040	Maintenance Administration and Overhead	\$93,702
0150	112	Road	5431010	Management	\$217,816
0150	112	Road	5431030	Management	\$3,900
0150	112	Road	5431040	Management	\$33,732
0150	112	Road	5433010	General Services	\$84,119
0150	112	Road	5433030	General Services	\$12,810
0150	112	Road	5433040	General Services	\$106,582
0150	112	Road	5435010	Facilities	\$19,230
0150	112	Road	5435030	Facilities	\$11,406
0150	112	Road	5435040	Facilities	\$44,849
0150	112	Road	5433040	General Services	\$25
0150	112	Road	5442010	Engineering	\$16,966
0150	112	Road	5442040	Engineering	\$120
0150	112	Road	5444010	Planning	\$93,700
0150	112	Road	5444020	Planning	\$35,080
0150	112	Road	5444030	Planning	\$5,838
0150	112	Road	5444040	Planning	\$24,511
0150	112	Road	5890000	Other Nonexpenditures	\$29,892
0150	112	Road	5890000	Other Nonexpenditures	\$67,830
0150	112	Road	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$24,179

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5951010	Capital Expenditures/Expenses - Engineering	\$23,378
0150	112	Road	5951020	Capital Expenditures/Expenses - Engineering	\$26,129
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$65,486
0150	112	Road	5952040	Capital Expenditures/Expenses Right-Of-Way	\$83
0150	112	Road	5953030	Capital Expenditures/Expenses - Roadway	\$408
0150	112	Road	5955010	Capital Expenditures/Expenses - Structures	\$24,780
0150	112	Road	5955030	Capital Expenditures/Expenses - Structures	\$119,391
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$41,158
0150	112	Road	5957010	Capital Expenditures/Expenses - Roadside Development	\$48
0150	112	Road	5957030	Capital Expenditures/Expenses - Roadside Development	\$218
0150	112	Road	5957040	Capital Expenditures/Expenses - Roadside Development	\$186,183
0150	112	Road	5970000	Transfers-Out	\$100,000
0150	114	Veteran's Assistance	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$50,160
0150	114	Veteran's Assistance	5652030	Veterans Services	\$4,472
0150	114	Veteran's Assistance	5652040	Veterans Services	\$3,114
0150	115	Real Estate & Property Tax Admin	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$9,442
0150	001	General	5549010	Other Environmental Services	\$1,649

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5549020	Other Environmental Services	\$467
0150	001	General	5549040	Other Environmental Services	\$28,415
0150	001	General	5549040	Other Environmental Services	\$700
0150	001	General	5890000	Other Nonexpenditures	\$1,034
0150	117	Treasurer's REET tech	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$49,980
0150	118	Treasurer's O&M	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$23,727
0150	118	Treasurer's O&M	5142240	Financial Services	\$3,717
0150	119	Auditor's O&M	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$99,857
0150	119	Auditor's O&M	5143040	Recording Services	\$17,562
0150	119	Auditor's O&M	5143040	Recording Services	\$13,441
0150	123	Trial Court Improvement	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$76,375
0150	123	Trial Court Improvement	5123030	County Clerk	\$3,736
0150	126	Drug Enforcement	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,823
0150	127	Emergency 911 communication	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$0
0150	127	Emergency 911 communication	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,463
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$426,366
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$142,601

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$4,280
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$95,344
0150	128	Extension Education	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$13,711
0150	128	Extension Education	5712130	Educational and Recreational Activities	\$3,443
0150	128	Extension Education	5712140	Educational and Recreational Activities	\$841
0150	128	Extension Education	5862100	Agency Type Disbursements	\$2
0150	128	Extension Education	5890700	Other Nonexpenditures	\$30
0150	130	Growth Management	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$8,164
0150	130	Growth Management	5587030	Economic Development	\$7
0150	131	Low Income Housing	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$13,548
0150	131	Low Income Housing	5654040	Homeless Services	\$16,991
0150	132	Homeless Program	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$49,624
0150	132	Homeless Program	5654040	Homeless Services	\$108,269
0150	132	Homeless Program	5654050	Homeless Services	\$17,797
0150	134	Public Facilities	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$456,381
0150	134	Public Facilities	5587010	Economic Development	\$46,320
0150	134	Public Facilities	5587020	Economic Development	\$15,597
0150	134	Public Facilities	5587040	Economic Development	\$19,260
0150	134	Public Facilities	5941860	Capital Expenditures/Expenses - Centralized Services	\$2,223

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	201	Bond fund	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$0
0150	201	Bond fund	5890000	Other Nonexpenditures	\$306,392
0150	301	Capital Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$119,791
0150	301	Capital Projects	5182040	Property Management Services	\$284
0150	301	Capital Projects	5912770	Redemption of Debt - Juvenile Services	\$31,835
0150	301	Capital Projects	5922780	Interest and Other Debt Service Cost - Juvenile Services	\$4,157
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized Services	\$49,014
0150	463	Solid Waste	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$127,997
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$107,006
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$38,611
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$27,724
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$698,158
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$11,019
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$37,320
0150	463	Solid Waste	5863700	Agency Type Disbursements	\$12,884
0150	463	Solid Waste	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$21,727
0150	501	Risk Management	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$133,687
0150	501	Risk Management	5186040	Risk Management Services	\$360,548
0150	501	Risk Management	5186040	Risk Management Services	\$39



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,071,517
0150	502	ER&R	5482630	Pits, Quarries and Asphalt Plants	\$50,000
0150	502	ER&R	5484930	Parts Stores	\$10,829
0150	502	ER&R	5485930	Fuel Depots	\$640,177
0150	502	ER&R	5486510	Equipment Rental Services	\$60
0150	502	ER&R	5486520	Equipment Rental Services	\$19
0150	502	ER&R	5486530	Equipment Rental Services	\$9,797
0150	502	ER&R	5486540	Equipment Rental Services	\$239,990
0150	502	ER&R	5486540	Equipment Rental Services	\$160,174
0150	502	ER&R	5486810	Equipment Rental Services	\$1,057
0150	502	ER&R	5486820	Equipment Rental Services	\$377
0150	502	ER&R	5486840	Equipment Rental Services	\$127,547
0150	502	ER&R	5890000	Other Nonexpenditures	\$200
0150	502	ER&R	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$773,193
0150	504	Unemployment	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$206,883
0150	504	Unemployment	5177140	Unemployment Compensation	\$21,055
0150	505	ITS	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$217,816
0150	505	ITS	5188010	Information Technology Services	\$143,925

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	505	ITS	5188020	Information Technology Services	\$41,299
0150	505	ITS	5188030	Information Technology Services	\$60,719
0150	505	ITS	5188040	Information Technology Services	\$78,895
0150	505	ITS	5868000	Agency Type Disbursements	\$27
0150	505	ITS	5941860	Capital Expenditures/Expenses - Centralized Services	\$143,816
0150	621	Auditor DOL	5890000	Other Nonexpenditures	\$1,324,121
0150	621	Auditor DOL	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$8,645
0150	622	CSA	5890000	Other Nonexpenditures	\$292
0150	622	CSA	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$2,000
0150	623	District Ct Checking	5890000	Other Nonexpenditures	\$481,814
0150	623	District Ct Checking	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$14,344
0150	624	Sheriff Correction-Jail	5890000	Other Nonexpenditures	\$111,433
0150	624	Sheriff Correction-Jail	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$51,566
0150	625	Superior Ct Checking/Trust	5890000	Other Nonexpenditures	\$177,129
0150	625	Superior Ct Checking/Trust	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$24,019
0150	632	Advance Tax	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$178
0150	675	Sheriff's Trust	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,754

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	675	Sheriff's Trust	5890000	Other Nonexpenditures	\$18,508
0150	679	State	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$52,276
0150	679	State	5860000	Agency Type Disbursements	\$4,358,165
0150	682	Tax Foreclosure Suspense	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$77,560
0150	682	Tax Foreclosure Suspense	5890000	Other Nonexpenditures	\$16,823
0150	683	Timber Tax Reserve	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$53,019
0150	685	Treasurer's Suspense	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$4,449

