

# 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, 2017**

## GOVERNMENT INFORMATION

Official Mailing Address: PO Box 5015, Newport WA 99156  
Official Web Address: [pendoreilleco.org](http://pendoreilleco.org)

## PREPARER INFORMATION AND CERTIFICATION:

Preparer Name and Title: Jill Shacklett, Deputy Auditor  
Terri Miller, Treasurer

Contact Phone Number: (509) 447-6474      Contact Fax Number (509) 447-2475

Contact Email Address [mnichols@pendoreille.org](mailto:mnichols@pendoreille.org)

Contact: Marianne Nichols, AUDITOR

Signature:

A handwritten signature in black ink, appearing to read "M. Nichols", is written over a horizontal line.

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		Total for All Funds (Memo Only)	001 General	101 Arts & Tourism	102 Counseling
<b>Beginning Cash and Investments</b>					
30810	Reserved	4,429,215	828,939	48,700	1,225,522
30880	Unreserved	3,094,382	1,065,105	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	6,038,563	3,551,198	53,150	29,884
320	Licenses and Permits	181,043	181,043	-	-
330	Intergovernmental Revenues	9,707,547	4,648,306	-	1,972,065
340	Charges for Goods and Services	5,839,770	1,387,526	-	82,268
350	Fines and Penalties	188,568	188,570	-	-
360	Miscellaneous Revenues	613,993	380,203	-	7,502
Total Revenues:		<u>22,569,484</u>	<u>10,336,846</u>	<u>53,150</u>	<u>2,091,719</u>
<b>Expenditures</b>					
510	General Government	6,422,812	5,366,638	-	-
520	Public Safety	4,674,823	3,906,193	-	-
530	Utilities	1,133,776	-	-	-
540	Transportation	5,188,404	-	-	-
550	Natural and Economic Environment	907,161	631,060	37,849	-
560	Social Services	2,394,882	235,717	-	2,059,091
570	Culture and Recreation	255,870	89,908	-	-
Total Expenditures:		<u>20,977,728</u>	<u>10,229,516</u>	<u>37,849</u>	<u>2,059,091</u>
Excess (Deficiency) Revenues over Expenditures:		1,591,756	107,330	15,301	32,628
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	19,358	434	-	-
381, 395, 398	Other Resources	224,275	83,370	-	-
Total Other Increases in Fund Resources:		<u>243,633</u>	<u>83,804</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	1,367,044	60,711	-	16,834
591-593, 599	Debt Service	73,528	30,301	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	61,314	214	-	-
581	Other Uses	18,000	-	-	-
Total Other Decreases in Fund Resources:		<u>1,519,886</u>	<u>91,226</u>	<u>-</u>	<u>16,834</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>315,503</b>	<b>99,908</b>	<b>15,301</b>	<b>15,794</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	4,483,314	813,313	64,001	1,241,316
5088000	Unreserved	3,355,786	1,180,639	-	-
<b>Total Ending Cash and Investments</b>		<b>7,839,100</b>	<b>1,993,952</b>	<b>64,001</b>	<b>1,241,316</b>

The accompanying notes are an integral part of this statement.

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<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	21,139	79,004	3,150	102,468
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	33,086	-	-
340	Charges for Goods and Services	10,463	36,716	3,240	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	32,210	-	1,110
Total Revenues:		<u>10,463</u>	<u>102,012</u>	<u>3,240</u>	<u>1,110</u>
<b>Expenditures</b>					
510	General Government	5,781	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	104,521	2,854	53,372
Total Expenditures:		<u>5,781</u>	<u>104,521</u>	<u>2,854</u>	<u>53,372</u>
Excess (Deficiency) Revenues over Expenditures:		<u>4,682</u>	<u>(2,509)</u>	<u>386</u>	<u>(52,262)</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	46,398
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>46,398</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	636	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	5,001	-	-
581	Other Uses	-	3,000	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>8,637</u>	<u>-</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>4,682</u></b>	<b><u>(11,146)</u></b>	<b><u>386</u></b>	<b><u>(5,864)</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	25,821	67,858	3,536	96,604
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>25,821</u></b>	<b><u>67,858</u></b>	<b><u>3,536</u></b>	<b><u>96,604</u></b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		111 Paths & Trails	112 Road	114 Veteran's Assistance	115 Real Estate & Property Tax Admin
<b>Beginning Cash and Investments</b>					
30810	Reserved	132,739	1,169,434	59,946	83,192
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	1,972,719	13,510	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,614	2,236,320	1	9,898
340	Charges for Goods and Services	-	57,672	-	2,520
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	71,860	-	753
Total Revenues:		8,614	4,338,571	13,511	13,171
<b>Expenditures</b>					
510	General Government	-	59,563	-	-
520	Public Safety	-	160,614	-	-
530	Utilities	-	-	-	-
540	Transportation	-	3,988,610	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	9,926	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	4,208,787	9,926	-
Excess (Deficiency) Revenues over Expenditures:		8,614	129,784	3,585	13,171
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	42	-	-
381, 395, 398	Other Resources	-	13,488	-	-
Total Other Increases in Fund Resources:		-	13,530	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	302,403	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	37,545	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	339,948	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>8,614</b>	<b>(196,634)</b>	<b>3,585</b>	<b>13,171</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	141,353	972,800	63,531	96,363
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>141,353</b>	<b>972,800</b>	<b>63,531</b>	<b>96,363</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		118 Treasurer's O&M	119 Auditor's O&M	123 Trial Court Improvement	126 Drug Enforcement
<b>Beginning Cash and Investments</b>					
30810	Reserved	42,368	119,683	95,675	63,205
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	46,944	18,759	-
340	Charges for Goods and Services	35,202	9,294	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	10,354
Total Revenues:		35,202	56,238	18,759	10,354
<b>Expenditures</b>					
510	General Government	9,525	66,822	18,368	-
520	Public Safety	-	-	-	495
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		9,525	66,822	18,368	495
Excess (Deficiency) Revenues over Expenditures:		25,677	(10,584)	391	9,859
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	3,300
Total Other Increases in Fund Resources:		-	-	-	3,300
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	3,376	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	3,376	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>25,677</b>	<b>(13,960)</b>	<b>391</b>	<b>13,159</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	68,045	105,723	96,066	76,364
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>68,045</b>	<b>105,723</b>	<b>96,066</b>	<b>76,364</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<b>127 Emergency 911 communication</b>	<b>128 Extension Education</b>	<b>130 Growth Management</b>	<b>131 Low Income Housing</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	9,568	-	14,708
30880	Unreserved	51,999	-	17,068	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	105,195	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	609,199	-	71,942	-
340	Charges for Goods and Services	-	1,663	-	15,817
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	90	400	-	-
Total Revenues:		<u>714,484</u>	<u>2,063</u>	<u>71,942</u>	<u>15,817</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	607,521	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	52,062	-
560	Social Services	-	-	-	15,093
570	Culture and Recreation	-	5,215	-	-
Total Expenditures:		<u>607,521</u>	<u>5,215</u>	<u>52,062</u>	<u>15,093</u>
Excess (Deficiency) Revenues over Expenditures:		106,963	(3,152)	19,880	724
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	4	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	<u>4</u>	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	26,883	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	1	-	-
581	Other Uses	-	-	15,000	-
Total Other Decreases in Fund Resources:		<u>26,883</u>	<u>1</u>	<u>15,000</u>	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>80,080</b>	<b>(3,149)</b>	<b>4,880</b>	<b>724</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	72,079	6,419	21,948	15,432
5088000	Unreserved	60,000	-	-	-
<b>Total Ending Cash and Investments</b>		<b>132,079</b>	<b>6,419</b>	<b>21,948</b>	<b>15,432</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<u>132 Homeless Program</u>	<u>134 Public Facilities</u>	<u>301 Capital Projects</u>	<u>463 Solid Waste</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	9,373	183,744	136,658	-
30880	Unreserved	-	-	-	242,994
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	147,810	165,097	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	43,416
340	Charges for Goods and Services	84,637	-	-	1,061,080
350	Fines and Penalties	-	-	-	(2)
360	Miscellaneous Revenues	-	-	-	98,978
Total Revenues:		<u>84,637</u>	<u>147,810</u>	<u>165,097</u>	<u>1,203,472</u>
<b>Expenditures</b>					
510	General Government	-	-	4,659	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,133,776
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	182,940	-	3,250
560	Social Services	75,055	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>75,055</u>	<u>182,940</u>	<u>4,659</u>	<u>1,137,026</u>
Excess (Deficiency) Revenues over Expenditures:		9,582	(35,130)	160,438	66,446
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	18,400
381, 395, 398	Other Resources	-	3,000	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>3,000</u>	<u>-</u>	<u>18,400</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	32,923	1,851
591-593, 599	Debt Service	-	-	-	43,227
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	18,551
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>-</u>	<u>32,923</u>	<u>63,629</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>9,582</b>	<b>(32,130)</b>	<b>127,515</b>	<b>21,217</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	18,955	151,614	264,173	-
5088000	Unreserved	-	-	-	264,211
<b>Total Ending Cash and Investments</b>		<b>18,955</b>	<b>151,614</b>	<b>264,173</b>	<b>264,211</b>

**Pend Oreille County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<b>501 Risk Management</b>	<b>502 ER&amp;R</b>	<b>504 Unemployment</b>	<b>505 Information Technology</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	295,014	1,103,494	220,846	97,862
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	8,997
340	Charges for Goods and Services	349,527	1,902,335	6,435	793,375
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	9,497	-	1,036
Total Revenues:		<u>349,527</u>	<u>1,911,832</u>	<u>6,435</u>	<u>803,408</u>
<b>Expenditures</b>					
510	General Government	379,338	-	25,954	486,164
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	1,199,794	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>379,338</u>	<u>1,199,794</u>	<u>25,954</u>	<u>486,164</u>
Excess (Deficiency) Revenues over Expenditures:		(29,811)	712,038	(19,519)	317,244
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	48	-	430
381, 395, 398	Other Resources	-	74,719	-	-
Total Other Increases in Fund Resources:		-	<u>74,767</u>	-	<u>430</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	806,792	-	114,635
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	2	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	<u>806,794</u>	-	<u>114,635</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(29,811)</b>	<b>(19,989)</b>	<b>(19,519)</b>	<b>203,039</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	265,203	1,083,505	201,327	300,901
<b>Total Ending Cash and Investments</b>		<b><u>265,203</u></b>	<b><u>1,083,505</u></b>	<b><u>201,327</u></b>	<b><u>300,901</u></b>

**Pend Oreille County**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

	Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust	Agency	
308	Beginning Cash and Investments	13,982,786	11,230,301	106,898	2,645,587
388 & 588	Prior Period Adjustment, Net	-	-	-	-
310-390	Additions	48,314,397	4,158,580	2,296,274	41,859,543
510-590	Deductions	48,426,859	4,640,839	2,300,765	41,485,255
	Net Increase (Decrease) in Cash and Investments:	(112,462)	(482,259)	(4,491)	374,288
508	Ending Cash and Investments	13,870,325	10,748,042	102,407	3,019,876