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2014**

		Total for All Funds (Memo Only)	001 General	101 Arts & Tourism	102 Counseling
<b>Beginning Cash and Investments</b>					
30810	Reserved	4,545,524	1,028,134	42,237	1,010,878
30880	Unreserved	3,271,864	1,350,184	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	5,846,114	3,528,872	36,720	28,977
320	Licenses and Permits	183,677	183,677	-	-
330	Intergovernmental Revenues	8,998,343	4,134,476	-	1,467,436
340	Charges for Goods and Services	5,273,315	1,169,685	-	164,055
350	Fines and Penalties	208,714	208,714	-	-
360	Miscellaneous Revenues	360,030	217,445	-	7,743
Total Operating Revenues:		20,870,193	9,442,869	36,720	1,668,211
<b>Operating Expenditures</b>					
510	General Government	5,237,490	4,190,665	-	-
520	Public Safety	4,366,398	3,697,807	-	-
530	Utilities	919,838	-	-	-
540	Transportation	5,069,039	-	-	-
550	Natural and Economic Environment	746,129	626,857	38,088	-
560	Social Services	2,041,807	221,315	-	1,669,849
570	Culture and Recreation	240,871	76,214	-	-
Total Operating Expenditures:		18,621,572	8,812,858	38,088	1,669,849
<b>Net Operating Increase (Decrease):</b>		<b>2,248,621</b>	<b>630,011</b>	<b>(1,368)</b>	<b>(1,638)</b>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	720,547	156,232	-	64,025
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	115,867	100,000	-	-
Total Nonoperating Revenues:		836,414	256,232	-	64,025
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	484,227	3,808	-	52,918
591-593	Debt Service	306,694	270,702	-	-
594-595	Capital Expenditures	1,746,869	244,604	-	-
597	Transfers-Out	115,867	-	-	-
Total Nonoperating Expenditures:		2,653,657	519,114	-	52,918
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>431,378</b>	<b>367,129</b>	<b>(1,368)</b>	<b>9,469</b>
<b>Ending Cash and Investments</b>					
50810	Reserved	4,749,019	1,011,767	40,870	1,020,346
50880	Unreserved	3,499,747	1,733,683	-	-

*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, 2014**

		<u>103 Crime Victims</u>	<u>104 Fair</u>	<u>105 Law Library</u>	<u>110 Park</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	12,554	71,722	2,752	164,612
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	34,787	-	174
340	Charges for Goods and Services	6,822	31,010	3,765	378
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	29,571	-	3,396
Total Operating Revenues:		<u>6,822</u>	<u>95,368</u>	<u>3,765</u>	<u>3,948</u>
<b>Operating Expenditures</b>					
510	General Government	5,037	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	92,408	4,100	63,865
Total Operating Expenditures:		<u>5,037</u>	<u>92,408</u>	<u>4,100</u>	<u>63,865</u>
<b>Net Operating Increase (Decrease):</b>		<u>1,785</u>	<u>2,960</u>	<u>(335)</u>	<u>(59,917)</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	2,446	-	1,222
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		<u>-</u>	<u>2,446</u>	<u>-</u>	<u>1,222</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	9,050	-	1,194
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	-	851
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		<u>-</u>	<u>9,050</u>	<u>-</u>	<u>2,045</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<u>1,785</u>	<u>(3,644)</u>	<u>(335)</u>	<u>(60,740)</u>
<b>Ending Cash and Investments</b>					
50810	Reserved	14,339	68,077	2,417	103,872
50880	Unreserved	-	-	-	-

*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, 2014**

		111 Paths & Trails	112 Road	114 Veteran's Assistance	115 Real Estate & Property Tax Admin
<b>Beginning Cash and Investments</b>					
30810	Reserved	123,856	1,207,379	44,692	-
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	1,863,343	13,052	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,050	2,713,819	1	7,487
340	Charges for Goods and Services	-	323,385	-	1,955
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	40,042	-	-
Total Operating Revenues:		8,050	4,940,589	13,053	9,442
<b>Operating Expenditures</b>					
510	General Government	-	296,568	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	3,829,012	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	7,586	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		-	4,125,580	7,586	-
<b>Net Operating Increase (Decrease):</b>		<b>8,050</b>	<b>815,009</b>	<b>5,467</b>	<b>9,442</b>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	76,320	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	15,867	-	-
Total Nonoperating Revenues:		-	92,187	-	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	97,722	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	511,441	-	-
597	Transfers-Out	15,867	100,000	-	-
Total Nonoperating Expenditures:		15,867	709,163	-	-
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>(7,817)</b>	<b>198,033</b>	<b>5,467</b>	<b>9,442</b>
<b>Ending Cash and Investments</b>					
50810	Reserved	116,039	1,405,410	50,160	9,442
50880	Unreserved	-	-	-	-

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**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2014**

		117 Treasurer's REET tech	118 Treasurer's O&M	119 Auditor's O&M	123 Trial Court Improvement
<b>Beginning Cash and Investments</b>					
30810	Reserved	49,932	20,546	80,814	65,115
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	42,109	14,354
340	Charges for Goods and Services	-	6,898	7,936	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	48	-	-	-
Total Operating Revenues:		48	6,898	50,045	14,354
<b>Operating Expenditures</b>					
510	General Government	-	3,717	31,003	3,736
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		-	3,717	31,003	3,736
<b>Net Operating Increase (Decrease):</b>		<b>48</b>	<b>3,181</b>	<b>19,042</b>	<b>10,618</b>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	642
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	-	-	642
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		-	-	-	-
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>48</b>	<b>3,181</b>	<b>19,042</b>	<b>11,260</b>
<b>Ending Cash and Investments</b>					
50810	Reserved	49,980	23,727	99,857	76,375
50880	Unreserved	-	-	-	-

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**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2014**

		<b>126 Drug Enforcement</b>	<b>127 Emergency 911 communication</b>	<b>128 Extension Education</b>	<b>130 Growth Management</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,823	8,321	16,257	-
30880	Unreserved	-	60,000	-	8,171
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	122,878	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	477,552	-	-
340	Charges for Goods and Services	-	-	662	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	1,304	1,058	-
Total Operating Revenues:		-	601,734	1,720	-
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	668,591	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	7
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	4,284	-
Total Operating Expenditures:		-	668,591	4,284	7
<b>Net Operating Increase (Decrease):</b>		-	(66,857)	(2,564)	(7)
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	50	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	-	50	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	32	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		-	-	32	-
<b>Net Increase (Decrease) in Cash and Investments:</b>		-	(66,857)	(2,546)	(7)
<b>Ending Cash and Investments</b>					
50810	Reserved	1,823	1,463	13,711	-
50880	Unreserved	-	-	-	8,164

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**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2014**

		<b>131 Low Income Housing</b>	<b>132 Homeless Program</b>	<b>134 Public Facilities</b>	<b>201 Bond fund</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	17,098	87,212	394,634	-
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	142,147	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	13,441	70,681	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	17,797	-	-
Total Operating Revenues:		13,441	88,478	142,147	-
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	81,177	-
560	Social Services	16,991	126,066	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		16,991	126,066	81,177	-
<b>Net Operating Increase (Decrease):</b>		<b>(3,550)</b>	<b>(37,588)</b>	<b>60,970</b>	<b>-</b>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	3,000	306,392
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	-	3,000	306,392
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	306,392
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	2,223	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		-	-	2,223	306,392
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>(3,550)</b>	<b>(37,588)</b>	<b>61,747</b>	<b>-</b>
<b>Ending Cash and Investments</b>					
50810	Reserved	13,548	49,624	456,381	-
50880	Unreserved	-	-	-	-

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**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2014**

		<b>301 Capital Projects</b>	<b>463 Solid Waste</b>	<b>501 Risk Management</b>	<b>502 ER&amp;R</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	94,956	-	-	-
30880	Unreserved	-	152,112	156,549	1,222,574
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	110,125	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	98,098	-	-
340	Charges for Goods and Services	-	779,658	332,882	1,767,977
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	38,184	885	2,557
Total Operating Revenues:		110,125	915,940	333,767	1,770,534
<b>Operating Expenditures</b>					
510	General Government	284	-	360,587	-
520	Public Safety	-	-	-	-
530	Utilities	-	919,838	-	-
540	Transportation	-	-	-	1,240,027
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		284	919,838	360,587	1,240,027
<b>Net Operating Increase (Decrease):</b>		<b>109,841</b>	<b>(3,898)</b>	<b>(26,820)</b>	<b>530,507</b>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	14,395	3,958	91,829
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		-	14,395	3,958	91,829
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	12,884	-	200
591-593	Debt Service	35,992	-	-	-
594-595	Capital Expenditures	49,014	21,727	-	773,193
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		85,006	34,611	-	773,393
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>24,835</b>	<b>(24,114)</b>	<b>(22,862)</b>	<b>(151,057)</b>
<b>Ending Cash and Investments</b>					
50810	Reserved	119,791	-	-	-
50880	Unreserved	-	127,997	133,687	1,071,517

*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, 2014**

		<b>504</b>	<b>505 ITS</b>
		<b>Unemployment</b>	
<b>Beginning Cash and Investments</b>			
30810	Reserved	-	-
30880	Unreserved	161,035	161,239
388 & 588	Prior Period Adjustments, Net	-	-
<b>Operating Revenues</b>			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	66,903	525,222
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	-
	Total Operating Revenues:	66,903	525,222
<b>Operating Expenditures</b>			
510	General Government	21,055	324,838
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
	Total Operating Expenditures:	21,055	324,838
	<b>Net Operating Increase (Decrease):</b>	<b>45,848</b>	<b>200,384</b>
<b>Nonoperating Revenues</b>			
370-380, 395 & 398	Other Financing Sources	-	36
391-393	Debt Proceeds	-	-
397	Transfers-In	-	-
	Total Nonoperating Revenues:	-	36
<b>Nonoperating Expenditures</b>			
580, 596 & 599	Other Financing Uses	-	27
591-593	Debt Service	-	-
594-595	Capital Expenditures	-	143,816
597	Transfers-Out	-	-
	Total Nonoperating Expenditures:	-	143,843
	<b>Net Increase (Decrease) in Cash and Investments:</b>	<b>45,848</b>	<b>56,577</b>
<b>Ending Cash and Investments</b>			
50810	Reserved	-	-
50880	Unreserved	206,883	217,816

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

**Pend Oreille County  
Schedule of Liabilities  
For the Year Ended December 31, 2014**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligations</b>						
251.11	Martin Hall Bond 96 RFDG	12/1/2016	99,586	-	31,835	67,751
251.11	Technology Bond G&O 2009	12/1/2014	260,000	-	260,000	-
259.11	Compensated Absences		1,197,261	621,497	688,129	1,130,629
<b>Total General Obligations:</b>			<b>1,556,847</b>	<b>621,497</b>	<b>979,964</b>	<b>1,198,380</b>
<b>Total Liabilities:</b>			<b>1,556,847</b>	<b>621,497</b>	<b>979,964</b>	<b>1,198,380</b>

MCAG NO. 0150

Pend Oreille County  
**County**

**Schedule 15**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**For the Year Ended December 31, 2014**

Grantor	Program Title	Identificaton Number	Amount
Legislature & its Committees			
	Prosecutor Salary	FY 2014	76,664
		<b>Sub-total:</b>	<b>76,664</b>
WA State Military Dept.			
	Enhance 911 System Salary Assistance Wireline/Wireless	E14056	168,166
	Enhance 911 System Salary Assistance Wireline/Wireless	E15034	385,169
		<b>Sub-total:</b>	<b>553,335</b>
Office of Administrator of the Courts			
	Court Appointed Special Advocate	1AA13044	23,052
	Court Appointed Special Advocate	1AA15063	1,774
		<b>Sub-total:</b>	<b>24,826</b>
Department of Ecology			
	Coordinated Solid Waste	G1400109	105,508
	Bead Lake Milfoil Eradication	G1100168	14,886

Grantor	Program Title	Identification Number	Amount
	Community Litter Cleanup	G1400093	7,992
	Centennial Clean Water Program	G1400385	12,748
	Flowering Rush Early Detection Rapid Response	G1400599	38,100
		<b>Sub-total:</b>	<b>179,234</b>
Department of Natural Resources			
	Survey & Control Invasive Species	ILA 14-248	46,012
		<b>Sub-total:</b>	<b>46,012</b>
Department of Commerce			
	Victim/Witness Program Activities	S15-31102-537	19,925
		<b>Sub-total:</b>	<b>19,925</b>
Department of Social & Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2014)	32,392
	Child Support (Superior Court)	2110-80328 (FY 2014)	238
	Child Support (Superior Court)	2110-80328 (FY 2014)	3,078
	Juvenile Diversion	1163-33517	3,021
	Juvenile Diversion	1163-33517	9,200
	Substance Abuse Services	1163-27319(13-15)	50,774
	Developmental Disabilities Grant	1463-15613	27,445
	Developmental Disabilities Grant	1363-78179	32,430
		<b>Sub-total:</b>	<b>158,578</b>

Grantor	Program Title	Identification Number	Amount
Criminal Justice Training Commission			
	Registered Sex Offenders	7/1/13-6/10/14	19,000
	Registered Sex Offenders	7/1/14-6/10/15	19,000
		<b>Sub-total:</b>	<b>38,000</b>
Seattle City Light			
	Impact & In-Leiu of taxes payment	N/A	1,337,910
		<b>Sub-total:</b>	<b>1,337,910</b>
County Road Administration Board			
	Fertile Valley	2610-01	125
	McKenzie Road	2613-01	4,765
	Coyote Trail	2613-02	5,068
	C.A.P.P.	N/A	203,488
		<b>Sub-total:</b>	<b>213,446</b>
Recreation & conservation Funding board			
	E. Fork Smalle Creek Passage Project	13-1394P	15,507
	Smalle Cr. Fish Passage	12-1716P	18,444
		<b>Sub-total:</b>	<b>33,951</b>
		<b>Grand total:</b>	<b>2,681,881</b>

**Pend Oreille County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Clean Water State Revolving Fund Cluster							
Office Of Water, Environmental Protection Agency (via WA Department of Ecology)	Capitalization Grants for Clean Water State Revolving Funds	66.458	L1400009	30,142	-	30,142	6
Total Clean Water State Revolving Fund Cluster:				30,142	-	30,142	
Forest Service Schools and Roads Cluster							
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield	-	408,480	408,480	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield	-	95,134	95,134	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NFS 13DG- 11062100-009	-	17,570	17,570	4
Total Forest Service Schools and Roads Cluster:				-	521,184	521,184	
Highway Planning and Construction Cluster							
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	HSIP000S (276)	20,216	-	20,216	
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	BRS-T261 (005)	40,980	-	40,980	

*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, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			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 (005)	10,286	-	10,286	
Federal Highway Administration (fhwa), Department Of Transportation (via State Dept of Transportation)	Highway Planning and Construction	20.205	SB-WA05 (001)	141,099	-	141,099	
<b>Total Highway Planning and Construction Cluster:</b>				<b>212,581</b>	<b>-</b>	<b>212,581</b>	
<b>Other Programs</b>							
Fish And Wildlife Service, Department Of The Interior	Fish and Wildlife Management Assistance	15.608	13330BG006	-	14,908	14,908	
Fish And Wildlife Service, Department Of The Interior	Fish and Wildlife Management Assistance	15.608	F13AP00717	-	80,000	80,000	
<b>Total CFDA 15.608:</b>				<b>-</b>	<b>94,908</b>	<b>94,908</b>	
Violence Against Women Office, Department Of Justice (via Washington State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F13-31103- 052	30,346	-	30,346	
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	E14195	7,533	-	7,533	

*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, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures		Total	Note
				From Pass- Through Awards	From Direct Awards		
U.s. Election Assistance Commission (via WA Secretary of State)	Help America Vote Act Requirements Payments	90.401	G2850	5,564	-	5,564	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	1363-90027	72,302	-	72,302	
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	5H79Sp01817 2-04	114,387	-	114,387	
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	1,348	-	1,348	
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	69,012	-	69,012	
Administration For Children And Families, Department Of Health And Human Services (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	17,853	-	17,853	
<b>Total CFDA 93.563:</b>				<b>88,213</b>	<b>-</b>	<b>88,213</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, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Community Mental Health Services	93.958	13MHBG1572	15,464	-	15,464	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27319 (13-15 biennium)	16,900	-	16,900	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27319 (13-15 biennium)	8,648	-	8,648	
<b>Total CFDA 93.959:</b>				<b>25,548</b>	<b>-</b>	<b>25,548</b>	
Department Of Homeland Security (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	LE 911-226	14,900	-	14,900	
Department Of Homeland Security (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E14124	35,870	-	35,870	
Department Of Homeland Security (via WA State Military Dept)	Homeland Security Grant Program	97.067	E12243	30,102	-	30,102	
<b>Total Federal Awards Expended:</b>				<b>682,952</b>	<b>616,092</b>	<b>1,299,044</b>	