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

# Pend Oreille County

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Reserved Cash and Investments - Beginning	\$828,939
0150	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,065,105
0150	001	General	3111000	Property Tax	\$2,108,770
0150	001	General	3113000	Sale of Tax Title Property	\$4,829
0150	001	General	3174000	Timber Excise Tax	\$149,810
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,158,907
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$127,538
0150	001	General	3172000	Leasehold Excise Tax	\$1,344
0150	001	General	3221000	Buildings, Structures and Equipment	\$159,745
0150	001	General	3222000	Marriage Licenses	\$552
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$11,071
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$9,675
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$17,742
0150	001	General	3321523	Payment In-Lieu of Tax	\$985,029
0150	001	General	3321560	Payment In-Lieu of Tax	\$210
0150	001	General	3421000	Law Enforcement Services	\$224
0150	001	General	3331657	Federal Indirect Grant from Department of Justice	\$43,833
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$26,170
0150	001	General	3332070	Federal Indirect Grant from Department of Transportation	\$8,000
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$76,961

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	\$5,863
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	\$25,098
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$61,157
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$83,488
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	\$31,250
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$41,530
0150	001	General	3340310	State Grant from Department of Ecology	\$86,395
0150	001	General	3340350	State Grant from Traffic Safety Commission	\$444
0150	001	General	3340420	State Grant from Department of Commerce	\$244,694
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$27,202
0150	001	General	3340462	State Grant from Department of Social and Health Services	\$19,412
0150	001	General	3340463	State Grant from Department of Social and Health Services	\$3,082
0150	001	General	3350091	PUD Privilege Tax	\$468,241
0150	001	General	3360084	Vessel Registration Fees	\$7,686
0150	001	General	3360098	City-County Assistance	\$217,576
0150	001	General	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$611
0150	001	General	3694000	Judgments and Settlements	\$119
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$3,309
0150	001	General	3360610	Criminal Justice - Counties	\$460,182

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$3,413
0150	001	General	3360632	Juvenile Rehabilitations - Impacted Counties	\$38,023
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$10,939
0150	001	General	3360692	Autopsy Cost	\$3,485
0150	001	General	3360694	Liquor/Beer Excise Tax	\$20,413
0150	001	General	3360695	Liquor Control Board Profits	\$39,412
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,587,456
0150	001	General	3412100	Auditors' Filing and Recording Services	\$29,937
0150	001	General	3412200	District/Municipal Court Civil Filing Services	\$3,942
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$13,233
0150	001	General	3412800	District/Municipal Other Court Filing Services	\$246
0150	001	General	3412900	Superior Court Other Filing Services	\$1,730
0150	001	General	3413200	District/Municipal Court Records Services	\$3,756
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,290
0150	001	General	3413400	Superior Court Record Services	\$10,607
0150	001	General	3413400	Superior Court Record Services	\$10,408
0150	001	General	3413423	Superior Court Record Services	\$275
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$429
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$3,420
0150	001	General	3413700	Superior Court - Administrative Fees	\$114

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3414100	Assessors' Fees	\$10,538
0150	001	General	3414200	Treasurers' Fees	\$26,609
0150	001	General	3414300	Budgeting and Accounting Services	\$10,656
0150	001	General	3414500	Election Services	\$74,118
0150	001	General	3414800	Motor Vehicle License Fees	\$169,575
0150	001	General	3414900	Court Services	\$21,100
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$192
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$5,194
0150	001	General	3417000	Sales of Merchandise	\$701
0150	001	General	3417000	Sales of Merchandise	\$4,899
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$6,088
0150	001	General	3419100	Election Candidate Filing Services	\$543
0150	001	General	3419200	Property Management Services	\$50
0150	001	General	3419500	Legal Services	\$175
0150	001	General	3419600	Personnel Services	\$981
0150	001	General	3419900	Passport and Naturalization Services	\$9,615
0150	001	General	3421000	Law Enforcement Services	\$394,209
0150	001	General	3423000	Detention and Correction Services	\$176,099
0150	001	General	3423000	Detention and Correction Services	\$978
0150	001	General	3425000	Disaster Preparation Services	\$1,558
0150	001	General	3428000	Dispatch Services	\$101,059
0150	001	General	3451600	Weed Control Services	\$91,545
0150	001	General	3458100	Zoning and Subdivision Services	\$31,575

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3465000	Domestic Relations and Family Court Services	\$2,253
0150	001	General	3465000	Domestic Relations and Family Court Services	\$40
0150	001	General	3471000	Cooperative Extension Services	\$50
0150	001	General	3515000	Investigative Fund Assessments	\$4,746
0150	001	General	3518000	Crime Victim Penalty Assessments	\$7,737
0150	001	General	3519000	Other Superior Court Penalties	\$3,283
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$292
0150	001	General	3531000	Traffic Infraction Penalties	\$47,000
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$2,966
0150	001	General	3540000	Civil Parking Infraction Penalties	\$50
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$7,851
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$8,788
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$2,424
0150	001	General	3572200	Witness Cost	\$117
0150	001	General	3572300	Public Defense Cost	\$5,152
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$8,363
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$1,305
0150	001	General	3573300	Public Defense Cost	\$1,901
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$12,105
0150	001	General	3590000	Non-Court Fines and Penalties	\$74,295
0150	001	General	3590000	Non-Court Fines and Penalties	\$195
0150	001	General	3611000	Investment Earnings	\$57,586
0150	001	General	3614000	Other Interest	\$137,776
0150	001	General	3620000	Rents and Leases	\$15,625

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3620000	Rents and Leases	\$118,909
0150	001	General	3417000	Sales of Merchandise	\$5,901
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$37,367
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$2,759
0150	001	General	3693000	Confiscated and Forfeited Property	\$102
0150	001	General	3694000	Judgments and Settlements	\$500
0150	001	General	3698000	Cash Adjustments	(\$68)
0150	001	General	3699100	Miscellaneous Other	\$936
0150	001	General	3671100	Contributions and Donations from Nongovernmental Sources	\$8,592
0150	001	General	3421000	Law Enforcement Services	\$160,614
0150	101	Arts & Toursim	3081000	Reserved Cash and Investments - Beginning	\$48,700
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	\$53,150
0150	102	Counseling	3081000	Reserved Cash and Investments - Beginning	\$1,225,522
0150	102	Counseling	3111000	Property Tax	\$27,830
0150	102	Counseling	3113000	Sale of Tax Title Property	\$64
0150	102	Counseling	3174000	Timber Excise Tax	\$1,972
0150	102	Counseling	3172000	Leasehold Excise Tax	\$18
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$3
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$55,056
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$64

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$199,724
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$38,963
0150	102	Counseling	3340461	State Grant from Department of Social and Health Services	\$5,371
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	\$181,806
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	\$31,840
0150	102	Counseling	3340468	State Grant from Department of Social and Health Services	\$34,637
0150	102	Counseling	3360423	Public Health Assistance	\$1,423,380
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$417
0150	102	Counseling	3360695	Liquor Control Board Profits	\$804
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,839
0150	102	Counseling	3463001	Chemical Dependency Services	\$235
0150	102	Counseling	3463002	Chemical Dependency Services	\$563
0150	102	Counseling	3463019	Chemical Dependency Services	\$1,811
0150	102	Counseling	3463062	Chemical Dependency Services	\$9,249
0150	102	Counseling	3464064	Mental Health Services	\$34,849
0150	102	Counseling	3466000	Developmental Disabilities Services	\$33,722
0150	102	Counseling	3611100	Investment Earnings	\$4,492
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$3,010
0150	103	Crime Victims	3081000	Reserved Cash and Investments - Beginning	\$21,139

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$10,463
0150	104	Fair	3081000	Reserved Cash and Investments - Beginning	\$79,004
0150	104	Fair	3360211	Fair Fund	\$33,086
0150	104	Fair	3474000	Event Admission Fees	\$35,804
0150	104	Fair	3611100	Investment Earnings	\$408
0150	104	Fair	3620000	Rents and Leases	\$22,343
0150	104	Fair	3417000	Sales of Merchandise	\$912
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$9,449
0150	104	Fair	3698000	Cash Adjustments	\$10
0150	105	Law Library	3081000	Reserved Cash and Investments - Beginning	\$3,150
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$945
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,295
0150	110	Park	3081000	Reserved Cash and Investments - Beginning	\$102,468
0150	110	Park	3620000	Rents and Leases	\$764
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$348
0150	110	Park	3698000	Cash Adjustments	(\$2)
0150	111	Paths & Trails	3081000	Reserved Cash and Investments - Beginning	\$132,739
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,614
0150	112	Road	3081000	Reserved Cash and Investments - Beginning	\$1,169,434
0150	112	Road	3111000	Property Tax	\$1,820,110
0150	112	Road	3113000	Sale of Tax Title Property	\$4,387
0150	112	Road	3174000	Timber Excise Tax	\$147,223
0150	112	Road	3172000	Leasehold Excise Tax	\$999

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3321068	Title I - Schools and Roads	\$75,325
0150	112	Road	3321560	Payment In-Lieu of Tax	\$206
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$102,173
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$12,582
0150	112	Road	3332023	Federal Indirect Grant from Department of Transportation	\$8,010
0150	112	Road	3340270	State Grant from Recreation and Conservation Office	\$26,745
0150	112	Road	3340370	Rural Arterial Program (RAP)	\$28,299
0150	112	Road	3340372	County Arterial Preservation Program (CAPP)	\$212,714
0150	112	Road	3360075	Multimodal Transportation - Counties	\$56,189
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,714,077
0150	112	Road	3417100	Sales of Merchandise	\$150
0150	112	Road	3417500	Sales of Merchandise	\$355
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$39,997
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$17,170
0150	112	Road	3611100	Investment Earnings	\$5,284
0150	112	Road	3671100	Contributions and Donations from Nongovernmental Sources	\$40,000
0150	112	Road	3691000	Sale of Surplus	\$774
0150	112	Road	3699100	Miscellaneous Other	\$25,638
0150	112	Road	3699100	Miscellaneous Other	\$164
0150	114	Veteran's Assistance	3081000	Reserved Cash and Investments - Beginning	\$59,946

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	3111000	Property Tax	\$12,581
0150	114	Veteran's Assistance	3113000	Sale of Tax Title Property	\$29
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	\$892
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$8
0150	114	Veteran's Assistance	3321560	Payment In-Lieu of Tax	\$1
0150	115	Real Estate & Property Tax Admin	3081000	Reserved Cash and Investments - Beginning	\$83,192
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$9,898
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$2,520
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	\$753
0150	118	Treasurer's O&M	3081000	Reserved Cash and Investments - Beginning	\$42,368
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$35,197
0150	118	Treasurer's O&M	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$5
0150	119	Auditor's O&M	3081000	Reserved Cash and Investments - Beginning	\$119,683
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$46,944
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$2,522
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$6,772
0150	123	Trial Court Improvement	3081000	Reserved Cash and Investments - Beginning	\$95,675
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$18,759
0150	126	Drug Enforcement	3081000	Reserved Cash and Investments - Beginning	\$63,205
0150	126	Drug Enforcement	3671100	Contributions and Donations from Nongovernmental Sources	\$10,354
0150	127	Emergency 911 communicstion	3088000	Unreserved Cash and Investments - Beginning	\$51,999

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communicstion	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$28,103
0150	127	Emergency 911 communicstion	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$74,818
0150	127	Emergency 911 communicstion	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$2,274
0150	127	Emergency 911 communicstion	3340180	State Grant from Military Department	\$609,199
0150	127	Emergency 911 communicstion	3614000	Other Interest	\$90
0150	128	Extension Education	3081000	Reserved Cash and Investments - Beginning	\$9,568
0150	128	Extension Education	3417100	Sales of Merchandise	\$55
0150	128	Extension Education	3471000	Cooperative Extension Services	\$1,608
0150	128	Extension Education	3671100	Contributions and Donations from Nongovernmental Sources	\$400
0150	130	Growth Management	3088000	Unreserved Cash and Investments - Beginning	\$17,068
0150	130	Growth Management	3340330	State Grant from Conservation Commission	\$71,942
0150	131	Low Income Housing	3081000	Reserved Cash and Investments - Beginning	\$14,708
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$15,817
0150	132	Homeless Program	3081000	Reserved Cash and Investments - Beginning	\$9,373
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$84,637
0150	134	Public Facilities	3081000	Reserved Cash and Investments - Beginning	\$183,744
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$147,810
0150	301	Capital Projects	3081000	Reserved Cash and Investments - Beginning	\$136,658
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$165,097

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3088000	Unreserved Cash and Investments - Beginning	\$242,994
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	\$43,416
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$1,061,080
0150	463	Solid Waste	3590000	Non-Court Fines and Penalties	(\$2)
0150	463	Solid Waste	3691000	Sale of Surplus	\$97,397
0150	463	Solid Waste	3698100	Cash Adjustments	\$7
0150	463	Solid Waste	3699100	Miscellaneous Other	\$1,574
0150	501	Risk Management	3088000	Unreserved Cash and Investments - Beginning	\$295,014
0150	501	Risk Management	3480000	Internal Service Funds Sales and Services	\$349,527
0150	502	ER&R	3088000	Unreserved Cash and Investments - Beginning	\$1,103,494
0150	502	ER&R	3419400	Purchasing Services	\$10,134
0150	502	ER&R	3442000	Sales of Road Materials	\$24,003
0150	502	ER&R	3445000	Sales of Fuel	\$177,196
0150	502	ER&R	3445000	Sales of Fuel	\$286,548
0150	502	ER&R	3611000	Investment Earnings	\$6,311
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,404,454
0150	502	ER&R	3699100	Miscellaneous Other	\$3,186
0150	504	Unemployment	3088000	Unreserved Cash and Investments - Beginning	\$220,846
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$6,435
0150	505	Information Technology	3088000	Unreserved Cash and Investments - Beginning	\$97,862
0150	505	Information Technology	3340420	State Grant from Department of Commerce	\$8,997
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$477
0150	505	Information Technology	3457000	Information Services	\$23,549
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	\$769,349

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	505	Information Technology	3671100	Contributions and Donations from Nongovernmental Sources	\$1,036
0150	601	Investment	3088000	Unreserved Cash and Investments - Beginning	\$11,230,301
0150	621	Auditor DOL	3081000	Reserved Cash and Investments - Beginning	\$10,495
0150	622	CSA	3081000	Reserved Cash and Investments - Beginning	\$2,000
0150	623	District Ct Checking	3081000	Reserved Cash and Investments - Beginning	\$8,822
0150	624	Sheriff Correction-Jail	3081000	Reserved Cash and Investments - Beginning	\$58,533
0150	625	Superior Ct Checking/Trust	3081000	Reserved Cash and Investments - Beginning	\$27,048
0150	675	Sheriff's Trust	3081000	Reserved Cash and Investments - Beginning	\$1,884
0150	679	State	3081000	Reserved Cash and Investments - Beginning	\$41,056
0150	682	Tax Foreclosure Suspense	3081000	Reserved Cash and Investments - Beginning	\$19,605
0150	683	Timber Tax Reserve	3081000	Reserved Cash and Investments - Beginning	\$102,084
0150	685	Treasurer's Suspense	3081000	Reserved Cash and Investments - Beginning	\$73
0150	634	Cemetery 1	3081000	Reserved Cash and Investments - Beginning	\$175,363
0150	634	Cemetery 2	3081000	Reserved Cash and Investments - Beginning	\$6,716
0150	634	Cemetery 3	3081000	Reserved Cash and Investments - Beginning	\$76,777
0150	635	Chippewa	3081000	Reserved Cash and Investments - Beginning	\$65,292
0150	639	Cusick	3081000	Reserved Cash and Investments - Beginning	\$377
0150	639	Ione	3081000	Reserved Cash and Investments - Beginning	\$791
0150	639	Metaline	3081000	Reserved Cash and Investments - Beginning	\$127
0150	639	Metaline Falls	3081000	Reserved Cash and Investments - Beginning	\$361
0150	639	Newport	3081000	Reserved Cash and Investments - Beginning	\$3,384

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	641	Diamond Lake	3081000	Reserved Cash and Investments - Beginning	\$327,213
0150	644	Diking District 2	3081000	Reserved Cash and Investments - Beginning	\$5,614
0150	646	Fire 2	3081000	Reserved Cash and Investments - Beginning	\$20,028
0150	646	Fire 3	3081000	Reserved Cash and Investments - Beginning	\$207,307
0150	646	Fire 4	3081000	Reserved Cash and Investments - Beginning	\$196,393
0150	646	Fire 5	3081000	Reserved Cash and Investments - Beginning	\$32,795
0150	646	Fire 6	3081000	Reserved Cash and Investments - Beginning	\$39,117
0150	646	Fire 8	3081000	Reserved Cash and Investments - Beginning	\$41,123
0150	654	Hospital 1	3081000	Reserved Cash and Investments - Beginning	\$16,443
0150	654	Hospital 2	3081000	Reserved Cash and Investments - Beginning	\$17,717
0150	659	Lenora	3081000	Reserved Cash and Investments - Beginning	\$81,783
0150	661	Library	3081000	Reserved Cash and Investments - Beginning	\$368,784
0150	663	Ponderay Shores	3081000	Reserved Cash and Investments - Beginning	\$129,497
0150	665	Port District	3081000	Reserved Cash and Investments - Beginning	\$75,612
0150	667	Sacheen	3081000	Reserved Cash and Investments - Beginning	\$420,152
0150	670	School 43	3081000	Reserved Cash and Investments - Beginning	\$0
0150	670	School 56	3081000	Reserved Cash and Investments - Beginning	\$5,621
0150	670	School 59	3081000	Reserved Cash and Investments - Beginning	\$108,560
0150	670	School 61	3081000	Reserved Cash and Investments - Beginning	\$653
0150	670	School 62	3081000	Reserved Cash and Investments - Beginning	\$140
0150	670	School 70	3081000	Reserved Cash and Investments - Beginning	\$57,145

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5081000	Reserved Cash and Investments - Ending	\$813,313
0150	001	General	5088000	Unreserved Cash and Investments - Ending	\$1,180,639
0150	001	General	5116010	Legislative Activities	\$202,499
0150	001	General	5116020	Legislative Activities	\$93,437
0150	001	General	5116030	Legislative Activities	\$1,348
0150	001	General	5116040	Legislative Activities	\$9,578
0150	001	General	5116040	Legislative Activities	\$264,501
0150	001	General	5122110	Superior Court	\$19,402
0150	001	General	5122120	Superior Court	\$3,329
0150	001	General	5122130	Superior Court	\$12,052
0150	001	General	5122140	Superior Court	\$109,794
0150	001	General	5159140	General Indigent Defense	\$15,488
0150	001	General	5159240	Adult Felony	\$32,799
0150	001	General	5159340	Adult Misdemeanor	\$90,652
0150	001	General	5159440	Juvenile Offender	\$15,488
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$13,211
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$13,200
0150	001	General	5123010	County Clerk	\$180,608
0150	001	General	5123020	County Clerk	\$63,906
0150	001	General	5123030	County Clerk	\$3,545
0150	001	General	5123040	County Clerk	\$8,988
0150	001	General	5124010	District Court	\$280,156
0150	001	General	5124020	District Court	\$83,540
0150	001	General	5124030	District Court	\$4,876
0150	001	General	5124040	District Court	\$8,940
0150	001	General	5159140	General Indigent Defense	\$15,488
0150	001	General	5159240	Adult Felony	\$32,799
0150	001	General	5159340	Adult Misdemeanor	\$90,652
0150	001	General	5159440	Juvenile Offender	\$15,488

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$13,210
0150	001	General	5131040	Executive Office	\$4,065
0150	001	General	5142010	Financial Services	\$254,101
0150	001	General	5142020	Financial Services	\$86,768
0150	001	General	5142030	Financial Services	\$3,708
0150	001	General	5142040	Financial Services	\$5,637
0150	001	General	5142210	Financial Services	\$232,461
0150	001	General	5142220	Financial Services	\$77,985
0150	001	General	5142230	Financial Services	\$5,758
0150	001	General	5142240	Financial Services	\$9,364
0150	001	General	5142240	Financial Services	\$146
0150	001	General	5142350	Financial Services	\$49,971
0150	001	General	5142410	Financial Services	\$218,025
0150	001	General	5142410	Financial Services	\$800
0150	001	General	5142420	Financial Services	\$85,601
0150	001	General	5142420	Financial Services	\$67
0150	001	General	5142430	Financial Services	\$3,476
0150	001	General	5142430	Financial Services	\$53
0150	001	General	5142440	Financial Services	\$11,816
0150	001	General	5142440	Financial Services	\$1,336
0150	001	General	5143010	Recording Services	\$45,496
0150	001	General	5143020	Recording Services	\$13,148
0150	001	General	5144010	Election Services	\$48,245
0150	001	General	5144020	Election Services	\$17,627
0150	001	General	5144030	Election Services	\$274
0150	001	General	5144040	Election Services	\$58,246
0150	001	General	5153010	Legal Services	\$167,433
0150	001	General	5153110	Internal Legal Services - Advice	\$66,614
0150	001	General	5153510	Internal Legal Services - Claims and Litigation	\$342,819
0150	001	General	5153020	Legal Services	\$178,274
0150	001	General	5153030	Legal Services	\$11,205
0150	001	General	5153040	Legal Services	\$50,506