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

## 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.

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

## 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	\$ 1,512,018		\$ 1,307,027	\$ 204,991
001-000-060	\$ 257,914		\$ 239,084	\$ 18,830
001-000-090	\$ 385,292		\$ 379,162	\$ 6,130
001-000-100	\$ 5,220		\$ 2,534	\$ 2,686
001-000-120	\$ 5,100	\$ 500	\$ 5,460	\$ 140
001-000-150	\$ 239,669		\$ 234,207	\$ 5,462
001-000-180	\$ 313,278		\$ 311,721	\$ 1,557
001-000-190	\$ -	\$ 16,447	\$ 16,447	
001-000-200	\$ 23,450	\$ 4,500	\$ 27,582	\$ 368
001-000-210	\$ 446,550		\$ 394,049	\$ 52,501
001-000-240	\$ 436,155	\$ 20,000	\$ 452,479	\$ 3,676
001-000-285	\$ 62,600		\$ 62,261	\$ 339
001-000-300	\$ 212,360		\$ 210,023	\$ 2,337
001-000-330	\$ 189,841	\$ 100	\$ 189,858	\$ 83
001-000-350	\$ 80,737		\$ 76,230	\$ 4,507
001-000-380	\$ 65,000		\$ 44,862	\$ 20,138
001-000-390	\$ 85,500	\$ 10,000	\$ 94,889	\$ 611
001-000-420	\$ 938,162		\$ 870,384	\$ 67,778
001-000-450	\$ 155,182	\$ 15,000	\$ 167,361	\$ 2,821
001-000-455	\$ 23,810		\$ 19,476	\$ 4,334
001-000-475	\$ 197,992	\$ 130,000	\$ 324,996	\$ 2,996
001-000-480	\$ 64,840	\$ 4,000	\$ 68,131	\$ 709
001-000-510	\$ 263,023	\$ 12,000	\$ 271,301	\$ 3,722
001-000-520	\$ 108,699	\$ 500	\$ 108,882	\$ 317
001-000-540	\$ 826,226		\$ 772,361	\$ 53,865
001-000-600	\$ 2,038,075	\$ 60,000	\$ 2,078,455	\$ 19,620
001-000-660	\$ 292,820	\$ 30,000	\$ 298,885	\$ 23,935
001-000-690	\$ 282,539		\$ 271,599	\$ 10,940
<b>Total General Fund</b>	<b>\$ 9,512,052</b>	<b>\$ 303,047</b>	<b>\$ 9,299,706</b>	<b>\$ 515,393</b>
101-000-000	\$ 35,000	\$ 8,500	\$ 38,087	\$ 5,413
102-000-000	\$ 1,562,706	\$ 190,000	\$ 1,722,769	\$ 29,937
103-000-000	\$ 5,458	\$ -	\$ 5,037	\$ 421
104-000-000	\$ 101,800	\$ -	\$ 101,459	\$ 341
105-000-000	\$ 7,000	\$ -	\$ 4,100	\$ 2,900
110-000-000	\$ 73,418	\$ -	\$ 65,910	\$ 7,508
111-000-000	\$ 120,000	\$ -	\$ 15,867	\$ 104,133
112-000-000	\$ 5,439,050	\$ -	\$ 4,910,665	\$ 528,385
112-000-010	\$ -	\$ 75,920	\$ 75,920	\$ 0
114-000-000	\$ 16,000		\$ 7,586	\$ 8,414
115-000-000	\$ -	\$ -		
116-000-000	\$ 296,088	\$ -	\$ 32,266	\$ 263,822
117-000-000	\$ 30,500	\$ -	\$ -	\$ 30,500
118-000-000	\$ 20,100	\$ -	\$ 3,717	\$ 16,383
119-000-000	\$ 70,763	\$ -	\$ 31,002	\$ 39,761
122-000-000	\$ 4,681	\$ -	\$ -	\$ 4,681
123-000-000	\$ 27,000	\$ -	\$ 3,736	\$ 23,264
127-000-000	\$ 759,874		\$ 668,592	\$ 91,282

128-000-000	\$ 11,050	\$ -	\$ 4,315	\$ 6,735
130-000-000	\$ -	\$ 7	\$ 7	\$ -
131-000-000	\$ 15,000	\$ 2,000	\$ 16,991	\$ 9
132-000-000	\$ 100,500	\$ 26,000	\$ 126,066	\$ 434
134-000-000	\$ 80,400	\$ 3,000	\$ 83,400	\$ -
201-000-020	\$ 306,392	\$ -	\$ 306,392	\$ -
301-000-000	\$ 155,000	\$ -	\$ 85,290	\$ 69,710
463-000-000	\$ 923,381	\$ 35,000	\$ 954,450	\$ 3,931
501-000-000	\$ 322,200	\$ 40,000	\$ 360,587	\$ 1,613
502-000-000	\$ 2,096,250	\$ -	\$ 2,013,419	\$ 82,831
504-000-000	\$ 50,000	\$ -	\$ 21,055	\$ 28,945
505-000-000	\$ 458,373	\$ 12,000	\$ 468,681	\$ 1,692

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

D. Cash

See Note 2, *Deposits & Investments*.

E. Capital Assets

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

F. Compensated Absences

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

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

G. Long Term Debt

See Note 5, *Debt Service Requirements*.

H. Other Financing Sources or Uses

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

Transfer In	Amount	Transfer Out	Amount
Road	\$ 15,867	Paths & Trails	\$ 15,867
Current Expense-Sheriff	\$ 100,000	Road	\$ 100,000
Road RAP Excess	\$ 75,920	Road	\$ 75,920
Road	\$ 75,920	Road RAP excess	\$ 75,920

Disposition of Fixed Assets:

Current Expense	\$ 58,559
Timber	\$103,839
ER&R	\$ 91,625

I. Risk Management

Pend Oreille County remains one of several Washington counties that are members of the Washington Counties Risk Pool ("Pool" or "WCRP"). The "WCRP" provides coverage for The others include: Adams, Benton and Chelan, Clallam, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kittitas, Lewis and Mason, Okanogan, Pacific, San Juan and Skagit, Skamania, Spokane, Thurston and Walla Walla, Whatcom and Yakima Counties.

Clark, Kitsap, Klickitat and Whitman Counties were Pool members. Clark had its membership cancelled by the Pool's Board of Directors effective April 29, 2014. The others voluntarily terminated their memberships effective October 1<sup>st</sup> of 2010, 2002 and 2003 respectively.

**Background:** The Pool was "Created by Counties for Counties" in August 1988 as an association of member counties independent of all other associations of which the counties are members. WCRP's foundational agreement authorized its creation pursuant to Chapters 48.62 and 39.34, Revised Code of Washington ("RCW"), "to provide member counties programs of joint self-insurance, joint purchasing of insurance, and joint contracting for or hiring of personnel to provide risk management, claims handling, and administrative services."

Noteworthy is the definition of "insurer" in RCW 48.01.050 as it pertains to the application of the Washington Insurance Code (Title 48). The statutory definition reads:

*Two or more local government entities, under any provision of law, that join together and organize to form an organization for the purpose of jointly self-insuring or self-funding are not an "insurer" under this code.*

WCRP is not an "insurer" and thus not an insurance company or subject to the special laws and rules that govern insurers and insurance companies. Washington's pools operate under the state's "pooling" laws and regulations, specifically Chapters 48.62 RCW and 200-100 Washington Administrative Code ("WAC"). Pools are risk-sharing entities that initially must be approved by then annually report to and are overseen by the State Risk Manager – they are not regulated by the Office of the Insurance Commissioner. In addition, as public entities, pools are subject to annual audits by the State Auditor's Office.

The mission for the Pool as determined by the members' directors and alternate directors is to:

- Provide comprehensive and economical risk coverage;
- Reduce the frequency and severity of losses;
- Decrease costs incurred in the managing and litigation of claims.

The core values adopted by the Pool's Board of Directors include: being committed to learn, understand and respond to the member counties' insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations; the Pool's Board and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes; and being committed to continuous planning and innovation in product development and service delivery.

The Pool's Membership Compact, added in 2000 as an addendum to the Interlocal Agreement, constitutes a commitment to strengthen the Pool by helping member counties implement and/or enhance their local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact obligates the member counties to support these goals through three major elements – membership involvement, risk control practices, and a targeted risk management program(s).



New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles. In recent years, new members have only been required to contribute 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 county 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.

**Joint Self-Insurance Liability Program ("JSILP"):** The Washington Counties Risk Pool has since its beginning administered the membership's 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 per occurrence have grown from the \$1 million existing during the Pool's initial two months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million limit that has existed since October 2003. (Note: Additional \$5 million limits were available as individual county-by-county options during many recent years, including the 2013-14 and 2014-15 coverage years.)

Since the 2003-04 coverage year, the initial \$10 million per occurrence, subject to the member-reimbursed deductible, has been provided as jointly self-insured coverage that is "risk shared" amongst the membership. 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.

The Board of Directors has decided for years now to acquire reinsurance as 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 2013-14, there were two (2) such corridors – the first raising the occurrence SIR to \$1 million, but with an aggregated stop loss of \$2.975 million (later reduced with Clark County's termination to \$2,900,625), and the second increasing the SIR further, to \$2 million, but with an aggregated stop loss of \$650,000 (also reduced with Clark County's departure to \$596,875). Other reinsurance agreements respond to the remaining \$8 million – one for the \$3 million excess of the \$2 million SIR, and another for the \$5 million excess of \$5 million.

The remaining \$10 million (or \$15 million) of JSILP occurrence coverage has been acquired as "following form" excess insurance. And while there are no aggregate limits to the payments that the Pool makes for any member county or for all member counties, the 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).

584 third-party liability claims (and lawsuits) were reported by member counties to the Pool during the 2013-14 coverage year, a 5.5% reduction in year-over-year filings and a continuation of the decline in filings experienced the past several years. The new filings raised the to-date (October 1988 – September 2014) total to 19,820. Yet only 359 remained classified as 'open' at year-end. Projections from the required independent actuary retained by the Pool's Board of Directors suggest another 283 cases from all years as being *incurred but not yet reported* ("IBNR") and raise the Pool's estimated ultimate case count (as of September 30, 2014) to 20,103. Total incurred losses (payments made plus estimates for open claims) increased \$14.6 million during the year to \$264.6 million. And while that represents a significant increase from recent years' corresponding amounts, it is less than the several earlier years' amounts of \$16.0M (2010-11), \$17.8M (2009-10), and the \$20.8M (average for 2006-07 through 2008-09).