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5153040	Legal Services	\$23,589
0150	001	General	5158010	Child Support Enforcement	\$35,783
0150	001	General	5158020	Child Support Enforcement	\$13,321
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$24,307
0150	001	General	5181010	Personnel Services	\$74,684
0150	001	General	5181020	Personnel Services	\$27,467
0150	001	General	5181030	Personnel Services	\$226
0150	001	General	5181040	Personnel Services	\$8,769
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$156,853
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$63,342
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$59,473
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$209,066
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,644
0150	001	General	5185010	Central Store Services	\$11,753
0150	001	General	5185020	Central Store Services	\$4,056
0150	001	General	5185030	Central Store Services	\$1,758
0150	001	General	5185040	Central Store Services	\$59,454
0150	001	General	5185040	Central Store Services	\$207,997
0150	001	General	5188040	Information Technology Services	\$90,883
0150	001	General	5188040	Information Technology Services	\$537,214
0150	001	General	5211010	Administration	\$4,907
0150	001	General	5211010	Administration	\$1,167,745
0150	001	General	5211020	Administration	\$1,753
0150	001	General	5211020	Administration	\$367,821
0150	001	General	5211030	Administration	\$43,134

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5211030	Administration	\$43
0150	001	General	5211040	Administration	\$3,834
0150	001	General	5211040	Administration	\$480,766
0150	001	General	5211050	Administration	\$400
0150	001	General	5212310	Police Operations	\$11,995
0150	001	General	5212320	Police Operations	\$3,061
0150	001	General	5212330	Police Operations	\$7,208
0150	001	General	5212340	Police Operations	\$1,132
0150	001	General	5233010	Probation and Parole Services	\$73,744
0150	001	General	5233020	Probation and Parole Services	\$25,174
0150	001	General	5233030	Probation and Parole Services	\$2,449
0150	001	General	5233040	Probation and Parole Services	\$13,572
0150	001	General	5236010	Care and Custody of Prisoners	\$504,138
0150	001	General	5236020	Care and Custody of Prisoners	\$203,745
0150	001	General	5236030	Care and Custody of Prisoners	\$36,883
0150	001	General	5236040	Care and Custody of Prisoners	\$118,343
0150	001	General	5236050	Care and Custody of Prisoners	\$1,448
0150	001	General	5239030	Food Services	\$43,396
0150	001	General	5251010	Administration	\$133,609
0150	001	General	5251020	Administration	\$39,809
0150	001	General	5251030	Administration	\$1,588
0150	001	General	5251030	Administration	\$38
0150	001	General	5251040	Administration	\$53,061
0150	001	General	5251040	Administration	\$17,025
0150	001	General	5271010	Juvenile Services	\$58,564
0150	001	General	5271020	Juvenile Services	\$20,018
0150	001	General	5271030	Juvenile Services	\$885
0150	001	General	5271040	Juvenile Services	\$606
0150	001	General	5273040	Juvenile Services	\$61,530

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5278040	Juvenile Services	\$139,240
0150	001	General	5287010	Dispatch Services	\$179,939
0150	001	General	5287020	Dispatch Services	\$64,417
0150	001	General	5287030	Dispatch Services	\$2,245
0150	001	General	5287040	Dispatch Services	\$10,622
0150	001	General	5287040	Dispatch Services	\$6,306
0150	001	General	5536010	Weed Control	\$149,807
0150	001	General	5536020	Weed Control	\$51,256
0150	001	General	5536030	Weed Control	\$48,204
0150	001	General	5536040	Weed Control	\$66,134
0150	001	General	5585010	Building Permits and Plan Reviews	\$88,585
0150	001	General	5585020	Building Permits and Plan Reviews	\$31,307
0150	001	General	5585030	Building Permits and Plan Reviews	\$1,340
0150	001	General	5585040	Building Permits and Plan Reviews	\$24,456
0150	001	General	5586010	Planning	\$103,337
0150	001	General	5586020	Planning	\$36,110
0150	001	General	5586030	Planning	\$1,307
0150	001	General	5586040	Planning	\$26,635
0150	001	General	5620050	Public Health Services	\$213,201
0150	001	General	5632030	Coroner/Medical Examiner	\$31
0150	001	General	5632040	Coroner/Medical Examiner	\$22,485
0150	001	General	5712110	Educational and Recreational Activities	\$655
0150	001	General	5712120	Educational and Recreational Activities	\$135
0150	001	General	5712130	Educational and Recreational Activities	\$5,093
0150	001	General	5712140	Educational and Recreational Activities	\$84,025
0150	101	Arts & Toursim	5081000	Reserved Cash and Investments - Ending	\$64,001
0150	101	Arts & Toursim	5573030	Tourism	\$20
0150	101	Arts & Toursim	5573040	Tourism	\$37,829

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5081000	Reserved Cash and Investments - Ending	\$1,241,316
0150	102	Counseling	5641010	Mental Health Services	\$930,925
0150	102	Counseling	5641020	Mental Health Services	\$312,677
0150	102	Counseling	5641030	Mental Health Services	\$36,650
0150	102	Counseling	5641040	Mental Health Services	\$352,864
0150	102	Counseling	5661010	Chemical Dependency Services	\$150,070
0150	102	Counseling	5661020	Chemical Dependency Services	\$51,188
0150	102	Counseling	5661030	Chemical Dependency Services	\$4,421
0150	102	Counseling	5661040	Chemical Dependency Services	\$61,655
0150	102	Counseling	5668110	Chemical Dependency Services	\$45,208
0150	102	Counseling	5668120	Chemical Dependency Services	\$17,180
0150	102	Counseling	5668130	Chemical Dependency Services	\$7,183
0150	102	Counseling	5668140	Chemical Dependency Services	\$32,636
0150	102	Counseling	5681010	Developmental Disabilities Services	\$28,117
0150	102	Counseling	5681020	Developmental Disabilities Services	\$11,398
0150	102	Counseling	5681030	Developmental Disabilities Services	\$6,159
0150	102	Counseling	5681040	Developmental Disabilities Services	\$10,760
0150	103	Crime Victims	5081000	Reserved Cash and Investments - Ending	\$25,821
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$4,469
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,312
0150	104	Fair	5081000	Reserved Cash and Investments - Ending	\$67,858
0150	104	Fair	5737030	County Fairs	\$25,711
0150	104	Fair	5737040	County Fairs	\$78,810
0150	105	Law Library	5081000	Reserved Cash and Investments - Ending	\$3,536

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	105	Law Library	5722030	Library Services	\$2,854
0150	110	Park	5081000	Reserved Cash and Investments - Ending	\$96,604
0150	110	Park	5768010	General Parks	\$8,211
0150	110	Park	5768020	General Parks	\$3,086
0150	110	Park	5768030	General Parks	\$5,316
0150	110	Park	5768040	General Parks	\$33,193
0150	110	Park	5768050	General Parks	\$3,566
0150	111	Paths & Trails	5081000	Reserved Cash and Investments - Ending	\$141,353
0150	112	Road	5081000	Reserved Cash and Investments - Ending	\$972,800
0150	112	Road	5186210	Jobbing and Contract Work	\$17,178
0150	112	Road	5186220	Jobbing and Contract Work	\$6,041
0150	112	Road	5186230	Jobbing and Contract Work	\$3,876
0150	112	Road	5186240	Jobbing and Contract Work	\$32,468
0150	112	Road	5423010	Roadway	\$139,345
0150	112	Road	5423020	Roadway	\$49,191
0150	112	Road	5423030	Roadway	\$25,606
0150	112	Road	5423030	Roadway	\$51
0150	112	Road	5423030	Roadway	\$203,891
0150	112	Road	5423040	Roadway	\$6,364
0150	112	Road	5423040	Roadway	\$389,670
0150	112	Road	5424010	Drainage	\$85,325
0150	112	Road	5424020	Drainage	\$30,121
0150	112	Road	5424030	Drainage	\$1,324
0150	112	Road	5424040	Drainage	\$3,135
0150	112	Road	5424040	Drainage	\$131,742
0150	112	Road	5425010	Structures	\$6,327
0150	112	Road	5425020	Structures	\$2,233
0150	112	Road	5425030	Structures	\$1,504
0150	112	Road	5425040	Structures	\$105,464
0150	112	Road	5425040	Structures	\$8,019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5426410	Traffic Control Devices	\$51,635
0150	112	Road	5426420	Traffic Control Devices	\$18,228
0150	112	Road	5426430	Traffic Control Devices	\$70,154
0150	112	Road	5426440	Traffic Control Devices	\$17,554
0150	112	Road	5426610	Snow and Ice Control	\$245,436
0150	112	Road	5426620	Snow and Ice Control	\$86,643
0150	112	Road	5426630	Snow and Ice Control	\$37,451
0150	112	Road	5426640	Snow and Ice Control	\$31,065
0150	112	Road	5426640	Snow and Ice Control	\$402,186
0150	112	Road	5426710	Street Cleaning	\$39,652
0150	112	Road	5426720	Street Cleaning	\$13,998
0150	112	Road	5426730	Street Cleaning	\$1,797
0150	112	Road	5426740	Street Cleaning	\$8,964
0150	112	Road	5426740	Street Cleaning	\$39,263
0150	112	Road	5427010	Roadside	\$77,992
0150	112	Road	5427020	Roadside	\$27,532
0150	112	Road	5427030	Roadside	\$1,755
0150	112	Road	5427040	Roadside	\$7,661
0150	112	Road	5427040	Roadside	\$2,755
0150	112	Road	5427040	Roadside	\$66,475
0150	112	Road	5428010	Ancillary Operations	\$2,057
0150	112	Road	5428020	Ancillary Operations	\$726
0150	112	Road	5428030	Ancillary Operations	\$122
0150	112	Road	5428040	Ancillary Operations	\$832
0150	112	Road	5429010	Maintenance Administration and Overhead	\$453,739
0150	112	Road	5429020	Maintenance Administration and Overhead	\$160,177
0150	112	Road	5429030	Maintenance Administration and Overhead	\$6,721
0150	112	Road	5429040	Maintenance Administration and Overhead	\$3,757

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5429040	Maintenance Administration and Overhead	\$103,733
0150	112	Road	5431010	Management	\$217,642
0150	112	Road	5431020	Management	\$76,832
0150	112	Road	5431030	Management	\$285
0150	112	Road	5431030	Management	\$373
0150	112	Road	5431040	Management	\$14,722
0150	112	Road	5431040	Management	\$17,880
0150	112	Road	5431040	Management	\$2,359
0150	112	Road	5431040	Management	\$8,987
0150	112	Road	5431040	Management	\$6,113
0150	112	Road	5433010	General Services	\$91,647
0150	112	Road	5433020	General Services	\$32,353
0150	112	Road	5433030	General Services	\$10,124
0150	112	Road	5433040	General Services	\$82,541
0150	112	Road	5433040	General Services	\$1,489
0150	112	Road	5435010	Facilities	\$14,689
0150	112	Road	5435020	Facilities	\$5,185
0150	112	Road	5435030	Facilities	\$5,707
0150	112	Road	5435040	Facilities	\$28,112
0150	112	Road	5435040	Facilities	\$5,231
0150	112	Road	5442010	Engineering	\$80,276
0150	112	Road	5442020	Engineering	\$28,358
0150	112	Road	5442040	Engineering	\$20,515
0150	112	Road	5442040	Engineering	\$7,933
0150	112	Road	5444010	Planning	\$37,468
0150	112	Road	5444020	Planning	\$13,236
0150	112	Road	5444030	Planning	\$4,624
0150	112	Road	5444040	Planning	\$2,496
0150	112	Road	5444040	Planning	\$1,589
0150	112	Road	5444040	Planning	\$472
0150	112	Road	5217040	Traffic Policing	\$160,614
0150	114	Veteran's Assistance	5081000	Reserved Cash and Investments - Ending	\$63,531