Claims reserves for the JSILP coverage are determined annually, and the actuary's estimates of net reserves as of September 30, 2014 totalled \$14.68 million, a modest year-over-year increase of \$0.06 million (0.4%), and included \$2.69 million for losses in the basic SIR, \$10.84 million for the increased SIRs from the "corridor" programs, \$0.13 million for losses in the quota-shared (10%) upper reinsured layer retained by the Pool during 2012-13, and \$1.02 million for unallocated loss adjustment expenses (ULAE). NOTE: Estimates for gross reserves declined \$1.10 million (3.3%) to \$32.67 million, with \$17.99 million ceded to the commercial insurers.

**Washington Counties Property Program (“WCPP”):** The Board of Directors agreed to add property insurance, beginning with the 2005-06 coverage year, as a county-by-county option. This optional coverage is jointly-purchased from a consortium of higher rated commercial carriers. Both participation and the total values of covered properties have nearly doubled since the WCPP was added. Twenty six counties participated in the WCPP during 2013-14 with covered properties totaling in excess of \$2.7 billion.

Losses are covered under the WCPP to the participating counties’ buildings and contents, vehicles, mobile/contractors 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. Coverage also includes sublimited items, e.g. Equipment Breakdown / Boiler & Machinery (\$100 million), Special Flood Hazard Areas (\$25 million), and endorsements for LEED (Green Construction) Upgrades, optional Reproduction Coverage for historic structures, and Terrorism (\$20 million).

AOP occurrence deductibles, which each participating county confirms each year and is solely responsible for paying, range between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

**Cyber Risk and Other Coverages:** Beginning this coverage year (2014-15), the Board agreed to add jointly-purchased cyber risk and security coverage from a higher-rated commercial insurer.

**Other Insurances:** Several member counties use the producer (broker) retained by the Board on behalf of the Pool to secure other (specialty) coverages. Examples include public officials bonds and insurance coverages for crime (and fidelity), special events/concessionaires, UST and other environmental hazards, as well as airport, ferry, and railroad operations.

**Governance / Oversight:** The Pool is governed by a board of directors that consists of one director (and at least one alternate director) representing each member county and appointed by the county’s legislative authority. The Board of Directors, which includes both elected and appointed officials, meets three times each year with the Annual Meeting of the Pool being held mid-summer. The Board a) determines the extent of risk-sharing from the 3<sup>rd</sup>-party self-insured liability coverage by approving the JSILP Coverage Form, b) selects the reinsurance(s) to acquire and the excess insurance(s) to jointly-purchase or offer for “member option” purchase, c) approves the Pool’s annual operating budget(s) and work program(s), and d) approves the formulas used for computing members’ deposit assessments and, when necessary, reassessments.

Ongoing oversight of the Pool is furnished by an 11-person executive committee that is elected by and from the WCRP Board for staggered, 3-year terms. The membership of the 2014-15 committee averages more than nine years with the Pool. The committee meets throughout the year and a) approves all disbursements and reviews the Pool’s financial health, b) approves case settlements exceeding the applicable member’s deductible by at least \$50,000, c) reviews all claims with incurred loss estimates exceeding \$100,000, and d) evaluates the Pool’s operations and 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.

**Staffing and Support Teams:** Six of the Pool’s 11-person staff handle and/or manage the several hundred liability cases filed annually upon the member counties and submitted for risk-shared coverage consideration. This includes determining coverage, establishing reserves for covered events by estimating future payments for the losses and their related claims adjustment expenses. The claims staff have 115 years of combined claims handling experience.

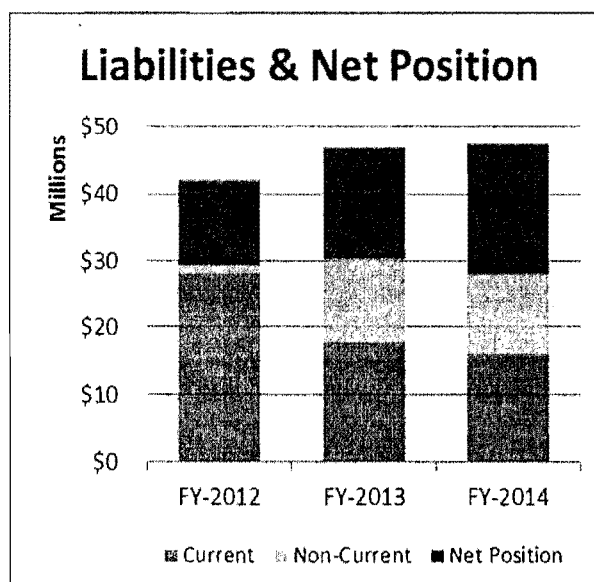
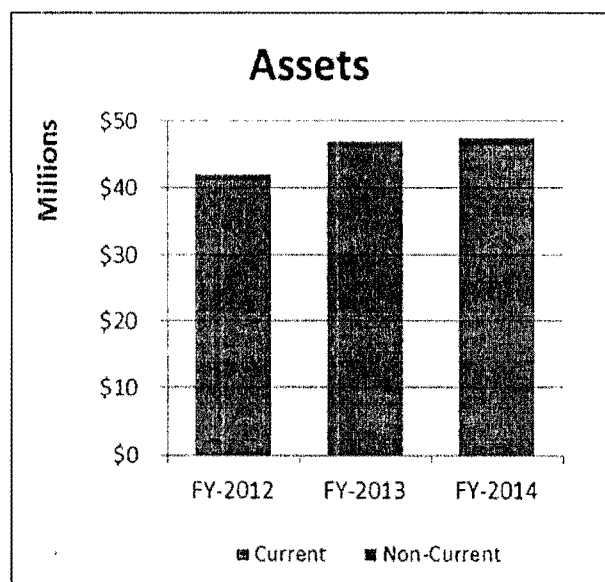
The remaining staff support the Pool’s administrative needs and provide member services that include, but are not limited to assessing the memberships’ risks, coordinating trainings, performing compliance audits, and developing and presenting/promoting coverages.

There are also the professionals from some of the most respected organizations worldwide which are retained by the Board to address specific needs of the Pool – PricewaterhouseCoopers, LLP furnishes independent actuarial services; Strategic Claims Direction, LLC conducts independent claims auditing; Arthur J. Gallagher Risk

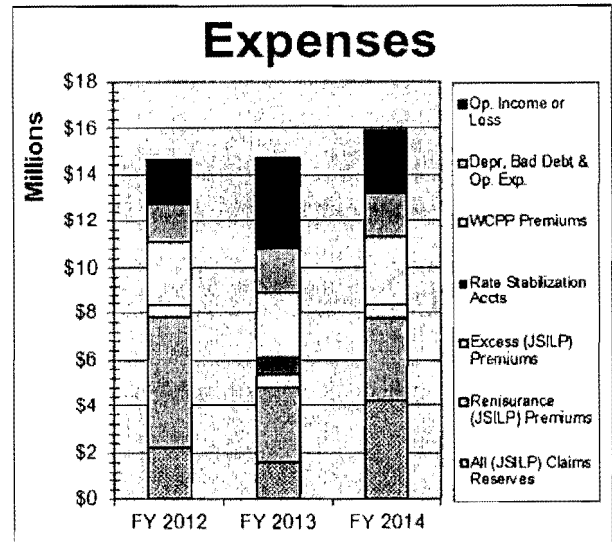
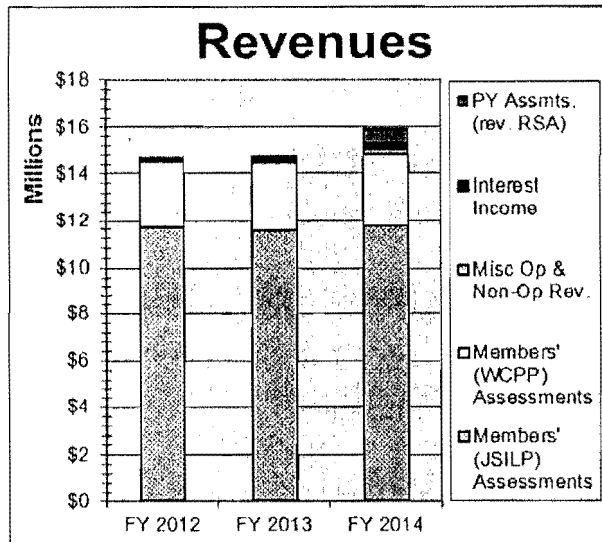
Management Services, Inc. provides insurance producer (broker) and advanced loss control services; and J. William Ashbaugh of Hackett Beecher & Hart serves as coverage counsel. NOTE: Claims audits are occasionally performed by commercial insurers. The numerous attorneys retained and assigned to defend covered claims as well as the State Risk Manager and State Auditor's Offices cannot be overlooked.

**Financial Summary:** During fiscal 2014, WCRP assets grew 1% (\$0.48 million) to \$47.41 million while its liabilities decreased 7% (\$2.17 million) to \$28.04 million. That produced a (assets to liabilities) ratio of 1.69:1. For comparison, the fiscal 2004 ratio was 0.94:1 which, except for the members' reassessments receivables ("retroactive assessments") that were included, would have been 0.74:1.