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	5652030	Veterans Services	\$6,184
0150	114	Veteran's Assistance	5652040	Veterans Services	\$3,742
0150	115	Real Estate & Property Tax Admin	5081000	Reserved Cash and Investments - Ending	\$96,363
0150	001	General	5549040	Other Environmental Services	\$2,582
0150	118	Treasurer's O&M	5081000	Reserved Cash and Investments - Ending	\$68,045
0150	118	Treasurer's O&M	5142230	Financial Services	\$136
0150	118	Treasurer's O&M	5142240	Financial Services	\$9,389
0150	119	Auditor's O&M	5081000	Reserved Cash and Investments - Ending	\$105,723
0150	119	Auditor's O&M	5143040	Recording Services	\$49,411
0150	119	Auditor's O&M	5143040	Recording Services	\$17,411
0150	123	Trial Court Improvement	5081000	Reserved Cash and Investments - Ending	\$96,066
0150	123	Trial Court Improvement	5123030	County Clerk	\$6,368
0150	123	Trial Court Improvement	5123040	County Clerk	\$12,000
0150	126	Drug Enforcement	5081000	Reserved Cash and Investments - Ending	\$76,364
0150	126	Drug Enforcement	5212110	Police Operations	\$351
0150	126	Drug Enforcement	5212120	Police Operations	\$144
0150	127	Emergency 911 communication	5088000	Unreserved Cash and Investments - Ending	\$60,000
0150	127	Emergency 911 communication	5081000	Reserved Cash and Investments - Ending	\$72,079
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$369,410
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$125,314
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$6,700
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$106,097
0150	128	Extension Education	5081000	Reserved Cash and Investments - Ending	\$6,419
0150	128	Extension Education	5712130	Educational and Recreational Activities	\$3,489
0150	128	Extension Education	5712140	Educational and Recreational Activities	\$1,726

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	130	Growth Management	5081000	Reserved Cash and Investments - Ending	\$21,948
0150	130	Growth Management	5587010	Economic Development	\$10,177
0150	130	Growth Management	5587020	Economic Development	\$3,183
0150	130	Growth Management	5587030	Economic Development	\$136
0150	130	Growth Management	5587040	Economic Development	\$38,566
0150	131	Low Income Housing	5081000	Reserved Cash and Investments - Ending	\$15,432
0150	131	Low Income Housing	5654040	Homeless Services	\$15,093
0150	132	Homeless Program	5081000	Reserved Cash and Investments - Ending	\$18,955
0150	132	Homeless Program	5654040	Homeless Services	\$75,055
0150	134	Public Facilities	5081000	Reserved Cash and Investments - Ending	\$151,614
0150	134	Public Facilities	5587010	Economic Development	\$48,227
0150	134	Public Facilities	5587020	Economic Development	\$13,897
0150	134	Public Facilities	5587040	Economic Development	\$118,703
0150	134	Public Facilities	5587040	Economic Development	\$2,113
0150	301	Capital Projects	5081000	Reserved Cash and Investments - Ending	\$264,173
0150	301	Capital Projects	5182010	Property Management Services	\$3,313
0150	301	Capital Projects	5182020	Property Management Services	\$1,346
0150	463	Solid Waste	5088000	Unreserved Cash and Investments - Ending	\$264,211
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$278,934
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$118,547
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$69,965
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$599,636
0150	463	Solid Waste	5378050	Solid Waste Utilities	\$16,971
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$49,723
0150	463	Solid Waste	5537040	Pollution Control and Remediation	\$3,250
0150	501	Risk Management	5088000	Unreserved Cash and Investments - Ending	\$265,203
0150	501	Risk Management	5190030	Risk Management Services	\$394

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	501	Risk Management	5190040	Risk Management Services	\$378,944
0150	502	ER&R	5088000	Unreserved Cash and Investments - Ending	\$1,083,505
0150	502	ER&R	5484930	Parts Stores	\$78,428
0150	502	ER&R	5485930	Fuel Depots	\$495,476
0150	502	ER&R	5486510	Equipment Rental Services	\$152,016
0150	502	ER&R	5486520	Equipment Rental Services	\$59,240
0150	502	ER&R	5486530	Equipment Rental Services	\$17,041
0150	502	ER&R	5486540	Equipment Rental Services	\$216,491
0150	502	ER&R	5486550	Equipment Rental Services	\$14,294
0150	502	ER&R	5486540	Equipment Rental Services	\$15,718
0150	502	ER&R	5486810	Equipment Rental Services	\$104,158
0150	502	ER&R	5486820	Equipment Rental Services	\$39,608
0150	502	ER&R	5486840	Equipment Rental Services	\$7,324
0150	504	Unemployment	5088000	Unreserved Cash and Investments - Ending	\$201,327
0150	504	Unemployment	5177140	Unemployment Compensation	\$25,954
0150	505	Information Technology	5088000	Unreserved Cash and Investments - Ending	\$300,901
0150	505	Information Technology	5188010	Information Technology Services	\$230,568
0150	505	Information Technology	5188020	Information Technology Services	\$73,295
0150	505	Information Technology	5188030	Information Technology Services	\$16,155
0150	505	Information Technology	5188040	Information Technology Services	\$166,146
0150	601	Investment	5088000	Unreserved Cash and Investments - Ending	\$10,748,042
0150	621	Auditor DOL	5081000	Reserved Cash and Investments - Ending	\$5,391

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	622	CSA	5081000	Reserved Cash and Investments - Ending	\$2,000
0150	623	District Ct Checking	5081000	Reserved Cash and Investments - Ending	\$7,734
0150	624	Sheriff Correction-Jail	5081000	Reserved Cash and Investments - Ending	\$62,041
0150	625	Superior Ct Checking/Trust	5081000	Reserved Cash and Investments - Ending	\$25,241
0150	675	Sheriff's Trust	5081000	Reserved Cash and Investments - Ending	\$1,665
0150	679	State	5081000	Reserved Cash and Investments - Ending	\$43,084
0150	682	Tax Foreclosure Suspense	5081000	Reserved Cash and Investments - Ending	\$25,614
0150	683	Timber Tax Reserve	5081000	Reserved Cash and Investments - Ending	\$74,785
0150	685	Treasurer's Suspense	5081000	Reserved Cash and Investments - Ending	\$588,236
0150	634	Cemetery 1	5081000	Reserved Cash and Investments - Ending	\$226,330
0150	634	Cemetery 2	5081000	Reserved Cash and Investments - Ending	\$6,558
0150	634	Cemetery 3	5081000	Reserved Cash and Investments - Ending	\$79,376
0150	635	Chippewa	5081000	Reserved Cash and Investments - Ending	\$60,369
0150	639	Cusick	5081000	Reserved Cash and Investments - Ending	\$0
0150	639	Ione	5081000	Reserved Cash and Investments - Ending	\$189
0150	639	Metaline	5081000	Reserved Cash and Investments - Ending	\$30
0150	639	Metaline Falls	5081000	Reserved Cash and Investments - Ending	\$622
0150	639	Newport	5081000	Reserved Cash and Investments - Ending	\$1,645
0150	641	Diamond Lake	5081000	Reserved Cash and Investments - Ending	\$398,404
0150	644	Diking District 2	5081000	Reserved Cash and Investments - Ending	\$5,614
0150	646	Fire 2	5081000	Reserved Cash and Investments - Ending	\$25,650

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	646	Fire 3	5081000	Reserved Cash and Investments - Ending	\$257,230
0150	646	Fire 4	5081000	Reserved Cash and Investments - Ending	\$191,190
0150	646	Fire 5	5081000	Reserved Cash and Investments - Ending	\$29,848
0150	646	Fire 6	5081000	Reserved Cash and Investments - Ending	\$28,853
0150	646	Fire 8	5081000	Reserved Cash and Investments - Ending	\$41,983
0150	654	Hospital 1	5081000	Reserved Cash and Investments - Ending	\$15,115
0150	654	Hospital 2	5081000	Reserved Cash and Investments - Ending	\$21,751
0150	659	Lenora	5081000	Reserved Cash and Investments - Ending	\$99,293
0150	661	Library	5081000	Reserved Cash and Investments - Ending	\$437,638
0150	663	Ponderay Shores	5081000	Reserved Cash and Investments - Ending	\$142,327
0150	665	Port District	5081000	Reserved Cash and Investments - Ending	\$70,112
0150	667	Sacheen	5081000	Reserved Cash and Investments - Ending	\$103,496
0150	670	School 43	5081000	Reserved Cash and Investments - Ending	\$0
0150	670	School 56	5081000	Reserved Cash and Investments - Ending	\$4,707
0150	670	School 59	5081000	Reserved Cash and Investments - Ending	\$31,767
0150	670	School 61	5081000	Reserved Cash and Investments - Ending	\$343
0150	670	School 62	5081000	Reserved Cash and Investments - Ending	\$657
0150	670	School 70	5081000	Reserved Cash and Investments - Ending	\$5,395
0150	001	General	3893000	Agency Type Collections	\$350
0150	001	General	3812000	Interfund Loan Repayment Received	\$15,000
0150	001	General	3893000	Agency Type Collections	\$84
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$7,105

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3981000	Insurance Recoveries	\$20,031
0150	110	Park	3951000	Proceeds from Sales of Capital Assets	\$46,398
0150	112	Road	3893000	Agency Type Collections	\$42
0150	112	Road	3952000	Compensation for Loss/Impairment of Capital Assets	\$13,488
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$41,234
0150	126	Drug Enforcement	3951000	Proceeds from Sales of Capital Assets	\$3,300
0150	128	Extension Education	3893000	Agency Type Collections	\$4
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000
0150	463	Solid Waste	3893000	Agency Type Collections	\$18,400
0150	502	ER&R	3893000	Agency Type Collections	\$48
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets	\$74,719
0150	505	Information Technology	3894000	Agency Type Deposits	\$430
0150	601	Investment	3899000	Other Custodial Activities	\$4,158,580
0150	621	Auditor DOL	3894000	Agency Type Deposits	\$1,640,275
0150	623	District Ct Checking	3860000	Court Remittances	\$378,425
0150	624	Sheriff Correction-Jail	3894000	Agency Type Deposits	\$61,557
0150	625	Superior Ct Checking/Trust	3860000	Court Remittances	\$216,017
0150	675	Sheriff's Trust	3893000	Agency Type Collections	\$16,118
0150	679	State	3894000	Agency Type Deposits	\$4,271,629
0150	682	Tax Foreclosure Suspende	3899000	Other Custodial Activities	\$22,327
0150	683	Timber Tax Reserve	3899000	Other Custodial Activities	(\$27,299)
0150	685	Treasurer's Suspende	3899000	Other Custodial Activities	\$588,303
0150	634	Cemetery 1	3894000	Agency Type Deposits	\$146,972
0150	634	Cemetery 2	3894000	Agency Type Deposits	\$2,963
0150	634	Cemetery 3	3894000	Agency Type Deposits	\$11,173
0150	635	Chippewa	3894000	Agency Type Deposits	\$108,802
0150	639	Cusick	3893000	Agency Type Collections	\$38,350

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	639	Ione	3893000	Agency Type Collections	\$81,671
0150	639	Metaline	3893000	Agency Type Collections	\$47,374
0150	639	Metaline Falls	3893000	Agency Type Collections	\$62,687
0150	639	Newport	3893000	Agency Type Collections	\$356,278
0150	641	Diamond Lake	3894000	Agency Type Deposits	\$430,704
0150	646	Fire 2	3894000	Agency Type Deposits	\$354,984
0150	646	Fire 2	3899000	Other Custodial Activities	\$101,901
0150	646	Fire 3	3894000	Agency Type Deposits	\$693,295
0150	646	Fire 3	3899000	Other Custodial Activities	\$45,000
0150	646	Fire 4	3894000	Agency Type Deposits	\$382,828
0150	646	Fire 4	3899000	Other Custodial Activities	\$15,000
0150	646	Fire 5	3894000	Agency Type Deposits	\$34,095
0150	646	Fire 6	3894000	Agency Type Deposits	\$168,666
0150	646	Fire 6	3899000	Other Custodial Activities	\$50,000
0150	646	Fire 8	3894000	Agency Type Deposits	\$28,398
0150	654	Hospital 1	3893000	Agency Type Collections	\$1,147,284
0150	654	Hospital 2	3894000	Agency Type Deposits	\$34,261
0150	659	Lenora	3894000	Agency Type Deposits	\$193,030
0150	661	Library	3894000	Agency Type Deposits	\$594,581
0150	663	Ponderay Shores	3894000	Agency Type Deposits	\$45,671
0150	665	Port District	3894000	Agency Type Deposits	\$2,905,051
0150	665	Port District	3899000	Other Custodial Activities	\$1,488,350
0150	667	Sacheen	3894000	Agency Type Deposits	\$1,460,443
0150	667	Sacheen	3899000	Other Custodial Activities	\$184,859
0150	670	School 43	3894000	Agency Type Deposits	\$1,964
0150	670	School 56	3894000	Agency Type Deposits	\$14,640,651
0150	670	School 56	3899000	Other Custodial Activities	\$2,042,858
0150	670	School 59	3894000	Agency Type Deposits	\$3,846,047
0150	670	School 59	3899000	Other Custodial Activities	\$292,171

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	670	School 61	3894000	Agency Type Deposits	\$30,609
0150	670	School 62	3894000	Agency Type Deposits	\$170,492
0150	670	School 70	3894000	Agency Type Deposits	\$4,328,302
0150	670	School 70	3899000	Other Custodial Activities	\$420,700
0150	001	General	58930	Agency Type Remittances	\$168
0150	001	General	58930	Agency Type Remittances	\$46
0150	001	General	59118	Debt Repayment - Centralized/General Services	\$24,474
0150	001	General	59218	Interest and Other Debt Service Cost - Centralized/General Services	\$5,827
0150	001	General	59418	Capital Expenditures/Expenses - Centralized/General Services	\$1,425
0150	001	General	59423	Capital Expenditures/Expenses - Detention/Correction Services	\$9,191
0150	001	General	59425	Capital Expenditures/Expenses - Disaster Services	\$34,032
0150	001	General	59458	Capital Expenditures/Expenses - Community Planning and Economic Development	\$8,671
0150	001	General	59454	Capital Expenditures/Expenses - Environmental Services	\$7,392
0150	102	Counseling	59464	Capital Expenditures/Expenses - Mental Health Services	\$16,834
0150	104	Fair	58120	Interfund Loan Repayments	\$3,000
0150	104	Fair	58990	Other Custodial Activities	\$5,001
0150	104	Fair	59475	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$636

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	58930	Agency Type Remittances	\$37,545
0150	112	Road	59442	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$26,605
0150	112	Road	59510	Capital Expenditures/Expenses - Engineering	\$68,655
0150	112	Road	59510	Capital Expenditures/Expenses - Engineering	\$24,264
0150	112	Road	59510	Capital Expenditures/Expenses - Engineering	\$1,439
0150	112	Road	59510	Capital Expenditures/Expenses - Engineering	\$170,175
0150	112	Road	59510	Capital Expenditures/Expenses - Engineering	\$2,388
0150	112	Road	59520	Capital Expenditures/Expenses - Right-Of-Way	\$2,400
0150	112	Road	59530	Capital Expenditures/Expenses - Roadway	\$4,183
0150	112	Road	59550	Capital Expenditures/Expenses - Structures	\$1
0150	112	Road	59562	Capital Expenditures/Expenses - Special Purpose Paths	\$527
0150	112	Road	59562	Capital Expenditures/Expenses - Special Purpose Paths	\$186
0150	112	Road	59562	Capital Expenditures/Expenses - Special Purpose Paths	\$917
0150	112	Road	59562	Capital Expenditures/Expenses - Special Purpose Paths	\$663
0150	119	Auditor's O&M	59414	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$3,376

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communication	59428	Capital Expenditures/Expenses - Dispatch Services	\$26,883
0150	128	Extension Education	58930	Agency Type Remittances	\$1
0150	130	Growth Management	58120	Interfund Loan Repayments	\$15,000
0150	301	Capital Projects	59418	Capital Expenditures/Expenses - Centralized/General Services	\$32,923
0150	463	Solid Waste	58930	Agency Type Remittances	\$18,551
0150	463	Solid Waste	59137	Debt Repayment - Solid Waste Utilities	\$34,914
0150	463	Solid Waste	59237	Interest and Other Debt Service Cost - Solid Waste Utilities	\$8,313
0150	463	Solid Waste	59437	Capital Expenditures/Expenses - Solid Waste Utilities	\$1,851
0150	502	ER&R	58930	Agency Type Remittances	\$2
0150	502	ER&R	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$806,792
0150	505	Information Technology	59418	Capital Expenditures/Expenses - Centralized/General Services	\$114,635
0150	601	Investment	58990	Other Custodial Activities	\$4,640,839
0150	621	Auditor DOL	58940	Agency Type Disbursements	\$1,645,379
0150	623	District Ct Checking	58600	Court Remittances	\$379,513
0150	624	Sheriff Correction-Jail	58940	Agency Type Disbursements	\$58,049
0150	625	Superior Ct Checking/Trust	58600	Court Remittances	\$217,824
0150	675	Sheriff's Trust	58930	Agency Type Remittances	\$16,337
0150	679	State	58940	Agency Type Disbursements	\$4,269,601

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	682	Tax Foreclosure Suspense	58940	Agency Type Disbursements	\$16,318
0150	685	Treasurer's Suspense	58940	Agency Type Disbursements	\$140
0150	634	Cemetery 1	58940	Agency Type Disbursements	\$96,005
0150	634	Cemetery 2	58940	Agency Type Disbursements	\$3,121
0150	634	Cemetery 3	58940	Agency Type Disbursements	\$8,574
0150	635	Chippewa	58940	Agency Type Disbursements	\$113,725
0150	639	Cusick	58930	Agency Type Remittances	\$38,727
0150	639	Ione	58930	Agency Type Remittances	\$82,273
0150	639	Metaline	58930	Agency Type Remittances	\$47,471
0150	639	Metaline Falls	58930	Agency Type Remittances	\$62,426
0150	639	Newport	58930	Agency Type Remittances	\$358,017
0150	641	Diamond Lake	58940	Agency Type Disbursements	\$359,513
0150	646	Fire 2	58990	Other Custodial Activities	\$20,000
0150	646	Fire 2	58940	Agency Type Disbursements	\$431,263
0150	646	Fire 3	58940	Agency Type Disbursements	\$688,372
0150	646	Fire 4	58990	Other Custodial Activities	\$20,000
0150	646	Fire 4	58940	Agency Type Disbursements	\$383,031
0150	646	Fire 5	58940	Agency Type Disbursements	\$37,042
0150	646	Fire 6	58990	Other Custodial Activities	\$50,000
0150	646	Fire 6	58940	Agency Type Disbursements	\$178,930
0150	646	Fire 8	58940	Agency Type Disbursements	\$27,538

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	654	Hospital 1	58930	Agency Type Remittances	\$1,148,612
0150	654	Hospital 2	58990	Other Custodial Activities	\$1
0150	654	Hospital 2	58940	Agency Type Disbursements	\$30,226
0150	659	Lenora	58940	Agency Type Disbursements	\$175,520
0150	661	Library	58940	Agency Type Disbursements	\$525,727
0150	663	Ponderay Shores	58940	Agency Type Disbursements	\$32,841
0150	665	Port District	58990	Other Custodial Activities	\$673,809
0150	665	Port District	58940	Agency Type Disbursements	\$3,725,092
0150	667	Sacheen	58990	Other Custodial Activities	\$443,684
0150	667	Sacheen	58940	Agency Type Disbursements	\$1,518,274
0150	670	School 43	58940	Agency Type Disbursements	\$1,964
0150	670	School 56	58990	Other Custodial Activities	\$2,193,918
0150	670	School 56	58940	Agency Type Disbursements	\$14,490,506
0150	670	School 59	58990	Other Custodial Activities	\$348,068
0150	670	School 59	58940	Agency Type Disbursements	\$3,866,943
0150	670	School 61	58940	Agency Type Disbursements	\$30,919
0150	670	School 62	58940	Agency Type Disbursements	\$169,975
0150	670	School 70	58990	Other Custodial Activities	\$409,100
0150	670	School 70	58940	Agency Type Disbursements	\$4,391,652

**Pend Oreille County  
Schedule of Liabilities  
For the Year Ended December 31, 2017**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
263.96	3.31.16 LOCAL SOLID WASTE Portion	6/1/2021	198,338	-	34,914	163,424
263.96	3.31.16 LCOAL CE/HVAC Portion	6/1/2021	139,028	-	24,474	114,554
<b>Total General Obligation Debt/Liabilities:</b>			<b>337,366</b>	<b>-</b>	<b>59,388</b>	<b>277,978</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		1,286,860	796,334	798,630	1,284,564
264.30	Pension Liabilities		6,641,281	-	1,359,316	5,281,965
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>7,928,141</b>	<b>796,334</b>	<b>2,157,946</b>	<b>6,566,529</b>
<b>Total Liabilities:</b>			<b>8,265,507</b>	<b>796,334</b>	<b>2,217,334</b>	<b>6,844,507</b>