Net Position, which is frequently referred to as "Net Assets" or "Owners' Equity", improved 16% (\$2.65 million) to \$19.37 million as of September 30, 2014. And since 2004 ended "negative" \$0.69 million, Net Position improved by more than \$20 million over the course of the past decade. \$1.07 million of Net Position were held in Capital Assets (net of debt), leaving \$18.30 million to both satisfy the State Risk Manager's solvency provisions (WAC 200.100.03001(3)) and substantially fulfill WCRP's own sufficiency requirements in section D.2 of the Board of Directors' Underwriting Policy.



Operating Income of \$2.38 million was realized in fiscal 2014. And though a 37% decrease from 2013, the 2014 amount was the third greatest in recent years and 55% more than the annual average from 2004 through 2013. Revenues grew \$1.05 million (7%) while Expenses increased \$2.42 million (22%), primarily due to the \$2.54 million in independent actuary adjustments to the Pool's claims-related reserves and \$0.58 million in premium increases for the reinsurance and excess liability and property insurance policies acquired.



**Contingent Liability:** The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits of the Pool resulting from any fiscal year are financed by reassessments (aka retroactive assessments) 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, 2014 was ZERO (\$0). As such, there are no known contingent liabilities at that time for disclosure by the member counties.

#### J. Reserved Portion of Ending Cash and Investments

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

- a) In 2011, Pend Oreille County was contacted by a representative of the Department of Social and Health Services, who informed us that an advance they provided in 1985 to the Counseling services for the purpose of covering lags in payments should show on the annual reporting. The amount of \$21,895 advance payments have been reported in the reserved portion of the ending fund balance of the Special Revenue Fund 102-000-000.
- b) The Cash flow reserve was established in 2008 to ensure adequate cash flow throughout the year. It was originally set at \$800,000 and in December 2008, resolution 2008-66 added \$200,000 more to the reserve. Resolution 2010-62 decreased the reserve balance back to \$800,000 using the \$200,000 to balance the budget for 2011, with the intent to return the balance back to \$1,000,000 when financially feasible. Resolution 2013-5, fulfilled the intention of returning the cash flow balance to \$1,000,000. In addition, Noxious Weed, a department within Current expense (001-000-475), must reserve the difference in income and expenditures in the neighborhood cost-share program(2013-\$28,134), (a federally funded grant program), if there is any carryover.

c) 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	42,237	40,870	RCW 67.28.180
102 Counseling	1,010,878	1,020,346	RCW 71.24.015 (7) & RCW 71.20.110 & State & Federal Grants
103 Crime Victims	12,554	14,339	RCW 7.68.035
104 Fair	71,722	68,077	RCW36.29.010 & RCW39.29.020
105 Law Library	2,752	2,417	RCW27.24.070 &RCW 27.24.030
110 Park	164,612	103,873	Resolution 2008-59 and Resolution 98-82
111 Paths & Trails	123,856	116,039	RCW 47.30
112 Road	1,207,379	1,405,410	RCW 36.82.010 & RCW 82.36.025 & State & Federal Grants
114 Veteran's Assistance	44,692	50,160	RCW 73.08.010
115 Real Estate & Prop Tax Admin	0	9,442	RCW 82.45.180 (5a,b,c)
117 Treasurer's REET	49,932	49,980	RCW 82.45.180
118 Treasurer's O&M	20,546	23,727	RCW 84.56.020
119 Auditor's O&M	80,814	99,857.14	RCW 36.22.170 & RCW 36.22.175
123 Trial Court Improvement	65,115	76,375	RCW 3.58.060
126 Drug Enforcement	1,823	1823	RCW 69.50.505
127 Emergency 911	8,321	1,463	RCW 82.14B.030
128 Extension Education	16,257	13,711	Resolution 98-19

130 Growth Management	0	0	RCW 36.70.010
131 Low Income Housing	17,098	13,548	RCW 36.22.178
132 Homeless Program	87,212	49,624	RCW 36.22.179
134 Public Facilities	394,634	456,381	RCW 82.14.370
301 Capital Projects	94,956	119,791	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. The investment amounts listed under Pend Oreille County may include county funds and funds of any municipal corporation, which are not required for immediate expenditure. These funds are invested per RCW 36.29.020. The combined total of \$2,758,117 includes only county funds.

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 county's name.

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 2014 was approximately \$4,582,596.

Investments are presented at original cost. Investments by type at December 31, 2014 are as follows:

Type of Investment	Pend Oreille County	Investments held by the county as agent for other local or private organizations	Total
LGIP	\$2,318,310	\$11,062,852	\$13,381,162
US GOVT SEC	\$0	\$0	\$0
Other:	\$0	\$0	\$0
Certificates of Deposit	\$0	\$100,000	\$100,000
Money Market Accounts	\$439,807	\$7,076	\$446,883
Totals	<u>\$2,758,117</u>	<u>\$11,169,928</u>	<u>\$13,928,045</u>

#### 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 2014 was \$1.4966964898 per \$1000 on an assessed valuation of \$1,379,985,611 for a total regular levy of \$2,065,420. This includes a levy shift from Road to Current Expense of \$200,000.

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 2014 was \$1.376181762 per \$1,000 on an assessed valuation of \$1,205,371,028 for a total road levy of \$1,652,103. This amount reflects a levy shift from Road to Current Expense of \$200,000.

#### NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2014.

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2014</u>
Fair	Public Facilities	\$33,000	0	\$3,000	\$30,000

#### 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, 2014.

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

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Other Debt</u>	<u>Total Debt</u>
2014	\$ 306,392			\$ 306,392
2015	\$ 35,943			\$ 35,943
2016	\$ 36,253			\$ 36,253
TOTALS	\$ <u>378,588</u>	\$ _____	\$ _____	\$ <u>378,588</u>

#### NOTE 6 - PENSION PLANS

Substantially all county full-time and qualifying part-time employees participate in the Public Employees' Retirement System (PERS 1,2, and 3), Public Safety Employees' Retirement System (PSERS), Or Law Enforcement Officers and Fire Fighters Retirement System, (LEOFF 2) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the county's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

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

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

#### NOTE 7 – OTHER DISCLOSURES

For 2014, Pend Oreille County agreed to be the fiscal agent for a Department of Ecology pass-through loan to Selkirk School District. The Loan was received by Pend Oreille County and distributed to the Selkirk School District, thus \$16,446 is included in schedule 7 and 11, but technically it is not a debt of Pend Oreille County so it is not included in Schedule 9, 1 or C-4.



**SCHEDULE OF DISBURSEMENT ACTIVITY**  
**For the Fiscal Year ended December 31, 2014**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014 (4-6-8+9)
635-000-050	CHIPPEWA W/S BOND	0	1,312	1,312		0			1,312
637-000-000	CLAIMS-SALARY	202,306	28,701,418	28,639,931		263,793			28,701,418
201-000-020	COUNTY BONDS	0	306,392	306,392		0			306,392
639-010-000	CUSICK	0	32,781	32,781		0			32,781
639-020-000	IONE	0	82,150	82,150		0			82,150
639-030-000	METALINE	0	48,261	48,261		0			48,261
639-040-000	METALINE FALLS	0	60,858	60,858		0			60,858
639-050-000	NEWPORT	0	314,102	314,102		0			314,102
641-000-050	DIAMOND LAKE W/S BONDS	0	125,218	125,218		0			125,218
646-002-020	FIRE DISTRICT 2 DEBT SERVICE	0	26,715	26,715		0			26,715
646-003-020	FIRE DISTRICT 3 DEBT SERVICE	0	50,401	50,401		0			50,401
646-004-020	FIRE DISTRICT 4 DEBT SERVICE	0	41,750	41,750		0			41,750
654-001-000	HOSPITAL DISTRICT 1 GEN	0	454,707	454,707		0			454,707
654-001-020	HOSPITAL DISTRICT 1 DEBT SVC	0	3	3		0			3
663-009-050	PONDERAY SHORES BOND 09	0	321,663	321,663		0			321,663
665-000-000	PORT OPERATING	104,207	2,337,465	2,403,893		37,779			2,337,465
665-000-050	PORT BONDS	11,100	41,150	52,250		0			41,150
670-043-000	SCHOOL 43 GENERAL	0	409	409		0			409
670-043-020	SCHOOL 43 DEBT SERVICE	0	1,135	1,135		0			1,135
670-056-000	SCHOOL 56 GENERAL	703,679	12,704,645	12,760,092		648,232			12,704,645
670-056-020	SCHOOL 56 DEBT SERVICE	0	674,976	674,976	-	-			674,976
670-056-040	SCHOOL 56 CAPITAL PROJECTS	0	40,800	40,800	-	-			40,800
670-056-060	SCHOOL 56 TRUST	2,080	46,206	46,719	0	1,567			46,206
670-056-080	SCHOOL 56 ASB	17,132	183,201	183,585	0	16,748			183,201



**SCHEDULE OF DISBURSEMENT ACTIVITY**  
**For the Fiscal Year ended December 31, 2014**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014 (4-6-8+9)
670-059-000	SCHOOL 59 GENERAL	136,631	3,454,388	3,458,455		132,564			3,454,388
670-059-020	SCHOOL 59 DEBT SERVICE	0	19,751	19,751		0			19,751
670-059-040	SCHOOL 59 CAPITAL PROJECTS	0	6,359	6,359		-			6,359
670-059-080	SCHOOL 59 ASB	3,991	66,985	68,038	0	2,938			66,985
670-059-090	SCHOOL 59 TRAN VEHI	0	0	0	0	-			-
670-061-000	SCHOOL 61 GENERAL	0	11,688	11,688		0			11,688
670-061-020	SCHOOL 61 DEBT SERVICE	0	14,771	14,771		0			14,771
670-062-000	SCHOOL 62 GENERAL	0	181,095	181,095		0			181,095
670-062-020	SCHOOL 62 DEBT SERVICE	0	0	0		0			-
670-070-000	SCHOOL 70 GENERAL	123,385	3,643,411	3,626,729	0	140,067			3,643,411
670-070-040	SCHOOL 70 CAPITAL PROJECTS	0	178,902	178,552	0	350			178,902
670-070-060	SCHOOL 70 TRUST	0	1,710	1,710	0	-			1,710
670-070-080	SCHOOL 70 ASB	4,918	64,550	65,573		3,895			64,550
670-070-090	SCHOOL 70 TRAN/VEHICLE	0	130,300	130,300	0	-			130,300
675-000-000	STATE	0	4,358,165	4,358,165		0			4,358,165
682-000-000	TAX FORECLOSURE SUSPENSE	0	16,823	16,823		0			16,823
	<b>TOTAL - all funds</b>	<b>1,309,429</b>	<b>58,746,616</b>	<b>58,808,112</b>	<b>-</b>	<b>1,247,933</b>	<b>-</b>	<b>-</b>	<b>58,746,616</b>

**SCHEDULE OF CASH ACTIVITY**  
For the Fiscal Year ended December 31, 2014

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	2,129,649	9,610,675				9,610,675	9,316,151		-	9,316,151	2,424,173
101	ARTS, TOURISM & RECREATI	42,237	36,720				36,720	38,087			38,087	40,870
102	COMMUNITY MENTAL HEAL	1,010,878	1,732,237				1,732,237	1,722,769			1,722,769	1,020,346
103	CRIME VICTIMS	12,554	6,822				6,822	5,037			5,037	14,339
104	FAIR	71,722	97,814				97,814	101,459			101,459	68,077
105	LAW LIBRARY	2,752	3,765				3,765	4,100			4,100	2,417
110	PARK	164,612	5,170				5,170	65,910			65,910	103,872
111	PATHS & TRAILS	123,856	8,050				8,050	15,867			15,867	116,039
112	ROAD	1,207,379	5,032,776				5,032,776	4,834,745			4,834,745	1,405,410
114	VETERAN'S ASSISTANCE	44,692	13,053				13,053	7,585			7,585	50,160
115	REAL ESTATE & PROP TAX AJ	-	9,442				9,442	-			-	9,442
116	TIMBER SALES	234,867	104,874				104,874	32,266			32,266	307,475
117	TREASURER'S REET TECH FU	49,932	48				48	-			-	49,980
118	TREASURER'S O&M	20,546	6,898				6,898	3,717			3,717	23,727
119	AUDITOR'S O&M	80,814	50,045				50,045	31,002			31,002	99,857
121	ELECTION RESERVE	9,120					-	-			-	9,120
122	CLERK'S COLLECTION	4,681					-	-			-	4,681
123	TRIAL COURT IMPROVEMEN	65,115	14,996				14,996	3,736			3,736	76,375
124	DOMESTIC VIOLENCE	-					-	-			-	-
126	DRUG ENFORCEMENT	1,823					-	-			-	1,823
127	ENHANCED 911 SYSTEM	68,321	601,734				601,734	668,592			668,592	1,463
128	EXTENSION EDUCATION	16,257	1,769				1,769	4,315			4,315	13,711
130	GROWTH MANAGEMENT	8,171					-	7			7	8,164
131	LOW INCOME HOUSING	17,098	13,441				13,441	16,991			16,991	13,548
132	HOMELESS PROGRAM	87,212	88,478				88,478	126,066			126,066	49,624
134	PUBLIC FACILITIES	394,634	145,147				145,147	83,400			83,400	456,381
201	BOND	-	306,392				306,392	306,392			306,392	-
301	CAPITAL PROJECTS	94,956	110,125				110,125	85,290			85,290	119,791
463	SOLID WASTE	152,112	930,335				930,335	954,450			954,450	127,997
501	RISK MANAGEMENT	156,549	337,725				337,725	360,587			360,587	133,687
502	EQUIPMENT R&R	1,222,574	1,862,362				1,862,362	2,013,419			2,013,419	1,071,517
504	UNEMPLOYMENT COMP	161,035	66,903				66,903	21,055			21,055	206,883
505	IT FUND	161,239	525,258				525,258	468,681			468,681	217,816
	<b>SUBTOTAL</b>	<b>7,817,387</b>	<b>21,723,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,723,054</b>	<b>21,291,676</b>	<b>-</b>	<b>-</b>	<b>21,291,676</b>	<b>8,248,765</b>
	<b>TRUST ACCOUNTS</b>						-				-	
621	AUDITOR DEPT OF LICENSING	21,030			1,311,736		1,311,736			1,324,121	1,324,121	8,645
622	COUNSELING SERVICES CHE	2,100			192		192			292	292	2,000
623	DISTRICT COURT CHECKING	11,981			484,177		484,177			481,814	481,814	14,344
624	SHERIFF CORRECTION JAIL	42,321			120,678		120,678			111,433	111,433	51,566
625	SUPERIOR COURT CHECKING	10,216			190,932		190,932			177,129	177,129	24,019
632	ADVANCE TAX	-	178				178				-	178
675	SHERIFF'S TRUST	2,346	17,916				17,916	18,508			18,508	1,754
682-000-000	TAX FORECLOSURE	74,801	19,582				19,582	16,823			16,823	77,560
683-000-060	TIMBER TAX RESERVE	134,381	(81,363)				(81,363)	-			-	53,018
684-000-000	COUNTY TAX REFUND FUND	-					-	-			-	-
685-000-000	TREASURER'S SUSPENSE	-	4,449				4,449				-	4,449
	<b>SUBTOTAL</b>	<b>299,176</b>	<b>-39,238</b>	<b>-</b>	<b>2,107,715</b>	<b>-</b>	<b>2,068,477</b>	<b>35,331</b>	<b>-</b>	<b>2,094,789</b>	<b>2,130,120</b>	<b>237,533</b>