SCHEDULE OF CASH ACTIVITY  
For the Fiscal Year ended December 31, 2017

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 Transmittals	Total Increase (4+5+6-7)	Disbursements	Transfer-Out	Other Expenditures	Total Decrease (9+10-11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE	1,740,022	10,380,059		15,000		10,395,059	10,333,802			10,333,802	1,801,279
101	ARTS, TOURISM & RECREATION	48,700	53,150				53,150	37,849			37,849	64,001
102	COMMUNITY MENTAL HEALTH	1,225,522	2,114,721				2,114,721	2,098,927			2,098,927	1,241,316
103	CRIME VICTIMS	21,139	10,463				10,463	5,781			5,781	25,421
104	FAIR	79,004	102,013				102,013	113,158			113,158	67,859
105	LAW LIBRARY	3,150	3,240				3,240	2,854			2,854	3,536
110	PARK	102,468	47,509				47,509	53,372			53,372	96,605
111	PATHS & TRAILS	132,739	8,613				8,613	-			-	141,352
112	ROAD	1,169,434	4,366,828				4,366,828	4,563,463			4,563,463	972,799
114	VETERAN'S ASSISTANCE	59,946	13,511				13,511	9,926			9,926	63,531
115	REAL ESTATE & PROP TAX ADMIN	83,192	13,171				13,171	-			-	96,363
116	TIMBER SALES	144,901	42,275				42,275	3,623			3,623	185,553
118	TREASURER'S O&M	42,348	35,203				35,203	9,526			9,526	68,045
119	AUDITOR'S O&M	119,683	56,238				56,238	70,198			70,198	105,723
121	ELECTION RESERVE	9,120	-				-	-			-	9,120
123	TRIAL COURT IMPROVEMENT	95,675	18,759				18,759	18,368			18,368	96,066
126	DRUG ENFORCEMENT	63,205	13,654				13,654	495			495	76,364
127	ENHANCED 911 SYSTEM	51,959	714,484				714,484	634,404			634,404	132,079
128	EXTENSION EDUCATION	9,568	2,068				2,068	5,217			5,217	6,419
130	GROWTH MANAGEMENT	17,968	71,942				71,942	52,062		15,000	67,062	21,948
131	LOW INCOME HOUSING	14,708	15,818				15,818	15,093			15,093	15,433
132	HOMELESS PROGRAM	9,373	84,636				84,636	75,056			75,056	18,953
134	PUBLIC FACILITIES	183,744	350,810				350,810	182,940			182,940	151,614
201	BOND	-	73,528				73,528	37,383			37,383	73,528
301	CAPITAL PROJECTS	136,458	165,998				165,998	37,383			37,383	264,173
463	SOLID WASTE	222,994	1,221,902				1,221,902	1,200,685			1,200,685	264,211
501	RISK MANAGEMENT	295,014	354,165				354,165	383,975			383,975	365,204
502	EQUIPMENT R&R	1,101,494	1,989,927				1,989,927	2,008,916			2,008,916	1,083,505
504	UNEMPLOYMENT COMP	220,846	6,435				6,435	25,954			25,954	201,327
505	IT FUND	97,862	822,347				822,347	619,347			619,347	300,902
	<b>SUBTOTAL</b>	<b>7,523,596</b>	<b>22,951,607</b>		<b>15,000</b>		<b>22,966,607</b>	<b>22,636,102</b>		<b>15,000</b>	<b>22,651,102</b>	<b>7,839,101</b>
	TRUST ACCOUNTS											
621	AUDITOR DEPT OF LICENSING	10,495	-		1,640,275		1,640,275	-		1,645,379	1,645,379	5,391
622	COUNSELING SERVICES CHECKING	2,000	-		-		-	-		-	-	2,000
623	DISTRICT COURT CHECKING	8,322	-		378,425		378,425	-		379,513	379,513	7,914
624	SHERIFF CORRECTION JAIL	58,533	-		61,557		61,557	-		58,049	58,049	62,041
625	SUPERIOR COURT CHECKING/TRUST	27,048	-		216,018		216,018	-		217,824	217,824	25,242
632	ADVANCE TAX	-	-		-		-	-		-	-	-
675	SHERIFFS TRUST	1,484	16,118		-		16,118	16,337		-	16,337	1,665
683-000-000	TAX FORECLOSURE	19,605	22,328		-		22,328	16,318		-	16,318	25,615
683-000-060	TIMBER TAX RESERVE	102,084	(27,299)		-		(27,299)	-		-	-	74,785
683-000-000	TREASURER'S SUSPENSE	73	588,303		-		588,303	140		-	140	588,236
	<b>SUBTOTAL</b>	<b>230,544</b>	<b>599,450</b>		<b>2,296,275</b>		<b>2,895,725</b>	<b>32,795</b>		<b>2,300,765</b>	<b>2,333,560</b>	<b>792,709</b>
	CEMETERY DISTRICTS											
634-001-000	CEMETERY DISTRICT 1	307,158	146,972		-		146,972	96,005		-	96,005	358,125
634-002-000	CEMETERY DISTRICT 2	11,541	2,963		-		2,963	3,122		-	3,122	11,382
634-002-040	CEMETERY DISTRICT 2 CP	175	-		-		-	-		-	-	175
634-003-000	CEMETERY DISTRICT 3	76,777	11,173		-		11,173	8,574		-	8,574	79,376
	<b>SUBTOTAL</b>	<b>395,651</b>	<b>161,108</b>		<b>-</b>		<b>161,108</b>	<b>107,701</b>		<b>-</b>	<b>107,701</b>	<b>449,858</b>
	WATER/SEWER DISTRICTS											
635-000-000	CHIPPEWA W/S GENERAL	61,735	107,981		-		107,981	112,905		-	112,905	56,811
635-000-040	CHIPPEWA W/S CP	3,557	-		-		-	-		-	-	3,557
635-000-050	CHIPPEWA W/S BOND	-	820		-		820	820		-	820	-
641-000-000	DIAMOND LAKE W/S GENERAL	184,627	327,550		-		327,550	359,513		-	359,513	152,664
641-000-040	DIAMOND LAKE W/S CONSTRUCTION	325,529	103,081		-		103,081	-		-	-	428,610
641-000-050	DIAMOND LAKE W/S BONDS	29,269	73		-		73	-		-	-	29,342
641-000-060	DIAMOND LAKE W/S BOND RES	-	-		-		-	-		-	-	-
659-000-000	LENORA SEWER GENERAL	21,306	194,155		-		194,155	145,873	2,700	-	148,573	66,888
659-000-040	LENORA SEWER CP	19	-		-		-	-		-	-	19
659-000-050	LENORA SEWER BOND	28,162	(3,823)	2,700	-		(1,123)	26,947		-	26,947	90
659-000-060	LENORA SEWER BOND RES	32,296	-		-		-	-		-	-	32,296
663-000-000	PONDERAY SHORES W/S	54,279	27,082		-		27,082	32,841		-	32,841	48,520
663-000-050	PONDERAY SHORES W/S REV BND 09	75,218	18,589		-		18,589	-		-	-	93,807
667-000-000	SACHEEN SEWER GENERAL	22,758	177,722		-		177,722	159,891		-	159,891	40,589
667-000-020	SACHEEN SEWER DEBT SERV	83	-		-		-	-		-	-	83
667-000-040	SACHEEN SEWER CAP PROJ	72,007	370,233		240,000		610,233	664,606		240,000	664,606	17,634
667-000-050	SACHEEN ASSESSMENT DEBT	325,303	672,487		-		672,487	453,776		-	453,776	304,014
	<b>SUBTOTAL</b>	<b>1,236,148</b>	<b>1,995,948</b>	<b>2,700</b>	<b>240,000</b>		<b>2,238,648</b>	<b>1,957,172</b>	<b>2,700</b>	<b>240,000</b>	<b>2,199,872</b>	<b>1,274,924</b>

PEND OREILLE COUNTY  
 SCHEDULE OF CASH ACTIVITY  
 For the Fiscal Year ended December 31, 2017

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)
	<b>CITIES &amp; TOWNS</b>											
639-010-000	CLISWICK GENERAL	377	28,350				28,350	38,728				38,728
639-020-000	IONE GENERAL	791	81,671				81,671	82,273				82,273
639-030-000	METALINE GENERAL	127	47,374				47,374	47,471				47,471
639-040-000	METALINE FALLS GENERAL	361	62,697				62,697	62,426				62,426
639-050-000	NEWPORT GENERAL	3,384	356,278				356,278	358,017				358,017
	<b>SUBTOTAL</b>	<b>5,040</b>	<b>586,360</b>				<b>586,360</b>	<b>588,915</b>				<b>588,915</b>
	<b>DIKING DISTRICT</b>											
644-002-000	DIKING DISTRICT 2	5,614	-				-	-				5,614
	<b>SUBTOTAL</b>	<b>5,614</b>										<b>5,614</b>
	<b>FIRE DISTRICTS</b>											
646-002-000	FIRE DISTRICT 2 GENERAL	75,143	207,101				207,101	228,774				228,774
646-002-010	FIRE DISTRICT 2 RESCUE	131,313	120,072				120,072	164,919				164,919
646-002-020	FIRE DISTRICT 2 DEBT SERVICE	-	25,678				25,678	25,678				-
646-002-040	FIRE DISTRICT 2 CAPITAL ASSETS	24,573	2,133				2,133	11,892				11,892
646-003-000	FIRE DISTRICT 3 GENERAL	205,687	595,048				595,048	519,991	45,000			564,991
646-003-010	FIRE DISTRICT 3 ENGINE & EQUIP	107,620	8,691	45,000			53,691	78,825				78,825
646-003-020	FIRE DISTRICT 3 DEBT SERVICE	-	44,556				44,556	44,556				-
646-004-000	FIRE DISTRICT 4 GENERAL	435,626	341,254	41,559			382,813	341,472				341,472
646-004-010	FIRE DISTRICT 4 EQUIP RES	41,545	15				15	-	41,559			41,559
646-005-000	FIRE DISTRICT 5 GENERAL	33,911	34,095				34,095	37,041				37,041
646-006-000	FIRE DISTRICT 6 GENERAL	189,117	168,666				168,666	178,930				178,930
646-008-000	FIRE DISTRICT 8 GENERAL	41,123	28,398				28,398	27,538				27,538
	<b>SUBTOTAL</b>	<b>1,285,658</b>	<b>1,575,707</b>	<b>86,559</b>			<b>1,662,246</b>	<b>1,659,616</b>	<b>86,559</b>			<b>1,746,175</b>
	<b>HOSPITAL DISTRICTS</b>											
654-001-000	HOSPITAL DISTRICT 1 GENERAL	16,443	473,738				473,738	477,745				477,745
654-001-000	HOSPITAL DISTRICT 1 BOND	-	673,546				673,546	670,867				670,867
654-002-000	HOSPITAL DISTRICT 2 GENERAL	126,798	34,261				34,261	30,226				30,226
	<b>SUBTOTAL</b>	<b>143,241</b>	<b>1,181,545</b>				<b>1,181,545</b>	<b>1,178,838</b>				<b>1,178,838</b>
	<b>LIBRARY DISTRICT</b>											
661-000-000	LIBRARY	729,138	594,581				594,581	525,727				525,727
	<b>SUBTOTAL</b>	<b>729,138</b>	<b>594,581</b>				<b>594,581</b>	<b>525,727</b>				<b>525,727</b>
	<b>PORT DISTRICTS</b>											
665-000-000	PORT OPERATING EXPENSE	3,258,111	2,744,892				2,744,892	3,525,393				3,525,393
665-000-040	PORT CAP IMP	60,355	516				516	-				60,871
665-000-050	PORT REVENUE BOND	-	41,350				41,350	41,350				41,350
665-000-060	PORT DEBT SERVICE RES	13,620	879	117,000			117,879	41,350				90,149
665-000-090	PORT INSURANCE RESERVE	151,364	414				414	117,000				34,778
	<b>SUBTOTAL</b>	<b>3,483,450</b>	<b>2,746,701</b>	<b>158,350</b>			<b>2,905,051</b>	<b>3,566,743</b>	<b>158,350</b>			<b>3,725,093</b>
	<b>SCHOOL DISTRICTS</b>											
670	SCHOOL DISTRICTS	6,427,249	22,912,048	106,018			23,018,066	22,845,940	106,018			22,951,958
	<b>SUBTOTAL</b>	<b>6,427,249</b>	<b>22,912,048</b>	<b>106,018</b>			<b>23,018,066</b>	<b>22,845,940</b>	<b>106,018</b>			<b>6,493,357</b>
	<b>STATE</b>											
679-000-000	STATE MEMTS	41,057	4,271,629				4,271,629	4,269,601				41,085
	<b>SUBTOTAL</b>	<b>41,057</b>	<b>4,271,629</b>				<b>4,271,629</b>	<b>4,269,601</b>				<b>43,085</b>