SCHEDULE OF CASH ACTIVITY  
For the Fiscal Year ended December 31, 2014

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>CEMETERY DISTRICTS</b>						-				-	
634-001-000	CEMETERY DISTRICT 1	306,710	143,485				143,485	78,880			78,880	371,315
634-002-000	CEMETERY DISTRICT 2	17,203	3,487				3,487	5,361	6,000		11,361	9,329
634-002-040	CEMETERY DISTRICT 2	-	0	6,000			6,000				-	6,000
634-003-000	CEMETERY DISTRICT 3	28,166	22,147				22,147	3,261			3,261	47,052
	<b>SUBTOTAL</b>	<b>352,079</b>	<b>169,119</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>175,119</b>	<b>87,502</b>	<b>6,000</b>		<b>93,502</b>	<b>433,696</b>
	<b>WATER/SEWER DISTRICTS</b>						-				-	
635-000-000	CHIPPEWA W/S GENERAL	47,048	105,291				105,291	102,717			102,717	49,622
635-000-040	CHIPPEWA W/S C/P	12,423	0				-	8,866			8,866	3,557
635-000-050	CHIPPEWA W/S BOND	-	1,312				1,312	1,312			1,312	-
641-000-000	DIAMOND LAKE W/S GENERAL	305,390	255,694				255,694	330,690			330,690	230,394
641-000-040	DIAMOND LAKE W/S CONSTR	202,525	10,558				10,558				-	213,083
641-000-050	DIAMOND LAKE W/S BONDS	376,847	121,644				121,644	125,218			125,218	373,273
641-000-060	DIAMOND LAKE W/S BOND R	169,147	142				142				-	169,289
659-000-000	LENORA SEWER GENERAL	64,716	120,743	49,967			170,710	163,575			163,575	71,851
659-000-040	LENORA SEWER CP	19	74,703				74,703	24,735	49,967		74,702	20
659-000-050	LENORA SEWER BOND	32,713	27,427				27,427				-	60,140
663-000-000	PONDERAY SHORES W/S	252,307	29,448				29,448	25,594	193,736		219,330	62,425
663-000-040	PONDERAY SHORES W/S CONSTR		0				-				-	-
663-000-050	PONDERAY SHORES W/S REV	126,878	37,557	193,736			231,293	321,663			321,663	36,508
667-000-000	SACHEEN SEWER GENERAL	36,359	56,580				56,580	75,190			75,190	17,749
667-000-020	SACHEEN SEWER DEBT SERV	83					-				-	83
667-000-040	SACHEEN SEWER CAP PROJ	1	5,175,687				5,175,687	5,175,687			5,175,687	1
667-000-050	SACHEEN ASSESSMENT DEB	-	0				-	-			-	-
	<b>SUBTOTAL</b>	<b>1,626,456</b>	<b>6,016,786</b>	<b>243,703</b>	<b>-</b>	<b>-</b>	<b>6,260,489</b>	<b>6,355,247</b>	<b>243,703</b>	<b>-</b>	<b>6,598,950</b>	<b>1,287,995</b>
	<b>CITIES &amp; TOWNS</b>											
639-010-000	CUSICK GENERAL	79	32,859				32,859	32,781			32,781	157
639-020-000	JONE GENERAL	651	82,012				82,012	82,150			82,150	513
639-030-000	METALINE GENERAL	114	48,324				48,324	48,261			48,261	177
639-040-000	METALINE FALLS GENERAL	(201)	61,418				61,418	60,858			60,858	359
639-050-000	NEWPORT GENERAL	4,004	317,745				317,745	314,102			314,102	7,647
	<b>SUBTOTAL</b>	<b>4,647</b>	<b>542,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>542,358</b>	<b>538,152</b>	<b>-</b>	<b>-</b>	<b>538,152</b>	<b>8,853</b>
	<b>DIKING DISTRICT</b>											
644-002-000	DIKING DISTRICT 2	5,014	300				300				-	5,314
	<b>SUBTOTAL</b>	<b>5,014</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,314</b>
	<b>FIRE DISTRICTS</b>											
646-002-000	FIRE DISTRICT 2 GENERAL	87,029	232,775				232,775	185,387			185,387	134,417
646-002-010	FIRE DISTRICT 2 RESCUE	63,746	162,268				162,268	160,473			160,473	65,541
646-002-020	FIRE DISTRICT 2 DEBT SERV	-	26,715				26,715	26,715			26,715	-
646-002-040	FIRE DISTRICT 2 BUILDING R	768					-	768			768	-
646-003-000	FIRE DISTRICT 3 GENERAL	318,422	537,714				537,714	381,531			381,531	474,605
646-003-010	FIRE DISTRICT 3 ENGINE & E	73,524	1,064				1,064	24,836			24,836	49,752
646-003-020	FIRE DISTRICT 3 DEBT SERV	-	50,401				50,401	50,401			50,401	-
646-004-000	FIRE DISTRICT 4 GENERAL	356,570	279,489				279,489	221,847			221,847	414,212
646-004-010	FIRE DISTRICT 4 EQUIP RES	89,330	73				73	20,179			20,179	69,224
646-004-020	FIRE DISTRICT 4 DEBT SERV	-	41,750				41,750	41,750			41,750	-
646-005-000	FIRE DISTRICT 5 GENERAL	21,167	27,961				27,961	24,452			24,452	24,676
646-006-000	FIRE DISTRICT 6 GENERAL	254,303	90,736				90,736	148,752			148,752	196,287
646-008-000	FIRE DISTRICT 8 GENERAL	13,562	27,692				27,692	15,261			15,261	25,993
	<b>SUBTOTAL</b>	<b>1,278,421</b>	<b>1,478,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,478,638</b>	<b>1,302,352</b>	<b>-</b>	<b>-</b>	<b>1,302,352</b>	<b>1,454,707</b>
	<b>HOSPITAL DISTRICTS</b>											
654-001-000	HOSPITAL DISTRICT 1 GENER	9,524	456,332				456,332	454,707			454,707	11,149
654-001-020	HOSPITAL DISTRICT 1 DEBT SERVICE		3				3	3			-	-
654-002-000	HOSPITAL DISTRICT 2 GENER	101,226	35,323				35,323	14,769			14,769	121,780
	<b>SUBTOTAL</b>	<b>110,750</b>	<b>491,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>491,658</b>	<b>469,479</b>	<b>-</b>	<b>-</b>	<b>469,479</b>	<b>132,929</b>

SCHEDULE OF CASH ACTIVITY  
For the Fiscal Year ended December 31, 2014

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>LIBRARY DISTRICT</b>											
661-000-000	LIBRARY	461,863	589,962				589,962	504,816			504,816	547,009
	<b>SUBTOTAL</b>	<b>461,863</b>	<b>589,962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>589,962</b>	<b>504,816</b>	<b>-</b>	<b>-</b>	<b>504,816</b>	<b>547,009</b>
	<b>PORT DISTRICTS</b>											
665-000-000	PORT OPERATING EXPENSE	2,823,332	2,433,042				2,433,042	2,337,465			2,337,465	2,918,909
665-000-040	PORT CAP IMP	59,958	58				58				-	60,016
665-000-050	PORT REVENUE BOND	-		41,150			41,150	41,150			41,150	-
665-000-060	PORT DEBT SERVICE RES	138,034	126				126		41,150		41,150	97,010
665-000-090	PORT INSURANCE RESERVE	150,368	145				145				-	150,513
	<b>SUBTOTAL</b>	<b>3,171,692</b>	<b>2,433,371</b>	<b>41,150</b>	<b>-</b>	<b>-</b>	<b>2,474,521</b>	<b>2,378,615</b>	<b>41,150</b>	<b>-</b>	<b>2,419,765</b>	<b>3,226,448</b>
	<b>SCHOOL DISTRICTS</b>											
670	<b>SUBTOTAL</b>	<b>3,399,347</b>	<b>22,076,810</b>	<b>1,055,717</b>			<b>23,132,527</b>	<b>21,425,281</b>	<b>1,055,717</b>	<b>-</b>	<b>22,480,998</b>	<b>4,050,876</b>
	<b>STATE</b>											
679-000-000	STATE REMITS	43,381	4,367,060				4,367,060	4,358,165			4,358,165	52,276
	<b>SUBTOTAL</b>	<b>43,381</b>	<b>4,367,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,367,060</b>	<b>4,358,165</b>	<b>-</b>	<b>-</b>	<b>4,358,165</b>	<b>52,276</b>
	<b>TOTALS</b>	<b>18,570,213</b>	<b>59,849,878</b>	<b>1,346,570</b>	<b>2,107,715</b>	<b>0</b>	<b>63,304,163</b>	<b>58,746,616</b>	<b>1,346,570</b>	<b>2,094,789</b>	<b>62,187,975</b>	<b>19,686,401</b>

**For the Year Ended December 31, 2014**

Project Description/Indentification Number	Total Budget for the Project	Current Year Portion - Actual Amount	Current Year Portion Performed by Own Employees - Actual Amount
CRP824	\$ 2,319,000.00	\$ 138.00	\$ 138.00
CRP836	\$ 666,108.00	\$ 20,216.00	\$ 1,835.00
CRP837	\$ 859,800.00	\$ 51,224.00	\$ 8,049.00
CRP838	\$ 812,000.00	\$ 5,631.00	\$ 5,631.00
CRP839	\$ 420,000.00	\$ 11,891.00	\$ 10,808.00
SP121	\$ 2,030,000.00	\$ 1,412.00	\$ 1,237.00
SP129	\$ 163,000.00	\$ 216,435.00	\$ 88,910.00
SP130	\$ 139,715.00	\$ 140,969.00	\$ 87,666.00
SP132	\$ 300,000.00	\$ 18,444.00	\$ 13,667.00
SP136	\$ 110,000.00	\$ 20,218.00	\$ 4,352.00
SP137	\$ 300,000.00	\$ 15,507.00	\$ 7,887.00
SP145	\$ 250,000.00	\$ 2,384.00	\$ 2,384.00
SP601	\$ 205,160.00	\$ 183,507.00	\$ 14,593.00
TOTALS	\$ 8,574,783.00	\$ 687,976.00	\$ 247,157.00

MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

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

For the Year Ended December 31, 2014

Total current public work construction budget as amended (annual or biennial as applicable)	1241640
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Allowable portion of total public works (10 percent of line 1)	809090
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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)	809090
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Total public works projects performed by public employiyees during the current year (include work performed by a county)	247160
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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)	561930
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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, 2014**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 \$17,880.22
Terms and Conditions, as Applicable, Including:  Rates (E.g., Hourly, etc.)\$100/hr _____  Maximum Compensation Allowed _N/A_____
Duration of Services Jan-December 31, 2014
Services Provided      Labor relations _____ _____

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

**For the Year Ended December 31, 2014**

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$142,147 plus Unspent Proceeds from Previous Periods \$ 391,634

(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	\$77,204.64	\$77,204.64	10	411
TEDD	Comp Plan	\$5,400.00	\$5,400.00	1	3
Garden Building	Comp Plan	\$795.00	\$795.00	1	1.2
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		

- (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