**Pend Oreille County**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2017**

Grantor	Program Title	Identificaton Number	Amount
1/2 County Prosecutor's Salary			
	Prosecutor Salary	FY 2017	83,488
			<b>Sub-total: 83,488</b>
State Grant from Military Department			
	Enhance 911 System Salary Assistance Wireline/Wireless	E18030	366,909
	Enhance 911 System Salary Assistance Wireline/Wireless	E17027	125,209
	E911 County equipment Contract FY 16/17	E17205	24,140
	Presidential Disaster Declaration-FEMA-4309-DR-WA	D17132	5,124
			<b>Sub-total: 521,382</b>
State Grant from Other Judicial Agencies			
	Court Appointed Special Advocate	IAA17456	32,304
	Court Appointed Special Advocate	IAA18071	17,008
			<b>Sub-total: 49,312</b>
State Grant from Recreation and Conservation Office			
	Recreation & Conservation Office-Indian Creek Fish Passage	11-1511P	20,884

Grantor	Program Title	Identificaton Number	Amount
	Recreation & Conservation Office- Equestrian Trail	14-2129D	37,332
		<b>Sub-total:</b>	<b>58,216</b>
State Grant from Department of Ecology			
	Coordinated Solid Waste	W2RCPG-1517-PeOCPW- 00060	24,041
	Coordinated Solid Waste	W2RLSWFA-1719- PeOCPW-00048	15,027
	Bead Lake Milfoil Eradication	WQAIP-2016-PEOCWB- 00009	14,619
	Bead lake Integrated Aquatic Vegetation Mgmt Plan	WQAIP-2018-PeOCWB- 00001	2,084
	Aquatic Invasive Plant Project	WQAIP-2017-PeOCWB- 00012	8,135
		<b>Sub-total:</b>	<b>63,906</b>
State Grant from Conservation Commission			
	Conservation Commission	K1637	32,679
		<b>Sub-total:</b>	<b>32,679</b>
Rural Arterial Program (RAP)			
	County Road Administration Board RAP- Fertile Valley	2610-01	17,938
	County Road Adminstration Board RAP - Coyote Trail	2613-02	4,183
	County Road Adminstration Board RAP - Sullivan Lk Inlet Bridge	2613-01	17,401
		<b>Sub-total:</b>	<b>39,522</b>

Grantor	Program Title	Identificaton Number	Amount
County Arterial Preservation Program (CAPP)			
	C.A.P.P.	FY 2017	245,546
			<b>Sub-total: 245,546</b>
State Grant from Department of Social and Health Services			
	Substance Abuse Services	Title XIX Medicaid funding	1,811
	Child Support (Prosecutor)	2110-80328 (FY 2017)	29,984
	Child Support (Superior Court)	0763-15091(FY 2017)	158
	Child Support (Clerk)	2110-80328 (FY 2017)	3,963
	Juvenile Diversion	1163-33517 (Stevens Co)	9,706
	Juvenile Diversion	1763-96328 (Stevens Co)	9,706
	Prevention & Treatment of Substance Abuse	16BHO1937	111,416
	Prevention & Treatment of Substance Abuse	17BHO2124	129,272
	Prevention & Treatment of Substance Abuse	1563-42489	16,949
	Prevention & Treatment of Substance Abuse	1763-94265	837
	Substance Abuse Services-Prevention & Treatment	1563-42489	1,547
	Substance Abuse Services-Prevention & Treatment	1763-94265	1,667
	Developmental Disabilities Grant	1763-97690	16,922
	Developmental Disabilities Grant	1563-44678	17,756

Grantor	Program Title	Identificaton Number	Amount
			<b>Sub-total: 351,694</b>
State Grant from Department of Commerce			
	Department of Commerce-Industrial Development Project	17-63320-001	249,993
			<b>Sub-total: 249,993</b>
State Grant from Criminal Justice Training Commission			
	Registered Sex Offenders	7/1/17-6/30/18	16,000
	Registered Sex Offenders	7/1/16-6/30/17	15,500
			<b>Sub-total: 31,500</b>
			<b>Grand total: 1,727,238</b>

**Pend Oreille County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2017**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Forest Service Schools and Roads Cluster</b>								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Office of State Treasurer)	Schools and Roads - Grants to States	10.665	Federal Forest Yield	75,325	-	75,325	-	
<b>Total Forest Service Schools and Roads Cluster:</b>				<b>75,325</b>	<b>-</b>	<b>75,325</b>	<b>-</b>	
Office for Victims of Crime, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S17-31102-537	24,518	-	24,518	-	
Office for Victims of Crime, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S18-31102-537	23,182	-	23,182	-	
<b>Total CFDA 16.575:</b>				<b>47,700</b>	<b>-</b>	<b>47,700</b>	<b>-</b>	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F15-31103-052	29,348	-	29,348	-	
<b>Highway Planning and Construction Cluster</b>								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	BRS-T261(005)	31,594	-	31,594	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (005)	23,094	-	23,094	-	

*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, 2017**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (004)	129,615	-	129,615	-	
	<b>Total Highway Planning and Construction Cluster:</b>			<b>184,303</b>	<b>-</b>	<b>184,303</b>	<b>-</b>	
PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON, TRANSPORTATION, DEPARTMENT OF (via WA State Military Dept)	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E16209	745	-	745	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1563-42489	25,859	-	25,859	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1763-94265	19,511	-	19,511	-	
	<b>Total CFDA 93.243:</b>			<b>45,370</b>	<b>-</b>	<b>45,370</b>	<b>-</b>	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	0763-15091	919	-	919	-	3,2

*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, 2017**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	64,755	-	64,755	-	3,2
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	18,393	-	18,393	-	3,2
			<b>Total CFDA 93.563:</b>	<b>84,067</b>	<b>-</b>	<b>84,067</b>	<b>-</b>	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Spokane County)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	16BHO1938	219	-	219	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Spokane County)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	16BHO1937	104,226	-	104,226	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Spokane County)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	17BH02124	95,226	-	95,226	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1763-94265 (17-19 Biennium)	20,839	-	20,839	-	

*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, 2017**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1563-42489 (15 -17 Biennium)	22,062	-	22,062	-	
			<b>Total CFDA 93.959:</b>	<b>242,572</b>	<b>-</b>	<b>242,572</b>	<b>-</b>	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	3317FAS17015 3	5,863	-	5,863	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D17132	32,593	-	32,593	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E17147	18,000	-	18,000	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E17185	3,833	-	3,833	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E17082 / GSEM1611	13,014	-	13,014	-	

*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, 2017**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E17169	20,544	-	20,544	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E15115	29,042	-	29,042	-	4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E16178	42,348	-	42,348	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E16076	16,364	-	16,364	-	
<b>Total CFDA 97.067:</b>				<b>125,145</b>	<b>-</b>	<b>125,145</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>891,031</b>	<b>-</b>	<b>891,031</b>	<b>-</b>	

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

# PEND OREILLE COUNTY, WASHINGTON

## NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### **NOTE 1 – BASIS OF ACCOUNTING**

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

### **NOTE 2 – PROGRAM COST**

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

### **NOTE 3 – INDIRECT COST RATE**

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

The amount expended for 2017 for Child Support Superior Court includes \$129 claimed as an indirect cost recovery using an approved indirect cost rate of 15.02% and Child Support Prosecutor includes \$9,925 claimed as an indirect cost recovery using an approved indirect cost rate of 15.02% and Child Support County Clerk includes \$26,594 claimed as an indirect cost recovery using an approved indirect cost rate of 15.02%.

### **NOTE 4 – NONCASH AWARDS- EQUIPMENT**

Pend Oreille County received equipment and supplies that were purchased with Federal grant funds from USDOJ/OJP/ODP State Domestic Preparedness Equipment Program by Spokane City/County Department of Emergency Management. The amount reported on the schedule is the value of the property on the date it was received by Pend Oreille County and priced by Spokane City/County DEM.



MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

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

For the Year Ended December 31, 2017

Total current public work construction budget as amended (annual or biennial as applicable)	3798750
Allowable portion of total public works (10 percent of line 1)	809160
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	809160
Total public works projects performed by public employees during the current year (include work performed by a county)	141800
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	0
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	667360

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, 2017**

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 \$23,589.04
Terms and Conditions, as Applicable, Including:  Rates (E.g., Hourly, etc.)\$100/hr _____  Maximum Compensation Allowed <u>N/A</u> _____  Duration of Services Jan-December 31, 2017  Services Provided      Labor relations _____  _____

**LOCAL GOVERNMENT RISK-ASSUMPTION  
For the Year Ended December 31, 2016**

Program Manager: Jill Shacklett

Address: PO Box 5015

Phone: 509-447-6470

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

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

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

**If YES, continue below.**

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

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

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

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

If so, list the entity or entities: \_\_\_\_\_

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

- i.  If answered YES, list the other member(s): \_\_\_\_\_

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

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Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment Insurance	7	7	25,953.70